



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																																																		
Philosophy of Accounting Science	6210102001	Compulsory Curriculum Subjects - Institutional	T=2	P=0	ECTS=4.48	1	July 17, 2024																																																		
AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator																																																						
	Dr. Rohmawati Kusumaningtias, SE., MSA., Ak., CA	Dr. Pujiono, SE., M.Si., Ak., CA	Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																						
Learning model	Case Studies																																																								
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																								
	PLO-8	Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach																																																							
	PLO-13	Able to solve economic and business problems through quantitative research																																																							
	PLO-15	Able to manage research in the business sector and communicate the results																																																							
	Program Objectives (PO)																																																								
	PO - 1	Internalize academic values, norms and ethics																																																							
	PLO-PO Matrix																																																								
		<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr> <td style="padding: 5px;">P.O</td> <td style="padding: 5px;">PLO-8</td> <td style="padding: 5px;">PLO-13</td> <td style="padding: 5px;">PLO-15</td> <td colspan="3"></td> </tr> <tr> <td style="padding: 5px;">PO-1</td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td colspan="3"></td> </tr> </table>						P.O	PLO-8	PLO-13	PLO-15				PO-1																																										
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PO Matrix at the end of each learning stage (Sub-PO)																																																									
	<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr> <td rowspan="2" style="padding: 5px;">P.O</td> <td colspan="16" style="padding: 5px;">Week</td> </tr> <tr> <td style="padding: 5px;">1</td> <td style="padding: 5px;">2</td> <td style="padding: 5px;">3</td> <td style="padding: 5px;">4</td> <td style="padding: 5px;">5</td> <td style="padding: 5px;">6</td> <td style="padding: 5px;">7</td> <td style="padding: 5px;">8</td> <td style="padding: 5px;">9</td> <td style="padding: 5px;">10</td> <td style="padding: 5px;">11</td> <td style="padding: 5px;">12</td> <td style="padding: 5px;">13</td> <td style="padding: 5px;">14</td> <td style="padding: 5px;">15</td> <td style="padding: 5px;">16</td> </tr> <tr> <td style="padding: 5px;">PO-1</td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></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	This course provides the essence (substance) of accounting science whose study is focused on relationships between humans on an ontological, epistemological and axiological basis. This course provides a comprehensive basis for thinking by balancing mental, mental and spiritual abilities in developing accounting knowledge.																																																								
References	Main :																																																								
	<ol style="list-style-type: none"> 1. Ghozali, Imam. 2007. Pergeseran Paradigma Akuntansi dari Positivisme ke Perspektif Sosiologis dan Implikasinya terhadap Pendidikan Akuntansi di Indonesia. Jurnal MAKSI Volume 7 Nomor 1. Hardiwinoto.2009. Filsafat Ilmu dan Perkembangan Ilmu Akuntansi. Value Added. Volume 5 Nomor 2. Lako, Andreas. 2004. Peran Filsafat Ilmu sebagai Fondasi Utama dalam Pengembangan Ilmu (Teori) Akuntansi. Jurnal Bisnis dan Akuntansi. Mubin, Fatkhul. 2011. Filsafat Modern_Aspek Ontologis, Epistemologis, dan Aksiologis. Sari, Syarifah dan Yudawijaya, Yogi. 2014. Filsafat Ilmu Sebagai Dasar Dan Arah Pengembangan Penelitian Akuntansi. Ekomaks. Volume 3, Nomor 1. Triyuwono, et.al., 2016. Filsafat Ilmu Akuntansi: Berpikir Kotemplatif, Holistik, Intuitif, Imajinatif, Kreatif, Rasional, dan Radikal dalam Akuntansi. Bogor: Mitra Wacana Media. 2. Triyuwono, et.al., 2016. Filsafat Ilmu Akuntansi: Berpikir Kotemplatif, Holistik, Intuitif, Imajinatif, Kreatif, Rasional, dan Radikal dalam Akuntansi. Bogor: Mitra Wacana Media 																																																								
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Supporting lecturer	Prof.Dr. Waspodu Tjipto Subroto, M.Pd. Prof. Dr. Pujiono, SE., Ak., M.Si. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																								

