



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

Document Code

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Forensic Audit	6210103019		T=2	P=0	ECTS=4.48	3	July 18, 2024
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>	
	.....		Dr. Ni Nyoman Alit Triani, S.E., M.Ak.			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.	

<b>Learning model</b>	<b>Project Based Learning</b>																																																		
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																		
	<b>PLO-8</b> Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach																																																		
	<b>PLO-9</b> Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective																																																		
	<b>PLO-14</b> Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work																																																		
	<b>Program Objectives (PO)</b>																																																		
	<b>PO - 1</b> internalize academic values, norms and ethics;																																																		
	<b>PLO-PO Matrix</b>																																																		
	<table border="1" style="margin: auto;"> <tr> <td>P.O</td> <td>PLO-8</td> <td>PLO-9</td> <td>PLO-14</td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> </tr> </table>	P.O	PLO-8	PLO-9	PLO-14	PO-1																																													
P.O	PLO-8	PLO-9	PLO-14																																																
PO-1																																																			
	<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																		
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </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> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																			
PO-1																																																			

<b>Short Course Description</b>	This course provides skills for the roles of the auditor and the forensic accounting investigator, psychology of the fraudster, investigative technology, background investigations, the art of the interview, asset misappropriation, based audit test for the detection of financial statement fraud, based audit test for the detection of corruption, and fraud auditing
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<b>References</b>	<b>Main :</b>
	<ol style="list-style-type: none"> <li>1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley &amp; Sons</li> <li>2. Singleton, Tommie W., Singleton, Aaron J.. (2010). Fraud Auditing and Forensic Accounting. Fourth edition. Canada. John Wiley &amp; Sons</li> <li>3. Aghili, Shaum. (2019). Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor &amp; Francis Group</li> </ol>
	<b>Supporters:</b>
	<ol style="list-style-type: none"> <li>1. 1 Afriye et al 2022 Afriye, Stephen Owusu Michael et al. (2022): Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention, International Journal of Public Administration, DOI: 10.1080/01900692.2021.2009855</li> <li>2. 2. Carperter et al 2002. The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection</li> <li>3. 3. Murphy and Dacin 2011 . Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. Journal of Business Ethics Vol. 101: pp 601–618</li> <li>4. 4. Noris et al., 2019. The Psychology of Internet Fraud Victimisation: a Systematic Review. Journal of Police and Criminal Psychology Vol 34, pp 231–245</li> <li>5. 5. Kaur et al (2022) . A systematic review on forensic accounting and its contribution towards fraud detection and prevention. Journal of Financial Regulation and Compliance Vol. 31 No. 1, 2023 pp. 60-95</li> <li>6. 6. Gbegi dan Adebisi (2014). Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector. Mediterranean Journal of Social Sciences MCSER Publishing, Rome-Italy. Vol. 5. No 3</li> <li>7. 7. Cohen et al (2014). Media Bias and the Persistence of the Expectation Gap: An Analysis of Press Articles on Corporate Fraud. J Bus Ethics Vol. 144:637–659</li> <li>8. 8. Xu et al., (2022). Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework. Journal of Business Ethics</li> <li>9. 9. Gierlasinski et al., (2010). A Comparison of Interviewing Techniques: HR versus Fraud Examination. Volume 5, Number 1, Fall 2010</li> <li>10. 10. Bosler (2015). An Interview With Deputy Chief, Health Care Fraud Unit at the U.S. Attorney's Office. Vol 33 No 10</li> <li>11. 11. Bakri (2017). Mitigating asset misappropriation through integrity and fraud risk elements Evidence emerging economies. Journal of Financial Crime Vol. 24 No. 2, 2017 pp. 242-255</li> <li>12. 12. Wang et al (2022). Gender diversity and financial statement fraud. Journal Account Public policy. <a href="https://doi.org/10.1016/j.jaccpubpol.2021.106903">https://doi.org/10.1016/j.jaccpubpol.2021.106903</a></li> <li>13. 13. Hallak and Poison (2006). ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE</li> <li>14. 14. Demski (2003). Corporate Conflicts of Interest. Journal of Economic Perspectives—Volume 17, Number 2—Spring 2003—Pages 51–72</li> <li>15. 15. Sheehan (2014). Fraud, conflict of interest, and other enforcement issues in clinical research. CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2</li> <li>16. 16. Vanasco (1998); Fraud auditing. Managerial Auditing Journal Vol. 13 No 1 pp. 4–71</li> </ol>

