





UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" YOGYAKARTA
FACULTY OF SOCIAL SCIENCE AND POLITICAL SCIENCE
BACHELOR'S DEGREE PROGRAMME IN BUSINESS ADMINISTRATION (S1)

DOCUMENT CODE
 Course
 Description/BUSINESS
 ADMINISTRATION
 S1/152220393/2023

COURSE DESCRIPTION

Course (MK)	CODE :	Course Cluster	CREDIT POINT	SEMESTER		Date of Preparation
ANALYSIS OF FINANCIAL STATEMENTS (152220393)		Finance	T = 3 (4,8 ECTS)	P = 0	4	January 01, 2023
AUTHORIZATION	Developer Lecturer Course Description		Head of Cluster		Head of Study Program	
	1. Satrio Tegar Gunung Koraag, M.B.A. 2. Drs. Indro Herry Mulyanto, M.Sc 3. INDARWANTA DIDIK 4. Suratna 5. Sadeli		 Sadeli		 Drs. Indro Herry Mulyanto, M.Sc	
Learning Outcomes (LO)	(GLO-PRODI) assigned to the course					
	A1	Apply religious, national, bela negara, and professional ethics values independently and in a group setting.				
	GS1	Make accurate decisions in implementing programs, supervision, and evaluation in their field of expertise through the application of logical, critical, systematic, and innovative thinking.				

K2	Apply theories into business practices based on creativity, innovation, and the utilisation of information technology.
SS1	Evaluate the implications of a policy using analytical and systematic approaches in standardised evaluation formats.
Course Learning Outcomes (CLO)	
CLO1	Students are able to analyse Financial Statements (P2, S1)
CLO2	Students are able to calculate financial ratios to analyse and improve company performance (P2, KU1, KK1)
CLO3	Students are able to establish policies and make decisions based on performance analysis (P2, KU1, KK1)
Final capability of each learning stage (Sub-CLO)	
Sub CLO 1	Students are able to understand and analyse financial statements consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements. (CLO 1) (C2, A4, P4)
Sub CLO 2	Students are able to apply analytical techniques, which connect one item to another in the balance sheet, profit/loss, or a combination of the two financial reports to determine the applied financial condition. (CLO 2) (C3, A4, P1)
Sub CLO 3	students are able to assess financial conditions from the aspects of liquidity, solvency, profitability, and assessed business activities. (CLO 2) (C5, A3, P2)
Sub CLO 4	Students are able to carry out decision-making processes in the financial sector analysed through management functions that aim to achieve goals or objectives (CLO 3) (C3, A4, P2)
Sub CLO 5	Students are able to find problems that impede performance and are able to make alternative solutions as steps or corrective actions. (CLO 3) (C1, A4, P2)
Sub CLO 6	Students are able to apply a managerial approach in understanding various financial weaknesses that may occur. (CLO 3) (C3, A3, P4)
Sub CLO 7	Students are able to make the right management decisions based on performance analysis (CLO 3) (C6, A1, P5)

Sub CLO 8	Students are able to determine the Soundness of the Company based on the Risk Profile, Earning, Good corporate governance, and Capital factors (CLO 2) (C2, A5, P3)			
Correlation of GLO to Sub-CLO				
GLO	A1	GS1	K2	SS1
Sub CLO 1	X		X	
Sub CLO 2		X	X	X
Sub CLO 3		X	X	X
Sub CLO 4		X	X	X
Sub CLO 5		X	X	X
Sub CLO 6		X	X	X
Sub CLO 7		X	X	X
Sub CLO 8		X	X	X

Description Of Course	The Financial Report Analysis course deals with knowledge and skills in analysing financial reports, assessing soundness levels and making appropriate management decisions based on performance analysis
Material Study/Material Learning	1. Financial Laboratory Assistant Analysis
References	<p>Main :</p> <p>1. Financial Statement Analysis = Financial Statement Analysis</p> <p>2. Analisis Laboran Keuangan, Munawir, BPFE Yogyakarta</p> <p>Supporters:</p>

	1. Financial management
Lecturer teacher	Sadeli, Suratna, Didik Indarwanta and Satrio Tegar Gunung Koraag, M.B.A.
Prerequisite courses	Business Finance

Week	Final capability of each learning stage (Sub-CLO)	Evaluation		Learning Forms, Learning Methods, Assignments Students, [Estimated Time]		Material Learning [Library] (Topic)	Assessment Weight (%)
		Indicator	Criteria & Form	offline	online		
1	Students are able to understand and analyse financial statements consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements.	1. Able to understand and analyse Financial statements	K = Rubric B = Mid Exam B = Final Exam	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		-Financial Statement analysis, Martin Fridson	
2	Students are able to understand and analyse financial statements consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements.	1. Able to analyse in a way Compare Financial statements	K = Rubric B = Participation	BP = Activity Learning Process PM = PM =		- financial statement analysis	

