


19. FINANCIAL STATEMENT ANALYSIS

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|  | | Sekolah Tinggi Ilmu Ekonomi YAPAN Surabaya Program Studi S1 Manajemen Bachelor Degree of Management Study Program | | | | Kode Dokumen Document Code | |
| RENCANA PEMBELAJARAN SEMESTER Semester Lesson Plan | | | | | | | |
| MATA KULIAH (MK) COURSE | | KODE CODE | Rumpun MK CLUSTER | BOBOT (sks) WEIGHT (credits) | | SEMESTER | Tgl Penyusunan Compilation Date |
| Analisa Laporan Keuangan Financial Statement Analysis | | MPB 150217 | Keuangan Financial | T= 3 | P= 0 | 5 | |
| OTORISASI AUTHORIZATION | | Pengembang RPS Developer | | Koordinator RMK Coordinator | | Ketua PRODI Head of the Study Program | |
| | | | | Arief Nurnianova Qurrohman,SE.,MM Fida Oktaviani,SKM.,MM | | Ira Ningrum Resmawa,SE.,MM.,CMA | |
| Capaian Pembelajaran (CP) Program Learning Outcome (PLO) | | CPL-PRODI yang dibebankan pada MK PLO charged in this course | | | | | |
| | | CPL1 PLO1 | Lulusan mampu menguasai teori bidang manajemen secara menyeluruh. Graduates are able to master the theory of management as a whole. | | | | |
| | | CPL2 PLO2 | Lulusan mampu mengimplementasikan teori bidang manajemen dalam mengelola organisasi secara efektif. Graduates are able to implement management theory in managing organizations effectively. | | | | |
| | | CPL5 PLO5 | Lulusan mampu mengaplikasikan teknologi informasi dalam pengelolaan data keuangan, pemasaran, dan SDM dengan tepat. Graduates are able to apply information technology in managing financial, marketing, and human resource data properly. | | | | |
| | | CPL7 PLO7 | Lulusan mampu mengembangkan ide usaha dalam lingkungan bisnis global secara kreatif. Graduates are able to develop creative business ideas in a global business environment. | | | | |
| | | CPL8 PLO8 | Lulusan mampu mengelola organisasi secara etis. Graduates are able to manage organizations ethically. | | | | |

| Capaian Pembelajaran Mata Kuliah (CPMK) Course Learning Outcome (CLO) | |
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| CPMK1 CLO1 | P3. Mahasiswa mampu mempraktikkan penggunaan aplikasi komputer untuk menghitung laporan keuangan dengan benar. P3. Students are able to practice using computer applications to calculate financial statement correctly. |
| CPMK2 CLO2 | P3. Mahasiswa mampu mengerjakan perhitungan rasio-rasio keuangan dengan benar. P3. Students are able to calculate of financial ratios correctly. |
| CPMK3 CLO3 | C4. Mahasiswa mampu menganalisis laporan keuangan guna mengambil keputusan strategis dengan benar. C4. Students are able to analyze financial statement to make strategic decisions correctly. |
| CPMK4 CLO4 | A3. Mahasiswa mampu menunjukkan karakter bertanggung jawab dan jujur dalam menganalisis laporan keuangan. A3. Students are able to show responsible and honest character in analyzing financial statements. |
| Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO) | |
| Sub-CPMK1 Sub-CLO1 | Mahasiswa dapat memahami gambaran umum ALK Students are able to understand the overview of financial statement analysis |
| Sub-CPMK1 Sub-CLO1 | Mahasiswa memahami bentuk-bentuk laporan keuangan Students are able to understand the forms of financial Statements |
| Sub-CPMK3 Sub-CLO3 | Mahasiswa memahami analisis perbandingan laporan keuangan Students are able to understand the comparative analysis of financial statements |
| Sub-CPMK4 Sub-CLO4 | Menghitung, menyusun, menganalisis, dan membandingkan, serta mengevaluasi kinerja keuangan perusahaan manufaktur Calculate, compile, analyze, compare, and evaluate the manufacturing company financial performance |
| Sub-CPMK5 Sub-CLO5 | Menghitung, menyusun, menganalisis kinerja keuangan perbankan konvensional dan syariah Calculate, compile, analyze the financial performance of conventional and sharia banking |
| Sub-CPMK6 Sub-CLO6 | Mahasiswa memahami analisis sumber dan penggunaan modal kerja Students are able to understand the analysis of sources and use of working capital |
| Sub-CPMK7 Sub-CLO7 | Mahasiswa memahami analisis BEP Students are able to understand the break even points analysis |
| Sub-CPMK8 Sub-CLO8 | Mahasiswa memahami analisis perubahan laba kotor Students are able to understand the analysis of changes in gross profit |
| Sub-CPMK9 Sub-CLO9 | Mahasiswa memahami analisis kredit Students are able to understand the credit analysis |
| Korelasi CPMK terhadap Sub-CPMK Correlation of CLO to Sub-CLO | |

