



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																																																																																			
Internal Audit	6220103116	Study Program Elective Courses	T=3	P=0	ECTS=4.77	5	May 10, 2023																																																																																			
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator																																																																																				
		Ambar Kusumaningsih, SE., Ak. M.A.,CA.,CFE, ASEAN CPA	Merlyana Dwinda Yanthi, S.E., S.T., M.SA.Ak.			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																				
Learning model	Project Based Learning																																																																																									
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-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																																																																																								
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	PLO-PO Matrix																																																																																									
		<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <th>P.O</th> <th>PLO-1</th> <th>PLO-3</th> <th colspan="4">PLO-6</th> </tr> <tr> <td>PO-1</td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td>✓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td></td> <td>✓</td> <td></td> <td></td> </tr> </table>						P.O	PLO-1	PLO-3	PLO-6				PO-1	✓						PO-2		✓					PO-3				✓																																																									
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																										
	<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> <tr> <td>PO-1</td> <td>✓</td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-2</td> <td></td><td></td><td>✓</td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td></td><td>✓</td><td>✓</td> </tr> <tr> <td>PO-3</td> <td></td><td></td><td></td><td></td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						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					✓	✓	✓	✓	✓							
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Short Course Description	The Internal Audit course is a core elective course taken by all students in the Accounting Department, Faculty of Economics, Surabaya State University. The material discussed in Internal Audit includes Internal Audit Function, Risk-Based Internal Audit, Professional Practitioner Terms of Reference, Company Risk Management, Business Processes and Business Risk, Information Technology Risk and Fraud Risk, Analytical Data, Audit Documentation, Assurance and Consulting Assignments, and Internal Audit Maturity.																																																																																									
References	Main :																																																																																									
		<ol style="list-style-type: none"> 1. The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition. 2. International Standards for Professional Practice of Internal Auditors (IPPF-Standards) 3. Code of Ethics and Rules of Conduct 4. COSO. 2013. COSO Internal Control Integrated Framework 2013 5. T M Tuanakotta. 2019. Audit Internal . Salemba Empat 																																																																																								
	Supporters:																																																																																									

1. H Cendrowski and W C Mair. 2009. Enterprise Risk Management and COSO , A Guide for Directors, Executives, and Practitioners. John Wiley & Sons, Inc.
2. R Moeller. 2009. Brink's Modern Internal Auditing, A Common Body of Knowledge, 7th Edition . John Wiley & Sons, Inc
3. J J Champlain. 2003. Auditing Information Systems , 2th Edition. John Wiley & Sons, Inc.

Supporting lecturer
 Made Dudy Satyawan, S.E., M.Si., Ak.
 Dr. Dewi Prastiwi, S.E., Ak., M.Si.
 Frizkana Meilia, S.E., M.A.
 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 analyze theoretical concepts related to Risk-Based Internal Audit (AIBR), and explain the application of the role of internal auditors in achieving organizational goals (Sub-CPMK1)	<ol style="list-style-type: none"> 1.Able to understand two types of internal audit assignments in risk-based internal audit 2.Able to differentiate the characteristics of Internal and External Audit 3.Able to explain the role and function of internal audit in securing organizational/company goals 4.Able to understand Risk-Based Internal Audit through Three Stages of Implementing Risk-Based Internal Audit 	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms</p> <ol style="list-style-type: none"> 1. Lecture 2. Responses and tutorials <p>Case Based Learning</p> <p>Learning Method Student Assignments</p> <ol style="list-style-type: none"> 1. Make a summary of the lecture material. 2. Create powerpoint material <p>Estimated Face-to-Face Time (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA Estimated face to face time (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: The Concept of Risk Based Internal Audit Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%
2	Able to analyze theoretical concepts related to Risk-Based Internal Audit (AIBR), and explain the application of the role of internal auditors in achieving organizational goals (Sub-CPMK1)	<ol style="list-style-type: none"> 1.Able to understand two types of internal audit assignments in risk-based internal audit 2.Able to differentiate the characteristics of Internal and External Audit 3.Able to explain the role and function of internal audit in securing organizational/company goals 4.Able to understand Risk-Based Internal Audit through Three Stages of Implementing Risk-Based Internal Audit 	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms</p> <ol style="list-style-type: none"> 1. Lecture 2. Responses and tutorials <p>Case Based Learning</p> <p>Learning Method Student Assignments</p> <ol style="list-style-type: none"> 1. Make a summary of the lecture material. 2. Create powerpoint material <p>Estimated Face-to-Face Time (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA Estimated face to face time (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: The Concept of Risk Based Internal Audit Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%

