UNIVERSITY OF BRAWIJAYA
FACULTY OF ADMINISTRATIVE SCIENCES
DEPARTMENT OF BUSINESS ADMINISTRATION
TOURISM STUDY PROGRAM (S1)

SEMESTER LEARNING PLAN

SUBJECT	CODE	COURSE CLUBS	WEIGHT (credits)	SEMESTER	Date of Compilation
Business Finance	PAR60003	Managing	3	2	07-21-2023
AUTHORIZATION	RPS Developer Lecturer		RMK Coordinator	head of the study program	
	Dr. Ari Darmawan, SAB, MAB		Dr. Ari Darmawan, SAB, MAB	Dr. Drs., Edy Yulianto, MP	

Learning Outcomes	CPL PROGRAM	
	CPL-2	Students are able to produce critical and innovative thinking to support business decision making in the tourism sector.
	CP – MK	
	CPMK-1	Able to explain the general overview of spending and the role of financial managers in running a company.
	CPMK-2	Able to calculate and analyze financial planning and ratio analysis
	CPMK-3	Able to calculate and analyze BEP analysis
	CPMK-4	Able to calculate and analyze leverage analysis
	CPMK-5	Able to calculate and analyze working capital
	CPMK-6	Able to calculate and analyze cash management
	CPMK-7	Able to calculate and analyze accounts receivable management
	CPMK-8	Able to calculate and analyze inventory management
	CPMK-9	Able to calculate and analyze short-term spending sources
	CPMK-10	Able to calculate and analyze the concept of time value of money

	CPMK-11	Able to calculate and analyze fixed asset management
	CPMK-12	Able to calculate and analyze capital budgeting
	CPMK-13	Able to calculate and analyze capital budgeting under risk
MK Brief Description	The Business Finance course is a compulsory course in the Tourism Undergraduate Study Program which discusses the meaning, function and classification of capital, the function of financial managers, working capital management, cash management, accounts receivable management, inventory management, short-term financing sources, mathematical concepts in the scope of Business Finance, fixed asset management, capital budgeting techniques, and capital budgeting under risk.	
Learning Materials / Topics	1. Scope, role of spending and functions of financial managers 2. Financial ratio planning and analysis 3. BEP Analysis 4. Leverage analysis 5. Working capital 6. Cash Management 7. Accounts Receivable Management 8. Inventory Management 9. Short-term sources of spending 10. The concept of time value of money 11. Fixed Asset Management 12. Capital Budgeting 13. Capital Budgeting under risk	

	Main	
	Corporate Business Finance: Drs. Lukman Syamsuddin, MA.	
Library	**Supporters**	
	1. Fundamentals of Business Finance : Van Horne, James C. 2. Business Finance Basics: Drs. Suad Husnan MBA 3. Business Finance: Theory, Concept and Application: Sutrisno 4. Business Finance Basics: Brigham and Houston	

Instructional Media	Software :		Hardware :
	MS Excel		Multimedia television, Laptop, White Board
Team Teaching	Group of lecturers teaching the Business Finance course		
Course Requirements	-		

