# SEMESTER LEARNING PLAN

| Courses | CODE | Course Family | Credit Weight | | | SEMESTER | Compilation Date |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Management Accounting** | 8720903007 | Compulsory Study Program Subjects | T=3 | P=0 | ECTS=4.77 | 5 | May 5, 2020 |

| AUTHORIZATION | SP Developer | Course Cluster Coordinator | Study Program Coordinator |
| --- | --- | --- | --- |
| | Susi Handayani, S.E., Ak., M.Ak., CA dan Han Tantri Hardini, S.Pd., M.Pd | Susi Handayani, S.E., Ak., M.Ak CA | Rochmawati, S.Pd., M.Ak. |

| Learning model | **Case Studies** | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program Learning Outcomes (PLO)** | **PLO study program that is charged to the course** | | | | | | | | | | | | | | | | | |
| | **Program Objectives (PO)** | | | | | | | | | | | | | | | | | |
| | PO - 1 | Able to utilize science and technology and learning resources to explore data and information about management accounting. | | | | | | | | | | | | | | | | |
| | PO - 2 | Mastering the theoretical concepts of management accounting and analyzing studies of management accounting theory and relating them to real company conditions and formulating them in procedural problem solving. | | | | | | | | | | | | | | | | |
| | PO - 3 | Able to make strategic decisions based on management accounting data and information | | | | | | | | | | | | | | | | |
| | **PLO-PO Matrix** | | | | | | | | | | | | | | | | | |

| P.O |
| --- |
| PO-1 |
| PO-2 |
| PO-3 |

**PO Matrix at the end of each learning stage (Sub-PO)**

| P.O | Week | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| PO-1 | | | | | | | | | | | | | | | | |
| PO-2 | | | | | | | | | | | | | | | | |
| PO-3 | | | | | | | | | | | | | | | | |

| Short Course Description | This course discusses the concepts of cost and management accounting, standard cost accounting, the relationship between costs and sales volume and profit, customer profitability analysis, relevant cost analysis for decision making, profit planning using budgeting, traditional inventory management and JIT, calculating product cost using ABC and TDABC systems, Activity Based Management, traditional based performance measurement evaluation, performance measurement evaluation using Balance Scorecard (BSC), Lean accounting, environmental cost management. The methods used to achieve learning objectives are lecture, discussion, question and answer, online and offline assignments. The strategy used in learning is group learning and the learning model used is problem based learning. |
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| References | **Main :** |
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1. Hansen & Mowen. 2013. Management Accounting. Edisi 8, Buku 1. Jakarta: Salemba Empat.
2. Hansen & Mowen .2013. Management Accounting. Edisi 8, Buku 2. Jakarta: Salemba Empat.
3. Hansen, Don R., dan Maryanne M. Mowen. (2007). Management Accounting, 8 th edition. South-Western,USA: Thomson Learning
4. Garisson, Noreen. 2014. Managerial Accounting. Edisi 14. Buku 1. Jakarta: Salemba Empat.
5. Garisson, Noreen. 2014. Managerial Accounting. Edisi 14. Buku 2. Jakarta: Salemba Empat
6. Siregar, Baldric, Bambang Suripto, Dody Hapsoro, Eko Widodo Lo, Erlina Herowati, Lita Kusumasari, Nurofik. 2014. Akuntansi Manajemen. Jakarta: Salemba Empat
7. Muslichah dan Saiful Bahri. 2021. Akuntansi Manajemen Teori dan Aplikasi. Jakarta: Mitra Wacana Media.
8. Bastian, Indra. 2017. Akuntansi Manajemen Sektor Publik. Jakarta : Salemba Empat
9. Internet, surat kabar, berita televisi, dan sumber-sumber lainnya
10. Hardini, Han Tantri dan Handayani, Susi. 2022. LKM Akuntansi Manajemen

