			Document Code
	Universitas Negeri Surabaya **Faculty of Economics and Business** **Bachelor of Accounting Study Program**		

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Auditing Practices	6220103149	Compulsory Study Program Subjects	T=0	P=3	ECTS=4.77	5	May 8, 2023

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
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Learning model	Case Studies

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**	
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned
	PLO-6	Able to analyze financial reports and conduct audits in accordance with the professional code of ethics and audit standards with the support of information technology
	Program Objectives (PO)	
	PO - 1	Develop critical and systematic thinking in carrying out specific work in the field of auditing in accordance with the professional standards of public accountants
	PO - 2	Able to conduct audits in accordance with the Professional Code of Ethics and Audit Standards with the support of information technology
	PLO-PO Matrix	

P.O	PLO-3	PLO-6
PO-1	✔	
PO-2		✔

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				✔	✔			✔				✔	✔			✔

Short Course Description	This course is a core mandatory course of the Bachelor of Accounting Study Program, which aims to equip students with the knowledge and skills to complete each step of the company's financial statement audit process based on the Public Accountant Professional Code of Ethics (KEPAP) and the Standards Public Accountant Profession (SPAP), both were adopted from the International Auditing Standards (ISA). This audit practice is simulated through various cases in the audit practice module and has been adapted to audit tools to document audit working papers digitally, namely audit application software recommended for learning to students in higher education by the Center for Financial Professional Development of the Ministry of Finance of the Republic of Indonesia, namely Audit Tools and Linked Archive System (ATLAS). This application digitizes the audit process starting from the pre-engagement stage, risk assessment, responding to assessed risks, to the completion and formulation of audit opinions in one audit tool application called ATLAS. After participating in this audit practice, students are expected to have competence, namely knowledge and practical skills in using audit tools in the audit process using relevant applications used in the world of the audit profession today

References	**Main :**
	1. PPPK. 2019. E-Book Panduan Penggunaan Aplikasi "ATLAS" Audit Tool and Linked Archive System. Jakarta 2. Tim Dosen Audit. 2021. Modul Praktikum Pengauditan Berbasis ATLAS. Unipress 3. Elder, Beasley, Arens & Jusuf (2017). Auditing And Assurance Services An Integrated
	Supporters:
	1. Sukrisno Agoes dan Estralita Trisnawati. 2019.Praktikum Audit: Berbasis SAK ETAP .Buku1&2.Edisi 4.Salemba Empat: Jakarta

Supporting lecturer	Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Ambar Kusumaningsih, S.E., Ak., CA., M.A.

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 recognize and understand the use of the ATLAS Application as a tool for auditing work papers and filling in information regarding client profiles (Client Identity, General Information and Auditor Information) as well as planning the time for carrying out audits on the ATLAS Application	1. Accuracy in inputting audit client profiles: Client Identity, General Information and Auditor Information in the ATLAS Application 2. Accuracy in inputting the KKP index A110 Analysis of Acceptance and Sustainability of Relationships with Clients; 3. Accuracy of inputting the KKP A120 Service Hour Allocation and Other Planning index 4. Accuracy in inputting and preparing Engagement Letters, Independent Statement Letters, and Audit Assignment Letters in the ATLAS Application 5. Accuracy in entering and preparing Engagement Team Communication Materials; 6. Accuracy in entering and testing opening balances for first year assignments 7. Accuracy in inputting Internal Financial Report Data, Selection of Account Group Mapping, Account Group Mapping, Account Header Mapping and Account Default	**Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test forms: KKP Index A1102 Principle Analysis Form of Knowing Service Users (PMPJ) KKP Index A120 Presentation of material in groups based on e-module learning **Form of Assessment** : Participatory Activities	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT(1)x(3x60")] BM: (1)x(3x60")] Task-1: Input and Complete working papers and present them independently Task-2: Complete 3 X 50 working papers	Vi-Learning: SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%

