



**Universitas Negeri Surabaya  
Faculty of Economics and Business  
Bachelor of Accounting Education Study Program**

Document Code

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Accounting Theory	8720900107	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	5	July 4, 2020
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Amirul Arif, S.Pd., M.Ak.		Drs. Eko Wahyudi, M.Si.			Rochmawati, S.Pd., M.Ak.	

Learning model	Case Studies
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Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																				
	PLO-7	Able to act as a citizen who is proud and loves the country, has high nationalism																																																																																			
	Program Objectives (PO)																																																																																				
	PO - 1	Explains the reasons to support his thinking and views on fiscal policy																																																																																			
	PO - 2	Responsible for deciding problems that occur in accounting practice in accordance with the principles of accounting theory and applicable policies																																																																																			
	PO - 3	Able to make decisions in applying accounting theory to accounting practices in companies and resolve problems that occur in accounting practices in accordance with the principles of accounting theory																																																																																			
	PLO-PO Matrix																																																																																				
		<table border="1" style="margin-left: 40px;"> <tr> <td>P.O</td> <td>PLO-7</td> </tr> <tr> <td>PO-1</td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> </tr> </table>	P.O	PLO-7	PO-1		PO-2		PO-3																																																																												
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																					
	<table border="1" style="margin-left: 40px;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-2</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-3</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																
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PO-2																																																																																					
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Short Course Description	The accounting theory course contains an understanding of the meaning of accounting theory which includes basic concepts, objectives of financial accounting, nature of accounting information, limitations of financial reports, financial reports and their elements, development of accounting theory, and application and resolution of problems that arise in accounting practice.
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References	Main :
	<ol style="list-style-type: none"> <li>Belkauoui. 2012. Accounting Theory, Edisi 5. Jakarta: Salemba Empat</li> <li>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</li> <li>Schroeder, Richard G. 2013. Financial Accounting 11ed: Theory &amp; Analysis. US: John Wiley &amp; Sons</li> </ol>
	Supporters:
	<ol style="list-style-type: none"> <li>A Arif, A Purwanto.(2020).Analisis Pengaruh Islamic Corporate Governance terhadap Manajemen Laba pada Bank Umum Syariah di Indonesia dan Malaysia. Permana: Jurnal Perpajakan, Manajemen, Dan Akuntansi, 12(2), 183-195.</li> </ol>

Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Eko Prasetyo, S.E., M.Acc., Ak., CA Amirul Arif, S.Pd., M.Ak.
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Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [ Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline ( offline )	Online ( online )		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1	Able to describe the history and development of accounting	1.1 Explain the evolution of double entry bookkeeping 1.2 Explain the development of accounting principles 1.3 Distinguish between accounting and capitalism 1.4 Explain the historical relevance of accounting 1.5 Explain international accounting issues	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Lectures: 1. Discussion 2. CBL 3. Task 1: Describe international accounting issues 3 X 50	Lectures: 1. Discussion 2. CBL 3. Task 1: Describe international accounting issues 3 X 50	<b>Material:</b> 1. Evolution of double entry bookkeeping 2. Development of accounting principles 3. Accounting and capitalism 4. Accounting and capitalism 5. International accounting issues <b>Reader:</b> Suwardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i> . Yogyakarta: BPFE	2%
2	Able to describe the elements and structure of accounting theory	2.1 Explain thinking about theories 2.2 Explain thinking about concepts 2.3 Explain dealing with hypotheses 2.4 Explain contests of discovery	<b>Criteria:</b> Assessment Rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: Discussion CBL Task 1: Explain conceptual thinking Online: E-learning: Take and give, cooperative learning, providing short, clear and concise information that requires quick memory and understanding skills, and discussing the material presented in the framework of higher level thinking. 3 X 50	Offline: Discussion CBL Task 1: Explain conceptual thinking Online: E-learning: Take and give, cooperative learning, providing short, clear and concise information that requires quick memory and understanding skills, and discussing the material presented in the framework of higher level thinking. 3 X 50	<b>Material:</b> 1. Thoughts about theory 2. Thoughts about concepts 3. Handling hypotheses 4. Discovery contest <b>Reader:</b> Suwardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i> . Yogyakarta: BPFE	3%
3	Able to describe the formulation of accounting theory (traditional approach)	3.1 Explain the various descriptions of the nature of accounting 3.2 Explain the preparation and verification of theories 3.3 Explain the nature of accounting theory 3.4 Explain the methodology in formulating accounting theory 3.5 Explain the various approaches to formulating accounting theory 3.6 Explain the selective approach to formulating accounting theory	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: Discussion CBL Assignment 1: Analyzing various approaches to the formulation of accounting theory Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50	Offline: Discussion CBL Assignment 1: Analyzing various approaches to the formulation of accounting theory Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level.	<b>Material:</b> 1. The essence of accounting: various descriptions 2. Formulation and verification of theories 3. The essence of accounting theory 4. Methodology in formulating accounting theory 5. Approaches to the formulation of accounting theory 6. Selective approach to the formulation of accounting theory. <b>Reader:</b> Suwardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i> . Yogyakarta: BPFE	2%

