

SEMESTER LEARNING PLAN (SLP)


COOPERATIVE FINANCIAL MANAGEMENT



Dosen:

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**ECONOMIC EDUCATION STUDY PROGRAM
FACULTY OF ECONOMICS AND BUSINESS EDUCATION
UNIVERSITAS PENDIDIKAN INDONESIA
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Lecturer	Reviewer	Head of Study Program
SEMESTER LEARNING PLAN		
1. Course Identity		
Study Program	:	Economic Education
Course	:	Cooperative Financial Management
Course Code	:	PE437
Course Group	:	Study Program-Based Elective Professional Courses
Course Credit	:	3
Program Degree	:	Undergraduate
Semester	:	6
Prerequisite	:	Cooperative Economics
Course Status (Compulsory/Elective)	:	Elective
Lecturer Name and Code	:	Dr. Neti Budiwati, M.Si. (1048) Dr. Ikaputera Waspada, MM.(1052) Fazar Nuriansyah, S.Pd.,M.Pd. (2942)

2. Courses Description

Cooperative Financial Management is an elective course for undergraduate students (S-1) of the Economics Education Study Program of Faculty of Economics and Business Education (abbreviated as FPEB) UPI. This course examines the importance of financial management for cooperatives, the objectives, and functions of cooperative financial management, how to manage finances in cooperatives, and to measure cooperatives' financial performance and achievements. Learning focuses on active student learning using cooperative learning and problem-based learning models, and synchronous and asynchronous approaches. After attending the lectures, students are expected to have the skills to manage cooperative finances effectively, efficiently, and productively. The assessment aspect consists of assessments carried out during the learning process, including students' participation during the introduction of concepts. The assessment is conducted using observation techniques and by practicing financial management problem solving during the learning process. Assessment of learning outcomes is carried out in the middle of the semester and the end of the semester, using written test techniques and essay test instruments. The final grade of this course is assigned using Assessment of Benchmark Reference Type.

3. Referred Study Program Learning Achievement

- S1 Exhibit scientific, educative, and religious attitude and behaviour, which contributes to the improvement of social, national, and state lives founded on academical norms and ethics.
- P2 Command economic theoretical concepts which support economic learning.
- KU2 Able to apply logical, critical, systematical, and innovative thinking in the context of scientific and technological development and implementation, which pays attention to and applies humanities value in accordance with the economic education expertise.
- KK4 Able to apply the theoretical concepts of entrepreneurship in economic education.

4. Course Learning Achievement

- S1.1 Internalize scientific, educative, and religious attitudes and behaviors, which contribute to improving the quality of life in society, nation and state in learning cooperative financial management
- P2.1 Have conceptual knowledge about the concept of Cooperatives and Financial Management
- P2.2 Have conceptual knowledge of accounting concepts in Cooperatives
- P2.3 Describe the concept of the concept of capital and cooperative capital
- P2.4 Analyzing the concept of Current Asset Management

P2.5	Analyzing cash management, accounts receivable management and inventory management
P2.6	Apply the concept of Fixed Assets
P2.7	Applying the concept of Time value of money and Investment Proposal
P2.8	Applying the concept of Remaining Income
P2.9	Memiliki Have the skills to apply Cooperative capital and assess the business performance and financial position of the Cooperative
KK4.1	Able to apply the theoretical concepts of entrepreneurship in economic education

5. Learning Plan Description

Week	Course Learning Achievement (CLA)	Learning Materials	Teaching/Learning Activities	Time	Assessment	Reference
1	S1.1; KU2 Lecture Orientation	<ol style="list-style-type: none"> Lecture Description Semester Learning Plan (SLP) Lecture rules Study etiquette 	<p>Synchronous</p> <p>Students and lecturers carry out face-to-face / virtual face-to-face to explore lecture descriptions, SLP, lecture rules, and lecture ethics.</p>	3 x 50 minutes	-	-
2, 3	<p>P2.1 Have conceptual knowledge about the concept of Cooperatives and Financial Management</p> <p>P2.2 Have conceptual knowledge of accounting concepts in Cooperatives</p>	<ol style="list-style-type: none"> Cooperative Concept and Cooperative Financial Management Accounting in Cooperative Financial Management 	<p>Synchronous</p> <p>The lecturer explained about Compiling a Member Promotion Balance from one of the Koperas. Looking for data on one of the cooperatives to compile a member promotion balance</p> <p>Asynchronous</p> <ul style="list-style-type: none"> Students are asked to browse at spot.upi.edu to download 	6 x 50 minutes	Report Compiling the Promotional Balance of Members of one of the Cooperatives	2, 3

