

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

Document Code

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SEMESTER LEARNING PLAN

Courses			CODE			Cou	irse Fa	amily			Credit	Wei	ght		SEME	STER	Co	mpilat	ion
Management	Accounting		8720903007	7				ry Stuc			T=3	P=0	ECTS	=4.77		5		y 5, 20	20
AUTHORIZAT	ΓΙΟΝ		SP Develop	ber		Pro	yram S	Subject		ourse	Clust	er Co	ordina	tor	Study	Progr	am Co	ordina	ator
					ani, S.E., Ak., M.Ak., CA dan Susi Hau ardini, S.Pd., M.Pd M.Ak CA			landayani, S.E., Ak., CA			,	Rochmawati, S.Pd., M.Ak.		۰k.					
Learning model	Case Studies																		
Program	PLO study prog	gram t	hat is charg	ged t	o the	course													
Learning Outcomes	Program Objec	tives ((PO)																
(PLO)	PO - 1	Able t accou	to utilize scie Inting.	ence a	and te	echnology	and I	earnin	g res	source	es to e	xplore	e data	and ir	ıformat	ion abo	out ma	anagen	nent
	PO - 2		ering the the and relating															accour	ıting
	PO - 3		o make strate	egic d	ecisio	ons based	on ma	nagen	nent	accou	inting c	lata a	nd info	rmatio	n				
	PLO-PO Matrix																		
	PO Matrix at th	e end		rning	ı staç	ge (Sub-F	20)												
			P.0		-		T			<u> </u>	Weel		T						-
				1	2	3 4	5	6	7	8	9	10	11	12	13	14	15	16	-
		-	D-1																-
		_	D-2 D-3																_
Short Course Description	traditional based accounting, envir answer, online ar learning.	d profit ory ma perforr onmen	t, customer p inagement a mance meas ital cost man	orofita nd JI ureme agem	ability T, cal ent ev ent.	analysis, culating p aluation, The metho	releva roduct perfori ods us	nt cos cost mance ed to a	st an using mea achie	alysis g AB(asurer eve le	for de C and nent e arning	ecisio TDAE valua objec	n maki 3C sys tion us tives a	ing, prostems, sing Ba are lec	ofit pla Activity dance ture, di	nning / Base Scorec scussi	using d Mar ard (B on, qu	budget ageme SC), L estion	ting, ent, Lean and
References	main :																		

Supporters: Supporting lecturer Susi Handayani, S.E., Ak., M.Ak., CA. Han Tantri Hardini, S.Pd., M.Pd. Help Learning, Learning methods, Student Assignments, [Estimated time] Final abilities of Learning materials Evaluation Assessment Weight (%) each learning Weekstage (Sub-PO) References Indicator Criteria & Form Offline (Online (online) offline (1) (2) (3) (4) (5) (6) (7) (8) Able to explain the concept of costs and the scope of 1 3% Criteria: Offline: Material: 1.Explain the Maximum score if Learning Management concept of students do all the questions correctly. Accounting Form: cost management accounting Student Concepts 2.Explain the Center References: relationship Form of Assessment : Learning Garisson, between Participatory Activities Noreen. 2014. Model: costs in Problem Managerial financial Based Accounting. accounting Edition 14. Learning and Method: Book 1. management Jakarta: Lecture, accounting Salemba Discussion. 3.Describe the question and Empat. scope of answer, Student management Material: assignments accounting Management individual Accounting and group Concepts Lecture Library: Media: LCD, Hansen & Laptop, Mowen. 2013. Whiteboard, Management WhatsApp Accounting. group, Edition 8, Google Classroom, Book 1. Jakarta: Vinesa Salemba Online: Empat. Learning Form: Student Center Learning Model: Problem Based Learning Method: Lecture, discussion Student assignment: individual Lecture Media: WhatsApp group, Zoom meeting, Google Meet Vinesa Google Classroom 3 X 50

