



UNIVERSITAS PENDIDIKAN NASIONAL (UNDIKNAS UNIVERSITY)
FACULTY OF BUSINESS AND ECONOMICS

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SYLLABUS

FINANCIAL MANAGEMENT

BACHELOR COURSE
ACCOUNTING STUDY PROGRAM
COURSE CODE: 1812417

5 ECTS

LECTURER: PUTU PURNAMA DEWI, S.E., M.SI.

1. LEARNING OBJECTIVES

After taking part this course, students are expected to be able to understand the basic concepts of finance and be able to apply them in investment decisions, funding dividend policies, managing financial risks and company expansion and contraction policies.

2. COURSE DESCRIPTION

This course explains the concepts of financial management theory, both regarding objectives and about financial decisions in carrying out financial management functions. Discussion is carried out systematically to help students understand their ability to manage personal and corporate finance. The course starts from the financial concept in general and how to be able to use accounting information for financial analysis as a basis for financial decision-making.

3. ECTS: 5

4. PRE-REQUISITE : Introduction to Accounting II

5. PURPOSE

a. Cognitive ability improvement:

- Students have an understanding of financial management
- Students are able to read reports and analyze financial statements
- Students are able to manage work capital
- Students are able to manage company receivables
- Students are able to optimally manage inventory
- Students are able to make investment decisions
- Students understand investment risks

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- Students are able to calculate capital market efficiency and make funding decisions
- Students are able to mix and match investment decisions with funding decisions
- Students are able to make decisions on mid-term and long-term funding
- Students are able to understand specific financial things

b. Soft skills improvement:

- Development of time management skills
- Development of writing skills
- Development of public speaking skills
- Development of teamwork skills
- Development of self-confidence
- Development of problem-solving skills

6. REFERENCES

1. Corporate Financial Management Drs. Lukman Syamsudin, MA. Penerbit PT. Raja Grafindo Persada, Jkt.
2. Fundamentals of Financial Management, Suad Husnan and Enny Pudjastuti, Penerbit UPP AMP YKPN
3. Fundamentals of Financial Management, Arthur J. Keown, Penerbit Salemba Empat-Prentice-Hall Inc
4. Financial Management, J Fred Weston & Thomas Copland
5. Fundamentals Of Financial Management, Brigham & Hoston, Penerbit Salemba Empat, Jkt.
6. Financial Management, Mamduh M. Hanafi, Penerbit BPFE-Yogyakarta
7. Financial Management, Sutrisno, Penerbit Ekonisia Yogyakarta
8. Journals related to financial management

7. TASKS

Students are divided into several groups. Each group makes a presentation during a single lecture and the other groups discuss the topic being presented and provide input.

8. LEARNING METHODS

The learning process is based student-centered learning where students must actively participate in the acquisition of knowledge. The first half of the semester has active lecturing and discussion about the topics in the syllabus. In the seventh and tenth meetings, the Teaching Collaborative Learning (CL) method will be used.

9. EVALUATION OF LERNING RESULTS

The evaluation system emphasizes the learning process so that each stage of the student process will be assessed by the lecturer with the following assessment and weighting elements:

No.	Assessment Element	Weighting
1.	Participation	10 %
2.	Small tests (Quiz)	10 %
3.	Mid-term exam	15 %
4.	Final exam	15 %
5.	Individual tasks	10 %
6.	Group tasks	05 %
7.	Activeness in discussions	20 %
8.	Personality	15 %
Total		100 %

10. PLAGIARISM

Plagiarism is to include the words / sentences / ideas of others partly or wholly without mentioning the source. If students enter words / sentences from other authors, the source must be mentioned. Plagiarism also includes copying (copying) some or all of the work of other students or copying (copying) from books, journals, web, newspaper magazines and others Plagiarism also includes a photograph of plagiarism, which is to include words / sentences / ideas of their own originating from tasks / papers that have been collected for assessment without mentioning the source. In accordance with the rules of conduct and student code of ethics, students are prohibited from conducting plagiarism and will be subject to sanctions if they prove that they commit plagiarism. Sanctions for plagiarism, papers are given a maximum zero value E.

11. LECTURE TOPICS

MEETING	SUBJECT	LECTURES
1.	Basic concepts of financial management 1.Functions of corporate spending	Module 1
	2.The role of company purchases and function of financial manager	
2.	Financial report analysis 1. Liquidity ratio	Module 2
	2. Leverage ratio	
	3. Activity ratio	
	4. Profitability ratio	
3.	Work capital management 1. Definition and types of work capital	Module 3
	2. Work capital turnover	
	3. How to fulfill work capital needs	
4.	Planning, cash and security control 1.Cash management strategy	Module 4
	2.Security characteristics	
	3.Motives for investing in securities	
5.	Trade-receivable management 1. Factors affecting receivables	Module 5
	2. Credit risks	
	3.Credit and receivable turnover analysis	

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6.	<p>Inventory planning and control</p> <ol style="list-style-type: none"> 1. Understanding inventory turnover 2. EOQ, ROP analysis 	Module 6
7.	<p>Use of funding reports</p> <ol style="list-style-type: none"> 1. Understanding 2. Classification of funding reports 3. Steps for sourcing and using funding reports 4. Sourcing and using funding reports in the form of Networking Capital (NWC) 	Module 7
8.	<p>Break Event Point (BEP)</p> <ol style="list-style-type: none"> 1. Understanding BEP-analysis 2. Calculation of BEP 3. Effects of changes in various factors of BEP 4. Determining minimum sales 	Module 8
9.	<p>Cost Of Capital (COC)</p> <ol style="list-style-type: none"> 1. Understanding COC 2. Costs of own capital and debts 3. Risk consideration in calculating capital costs 	Module 9
10.	<p>Leverage Analysis</p> <ol style="list-style-type: none"> 1. Financial leverage 2. Operational leverage 	Module 10
11.	<p>Long-term investment planning</p> <ol style="list-style-type: none"> 1. Value of time money-wise 2. Investment proposals 3. Investment assessment method 	Module 11
12.	<p>Estimating cashflow</p> <ol style="list-style-type: none"> 1. Introduction 2. Relevant cashflow 3. Accounting profit cashflow 4. Incremental cashflow 5. Sunken Costs 6. Changes in networking capital 7. Evaluation of capital budgeting projects 	Module 12

12. WORKLOAD

FINANCIAL MANAGEMENT

16 weeks

		Weeks per semester																TOTAL hrs
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
INDEPENDENT WORK	Homework, assignments	2	2	2	2	2	2				2	2	2	2	2	2		24
	Workshops			4				4										8
	Exam preparation								9								10	19
	Company visits, excursions																	0
	Preparation for presentations and papers				2		2		2			2		2		2		12
	Preparation for class	2	2	2	2	2	2	2			2	2	2	2	2	2	2	24
	Follow-up for class	1	1	1	1	1	1	1			1	1	1	1	1	1	1	12
	Final essay paper																	10
	Course evaluation																	2
	Workshops and Excursion Paper				2				2									4
																	115	
HRS OF EXAMS										2							2	
MANDATORY CLASS ATTENDANCE	Class Weekly hrs ~ 2	2	2	2	2	2	2	2			2	2	2	2	2	2	26	
		TOTAL WORKLOAD PER COURSE (HOURS)																145
		TOTAL ECTS																5

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