



**Universitas Negeri Surabaya
Fakultas Ekonomika dan Bisnis
Program Studi S2 Akuntansi**

Kode Dokumen

RENCANA PEMBELAJARAN SEMESTER

MATA KULIAH (MK)	KODE	Rumpun MK	BOBOT (sks)			SEMESTER	Tgl Penyusunan
Akuntansi Perilaku	6210102010		T=1	P=0	ECTS=2.24	2	23 November 2024
OTORISASI		Pengembang RPS	Kordinator RMK			Kordinator Program Studi	
		Dr. Dewi Prastiwi.,SE.,Ak.,M.Si.,CA	Dr. Eni Wuryani.,SE.,Ak.,M.Si			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.	

Model Pembelajaran	Project Based Learning																																																		
Capaian Pembelajaran (CP)	CPL-PRODI yang dibebankan pada MK																																																		
CPL-2	Menunjukkan karakter tangguh, kolaboratif, adaptif, inovatif, inklusif, belajar sepanjang hayat, dan berjiwa kewirausahaan																																																		
CPL-5	Menunjukkan sikap bertanggungjawab atas pekerjaan di bidang keahliannya secara mandiri																																																		
CPL-9	Mampu memecahkan masalah dalam bidang akuntansi manajemen melalui riset untuk memecahkan masalah manajerial yang berimplikasi dalam bidang ekonomi, sosial, dan keperilakuan																																																		
Capaian Pembelajaran Mata Kuliah (CPMK)																																																			
CPMK - 1	Sikap a. menginternalisasi nilai, norma, dan etika akademik (S9) b. menunjukkan sikap bertanggungjawab atas pekerjaan di bidang keahliannya secara mandiri (S10) c. menginternalisasi semangat kemandirian, keuangan, dan kewirausahaan (S11) d. mampu menerapkan prinsip-prinsip etika dalam profesi di bidang akuntansi dan keuangan (S12)																																																		
Matrik CPL - CPMK																																																			
	<table border="1"> <tr> <td>CPMK</td> <td>CPL-2</td> <td>CPL-5</td> <td>CPL-9</td> </tr> <tr> <td>CPMK-1</td> <td></td> <td></td> <td></td> </tr> </table>	CPMK	CPL-2	CPL-5	CPL-9	CPMK-1																																													
CPMK	CPL-2	CPL-5	CPL-9																																																
CPMK-1																																																			
Matrik CPMK pada Kemampuan akhir tiap tahapan belajar (Sub-CPMK)																																																			
	<table border="1"> <tr> <td rowspan="2">CPMK</td> <td colspan="16">Minggu Ke</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <tr> <td>CPMK-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> </table>	CPMK	Minggu Ke																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	CPMK-1																
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																			
CPMK-1																																																			

