



**Universitas Negeri Surabaya  
Fakultas Ekonomika dan Bisnis  
Program Studi S1 Akuntansi**

Kode Dokumen

**SEMESTER LEARNING PLAN**

<b>Course</b>	<b>KODE</b>	<b>Rumpun MataKuliah</b>	<b>Bobot Kredit</b>			<b>SEMESTER</b>	<b>Tanggal Penyusunan</b>											
Praktik Akuntansi Keuangan	6220100150	Mata Kuliah Wajib Program Studi	T=0	P=2	ECTS=3.18	4	8 Mei 2023											
<b>OTORISASI</b>	<b>Pengembang S.P</b>		<b>Koordinator Rumpun matakuliah</b>			<b>Koordinator Program Studi</b>												
	Rendra Arief Hidayat, S.Pd., M.Sc.		Rendra Arief Hidayat, S.Pd., M.Sc.			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.												
<b>Model Pembelajaran</b>	Case Study																	
<b>Program Learning Outcomes (PLO)</b>	<b>PLO program Studi yang dibebankan pada matakuliah</b>																	
	<b>PLO-5</b>	Mampu menerapkan dan menganalisis prinsip dasar tentang berbagai teori ilmu Ekonomi; Ilmu Akuntansi, Bisnis; dan Hukum Bisnis																
	<b>PLO-10</b>	Mampu menyusun, menyajikan, dan mengevaluasi laporan akuntansi publik dan perpajakan, sesuai kode etik profesi, standar akuntansi publik, dan peraturan perapajakan dengan dukungan teknologi informasi																
	<b>Program Objectives (PO)</b>																	
	<b>PO - 1</b>	Mampu menguasai konsep teoritis tentang penyajian Laporan Keuangan entitas sesuai Standar Akuntansi Keuangan yang berlaku																
	<b>PO - 2</b>	Mampu menganalisis dan menginterpretasikan beberapa akun yang akan disajikan dalam Laporan Keuangan entitas																
	<b>PO - 3</b>	Mampu mengkombinasikan kompetensi praktik akuntansi dalam penyajian Laporan Keuangan secara manual dan komputerisasi																
	<b>PO - 4</b>	Mampu menyusun Laporan Keuangan entitas sesuai dengan Standar Akuntansi Keuangan dengan penuh tanggung jawab																
	<b>Matrik PLO-PO</b>																	
			PO	PLO-5	PLO-10													
		PO-1																
		PO-2																
		PO-3																
		PO-4																
<b>Matrik PO pada Kemampuan akhir tiap tahapan belajar (Sub-PO)</b>																		
		PO	Minggu Ke															
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		PO-1																
		PO-2																
		PO-3																
		PO-4																
<b>Deskripsi Singkat Mata Kuliah</b>	Mata kuliah ini merupakan praktikum dalam membuat laporan keuangan untuk entitas jasa, dagang, dan manufaktur sesuai dengan Standar Akuntansi Keuangan yang berlaku. Selain itu, mata kuliah ini juga mengajarkan praktik dalam penyajian akun kas, bank, piutang, persediaan, asset tetap, asset tak berwujud, properti investasi, dan biaya pinjaman dalam laporan keuangan.																	
<b>Pustaka</b>	<b>Utama :</b>																	
	<ol style="list-style-type: none"> <li>1. Hariyati dan Susi Handayani. 2019. Praktikum Akuntansi Keuangan 1. Edisi 3. Jakarta: Salemba Empat 2. Standar Akuntansi Keuangan. 2019. Ikatan Akuntan Indonesia. Jakarta: Salemba Empat</li> <li>2. Standar Akuntansi Keuangan. 2019. Ikatan Akuntan Indonesia. Jakarta: Salemba Empat</li> <li>3. Warren, C. S., Jonick, C. A., &amp; Schneider, J. S. (2020). Financial Accounting 16th Edition. Boston: Cengage Learning.</li> <li>4. Warren, C. S., Reeve, J. M., &amp; Duchac, J. E. (2009). Accounting, 23e. Mason: South-Western Cengage Learning.</li> </ol>																	

