



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																																																																													
Research methodology	6220103064		T=3 P=0 ECTS=4.77	5	May 8, 2023																																																																													
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator																																																																														
	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.		Rendra Arief Hidayat, S, Ak., M.Sc	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-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-11	Able to design and carry out research in the field of accounting and communicate the results																																																																																
	Program Objectives (PO)																																																																																	
	PO - 1	Develop logical, critical, systematic and creative thinking in conducting specific research																																																																																
	PO - 2	Able to design research in the field of accounting																																																																																
	PLO-PO Matrix																																																																																	
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																		
	<table border="1" style="margin-left: auto; margin-right: auto;"> <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 style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td></td><td></td><td></td><td></td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-2</td> <td></td><td></td><td></td><td></td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td></td><td></td><td></td><td></td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</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					✓	✓	✓	✓					✓	✓	✓	✓
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Short Course Description	The course discusses various types of research, scientific research steps starting from determining the topic, identifying problems, reviewing literature, determining the focus of the problem, determining variables, design and design, data collection techniques, analysis and drawing conclusions. Learning activities include lectures with various approaches and methods that involve many students, such as discussions, field observation activities to learn to identify problems and practice in making research proposals.																																																																																	
References	Main :																																																																																	
	<ol style="list-style-type: none"> 1. Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill. 2. Ang, Siah Hwee. 2017. Research Design for Business and Management. SAGE Publication 3. Ekinci, Yuksel. 2020. Designing Research Questionnaires for Business and Management Students. SAGE Publication 4. John W. Creswell, 2013, Qualitative Inquiry and Research Design: Choosing Among Five Approaches. SAGE Publication 5. Abdussamad, Zuchri. 2021. Metode Penelitian Kualitatif. Syakir Media Press 																																																																																	
	Supporters:																																																																																	

1. Remenyi, et al. 2013. Doing Research in Business and Management: An Introduction to Process and Method
2. Sudarma, Made. 2010. Paradigma Penelitian Akuntansi dan Keuangan. Jurnal Akuntansi Multiparadigma. Vol.1 No. 1 April 2010
3. Kusumaningias, Rohmawati. 2018. Multiperspektif Sosiologi dalam Akuntansi: Telaah Awal. Akrua: Jurnal Akuntansi. Vol 9. No. 2 April 2018
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5. Ridhawati, et al. 2020. Praktik Akuntansi Sumber Daya Manusia pada Klub Sepak Bola. Jurnal Akuntansi Multiparadigma. Vol 11, No. 1, April 2020
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7. Sofyani, Hafiez, et. al. 2020. Tekanan Institusional dalam Praktik Tata Kelola Badan usaha Milik Desa (BUMDes). Jurnal Kajian Akuntansi. Vol. 4, No. 2, 2020
8. Rahmawati dan Yusuf, Marwah. 2020. Budaya Sipallambi' dalam Praktik Bagi Hasil. Jurnal Akuntansi Multiparadigma. Vo. 11, No 2, Agustus 2020.
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13. Sari, Dian Purnama. 2014. Apa Makna "Keuntungan" Bagi Profesi Dokter?. Jurnal Akuntansi Multiparadigma. Vol 5, No 1, April 2014
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15. Heibl, Martin R.W. 2023. Literature reviews of qualitative accounting research: Challenges and opportunities. Review of qualitative accounting research. Vol 20, No.3, 2023
16. Tsang, Albert, et.al. 2023. Environmental, Social, and Governance (ESG) Disclosure: A literature review. The British Accounting Review. Vol 55, November 2023

Supporting lecturer
 Prof. Dr. Pujiono, SE., Ak., M.Si.
 Dr. Rohmawati Kusumaningias, S.E., Ak., MSA.