4	Able to explain the formulation of accounting theory (regulatory approach).	<ol style="list-style-type: none"> <li>1.Explain the nature of accounting standards</li> <li>2.State the purpose of setting standards</li> <li>3.Name the entities that have an interest in accounting standards</li> <li>4.Name the parties with authority to set standards</li> <li>5.Explain the legitimacy of the standard-setting process</li> <li>6.Explain excessive accounting standards</li> <li>7.Explain the existence of choice in accounting</li> <li>8.Describe standard-setting strategies for developing countries</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline: DiscussionCBLTask 1: Analysis of the legitimacy of the standard setting process Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level. 3 X 50</p>	<p>Offline: DiscussionCBLTask 1: Analysis of the legitimacy of the standard setting process Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level.</p>	<p><b>Material:</b> 1. The nature of accounting standards 2. The purpose of setting standards 3. Entities with an interest in accounting standards 4. Who has the authority to set standards? 5. Legitimacy of the standard setting process 6. Excessive accounting standards 7. Choices in accounting 8. Standard setting strategies for developing countries <b>Reference:</b> <i>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</i></p>	3%
5	Able to explain the formulation of accounting theory (regulatory approach).	<ol style="list-style-type: none"> <li>1.Explain the nature of accounting standards</li> <li>2.State the purpose of setting standards</li> <li>3.Name the entities that have an interest in accounting standards</li> <li>4.Name the parties with authority to set standards</li> <li>5.Explain the legitimacy of the standard-setting process</li> <li>6.Explain excessive accounting standards</li> <li>7.Explain the existence of choice in accounting</li> <li>8.Describe standard-setting strategies for developing countries</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline: DiscussionCBLTask 1: Analysis of the legitimacy of the standard setting process Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level. 3 X 50</p>	<p>Offline: DiscussionCBLTask 1: Analysis of the legitimacy of the standard setting process Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level. 3 X 50</p>	<p><b>Material:</b> 1. The nature of accounting standards 2. The purpose of setting standards 3. Entities with an interest in accounting standards 4. Who has the authority to set standards? 5. Legitimacy of the standard setting process 6. Excessive accounting standards 7. Choices in accounting 8. Standard setting strategies for developing countries <b>Reference:</b> <i>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</i></p>	5%