		<b>Pendukung :</b>					
		<ol style="list-style-type: none"> <li>1. Denis, David J., and Stephen B. McKeon. "Persistent negative cash flows, staged financing, and the stockpiling of cash balances." <i>Journal of Financial Economics</i> 142.1 (2021): 293-313.</li> <li>2. Liu, Guangqiang, and Shenghua Wang. "Digital transformation and trade credit provision: Evidence from China." <i>Research in International Business and Finance</i> 64 (2023): 101805.</li> <li>3. Amankwah-Amoah, Joseph, Nathaniel Boso, and James Kofi Kutsoati. "Institutionalization of protection for intangible assets: Insights from the counterfeit and pirated goods trade in sub-Saharan Africa." <i>Journal of World Business</i> 57.2 (2022): 101307.</li> <li>4. Shahzad, Syed Jawad Hussain, et al. "Is Bitcoin a better safe-haven investment than gold and commodities?." <i>International Review of Financial Analysis</i> 63 (2019): 322-330.</li> <li>5. Mortal, Sandra, Vikram Nanda, and Natalia Reisel. "Why do private firms hold less cash than public firms? International evidence on cash holdings and borrowing costs." <i>Journal of Banking &amp; Finance</i> 113 (2020): 105722.</li> <li>6. Lang, Qiaoqi, et al. "The interaction of climate risk and bank liquidity: An emerging market perspective for transitions to low carbon energy." <i>Technological Forecasting and Social Change</i> 191 (2023): 122480.</li> </ol>					
<b>Dosen Pengampu</b>		Prof. Dr. Hariyati, Ak., M.Si., CA. Susi Handayani, S.E., Ak., M.Ak., CA. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Merlyana Dwindya Yanthi, S.E., S.T., M.SA.Ak. Rediyanto Putra, S.E., M.S.A.					
Minggu Ke-	Kemampuan akhir tiap tahapan belajar (Sub-PO)	Penilaian		Bantuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [ Estimasi Waktu ]		Materi Pembelajaran [ Pustaka ]	Bobot Penilaian (%)
		Indikator	Kriteria & Bentuk	Luring (offline)	Daring (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Mampu menguasai literasi Excel Vlookup dan Hlookup	<ol style="list-style-type: none"> <li>1. Ketepatan mengenal dan menjelaskan konsep vlookup</li> <li>2. Ketepatan mengenal dan menjelaskan konsep hlookup</li> <li>3. Pengaplikasian konsep vlookup dan hlookup ke dalam praktik akuntansi</li> </ol>	<p><b>Kriteria:</b> Rubrik deskriptif Ketepatan mendeskripsikan dan menjelaskan</p> <p><b>Bentuk Penilaian :</b> Aktifitas Partisipasif</p>	<p>2 SKS (1x(3x170')):</p> <p>TM (1x(2x50')): Penjelasan materi dan diskusi</p> <p>BM (1x(2x60')): Pemahaman materi</p> <p>PT (1x(2x60')): Tugas Individu</p> <p>2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapters 1-2</p> <p><b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%
2	Able to master Excel Vlookup and Hlookup literacy	<ol style="list-style-type: none"> <li>1. Accurately recognize and explain the concept of vlookup</li> <li>2. Accuracy in recognizing and explaining the hlookup concept</li> <li>3. Application of vlookup and hlookup concepts to accounting practice</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>2 credits (1x(3x170')):</p> <p>TM (1x(2x50')): Explanation of material and discussion</p> <p>BM (1x(2x60')): Comprehension of material</p> <p>PT (1x(2x60')): Individual Assignment</p> <p>2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapters 1-2</p> <p><b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%