Deskripsi Singkat MK	Mata kuliah Akuntansi Keperilakuan adalah matakuliah untuk meningkatkan pengetahuan mahasiswa mengenai aspek keperilakuan dalam akuntansi. Mata kuliah ini mencakup seluruh upaya untuk menganalisis dampak perilaku manusia terhadap organisasi atau sistem akuntansi, dan sebaliknya
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Pustaka	<p>Utama :</p> <p>1. Utama : Lord, A. T. (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting , 14 (1), 1–34. https://doi.org/10.2308/bria.2002.14.1.1 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice , (2). Earley, C. E. (2003). A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting . Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting , 2 . Senatra, P. T. (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review , LXI (1). Arunachalam, V., & Beck, G. (2002). Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). Compliance and the power of authority. Journal of Economic Behavior and Organization , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). Corruption, tax evasion and social values. Journal of Economic Behavior and Organization , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</p> <p>Pendukung :</p>
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Dosen Pengampu	Prof. Dr. Eni Wuryani, S.E., M.Si., CMA. Dr. Dewi Prastiwi, S.E., Ak., M.Si.
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Mg Ke-	Kemampuan akhir tiap tahapan belajar (Sub-CPMK)	Penilaian		Bantuan 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 menjelaskan : Konsep dan perspektif keperilakuan: Psikologi dan sosiologi serta perilaku manusia	Mampu menjelaskan : a. Psikologi perilaku manusia b. Sosiologi perilaku manusia	Kriteria: 1. benar semua mendapatkan nilai 100 2. benar namun tidak lengkap nilai 80 3. benar tapi tidak lengkap nilai 60 4. menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Portofolio	case based learning 2 X 50		Materi: Konsep dan perspektif keperilakuan: Psikologi dan sosiologi serta perilaku manusia Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/... Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	4%
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2	Mampu menjelaskan : Konsep dan perspektif keperilakuan: Psikologi dan sosiologi serta perilaku manusia	Mampu menjelaskan : a. Psikologi perilaku manusia b. Sosiologi perilaku manusia	Kriteria: 1. benar semua mendapatkan nilai 100 2. benar namun tidak lengkap nilai 80 3. benar tapi tidak lengkap nilai 60 4. menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk, Tes	case based learning 2 X 50		Materi: Konsep dan perspektif keperilakuan: Psikologi dan sosiologi serta perilaku manusia Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/... Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performnace. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	2%
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3	Mampu menjelaskan : Aspek keperilakuan dari akuntansi pertanggungjawaban	Mampu menjelaskan: A. Akuntansi pertanggungjawaban B. Aspek perilaku dalam akuntansi pertanggungjawaban	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif	- 2 X 50	Aspek keperilakuan dari akuntansi pertanggungjawaban	Materi: Aspek keperilakuan dari akuntansi pertanggungjawaban Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.1177/104398620201400101 . Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/10.1177/104398620301500101 . Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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4	Mampu menjelaskan: Aspek perilaku dari perencanaan laba dan penganggaran	Mampu menjelaskan: a. Penganggaran b. Perencanaan Laba c. Aspek perilaku dalam penganggaran d. Aspek perilaku dalam penganggaran	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk	Case based learning 2 X 50	Aspek berperilaku dari perencanaan laba dan penganggaran	Materi: kan: Aspek berperilaku dari perencanaan laba dan penganggaran Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.1177/104398620201400101 . Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice & Theory</i> , 17 (2), 1–24. Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/10.1177/104398620301500101 . Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	2%
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5	Mampu menjelaskan : Aspek keperilakuan dari Pengendalian Biaya	Mampu menjelaskan: a. Pengendalian biaya b. Aspek perilaku dalam pengendalian biaya	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk	Aspek keperilakuan dari Pengendalian Biaya 2 X 50	-	Materi: Aspek keperilakuan dari Pengendalian Biaya Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.1111/j.1911-1122.2011.00116.x . Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/10.1111/j.1911-1122.2011.00116.x . Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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6	Mampu menjelaskan : Aspek keperilaku dari desentralisasi Unit Bisnis	Mampu menjelaskan: a. Desentralisasi unit bisnis b. Aspek perilaku dalam desentralisasi unit bisnis	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk, Tes	Aspek keperilaku dari desentralisasi Unit Bisnis 2 X 50	-	Materi: Aspek keperilaku dari desentralisasi Unit Bisnis Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.2308/accr.2001.76.4.561 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	2%
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7	Mampu menjelaskan : Aspek keperilakuan dari evaluasi kinerja	Mampu menjelaskan: a. Evaluasi kinerja b. Aspek perilaku dalam evaluasi kinerja	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk, Tes	Aspek keperilakuan dari evaluasi kinerja 2 X 50		Materi: Aspek keperilakuan dari evaluasi kinerja Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.2308/accr.2001.76.4.561 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	2%
8	UTS	UTS	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Penilaian Hasil Project / Penilaian Produk	UTS 2 X 50	-	Materi: UTS Pustaka:	20%