<b>Supporting lecturer</b>	Prof. Dr. Pujiono, SE., Ak., M.Si. Dr. Ni Nyoman Alit Triani, S.E., M.Ak.
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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	Classifying the roles of auditor and the forensic accounting investigator	1. Able to explain complexity and change 2. Able to explain auditor roles in perspective 3. Able to explain each company is unique 4. Able to explain the role of company culture 5. Able to explain fraud versus error 6. Able to explain reasonable assurance 7. Able to explain professional skepticism, knowledge and experience and independence and objectivity	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. That's right, everyone gets a score of 100</li> <li>2. Correct but incomplete value 80</li> <li>3. Correct but incomplete value 60</li> <li>4. Answered but not complete and precise, 40 points</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities, Portfolio Assessment</p>	Able to explain professional skepticism, knowledge and experience and independence and objectivity  and discuss the journal Afriye et al 2022 1. Afriye, Stephen Owusu Michael et al. (2022): Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention, International Journal of Public Administration, DOI: 10.1080/01900692.2021.2009855 2. Carperter et al 2002. The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection 3 X 50	Able to explain professional skepticism, knowledge and experience and independence and objectivity  and discuss the journal Afriye et al 2022 1. Afriye, Stephen Owusu Michael et al. (2022): Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention, International Journal of Public Administration, DOI: 10.1080/01900692.2021.2009855 2. Carperter et al 2002. The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection	<p><b>Material:</b> Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention <b>Bibliography:</b> 1. Afriye et al 2022 Afriye, Stephen Owusu Michael et al. (2022): Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention, International Journal of Public Administration, DOI: 10.1080/01900692.2021.2009855</p>	10%
2	Classifying and using psychological fraud	1. Able to explain calculating criminals 2. Able to explain situation-dependent criminals 3. Able to explain power brokers 4. Able to explain types of rationalization 5. Able to explain auditor need to understand the mind of the fraudster	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. That's right, everyone gets a score of 100</li> <li>2. Correct but incomplete value 80</li> <li>3. Correct but incomplete value 60</li> <li>4. Answered but not complete and precise, 40 points</li> </ol>	Case based learning 3 X 50	Able to explain information system security policies	<p><b>Material:</b> Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations <b>References:</b> 3. Murphy and Dacin 2011. Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. Journal of Business Ethics Vol. 101: pp 601–618</p>	5%
3	Classifying and using psychological fraud	1. Able to explain calculating criminals 2. Able to explain situation-dependent criminals 3. Able to explain power brokers 4. Able to explain types of rationalization 5. Able to explain auditor need to understand the mind of the fraudster	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. That's right, everyone gets a score of 100</li> <li>2. Correct but incomplete value 80</li> <li>3. Correct but incomplete value 60</li> <li>4. Answered but not complete and precise, 40 points</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case based learning 3 X 50	Able to explain information system security policies	<p><b>Material:</b> The Psychology of Internet Fraud Victimization: a Systematic Review. <b>References:</b> 4. Noris et al., 2019. The Psychology of Internet Fraud Victimization: a Systematic Review. Journal of Police and Criminal Psychology Vol 34, pp 231–245</p>	5%
4	Compile and classify investigative techniques	1. Able to prepare and explain timing, communication and early administrative matters 2. Able to explain gaining an understanding, gathering and securing information, and coordination 3. Able to prepare and explain a word about insurance 4. Able to explain expectations and other considerations	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. That's right, everyone gets a score of 100</li> <li>2. Correct but incomplete value 80</li> <li>3. Correct but incomplete value 60</li> <li>4. Answered but not complete and precise, 40 points</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities, Portfolio Assessment</p>	Case based learning 3 X 50	Compile and classify investigative	<p><b>Material:</b> . A systematic review on forensic accounting and its contribution towards fraud detection and prevention <b>References:</b> 5. Kaur et al (2022) . A systematic review on forensic accounting and its contribution towards fraud detection and prevention. Journal of Financial Regulation and Compliance Vol. 31 No. 1, 2023 pp. 60-95</p> <p><b>Material:</b> Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector <b>References:</b> 6. Gbegi and Adebisi (2014). Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector. Mediterranean Journal of Social Sciences MCSER Publishing, Rome-Italy. Vol. 5, No. 3</p>	10%
5	Compile, classify background investigations	1. Able to explain commercial media databases 2. Able to explain commercial Database Providers 3. Able to explain unique Internet Sources 4. Able to explain international investigations	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. That's right, everyone gets a score of 100</li> <li>2. Correct but incomplete value 80</li> <li>3. Correct but incomplete value 60</li> <li>4. Answered but not complete and precise, 40 points</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	case based learning 3 X 50	Compile and classify background investigations	<p><b>Material:</b> Media Bias and the Persistence of the Expectation Gap: An Analysis of Press Articles on Corporate Fraud <b>Bibliography:</b> 7. Cohen et al (2014). Media Bias and the Persistence of the Expectation Gap: An Analysis of Press Articles on Corporate Fraud. J Bus Ethics Vol. 144:637–659</p> <p><b>Material:</b> Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework <b>References:</b> 8. Xu et al., (2022). Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework. Journal of Business Ethics</p>	10%

