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|  | **RENCANA PEMBELAJARAN SEMESTER GANJIL 2016/2017** |
|  | **PROGRAM STUDI MAGISTER AKUNTANSI FAKULTAS EKONOMI DAN BISNIS** |
|  | **UNIVERSITAS ESA UNGGUL** |
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| **Mata kuliah** | **:** | **PELAPORAN BISNIS DAN KEUANGAN PERUSAHAAN** | **Kode MK** | **:** | **MAK 111** |
| **Mata kuliah prasyarat** | **:** |  | **Bobot MK** | **:** | **3 SKS** |
| **Dosen Pengampu** | **:** | **Dr. Eka Bertuah, SE. MM.** | **Kode Dosen** | **:** | **5731** |
| **Alokasi Waktu** | **:** | **Tatap muka 14 x 150 menit, tidak ada praktik, tidak ada online** |
| **Capaian Pembelajaran** | **:** | * 1. Melakukan analisis informasi keuangan secara efektif untuk tujuan penilaian asset.
	2. Mengidentifikasi informasi dalam laporan keuangan yang relevan dengan berbagai konteks pengambilan keputusan penilaian asset.
	3. Menerangkan bagaimana informasi dan kebijakan fundamental seperti dividen, aliran kas, laba serta nilai buku digunakan dalam penilaian asset perusahaan.
	4. Menganalisis kualitas akuntansi dalam laporan keuangan untuk tujutan penilaian asset.
	5. Mengevaluasi strategi bisnis berkaitan dengan hasil penilaian asset.
	6. Membuat prediksi bisnis (business forecast) mengenai nilai perusahaan di masa yang akan datang
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| **SESI** | **KEMAMPUAN****AKHIR** | **MATERI** **PEMBELAJARAN** | **BENTUK PEMBELAJARAN**  | **SUMBER** **PEMBELAJARAN** | **INDIKATOR****PENILAIAN** |
| **1** | Mampu menganalisis konsep The Economic Balance Sheet and Cash Flow Based Valuation | Introduction to Security Analysis for Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Menganalisis konsep The Economic Balance Sheet and Cash Flow Based Valuation |
| **2** | Mampu memahami konsep Discount Rates in Valuation | Security Analysis and Efficient Market | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep Discount Rates in Valuation |
| **3** | Mampu memahami konsep The Dividend Discount Model for Valuation | Business Analysis | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Dividend Discount Model for Valuation |
| **4** | Mampu memahami konsep The Flows to Equity Model for Valuation | Accounting Analysis and The Financial Statement | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Flows to Equity Model for Valuation |
| **5** | Mampu memahami konsep Free Cash Flow Model and Analysis for Valuation | Financial Information Analysis | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep Free Cash Flow Model and Analysis for Valuation |
| **6** | Mampu memahami konsep The Economic Balance Sheet and Cash Flow Based Valuation | The Economic Balance Sheet and Cash Flow Based Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Economic Balance Sheet and Cash Flow Based Valuation |
| **7** | Mampu memahami konsep Discount Rates in Valuation | Discount Rates in Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep Discount Rates in Valuation |
| **8** | Mampu memahami konsep The Dividend Discount Model for Valuation | The Dividend Discount Model for Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Dividend Discount Model for Valuation |
| **9** | Mampu memahami konsep The Flows to Equity Model for Valuation | The Flows to Equity Model for Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Flows to Equity Model for Valuation |
| **10** | Mampu memahami konsep Free Cash Flow Model and Analysis for Valuation | Free Cash Flow Model and Analysis for Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep Free Cash Flow Model and Analysis for Valuation |
| **11** | Mampu memahami konsep Forecasting Free Cash Flows | Forecasting Free Cash Flows | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep Forecasting Free Cash Flows |
| **12** | Mampu memahami konsep The Adjusted Present Value Model for Valuation | The Adjusted Present Value Model for Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Adjusted Present Value Model for Valuation |
| **13** | Mampu memahami konsep The Residual Income Model for Valuation | The Residual Income Model for Valuation | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep The Residual Income Model for Valuation |
| **14** | Mampu memahami konsep Cases in Valuation of a Firm. | Cases in Valuation of a Firm. | - Presentasi- Small Grup  Diskusi- studi kasus | 1. ACCA.2. Financial Statement Analysis, Subrayaman.3. Financial Statement Analysis, Foster. | Mampu memahami konsep Cases in Valuation of a Firm. |

**Jakarta, 01 April 2016**

**Mengetahui,**

**Ketua Program Studi, Dosen Pengampu,**

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 **Dr. Sudarwan, Ak. M.Acc, CIA, QIA Dr. Eka Bertuah, SE, MM.**