		1		1			
2	Able to explain management	1.Describe the	Criteria: Maximum score if	Offline: Learning		Material: Management	3%
	accounting	basic	students do all the	Form:			
	concepts	concepts of	questions correctly.	Student		Accounting	
		management	4			Concepts	
		accounting	Form of Assessment :	Center		References:	
		2.Describe the	Participatory Activities,	Learning		Garisson,	
		current focus	Practice/Performance	Model: Problem		Noreen. 2014.	
		of				Managerial	
		Management		Based		Accounting.	
		Accounting		Learning		Edition 14. Book 1.	
		3.Explain the		Method:		Jakarta:	
		management		Lecture, Discussion,		Salemba	
		accounting		question and		Empat.	
		code of ethics		answer,		Етпраг.	
				Student			
		4.Explaining		assignments:		Material:	
1		certification in		individual		Management	
1		the field of		and group		Accounting	
		accounting		Lecture		Concepts	
				Media: LCD,		Library: Hansen &	
				Laptop,			
				Whiteboard,		Mowen. 2013.	
				WhatsApp		Management	
				group,		Accounting. Edition 8,	
				Google		Book 1.	
				Classroom,		Jakarta:	
				Vinesa		Salemba	
				Online:		Empat.	
				Learning		Етпраг.	
				Form:			
				Student			
				Center			
				Learning			
				Model:			
				Problem			
				Based			
				Learning			
				Method:			
				Lecture,			
				discussion			
1				Student			
				assignment:			
1				individual			
				Lecture			
1				Media:			
				WhatsApp			
			1	group, Zoom			
			1	meeting,			
1				Google Meet			
				Vinesa			
			1	Google			
1				Classroom			
				3 X 50			
<u>I</u>					1	I	

3

Google Classroom, Vinesa Voli Online: Learning Form: Student Classroom, Mad Voli Online: Learning Center Acc Learning Model: Problem Based Learning Model: Based Sal Learning Edi Model: Based Sal Learning Edi Model: Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Based Sal Student Student Based Sal Student Student Based Sal Student	arta: emba
Based Sall Learning Em Method: Lecture, discussion	emba

5	Able to analyze	1.Explain the	Criteria:	Offline:	Material:	4%
	customer	meaning and	1.The individual	Learning	Customer	
	profitability	benefits of	score is maximum	Form:	Profitability	
				Student	Analysis	
		customer	if the student does	Center	Reference:	
		profitability	all the questions	Learning	Hansen &	
		2.Identify the	correctly.	Model:	Mowen .2013.	
		importance of	The group score is	Problem	Management	
		sales profit	maximum if it	Based		
		analysis	meets the		Accounting.	
		3.Calculating	maximum group	Learning	Edition 8,	
		customer	assessment	Method:	Book 2.	
		profitability	ussessment	Lecture,	Jakarta:	
			Forms of Assessment	Discussion,	Salemba	
		4.Mention		question and	Empat.	
		examples of	Participatory Activities,	answer,	pr	
		applying	Project Results	Student	Material:	
		customer	Assessment / Product	assignments:	Customer	
		profitability	Assessment, Product /	individual	Profitability	
		analysis to	Performance	and group	Analysis	
		companies	Fenomance	Lecture	References:	
			1	Media: LCD,	Garisson,	
			1	Laptop,	Noreen. 2014.	
				Whiteboard,	Managerial	
				WhatsApp	Accounting.	
				group,	Edition 14.	
				Google	Book 2.	
				Classroom,	Jakarta:	
				Vinesa	Salemba	
				Online:	Empat	
				Learning	Етра	
				Form:		
				Student		
				Center		
				Learning		
				Model:		
				Problem		
				Based		
			1	Learning		
			1	Method:		
			1	Lecture,		
			1	discussion		
			1	Student		
			1	assignment:		
			1	individual		
			1	Lecture		
			1	Media:		
			1			
			1	WhatsApp		
			1	group, Zoom		
			1	meeting,		
			1	Google Meet		
			1	Vinesa		
			1	Google		
			1	Classroom		
	1	1	1	3 X 50		

