



**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																																																		
Behavioral Accounting	6210102010		T=1	P=0	ECTS=2.24	2 July 17, 2024																																																		
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator																																																			
	Dr. Dewi Prastiwi.,SE.,Ak.,M.Si.,CA		Dr. Eni Wuryani.,SE.,Ak.,M.Si		Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																			
Learning model	Project Based Learning																																																							
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																							
	Program Objectives (PO)																																																							
	PO - 1	Attitude a. internalize academic values, norms and ethics (S9) b. demonstrate a responsible attitude towards work in their field of expertise independently (S10) c. internalize the spirit of independence, struggle and entrepreneurship (S11) d. able to apply ethical principles in the accounting and finance profession (S12)																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="margin-left: 20px;"> <tr><td>P.O</td></tr> <tr><td>PO-1</td></tr> </table>					P.O	PO-1																																																
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PO-1																																																								
	PO Matrix at the end of each learning stage (Sub-PO)																																																							
	<table border="1" style="margin-left: 20px;"> <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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PO-1																																																								
Short Course Description	The Behavioral Accounting course is a course to increase students' knowledge regarding behavioral aspects in accounting. This course covers all efforts to analyze the impact of human behavior on organizations or accounting systems, and vice versa																																																							
References	Main :																																																							
	<ol style="list-style-type: none"> Utama : Lord, A. T. (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting , 1 . Pendukung : Almer, E. D., & Kaplan, S. E. (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/10.2308/bria.2002.14.1.1 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges'Evaluation of Auditor Decision. 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 Performnace. Behavioral Research in Accounting . https://doi.org/http://aaapubs.org/loi/bria Ghosh, D. I. P. A. N. K. A. R., & 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: Antecedent, Outcome, and Moderating Variables. Behaviour Research in Accounting , 2 . Senatra, P. T. (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 System and Economic Incentives on Managers' Time Planning Decision. Behavioural 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 System. 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 response to an accounting change. Accounting, Organizations and Society , 27 (1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). Why do people evade 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 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017 																																																							
	Supporters:																																																							
Supporting lecturer	Prof. Dr. Eni Wuryani, S.E., M.Si., CMA. Dr. Dewi Prastiwi, S.E., Ak., M.Si.																																																							
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)																																																	
		Indicator	Criteria & Form	Offline (offline)	Online (online)																																																			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																																	

1	Able to explain: Behavioral concepts and perspectives: Psychology and sociology and human behavior	Able to explain: a. Psychology of human behavior b. Sociology of human behavior	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	case based learning 2 X 50		<p>Material: Behavioral concepts and perspectives: Psychology and sociology and human behavior</p> <p>References:Main : Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/... Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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</i>. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting</i>. Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting</i>, 2. Senra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socrec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</p>	4%
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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	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Tests</p>	case based learning 2 X 50		<p>Material: Behavioral concepts and perspectives: Psychology and sociology and human behavior</p> <p>References: Main : Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981</i>. Behavioral Research in Accounting , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting</i>. 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). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions</i>. Auditing: A Journal of Practice, (2). Earley, C. E. (2003). <i>A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance</i>. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance</i>. Behavioral Research in Accounting, Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables</i>. Behavioral Research in Accounting, 2. Senra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm</i>. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions</i>. Behavioral Research in Accounting , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles</i>. Accounting Review, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems</i>. Accounting Review, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change</i>. Accounting, Organizations and Society, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece</i>. Journal of Behavioral and Experimental Economics , 56 , 21–32. https://doi.org/10.1016/j.socrec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority</i>. Journal of Economic Behavior and Organization , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values</i>. Journal of Economic Behavior and Organization , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</p>	2%
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3	Able to explain: Behavioral aspects of responsibility accounting	Able to explain: A. Responsibility accounting B. Behavioral aspects in responsibility accounting	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Form of Assessment : Participatory Activities</p>	- 2 X 50	Behavioral aspects of responsibility accounting	<p>Material: Behavioral aspects of responsibility accounting References: Main: Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i>, 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i>, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i>, 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i>, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i>, 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	3%
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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	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>	Case based learning 2 X 50	Behavioral aspects of profit planning and budgeting	<p>Material: right: Behavioral aspects of profit planning and budgeting</p> <p>References: Main: Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i>, 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i>, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i>, 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i>, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i>, 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	2%
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5	Able to explain: Behavioral aspects of Cost Control	Able to explain: a. Cost control b. Behavioral aspects of cost control	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	Behavioral Aspects of Cost Control 2 X 50	-	Material: Behavioral Aspects of Cost Control Literature: Main: Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14(1), 1–34. https://doi.org/10.1016/j.bria.2002.01.001 Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>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.</i> https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting.</i> Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting</i> , 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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6	Able to explain: Behavioral aspects of Business Unit decentralization	Able to explain: a. Decentralization of business units b. Behavioral aspects in business unit decentralization	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Tests</p>	Behavioral aspects of 2 X 50 Business Unit decentralization	-	<p>Material: Behavioral aspects of decentralization of Business Units References: Main : Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>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). <i>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</i> , 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	2%
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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	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Tests</p>	Behavioral aspects of 2 X 50 performance evaluation		<p>Material: Behavioral aspects of performance evaluation References: Main : Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	2%
8	UTS	UTS	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	UTS 2 X 50	-	<p>Material: UTS Library:</p>	20%

