



**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																																																																																													
Cost accounting	6220102155	Compulsory Study Program Subjects	T=2	P=0	ECTS=3.18	3	May 8, 2023																																																																																													
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																																																														
	Bayu Rama Laksono, SE., M.Ak		Bayu Rama Laksono, SE., M.Ak			Dr. Rohmawati Kusumaningtyas, S.E., Ak., MSA.																																																																																														
Learning model	Case Studies																																																																																																			
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																																			
	PLO-1	Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties																																																																																																		
	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-7	Able to prepare, present and evaluate cost accounting and management accounting reports according to the professional code of ethics																																																																																																		
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	PO - 1	Able to demonstrate academic ethical values in carrying out their duties in the field of cost accounting																																																																																																		
	PO - 2	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																																																																																																		
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	PLO-PO Matrix																																																																																																			
		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <thead> <tr> <th>P.O</th> <th>PLO-1</th> <th>PLO-3</th> <th colspan="4">PLO-7</th> </tr> </thead> <tbody> <tr> <td>PO-1</td> <td>✓</td> <td></td> <td colspan="4"></td> </tr> <tr> <td>PO-2</td> <td></td> <td>✓</td> <td colspan="4"></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td colspan="4">✓</td> </tr> </tbody> </table>						P.O	PLO-1	PLO-3	PLO-7				PO-1	✓						PO-2		✓					PO-3			✓																																																																				
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Short Course Description	This cost accounting course aims to discuss the concept of costs and explain the relationship between cost accounting and financial accounting, the impact of the industrial revolution on cost accounting including discussing the cost of goods sold, Developing the stages of classifying and summarizing the company's accounting cycle, the purpose of product costs (Production Costs), costs factory overhead based on traditional and contemporary approaches to manufacturing companies.																																																																																																			
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	<ol style="list-style-type: none"> 1. Carter. 2009. Akuntansi Biaya. Edisi. Buku Jakarta : Salemba Empat. 2. Cecily A. Raiborn, Michael R. Kinney. 2013. Cost Accounting Principles. 3. Mulyadi. 2018. Akuntansi Biaya. Edisi YKPN 																																																																																																			
	Supporters:																																																																																																			

Supporting lecturer		Susi Handayani, S.E., Ak., M.Ak., CA. Dr. Dewi Prastiwi, S.E., Ak., M.Si. Bayu Rama Laksono, M.Ak. Insyirah Putikadea, S.E., 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 explain the concept of costs and cost accounting	1.Accuracy in explaining the learning process 2.Accuracy in Explaining Cost Accounting Concepts 3.Accuracy in explaining the relationship between cost accounting and financial accounting 4.Accuracy in explaining the impact of the industrial revolution on cost accounting	Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100 Form of Assessment : Participatory Activities	Learning Forms 1. Lecture 2. Responses and tutorials Learning Method (Case-based method) Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation Estimated time 3 credits (2 x 3 x 50') TM: Presentation and Discussion 3 credits (2 x 3 x 60') BM: Understanding the material 3 credits (2 x 3 x 60') PT: Assignment Structured – Students summarize 2 X 50 material	ViLearning: SIDIA	Material: Able to explain the concept of costs and cost accounting. References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles. 3. Mulyadi. 2018. Cost Accounting. Edition 5. YKPN</i>	5%

2	Able to prepare manufacturing financial reports	<p>1.Accuracy in preparing the recording stages of a manufacturing company's accounting cycle</p> <p>2.Accuracy in preparing the stages of classifying and summarizing the accounting cycle of manufacturing companies</p> <p>3.Accuracy in Calculating and Compiling Cost of Production Cost Reports</p>	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 2 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to prepare manufacturing financial reports</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5. YKPN</i></p>	5%
3	Able to determine, analyze and report Production Costs as a basis for decision making	<p>1.Accuracy in Calculating and Compiling Cost of Production Cost Reports</p> <p>2.Accuracy in preparing cost of goods sold reports</p> <p>3.Accuracy in preparing profit and loss statements for manufacturing companies</p>	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 2 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Production Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5. YKPN</i></p>	5%