6	Able to use	1	Critorio	Offline		Motorial	20/
Ö	Able to use relevant cost	1.Explain the	Criteria:	Offline: Learning		Material: Relevant	3%
	analysis for	concept of	1 Maximum	0			
	decision making	relevant costs	individual score if	Form:		Costs	
	Ŭ	2.Analyzing	students do all the	Student		Reference:	
		relevant costs	questions	Center		Hansen & Mowen .2013.	
		for decision	correctly.	Learning			
		making	Maximum group	Model:		Management	
		3.Prepare profit	score if the	Problem Based		Accounting.	
		and loss	maximum group	Learning		Edition 8, Book 2.	
		financial	assessment is met	Method:		Jakarta:	
		reports using		Lecture,		Salemba	
		a relevant	Forms of Assessment	Discussion,		Empat.	
		cost approach	:	question and		Етпраг.	
		to support the	Participatory Activities,	answer,			
		decision	Project Results	Student		Material:	
			Assessment / Product	assignments:	1	Relevant	
		making	Assessment, Practices /	individual		Costs	
		process	Performance	and group		References:	
				Lecture		Garisson, Noreen. 2014.	
				Media: LCD,		Managerial	
				Laptop,		Accounting.	
				Whiteboard,		Edition 14.	
				WhatsApp		Book 2.	
				group,		Jakarta:	
				Google		Salemba	
				Classroom.		Empat	
				Vinesa		стра	
				Online:			
				Learning			
				Form:			
				Student			
				Center			
				Learning			
				Model:			
				Problem			
				Based			
				Learning			
				Method:			
				Lecture,			
				discussion	1		
				Student			
				assignment:			
				individual	1		
				Lecture	1		
				Media:			
				WhatsApp			
				group, Zoom	1		
				meeting,			
				Google Meet			
				Vinesa			
				Google			
				Classroom			
1	1			3 X 50			

7	Able to carry out profit planning using budgeting	 Explain budgeting Analyze the preparation of the master budget Using the budget for performance appraisal Explain Activity based budgeting 	Criteria: 1. The individual score is maximum if the student does all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment Forms of Assessment Participatory Activities, Project Results Assessment / Product Assessment, Practice / Performance, Tests	Offline: Learning Form: Student Center Learning Model: Problem Based Learning Method: Lecture, Discussion, question and answer, Student assignments: individual and group Lecture Media: LCD, Laptop, Whiteboard, WhatsApp group, Google Classroom, WhatsApp group, Google Classroom, Vinesa Online: Learning Form: Student Center Learning Form: Student Center Learning Model: Problem Based Learning Method: Lecture, discussion Student assignment: individual Lecture Media: WhatsApp group, Zoom meeting, Google Meet Vinesa Google	Material: Profit planning Using Budgeting Library: Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat. Material: Profit planning Using Budgeting Library: Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.	4%
8	UTS	Able to understand all meeting indicators 1-7	Criteria: Maximum score if you do all the questions correctly Form of Assessment : Test	Classroom 3 X 50 Written Test 2 X 50	Material: Management Accounting Concepts Library: Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat. Material: Customer Profitability Analysis Reference: Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.	20%