| | Supporters: | |
|---|---|---|
| | | |
| **Supporting lecturer** | Susi Handayani, S.E., Ak., M.Ak., CA. 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 concept of costs and the scope of management accounting | 1. Explain the concept of cost 2. Explain the relationship between costs in financial accounting and management accounting 3. Describe the scope of management accounting | **Criteria:** Maximum score if students do all the questions correctly. **Form of Assessment** : Participatory Activities | 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, Vinesa Online: 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 | | **Material:** Management Accounting Concepts **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.* **Material:** Management Accounting Concepts **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.* | 3% |

| 2 | Able to explain management accounting concepts | 1. Describe the basic concepts of management accounting 2. Describe the current focus of Management Accounting 3. Explain the management accounting code of ethics 4. Explaining certification in the field of accounting | **Criteria:** Maximum score if students do all the questions correctly. **Form of Assessment** : Participatory Activities, Practice/Performance | 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, Vinesa Online: 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 | | **Material:** Management Accounting Concepts **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.* **Material:** Management Accounting Concepts **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.* | 3% |

| 3 | Able to prepare financial reports using a standard cost approach/standard costing | 1. Explain standard costs<br>2. Calculate standard costs<br>3. Analyze the difference between standard and actual costs | **Criteria:**<br>1. The individual score is maximum if the student does all the questions correctly.<br>2. - Maximum group score if the maximum group assessment is met<br><br>**Forms of Assessment**:<br>Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** Standard Costs **Reference:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.*<br><br>**Material:** Standard Costs **Reference:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.*<br><br>**Material:** Standard Costs **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.* | 3% |

| 4 | Able to analyze the relationship between costs and sales volume with profits | 1. Describe the concepts of cost, volume and profit and break-even point (BEP) 2. Identify costs, volume and profit as well as break-even point (BEP) 3. Calculating the break-even point (BEP) 4. Analyze costs, volumes and profits 5. Make decisions related to Cost, Volume and Profit | **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, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** Cost Volume Profit **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.* **Material:** Cost Volume Profit **Library:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.* **Material:** Cost Volume Profit **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.* | 3% |

| 5 | Able to analyze customer profitability | 1. Explain the meaning and benefits of customer profitability<br>2. Identify the importance of sales profit analysis<br>3. Calculating customer profitability<br>4. Mention examples of applying customer profitability analysis to companies | **Criteria:**<br>1. The individual score is maximum if the student does all the questions correctly.<br>2. The group score is maximum if it meets the maximum group assessment<br><br>**Forms of Assessment**:<br>Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** Customer Profitability Analysis **Reference:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.*<br><br>**Material:** Customer Profitability Analysis **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 4% |

| 6 | Able to use relevant cost analysis for decision making | 1. Explain the concept of relevant costs 2. Analyzing relevant costs for decision making 3. Prepare profit and loss financial reports using a relevant cost approach to support the decision making process | **Criteria:** 1.- Maximum individual score if students do all the questions correctly. 2.- Maximum group score if the maximum group assessment is met **Forms of Assessment** : Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** Relevant Costs **Reference:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.* **Material:** Relevant Costs **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 3% |

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|---|---|---|---|---|---|---|---|
| **7** | Able to carry out profit planning using budgeting | 1. Explain budgeting<br>2. Analyze the preparation of the master budget<br>3. Using the budget for performance appraisal<br>4. Explain Activity based budgeting | **Criteria:**<br>1. The individual score is maximum if the student does all the questions correctly.<br>2. The group score is maximum if it meets the maximum group assessment<br><br>**Forms of Assessment**:<br>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, Vinesa Online: 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 | | **Material:** Profit planning using Budgeting **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.*<br><br>**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:**<br>Maximum score if you do all the questions correctly<br><br>**Form of Assessment** : Test | Written Test 2 X 50 | | **Material:** Management Accounting Concepts **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.*<br><br>**Material:** Customer Profitability Analysis **Reference:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.* | 20% |