| | | Sub-CPMK1 Sub-CLO1 | Sub-CPMK2 Sub-CLO2 | Sub-CPMK3 Sub-CLO3 | Sub-CPMK4 Sub-CLO4 | Sub-CPMK5 Sub-CLO5 | Sub-CPMK6 Sub-CLO6 | Sub-CPMK7 Sub-CLO7 | Sub-CPMK8 Sub-CLO8 | Sub-CPMK9 Sub-CLO9 | |
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| | CPMK1 CLO1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| | CPMK2 CLO2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| | CPMK3 CLO3 | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| | CPMK4 CLO4 | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| Deskripsi Singkat MK Brief description of the course | <p>Matakuliah ini memberi pemahaman mengenai bentuk-bentuk laporan keuangan, menganalisis perbandingan laporan keuangan, menganalisis rasio manufaktur dan perbankan, menganalisis sumber dan penggunaan modal kerja, menganalisis sumber dan penggunaan kas, menganalisis BEP, menganalisis perubahan laba kotor, menganalisis kredit. Metode pembelajaran yang sering digunakan adalah Simulasi dengan mencoba menyimulasikan peran sebagai analis laporan keuangan dengan menghitung keuangan perusahaan riil.</p> <p>This course provides an understanding of the forms of financial statements, analyzing financial statement comparisons, analyzing manufacturing and banking ratios, analyzing sources and uses of working capital, analyzing sources and uses of cash, analyzing BEP, analyzing changes in gross profit, analyzing credit. The learning method that is often used is Simulation by trying to simulate the role of a financial statement analyst by calculating real company finances.</p> | | | | | | | | | | |
| Bahan Kajian: Materi Pembelajaran Learning Materials | <ol style="list-style-type: none"> 1. Overview of financial statement analysis 2. Forms of financial statements: balance sheet and profit and loss 3. Comparative analysis of financial statements: comparative and common size 4. Manufacturing company financial performance 5. Financial performance of conventional and sharia banking 6. Analysis of sources and use of working capital 7. Break even points analysis 8. Analysis of changes in gross profit 9. Credit analysis | | | | | | | | | | |
| Pustaka References | Utama: Primary: | | | | | | | | | | |
| | | 1. Hanafi, Mamduh dan Abdul Halim. 2016. Analisis Laporan Keuangan, Edisi 5. Yogyakarta: UPP STIM YKPN | | | | | | | | | |