9	Capable of	1.Able to	Criteria:	Offline:		Material:	4%
	inventory	describe	1.The individual	Learning		Inventory	
	management and	traditional	score is maximum	Form:		Management	
	JIT	inventory	if the student does	Student		and Just In	
			all the guestions	Center		Time	
		management		Learning		Library:	
		2.Able to	correctly.	Model:		Hansen &	
		describe Just	2.The group score is	Problem		Mowen .2013.	
		In Time	maximum if it	Based		Management	
		inventory	meets the	Learning		Accounting.	
		management	maximum group	Method:		Edition 8,	
		3.Able to	assessment	Lecture,		Book 2.	
		differentiate		Discussion,		Jakarta:	
		between	Forms of Assessment	question and		Salemba	
		traditional and	:	answer,		Empat.	
		JIT inventory	Participatory Activities,	Student		P	
		management	Project Results	assignments:		Material:	
		4.Able to	Assessment / Product	individual		Inventory	
		analyze and	Assessment, Practices /	and group		Management	
		evaluate	Performance	Lecture		and Just In	
				Media: LCD,		Time	
		traditional and		Laptop,		Library:	
		JIT inventory		Whiteboard,		Hansen &	
		management		WhatsApp		Mowen. 2013.	
				group,		Management	
				Google		Accounting.	
				Classroom,		Edition 8,	
				Vinesa		Book 1.	
				Online:		Jakarta:	
				Learning		Salemba	
				Form:		Empat.	
				Student		стра.	
				Center			
				Learning		Material:	
				Model:		Inventory	
				Problem		Management	
				Based		and Just In	
				Learning		Time	
				Method:		References:	
				Lecture,		Garisson,	
				discussion		Noreen. 2014.	
				Student		Managerial	
				assignment:		Accounting.	
				individual		Edition 14.	
				Lecture		Book 1.	
				Media:		Jakarta:	
				WhatsApp		Salemba	
				group, Zoom		Empat.	
				meeting,			
				Google Meet		Material:	
				Vinesa		Manaj	
				Google		Reader:	
				Classroom		Garisson,	
				3 X 50		Noreen. 2014.	
						Managerial	
						Accounting.	
						Edition 14.	
						Book 2.	
						Jakarta:	
						Salemba	
						Empat	