 Rediyanto Putra, S.E., M.S.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, describe the urgency of research, and determine research problem formulations quantitatively	1.The accuracy of correctly identifying the benefits of research 2.Accuracy in making research flow charts correctly 3.Accuracy in choosing the type of research according to the appropriate context 4.Accuracy in correctly identifying the type and variety of research in scientific articles 5.Accuracy in preparing initial research steps in an appropriate and applicable manner	Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 5 Form of Assessment : Participatory Activities, Portfolio Assessment	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignment to summarize the material and present it in ppt and video in groups. Students begin to design a quantitative research proposal theme [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen video presenting and discussing related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	Material: Cooper. Ch.1. Research in Business Library: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill. Material: Cooper. Ch.2. Ethics in Business Research Bibliography: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill. Material: Creswell. Ch.4. Writing Strategies and Ethical Considerations Bibliography: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.	3%

2	Able to analyze and connect theory with the problems formulated	<ol style="list-style-type: none"> 1.Accuracy in finding phenomena in the field 2.Accuracy in formulating problems based on phenomena 3.Accuracy in constructing problem sentences 4.Accuracy of formulating hypotheses 5.Accuracy in compiling a theoretical framework 6.Accuracy in choosing good library sources 7.Accuracy of mapping previous research results 8.Carefully compiling the bibliography 	<p>Criteria: Descriptive rubric for accuracy in implementing indicators</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Comprehension of the material [BM: 1x(3x60')] • Student assignment to summarize the material and present it in ppt and video in groups. Students begin to do research mapping [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Cooper. Ch.3 Thinking Like a Researcher Bibliography: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Cooper Ch 4 The Research Process: An Overview Bibliography: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Cooper Ch 5. Clarifying the Research question through secondary data and exploration References: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Creswell. Ch 2. Review of the Literature Bibliography: John W. Creswell, 2013, <i>Qualitative Inquiry and Research Design: Choosing Among Five Approaches.</i> SAGE Publications</p> <hr/> <p>Material: Creswell. Ch 7. Research Questions and Hypothesis Bibliography: John W. Creswell, 2013, <i>Qualitative Inquiry and Research Design: Choosing Among Five Approaches.</i> SAGE Publications</p> <hr/> <p>Material: Ang. Ch. 3. The Research question Bibliography: Ang, Siah Hwee. 2017. <i>Research Design for Business and Management.</i> SAGE Publications</p> <hr/> <p>Material: Ang. Ch.4 Conducting Literature Literature Review: Ang, Siah Hwee. 2017. <i>Research Design for Business and Management.</i> SAGE Publications</p>	3%
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3	Select and analyze testing approaches according to the research background and objectives	<p>1.Accuracy of identifying various types of research variables</p> <p>2.Accuracy determines how to measure research variables</p> <p>3.Accuracy in making the measurement scale precisely</p> <p>4.Accuracy of making instruments correctly</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-4</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups. Students begin to come up with goals, motivation and research ideas [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	<p>Vi-Learning: SiDia [TM: 1x(3x50')]</p>	<p>Material: Cooper. Ch 6. Research Design: An Overview Bibliography: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Cooper. Ch. 11. Measurement Bibliography: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Cooper Ch. 12. Measurement Scales Library: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Ang. Ch 5. Research Design Bibliography: Ang, Siah Hwee. 2017. <i>Research Design for Business and Management.</i> SAGE Publications</p>	3%