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| | <p>2. Dwi Prastowo dan Rifka Julianty. 2010. Analisis Laporan Keuangan (Konsep dan Aplikasi), Edisi Ketiga. Yogyakarta: UPP AMP YKPN.</p> <p>3. Munawir. 2014. Analisa Laporan Keuangan, Edisi 15. Yogyakarta: Liberty.</p> <p>4. Kasmir. 2018. Analisis Laporan Keuangan, Edisi 11. Rajawali Pers. Jakarta.</p> <p>Pendukung:</p> <p>Supplement:</p> |
| Dosen Pengampu Lecturers | <p>Arief Nurnianova</p> <p>Qurrohman,SE.,MM</p> <p>Fida Oktaviani,SKM.,MM</p> |
| Matakuliah syarat Requirements course | <p>Mahasiswa telah menempuh mata kuliah Manajemen Keuangan</p> <p>Students have taken Financial Management</p> |

| Mg Ke-Week | Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO) | Penilaian Assessment | | Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] | | Materi Pembelajaran [Pustaka] Learning materials [References] | Bobot Penilaian (%) rating weight |
|------------|--|--|--|--|---|--|--------------------------------------|
| | | Indikator Indicators | Kriteria & Teknik Criteria & Technic | Luring (offline) | Daring (online) | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | Mahasiswa dapat memahami gambaran umum ALK Students are able to understand the overview of financial statement analysis | 1. Mampu menggambaran umum definisi ALK 2. Dapat mendapatkan Informasi Laporan Keuangan 3. Memahami laporan keuangan dan kaitannya dengan bidang ilmu lain 1. Able to describe the general definition of ALK 2. Can get Financial Report Information 3. Understand financial statements and their relation to other fields of science | Kriteria: Rubrik holistik Criteria : Holistic Rubric Bentuk non tes: Meringkas gambaran umum tentang analisis laporan keuangan Non-test form: Summarizing an overview of financial statement analysis | | Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 1x(3x50'')] Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 1x(3x50'')] Tugas 1: | [1],[2],[3],[4] | 3 |

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| | | | | | <p>Meringkas gambaran umum tentang analisis laporan keuangan [PT+KM: (1+1)x(3x60'')]</p> <p>Task 1: Summarizing an overview of financial statement analysis [PT+KM: (1+1)x(3x60'')]</p> | | |
| 2 | <p>Mahasiswa memahami bentuk-bentuk laporan keuangan</p> <p>Students are able to understand the forms of financial Statements</p> | <ol style="list-style-type: none"> Dapat memahami pos-pos Neraca Dapat memahami pos-pos rugi laba <ol style="list-style-type: none"> Can understand balance sheet items Can understand profit and loss items | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Holistic Rubric</p> <p>Bentuk non tes: Meringkas gambaran tentang pos neraca dan laporan laba rugi</p> <p>Non-test form: Summarizing an overview of balance sheet and income statement items</p> | | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 1x(3x50'')]</p> <p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 1x(3x50'')]</p> <p>Tugas 2: Meringkas gambaran tentang pos pos dalam neraca dan laporan rugi laba [PT+KM: (1+1)x(3x60'')]</p> | [1],[2],[3],[4] | 3 |

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| | | | | | <p>Task 2 : Summarizing the description of items in the balance sheet and income statement [PT+KM: (1+1)x(3x60'')]</p> | | |
| 3 | <p>Mahasiswa memahami analisis perbandingan laporan keuangan</p> <p>Students are able to understand the comparative analysis of financial statements</p> | <ol style="list-style-type: none"> 1. Dapat memahami tahun perbandingan laporan keuangan 2. Dapat memahami metode dan teknik analisis <ol style="list-style-type: none"> 1. Can understand the year of comparison of financial statements 2. Can understand techniques and analytical methods | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Holistic Rubric</p> <p>Bentuk non tes: Meringkas gambaran tentang tahun perbandingan dan metode analisis laporan keuangan</p> <p>Non-test form : Summarizing an overview of comparative years and methods of financial statement analysis</p> | | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 1x(3x50'')]</p> <p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 1x(3x50'')]</p> <p>Tugas 3: Meringkas gambaran tentang tahun perbandingan dan metode analisis laporan keuangan [PT+KM: (1+1)x(3x60'')]</p> <p>Task 3:</p> | [1],[2],[3],[4] | 3 |