| 2 | Able to prepare audit engagement letters and others | 1. Accuracy in inputting audit client profiles: Client Identity, General Information and Auditor Information in the ATLAS Application
2. Accuracy of inputting the KKP index A110 Analysis of Acceptance and Sustainability of Relationships with Clients;
3. Accuracy of inputting the KKP A120 Service Hour Allocation and Other Planning index
4. Accuracy in inputting and preparing Engagement Letters, Independent Statement Letters, and Audit Assignment Letters in the ATLAS Application
5. Accuracy in entering and preparing Engagement Team Communication Materials;
6. Accuracy in entering and testing opening balances for first year assignments. Input internal financial report data, select account group mapping, account group mapping, account header mapping, and account default. | **Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test form: KKP Index A130 Letter of Assignment e-module

Form of Assessment : Participatory Activities, Portfolio Assessment | Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")]

Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 x 50 working papers | Vi-Learning; SIDIA 3 x 50 | **Material:** e-module
Library: *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta* | 5% |

| 3 | Able to process financial report data input into a trial balance worksheet and use it to complete subsequent procedures | 1. Accuracy in inputting Financial Report Data into the WTB; 2. Accuracy in inputting the KKP A210 index and calculating initial materiality; 3. Accuracy of the MPA index A220 Applying input to the Initial Analysis Procedure; 4. Accuracy of inputting the KKP A230 index Analyzing Understanding of Entities and Their Environment | **Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test form: Entering and sorting information into the KKP index A210 Entering and sorting information into the KKP index A220 Entering and sorting information into the KKP index A230 Presentation of material in groups based on e-module learning
 Form of Assessment : Participatory Activities, Portfolio Assessment | Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(1x50")] [PT :1x(1x60")] [BM:1x(1x60")]
 Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 x 50 working papers | Vi-Learning; SIDIA 3 x 50 | **Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta* | 5% |
| 4 | Able to process financial report data input into the trial balance worksheet and use it to complete the next procedure | 1. Accuracy in inputting Financial Report Data into the WTB; 2. Accuracy in inputting the KKP A210 index and calculating initial materiality; 3. Accuracy of the MPA index A220 Applying input to the Initial Analysis Procedure; 4. Accuracy of inputting the KKP A230 index Analyzing Understanding of Entities and Their Environment | **Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test form: Entering and sorting information into the KKP index A210 Entering and sorting information into the KKP index A220 Entering and sorting information into the KKP index A230 Presentation of material in groups based on e-module learning
 Form of Assessment : Participatory Activities | Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")]
 Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers | Vi-Learning; SIDIA 3 X 50 | **Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta* | 5% |

| 5 | Able to identify and determine audit risks and formulate communication materials with TCWG | 1. Accuracy in inputting the KKP A240 index as well as identifying and determining inherent risks;
2. Accuracy in inputting the KKP A250 index as well as identifying and determining control risks;
3. Accuracy in inputting the KKP A260 index as well as identifying and determining the risk of material misstatement;
4. Accuracy in inputting the KKP A270 index and preparing communication materials with TCWG and SPI;
5. Accuracy in inputting the KKP A280 index and updating the Audit Strategy Memorandum;
6. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule;
7. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule;
8. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss | **Criteria:**
Descriptive rubric Accuracy in sorting and analyzing Non-test form: Entering and sorting information into the KKP index A210 Entering and sorting information into the KKP index A220 Entering and sorting information into the KKP index A230 Presentation of material in groups based on e-module learning

Form of Assessment : Participatory Activities, Portfolio Assessment | Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")]

Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers | Vi-Learning; SIDIA 3 X 50 | **Material:** e module
Library: *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta* | 5% |

