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## SYLLABUS

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**Date/Revision**     August 19, 2015  
**Faculty**             Business and Social Sciences  
**Approval**            Dr. Samuel Prasetya/Dr. Tutuko Prajogo

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### SUBJECT : PRINCIPLES OF FINANCIAL MANAGEMENT 2

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#### 1. Identification of Subject:

Name of Subject     : Principle of Financial Management 2  
Code of Subject      : FINA-1010  
SKS/ECTS            : 2/3  
Semester             : 2  
Study Program       : B-MGT/B-IBA  
Lecturer              : Mr. Wiryawan, M.Ak., Ak., CA., CFP®, AEPP™, QFE™

#### 2. Competency (Learning Outcome)

- At the end of the course students will have an overview of the most important in basic financial management.
- After completing the course, students will be able to describe the core aspects of basic financial management and will be able to illustrate, contrast, and apply the main concepts and theories to business implication.
- Through the successful participation in this course students are able to recognize the basics analysis about financial management.
- Students are also able to discuss critically the role of an financial manager in company.

#### 3. Description of Subject:

The main topics to be covered are:

- The cost of capital
- Capital budgeting
- Capital structure and leverage
- Dividend and share repurchases
- Working capital management
- Financial planning and forecasting

#### 4. Learning Approach

Approach            : Combination of Expository - inquiry and colaborative  
Method              : Discussions, questions/answers, sample problems/cases, group works  
Student Task       : Home work, presentation  
Media                : LCD projector

## 5. Evaluation

|                               |              |
|-------------------------------|--------------|
| Maximum absences              | : 25%        |
| Projects (individual & group) | : 20 points  |
| Presentation                  | : 10 points  |
| Quizzes                       | : 10 points  |
| Final Examination             | : 60 points  |
| Total                         | : 100 points |

## 6. Contents/Topics of Lecturing

| Week | Content/ Topics of Lecturing   | Text Book Chapter | Remarks   |
|------|--|-------------------|---|
| 1    | <b>The cost of capital I</b> <ul style="list-style-type: none"> <li>Weighted average cost of capital</li> <li>Cost of debt</li> <li>Cost of preferred stock</li> </ul>   | Ch. 11            | Group formation<br><br>Group Topic selections for Group writing project |
| 2    | <b>The cost of capital II</b> <ul style="list-style-type: none"> <li>Cost of retained earnings</li> <li>Cost of new common stock</li> </ul>  | Ch. 11            |   |
| 3    | <b>The basic of capital budgeting</b> <ul style="list-style-type: none"> <li>Net present value</li> <li>Internal rate of return</li> <li>Reinvestment rate assumption</li> <li>Payback period</li> <li>Decision criteria used in practice</li> </ul> | Ch. 12            | <b>Draft I Quiz I</b>   |
| 4    | <b>Evaluation from previous discussion and chapters</b>  |                   |   |
| 5    | <b>Cash flow estimation and risk analysis I</b> <ul style="list-style-type: none"> <li>Conceptual issues in cash flow estimation</li> <li>Analysis of expansion project</li> </ul>   | Ch. 13            |   |
| 6    | <b>Cash flow estimation and risk analysis II</b> <ul style="list-style-type: none"> <li>Replacement analysis</li> <li>Risk analysis in capital budgeting</li> <li>Measuring stand-alone risk</li> </ul>  | Ch. 13            | <b>Draft II Quiz II</b>   |
| 7    | <b>Capital structure and leverage I</b> <ul style="list-style-type: none"> <li>Book, market or target weights</li> <li>Business and financial risk</li> </ul>  | Ch. 15            |   |
| 8    | <b>Evaluation from previous discussion and chapters</b>  |                   |   |
| 9    | <b>Capital structure and leverage II</b> <ul style="list-style-type: none"> <li>Determining the optimal capital structure</li> <li>Capital structure theory</li> </ul>   | Ch. 15            | <b>Draft III Quiz III</b>   |