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| | | | | | Summarizing an overview of comparative years and methods of financial statement analysis [PT+KM: (1+1)x(3x60'')] | | |
| 4 - 5 | Menghitung, menyusun, menganalisis, dan membandingkan, serta mengevaluasi kinerja keuangan perusahaan manufaktur Calculate, compile, analyze, compare, and evaluate the manufacturing company financial performance | <p>4.1. Mampu menghitung dan menganalisis rasio keuangan likuiditas</p> <p>4.2. Mampu menghitung dan menganalisis rasio keuangan solvabilitas</p> <p>5.1. Mampu menghitung dan menganalisis rasio keuangan profitabilitas</p> <p>5.2. Mampu menghitung dan menganalisis rasio keuangan aktivitas</p> <p>4.1. Able to calculate and analyze liquidity financial ratios</p> <p>4.2. Able to calculate and analyze solvency financial ratios</p> <p>5.1. Able to calculate and analyze profitability financial ratios</p> <p>5.2. Able to calculate and analyze activity financial ratios</p> | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Holistic Rubric</p> <p>Bentuk non tes: Menghitung dan menganalisis rasio solvabilitas, profitabilitas dan aktivitas untuk perusahaan manufaktur</p> <p>Non-test form: Calculate and analyze solvency, profitability and activity ratios for manufacturing companies</p> | | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 2x(3x50'')]</p> <p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 2x(3x50'')]</p> <p>Tugas 4: Menghitung dan menganalisis rasio solvabilitas, profitabilitas dan aktivitas untuk perusahaan manufaktur [PT+KM: (2+2)x(3x60'')]</p> <p>Task 4:</p> | [1],[2],[3],[4] | 5 |

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| | | | | | Calculate and analyze solvency, profitability and activity ratios for manufacturing companies [PT+KM: (2+2)x(3x60'')] | | |
| 6 - 7 | Menghitung, menyusun, menganalisis kinerja keuangan perbankan konvensional dan syariah Calculate, compile, analyze the financial performance of conventional and sharia banking | 6.1. Mampu menghitung dan menganalisis rasio keuangan likuiditas 6.2. Mampu menghitung dan menganalisis rasio keuangan solvabilitas 7. Mampu menghitung dan menganalisis rasio keuangan profitabilitas 6.1 Able to calculate and analyze liquidity financial ratios 6.2 Able to calculate and analyze solvency financial ratios 7 Able to calculate and analyze profitability financial ratios | Kriteria: Rubrik holistik Criteria : Holistic Rubric Bentuk non tes: Menghitung dan menganalisis rasio likuiditas, rentabilitas untuk perbankan konvensional dan syariah Non-test form: Calculate and analyze liquidity ratios, profitability for conventional and Islamic banking | | Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 2x(3x50'')] Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 2x(3x50'')] Tugas 5: Menghitung dan menganalisis rasio likuiditas, rentabilitas untuk perbankan konvensional dan syariah [PT+KM: (2+2)x(3x60'')] Task 5: | [1],[2],[3],[4] | 6 |

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| | | | | | Calculate and analyze liquidity ratios, profitability for conventional and Islamic banking [PT+KM: (2+2)x(3x60'')] | | |
| 8 | Evaluasi Tengah Semester / Ujian Tengah Semester Midterm Exam | | | | | | 20 |
| 9-10 | <p>Mahasiswa memahami analisis sumber dan penggunaan modal kerja</p> <p>Students are able to understand the analysis of sources and use of working capital</p> | <p>9.1. Mengetahui Definisi modal kerja</p> <p>9.2. Memahami Konsep dalam Modal kerja</p> <p>10.1. Mengetahui Sumber modal kerja</p> <p>10.2. Menganalisis contoh kasus modal kerja</p> <p>9.1. Knowing the definition of working capital</p> <p>9.2. Understanding Concepts in Working Capital</p> <p>10.1. Knowing the source of working capital</p> <p>10.2. Analyzing examples of working capital cases</p> | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Holistic Rubric</p> <p>Bentuk non tes: menganalisis modal kerja perusahaan</p> <p>Non-test form: analyze the company's working capital</p> | | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 2x(3x50'')]</p> <p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 2x(3x50'')]</p> <p>Tugas 6: menganalisis modal kerja perusahaan [PT+KM: (2+2)x(3x60'')]</p> <p>Task 6: analyze the company's working capital</p> | [1],[2],[3],[4] | 10 |