1	1 1			1			
10	Able to calculate	1.Calculating	Criteria:	Offline:		Material: TD	5%
	the cost of products	the cost of	1.The individual	Learning		ABC AND	
	using the ABC and	products	score is maximum	Form:		ABC	
	TDABC systems	using the	if the student does	Student		calculation	
		ABC	all the questions	Center		system	
		approach	correctly.	Learning		Reference:	
		2.Analyze the	2.The group score is	Model:		Hansen &	
			maximum if it	Problem		Mowen. 2013.	
		limitations of		Based		Management	
		the ABC cost	meets the	Learning		Accounting.	
		accounting	maximum group	Method:		Edition 8,	
		system	assessment	Lecture,		Book 1.	
		Calculate the		Discussion,		Jakarta:	
		cost of	Forms of Assessment	question and		Salemba	
		products		answer,		Empat.	
		using TD ABC	Participatory Activities,	Student		[11.11.11.11.11.11.11.11.11.11.11.11.11.	
		4.Compare the	Project Results	assignments:		Material:	
		calculation of	Assessment / Product	individual		Product Cost	
		product cost	Assessment, Practices /	and group		Cost	
1		with the ABC	Performance	Lecture		Calculation	
1		and TD ABC		Media: LCD,		System using	
1		approaches		Laptop,		TD ABC and	
1		approaches		Whiteboard,		ABC	
1				WhatsApp		Reference:	
				group,		Hansen &	
				Google		Mowen .2013.	
				Classroom,		Management	
				Vinesa		Accounting.	
				Online:		Edition 8,	
				Learning		Book 2.	
				Form:		Jakarta:	
				Student		Salemba	
				Center		Empat.	
				Learning			
				Model:		Material:	
				Problem		Product Cost	
				Based		Calculation	
				Learning		System Using	
				Method:		TD ABC and	
				Lecture,		ABc	
				discussion		References:	
				Student		Garisson,	
				assignment:		Noreen. 2014.	
				individual		Managerial	
				Lecture		Accounting.	
				Media:		Edition 14.	
1				WhatsApp		Book 1.	
1				group, Zoom		Jakarta:	
				meeting,		Salemba	
				Google Meet		Empat.	
1				Vinesa			
1				Google		Material:	
1				Classroom		Product Cost	
1				3 X 50		Calculation	
1						System Using	
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1						ABC	
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1						Garisson,	
1						Noreen. 2014.	
1						Managerial	
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						Edition 14.	
						Book 2.	
						Jakarta:	
						Salemba	
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Activity Baséd Management 1.The individual ABM 1.The individual sore is maximum in the student does all the questions ocrectly. Learning the student does all the questions ocrectly. ABM 2.Describe the dimensions of the ABM model 2.Describe the maximum if the performance 1.The individual socre is maximum maximum if the assessment Learning the aBM ABM 3.Describe performance 2.The group score is maximum if the assessment Forms of Assessment Earning the abar Adarta: Method: Learning the abar Adarta: Method: Learning the abar Forms of Assessment Participatory Activities, Participatory Activities, Performance Forms of Assessment Participatory Activities, Participatory Activities, Performance Material: answer, ABM Material: Learning Method: Learning Method: Learning Method: Learning Group, Google Material: Library: Assessment, Practices/ Adarta: Material: Center ABM Vinesa Online: Bibliography: Google Edition 8, Laptory, Google Bibliography: Classroon, Vinesa Online: ABM Group, Google Classroon, Whiteboard, WhatsApp Bibliography: Google ABM Group, Google Classroon, Witeboard, WhatsApp Bibliography: Good L Edition 14, Moreen, 2014.					I I		
Management Chickpi of ABM Form some score is maximum if the student does the ABM Form sof Score is maximum if the student does due to performance measurement based on the ABM model Form sof ABM Form sof ABM Form sof ABM 3.Describe performance measurement based on the ABM model The group score is maximum if it maximum group assessment Form sof ABS Form sof ABS Form sof ABM 1.Med Form sof Participatory Activities Participatory Activities Performance Form sof ASSessment Participatory Activities Performance Form sof ABS Material: assignments: Hansen & ABM 1.Med Form sof ABS Performance Material: ASSessment, Products/ ASSessment,	11	Able to analyze	 Explain the 	Criteria:	Offline:	Material:	5%
ABM 2.Describe the dimensions of the ABM model 3.Describe performance measurement ABM model ABM model Forms of Assessment Protoct Resensent Rese			concept of	1.The individual			
2.Describe the dimensions of the ABM model if the student does all the questions or the ABM model Student Hansen & Mowen. 2013. 3.Describe performance measurement based on the ABM model 2.The group score is maximum fit meets the maximum group assessment. Problem Edition 8, Edition 14, Edition 1	1	wanayement	ABM	score is maximum			
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model 2. The group score is measurement based on the ABM model 2. The group score is measurement based on the ABM model Model: measurement assessment Model: measurement assessment Model: Based Based maximum group assessment Book 1. Based Bas				-	Learning	Management	
3. Describe performance measurement based on the ABM model 2. If the glub score is maximum group assessment Problem Edition 8, Book 1. Forms of Assessment Forms of Assessment Lettre, Discussion, answer, Participatory Activities, Project Results Problem Empat. Participatory Activities, Project Results Protection assessment, Practices/ Project Results Material: answer, ABM Material: answer, ABM Material: answer, ABM Performance Performance Material: assignments: Project Results Material: answer, Assessment, Practices/ Performance Material: and group Material: Accounting, Book 2. Vinteboard, Vinteboard, Vintesarp Jakarta: Book 2. Material: Accounting, Google ABM Classroom, Vintesarp Classroom, Bibliography: Learning Material: Accounting, Google Bibliography: Learning Carrier Carisson, Vinesa Material: ABM Bibliography: Learning Edition 14, Bibliography: Learning Learning Earning Earning Salemba Learning Earning Salemba Learning Earning Salemba Based Library: Accounting, Classroom, Waterial: ABM Bibliography: Learning Eatlion 14, Based Bibliography: Classroom, Model: Problem Based Balemba Discussion Student Bibliograph					Model:	Accounting.	
J. Describe meets the measurement based on the ABM model meets the maximum group assessment Based Learning Wethod: Lecture, Participatory Activities, Participatory Activi					Problem		
performance measurement based on the ABM modelmeets the maximum group assessmentLearning uestion and assessmentJakarta: Salemba Lecture, Discussion, question and answer, ABMJakarta: Smpat.Forms of Assessment i Project Results Assessment / Product Assessment, Practices / PerformanceMaterial: answer, ABM Mowen.2013. and group Lecture e Moments: Leating Accounting. Weita: LCD, Leation 8, Leating Google Classroom, Whiteboard, Whiteboard, Whiteboard, Whiteboard, Whiteboard, Google Classroom, Material: Whiteboard, Whiteboard, Google Classroom, Material: Material: Material: Whiteboard, Google Classroom, Material: Material: Whiteboard, Garisson, Form: Student Mongen.2014. Material: Material: Whiteboard, Garisson, Form: Student Material: Material: Material: Material: Material: Whiteboard, Garisson, Form: Student Material: Material					Based		
measurement based on the ABM model maximum group assessment Method: Lecture, Participatory Activities, Participatory Activity, Participatory Activies, Partic			performance	meets the			
based on the ABM model assessment Lecture, Discussion, Participatory Activities, Project Results Empat. Participatory Activities, Project Results Student ABM Assessment / Product Assessment, Practices / Performance Student ABM Management Hansen & And group Management Addition 12, Social Definition 8, Lecture Enternal Viniteboard, Whiteboard, Google Enternal Material: Classroom, Winesa ABM Online: Bibliography: Learning Bibliography: Learning Formain: Bibliography: Learning Barisson, Form: Noreen. 2014. Student Managerial Center Accounting, Classroom, Edition 14, Student Based Salemba Earning Based Salemba Earning Center ABM Center ABM Conting, Edition 14, Based Based Student ABM Based Salemba Learning Errisson, ABM Model: Book 1. Problem Jakarta: ABM Based Salemba </td <td></td> <td></td> <td>measurement</td> <td>maximum group</td> <td></td> <td></td> <td></td>			measurement	maximum group			
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i Participatory Activities, Project Results Studen; Assessment / Product, Assessment, Practices' Ibinary: Hansen & individual Hansen & Moren.2013. and group Management and group Management Lecture Accounting. Letture Accounting. Edition 8, Laptop, Book 2. Whiteboard, Jakarta: Whetboard, Jakarta: Whiteboard, Jakarta: Whetboard, Jakarta: Vinesa ABM Online: Bibliography: Edition 14. Center Accounting. Edition 4. Learning Garisson, Noreen. 2014. Vinesa ABM Student Managerial Center Accounting. Edition 14. Model: Problem Jakarta: Based Salemba Based Salemba Edition 14. Model: Based Salemba Empat. Center Learning Edition 14. Model: Book 1. Jakarta: Salemba Editon 14. Model: Based Salemba Editon 14. Moren.2014. Method: Editon 14. Mor			, abiti moder	Forms of Assessment			
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Performance Lecture Accounting. Hedia: LCD, Edition 8, Edition 14, Ed	1					Mowen .2013.	
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Google Meet Jakarta:							
Vinesa Salemba							
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Classroom							
3 X 50							
				1	57.50		