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
1	Students are able to explain in writing and orally about the role of Business Finance and financial managers in a company.	**Accuracy in explaining:** a. meaning of capital for a company b. capital classification c. financial manager function d. conservative financial principles	**Assessment criteria**: ▪ Accuracy of material resume **Form of assessment**: ▪ Non-exam basis: Class discussions & Resume Assignments ▪ Exam basis: UTS	a.Lecture and Q&A b.Assignment: resume material	1 x 3 x 50'	**Learning materials:** a. meaning of capital for a company b. capital classification c. financial manager function d. conservative financial principles	2%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
2	Students are able to explain in writing and verbally about financial ratio analysis calculations.	**Accuracy in calculating, explaining and analyzing:** a. meaning and use of ratio analysis b. company financial ratio comparison method c. ratio analysis division d. ratio analysis calculation function	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Exam basis: UTS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. meaning and use of ratio analysis b. company financial ratio comparison method c. ratio analysis division d. ratio analysis calculation function	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
3	Students are able to explain in writing and orally about Break Even Point analysis.	**Accuracy in calculating, explaining and analyzing:** a. Understanding BEP b. Classification of Costs c. Basic assumptions d. Contribution Margin Concept e. BEP and BEP Mix Calculation f. Margin of Safety g. Application of the BEP concept in operational planning	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Exam basis: UTS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Understanding BEP b. Classification of Costs c. Basic assumptions d. Contribution Margin Concept e. BEP and BEP Mix Calculation f. Margin of Safety g. Application of the BEP concept in operational planning	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
4	Students are able to explain leverage in writing and orally.	**Accuracy in calculating, explaining and analyzing:** a. Understanding leverage b. Understanding DOL, DFL and DTL c. DOL, DFL, and DTL calculations d. Application of the concept of leverage in operational planning	**Assessment criteria:** ▪ Accuracy of material summary and case study problem solving **Form of assessment:** ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Exam basis: UTS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Understanding leverage b. Understanding DOL, DFL and DTL c. DOL, DFL, and DTL calculations d. Application of the concept of leverage in operational planning	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
5	Students are able to explain in writing and verbally about working capital.	**Accuracy in calculating, explaining and analyzing:** a. Definition, concept, components of working capital, analysis of sources and use of working capital b. Determining the amount of working capital needed c. The influence of working capital management on the level of liquidity and operational efficiency of working capital.	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Exam basis: UTS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** d. Definition, concept, components of working capital, analysis of sources and use of working capital e. Determining the amount of working capital needed f. The influence of working capital management on the level of liquidity and operational efficiency of working capital.	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
6	Students are able to explain in writing and verbally about cash management.	**Accuracy in calculating, explaining and analyzing:** a. Motives for companies to hold cash b. Determining the optimal cash amount c. Prepare cash budgets and financial report projections.	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Exam basis: UTS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** d. Motives for companies to hold cash e. Determining the optimal cash amount f. Prepare cash budgets and financial report projections.	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
7	Students are able to explain in writing and verbally about accounts receivable management.	**Accuracy in calculating, explaining and analyzing:** Understanding receivables, factors that influence credit sales policies, credit sales policy analysis, aging schedules as a basis for projecting customer payment habits, to prepare receivables collection schedules.	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Exam basis: UTS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Definition of putang b. Factors that influence credit sales policy c. Credit sales policy analysis d. Analysis of accounts receivable collection schedule.	5%
8	Students are able to complete the questions on the Mid-Semester Exam material	The level of students' ability to complete the Mid-Semester Exam questions	**Assessment criteria**: ▪ Accuracy of completion	Written exam	100 minutes	Mid-Semester Exam Questions	18%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
			of Mid-Semester Exam questions **Form of assessment**: ▪ Exam basis: UTS				
9	Students are able to explain management in writing and orally. supply	**Accuracy in calculating, explaining and analyzing:** a. Definition and characteristics of inventory b. The period of time that funds are embedded in inventory c. Inventory control methods (EOQ, ROP)	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Definition and characteristics of inventory b. The period of time that funds are embedded in inventory c. Inventory control methods (EOQ, ROP) d. The effect of cash discounts on raw material	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
		d. The effect of cash discounts on raw material purchasing decisions.	assignments in the Business Finance Workbook ▪ Test basis: UAS			purchasing decisions.	
10	Students are able to explain in writing and orally about short-term spending sources.	**Accuracy in calculating, explaining and analyzing:** a. Sources and types of short-term spending b. Select suppliers based on terms of credit and opportunity cost.	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Sources and types of short-term spending b. Select suppliers based on terms of credit and opportunity cost.	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
			in the Worksheets ▪ Test basis: UAS				
11	Students are able to explain in writing and orally about compound value and present value.	**Accuracy in calculating, explaining and analyzing:** a. Compound value (annual, interyear, annuity) and its applications b. Present value and its applications	**Assessment criteria:** ▪ Accuracy of material summary and case study problem solving **Form of assessment:** ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Test basis: UAS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Compound value (annual, interyear, annuity) and its applications b. Present value and its applications	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
12	Students are able to explain in writing and verbally about investments in fixed assets.	**Accuracy in calculating, explaining and analyzing:** a. Definition, motives and calculation of investment in fixed assets b. Type and nature of investment proposals c. Cashflow concept d. Cash inflow calculation.	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Test basis: UAS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Definition, motives and calculation of investment in fixed assets b. Type and nature of investment proposals c. Cashflow concept d. Cash inflow calculation.	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
13	Students are able to explain in writing and orally about capital budgeting techniques.	**Accuracy in calculating, explaining and analyzing:** Capital budgeting techniques: a. ARR b. Payback period c. NPV d. B/C ratio e. IRR f. NPV vs IRR g. Incremental and total project approach h. capital rationing	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Test basis: UAS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials::** a. ARR b. Payback period c. NPV d. B/C ratio e. IRR f. NPV vs IRR g. Incremental and total project approach h. capital rationing	5%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
14-15	Students are able to explain in writing and verbally about investment risks and uncertainties.	**Accuracy in calculating, explaining and analyzing:** a. Risk and uncertainty b. Sensitivity analysis risk c. Probability distribution d. Standard deviation and cash inflow e. Certainty equivalent f. Risk adjusted discount rate	**Assessment criteria**: ▪ Accuracy of material summary and case study problem solving **Form of assessment**: ▪ Non-exam basis: Resume assignments and case study assignments in the Worksheets ▪ Test basis: UAS	a.Lecture and Q&A b.Material resume assignment c.Exercises d.Case analysis discussion	1 x 3 x 50'	**Learning materials:** a. Risk and uncertainty b. Sensitivity analysis risk c. Probability distribution d. Standard deviation and cash inflow e. Certainty equivalent f. Risk adjusted discount rate	5%
16	Students are able to complete the Final Semester Exam questions	The level of students' ability to complete the Final Semester Exam questions	**Assessment criteria**: ▪ Accuracy of completion	Written exam	100 minutes	Final Semester Exam Questions	20%