| Week | Content/ Topics of Lecturing  | Text Book Chapter   | Remarks                           |
|------|---|---------------------|-----------------------------------|
| 10   | <b>Distribution to shareholders: dividends and share repurchases</b> <ul style="list-style-type: none"> <li>Dividend versus capital gains</li> <li>Establishing the dividend policy in practice</li> </ul>            | Ch. 16              |                                   |
| 11   | <b>Working capital management</b> <ul style="list-style-type: none"> <li>Current assets financing policies</li> <li>Cash budget</li> <li>Inventories</li> <li>Accounts receivable</li> <li>Account payable</li> </ul> | Ch. 17              | <b>Draft IV</b><br><b>Quiz IV</b> |
| 12   | <b>Evaluation from previous discussion and chapters</b>   |                     |                                   |
| 13   | <b>Financial planning and forecasting</b> <ul style="list-style-type: none"> <li>Strategic planning</li> <li>Sales forecasting</li> </ul>   | Ch 6                |                                   |
| 14   | <b>Review all materials</b>   |                     | <b>Final draft</b>                |
| 15   | <b>Final Examination</b>  | Ch. 6,<br>Ch. 10-17 |                                   |

## 7. Book Reference:

- **Main Textbook:** Brigham, Eugene, Joel F. Houston, Hsu Jun-Ming, Kong Yoon Kee, and A. N. Bany-Arifin (2014), *Essentials of Financial Management*, 3<sup>rd</sup> Edition, Cengage Learning Asia Pte, Ltd, Singapore. ISBN # 978-981-4441-37-7
- **Additional References:**
  1. Hand-outs
  2. Journal articles

## 8. Detail of Lecturing Activities (LESSON PLANS):

**WEEK** : 1  
**Duration** : 2 x 50 minutes  
**Topic** : **The cost of capital I**  
**Sub-Topic** : Weighted average cost of capital  
                   Cost of debt  
                   Cost of preferred stock

### Learning Outcomes of Lesson:

1. **Main Competency.** The students are expected able to:
  - Explain weighted average cost of capital (WACC)
  - Calculation and explain Cost of debt and cost of preferred stock
2. **Supporting Competency.** The students are expected able to :

- Explain and describe primary sources of financing
- Can explain and describe cost components

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>• Introduce the cost of capital I in Textbooks Chap- 11</li> </ul>  |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>• Weighted average cost of capital</li> <li>• Cost of debt</li> <li>• Cost of preferred stock</li> </ul>                          | <ul style="list-style-type: none"> <li>• Listening into the Lecturer</li> <li>• Read the Text Book</li> <li>• Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>• Inform the student the next 2<sup>nd</sup> meeting material</li> <li>• give assessment / homework to the students</li> </ul>    | <ul style="list-style-type: none"> <li>• Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>• evaluate the students activity during the lesson</li> <li>• evaluate and observe, how the students solve the problem</li> </ul> |   |  |
| Reference    | Text Book Chap- 11   |   |  |

**WEEK** : 2  
 Duration : 2 x 50 minutes  
 Topic : **The cost of capital II**  
 Sub-Topic : Cost of retained earnings  
 Cost of new common stock

**Learning Outcomes of Lesson:**

1. **Main Competency.** The students are expected able to:
  - Understand and explain the concept Cost of retained earnings and cost of new common stock
2. **Supporting Competency.** The students are expected able to :
  - Explain and describe methods can use to derive the cost of retained earnings
  - Explain and calculate cost of retained earnings and cost of new common stock

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity   | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|---|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the cost of capital II in Textbooks Chap- 11</li> </ul>  |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Cost of retained earnings Concept</li> <li>Cost of new common stock concept</li> <li>Calculation Cost of retained earnings &amp; Cost of new common stock</li> </ul> | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>Inform the student the next 3<sup>rd</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>   | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>  |   |  |
| Reference    | Text Book Chap- 11  |   |  |

**WEEK** : 3  
 Duration : 2 x 50 minutes  
 Topic : **The basic of capital budgeting (quiz-1)**  
 Sub-Topic : Net present value  
                   Internal rate of return  
                   Reinvestment rate assumption  
                   Payback period  
                   Decision criteria used in practice

**Learning Outcomes of Lesson:**

- 1. Main Competency.** The students are expected able to:
  - Understand and explain the concept of net present value
  - Calculate and explain internal rate of return
  - Calculate and explain reinvestment rate assumption
  - Calculate and explain payback period concept
- 2. Supporting Competency.** The students are expected able to :
  - Make decision criteria used in practice
  - Understand and describe plan the growth of investment