1 <u> </u>						
12	Able to carry out	1.Describe	Criteria:	Offline:	Material:	4%
	traditional-based	responsibility	1 Maximum	Learning	Traditional	
	performance	accounting	individual score if	Form:	Based	
	measurement evaluations	2.Calculate	students do all the	Student	Performance	
	evaluations	transfer prices	questions	Center	Assessment	
				Learning	Reference:	
		using various	correctly.	Model:	Hansen &	
		methods	Maximum group	Problem	Mowen .2013.	
		3.Evaluating	score if the	Based	Management	
		company	maximum group	Learning	Accounting.	
		performance	assessment is met	Method:		
		traditionally			Edition 8,	
		additionally	Forms of Assessment	Lecture,	Book 2.	
				Discussion,	Jakarta:	
			Participatory Activities,	question and	Salemba	
			Project Results	answer,	Empat.	
			Assessment / Product	Student	pr	
				assignments:	Material:	
			Assessment, Practices /	individual	Traditional	
			Performance	and group	Based	
				Lecture	Performance	
				Media: LCD,	Assessment	
				Laptop,	References:	
				Whiteboard,	Garisson,	
				WhatsApp		
				group,	Noreen. 2014.	
					Managerial	
				Google	Accounting.	
				Classroom,	Edition 14.	
				Vinesa	Book 2.	
				Online:	Jakarta:	
				Learning	Salemba	
				Form:	Empat	
				Student	,	
				Center		
				Learning		
				Model:		
				Problem		
				Based		
				Learning		
				Method:		
				Lecture,		
				discussion		
				Student		
				assignment:		
				individual		
				Lecture		
				Media:		
				WhatsApp		
				group, Zoom		
				meeting,		
				Google Meet		
				Vinesa		
				Google		
				Classroom		
				3 X 50		
				3 × 30		