9	Mampu menjelaskan : Aspek berperilaku auditor internal	Mampu menjelaskan : a. Audit internal b. Aspek berperilaku dari audit internal	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk, Tes	- 2 X 50	Seminar, Small Group Discussion, Project Based Learning	Materi: Aspek berperilaku auditor internal Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/... Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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10	Mampu menjelaskan : Aspek berperilaku auditor eksternal	Mampu menjelaskan : a. Audit eksternal b. Aspek berperilaku dari audit eksternal	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif	Self-Directed Learning 2 X 50	Seminar, Small Group Discussion, Project Based Learning	Materi: Seminar, Small Group Discussion, Project Based Learning Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.2308/accr.2001.76.4.561 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	5%
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11	Mampu menjelaskan: Aspek berperilaku dalam pengambilan keputusan dan penganggaran modal	Mampu menjelaskan : a. Penganggaran modal b. Aspek perilaku dalam penganggaran modal dan pengambilan keputusan	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif	Self-Directed Learning 2 X 50	Seminar, Small Group Discussion, Project Based Learning	Materi: Seminar, Small Group Discussion, Project Based Learning Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.2308/accr.2001.76.4.561 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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12	Mampu menjelaskan Aspek keperilakuan dalam pelaporan keuangan	Mampu menjelaskan : a. Proses penyusunan LK b. Aspek keperilakuan dalam pelaporan keuangan.	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Hasil Project / Penilaian Produk, Tes	- 2 X 50	Seminar, Small Group Discussion, Project Based Learning	Materi: Seminar, Small Group Discussion, Project Based Learning Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.2308/accr.2001.76.4.561 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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13	Mampu menjelaskan Pengkomunikasian informasi akuntansi	Mampu menjelaskan : a. Informasi akuntansi b. Aspek perilaku dalam pengkomunikasikan informasi akuntansi	<p>Kriteria:</p> <ol style="list-style-type: none"> 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 <p>Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Hasil Project / Penilaian Produk, Tes</p>	Self-Directed Learning 2 X 50	Seminar, Small Group Discussion, Project Based Learning	<p>Materi: Pengkomunikasian informasi akuntansi</p> <p>Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/... Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performnace. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</p>	5%
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14	Mampu menjelaskan Dimensi berperilaku dalam pelaporan pajak	Mampu menjelaskan : a. Pelaporan pajak b. Aspek perilaku dalam proses pelaporan pajak	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif	Self-Directed Learning 2 X 50	Seminar, Small Group Discussion, Project Based Learning	Materi: Dimensi berperilaku dalam pelaporan pajak Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/10.2308/accr.2001.76.4.561 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2 . Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	6%
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15	Mampu menjelaskan Akuntansi sumber daya manusia dan akuntansi sosial	Mampu menjelaskan : a. Akuntansi pertanggungjawaban sosial b. Aspek perilaku akuntansi pertanggungjawaban sosial.	Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipasif	Self-Directed Learning 2 X 50	Seminar, Small Group Discussion, Project Based Learning	Materi: Akuntansi sumber daya manusia dan akuntansi sosial Pustaka: Utama : Lord, A. T. (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1. Pendukung : Almer, E. D., & Kaplan, S. E. (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14 (1), 1–34. https://doi.org/... Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decision. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>A Note on Self Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performnace. Behavioral Research in Accounting</i> . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i> . Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting</i> , 2. Senatra, P. T. (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55 (4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers' Time Planning Decision. Behavioural Research in Accounting</i> , 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76 (4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people evade taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	6%
16	UAS	UAS	Kriteria: UAS Bentuk Penilaian : Penilaian Hasil Project / Penilaian Produk	UAS 2 X 50		Materi: UAS Pustaka:	30%

Rekap Persentase Evaluasi : Project Based Learning

No	Evaluasi	Persentase
1.	Aktifitas Partisipasif	33.18%
2.	Penilaian Hasil Project / Penilaian Produk	58.18%
3.	Penilaian Portofolio	2%
4.	Tes	5.68%
		99.04%

Catatan

1. **Capaian Pembelajaran Lulusan Prodi (CPL - Prodi)** adalah kemampuan yang dimiliki oleh setiap lulusan prodi yang merupakan internalisasi dari sikap, penguasaan pengetahuan dan ketrampilan sesuai dengan jenjang studinya 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, ketrampilan umum, ketrampilan 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-CPMK Mata kuliah (Sub-CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPMK yang dapat diukur atau diamati dan merupakan kemampuan akhir yang direncanakan pada tiap tahap pembelajaran, dan bersifat 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. **Kreteria Penilaian** adalah patokan yang digunakan sebagai ukuran atau tolok ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kreteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kreteria dapat berupa kuantitatif ataupun kualitatif.
7. **Bentuk 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 yg setara.
10. **Materi Pembelajaran** adalah rincian atau uraian dari bahan kajian yg dapat disajikan dalam bentuk beberapa pokok dan sub-pokok bahasan.
11. **Bobot penilaian** adalah persentase penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tsb., dan totalnya 100%.
12. TM=Tatap Muka, PT=Penugasan terstruktur, BM=Belajar mandiri.

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Akuntansi

UPM Program Studi S2 Akuntansi



Dr. Ni Nyoman Alit Triani, S.E., M.Ak.
NIDN 0020058010



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