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the basic of capital budgeting in Textbooks Chap- 12</li> </ul>   | <ul style="list-style-type: none"> <li>Draft-I Collection</li> <li>Do the Quiz-1</li> </ul>                                     | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Net present value concept and calculate</li> <li>Internal rate of return concept and calculate</li> <li>Reinvestment rate assumption concept</li> <li>Payback period concept and calculate</li> <li>Decision criteria used in practice</li> </ul> | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>Inform the student the next 4<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>  | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>   |   |  |
| Reference    | Text Book Chap 12  |   |  |

**WEEK** : 4  
 Duration : 2 x 50 minutes  
 Topic : **Evaluation from Previous discussion and chapters**  
 Sub-Topic : Previous discussion and chapters (chapter 10-12)

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Understand and explain the most important in basic cost of capital and capital budgeting
- Supporting Competency.** The students are expected able to:
  - Understand the basics calculation and analysis in cost of capital and capital budgeting

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Review chapter 11-12</li> </ul>   |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Review chapter 11-12</li> </ul>   | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>Inform the student the next 5<sup>th</sup> meeting material</li> </ul>  | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>evaluate the students activity during the review /evaluation</li> <li>evaluate and observe, how the students do the review</li> </ul> |   |  |
| Reference    | Text Book chapter 11-12  |   |  |

**WEEK** : 5  
 Duration : 2 x 50 minutes  
 Topic : **Cash flow estimation and risk analysis I**  
 Sub-Topic : Conceptual issues in cash flow estimation  
 Analysis of expansion project

**Learning Outcomes of Lesson:**

- 1. Main Competency.** The students are expected able to:
  - Understand and explain conceptual issues in cash flow estimation
  - Explain the analysis of expansion project
- 2. Supporting Competency.** The students are expected able to :
  - Recognize and identify cash flow components

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity | Method /<br>Lecturing<br>Tools /<br>Remarks |
|--------------|--|-------------------|---|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the Chapter 13 objectives;</li> <li>Introduce the cash flow estimation and risk analysis I</li> </ul> |                   | Lecturing                                   |

| Phase      | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|------------|--|---|--|
| Delivery   | <ul style="list-style-type: none"> <li>Explain the conceptual issues in cash flow estimation</li> <li>Analysis of expansion project theory and example</li> </ul>    | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing    | <ul style="list-style-type: none"> <li>Inform the student the next 6<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>    | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul> |   |  |
| Reference  | Text Book Chap 13  |   |  |

**WEEK** : 6  
 Duration : 2 x 50 minutes  
 Topic : **Cash flow estimation and risk analysis II (Quiz-2)**  
 Sub-Topic : Replacement analysis  
 Risk analysis in capital budgeting  
 Measuring stand-alone risk

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Understand and explain replacement analysis
  - Explain the risk analysis in capital budgeting
  - Measuring stand-alone risk ( the variance)
- Supporting Competency.** The students are expected able to :
  - Explain and describe types of investment risk

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity  | Method /<br>Lecturing<br>Tools /<br>Remarks |
|--------------|--|--|---|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the cash flow estimation and risk analysis II in chap-13</li> </ul> | <ul style="list-style-type: none"> <li>Draft-II Collection</li> <li>Do the Quiz-2</li> </ul> | Lecturing                                   |



| Phase      | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|------------|--|---|--|
| Delivery   | <ul style="list-style-type: none"> <li>Replacement analysis concept and calculate</li> <li>Risk analysis in capital budgeting</li> <li>Measuring stand-alone risk concept and calculate</li> </ul> | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing    | <ul style="list-style-type: none"> <li>Inform the student the next 7<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>                                  | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>                               |   |  |
| Reference  | Text Book Chap 13  |   |  |

**WEEK** : 7  
 Duration : 2 x 50 minutes  
 Topic : **Capital structure and leverage I**  
 Sub-Topic : Book, market or target weights  
 Business and financial risk

**Learning Outcomes of Lesson:**

- 1. Main Competency.** The students are expected able to:
  - Understand and explain book, market or target weights
  - Explain the business and financial risk
- 2. Supporting Competency.** The students are expected able to :
  - Describe the business and financial risk nowadays
  - Understand and identify the liabilities and equity components to define investor-supplied capital

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity   | Students activity | Method /<br>Lecturing<br>Tools /<br>Remarks |
|--------------|---|-------------------|---|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the capital structure and leverage I in chap-15</li> </ul> |                   | Lecturing                                   |

| Phase      | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|------------|--|---|--|
| Delivery   | <ul style="list-style-type: none"> <li>Explain and example of book, market or target weights in financial statement</li> <li>Explain the business and financial risks</li> </ul> | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing    | <ul style="list-style-type: none"> <li>Inform the student the next 8<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>                | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>             |   |  |
| Reference  | Text Book Chap 15  |   |  |

