



**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
Cost accounting	8720903001	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	3	July 17, 2024
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator	
		Han Tantri Hardini, S.Pd., M. Pd., Moch. Danang Bahtiar, S. Pd., M. Pd.	Drs. Joni Susilowibowo, M. Pd.			Rochmawati, S.Pd., M.Ak.	

<b>Learning model</b>	Case Studies
-----------------------	--------------

<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program which is charged to the course</b>																																																		
	<b>PLO-11</b>	Able to make appropriate decisions in the context of solving problems in their field of expertise, based on the results of information and data analysis																																																	
	<b>Program Objectives (PO)</b>																																																		
	<b>PO - 1</b>	Students are able to analyze the basic concepts of cost accounting, are able to collect and determine production costs based on the cost order method, process price method and joint costs.																																																	
	<b>PLO-PO Matrix</b>																																																		
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>P.O</td> <td>PLO-11</td> </tr> <tr> <td>PO-1</td> <td></td> </tr> </table>	P.O	PLO-11	PO-1																																														
P.O	PLO-11																																																		
PO-1																																																			
<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																			
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</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>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> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																
P.O	Week																																																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																			
PO-1																																																			

<b>Short Course Description</b>	This course discusses knowledge, insight and competence in the field of cost accounting regarding the basic concepts of cost accounting, methods of collecting product cost prices through order cost cost methods, process cost cost methods with various characteristics, and ends with the topic of joint product cost price determination. (joint costs).
---------------------------------	---

<b>References</b>	<b>Main :</b>	
		<ol style="list-style-type: none"> <li>1. Carter, Usry. 2009. Cost Accounting. Edisi 14, Buku 1. Jakarta: Salemba Empat.</li> <li>2. Hansen Mowen. 2000. Akuntansi Manajemen. Jilid 1. Jakarta: Erlangga.</li> <li>3. Bustami Bastian dan Nurlela. 2007. Akuntansi Biaya: Teori dan Aplikasi. Edisi Pertama. Jakarta: Graha Ilmu.</li> <li>4. Supriyono, R. A. 2013. Akuntansi Biaya. Buku1 edisi 2. Yogyakarta: BPFE</li> <li>5. Horngren, C. T and G. Foster. 2002. Cost Accounting A Managerial Emphasis: New Jersey: Prentice Hall Inc.</li> </ol>
	<b>Supporters:</b>	

<b>Supporting lecturer</b>	Drs. Joni Susilowibowo, M.Pd. Han Tantri Hardini, S.Pd., M.Pd.
----------------------------	---

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 explain the basic concepts of cost accounting and identify costs	<ol style="list-style-type: none"> <li>1.Explain the main types of accounting</li> <li>2.Explain financial accounting and cost accounting</li> <li>3.Explain that cost accounting is part of financial accounting and management accounting</li> <li>4.Identify the objectives of cost accounting</li> <li>5.Identify costs, based on:</li> <li>6.Expenditure object</li> <li>7.Main functions in the company</li> <li>8.The relationship between costs and those financed</li> <li>9.Cost with volume changes</li> <li>10.Time period and costs</li> </ol>	<p><b>Criteria:</b> Maximum score is 100, if students answer all questions correctly</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offlen): Lectures Discussions Cooperative learning Task 1: Explain the main types of accounting</p> <p>Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so that can think at a higher level. 3 X 50</p>	<p><b>Material:</b> Basic concepts of Cost Accounting</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition</i> <i>2. Yogyakarta: BPFE</i></p>	2%
2	Able to identify production cost components	<ol style="list-style-type: none"> <li>1.Review the financial statements of manufacturing companies</li> <li>2.Identifying the components of direct production costs, namely raw material costs (BBB) and direct labor costs (BTKL)</li> <li>3.Identifying components of indirect production costs, namely Factory Overhead Costs (BOP)</li> <li>4.Make reports on cost of goods manufactured</li> <li>5.Allocate the BOP of the Supporting Department to the Production Department</li> <li>6.Explain BOP Departmental Accounting Procedures</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offlen): Lectures Discussions Cooperative learning Task 1: Creating HP Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so that you can think at a higher level tall. 3 X 50</p>	<p><b>Material:</b> Components of Production Costs</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition</i> <i>2. Yogyakarta: BPFE</i></p>	3%