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4	Select and analyze testing approaches according to the research background and objectives	<ol style="list-style-type: none"> 1.The accuracy of correctly identifying the population and sample in a research setting 2.Accuracy in calculating sample adequacy correctly 3.Accuracy in choosing sampling techniques according to research objectives 4.Clarity describes data collection methods in accordance with research objectives 5.Accuracy demonstrates correct use of the method 	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1-4</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Comprehension of the material [BM: 1x(3x60')] • Student assignment to summarize the material and present it in ppt and video in groups. Students demonstrate novelty, urgency and contribution to research [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Cooper. Ch 13. Questionnaires and Instruments Bibliography: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Cooper. Ch 13. Questionnaires and Instruments Bibliography: Cooper, Donald and Schindler, Pamela. 2013. <i>Business Research Methods.</i> McGraw Hill.</p> <hr/> <p>Material: Ang. Ch 6. Data, Sampling, and Measurements References: Ang, Siah Hwee. 2017. <i>Research Design for Business and Management.</i> SAGE Publications</p> <hr/> <p>Material: Ekinci. Ch 2. Understanding research questionnaires References: Ekinci, Yuksel. 2020. <i>Designing Research Questionnaires for Business and Management Students.</i> SAGE Publications</p> <hr/> <p>Material: Ekinci. Ch 3. Basic components of research questionnaires Reference: Ekinci, Yuksel. 2020. <i>Designing Research Questionnaires for Business and Management Students.</i> SAGE Publications</p> <hr/> <p>Material: Ekinci. Ch. 4. Conducting research with questionnaires References: Ekinci, Yuksel. 2020. <i>Designing Research Questionnaires for Business and Management Students.</i> SAGE Publications</p>	4%
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5	Analyze and interpret statistical test results logically and systematically	<p>1.Accuracy in choosing the right statistical data processing tools</p> <p>2.Accuracy in describing the results of data processing</p>	<p>Criteria: Descriptive Rubric - Accuracy of describing and explaining the material</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignment to summarize the material and present it in ppt and video in groups. Students determine the quantitative research method used [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen video presenting and discussing related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Cooper. Ch 17. Hypothesis Testing</p> <p>Bibliography: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</p> <p>Material: Cooper. Ch 18. Measures of Association</p> <p>Bibliography: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</p> <p>Material: Cooper Ch. 19. Multivariate Analysis: An Overview</p> <p>Bibliography: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</p>	4%
6	Analyze and interpret statistical test results logically and systematically	<p>1.Accuracy in logically analyzing statistical results</p> <p>2.Accuracy reflects findings with previous research</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignment to summarize the material and present it in ppt and video in groups Students compose chapter 1 Students demonstrate the novelty and urgency of the research [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Cooper. Ch 15. Data Preparation of Data</p> <p>Library: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</p> <p>Material: Cooper Ch. 16. Exploring, Displaying, and Examining</p> <p>Library Data: Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</p>	4%

7	Analyze and interpret statistical test results logically and systematically	<p>1.Accuracy of applying theory in analysis</p> <p>2.Accuracy in discovering and recognizing the benefits of research in everyday life</p> <p>3.Accuracy in explaining research implications</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 3</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups Students compose chapters 2 and 3 Students show the novelty and urgency of the research [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Creswel. Ch 3. The Use of Theory</p> <p>Bibliography: <i>John W. Creswell, 2013, Qualitative Inquiry and Research Design: Choosing Among Five Approaches. SAGE Publications</i></p> <hr/> <p>Material: Cooper. Ch 21. Presenting Insight and Finding: Written Reports</p> <p>Bibliography: <i>Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</i></p> <hr/> <p>Material: Cooper Ch 21. Preenting Insight and Findings: Oral Presentations</p> <p>References: <i>Cooper, Donald and Schindler, Pamela. 2013. Business Research Methods. McGraw Hill.</i></p>	4%
8	Midterm exam	Students are able to prepare research proposals by selecting appropriate quantitative methods	<p>Criteria: UTS</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Midterm Exam [TM: 1x(3x50')]	Midterm Exam [TM: 1x(3x50')]		20%