**WEEK** : 8  
 Duration : 2 x 50 minutes  
 Topic : **Evaluation from Previous discussion and chapters**  
 Sub-Topic : Previous discussion and chapters (chapter 13-15)

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Understand and explain the most important in basic cash flow estimation and risk analysis, capital structure and leverage
- Supporting Competency.** The students are expected able to:
  - Understand the basics calculation and analysis in cash flow estimation and risk analysis, capital structure and leverage

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity                              | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Review chapter 13-15</li> </ul> |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Review chapter 13-15</li> </ul> | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |

| Phase      | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks |
|------------|--|---|---|
| Closing    | <ul style="list-style-type: none"> <li>Inform the student the next 9<sup>th</sup> meeting material</li> </ul>  | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul> | Lecturing                                   |
| Evaluation | <ul style="list-style-type: none"> <li>evaluate the students activity during the review /evaluation</li> <li>evaluate and observe, how the students do the review</li> </ul> |   |   |
| Reference  | Text Book chapter 13-15  |   |   |

**WEEK** : 9  
 Duration : 2 x 50 minutes  
 Topic : **Capital structure and leverage II (Quiz-3)**  
 Sub-Topic : Determining the optimal capital structure  
 Capital structure theory

**Learning Outcomes of Lesson:**

- 1. Main Competency.** The students are expected able to:
  - Determine and explain the optimal capital structure
- 2. Supporting Competency.** The students are expected able to :
  - Understand and explain capital structure theory

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the capital structure and leverage II in chap-15</li> </ul>   | <ul style="list-style-type: none"> <li>Draft-III Collection</li> <li>Do the Quiz-3</li> </ul>                                   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Capital structure theory</li> <li>Calculate and determine the optimal capital structure</li> </ul>                          | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>Inform the student the next 10<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul> | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> </ul>   |   |  |

| Phase     | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity | Method /<br>Lecturing<br>Tools /<br>Remarks |
|-----------|--|-------------------|---|
|           | <ul style="list-style-type: none"> <li>evaluate and observe, how the students solve the problem</li> </ul> |                   |   |
| Reference | Text Book Chap 15  |                   |   |

**WEEK** : 10  
 Duration : 2 x 50 minutes  
 Topic : **Distribution to shareholders: dividends and share repurchases**  
 Sub-Topic : Dividend versus capital gains  
 Establishing the dividend policy in practice

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Understand and explain the dividend and capital gains concept
- Supporting Competency.** The students are expected able to :
  - Understand and identify dividends approach
  - Explain the establishing dividend policy in practice

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Introduce the Distribution to shareholders: dividends and share repurchases in chap-16</li> </ul>                             |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Dividend versus capital gains concept and example</li> <li>Establishing the dividend policy in practice</li> </ul>            | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>Inform the student the next 11<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>   | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul> |   |  |

| Phase     | TOPIC:<br>Lecturer / Facilitator Activity | Students activity | Method /<br>Lecturing<br>Tools /<br>Remarks |
|-----------|---|-------------------|---|
| Reference | Text Book Chap 16                         |                   |   |

**WEEK** : 11  
 Duration : 2 x 50 minutes  
 Topic : **Working capital management (Quiz-4)**  
 Sub-Topic : Current assets financing policies  
                   Cash budget  
                   Inventories  
                   Accounts receivable  
                   Account payable

**Learning Outcomes of Lesson:**

- 1. Main Competency.** The students are expected able to:
  - Identify and explain CA financing policies
  - Prepare, make and explain cash budget
  - Identify and explain the inventories component
  - Identify and explain account receivable and account payable
- 2. Supporting Competency.** The students are expected able to :
  - Identify and explain aspects of capital management
  - Identify main components necessary for creating cash budget