3	Students are able to understand and analyse financial statements consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements.	1. Students are able to make decisions from the results of the analysis of financial statements	K = Rubric B = Task case	BP = Activity Assignment structured PM = PM = case-based learning Discuss specific cases that are worked on collaboratively		- financial Statement analysis, Martin Fridson	
4	Students are able to apply Analysis techniques, which relate one item to another, either in the balance sheet, profit/loss, or a combination of the two financial reports, are applied to determine financial condition.	1. Able to analyse financial reports by linking one financial statement post to another	K = Rubric B = Task Project	BP = Activity Assignment structured PM = Project based learning PM = Create Project		- financial Statement analysis, Martin Fridson	

5	students are able to assess financial conditions from the aspects of liquidity, solvency, profitability, and assessed business activities.	1. Able to analyse financial statements with financial ratios	K = Rubric B = Task case	BP = Activity Assignment structured PM = PM = case-based learning Discuss specific cases that are worked on collaboratively		- financial Statement analysis, Martin Fridson	
6	students are able to assess financial conditions from the aspects of liquidity, solvency, profitability, and assessed business activities.	1. Students are able to evaluate company performance with financial ratios	K = Rubric B = Task case	BP = Activity MP Learning Process = Group discussion PM = Task Solving Problem (Problem solving)		- Financial statement analysis	
7	Students are able to carry out decision-making processes in the financial sector analysed through management functions that aim to achieve goals or objectives	1. Students are able to make decisions from the results of the analysis of financial statements for performance improvement	K = Rubric B = Task Project	BP = Activity Assignment structured PM = Project based learning PM = Create		- financial Statement Analysis	

				Project			
8	Mid Exam						
9	Students are able to find problems that impede performance and are able to make alternative solutions as steps or corrective actions.	1. Students are able to formulate problems and provide solutions	K = Rubric B = Task case	BP = Activity Assignment structured PM = PM = case-based learning Discuss specific cases that are worked on collaboratively		- financial Statement Analysis	
10	Students are able to find problems that impede performance and are able to make alternative solutions as steps or corrective actions.	1. Students are able to assess the level of soundness of the company	K = Rubric B = Task Project	BP = Activity Assignment structured PM = Project based learning PM = Create Project		- financial Statement Analysis	

11	Students are able to make the right management decisions based on performance analysis	1. Students are able to formulate problems and provide solutions	K = Rubric B = Task Project	BP = Activity Assignment structured PM = Project based learning PM = Create Project		-Financial Statement Analysis	
12	Students are able to apply a managerial approach in understanding various financial weaknesses that may occur.	1. Health Analysis Company	K = Rubric B = Task Project	BP = Activity Assignment structured PM = Project based learning PM = Create Project		-Financial Statement Analysis	
13	Students are able to make the right management decisions based on performance analysis	1. Students are able to formulate problems and provide solutions	K = Rubric B = Task Project	BP = Activity MP Learning Process = Group discussion PM = Task Solving Problem (Problem solving)		-Financial Statement analysis, Martin Fridson	

14	Students are able to determine the soundness level of a company based on risk profile, earning, good corporate governance, and capital factors	1. Students are able to analyse the soundness level of the company	K = Rubric B = Task Project	BP = Activity Assignment structured PM = Project based learning PM = Create Project		-Financial Statement analysis, Martin Fridson	
15	Students are able to determine the soundness level of a company based on risk profile, earning, good corporate governance, and capital factors	1. Students are able to explain the results of discussions on bank health assessments	K = Rubric B = Task Project	BP = Activity Learning Process MP = Student presentation in class PM = Task Solving Problem (Problem solving)		- BI Governor's skepticism	
16	Final Exam						