9	Analyze and describe general qualitative research paradigms	<p>1.Accuracy in analyzing and describing qualitative research in general</p> <p>2.Accuracy of analyzing and stating the characteristics of qualitative research</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignment to summarize the material and present it in ppt and video in groups. Students begin to design a qualitative research proposal theme [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen video presenting and discussing related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Research Paradigm</p> <p>Literature: <i>Sudarma, Made. 2010. Accounting and Finance Research Paradigms. Journal of Multiparadigm Accounting. Vol.1 No. April 1, 2010</i></p> <hr/> <p>Material: Research paradigms</p> <p>References: <i>Kusumaningtias, Rohmawati. 2018. Multiperspective Sociology in Accounting: Initial Study. Accruals: Accounting Journal. Vol 9. No. April 2, 2018</i></p> <hr/> <p>Material: Research Philosophy</p> <p>Literature: <i>Chariri, A. 2009. Philosophical Foundations and Qualitative Research Methods. Quantitative and Qualitative Research Methodology Workshop, LPA, FE Diponegoro University Semarang, 31 July – 1 August 2009</i></p> <hr/> <p>Material: Qualitative Research in general</p> <p>Reference: <i>Abdussamad, Zuchri. 2021. Qualitative Research Methods. Syakir Media Press</i></p>	3%
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10	Analyze and describe general qualitative research paradigms	<p>1.The accuracy of explaining qualitative research philosophically</p> <p>2.Accuracy in choosing the implementation of qualitative research in social communities</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Comprehension of the material [BM: 1x(3x60')] • Student assignment to summarize the material and present it in ppt and video in groups. Students begin to do research mapping [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students listen to the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Philosophical qualitative research</p> <p>Reference: <i>Ridhawati, et al. 2020. Human Resources Accounting Practices in Football Clubs. Journal of Multiparadigm Accounting. Vol 11, No. 1, April 2020</i></p> <hr/> <p>Material: Research Philosophy</p> <p>Literature: <i>Gafur, Abdul, 2021. Trust-Based Accountability in Islamic Boarding Schools. Journal of Multiparadigm Accounting. Vol. 12.No. 1, April 2021</i></p> <hr/> <p>Material: Qualitative Research</p> <p>Bibliography: <i>Abdussamad, Zuchri. 2021. Qualitative Research Methods. Syakir Media Press</i></p> <hr/> <p>Material: Qualitative Method</p> <p>References: <i>John W. Creswell, 2013, Qualitative Inquiry and Research Design: Choosing Among Five Approaches. SAGE Publications</i></p>	3%
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11	Analyze and describe general qualitative research paradigms	<p>1.The accuracy of explaining qualitative research philosophically</p> <p>2.Accuracy in choosing the implementation of qualitative research in social communities</p>	<p>Criteria:</p> <p>1.Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>2.Test form: Quiz</p> <p>Form of Assessment :</p> <p>Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Understanding the material [BM: 1x(3x60')] • Student assignments to summarize the material and present it in ppt and video in groups. Students begin to come up with goals, motivation and research ideas [PT: 1x(3x60')] • Lecture (Presentation and Discussion) <p>Students watch the video presentation and discuss related material. [TM: 1x(3x50')]</p>	<p>Vi-Learning: SiDia [TM: 1x(3x50')]</p>	<p>Material: philosophical qualitative research</p> <p>Reference: <i>Ridhawati, et al. 2020. Human Resources Accounting Practices in Football Clubs. Journal of Multiparadigm Accounting. Vol 11, No. 1, April 2020</i></p> <hr/> <p>Material: Research Philosophy</p> <p>Literature: <i>Gafur, Abdul, 2021. Trust-Based Accountability in Islamic Boarding Schools. Journal of Multiparadigm Accounting. Vol. 12.No. 1, April 2021</i></p> <hr/> <p>Material: Qualitative research</p> <p>References: <i>Abdussamad, Zuchri. 2021. Qualitative Research Methods. Syakir Media Press</i></p> <hr/> <p>Material: Qualitative Method</p> <p>References: <i>John W. Creswell, 2013, Qualitative Inquiry and Research Design: Choosing Among Five Approaches. SAGE Publications</i></p>	3%
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12	Compare and analyze the types and uses of qualitative research according to the research objectives	<p>1. Carefully describes the characteristics of case study research</p> <p>2. Accuracy compares case study research with general descriptive research</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> • Comprehension of the material [BM: 1x(3x60')] • Student assignment to summarize the material and present it in ppt and video in groups. Students demonstrate novelty, urgency and contribution to research [PT: 1x(3x60')] • Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia 3 X 50	<p>Material: Descriptive qualitative research articles</p> <p>References: <i>Sofyani, Hafiez, et al. 2020. Institutional Pressure in Governance Practices of Village-Owned Enterprises (BUMDes). Journal of Accounting Studies. Vol. 4, no. 2, 2020</i></p> <hr/> <p>Material: Descriptive qualitative research articles</p> <p>References: <i>Rahmawati and Yusuf, Marwah. 2020. Sipallambi' Culture in Profit Sharing Practices. Journal of Multiparadigm Accounting. Vo. 11, No 2, August 2020.</i></p> <hr/> <p>Material: Problem and problem focus (6) - Population and Sample (7)</p> <p>References: <i>Abdussamad, Zuchri. 2021. Qualitative Research Methods. Syakir Media Press</i></p> <hr/> <p>Material: Chapter 10</p> <p>References: <i>Remenyi, et al. 2013. Doing Research in Business and Management: An Introduction to Process and Method</i></p>	4%