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| | | | | | [PT+KM: (2+2)x(3x60'')] | | |
| 11-12 | <p>Mahasiswa memahami analisis BEP</p> <p>Students are able to understand the break even points analysis</p> | <p>11.1. Memahami penentuan BEP 11.2. Memahami analisis dengan grafik</p> <p>12.1. Memahami margin of Safety dan Shutdown point 12.2. Praktik Menggambarkan grafik break even</p> <p>11.1. Understand the determination of BEP 11.2. Understand analysis with graphs</p> <p>12.1. Understand the margin of Safety and Shutdown point 12.2. Practice Drawing break even charts</p> | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Holistic Rubric</p> <p>Bentuk non tes: Menghitung, menggambar dan menganalisis grafik BEP dan Margin on Safety kasus perusahaan</p> <p>Non-test form: Calculate, draw and analyze the BEP and Margin on Safety charts of the company's case</p> | | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 2x(3x50'')]</p> <p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 2x(3x50'')]</p> <p>Tugas 7: Menghitung, menggambar dan menganalisis grafik BEP dan Margin on Safety kasus perusahaan [PT+KM: (2+2)x(3x60'')]</p> <p>Task 7: Calculate, draw and analyze BEP and Margin on Safety charts of company cases [PT+KM: (2+2)x(3x60'')]</p> | [1],[2],[3],[4] | 7 |

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| <p>13-14</p> | <p>Mahasiswa memahami analisis perubahan laba kotor</p> <p>Students are able to understand the analysis of changes in gross profit</p> | <p>13. Memahami definisi dan pembuatan laba kotor</p> <p>14. Praktik menyusun laporan analisis laba kotor</p> <p>13. Understand the definition and generation of gross profit</p> <p>14. The practice of compiling a gross profit analysis report</p> | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Hoistic Rubric</p> <p>Bentuk non tes: Menganalisis laba kotor perusahaan</p> <p>Non-test form: Analyze the company's gross profit</p> | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah) [PB: 2x(3x50'')]</p> <p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 2x(3x50'')]</p> <p>Tugas 8: Menganalisis laba kotor perusahaan [PT+KM: (2+2)x(3x60'')]</p> <p>Task 8: Analyze the company's gross profit [PT+KM: (2+2)x(3x60'')]</p> | <p>[1],[2],[3],[4]</p> | <p>7</p> |
| <p>15</p> | <p>Mahasiswa memahami analisis kredit</p> <p>Students are able to understand the credit analysis</p> | <p>1. Dapat memahami persyaratan kredit</p> <p>2. Dapat memahami dan menghitung penilaian kredit</p> <p>1. Can understand credit terms</p> <p>2. Can understand and calculate credit ratings</p> | <p>Kriteria: Rubrik holistik</p> <p>Criteria : Holistic Rubric</p> <p>Bentuk non tes:</p> | <p>Discussion, simulation, project based method : Google Classroom (diskusi) Vlearning (diskusi) Google Meet (kuliah) Zoom Meet (kuliah)</p> | <p>[1],[2],[3],[4]</p> | <p>6</p> |

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| | | | Meringkas analisis kredit | | [PB: 1x(3x50'')] | | | |
| | | | Non-test form: Summarizing credit analysis | | Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (college) Zoom Meet (lecture) [PB: 1x(3x50'')] | | | |
| | | | | | Tugas 9: Meringkas analisis kredit [PT+KM: (1+1)x(3x60'')] | | | |
| | | | | | Task 9: Summarizing credit analysis [PT+KM: (1+1)x(3x60'')] | | | |
| 16 | Evaluasi Akhir Semester / Ujian Akhir Semester Final Semester Examination | | | | | | | 30 |