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>• Introduce the Working capital management in chap-17</li> </ul>  | <ul style="list-style-type: none"> <li>• Draft-IV Collection</li> <li>• Do the Quiz-4</li> </ul>                                      | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>• Current assets financing policies</li> <li>• Cash budget concept and example</li> <li>• Inventories components</li> <li>• Accounts receivable</li> <li>• Account payable</li> </ul> | <ul style="list-style-type: none"> <li>• Listening into the Lecturer</li> <li>• Read the Text Book</li> <li>• Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>• Inform the student the next 12<sup>th</sup> meeting material</li> <li>• give assessment / homework to the students</li> </ul>   | <ul style="list-style-type: none"> <li>• Listening to the lecturer</li> </ul>   | Lecturing  |

| Phase      | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity | Method /<br>Lecturing<br>Tools /<br>Remarks |
|------------|--|-------------------|---|
| Evaluation | <ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul> |                   |   |
| Reference  | Text Book Chap 17  |                   |   |

**WEEK** : 12  
 Duration : 2 x 50 minutes  
 Topic : **Evaluation from Previous discussion and chapters**  
 Sub-Topic : Previous discussion and chapters (chapter 16-17)

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Understand and explain the most important in basic distribution to shareholders and working capital management
- Supporting Competency.** The students are expected able to:
  - Understand the basics calculation and analysis in distribution to shareholders and working capita management

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>Review chapter 16-17</li> </ul>   |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>Review chapter 16-17</li> </ul>   | <ul style="list-style-type: none"> <li>Listening into the Lecturer</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>Inform the student the next 13<sup>th</sup> meeting material</li> </ul>   | <ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>evaluate the students activity during the review /evaluation</li> <li>evaluate and observe, how the students do the review</li> </ul> |   |  |
| Reference    | Text Book chapter 16-17  |   |  |

**WEEK** : 13  
**Duration** : 2 x 50 minutes  
**Topic** : **Financial planning and forecasting**  
**Sub-Topic** : Strategic planning  
 Sales forecasting

**Learning Outcomes of Lesson:**

1. **Main Competency.** The students are expected able to:
  - Identify and explain process also components to make strategic planning
  - Identify and explain process also components to make sales forecasting
  
2. **Supporting Competency.** The students are expected able to :
  - Identify and explain the Financial planning and forecasting (FPB) Objectives and Process

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>• Introduce financial planning &amp; forecasting in chap-6</li> </ul>   |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>• Strategic planning theory, process and objectives</li> <li>• Sales forecasting theory, process and objectives</li> </ul>                        | <ul style="list-style-type: none"> <li>• Listening into the Lecturer</li> <li>• Read the Text Book</li> <li>• Surf the web</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>• Inform the student the next 14<sup>th</sup> meeting material/Final examination</li> <li>• give assessment / homework to the students</li> </ul> | <ul style="list-style-type: none"> <li>• Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>• evaluate the students activity during the lesson</li> <li>• evaluate and observe, how the students solve the problem</li> </ul>                 |   |  |
| Reference    | Text Book Chap-6   |   |  |

**WEEK** : 14  
**Duration** : 2 x 50 minutes  
**Topic** : **Review all from Previous discussion and chapters**  
**Sub-Topic** : Previous discussion and chapters (chapter 6, 10-17)

**Learning Outcomes of Lesson:**

1. **Main Competency.** The students are expected able to:
  - Understand and explain the most important in basic financial management
  
2. **Supporting Competency.** The students are expected able to:
  - Understand the basics calculation and analysis in financial management

**DETAIL OF LECTURING ACTIVITY**

| Phase        | TOPIC:<br>Lecturer / Facilitator Activity  | Students activity   | Method /<br>Lecturing<br>Tools /<br>Remarks                  |
|--------------|--|---|--|
| Introduction | <ul style="list-style-type: none"> <li>• Review chapter 6, 10-17</li> </ul>  |   | Lecturing  |
| Delivery     | <ul style="list-style-type: none"> <li>• Review chapter 6, 10-17</li> </ul>  | <ul style="list-style-type: none"> <li>• Listening into the Lecturer</li> </ul> | Beamer/ LCD<br>Black / White<br>Board<br>Students<br>Laptop, |
| Closing      | <ul style="list-style-type: none"> <li>• Inform the student the next 15<sup>th</sup> meeting for final exam</li> </ul>   | <ul style="list-style-type: none"> <li>• Listening to the lecturer</li> </ul>   | Lecturing  |
| Evaluation   | <ul style="list-style-type: none"> <li>• evaluate the students activity during the review /evaluation</li> <li>• evaluate and observe, how the students do the review</li> </ul> |   |  |
| Reference    | Text Book chapter 6, 10-17   |   |  |