9	Able to explain: Behavioral aspects of internal auditors	Able to explain: a. Internal audit b. Behavioral aspects of internal audit	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: Behavioral aspects of internal auditors References: Main : Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14(1), 1–34. https://doi.org/10.1016/j.bria.2002.01.001 . Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>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.</i> https://doi.org/http://aaapubs.org/loi/bria Ghosh, DIPANKAR, & Crain, T. L. (1996). <i>Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting.</i> Rebele, J. E., & Michaels, R. E. (1990). <i>Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting</i> , 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017	3%
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10	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). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14(1), 1–34. https://doi.org/ .. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i>, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i>, 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i>, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i>, 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017 </i>	5%
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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	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Form of Assessment : Participatory Activities</p>	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	<p>Material: Seminar, Small Group Discussion, Project Based Learning</p> <p>References: Main: Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i>, 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i>, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i>, 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i>, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i>, 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	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.	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Tests</p>	- 2 X 50	Seminars, Small Group Discussions, Project Based Learning	<p>Material: Seminar, Small Group Discussion, Project Based Learning</p> <p>References: Main: Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i>, 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i>, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i>, 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i>, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i>, 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	3%
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13	Able to explain the communication of accounting information	Able to explain: a. Accounting information b. Behavioral aspects in communicating accounting information	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Tests</p>	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	<p>Material: Communicating accounting information</p> <p>References: Main : Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>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). <i>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</i> , 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	5%
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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). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i> , 1 . Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i> , 14(1), 1–34. https://doi.org/ .. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i> , (2). Earley, C. E. (2003). <i>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). <i>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</i> , 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i> , 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i> , 16 , 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i> , 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i> , LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i> , 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i> , 56 , 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i> , 124 , 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i> , 124 , 164–177. https://doi.org/10.1016/j.jebo.2015.09.017 </i>	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.	<p>Criteria:</p> <ol style="list-style-type: none"> 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 <p>Form of Assessment : Participatory Activities</p>	Self-Directed Learning 2 X 50	Seminars, Small Group Discussions, Project Based Learning	<p>Material: Human resource accounting and social accounting References: Main: Lord, AT (1989). <i>The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting</i>, 1. Supporting: Almer, ED, & Kaplan, SE (2002). <i>The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting</i>, 14(1), 1–34. https://doi.org/.. Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). <i>The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice</i>, (2). Earley, C. E. (2003). <i>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). <i>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</i>, 2. Sentra, PT (1980). <i>Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review</i>, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). <i>The Effects of Comprehensive Information Reporting Systems and Economic Incentives on Managers' Time Planning Decisions. Behavioral Research in Accounting</i>, 16, 89–105. Luft, J. L., & Shields, M. D. (2001). <i>Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. Accounting Review</i>, 76(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561 Chenhall, R. H. (1986). <i>The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems. Accounting Review</i>, LXI (1). Arunachalam, V., & Beck, G. (2002). <i>Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. Accounting, Organizations and Society</i>, 27(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2 Kaplanoglou, G., & Rapanos, V. T. (2015). <i>Why do people avoid taxes? New experimental evidence from Greece. Journal of Behavioral and Experimental Economics</i>, 56, 21–32. https://doi.org/10.1016/j.socec.2015.02.005 Karakostas, A., & John, D. (2016). <i>Compliance and the power of authority. Journal of Economic Behavior and Organization</i>, 124, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016 Litina, A., & Palivos, T. (2016). <i>Corruption, tax evasion and social values. Journal of Economic Behavior and Organization</i>, 124, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017</i></p>	6%
16	UAS	UAS	<p>Criteria: UAS</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	UAS 2 X 50		<p>Material: UAS Literature:</p>	30%

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

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.

4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** 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.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.