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

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Courses				CODE		Co	urse Family		Credit V	Veight		SEME	STER	(	Compila	tion Dat	te	
Behavior	ral Ac	counting		6210102010	)				T=1 P=	0 EC	TS=2.24		2		July 17, 2	2024		
AUTHOR	IZAT	ION		SP Develop	er			Course Cluster Coordinator S					Progra	m Coor	dinator			
				Dr. Dewi Pra	astiwi.,SE	E.,Ak.,M.S	Si.,CA	Dr. Eni	Wuryani.,	SE.,Ak.	,M.Si		Dr. l	Ni Nyon	nan Alit T	Γriani, S.	.E., M. <i>F</i>	4k.
Learning model	ı	Project Based L	earnin	g														
Program		PLO study prog	gram t	that is char	ged to th	he cours	se											
Learning Outcome		Program Objec	tives	(PO)														
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	-	PO Matrix at th	e end	of each lea	rning sta	age (Sul	b-PO)											
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			PC	D-1														
Short Course Descript	tion	The Behavioral A analyze the impa	Accoun ct of hu	iting course i uman behavio	s a cours or on orga	rse to inc anizations	rease studer s or accountin	its' know g system	edge rega s, and vice	arding t e versa	behaviora	al aspec	ets in ac	countin	g. This	course	covers	all efforts to
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Supporting lecturer Prof. Dr. Eni Wuryani, S.E., M.Si., CMA. Dr. Dewi Prastiwi, S.E., Ak., M.Si.																		
Week-	eacl			Eva	luation			Learr Studer	p Learnin ning meth it Assignr timated ti	ods, nents,				arning i Refere	material	s	,	Assessment Weight (%)
	(Sul	b-PO)	In	ndicator	Criter	ria & For		line ( line )	Onlin	ne ( <i>onl</i>	line )							

1	Able to explain: Behavioral concepts and perspectives: Psychology and sociology and human behavior	Able to explain: a. Psychology of human behavior b. Sociology of human behavior	Criteria:  1.That's right, everyone gets a score of 100 2.correct but incomplete value 80 3.correct but incomplete score 60 4.answer but not complete and exact score 40 Form of Assessment: Participatory Activities, Portfolio Assessment	case based learning 2 X 50	Material: Behavioral concepts and perspectives: Psychology and sociology and human behavior References:Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mittigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DiPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587.  https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). Why do people avoid taxes? New experimental evidence from freece. Journal of Behavioral and Experimental Economic Behavioral and Experimental Economic Behavioral and Economic Behavioral and Economic Behavior and Organization, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos,	4%
i					https://doi.org/10.1016/j.jebo.2015.09.017	

2	Able to explain: Behavioral concepts and perspectives: Psychology and sociology and human behavior	Able to explain: a. Psychology of human behavior b. Sociology of human behavior	Criteria: 1.That's right, everyone gets a score of 100 2.correct but incomplete value 80 3.correct but incomplete score 60 4.answer but not complete and exact score 40 Forms of Assessment: Participatory Activities, Project Results Assessment / Product Assessment, Tests	case based learning 2 X 50	Material: Behavioral concepts and perspectives: Psychology and sociology and human behavior References:Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting, Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting, Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Variables. Behavioral Research in Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting Firm. The Accounting Review, 55(4), 594–503. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, LXI (1). Arunachalam, V., & Beck, G. (2002). Functional fixation revisited: The effects of feedback and	2%
					Karakostas, A., & John, D. (2016). Compliance and the power of authority. Journal of Economic Behavior and Organization , 124 , 67–80.	