4	Able to determine, analyze and report conventional production costs as a basis for decision making	<p>1.Accuracy in explaining the characteristics of Factory Overhead Costs</p> <p>2.Accuracy in explaining the Factors Considered in Selection of Overhead Cost Rates</p>	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report conventional production costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5.</i> YKPN</p>	5%
5	Able to determine, analyze and report conventional production costs as a basis for decision making	<p>1.Accuracy in calculating Overhead Cost Rates</p> <p>2.Accuracy in explaining Actual Factory Overhead Cost accounting</p> <p>3.Accuracy in explaining the concept of departmentalization</p>	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report conventional production costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5.</i> YKPN</p>	5%

6	Able to determine, analyze and report Accumulated Costs as a basis for decision making	Accuracy in explaining, analyzing and reporting the characteristics and accounting of process costing methods	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5. YKPN</i></p>	5%
7	Able to determine, analyze and report Accumulated Costs as a basis for decision making	Accuracy in compiling production cost reports per department	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Portfolio Assessment</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5. YKPN</i></p>	10%

8	MIDTERM EXAM	Midterm exam	Criteria: Midterm exam Form of Assessment : Test	2 X 50			10%
9	Able to determine, analyze and report Accumulated Costs as a basis for decision making	Accuracy in explaining, analyzing and reporting the characteristics and accounting of the order cost method	Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100 Form of Assessment : Participatory Activities	Learning Forms 1. Lecture 2. Responses and tutorials Learning Method (Case-based method) Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation Estimated time 3 credits (2 x 3 x 50') TM: Presentation and Discussion 3 credits (2 x 3 x 60') BM: Understanding the material 3 credits (2 x 3 x 60') PT: Assignment Structured – Students summarize 2 X 50 material	ViLearning: SIDIA	Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making. References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1.</i> Jakarta: Salemba Empat. 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles. 3. Mulyadi. 2018. Cost Accounting. Edition 5.</i> YKPN	4%

10	Able to determine, analyze and report Accumulated Costs as a basis for decision making	<p>1. Accuracy in analyzing and explaining theoretical and practical concepts regarding Quality Costs</p> <p>2. Accuracy in analyzing and reporting Production Process Loss Accounting in cost systems based on orders and processes</p>	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 2 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles. 3. Mulyadi. 2018. Cost Accounting. Edition 5. YKPN</i></p>	5%
11	Able to determine, analyze and report Accumulated Costs as a basis for decision making	Accuracy in calculating and reporting Scrap, Spoilage and Rework cost accounting in a cost calculation system based on orders and processes	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 2 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles. 3. Mulyadi. 2018. Cost Accounting. Edition 5. YKPN</i></p>	5%

12	Able to determine, analyze and report Accumulated Costs as a basis for decision making	Accuracy in explaining the Concept of By-Products and Joint Products	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles. 3. Mulyadi. 2018. Cost Accounting. Edition 5. YKPN</i></p>	2%
13	Able to determine, analyze and report Accumulated Costs as a basis for decision making	Accuracy in reporting cost accounting for by-products and joint products	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Accumulated Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles. 3. Mulyadi. 2018. Cost Accounting. Edition 5. YKPN</i></p>	2%

14	Able to determine, analyze and report Modern Production Costs as a basis for decision making	Accuracy in analyzing and reporting factory overhead costs using the ABC system	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Modern Production Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5. YKPN</i></p>	2%
15	Able to determine, analyze and report Modern Production Costs as a basis for decision making	Accuracy in analyzing and reporting factory overhead costs using the TDABC system	<p>Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100</p> <p>Form of Assessment : Practice / Performance</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials</p> <p>Learning Method (Case-based method)</p> <p>Student Assignment 1. Make a summary of the lecture material. 2. Make a power point presentation</p> <p>Estimated time 3 credits (2 x 3 x 50')</p> <p>TM: Presentation and Discussion</p> <p>3 credits (2 x 3 x 60')</p> <p>BM: Understanding the material</p> <p>3 credits (2 x 3 x 60')</p> <p>PT: Assignment Structured – Students summarize 4 X 50 material</p>	ViLearning: SIDIA	<p>Material: Able to determine, analyze and report Modern Production Costs as a basis for decision making.</p> <p>References: 1. Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i> 2. Cecily A. Raiborn, Michael R. Kinney. 2013. <i>Cost Accounting Principles.</i> 3. Mulyadi. 2018. <i>Cost Accounting. Edition 5. YKPN</i></p>	10%

16	FINAL EXAMS	Final exams	Criteria: Final exams Form of Assessment : Test	2 X 50			20%
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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

- 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** 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.
- 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.