



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

Document Code

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Behavioral Accounting	6220103007		T=3	P=0	ECTS=4.77	0	July 17, 2024

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
	.....	.....	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.

Learning model	Case Studies																																	
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																	
	Program Objectives (PO)																																	
	PLO-PO Matrix																																	
	<table border="1" style="margin: auto;"> <tr> <td style="width: 50px; height: 20px;"></td> <td style="width: 100px; height: 20px; text-align: center;">P.O</td> </tr> </table>		P.O																															
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PO Matrix at the end of each learning stage (Sub-PO)	<table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="width: 30px; height: 20px;"></td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 15px;">1</td><td style="width: 15px;">2</td><td style="width: 15px;">3</td><td style="width: 15px;">4</td><td style="width: 15px;">5</td><td style="width: 15px;">6</td><td style="width: 15px;">7</td><td style="width: 15px;">8</td><td style="width: 15px;">9</td><td style="width: 15px;">10</td><td style="width: 15px;">11</td><td style="width: 15px;">12</td><td style="width: 15px;">13</td><td style="width: 15px;">14</td><td style="width: 15px;">15</td><td style="width: 15px;">16</td> </tr> </table>		Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																		

**Short Course Description** This course aims to discuss human behavior in the physical and social environment in research in the field of accounting, both through experimentation and observation methods.

<b>References</b>	<b>Main :</b>	
	1.	Lubis, Arfan Ikhsan. 2014. <i>AkuntansiKeperilakuan</i> . Edisi 2. Jakarta: Salemba Empat. Suartana, I Wayan. 2011. <i>Akuntansi Keperilakuan</i> . Yogyakarta: Andi Publisher. Setiawan, Ivan Aries dan Imam Gozali. 2012. <i>AkuntansiKeperilakuan: Konsep dan KajianEmpiris Perilaku Akuntansi</i> . Semarang: Universitas Diponegoro
	<b>Supporters:</b>	

**Supporting lecturer** Lintang Venusita, S.E., M.Si., Ak.  
Dr. Dianwicakasih Ariefiara, S.E., Ak., M.Ak.  
Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.  
Aisyaturrahmi, S.E., M.A., Ak.

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 behavioral accounting	1. Discuss the agreement on the Behavioral Accounting learning process	<b>Criteria:</b> .....	3 X 1 discussions and lectures			0%
2	Able to explain the concept of behavioral accounting	2.1 Explain the concept of behavioral accounting 2.2 Explain the behavioral hypothesis	<b>Criteria:</b> .....	Discussion and lecture 2 X 50			0%
3	Able to explain the concept and role of organizational behavior	3.1. Explain the role of managers in organizations and the important things in organizational behavior 3.2. Distinguish between individual, group and organizational level change 3.2 Explain the motivational basis and types of organizational motivational patterns	<b>Criteria:</b> .....	Reading and Discussion Assignment 3 X 50			0%
4	Able to explain behavioral concepts from psychology and social psychology	4.1. Explain what is meant by attitude and attitude theories 4.2. Explains contemporary theories of motivation, perception, values, learning, personality and emotions	<b>Criteria:</b> .....	Reading and Discussion Assignments 3 X 50			0%
5	Able to explain behavioral accounting in retrospect and prospect as well as research philosophy in the field of behavioral accounting	5.1. Explains behavioral accounting in a complex, rich and constantly moving field	<b>Criteria:</b> .....	Reading and Discussion Assignment 3 X 50			0%
6	Able to explain behavioral accounting in retrospect and prospect as well as research philosophy in the field of behavioral accounting	6.1. Explains shifts in research direction, philosophy of research methodology paradigms, opportunities for behavioral accounting research in the accounting environment and insights for the future	<b>Criteria:</b> .....	Reading and Discussion Assignment 3 X 50			0%
7	Explain behavioral accounting research methods	7.1. Explain the motivation, objectives and benefits of behavioral accounting research 7.1. Explain the selection of data or research samples and	<b>Criteria:</b> .....	Reading and Discussion Assignment 3 X 50			0%
8	UTS	UTS	<b>Criteria:</b> .....	UTS 3 X 50			0%

9	Able to explain behavioral aspects of responsibility accounting	9.1. Explain responsibility accounting	Criteria: .....	Reading and Discussion assignments 3 X 50		0%
10	Able to explain behavioral aspects of profit planning and budgeting	10.1. Explain the relationship between budgeting and accounting	Criteria: .....	Reading and Discussion Assignment 3 X 50		0%
11	Able to explain behavioral aspects of cost accumulation and control	11.1. Explain the concept of costs with management functions	Criteria: .....	Reading and Discussion Assignment 3 X 50		0%
12	Able to explain behavioral aspects of reporting requirements	12.1. Explain reporting requirements and the impact of reporting requirements	Criteria: .....	Reading and Discussion Assignment 3 X 50		0%
13	Able to explain behavioral aspects of internal audit	13.1. Explains behavior in internal audit	Criteria: .....	Reading and Discussion Assignment 3 X 50		0%
14	Able to explain behavioral aspects in tax planning			3 X 50		0%
15	Able to explain behavioral aspects of Management Information Systems			3 X 50		0%
16	UAS			3 X 50		0%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

#### 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.