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13	Compare and analyze the types and uses of qualitative research according to the research objectives	<p>1. Carefully describes the characteristics and purposes of using interpretive research</p> <p>2. The rigor of comparing interpretive research with case studies</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignment to summarize the material and present it in ppt and video in groups. Students determine the quantitative research method used [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students listen video presenting and discussing related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia (3x50) [TM: 1x(3x50')]	<p>Material: Interpretive research articles</p> <p>References: <i>Irianto, Gugus, et.al. 2014. Camouflage in Auditor Rotation Practices. Multiparadigm Accounting Journal, Vol 5, No 3, December 2014</i></p> <hr/> <p>Material: Interpretive research articles</p> <p>Bibliography: <i>Musmini, Lucy Sri and Sirajudin. 2016. The Meaning of Social Accounting and Sustainability for Likes and Sorrows. Journal of Multiparadigm Accounting. Vol 7, No 2, August 2016</i></p> <hr/> <p>Material: Interpretive research articles</p> <p>References: <i>Ariprativi, Ratna. 2020. Truth Integrity of Public Accountants in KAP "ABC" (Phenomenological Study). Aktsar: Sharia Accounting Journal. Vol 3, No 2, December 2020</i></p> <hr/> <p>Material: Chapters 8 - 10</p> <p>Bibliography: <i>Abdussamad, Zuchri. 2021. Qualitative Research Methods. Syakir Media Press</i></p>	4%
14	Compare and analyze the types and uses of qualitative research according to the research objectives	<p>1. Accuracy describes the characteristics and purposes of using phenomenological research</p> <p>2. Accuracy Comparing phenomenological research with interpretive case studies</p>	<p>Criteria: Descriptive rubric for accuracy in implementing indicators 1 – 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignment to summarize the material and present it in ppt and video in groups Students compose chapter 1 Students demonstrate the novelty and urgency of the research [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	<p>Material: Phenomenological research articles</p> <p>References: <i>Suryani, Ni Ketut, et.al. 2021. Revealing the Concept of Price and Profit Behind Banten Transactions. Multiparadigm Accounting Journal, Vol 12, No 12, August 2021</i></p> <hr/> <p>Material: Phenomenological research articles</p> <p>References: <i>Sari, Dian Purnama. 2014. What does "profit" mean for the medical profession? Journal of Multiparadigm Accounting. Vol 5, No 1, April 2014</i></p> <hr/> <p>Material: Chapters 11-12</p> <p>References: <i>Abdussamad, Zuchri. 2021. Qualitative Research Methods. Syakir Media Press</i></p>	4%

15	Compare and analyze the types and uses of qualitative research according to the research objectives	Accurately describes the characteristics and objectives of using ethnomethodological and critical research with other types of qualitative research	Criteria: Descriptive rubric for accuracy in implementing indicators Form of Assessment : Participatory Activities, Portfolio Assessment	<ul style="list-style-type: none"> Understanding the material [BM: 1x(3x60')] Student assignments to summarize the material and present it in ppt and video in groups Students compose chapters 2 and 3 Students show the novelty and urgency of the research [PT: 1x(3x60')] Lecture (Presentation and Discussion) Students watch the video presentation and discuss related material. [TM: 1x(3x50')] 	Vi-Learning: SiDia [TM: 1x(3x50')]	Material: Critical research articles Bibliography: <i>Rospitadewi, Elen and Efferin, Sujoko. 2017. Mental Accounting and the Illusion of Happiness: Understanding the Mind and Its Implications for Accounting. Journal of Multiparadigm Accounting. Vol 8, No 1, April 2017</i> Material: Literature review Bibliography: <i>Heibl, Martin RW 2023. Literature review of qualitative accounting research: Challenges and opportunities. Review of qualitative accounting research. Vol 20, No. 3, 2023</i> Material: Literature review References: <i>Tsang, Albert, et.al. 2023. Environmental, Social, and Governance (ESG) Disclosure: A literature review. The British Accounting Review. Vol 55, November 2023</i>	4%
16	Final exams	Students are able to prepare research proposals by selecting appropriate qualitative methods	Criteria: UAS Form of Assessment : Project Results Assessment / Product Assessment	Final Semester Exam [TM: 1x(3x50')]	Final Semester Exam [TM: 1x(3x50')]		30%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	25%
2.	Project Results Assessment / Product Assessment	50%
3.	Portfolio Assessment	25%
		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.

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.