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Courses:		ANALYSIS OF FINANCIAL STATEMENTS	
Code: 152220393	Weight Credit Point (T/P): 3 (4,8 ECTS)/0 Semester: 4	Course Cluster: Finance	No: Date:
AUTHORIZATION	DRAFTING TEAM	Head of Cluster: Sadeli	Head of Study Programme: Drs. Indro Herry Mulyanto, M.Sc
Week (1)	Sub CLO (2)	Assessment form (Evaluation) (%) (3)	Weight (%) (4)
	Sub CLO 2 Students are able to apply analytical techniques, which connect one item to another in the balance sheet, profit/loss, or a combination of the two financial reports to determine the applied financial condition. (C3, A4, P1)	Cases task () Project Task() Task () Writing test () Presentation () Participation ()	
1,2,5	Sub CLO 1 Students are able to understand and analyse financial statements consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements. (C2, A4, P4)	Case Tasks (0,0,5) Project Tasks (0,0,0) Task(0,0,0) Writing Test (0,0,0) Presentation (0,0,0) Participation(0,1,0)	5 0 0 0 0 1
3,4,7	Sub CLO 4 Students are able to carry out decision-making processes in the financial sector analysed through management functions that aim to achieve goals or objectives (C3, A4, P2)	Case Tasks (4,0,0) Project Tasks (0,5,5) Task(0,0,0) Writing Test (0,0,0) Presentation (0,0,0) Participation(0,0,0)	4 10 0 0 0 0
6	Sub CLO3 students are able to assess financial conditions from the aspects of liquidity, solvency, profitability, and assessed business activities. (C5, A3, P2)	Case Tasks (5) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	5 0 0 0 0 0
8	MID EXAM	WRITING TEST	20

9,10	Sub CLO 5 Students are able to find problems that impede performance and are able to make alternative solutions as steps or corrective actions. (C1, A4, P2)	Case Tasks (5,0) Project Tasks (0,5) Tasks (0,0) Writing Test (0,0) Presentation (0,0) Participation (0,0)	5 5 0 0 0 0
11,13	Sub CLO 7 Students are able to make management decisions appropriate based on performance analysis (C6, A1, P5)	Case Tasks (0,0) Project Tasks (5,5) Tasks (0,0) Writing Test (0,0) Presentation (0,0) Participation (0,0)	0 10 0 0 0 0
12	Sub CLO 6 Students are able to apply a managerial approach in understanding various financial weaknesses that may occur. (C3, A3, P4)	Task Cases (0) Project Tasks (5) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	0 5 0 0 0 0
14,15	Sub CLO 8 Students are able to determine the level of health Companies based on Risk Profile, Earning, Good corporate governance, and Capital factors (C2, A5, P3)	Case Tasks (0,0) Project Tasks (5,5) Tasks (0,0) Writing Test (0,0) Presentation (0,0) Participation (0,0)	0 10 0 0 0 0
16	FINAL EXAM	WRITING TEST	20
Total Assessment Weight			100%



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1st STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	DIDIK INDARWANTA and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Case-based		
Task Title	Case Task 1		
Sub CLO 1	- Students are able to understand and analyse financial reports consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements.		
Task Description	Financial Report Analysis of PT. Indofood 2020/2021 consists of analysis of the balance sheet, calculation of profit/loss, statement of financial position, and notes on financial statements are analysed.		
Garage Object	Company		
method Processing Task	Group task		
Outer Form and Format			
Horizontal analysis, excel and doc			
Indicators and Rating Weights			
4%			
Implementation Schedule			
3rd meeting			
Others:			
References:			
Annual financial report of PT. Indofood in 2020/2021			
Yogyakarta, 01 January 2023			
INDARWANTA DIDIK			
Suratna			
Sadeli			
Satrio Tegar Gunung Koraag, M.B.A.			



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2nd STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	Didik Indarwanta and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Case-based		
Task Title	Case-Based Tasks II		
Sub CLO 3	Students are able to assess financial conditions from the aspects of liquidity, solvency, profitability, and business activities are assessed.		
Task Description	Assessing the financial condition seen from the aspects of liquidity, solvency, profitability, and business activities assessed by PT. Unilever Indonesia 2020/2021		
Garage Object	Company		
method Processing Task	Group task		
Outer Form and Format			
MS.Excel calculations and reports with doc			
Indicators and Rating Weights			
10%			
Implementation Schedule			
Meeting 5 & 6			
Others:			
References:			
Unilever Indonesia financial report 2020/2021			
Yogyakarta, 01 January 2023			
INDARWANTA DIDIK			
Suratna			
Sadeli			
Satrio Tegar Gunung Koraag, M.B.A.			



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3rd STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	DIDIK INDARWANTA and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Case base		
Task Title	Task Case III		
Sub CLO 5	- Students are able to find problems that impede performance and are able to make alternative solutions as steps or corrective actions.		
Task Description	Find problems that impede performance and be able to make alternative solutions as steps or corrective actions		
Garage Object	United Tractor Company Financial Report 2020/2021		
method Processing Task	Group		
Outer Form and Format			
Calculations with ms.excel and analysis with ms.word			
Indicators and Rating Weights			
5%			
Implementation Schedule			
9th meeting			
Others:			
-			
References:			
United Tractor Financial Report 2020/2021			
Yogyakarta, 01 January 2023			
INDARWANTA DIDIK			
Suratna			
Sadeli			
Satrio Tegar Gunung Koraag, M.B.A.			