3	Able to prepare financial reports for service, trading and manufacturing entities	<ol style="list-style-type: none"> <li>1. Accuracy in explaining the components of financial reports</li> <li>2. Accuracy in explaining the differences between revised PSAK 1 and PSAK 1 (2014 adjustment)</li> <li>3. Accuracy in explaining the differences between the profit and loss statement and the statement of profit and loss and other comprehensive income (comprehensive income report)</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining</p> <p><b>Form of Assessment</b> : Participatory Activities</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapter 3 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%
4	Able to prepare financial reports for service, trading and manufacturing entities	<ol style="list-style-type: none"> <li>1. Accuracy of making adjustment journals for service entities</li> <li>2. The accuracy of completing the service entity's balance sheet</li> <li>3. The accuracy of preparing financial reports for service entities</li> <li>4. Accuracy of making adjusting journals for trading entities</li> <li>5. The accuracy of completing the balance sheet of trading entities</li> <li>6. The accuracy of preparing the trading entity's financial statements (with two assumptions regarding the percentage of profit for the current year that is distributed)</li> <li>7. The accuracy of preparing financial reports for manufacturing entities</li> <li>8. Accuracy in making closing journals for manufacturing entities</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of application and arrangement</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapter 4 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%

5	Able to master theoretical and practical concepts regarding Cash Flow Statements	<ol style="list-style-type: none"> <li>1.Accuracy explains the benefits of cash flow statements to the entity</li> <li>2.Accuracy of explaining activities in the cash flow statement</li> <li>3.Accuracy explains direct and indirect methods in preparing cash flow reports</li> <li>4.Accuracy in explaining the causes of differences in company bookkeeping balances and bank statements</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining</p> <p><b>Form of Assessment</b> : Participatory Activities</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapter 5 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%
6	Able to prepare cash flow reports and bank reconciliations	<ol style="list-style-type: none"> <li>1.The accuracy of preparing cash flow reports using the direct method</li> <li>2.The accuracy of preparing cash flow reports using the indirect method</li> <li>3.Accuracy in making journals relating to petty cash transactions</li> <li>4.Accuracy in making bank reconciliations</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of application and arrangement</p> <p><b>Form of Assessment</b> : Participatory Activities</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapters 6-7 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%
7	Able to prepare cash flow reports and bank reconciliations	<ol style="list-style-type: none"> <li>1.The accuracy of preparing cash flow reports using the direct method</li> <li>2.The accuracy of preparing cash flow reports using the indirect method</li> <li>3.Accuracy in making journals relating to petty cash transactions</li> <li>4.Accuracy in making bank reconciliations</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of application and arrangement</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapters 6-7 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019. Indonesian Accountants Association.</i> Jakarta: Salemba Empat</p>	5%
8	Midterm exam		<p><b>Form of Assessment</b> : Test</p>	2 credits			10%

9	Able to master theoretical concepts and apply them in calculating and presenting Receivables in Financial Reports	<ol style="list-style-type: none"> <li>1. Accuracy in explaining trade receivables and notes receivable</li> <li>2. Accuracy in making a list of aging receivables (AR Aging)</li> <li>3. Accuracy in calculating the balance of allowance for doubtful accounts</li> <li>4. Accuracy in presenting and disclosing balances of receivables and bad debts</li> <li>5. Accuracy in presenting receivable balances in the statement of financial position</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of explaining and organizing</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapters 8-9 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%
10	Able to master theoretical concepts and apply them in calculating and presenting Receivables in Financial Reports	<ol style="list-style-type: none"> <li>1. Accuracy in explaining trade receivables and notes receivable</li> <li>2. Accuracy in making a list of aging receivables (AR Aging)</li> <li>3. Accuracy in calculating the balance of allowance for doubtful accounts</li> <li>4. Accuracy in presenting and disclosing balances of receivables and bad debts</li> <li>5. Accuracy in presenting receivable balances in the statement of financial position</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of explaining and organizing</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	ViLearning: SIDIA 2 X 50	<p><b>Material:</b> Chapters 8-9 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%

11	Able to master theoretical and practical concepts about Inventory	<ol style="list-style-type: none"> <li>1. Accuracy of explaining the concept of inventory and its classification</li> <li>2. Accuracy explains the differences in inventory recording methods (perpetual vs periodic)</li> <li>3. Accuracy of explaining the differences in cost flow assumption methods in inventory (specific identification, LIFO, FIFO, average cost)</li> <li>4. The accuracy of determining ending inventory by applying the gross profit method</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	<p>ViLearning: SIDIA 2 X 50</p>	<p><b>Material:</b> Chapter 10 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%
12	Able to apply inventory calculation methods and compile inventory cards	<ol style="list-style-type: none"> <li>1. Accuracy in recording transactions related to inventory on a perpetual and periodic basis</li> <li>2. Accuracy in making inventory cards</li> <li>3. Accuracy of calculating ending inventory value using the gross profit method and retail method</li> <li>4. Accuracy of presenting inventory in the statement of financial position</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of application and arrangement</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	<p>ViLearning: SIDIA 2 X 50</p>	<p><b>Material:</b> Chapter 11 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%