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Form / Method / Learning Experience (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
			of Final Semester Exam questions **Form of assessment**: ▪ Test basis: UAS				

Information:
1. **Week 2-**: Shows the time the activity is carried out starting from the 1st to the 16th week in one semester, including the Mid-Semester Evaluation (ETS) and End-of-Semester Evaluation (EAS)
2. **Sub CPMK (expected final capability)**: The formulation of cognitive, psychomotor, and affective abilities is attempted to be complete and intact (hard skills & soft skills). The abilities formulated at each stage must refer to and be in line with the CPL, and cumulatively are expected to meet the CPL imposed on this course at the end of the semester.

3. **Indicator**: achievement of the stated capability, or the assessed capability element (can be qualitative, for example, accuracy of analysis, neatness of presentation, creativity of ideas, communication skills, or can also be quantitative: number of references cited/elements discussed, accuracy of calculations).
4. **Assessment criteria and forms**: Assessment Criteria based on Benchmark Assessment contain educational, authentic, objective, accountable, and transparent principles which are carried out in an integrated manner.
5. **Form / Method / Learning Experience (Lecture / Assignment / other forms of learning):**Activities that must be carried out by students that are designed by the lecturer so that the person concerned has the specified abilities (examples: assignments, surveys, compiling papers, carrying out practical work, comparative studies, group work on projects)
6. **Time :**time required for the teaching and learning process
7. **Learning materials**: Can be filled with the main topic/sub-main topic or topic of discussion or the contents of the module (assuming that there are teaching dictations/modules available for each main topic)
8. **Assessment Weight**: Adjusted to the time used to discuss or work on assignments, or the extent of a skill's contribution to the learning achievement assigned to the student.

CPMK's Contribution to CPL

	CPL1	CPL2	CPL3	CPL4	CPL5	CPL6
CPMK1	0	1	0.5	0	0	0
CPMK2	0	1	0.5	0	0	0
CPMK3	0	1	0.5	0	0	0
CPMK4	0	1	0.5	0	0	0
CPMK5	0	1	0.5	0	0	0

Assessment Format

Types of Assessment	Weight
Case base	62%
UTS	18%
UAS	20%

Assessment and Evaluation of Graduate Learning Achievements (CPL) in Courses

Week to:	CPL	CPMK	Questions (weight %)	Assessment weight	Weight (%)	Mark Student (0-100)	Student grade x Weight (%)
1	CPL-2	1	Resume assignment	2	2		
2	CPL-2	2	Resume assignment Case in point	2 3	5		
3	CPL-2	3	Resume assignment Case in point	2 3	5		
4	CPL-2	4	Resume assignment Case in point	2 3	5		
5	CPL-2	5	Resume assignment Case in point	2 3	5		
6	CPL-2	6	Resume assignment	2 3	5		

Week to:	CPL	CPMK	Questions (weight %)	Assessment weight	Weight (%)	Mark Student (0-100)	Student grade x Weight (%)
			Case in point				
7	CPL-2	7	Resume assignment Case in point	2 3	5		
8	CPL-2	1 2 3 4 5 6 7	**Mid Semester Evaluation**	18	18		
9	CPL-2	8	Resume assignment Case in point	2 3	5		
10	CPL-2	9	Resume assignment Case in point	2 3	5		
11	CPL-2	10	Resume assignment Case in point	2 3	5		
12	CPL-2	11	Resume assignment Case in point	2 3	5		
13	CPL-2	12	Resume assignment Case in point	2 3	5		
14-15	CPL-2	13	Resume assignment Case in point	2 3	5		
16	CPL-2	8 9 10 11 12 13	**End of Semester Evaluation**	20	20		

Determination of Final Value

	Quality Letters	Quality Score
> 80	A	4
75 < NA ≤ 80	B+	3.5
69 < NA ≤ 75	B	3
60 < NA ≤ 69	C+	2.5
55 < NA ≤ 60	C	2
50 < NA ≤ 55	D+	1.5
44 < NA ≤ 50	D	1
0 < NA ≤ 44	E	0