6	Able to Compile and Map Audit Objectives, Procedures and Documentation into ATLAS Worksheets for Completing Audit Case Question Objects in the Sales and Receivables Cycle	1. Accuracy of inputting the Trial Balance Worksheet for the KKP B110 index in the audit folder in the Mapping Schedule and Guidelines; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. B130 CAJE/PAJE KKP index input accuracy 4. Accuracy of inputting the KKP B140 Balance Sheet and Audited Profit and Loss Index	**Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test forms: KKP Index B110 Result of Input Working Trial Balance (WTB) KKP Index B120 Result of Input Procedure Mapping & Lead Schedule KKP Index B130 Input Result of CAJE/PAJE KKP Index B140 Input Result of Balance Sheet and Profit and Loss Report - KKP Index D100 Evaluation of Each Case Completion Delivery of material in groups based on e-module learning **Form of Assessment** : Participatory Activities	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")] Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%
7	Able to Compile and Map Audit Objectives, Procedures and Documentation into ATLAS Worksheets for Completing Audit Case Question Objects in the Sales and Receivables Cycle	1. Accuracy of inputting the Trial Balance Worksheet for the KKP B110 index in the audit folder in the Mapping Schedule and Guidelines; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. B130 CAJE/PAJE KKP index input accuracy 4. Accuracy of inputting the KKP B140 Balance Sheet and Audited Profit and Loss Index	**Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test forms: KKP Index B110 Result of Input Working Trial Balance (WTB) KKP Index B120 Result of Input Procedure Mapping & Lead Schedule KKP Index B130 Input Result of CAJE/PAJE KKP Index B140 Input Result of Balance Sheet and Profit and Loss Report - KKP Index D100 Evaluation of Each Case Completion Delivery of material in groups based on e-module learning **Form of Assessment** : Participatory Activities, Portfolio Assessment	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")] Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%
8	MIDTERM EXAM	MIDTERM EXAM	**Form of Assessment** : Test	MIDTERM EXAM			15%

9	Able to Prepare and Map Audit Objectives, Procedures and Documentation into ATLAS Worksheets for Audit Case Question Objects in the Inventory, Warehousing and Payables Payment Cycle	1. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss	**Criteria:** Descriptive Rubric Accuracy of sorting and analysis Non-test form: KKP Index B110 Result of Work Balance (WTB) Input KKP Index B120 Mapping of Input Results Lead Procedures & Schedules KKP Index B130 Input Results CAJE/PAJE KKP Index B140 Audited Balance Sheet and Profit and Loss Input Results- Evaluation of the KKP D100 Index for each case resolution group. Delivery of material based on e-module learning **Form of Assessment** : Participatory Activities, Practice/Performance	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")] Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%
10	Able to Prepare and Map Audit Objectives, Procedures and Documentation into ATLAS Worksheets for Audit Case Question Objects in the Inventory, Warehousing and Payables Payment Cycle	1. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss	**Criteria:** Descriptive Rubric Accuracy of sorting and analysis Non-test form: KKP Index B110 Result of Work Balance (WTB) Input KKP Index B120 Mapping of Input Results Lead Procedures & Schedules KKP Index B130 Input Results CAJE/PAJE KKP Index B140 Audited Balance Sheet and Profit and Loss Input Results- Evaluation of the KKP D100 Index for each case resolution group. Delivery of material based on e-module learning **Form of Assessment** : Participatory Activities, Practice/Performance	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")] Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%
11	Able to Prepare and Map Audit Objectives, Procedures and Documentation into ATLAS Worksheets for Fixed Asset Acquisition Objects and Payment Cycles	1. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss	**Criteria:** Descriptive Rubric Accuracy of sorting and analysis Non-test form: KKP Index B110 Input Work Balance (WTB) KKP Audit Results- Evaluation KKP Index D100 Each Case Settlement **Form of Assessment** : Participatory Activities, Practice/Performance	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT:1x(3x60")] [BM:1x(3x60")] 3 X 50	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%