| 9 | Capable of inventory management and JIT | 1. Able to describe traditional inventory management 2. Able to describe Just In Time inventory management 3. Able to differentiate between traditional and JIT inventory management 4. Able to analyze and evaluate traditional and JIT inventory management | **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, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** Inventory Management and Just In Time **Library:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.* **Material:** Inventory Management and Just In Time **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.* **Material:** Inventory Management and Just In Time **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.* **Material:** Manaj **Reader:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 4% |

| 10 | Able to calculate the cost of products using the ABC and TDABC systems | 1. Calculating the cost of products using the ABC approach<br>2. Analyze the limitations of the ABC cost accounting system<br>3. Calculate the cost of products using TD ABC<br>4. Compare the calculation of product cost with the ABC and TD ABC approaches | **Criteria:**<br>1. The individual score is maximum if the student does all the questions correctly.<br>2. The group score is maximum if it meets the maximum group assessment<br><br>**Forms of Assessment**:<br>Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** TD ABC AND ABC calculation system **Reference:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.*<br><br>**Material:** Product Cost Cost Calculation System using TD ABC and ABC **Reference:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.*<br><br>**Material:** Product Cost Calculation System Using TD ABC and ABc **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.*<br><br>**Material:** Product Cost Calculation System Using TD ABC and ABC **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 5% |

| 11 | Able to analyze Activity Based Management | 1. Explain the concept of ABM<br>2. Describe the dimensions of the ABM model<br>3. Describe performance measurement based on the ABM model | **Criteria:**<br>1. The individual score is maximum if the student does all the questions correctly.<br>2. The group score is maximum if it meets the maximum group assessment<br><br>**Forms of Assessment**:<br>Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** ABM **Library:** *Hansen & Mowen. 2013. Management Accounting. Edition 8, Book 1. Jakarta: Salemba Empat.*<br><br>**Material:** ABM **Library:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.*<br><br>**Material:** ABM **Bibliography:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.*<br><br>**Material:** ABM **Bibliography:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 5% |

| 12 | Able to carry out traditional-based performance measurement evaluations | 1. Describe responsibility accounting 2. Calculate transfer prices using various methods 3. Evaluating company performance traditionally | **Criteria:** 1.- Maximum individual score if students do all the questions correctly. 2.- Maximum group score if the maximum group assessment is met **Forms of Assessment** : Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance | 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, Vinesa Online: 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 | | **Material:** Traditional Based Performance Assessment **Reference:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.* **Material:** Traditional Based Performance Assessment **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 4% |

| 13 | Able to evaluate performance measurements using the Balance Scorecard (BSC) | 13.1. Explain the concept of Balance scorecard 13.2. Evaluate company performance with the Balance Scorecard | **Criteria:**<br>1.- Maximum individual score if students do all the questions correctly.<br>2.- Maximum group score if the maximum group assessment is met<br><br>**Form of Assessment** : Participatory Activities, Practice/Performance | 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 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.*<br><br>**Material:** Balanced Score Card **Reader:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 3% |

| 14 | Able to explain Lean accounting | 1. Explaining Lean Manufacturing<br>2. Explaining Lean Accounting<br>3. Explain Target Costing | **Criteria:**<br>1. - Maximum individual score if students do all the questions correctly.<br>2. - Maximum group score if the maximum group assessment is met<br><br>**Form of Assessment** : Participatory Activities | 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, Vinesa Online: 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 | | **Material:** Lean Accounting **Library:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.*<br><br>**Material:** Lean Accounting **References:** *Garisson, Noreen. 2014. Managerial Accounting. Edition 14. Book 2. Jakarta: Salemba Empat* | 3% |

| 15 | Able to explain environmental cost management | 1. Measuring environmental costs 2. Imposing environmental costs | **Criteria:** 1. - Maximum individual score if students do all the questions correctly. 2. - Maximum group score if the maximum group assessment is met<br><br>**Form of Assessment** : Participatory Activities | 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, Vinesa Online: 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 | | **Material:** Environmental Costs **References:** *Hansen & Mowen .2013. Management Accounting. Edition 8, Book 2. Jakarta: Salemba Empat.* | 3% |

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

**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 study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.

4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.