3	Able to identify production cost components	<ol style="list-style-type: none"> <li>1. Review the financial statements of manufacturing companies</li> <li>2. Identifying the components of direct production costs, namely raw material costs (BBB) and direct labor costs (BTKL)</li> <li>3. Identifying components of indirect production costs, namely Factory Overhead Costs (BOP)</li> <li>4. Make reports on cost of goods manufactured</li> <li>5. Allocate the BOP of the Supporting Department to the Production Department</li> <li>6. Explain BOP Departmental Accounting Procedures</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offen): Lectures Discussions Cooperative learning Task 1: Make HP reports Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so you can think high level. 9 X 50</p>		<p><b>Material:</b> Components of Production Costs <b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition</i> <i>2. Yogyakarta: BPFE</i></p>	2%
4	Able to identify production cost components	<ol style="list-style-type: none"> <li>1. Review the financial statements of manufacturing companies</li> <li>2. Identifying the components of direct production costs, namely raw material costs (BBB) and direct labor costs (BTKL)</li> <li>3. Identifying components of indirect production costs, namely Factory Overhead Costs (BOP)</li> <li>4. Make reports on cost of goods manufactured</li> <li>5. Allocate the BOP of the Supporting Department to the Production Department</li> <li>6. Explain BOP Departmental Accounting Procedures</li> <li>7. Explain BOP Departmental Accounting Procedures</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offen): Lectures Discussions Cooperative learning Task 1: Make HPP reports Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so that it can high level thinking. 9 X 50</p>		<p><b>Material:</b> Components of Production Costs <b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition</i> <i>2. Yogyakarta: BPFE</i></p>	3%

5	Able to identify production cost components	<ol style="list-style-type: none"> <li>1. Review the financial statements of manufacturing companies</li> <li>2. Identifying the components of direct production costs, namely raw material costs (BBB) and direct labor costs (BTKL)</li> <li>3. Identifying components of indirect production costs, namely Factory Overhead Costs (BOP)</li> <li>4. Make reports on cost of goods manufactured</li> <li>5. Allocate the BOP of the Supporting Department to the Production Department</li> <li>6. Explain BOP Departmental Accounting Procedures</li> </ol>	<p><b>Criteria:</b> Assessment Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offen): Lectures Discussions Cooperative learning Task 1: Make HPP reports Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so that it can high level thinking. 9 X 50</p>		<p><b>Material:</b> Components of Production Costs</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</i></p>	2%
6	Able to explain the order cost method	<ol style="list-style-type: none"> <li>1. Explain the meaning of order cost</li> <li>2. Identify the characteristics of the order cost method</li> <li>3. Explain the relationship between industrial company activities and the flow of production costs</li> <li>4. Explain the cost accounting procedure using the order cost method</li> <li>5. Create an order cost card</li> <li>6. Carrying out the cost accounting cycle using the cost order method</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offen): PBL Discussion Task 1: Implementing the cost accounting cycle using the cost of goods ordered method Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing The material presented is so that you can think at a higher level. 6 X 50</p>		<p><b>Material:</b> Order cost method</p> <p><b>References:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> Order cost method</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</i></p>	5%

7	Able to explain the order cost method	<ol style="list-style-type: none"> <li>1.Explain the meaning of order cost</li> <li>2.Identify the characteristics of the order cost method</li> <li>3.Explain the relationship between industrial company activities and the flow of production costs</li> <li>4.Explain the cost accounting procedure using the order cost method</li> <li>5.Create an order cost card</li> <li>6.Carrying out the cost accounting cycle using the cost order method</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offen): PBL Discussion Task 1: Carrying out the cost accounting cycle using the cost of orders method</p> <p>Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing The material presented is so that you can think at a higher level. 6 X 50</p>		<p><b>Material:</b> Order cost method</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</i></p> <hr/> <p><b>Material:</b> Order cost method</p> <p><b>References:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p>	2%
8	UTS	<ol style="list-style-type: none"> <li>1.Ability to explain cost concepts</li> <li>2.Ability to record in a journal the collection of costs and determine the cost of production using the HP Order method</li> </ol>	<p><b>Criteria:</b> Being able to answer all correctly is given a score of 100, with the following description: (a) point 1, score 20, (b) point 2, score 60, (c) point 3, score 20</p> <p><b>Form of Assessment :</b> Test</p>	Offline 3 X 50	Implementation of Mid-Semester Exams	<p><b>Material:</b> Process of collecting costs and determining product cost.</p> <p><b>Reference:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> Process of collecting costs and determining product cost.</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</i></p>	20%
9	Able to explain and apply the process cost cost method	<ol style="list-style-type: none"> <li>1.Explain the characteristics of the process cost cost method</li> <li>2.Identify how to prepare product cost prices</li> <li>3.Work on preparing product cost reports</li> <li>4.Carrying out cost accounting procedures using the process cost method</li> <li>5.Working on the preparation of</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lecture (offline): PBL Discussion Task 1: Practice preparing reports on cost of goods produced.</p> <p>Online Lecture (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well</p>		<p><b>Material:</b> Process cost cost method</p> <p><b>References:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</i></p>	5%