6	Organizing, classifying the art of interviews	1. Able to explain and classify planning for the interview 2. Able to explain types of interviews 3. Able to explain others may be able to attend interviews 4. Able to explain the interview process 5. Able to prepare documentation of the interview	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	case based learning 3 X 50	Able to organize and classify the art of interviews	<b>Material:</b> A Comparison of Interviewing Techniques: HR versus Fraud Examination. <b>References:</b> 9. <i>Gierlasinski et al., (2010). A Comparison of Interviewing Techniques: HR versus Fraud Examination. Volume 5, Number 1, Fall 2010</i>	5%
7	Organizing, classifying the art of interviews	1. Able to explain and classify planning for the interview 2. Able to explain types of interviews 3. Able to explain others may be able to attend interviews 4. Able to explain the interview process 5. Able to prepare documentation of the interview	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	case based learning 3 X 50	Able to organize and classify the art of interviews	<b>Material:</b> An Interview With Deputy Chief, Health Care Fraud Unit at the US <b>References:</b> 10. <i>Bosler (2015). An Interview With Deputy Chief, Health Care Fraud Unit at the US Attorney's Office. Vol 33 No 10</i>	5%
8	UTS	UTS	<b>Criteria:</b> UTS  <b>Form of Assessment :</b> Test	UTS 3 X 50			15%
9	Compile and classify Asset Misappropriation	1. Able to explain assets misappropriation fraud schemes: Cash Schemes, Skimming, and cash Larceny 2. Able to develop recommended controls for Asset Misappropriation 3. Able to explain asset misappropriation fraud schemes	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	CASE BASED LEARNING 3 X 50	Able to compile and classify asset misappropriation	<b>Material:</b> Nick's Roast case book 3 page 12, and sales schematic case book 3 page 15 <b>References:</b> 1. 1. <i>Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley &amp; Sons</i> 2. <i>Singleton, Tommie W., Singleton, Aaron J. (2010). Fraud Auditing and Forensic Accounting. Fourth edition. Canada. John Wiley &amp; Sons</i> 3. <i>Aghili, Shaum. (2019). Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor &amp; Francis Group</i>	10%
10	Compile and classify Asset Misappropriation	1. Able to explain assets misappropriation fraud schemes: Cash Schemes, Skimming, and cash Larceny 2. Able to develop recommended controls for Asset Misappropriation 3. Able to explain asset misappropriation fraud schemes	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	CASE BASED LEARNING 3 X 50	Able to compile and classify asset misappropriation	<b>Material:</b> Mitigating asset misappropriation through integrity and fraud risk elements Evidence emerging economies <b>References:</b> 11. <i>Bakri (2017). Mitigating asset misappropriation through integrity and fraud risk elements Evidence emerging economies. Journal of Financial Crime Vol. 24 No. 2, 2017 pp. 242-255</i>	10%