12	Able to Prepare and Map Audit Objectives, Procedures and Documentation into ATLAS Worksheets for Fixed Asset Acquisition Objects and Payment Cycles	1. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss	**Criteria:** Descriptive Rubric Accuracy of sorting and analysis Non-test form: KKP Index B110 Input Work Balance (WTB) KKP Audit Results- Evaluation KKP Index D100 Each Case Settlement **Form of Assessment** : Participatory Activities, Practice/Performance	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT:1x(3x60")] [BM:1x(3x60")] 3 X 50	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%
13	Able to Compile and Map Audit Objectives, Procedures and Documentation into an ATLAS Worksheet for the Object of Settlement of Audit Case Questions in the Cash and Cash Equivalent Cycle	1. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss	**Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test forms: KKP Index B110 Result of Input Working Balance Sheet (WTB) KKP Index B120 Result of Input Mapping Procedure & Lead Schedule KKP Index B130 Result of CAJE/PAJE Input CAJE/PAJE Index KKP B140 Input Result of Balance Sheet and Profit and Loss Report - KKP Index D100 Evaluation of Each Case Completion Delivery of material in groups based on e-module learning **Form of Assessment** : Participatory Activities	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")] Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%
14	Able to Compile and Map Audit Objectives, Procedures and Documentation into an ATLAS Worksheet for the Object of Settlement of Audit Case Questions in the Cash and Cash Equivalent Cycle	1. Accuracy of inputting the KKP Worksheet B110 Trial Balance index in the audit folder (KKA) in the Mapping Procedure and Lead Schedule; 2. Accuracy of inputting the KKP B120 index in the Mapping Procedure and Lead Schedule; 3. Accuracy of inputting the KKP B130 CAJE/PAJE index Accuracy of inputting the KKP B140 index Audited Balance Sheet and Profit and Loss	**Criteria:** Descriptive rubric Accuracy in sorting and analyzing Non-test forms: KKP Index B110 Result of Input Working Balance Sheet (WTB) KKP Index B120 Result of Input Mapping Procedure & Lead Schedule KKP Index B130 Result of CAJE/PAJE Input CAJE/PAJE Index KKP B140 Input Result of Balance Sheet and Profit and Loss Report - KKP Index D100 Evaluation of Each Case Completion Delivery of material in groups based on e-module learning **Form of Assessment** : Participatory Activities	Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people, [TM: 1x(3x50")] [PT :1x(3x60")] [BM:1x(3x60")] Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 X 50 working papers	Vi-Learning; SIDIA 3 X 50	**Material:** e module **Library:** *PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta*	5%

| 15 | Able to provide analysis and response to risks due to accounting estimates, related party transactions, subsequent events, business continuity, management representation, use of management experts, auditor experts and contingent commitments | 1. Accuracy in inputting the KKP B210 Accounting Estimates index
2. Accuracy of inputting the KKP B220 Related Party Transaction index
3. Accuracy in inputting the KKP B230 Subsequent Event index
4. Accuracy in inputting the KKP B240 Business Continuity index
5. Accuracy in inputting the B250 KKP Management Representation index
6. Accuracy of inputting the KKP B260 index. Use of Management Experts
7. Accuracy of inputting the KKP B270 index. Use of Expert Auditors
8. Accuracy in inputting the KKP B280 Contingent Commitment index | **Criteria:**
Descriptive rubric Accuracy in sorting and analyzing Non-test forms: B210 KKP Index Using the presentation of the KKP B280 Index Contingency Commitment Group material based on e-module instructions

Form of Assessment : Participatory Activities | Discussion of practicum modules and KKP Work Discussion in small groups with a maximum of 3-4 people,
[TM: 1x(3x50")]
[PT :1x(3x60")]
[BM:1x(3x60")]
Task-1: Input and Complete working paper and present it independently Task-2: Complete 3 x 50 working papers | Vi-Learning; SIDIA 3 x 50 | **Material:** e module
Library:
PPPK. 2019. E-Book Guide to Using the "ATLAS" Audit Tool and Linked Archive System Application. Jakarta | 5% |
| 16 | FINAL EXAMS | | **Form of Assessment** : Test | | | | 15% |

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	10%
3.	Practice / Performance	10%
4.	Test	30%
		100%

Notes

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** 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.
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.