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, penguasaan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya yang diperoleh melalui proses pembelajaran.
2. CPL yang dibebankan pada mata kuliah adalah beberapa capaian pembelajaran lulusan program studi (CPL-PRODI) yang digunakan untuk pembentukan/ pengembangan sebuah mata kuliah yang terdiri dari aspek sikap, keterampilan umum, keterampilan khusus, dan pengetahuan.
3. CP Mata Kuliah (CPMK) adalah kemampuan yang dijabarkan secara spesifik dari CPL yang dibebankan pada mata kuliah, dan bersifat spesifik terhadap bahan kajian atau materi pembelajaran mata kuliah tersebut.
4. Sub-CP Mata Kuliah (Sub-CPMK) adalah kemampuan yang dijabarkan secara spesifik terhadap materi pembelajaran mata kuliah tersebut.
5. Indikator penilaian kemampuan dalam proses maupun hasil belajar mahasiswa adalah pernyataan spesifik dan terukur yang mengidentifikasi kemampuan atau kinerja hasil belajar mahasiswa yang disertai bukti-bukti.

6. Kriteria Penilaian adalah patokan yang digunakan sebagai ukuran atau tolak ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kriteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kriteria dapat berupa kuantitatif dan kualitatif.
7. Teknik penilaian: tes dan non-tes.
8. Bentuk pembelajaran: Kuliah, Responsi, Tutorial, Seminar atau yang setara, Praktikum, Praktik Studio, Praktik Bengkel, Praktik Lapangan, Penelitian, Pengabdian kepada Masyarakat, dan/atau bentuk pembelajaran lain yang setara.
9. Metode pembelajaran: Small Group Discussion, Role-play & simulation, discovery learning, self-directed learning, cooperative learning, collaborative learning, contextual learning, project-based learning, dan metode lainnya yang setara.
10. Materi pembelajaran adalah rincian atau uraian dari bahan kajian yang dapat disajikan dalam bentuk beberapa pokok dan sub-pokok bahasan.
11. Bobot penilaian adalah prosentase penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tersebut dan totalnya 100%.
12. PB=Proses Belajar, PT=Penugasan Terstruktur, KM=Kegiatan Mandiri.

Notes:

1. Learning Outcomes of Study Programs (CPL-PRODI) are abilities possessed by each graduate of the Study Program which are the internalization of attitudes, assignment of knowledge, and skills according to the level of study programs obtained through the learning process.
2. The CPL that is charged to the course is a number of learning outcomes for graduates of the study program (CPL-PRODI) which are used for the formation/development of a course consisting of aspects of attitudes, general skills, special skills, and knowledge.
3. Course CP (CPMK) is the ability that is specifically described from the CPL that is charged to the course, and is specific to the study material or learning material for the course.
4. Subject Sub-CP (Sub-CPMK) is the ability that is described specifically for the learning material of the course.
5. Indicators of the assessment of ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
6. Assessment Criteria are benchmarks used as measures or benchmarks for learning achievement in assessment based on predetermined indicators. The assessment criteria are guidelines for assessors so that the assessment is consistent and unbiased. Criteria can be both quantitative and qualitative.
7. Assessment techniques: test and non-test.
8. Forms of learning: Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service, and/or other equivalent forms of learning.
9. Learning methods: Small Group Discussion, Role-play & simulation, discovery learning, self-directed learning, cooperative learning, collaborative learning, contextual learning, project-based learning, and other equivalent methods.
10. Learning materials are details or descriptions of study materials that can be presented in the form of several main points and sub-topics.

11. The weight of the assessment is the percentage of assessment of each achievement of the sub-CPMK which is proportional to the level of difficulty of achieving the sub-CPMK and the total is 100%.
12. PB=Learning Process, PT=Structured Assignments, KM=Independent Activities.