		<p>cost of goods manufactured reports, the company processes products through more than one department</p> <p>6. Working on the preparation of the cost of goods manufactured report, the company processes products through more than one department, paying attention to any product lost in processing</p> <p>7. Carrying out the preparation of the cost of production report, the company processes products through more than one department, paying attention to the presence of products in the initial process on average</p> <p>8. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department, paying attention to the existence of products in process on an MPKP basis</p>		<p>as discussing the material presented to be able to think at a higher level. 3 X 50</p>		
10	Able to explain and apply the process cost cost method	<ol style="list-style-type: none"> <li>1. Explain the characteristics of the process cost cost method</li> <li>2. Identify how to prepare product cost prices</li> <li>3. Work on preparing product cost reports</li> <li>4. Carrying out cost accounting procedures using the process cost method</li> <li>5. Working on</li> </ol>	<p><b>Criteria:</b> Assessment Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lecture (offline): PBL Discussion Task 1: Practice preparing reports on cost of goods produced. Online Lecture (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and</p>	<p><b>Material:</b> Characteristics of the process cost cost method <b>References:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> Characteristics of the process cost cost method <b>Reference:</b> <i>Supriyono, RA</i></p>	5%

		<p>the preparation of cost of goods manufactured reports, the company processes products through more than one department</p> <p>6. Working on the preparation of the cost of goods manufactured report, the company processes products through more than one department, paying attention to any product lost in processing</p> <p>7. Carrying out the preparation of the cost of production report, the company processes products through more than one department, paying attention to the presence of products in the initial process on average</p> <p>8. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department, paying attention to the existence of products in process on an MPKP basis</p>		<p>understanding skills, as well as discussing the material presented to be able to think at a higher level.</p> <p>3 X 50</p>		<p>2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</p>	
11	Able to explain and apply the process cost method	<ol style="list-style-type: none"> <li>1. Explain the characteristics of the process cost method</li> <li>2. Identify how to prepare product cost prices</li> <li>3. Work on preparing product cost reports</li> <li>4. Carrying out cost accounting procedures using the process cost method</li> </ol>	<p><b>Criteria:</b> Assessment Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lecture (offline): PBL Discussion Task 1: Practice preparing reports on cost of goods produced. Online Lecture (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory</p>		<p><b>Material:</b> Preparation of Cost of Goods Production Reports</p> <p><b>Reference:</b> Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</p>	3%

		<p>5. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department</p> <p>6. Working on the preparation of the cost of goods manufactured report, the company processes products through more than one department, paying attention to any product lost in processing</p> <p>7. Carrying out the preparation of the cost of production report, the company processes products through more than one department, paying attention to the presence of products in the initial process on average</p> <p>8. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department, paying attention to the existence of products in process on an MPKP basis</p>		<p>and understanding skills, as well as discussing the material presented to be able to think at a higher level. 3 X 50</p>		
12	Able to explain and apply the process cost method	<p>1. Explain the characteristics of the process cost method</p> <p>2. Identify how to prepare product cost prices</p> <p>3. Work on preparing product cost reports</p> <p>4. Carrying out cost accounting procedures using the</p>	<p><b>Criteria:</b> Grading rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lecture (offline): PBL Discussion Task 1: Practice preparing reports on cost of goods produced. Online Lecture (online): Take and give, cooperative learning, providing short, clear and concise</p>	<p><b>Material:</b> Preparation of cost of goods manufactured - the company has several departments. <b>Reference:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> Preparation of</p>	3%