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4th STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	Didik Indarwanta and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Project		
Task Title	Project I assignment		
Sub CLO 1	- Students are able to understand and analyse financial reports consisting of balance sheets, profit/loss calculations, statements of financial position, and notes on analysed financial statements.		
Task Description	Choose a national company and calculate the horizontal financial statement analysis		
Garage Object	Companies listed on the IDX		
method Processing Task	Individual		
Outer Form and Format			
Ms. excel			
Indicators and Rating Weights			
5%			
Implementation Schedule			
4th meeting			
Others:			
-			
Reference List: www.idx.co.id			
Yogyakarta, 01 January 2023			
IDidik Indarwanta			
Suratna			
Sadeli			
Satrio Tegar Gunung Koraag, M.B.A.			



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5th STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	Didik Indarwanta and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Project		
Task Title	Project II task		
Sub CLO 4	- Students are able to carry out decision-making processes in the financial sector analysed through management functions that aim to achieve goals or objectives		
Task Description	From the project task of the 4th meeting, make a comparative analysis of the company and the company's industry and analyse it		
Garage Object	The company selected in the 4th meeting		
method Processing Task	Individual		

Outer Form and Format

Calculations with MS.Excel and analysis done with MS.Word format

Indicators and Rating Weights

5%

Implementation Schedule

7th meeting

Others:

-

References:

Www.idx.co.id

Yogyakarta, 01 January 2023

Didik Indarwanta

Suratna




Sadeli

Satrio Tegar Gunung Koraag, M.B.A.



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6th STUDENT ASSIGNMENT PLAN




Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	DIDIK INDARWANTA and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Project		
Task Title	Project III assignment		
Sub CLO5 and Sub CLO6 and Sub CLO 7	<ul style="list-style-type: none">- Students are able to find problems that impede performance and are able to make alternative solutions as steps or corrective actions.- Students are able to apply a managerial approach in understanding various financial weaknesses that may occur.- Students are able to make the right management decisions based on performance analysis		
Task Description	From the company selected at the 4th meeting, calculate the business bankruptcy analysis		
Garage Object	Company		
Working Method Task	Individual		
Outer Form and Format			
Ms.excel calculation, analysis in MS.Word form			
Indicators and Rating Weights			
15%			
Implementation Schedule			
Session 10, 11, 12			
Others:			
-			
References:			
Www.idx.co.id			
Yogyakarta, 01 January 2023			
INDARWANTA DIDIK			
Suratna			
Sadeli			

Satrio Tegar Gunung Koraag, M.B.A.



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7th STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	DIDIK INDARWANTA and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Project		
Task Title	Project IV task		
Sub CLO7 and Sub CLO 8	- Students are able to make the right management decisions based on performance analysis - Students are able to determine the soundness level of the company based on risk factors Profile, Earning, Good corporate governance, and Capital		
Task Description	Make an RGEC analysis on banks in Indonesia, it may be in the form of a BPR		
Garage Object	Commercial and Islamic banking		
method Task Work	Individual		
Outer Form and Format			
Ms. excel			
Indicators and Rating Weights			
10%			
Implementation Schedule			
Meeting 13 & 14			
Others:			
-			
References:			
-			
Yogyakarta, 01 January 2023			
INDARWANTA DIDIK			
Suratna			
Sadeli			

Satrio Tegar Gunung Koraag, M.B.A.

6ts



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8th STUDENT ASSIGNMENT PLAN

Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course code	152220393	Credit Point: 3 (4,8 ECTS) (3-0)	Semester : 4
Lecturer	DIDIK INDARWANTA and Suratna and Sadeli and Satrio Tegar Gunung Koraag, M.B.A.		
Task Form	Project		
Task Title	Project V assignment		
Sub CLO 8	- Students are able to determine the soundness level of the company based on risk factors Profile, Earning, Good corporate governance, and Capital		
Task Description	BUMN Health Analysis		
Garage Object	BUMN		
method Processing Task	Group		
Outer Form and Format			
Calculations with MS.excel and analysis reports in the form of doc.			
Indicators and Rating Weights			
5%			
Implementation Schedule			
The last meeting before UAS			
Others:			
-			
References:			
-			
Yogyakarta, 01 January 2023			
INDARWANTA DIDIK			
Suratna			
Sadeli			

Satrio Tegar Gunung Koraag, M.B.A.