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3	Able to explain: Behavioral aspects	Able to explain:	Criteria:	-	Behavioral aspects of	Material: Behavioral aspects of	3%
	of responsibility	A. Responsibility	1.That's right,	2 X 50	responsibility accounting	responsibility accounting	
	accounting	accounting B.	everyone gets a		accounting	References: Main: Lord, AT (1989). The Development of behavioral thought in	
		Behavioral	score of 100			accounting 1952-1981. Behavioral	
		aspects in responsibility	2.Correct but			Research in Accounting , 1 . Supporting:	
		accounting	incomplete value 80			Almer, ED, & Kaplan, SE (2002). The	
		•	3.Correct but			Effects of Flexible Work Arrangements on	
			incomplete			Stressors, Burnout, and Behavioral Job	
			value 60			Outcomes in Public Accounting. Behavioral	
			4.Answered but			Research in Accounting, 14(1), 1–34.	
			not complete			https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J.	
			and precise, 40			(1997). The Mitigation of Hindsight Bias in	
			points			Judges' Evaluation of Auditor Decisions.	
						Auditing: A Journal of Practice, (2). Earley,	
			Form of			C. E. (2003). A Note on Self-Explanation	
			Assessment :			as a Training Tool for Novice Auditors: The	
			Participatory Activities			Effect of Outcome Feedback Timing and	
			Activities			Level of Reasoning on Performance.	
						Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria	
						Ghosh, DIPANKAR, & Crain, T. L. (1996).	
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						Audit on Intentional Noncompliance.	
						Behavioral Research in Accounting.	
						Rebele, J. E., & Michaels, R. E. (1990).	
						Independent Auditors' Role Stress:	
						Antecedents, Outcomes, and Moderating Variables. Behavioral Research in	
						Accounting, 2. Sentra, PT (1980). Role	
						Conflict, Role Ambiguity, and	
						Organizational Climate in a Public	
						Accounting Firm. The Accounting Review,	
						55(4), 594–603. Ullrich, M. J., & Tuttle, B.	
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						Information Reporting Systems and	
						Economic Incentives on Managers' Time	
						Planning Decisions. Behavioral Research in Accounting , 16 , 89–105. Luft, J. L., &	
						Shields, M. D. (2001). Why does fixation	
						persist? Experimental evidence on the	
						judgment performance effects of expensing	
						intangibles. Accounting Review, 76(4),	
						561–587.	
						https://doi.org/10.2308/accr.2001.76.4.561	
						Chenhall, R. H. (1986). The Impact of Structure, Environment, and	
						Interdependence on the Perceived	
						Usefulness of Management Accounting	
						Systems. Accounting Review, LXI (1).	
						Arunachalam, V., & Beck, G. (2002).	
						Functional fixation revisited: The effects of	
						feedback and a repeated measures design	
						on information processing changes in	
in the second						response to an accounting change. Accounting, Organizations and Society,	
'n						27(1–2), 1–25.	
						https://doi.org/10.1016/S0361-	
						3682(01)00016-2 Kaplanoglou, G., &	
						Rapanos, V. T. (2015). Why do people	
						avoid taxes? New experimental evidence	
						from Greece. Journal of Behavioral and	
						Experimental Economics , 56 , 21–32.	
						https://doi.org/10.1016/j.socec.2015.02.005	
						Karakostas, A., & John, D. (2016).	
						Compliance and the power of authority.  Journal of Economic Behavior and	
						Organization , 124 , 67–80.	
						https://doi.org/10.1016/j.jebo.2015.09.016	
						Litina, A., & Palivos, T. (2016). Corruption,	
						tax evasion and social values. Journal of	
						Economic Behavior and Organization , 124	
1						, 164–177.	
						https://doi.org/10.1016/j.jebo.2015.09.017	

4	Able to explain: Behavioral aspects of profit planning and budgeting	Able to explain: a. Budgeting b. Profit Planning: c. Behavioral aspects in budgeting d. Behavioral aspects of budgeting	Criteria: 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  Form of Assessment: Participatory Activities, Project Results Assessment / Product Assessment	Case based learning 2 x 50	Behavioral aspects of profit planning and budgeting	Material: right: Behavioral aspects of profit planning and budgeting References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/hittp://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting, Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Z. Sentra, PT (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 25(1), 21–25. https://doi.org/10.1016/j.so61.302. https://doi.org/10.1016/j.so61.302.	2%