Week	Course Learning Achievement (CLA)	Learning Materials	Teaching/Learning Activities	Time	Assessment	Reference
			lecture materials provided in the form of PPT etc. - Students do self study and explore more reading materials related to Accounting in Cooperative Financial Management			
4	P2.3 Describe the concept of the concept of capital and cooperative capital	Capital and Capital in Cooperatives: 1. Understanding Cooperative capital and capital 2. Fostering Capital	Synchronous Lecturers review the material through brainstorming and giving examples	3 x 50 minutes	Oral test: Identifying sources of capital in a Cooperative	4
5	P2.4 Analyzing the concept of Current Asset Management	Working Capital Management: 1. Understanding Working Capital Types of capital 2. Work Calculating needs 3. Working capital	Synchronous - The lecturer reviews the material through exercises and questions and answers for the working capital needs of the Cooperative - Students calculate the working capital needs of a cooperative Asynchronous - Students are asked to browse at spot.upi.edu to download lecture materials provided in the form of PPT etc. - Students do self-study and explore more reading materials related to the	3 x 50 minutes	Demonstration of calculating working capital Report on working capital needs of a Cooperative	5

Week	Course Learning Achievement (CLA)	Learning Materials	Teaching/Learning Activities	Time	Assessment	Reference
			working capital needs of cooperatives			
6, 7	P2.5 Analyzing cash management, accounts receivable management and inventory management	Current Asset Management: 1. Cash Management 2. Accounts Receivable 3. Inventory Management	Synchronous Lecturers review the material through exercises and questions and answers as well as giving examples Asynchronous - Students are asked to browse at spot.upi.edu to download lecture materials provided in the form of PPT etc. - Students do self-study and explore more reading materials related to Cash, Receivable and Inventory Management	6 x 50 minutes	Counting simulation The task report calculates optimal cash, the amount of receivables and optimal inventory	
8	MIDTERM EXAMS					
9, 10	P2.6 Apply the concept of Fixed Assets	Fixed Asset Management: 1. Time value of money 2. Depreciation of fixed assets	Synchronous Lecturers review the material through exercises and questions and answers as well as providing examples of cooperative fixed asset management Asynchronous - Students are asked to browse at spot.upi.edu to download lecture materials provided in the form of PPT etc.	6 x 50 minutes	Demonstration Cooperative fixed asset data report	1

Week	Course Learning Achievement (CLA)	Learning Materials	Teaching/Learning Activities	Time	Assessment	Reference
			<ul style="list-style-type: none"> - Students carry out self-study and explore more reading materials related to cooperative fixed asset management 			
11	P2.7 Applying the concept of Time value of money and Investment Proposal	Methods of assessing investment proposals	<p>Synchronous</p> <ul style="list-style-type: none"> - The lecturer explains the methods of assessing investment proposals - Students carry out case exercises assessing investment proposals <p>Asynchronous</p> <ul style="list-style-type: none"> - Students are asked to browse at spot.upi.edu to download lecture materials provided in the form of PPT etc. - Students do self-study and explore more reading materials related to methods of assessing investment proposals 	3 x 50 minutes	Demonstration counting Cooperative proposals	1
12-13	P2.8 Applying the concept of Remaining Income	Residual Yield Concept Effort: <ol style="list-style-type: none"> 1. Profit and efficiency 2. Cooperative profit difference and non-cooperative 3. Calculating Remaining Income 	<p>Synchronous</p> <ul style="list-style-type: none"> - Lecturer explains about calculating Income sharing and dividing Income sharing - Students practice calculating Income sharing and dividing Income sharing 	6 x 50 minutes	Simulation of calculating Income sharing	1

Week	Course Learning Achievement (CLA)	Learning Materials	Teaching/Learning Activities	Time	Assessment	Reference
		4. Remaining Income sharing	Asynchronous <ul style="list-style-type: none"> - Students are asked to browse at spot.upi.edu to download lecture materials provided in the form of PPT etc. - Students do self-study and explore more reading material related to the practice of calculating Income sharing and dividing Income sharing 			
14, 15	P2.9 Have the skills to apply Cooperative capital and assess the business performance and financial position of the Cooperative	Achievements and Position Cooperative Finance: <ol style="list-style-type: none"> 1. Financial ratios for Assessing Cooperative Performance 2. Financial ratios to see the financial position of the Cooperative 	Synchronous <ul style="list-style-type: none"> - Lecturers review the material through questions and answers and provide examples of financial ratios to assess cooperative performance and financial ratios to see cooperative financial position - Students practice calculating the financial position and business performance of a Cooperative Asynchronous <ul style="list-style-type: none"> - Students are asked to browse at spot.upi.edu to download lecture materials provided in the form of PPT etc. - Students do self-study and explore more reading material related to financial ratios to 	6 x 50 minute		Prestasi dan Posisi Keuangan Koperasi: Rasio keuangan untuk menilai prestasi Koperasi Rasio keuangan untuk melihat posisi keuangan Koperasi

Week	Course Learning Achievement (CLA)	Learning Materials	Teaching/Learning Activities	Time	Assessment	Reference
			assess cooperative achievements and financial ratios to see cooperative financial position			
16	FINAL EXAMS					

6. References

1. Neti Budiwati dan Lizza Suzanti, (2019), Manajemen Keuangan Koperasi, Bandung: Alfabeta
2. Agus Sartono, Manajemen Keuangan, Yogyakarta: BPFE UGM
3. Daftar Bunga/diskonto
4. UU No. 25 tahun 1992 tentang Perkoperasian Standar Akuntansi Keuangan Koperasi