6	Able to describe the conceptual framework of accounting and financial reporting	6.1 Mention classification and conflicts of interest 6.2 Explain the formulation of objectives of financial statements 6.3 Explain the conceptual framework 6.4 Mention other reports 6.5 Explain the taxonomy of normative characteristics that must be reflected by accounting statements	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLAssignment 1: Explain the taxonomy of normative characteristics that must be reflected by accounting reports Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented for thinking at a higher level. 3 X 50	Offline: DiscussionCBLAssignment 1: Explain the taxonomy of normative characteristics that must be reflected by accounting reports Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented for thinking at a higher level. 3 X 50	<b>Material:</b> 1. Classification and conflicts of interest 2. Towards formulating the objectives of financial reports 3. Towards a conceptual framework 4. Other reports 5. Taxonomy of normative characteristics that should be reflected by accounting statements <b>Pustaka:</b> Swardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i> . Yogyakarta: BPFE	5%
7	Able to describe assets and their measurements	7.1 State and explain the characteristics of assets 7.2 Measure and determine the cost of assets at the time of acquisition. 7.3 Name and explain the various bases or attributes of asset valuation. 7.4 Explain the concept of asset valuation. 7.5 Explain and differentiate input values and output values. 7.6 State the principles of asset valuation according to the FASB. 7.7 Explain the theory related to leasing and interest costs. 7.8 Explain the presentation of asset items in the balance sheet.	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLAssignment 1: Explain the presentation of asset items in the balance sheet Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented for thinking at a higher level. 3 X 50	Offline: DiscussionCBLAssignment 1: Explain the presentation of asset items in the balance sheet Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented for thinking at a higher level. 3 X 50	<b>Material:</b> 1. Characteristics of assets 2. Measurement of asset costs 3. Basis and attributes of asset valuation 4. Asset valuation 5. Output value and input value 6. Valuation according to FASB 7. Leasing and interest costs 8. Presentation of assets <b>Reader:</b> Swardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i> . Yogyakarta: BPFE	5%
8	UTS	UTS	<b>Criteria:</b> Scoring Guidelines  <b>Form of Assessment :</b> Test	UTS 3 X 30	-	<b>Material:</b> - <b>Library:</b>	20%

9	Be able to describe the owner's equity (wealth).	<p>9.1 Explain the meaning of equity formally and semantically. 9.2 Differentiate the meaning of liabilities and equity. 9.3 State the components of equity and sources of change. 9.4 Distinguish between paid-in capital and formed capital. 9.5 Present the components of equity in financial statements and the concepts underlying them. 9.6 Explain the theoretical aspects of the sources causing changes in equity. 9.7 Explain the concept of comprehensive income and how it is presented.</p>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline: DiscussionCBLAssignment 1: Analyzing the concept of comprehensive income and how to present it Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50</p>	<p>Offline: DiscussionCBLAssignment 1: Analyzing the concept of comprehensive income and how to present it Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50</p>	<p><b>Material:</b> 1. Definition of equity 2. Changes in paid-in capital and their problems 3. Changes in retained earnings 4. Convertible priority shares 5. Presentation of shareholder equity 6. Changes in paid-in capital 7. Comprehensive profit <b>Reader:</b> Suwardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i>. Yogyakarta: BPFE</p>	2%
10	Able to describe the concept of profit	<p>10.1 Define profit structurally and semantically. 10.2 State the purpose of reporting profits. 10.3 Identify the weaknesses of conventional accounting profits. 10.4 Distinguish between accounting profit and economic profit. 10.5 Name and explain various interpretations of profits at the semantic, syntactic and pragmatic levels. 10.6 Mention and explain types of capital and their measurement. 10.7 Explain the meaning of profit based on the concept of capital maintenance. 10.8 Explain entity theory and its implications for the meaning of profit.</p>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline: DiscussionCBLAssignment 1: Explain entity theory and its implications for the idea of profit Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50</p>	<p>Offline: DiscussionCBLAssignment 1: Explain entity theory and its implications for the idea of profit Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50</p>	<p><b>Material:</b> 1. The problem of the term profit 2. The purpose of reporting profits 3. The concept of conventional profit 4. Accounting vs economic profit 5. The concept of profit at the semantic, syntactic and pragmatic levels 6. Capital in the context of accounting profit 7. The concept of capital maintenance 8. Profit and entity theory <b>Pustaka:</b> Suwardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition</i>. Yogyakarta: BPFE</p>	3%