11	Classifying based audit tests for the detection of Financial Statement Fraud	1. Able to explain fraud detection 2. Able to explain Financial statement fraud scheme 3. Able to explain control recommendations for financial statement fraud risk mitigation	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	case based learning 3 X 50	Able to classify based audit tests for the detection of financial statement fraud	<b>Material:</b> Tesco case book 3 page 92 <b>References:</b> 1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). <i>A Guide to Forensic Accounting Investigation</i> . PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons 2. Singleton, Tommie W., Singleton, Aaron J.. (2010). <i>Fraud Auditing and Forensic Accounting</i> . Fourth edition. Canada. John Wiley & Sons 3. Aghili, Shaum. (2019). <i>Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud</i> . CRC Press. Taylor & Francis Group	10%
12	Classifying based audit tests for the detection of Financial Statement Fraud	1. Able to explain fraud detection 2. Able to explain Financial statement fraud scheme 3. Able to explain control recommendations for financial statement fraud risk mitigation	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	case based learning 3 X 50	Able to classify based audit tests for the detection of financial statement fraud	<b>Material:</b> Gender diversity and financial statement fraud <b>References:</b> 12. Wang et al (2022). <i>Gender diversity and financial statement fraud</i> . <i>Journal Account Public policy</i> . <a href="https://doi.org/...">https://doi.org/...</a>	10%
13	Classifying Based Audit Tests for the detection of Corruption	1. Able to explain corruption schemes 2. Able to explain conflict of interest schemes 3. Able to explain Economic Extortion schemes	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points	case based learning 3 X 50	Able to understand based audit tests for the detection of corruption	<b>Material:</b> - Discusses the three pillars of Normalization book 3 p. 127 <b>References:</b> 1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). <i>A Guide to Forensic Accounting Investigation</i> . PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons 2. Singleton, Tommie W., Singleton, Aaron J.. (2010). <i>Fraud Auditing and Forensic Accounting</i> . Fourth edition. Canada. John Wiley & Sons 3. Aghili, Shaum. (2019). <i>Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud</i> . CRC Press. Taylor & Francis Group	5%
14	Classifying Based Audit Tests for the detection of Corruption	1. Able to explain corruption schemes 2. Able to explain conflict of interest schemes 3. Able to explain Economic Extortion schemes	<b>Criteria:</b> 1.That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	case based learning 3 X 50	Able to understand based audit tests for the detection of corruption	<b>Material:</b> ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE <b>Bibliography:</b> 13. Hallak and Poison (2006). <i>ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE</i>  <b>Material:</b> Corporate Conflicts of Interest. <i>Journal of Economic Perspectives</i> <b>Bibliography:</b> 14. Demski (2003). <i>Corporate Conflicts of Interest. Journal of Economic Perspectives—Volume 17, Number 2—Spring 2003—Pages 51–72</i>  <b>Material:</b> Fraud, conflict of interest, and other enforcement issues in clinical research <b>References:</b> 15. Sheehan (2014). <i>Fraud, conflict of interest, and other enforcement issues in clinical research</i> . <i>CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2</i>	5%

15	Classifying auditing fraud	1. Able to explain prevalence and popularity among auditors 2. Able to explain the fraud auditing process 3. Able to explain the importance of Red Flags in fraud detection 4. Able to explain anti-fraud policy and strategy	<b>Criteria:</b> 1. That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Participatory Activities	case based learning 3 X 50	Able to explain fraud auditing	<b>Material:</b> case studies Petroleum book 3 p. 142 <b>References:</b> 1. <i>Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley &amp; Sons</i> 2. <i>Singleton, Tommie W., Singleton, Aaron J. (2010). Fraud Auditing and Forensic Accounting. Fourth edition. Canada. John Wiley &amp; Sons</i> 3. <i>Aghili, Shaum. (2019). Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor &amp; Francis Group</i>  <b>Material:</b> Fraud auditing. Managerial <b>Bibliography:</b> 15. <i>Sheehan (2014). Fraud, conflict of interest, and other enforcement issues in clinical research. CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2</i>  <b>Material:</b> The Fraud Auditing: Empirical Study Concerning the Identification of the Financial Dimensions of Fraud <b>References:</b> 16. <i>Vanasco (1998); Auditing fraud. Managerial Auditing Journal Vol. 13 No. 1 pp. 4-71</i>	5%
16	UAS	UAS	<b>Criteria:</b> 1. That's right, everyone gets a score of 100 2. Correct but incomplete value 80 3. Correct but incomplete value 60 4. Answered but not complete and precise, 40 points  <b>Form of Assessment :</b> Test	UAS 3 X 50			10%

#### Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	65%
2.	Portfolio Assessment	10%
3.	Test	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** 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.