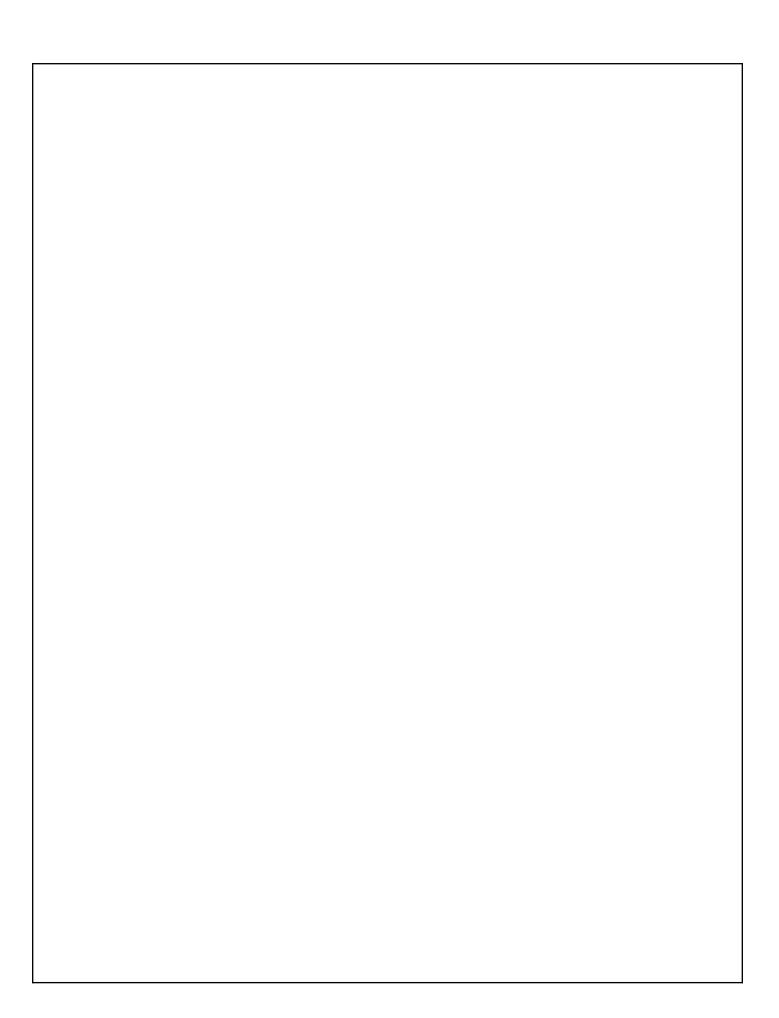|	UNIVERSITY OF BRAWIJAYA FACULTY OF ADMINISTRATIVE SCIENCES DEPARTMENT OF BUSINESS ADMINISTRATION TOURISM STUDY PROGRAM (S1)				
	STUDENTS' ASSIGNMENT PLAN				
Subject	Business Finance				
Code	PAR60003	**credits**	3	**Semester**	2
Supporting lecturer	Group of lecturers teaching the Business Finance course				
Assignment Title	1. Lecture material resume assignment 2. Worksheet				
Sub Course Learning Outcomes	1. Students are able to understand lecture material and are able to communicate verbally and in writing. 2. Students are able to calculate and analyze every business financial calculation.				

Job Description	1. Lecture material summary assignment
	   a. Students are looking for reference books related to the Business Finance course.
	   b. Students summarize each lecture material listed in the Semester Learning Plan (RPS)
	   c. Summary assignments for each lecture material listed in the Semester Learning Plan (RPS), collected in Google Classroom
	2.Worksheet
	   a.Students complete each case study in business finance.
	   b. Students analyze decision making in each case study in business finance.				

Assignment Work Method	Individual				
Output Forms and Formats	1.Resume Report 2.Worksheet				

Indicators, Criteria and Assessment Weights	1.Resume Report
	   a. Completeness and clarity of the material in the resume
	   b. Neatness of Resume Report
	
	2.Worksheet
	   a. Accuracy of solving Business Finance case problems
	   b. Neatness in writing the discussion on the Worksheet				

Implementation Schedule	1.Resume Report
	  ▪ Meeting 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14-15
	
	2.Worksheet
	  ▪ Meeting 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14-15				

Reference List	Corporate Business Finance: Drs. Lukman Syamsuddin, MA.				

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RESUME ASSIGNMENT

Subject	Business Finance				
Code	PAR60003	**credits**	3	**Semester**	2
Student Name					
NIM					
Class					
Material Resume	**Meeting**:		**Material**:		

Resume:

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WORKSHEET

Subject	Business Finance				
Code	PAR60003	**credits**	3	**Semester**	2
Student Name					
NIM					
Class					
Material Resume	**Meeting**:	**Material**:			