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5	Able to explain:	Able to explain:	Criteria:	Behavioral	-	Material: Behavioral Aspects of Cost	3%
	Behavioral aspects	a. Cost control     b. Behavioral	<ol> <li>That's right,</li> </ol>	Aspects of Cost		Control	
	of Cost Control	aspects of cost	everyone gets a	Control		Literature: Main: Lord, AT (1989). The	
		control	score of 100	2 X 50		Development of behavioral thought in	
			2.Correct but			accounting 1952-1981. Behavioral	
			incomplete			Research in Accounting , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). The	
			value 80			Effects of Flexible Work Arrangements on	
			3.Correct but			Stressors, Burnout, and Behavioral Job	
			incomplete			Outcomes in Public Accounting. Behavioral	
			value 60			Research in Accounting, 14(1), 1–34.	
			4.Answered but			https://doi.org/ Anderson, J. C., Jennings,	
			not complete			M. M., Lowe, D. J., & Reckers, P. M. J.	
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			points			Judges' Evaluation of Auditor Decisions.	
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			Assessment :			C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The	
			Participatory			Effect of Outcome Feedback Timing and	
			Activities, Project			Level of Reasoning on Performance.	
			Results Assessment			Behavioral Research in Accounting.	
			/ Product			https://doi.org/http://aaapubs.org/loi/bria	
			Assessment			Ghosh, DIPANKAR, & Crain, T. L. (1996).	
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						Audit on Intentional Noncompliance.	
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						Arunachalam, V., & Beck, G. (2002). Functional fixation revisited: The effects of	
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						response to an accounting change.	
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						https://doi.org/10.1016/S0361-	
						3682(01)00016-2 Kaplanoglou, G., &	
						Rapanos, V. T. (2015). Why do people	
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						from Greece. Journal of Behavioral and	
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						https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016).	
						Compliance and the power of authority.	
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						https://doi.org/10.1016/j.jebo.2015.09.016	
						Litina, A., & Palivos, T. (2016). Corruption,	
						tax evasion and social values. Journal of	
						Economic Behavior and Organization , 124	
						, 164–177.	
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6 Able to explain: Able to explain: Criteria: Behavioral -	Material: Behavioral aspects of 2%
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value 60	Research in Accounting, 14(1), 1–34.
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Participatory	Effect of Outcome Feedback Timing and
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	https://doi.org/10.2308/accr.2001.76.4.561
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	https://doi.org/10.1016/S0361-
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	https://doi.org/10.1016/j.jebo.2015.09.017
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7	Able to explain: Behavioral aspects of performance evaluation	Able to explain: a. Performance evaluation b. Behavioral aspects in performance evaluation	Criteria:  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  Forms of Assessment: Participatory Activities, Project Results Assessment / Product Assessment, Tests	Behavioral aspects of 2 X 50 performance evaluation		Material: Behavioral aspects of performance evaluation References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria. Ghosh, DIPAMKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Variables. Behavioral Research in Accounting Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.2016/i.gob.02015.09.016 Litina, A., & Palivos,	2%
8	UTS	UTS	Criteria:	UTS	_	, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017 Material: UTS	20%
			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 Form of Assessment: Project Results Assessment / Product Assessment	2 X 50		Library:	-270

	T	1	1	1	Т	,	
9	Able to explain:	Able to explain:	Criteria:	-	Seminars, Small Group	Material: Behavioral aspects of internal	3%
	Behavioral aspects of internal auditors	a. Internal audit b. Behavioral	1.That's right,	2 X 50	Discussions, Project	auditors	
	or internal additions	aspects of	everyone gets a		Based Learning	References: Main : Lord, AT (1989). The Development of behavioral thought in	
		internal audit	score of 100			accounting 1952-1981. Behavioral	
			2.Correct but			Research in Accounting , 1 . Supporting:	
			incomplete			Almer, ED, & Kaplan, SE (2002). The	
			value 80 3.Correct but			Effects of Flexible Work Arrangements on	
			incomplete			Stressors, Burnout, and Behavioral Job	
			value 60			Outcomes in Public Accounting. Behavioral	
			4.Answered but			Research in Accounting, 14(1), 1–34.	
			not complete			https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J.	
			and precise, 40			(1997). The Mitigation of Hindsight Bias in	
			points			Judges' Evaluation of Auditor Decisions.	
						Auditing: A Journal of Practice, (2). Earley,	
			Forms of			C. E. (2003). A Note on Self-Explanation	
			Assessment :			as a Training Tool for Novice Auditors: The	
			Participatory Activities, Project			Effect of Outcome Feedback Timing and	
			Results Assessment			Level of Reasoning on Performance.	
			/ Product			Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria	
			Assessment, Tests	1		Ghosh, DIPANKAR, & Crain, T. L. (1996).	
				1		Experimental Investigation of Ethical	
				1		Standards and Perceived Probability of	
				1		Audit on Intentional Noncompliance.	
				1		Behavioral Research in Accounting.	
				1		Rebele, J. E., & Michaels, R. E. (1990).	
						Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating	
						Variables. Behavioral Research in	
						Accounting, 2. Sentra, PT (1980). Role	
						Conflict, Role Ambiguity, and	
						Organizational Climate in a Public	
						Accounting Firm. The Accounting Review,	
						55(4), 594–603. Ullrich, M. J., & Tuttle, B.	
						M. (2004). The Effects of Comprehensive Information Reporting Systems and	
						Economic Incentives on Managers' Time	
						Planning Decisions. Behavioral Research	
						in Accounting , 16 , 89–105. Luft, J. L., &	
						Shields, M. D. (2001). Why does fixation	
						persist? Experimental evidence on the	
						judgment performance effects of expensing	
						intangibles. Accounting Review, 76(4),	
						561–587. https://doi.org/10.2308/accr.2001.76.4.561	
						Chenhall, R. H. (1986). The Impact of	
						Structure, Environment, and	
				1		Interdependence on the Perceived	
				1		Usefulness of Management Accounting	
				1		Systems. Accounting Review, LXI (1).	
				1		Arunachalam, V., & Beck, G. (2002).	
				1		Functional fixation revisited: The effects of feedback and a repeated measures design	
				1		on information processing changes in	
				1		response to an accounting change.	
				1		Accounting, Organizations and Society,	
				1		27(1–2), 1–25.	
				1		https://doi.org/10.1016/S0361-	
				1		3682(01)00016-2 Kaplanoglou, G., &	
				1		Rapanos, V. T. (2015). Why do people avoid taxes? New experimental evidence	
				1		from Greece. Journal of Behavioral and	
				1		Experimental Economics , 56 , 21–32.	
						https://doi.org/10.1016/j.socec.2015.02.005	
				1		Karakostas, A., & John, D. (2016).	
				1		Compliance and the power of authority.	
				1		Journal of Economic Behavior and	
				1		Organization , 124 , 67–80.	
				1		https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). Corruption,	
				1		tax evasion and social values. Journal of	
				1		Economic Behavior and Organization , 124	
				1		, 164–177.	
				1		https://doi.org/10.1016/j.jebo.2015.09.017	
		i				<u>.                                      </u>	