13	Able to master theoretical and practical concepts in presenting Fixed Assets, Intangible Assets and Investment Property in Financial Reports	<ol style="list-style-type: none"> <li>1. Accuracy in explaining the concept of fixed assets and their classification</li> <li>2. Accuracy in explaining the concept of intangible assets and their characteristics</li> <li>3. Accuracy in explaining the initial measurement and recognition of fixed assets and intangible assets</li> <li>4. Accuracy of explaining the revaluation model</li> <li>5. Accuracy in explaining the depreciation method for fixed assets and intangible assets</li> <li>6. Accuracy in explaining the derecognition of fixed assets and intangible assets</li> <li>7. Accurately explains the concept of investment property and its characteristics</li> <li>8. Accuracy of describing transfers of investment property</li> <li>9. Accuracy in applying the calculation method for depreciation of fixed assets and intangible assets</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing, explaining and applying</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	<p>ViLearning: SIDIA 2 X 50</p>	<p><b>Material:</b> Chapters 12-13 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%
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14	Able to master theoretical and practical concepts in presenting Fixed Assets, Intangible Assets and Investment Property in Financial Reports	<ol style="list-style-type: none"> <li>1. Accuracy in explaining the concept of fixed assets and their classification</li> <li>2. Accuracy in explaining the concept of intangible assets and their characteristics</li> <li>3. Accuracy in explaining the initial measurement and recognition of fixed assets and intangible assets</li> <li>4. Accuracy of explaining the revaluation model</li> <li>5. Accuracy in explaining the depreciation method for fixed assets and intangible assets</li> <li>6. Accuracy in explaining the derecognition of fixed assets and intangible assets</li> <li>7. Accurately explains the concept of investment property and its characteristics</li> <li>8. Accuracy of describing transfers of investment property</li> <li>9. Accuracy in applying the calculation method for depreciation of fixed assets and intangible assets</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing, explaining and applying</p> <p><b>Form of Assessment</b> : Participatory Activities, Portfolio Assessment</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	<p>ViLearning: SIDIA 2 X 50</p>	<p><b>Material:</b> Chapters 12-13 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%
15	Able to master theoretical and practical concepts in calculating and presenting Guarantee Costs in Financial Reports	<ol style="list-style-type: none"> <li>1. Accuracy explains the concept of collateral costs</li> <li>2. Accuracy in explaining the definition of assets in the qualification</li> <li>3. Accuracy in determining loan cost components</li> <li>4. Accuracy in determining the capitalization of collateral costs into asset acquisition costs</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining</p> <p><b>Form of Assessment</b> : Participatory Activities</p>	<p>2 credits (1x(3x170')):  TM (1x(2x50')): Explanation of material and discussion BM (1x(2x60')): Comprehension of material PT (1x(2x60')): Individual Assignment 2 X 50</p>	<p>ViLearning: SIDIA 2 X 50</p>	<p><b>Material:</b> Chapters 6-7 <b>References:</b> 1. Hariyati and Susi Handayani. 2019. <i>Financial Accounting Practicum 1. Edition 3.</i> Jakarta: Salemba Empat 2. <i>Financial Accounting Standards. 2019.</i> Indonesian Accountants Association. Jakarta: Salemba Empat</p>	5%
16	Final exams		<p><b>Form of Assessment</b> : Test</p>	2 credits			20%

**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
1.	Participatory Activities	50%



2.	Portfolio Assessment	20%
3.	Test	30%
		100%

#### Notes

1. **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.
2. **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.
3. **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.
4. **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.
5. **Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
6. **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.
7. **Forms of assessment:** 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 which can be presented in the form of several main points and sub-topics.
11. **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%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.