		<p>process cost method</p> <p>5. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department</p> <p>6. Working on the preparation of the cost of goods manufactured report, the company processes products through more than one department, paying attention to any product lost in processing</p> <p>7. Carrying out the preparation of the cost of production report, the company processes products through more than one department, paying attention to the presence of products in the initial process on average</p> <p>8. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department, paying attention to the existence of products in process on an MPKP basis</p>		<p>information that requires fast memory and understanding skills, as well as discussing the material presented to be able to think at a higher level.</p> <p>3 X 50</p>		<p>cost of goods manufactured - the company has several production departments.</p> <p><b>Reference:</b> Supriyono, RA 2013. <i>Cost Accounting. Buku1 edition</i> 2. Yogyakarta: BPFE</p>	
13	Able to explain and apply the process cost method	<ol style="list-style-type: none"> <li>1. Explain the characteristics of the process cost method</li> <li>2. Identify how to prepare product cost prices</li> <li>3. Work on preparing product cost reports</li> <li>4. Carrying out cost accounting procedures</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lecture (offline): PBL Discussion Task 1: Practice preparing reports on cost of goods produced.</p> <p>Online Lecture (online): Take and give, cooperative learning, providing short, clear</p>		<p><b>Material:</b> Preparing a Cost of Goods Production Report - there are products lost in processing</p> <p><b>Reference:</b> Supriyono, RA 2013. <i>Cost Accounting. Buku1 edition</i> 2. Yogyakarta: BPFE</p>	5%

		<p>using the process cost method</p> <p>5. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department</p> <p>6. Working on the preparation of the cost of goods manufactured report, the company processes products through more than one department, paying attention to any product lost in processing</p> <p>7. Carrying out the preparation of the cost of production report, the company processes products through more than one department, paying attention to the presence of products in the initial process on average</p> <p>8. Working on the preparation of cost of goods manufactured reports, the company processes products through more than one department, paying attention to the existence of products in process on an MPKP basis</p>	<p>and concise information that requires fast memory and understanding skills, as well as discussing the material presented to be able to think at a higher level.</p> <p>3 X 50</p>		
--	--	---	--	--	--

14	Able to work out the cost of product together (join cost)	<ol style="list-style-type: none"> <li>1. Identify the meaning of joint costs</li> <li>2. Explain the characteristics of joint products, by-products</li> <li>3. Working out how to allocate costs together between main products and by-products</li> <li>4. Working out how to calculate and treat by-products</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offlen): PBL Lectures Task 1: Practice how to calculate and treat by-products</p> <p>Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so that you can think at a higher level. 3 X 50</p>		<p><b>Material:</b> Joint cost concept</p> <p><b>Reference:</b> <i>Hansen Mowen. 2000. Management Accounting. Volume 1. Jakarta: Erlangga.</i></p>	5%
15	Able to work out the cost of product together (join cost)	<ol style="list-style-type: none"> <li>1. Identify the meaning of joint costs</li> <li>2. Explain the characteristics of joint products, by-products</li> <li>3. Working out how to allocate costs together between main products and by-products</li> <li>4. Working out how to calculate and treat by-products</li> </ol>	<p><b>Criteria:</b> Assessment rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Offline Lectures (offlen): PBL Lectures Task 1: Practice how to calculate and treat by-products</p> <p>Online Lectures (online): Take and give, cooperative learning, providing short, clear and concise information that requires fast memory and understanding skills, as well as discussing the material presented so that you can think at a higher level. 3 X 50</p>		<p><b>Material:</b> Joint cost allocation in various methods</p> <p><b>References:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p>	5%

16	UAS	<p>1. Ability to prepare Cost of Goods Production Reports using the MPKP or Moving Average method</p> <p>2. Ability to determine the Cost of Products at Joint Cost</p>	<p><b>Criteria:</b> Being able to answer all correctly is given a score of 100, with the following description: (a) point 1, score 50, (b) point 2, score 30, (c) point 3, score 20</p> <p><b>Form of Assessment :</b> Test</p>	Offline 3 X 50	Implementation of Final Semester Examinations	<p><b>Material:</b> Preparation of cost of goods manufactured - the company has several departments.</p> <p><b>Reference:</b> <i>Supriyono, RA 2013. Cost Accounting. Buku1 edition 2. Yogyakarta: BPFE</i></p> <hr/> <p><b>Material:</b> Determining the cost of products together.</p> <p><b>Reference:</b> <i>Carter, Usry. 2009. Cost Accounting. Edition 14, Book 1. Jakarta: Salemba Empat.</i></p>	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.