11	Able to describe the concept of income	11.1 Name and describe theoretical problems of income. 11.2 Explain the meaning of income. 11.3 Name and explain the characteristics of income. 11.4 Explain the rationale and criteria for revenue recognition. 11.5 State and explain when revenue is recognized. 11.6 Explain the recognition of service revenue. 11.7 Explain the technical revenue recognition procedures.	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLTask 1: Explain technical revenue recognition procedures Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level. 3 X 50	Offline: DiscussionCBLTask 1: Explain technical revenue recognition procedures Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level. 3 X 50	<b>Material:</b> 1. Theoretical problems regarding income. 2. Definition of income. 3. Revenue characteristics 4. Revenue recognition 5. When revenue is recognized 6. When sales of services are recognized 7. Revenue recognition procedures. <b>Reader:</b> <i>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</i>	2%
12	Able to describe the concept of cost	12.1 Explain the meaning of costs. 12.2 Name and explain cost characteristics. 12.3 Explain the rationale and criteria for cost recognition. 12.4 Name and explain the basis of association between costs and revenues. 12.5 State and explain when costs are recognized. 12.6 Explain matching issues relating to: inventories, physical facilities, land, intangible assets and natural resources. 12.7 Prepare a profit and loss statement with appropriate presentation.	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLTask 1: Prepare an income statement with the right presentation Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50	Offline: DiscussionCBLTask 1: Prepare an income statement with the right presentation Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a higher level. 3 X 50	<b>Material:</b> 1. Definition of costs 2. Characteristics of costs 3. Recognition of costs 4. Cause and effect associations 5. Basis of charges 6. Matching issues relating to: inventories, physical facilities, land, intangible assets and natural resources 7. Presentation <b>Library costs :</b> <i>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</i>	3%

13	Able to describe the positive approach, income smoothing, and earnings management	13.1 Explain the positive approach 13.2 Explain the income smoothing hypothesis 13.3 Explain earnings management 13.4 Explain the status of paradigm accounting	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLTassignment 1: Explain profit management Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a different level higher. 3 X 50	Offline: DiscussionCBLTassignment 1: Explain profit management Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think at a different level higher. 3 X 50	<b>Material:</b> 1. Positive approach 2. Income smoothing hypothesis 3. Earnings management 4. Paradigmatic accounting status <b>Reader:</b> <i>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</i> <hr/> <b>Material:</b> Review of Profit Management Articles <b>Library:</b> <i>A Arif, A Purwanto. (2020). Analysis of the Influence of Islamic Corporate Governance on Profit Management in Sharia Commercial Banks in Indonesia and Malaysia. Permana: Journal of Taxation, Management and Accounting, 12(2), 183-195.</i>	5%
14	Able to describe current value accounting (fair value)	14.1 Explain the relevance of the concept of profit 14.2 Explain the traditional concept of profit 14.3 Explain the nature of the economic concept of profit 14.4 Explain the concepts of capital maintenance 14.5 Explain the concepts of present value	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLTassignment 1: Explain the nature of the economic concept of profit Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented for thinking at a higher level. 3 X 50	Offline: DiscussionCBLTassignment 1: Explain the nature of the economic concept of profit Online: E-learning: Take and give, problem based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented for thinking at a higher level. 3 X 50	<b>Material:</b> 1 Explaining the relevance of the concept of profit 2 Explaining the traditional concept of profit 3 Explaining the essence of the economic concept of profit 4 Explaining the concepts of capital maintenance 5 Explaining the concepts of current value <b>Reference:</b> <i>Suwardjono. 2018. Financial Reporting Engineering Accounting Theory, 3rd Edition. Yogyakarta: BPFE</i>	5%

15	Able to describe research perspectives in accounting	15.1 Explaining the perspective of accounting researchers 15.2 Explaining the perspective of accounting methodology 15.3 Explaining the perspective of accounting science 15.4 Explaining the perspective of accounting research 15.5 Explaining the perspective of accounting research 15.6 Explaining the intellectual foundations in accounting	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Offline: DiscussionCBLAssignment 1: Explain the intellectual foundations in accounting Online: E-learning: Take and give, problem-based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level. 3 X 50	Offline: DiscussionCBLAssignment 1: Explain the intellectual foundations in accounting Online: E-learning: Take and give, problem-based learning, providing short, clear and concise information that requires quick memory and understanding skills, as well as discussing the material presented to think on higher level.	<b>Material:</b> 1. Perspective of accounting researchers 2. Perspective of accounting methodology 3. Perspective of accounting science 4. Perspective of accounting research 5. Perspective on accounting research 6. Intellectual foundations in accounting <b>Library:</b> Suwardjono. 2018. <i>Financial Reporting Engineering Accounting Theory, 3rd Edition.</i> Yogyakarta: BPFE	5%
16	UAS	UAS	<b>Criteria:</b> Scoring Guidelines  <b>Form of Assessment :</b> Test	UAS 3 X 50	-	<b>Material:</b> - <b>Library:</b>	30%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		100%

#### Notes

- Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- Indicators for assessing** 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.
- Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.