Able to explain: Behavioral aspects of external auditors	Able to explain: a. External audit b. Behavioral aspects of external auditing	Criteria:  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  Form of Assessment: Participatory Activities	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	Material: Seminar, Small Group Discussion, Project Based Learning References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1-34. https://doi.org/ Anderson, J. C., Jennings M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://acapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting, 2: Sentra, PT (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure,	5%
					https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). Compliance and the power of authority. Journal of Economic Behavior and Organization , 124 , 67–80.	

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11	Able to explain: Behavioral aspects in decision making and capital budgeting	Able to explain: a. Capital budgeting b. Behavioral aspects in capital budgeting and decision making	Criteria:  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  Form of Assessment: Participatory Activities	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	Material: Seminar, Small Group Discussion, Project Based Learning References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting, Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. A., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting, 2. Sentra, PT (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.1016/So061.	3%

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12	Able to explain behavioral aspects in financial reporting	Able to explain: a. LK preparation process b. Behavioral aspects in financial reporting.	Criteria:  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  Forms of Assessment: Participatory Activities, Project Results Assessment / Product Assessment, Tests	- 2 X 50	Seminars, Small Group Discussions, Project Based Learning	Material: Seminar, Small Group Discussion, Project Based Learning References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting, 2. Sentra, PT (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.1016/S0361- 362019.0016-2 Kaplanoglou, G., & Rapanos,	3%

	_				,	<u>,                                    </u>	
13	Able to explain the communication of accounting information	Able to explain: a. Accounting information b. Behavioral aspects in communicating accounting information	Criteria:  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  Forms of Assessment: Participatory Activities, Project Results Assessment / Product Assessment, Tests	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	Material: Communicating accounting information References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://acapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Variables. Behavioral Research in Accounting Accounting, 2. Sentra, PT (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.1016/j.soc.2015.	5%

1.4	Able to cymlain	Able to symlain:	Cuitouio	Calf Director	Comingra CII C	Metavial. Dobovioval directories in to	60/
14	Able to explain behavioral dimensions in tax reporting	Able to explain: a. Tax reporting b. Behavioral aspects in the tax reporting process	Criteria:  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  Form of Assessment: Participatory Activities	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	Material: Behavioral dimensions in tax reporting References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1. Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Accounting, 2. Sentra, PT (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561. Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.21016/j.socc.2015.09.016. Compliance and a repeated measur	6%

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15	Able to explain human resource accounting and social accounting	Able to explain: a. Social responsibility accounting b. Behavioral aspects of social responsibility accounting.	Criteria:  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  Form of Assessment: Participatory Activities	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	Material: Human resource accounting and social accounting References: Main: Lord, AT (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting, 14(1), 1–34. https://doi.org/ Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://acapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting. Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting Variables. Behavioral Research in Accounting Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting 16, 89–105. Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review, 76(4), 561–587. https://doi.org/10.21016/j.soc.2015.09.016 Litina, A., & Palivos, T. (2015). Why do people avoid taxes? New experimental evidence from Greec. Journal of Behavioral and Experimental Economic Sehavior and Sciety, 27(1–2), 1–25. https://doi.org/10.1016/j.soc.2015.	6%
16	UAS	UAS	Criteria: UAS	UAS 2 X 50		Material: UAS Literature:	30%
			Form of Assessment : Project Results Assessment / Product Assessment				

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage				
1.	Participatory Activities	33.18%				
2.	Project Results Assessment / Product Assessment	58.18%				
3.	Portfolio Assessment	2%				
4.	Test	5.68%				
		99.04%				

## 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.

- 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.

  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.
- 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.