mance irements the Balance	perforr measu using t	pe m us	students do all the mpany formance with Balance orecard scorrectly. 2 Maximum group assessment is me	Offline: Learning Model: Problem Based Learning Method: Lecture, Discussion, question and answer, Student assignments: individual and group Lecture Media: LCD, Laptop, Whiteboard, WhatsApp group, Google Classroom, Vinesa Online: Learning Model: Problem Based Learning Method: Lecture, discussion Student assignments: individual Lecture, discussion Student assignments: individual Lecture media: WhatsApp group, Zoom meeting, Google Meet Vinesa Google Classroom 3 X 50		Material: Balanced Score Card Library: Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat. Material: Balanced Score Card Reader: Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat	39
	nance rements he Balanc	ble to evaluate erformance leasurements sing the Balanc corecard (BSC)	nc la ore alu mp rfc e E	ept of nee scard 13.2. Jate Jany ecard any scard 21.2. Jate Jany ecard with salance ecard 2 Maximum group assessment is met Form of Assessment : Participatory Activities,	 Periof nee pecard 13.2. Jate pany scard 13.2. I Maximum individual score if students do all the questions correctly. I Maximum group score if the maximum group assessment is met Form of Assessment : Participatory Activities, Practice/Performance Form of Assessment : Participatory Activities, Practice/Performance Google Classroom, Vinesa Online: Learning Model: Problem Based Learning Method: Lecture, Discussion, question and answer, Student assignments: individual and group Lecture Media: LCD, Laptop, Whiteboard, WhatsApp group, Google Classroom, Vinesa Online: Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Method: Lecture, discussion Student assignments: individual Lecture media: WhatsApp group, Zoom meeting, Google Meet Vinesa Google 	ept of hee beard 13.2. Jate Jany individual score if students do all the questions correctly. 2 Maximum group assessment is met Form of Assessment Participatory Activities, Practice/Performance Form of Assessment Participatory Activities, Practice/Performance Form of Assessment Description Practice/Performance Form of Assessment Participatory Activities, Practice/Performance Activities, Practice/Performance Activities, Practice/Performance Student assignments: individual and group Lecture Media: LCD, Laptop, Whiteboard, WhatsApp group, Google Classroom, Vinesa Online: Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Model: Problem Based Learning Method: Lecture, discussion Student assignments: individual Lecture Media: Conline: Learning Method: Lecture, discussion Student assignments: individual Lecture Media: Cole Classroom Method: Lecture Method: Le	epi of nee ecard 13.2. Jate individual score if students do all the questions correctly. 2 Maximum group assessment is met Participatory Activities, Practice/Performance I Sudent Balanced Score Card Learning Model: Classroom, Vativites, Practice/Performance I Sudent Balanced Score Card Balanced Score Card Learning Mowen .2013. Management Accounting. Discussion, question and answer, Student Salemba Balanced Score Card Balanced Score Card I Sudent Balanced Score Card Balanced Score Card I Sudent Score I the maximum group assessment is met Participatory Activities, Practice/Performance I Sudent Score Card Balanced Score