3	Able to understand and explain the Professional Practitioner Terms of Reference, both Standards and Internal Auditor Code of Ethics	<ol style="list-style-type: none"> 1.Understanding the Common Body of Knowledge (CBok), 2006 2.Understanding the Landscape of Internal Audit Practices in Indonesia 3.Understand and Explain IPPF Standards and Code of Ethics for Internal Auditors 	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms</p> <ol style="list-style-type: none"> 1. Lectures 2. Responses and tutorials <p>Case Based Learning</p> <p>Learning Method Student Assignments</p> <ol style="list-style-type: none"> 1. Make a summary of the lecture material. 2. Make PowerPoint material <p>Face to face (3 credits x 50 minutes)</p> <p>Structured assignment (3 credits x 60 minutes)</p> <p>Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA</p> <p>Face to face (3 credits x 50 minutes)</p> <p>Structured assignments (3 credits x 60 minutes)</p> <p>Independent learning (3 credits x 60 minutes)</p>	<p>Material: IPPF Standards</p> <p>Library: <i>International Standards for Professional Practice of Internal Auditors (IPPF-Standards)</i></p> <hr/> <p>Material: Code of Ethics</p> <p>Library: <i>Code of Ethics and Rules of Conduct</i></p>	5%
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5	Able to analyze the relationship between Corporate Governance, Business Processes, Business Risks and Corporate Risk Management	<ol style="list-style-type: none"> 1. Able to identify key elements in the governance structure 2. Able to explain One-Tier Board System and Two-Tier Board System 3. Able to identify the Pillars or Main Principles of Corporate Governance 4. Able to explain concepts and components, as well as the relationship between Enterprise Risk Management and Internal Audit 5. Understanding Business Processes and Improving Business Processes in the Digital Technology Era 6. Using Key Performance indicators (KPI) 	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning</p> <p>Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: Governance and Risk Management Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%
6	Able to analyze the relationship between Corporate Governance, Business Processes, Business Risks and Corporate Risk Management	<ol style="list-style-type: none"> 1. Able to identify key elements in the governance structure 2. Able to explain One-Tier Board System and Two-Tier Board System 3. Able to identify the Pillars or Main Principles of Corporate Governance 4. Able to explain concepts and components, as well as the relationship between Enterprise Risk Management and Internal Audit 5. Understanding Business Processes and Improving Business Processes in the Digital Technology Era 6. Using Key Performance indicators (KPI) 	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning</p> <p>Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: Governance and Risk Management Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%

7	Able to analyze the differences in the five main components of internal control based on COSO and prepare an Internal Audit Charter (Sub-CPMK4)	The accuracy of analyzing the differences in the five main components of internal control based on COSO and compiling an Internal Audit Charter	Criteria: Criteria: Descriptive rubric Accuracy of explanation. Non-test form: • Paper writing • Group presentation Form of Assessment : Portfolio Assessment	Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)	Vlearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)	Material: Five main components of internal control Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i>	5%
8	MIDTERM EXAM		Form of Assessment : Test	Midterm Exam 3 x 50	Midterm Exam 3 x 50		15%
9	Able to analyze Information Technology Risk and Fraud Risk using Data Analytics methods. (Sub-CPMK5)	Accuracy of analyzing Information Technology Risk and Fraud Risk using Data Analytics methods	Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation Form of Assessment : Participatory Activities	Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)	Vlearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)	Material: Information Technology Risk and Fraud Risk using Data Analytics Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i>	5%

10	Able to practically apply the process of planning and implementing written communication during the assurance and consulting assignment process (Sub-CPMK6)	Accuracy in preparing the practical implementation of the planning and implementation process of written communication during the assurance and consulting assignment process	Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation Form of Assessment : Participatory Activities	Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)	Vilearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)	Material: planning process and implementation written communication Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i>	5%
11	Able to practically apply the process of planning and implementing written communication during the assurance and consulting assignment process (Sub-CPMK6)	Accuracy in preparing the practical implementation of the planning and implementation process of written communication during the assurance and consulting assignment process	Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation Form of Assessment : Participatory Activities	Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)	Vilearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)	Material: planning process and implementation written communication Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i>	5%

12	Able to document Audit Evidence into Audit Working Papers (Sub-CPMK7)	Accuracy of documenting Audit Evidence into Audit Working Papers	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning</p> <p>Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vlearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: Audit Work Paper Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%
13	Able to document Audit Evidence into Audit Working Papers (Sub-CPMK7)	Accuracy of documenting Audit Evidence into Audit Working Papers	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning</p> <p>Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vlearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: Audit Work Paper Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%

14	Able to analyze Fraud and Corruption cases in the public sector (Sub-CPMK8)	Accuracy of analyzing Fraud and Corruption cases in the public sector	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Practice / Performance</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning</p> <p>Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: Fraud Risk Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p> <p>Material: Analysis of fraud cases Reference: TM Tuanakotta. 2019. <i>Internal Audit. Salemba Four</i></p>	5%
15	Able to use the Internal Audit Maturity Model	Accuracy of Describing 5 Levels of Internal Audit Maturity Model (Sawyer)	<p>Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: • Written paper • Multimedia video Group presentation</p> <p>Form of Assessment : Portfolio Assessment</p>	<p>Learning Forms 1. Lecture 2. Responses and tutorials Case Based Learning</p> <p>Learning Method Student Assignments 1. Make a summary of the lecture material. 2. Make PowerPoint material Face to face (3 credits x 50 minutes) Structured assignment (3 credits x 60 minutes) Independent study (3 credits x 60 minutes)</p>	<p>Vilearning: SIDIA Face to face (3 credits x 50 minutes) Structured assignments (3 credits x 60 minutes) Independent learning (3 credits x 60 minutes)</p>	<p>Material: Internal Audit Maturity Model Library: <i>The Internal Audit Foundation. 2022. Internal Auditing: Assurance and Advisory Services, 5th Edition.</i></p>	5%
16	FINAL EXAMS		<p>Form of Assessment : Test</p>	3 x 50	3 x 50		15%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	55%
2.	Portfolio Assessment	10%
3.	Practice / Performance	5%
4.	Test	30%
		100%

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.