14	Able to explain	1 Evaloining	Criteria:	Offline:		Material:	3%
14	Lean accounting	1.Explaining	1 Maximum	Learning		Lean	370
	Louir abootining	Lean		Form:		Accounting	
		Manufacturing	individual score if	Student		Library:	
		2.Explaining	students do all the	Center		Hansen &	
		Lean	questions			Mowen .2013.	
		Accounting	correctly.	Learning Model:			
		3.Explain	Maximum group			Management	
		Target	score if the	Problem		Accounting.	
		Costing	maximum group	Based		Edition 8,	
		ocoung	assessment is met	Learning		Book 2.	
				Method:		Jakarta:	
			Form of Assessment :	Lecture,		Salemba	
			Participatory Activities	Discussion,		Empat.	
			1 anticipatory Activities	question and		p	
				answer,		Material:	
				Student		Lean	
				assignments:	1	Accounting	
				individual		References:	
				and group		Garisson,	
				Lecture		Noreen. 2014.	
				Media: LCD,		Managerial	
				Laptop,		Accounting.	
				Whiteboard,		Edition 14.	
				WhatsApp		Book 2.	
				group,		Jakarta:	
				Google		Salemba	
				Classroom,		Empat	
				Vinesa			
				Online:			
				Learning			
				Model:			
				Problem			
				Based			
				Learning			
				Method:			
				Lecture,	1		
				discussion			
				Student			
				assignment:			
				individual			
				Lecture	1		
				Media:			
				WhatsApp			
				group, zoom	1		
				meeting,	1		
				Google Meet			
				Vinesa	1		
				Google			
1				Classroom			
				3 X 50			

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15	Able to explain	1.Measuring	Criteria:	Offline:	Material:	3%
	environmental cost	environmental	1 Maximum	Learning	Environmental	
1	management	costs	individual score if	Form:	Costs	
		2.Imposing	students do all the	Student	References:	
1		environmental	questions	Center	Hansen &	
		costs	correctly.	Learning	Mowen .2013.	
		CUSIS	2 Maximum group	Model:	Management	
				Problem	Accounting.	
			score if the	Based	Edition 8,	
			maximum group	Learning	Book 2.	
			assessment is met	Method:	Jakarta:	
				Lecture,	Salemba	
			Form of Assessment :	Discussion,	Empat.	
			Participatory Activities	question and	Empai.	
				answer,		
				Student		
1				assignments:		
				individual		
				and group		
				Lecture Modia: LCD		
				Media: LCD,		
				Laptop,		
				Whiteboard,		
				WhatsApp		
				group,		
				Google		
				Classroom,		
				Vinesa		
				Online:		
				Learning		
				Form:		
				Student		
				Center		
				Learning		
				Model:		
				Problem		
1				Based		
				Learning		
				Method:		
				Lecture,		
				discussion		
				Student		
1				assignment:		
1				individual		
				Lecture		
1				Media:		
				WhatsApp		
				group, Zoom		
				meeting,		
				Google Meet		
				Vinesa		
				Google		
				Classroom		
				3 X 50		
L				0,7,00		

16	UAS	1	Criteria:	Test	Material:	30%
10		1.In accordance with all the indicators in	Maximum score is 100, if you do all the questions correctly	2 X 50	ABM, ABC, Lean Manufacturing Environmental	0070
		the 9-15 meeting	Form of Assessment : Test		Cost Accounting	
		lectures 2.			Library: Hansen &	
					Mowen .2013. Management Accounting. Edition 8, Book 2.	
					Jakarta: Salemba Empat.	
					Material: Basic Concepts of	
					Management Accounting Library:	
					Hansen & Mowen. 2013. Management	
					Accounting. Edition 8, Book 1. Jakarta:	
					Salemba Empat.	
					Material: Basic Concepts of	
					Management Accounting References:	
					Garisson, Noreen. 2014. Managerial	
					Accounting. Edition 14. Book 1.	
					Jakarta: Salemba Empat.	
					Material: Responsibility	
					Accounting, Balanced Score card,	
					ABM, References: <i>Garisson,</i>	
					Noreen. 2014. Managerial Accounting.	
					Edition 14. Book 2. Jakarta:	
					Salemba Empat	

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	23.33%
2.	Project Results Assessment / Product Assessment	11.33%
3.	Practice / Performance	14.33%
4.	Test	51%
		99.99%

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
- Program objectives (PO) are abilities that are specifically described from the PLO assigned to a course, and are specific to the specific to the
- 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.
- 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.