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	Understand the aims of philosophy and be able to differentiate between philosophy and science Understand the various types of philosophy Understand the dialectics in thought, nature, materialism and accounting	<ol style="list-style-type: none"> 1.Able to understand the aims of philosophy and be able to differentiate between philosophy and science 2.Able to explain various types of philosophy 3.Able to understand dialectics in thought, nature, materialism, and accounting 	<p>Criteria: Participation and assignments</p> <p>Form of Assessment : Participatory Activities, Tests</p>	Case based method 2 X 50	Able to solve problems within the aims of philosophy and able to distinguish between philosophy and science, as well as types of philosophy and dialectic in thought, nature, materialism and accounting, and able to organize ideas in both quantitative and qualitative form	<p>Material: Able to solve problems within the aims of philosophy and able to differentiate between philosophy and science, as well as types of philosophy and dialects in thought, nature, materialism and accounting, and able to organize ideas in both quantitative and qualitative form.</p> <p>Reader: <i>Ghozali, Imam. 2007. Shifting the Accounting Paradigm from Positivism to a Sociological Perspective and its Implications for Accounting Education in Indonesia. MAKSI Journal Volume 7 Number 1.</i> <i>Hardiwinoto.2009. Philosophy of Science and Development of Accounting Science. Value Added. Volume 5 Number 2.</i> <i>Lako, Andreas. 2004. The Role of Philosophy of Science as the Main Foundation in the Development of Accounting Science (Theory). Journal of Business and Accounting. Mubin, Fatkhul. 2011. Modern Philosophy_ Ontological, Epistemological and Axiological Aspects. Sari, Syarifah and Yudawijaya, Yogi. 2014. Philosophy of Science as a Basis and Direction for the Development of Accounting Research. Ecomax. Volume 3, Number 1.</i> <i>Triyuwono, et.al., 2016. Philosophy of Accounting Science: Cotemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media.</i></p>	3%
2	Understand the aims of philosophy and be able to differentiate between philosophy and science Understand the various types of philosophy Understand the dialectics in thought, nature, materialism and accounting	<ol style="list-style-type: none"> 1.Able to understand the aims of philosophy and be able to differentiate between philosophy and science 2.Able to explain various types of philosophy 3.Able to understand dialectics in thought, nature, materialism, and accounting 	<p>Criteria: Participation and assignments</p> <p>Form of Assessment : Participatory Activities, Tests</p>	Case based method 2 X 50	Able to solve problems within the aims of philosophy and able to distinguish between philosophy and science, as well as types of philosophy and dialectic in thought, nature, materialism and accounting, and able to organize ideas in both quantitative and qualitative form	<p>Material: Able to solve problems within the aims of philosophy and able to differentiate between philosophy and science, as well as types of philosophy and dialects in thought, nature, materialism and accounting, and able to organize ideas in both quantitative and qualitative form.</p> <p>Reference: <i>Triyuwono, et.al., 2016 . Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media</i></p>	5%

3	<p>Understanding empirical science, positivism, Popper's falsification, Thomas Kuhn's paradigm, and Lakatos' trial and error research. Understanding the need for a philosophy of science from sociological thinking. Understanding the materialist epistemological way of thinking and the role of knowledge</p>	<ol style="list-style-type: none"> 1. Able to explain science empirically, positivism, Popper's falsification, Thomas Kuhn's paradigm, and Lakatos' trial and error research 2. Able to explain the need for a philosophy of science from sociological thinking 3. Able to explain the epistemological way of thinking about materialism and the role of knowledge 	<p>Criteria: Participation and assignments</p> <p>Form of Assessment : Participatory Activities, Tests</p>	<p>Case based method 2 X 50</p>	<p>Able to compose article ideas related to empirical science, positivism, Popper's falsification, Thomas Kuhn's paradigm, and Lakatos' trial and error research; philosophy of science from sociological thought; epistemological thinking, materialism and the role of knowledge. As well as being able to solve the problem of determining novelty from the journal discussed: - Hardiwinoto.2009. Philosophy of Science and Development of Accounting Science. Value Added. Volume 5 Number</p>	<p>Material: Able to develop article ideas related to empirical science, positivism, Popper's falsification, Thomas Kuhn's paradigm, and Lakatos' trial and error research; philosophy of science from sociological thought; epistemological thinking, materialism and the role of knowledge. As well as being able to solve the problem of determining novelty from the journal discussed: - Hardiwinoto.2009. Philosophy of Science and Development of Accounting Science. Value Added. Volume 5 Library Number: <i>Hardiwinoto.2009. Philosophy of Science and Development of Accounting Science. Value Added. Volume 5 Number 2</i></p>	5%
4	<p>Understanding the ontological - epistemological - axiological aspects of knowledge Understanding Kantian - Marxian - Habermas ethics Identifying Moral Hazards in philosophy</p>	<ol style="list-style-type: none"> 1. Able to explain and implement ontological - epistemological - axiological aspects of knowledge 2. Able to explain Kantian - Marxian - Habermas ethics 3. Able to identify Moral Hazards in philosophy 	<p>Criteria: Participation and assignments</p> <p>Form of Assessment : Participatory Activities, Tests</p>	<p>Case based method 2 X 50</p>	<p>Able to develop ideas about ontological - epistemological - axiological aspects of knowledge; Kantian - Marxian – Habermas ethics; and identifying Moral Hazards in philosophy. As well as being able to solve novelty problems from journal discussions: - Mubin, Fatkhul. 2011. Modern Philosophy_Ontological, Epistemological and Axiological Aspects</p>	<p>Material: Able to develop ideas about ontological - epistemological - axiological aspects of knowledge; Kantian - Marxian – Habermas ethics; and identifying Moral Hazards in philosophy. As well as being able to solve novelty problems from journal discussions: - Mubin, Fatkhul. 2011. Modern Philosophy_Ontological, Epistemological and Axiological Aspects Aspects Literature: <i>Mubin, Fatkhul. 2011. Modern Philosophy_Ontological, Epistemological and Axiological Aspects</i></p>	5%
5	<p>Understanding human idealism in building accounting science Understanding the philosophy of positivism in accounting science Understanding the human dimensions of religious spiritualism</p>	<ol style="list-style-type: none"> 1. Able to explain human idealism in building accounting science 2. Able to explain the philosophy of positivism in accounting science 3. Able to explain the human dimensions of religious spiritualism 	<p>Criteria: Participation and assignments</p> <p>Form of Assessment : Participatory Activities, Tests</p>	<p>Case based method 2 X 50</p>	<p>Able to compose ideas for articles related to explaining human idealism in building accounting science; positivism philosophy in accounting science; human dimensions of religious spiritualism</p>	<p>Material: Able to compose ideas for articles related to explaining human idealism in building accounting science; positivism philosophy in accounting science; Human dimensions of religious spiritualism Library: <i>Triyuwono, et al., 2016. Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media</i></p>	5%
6	<p>Understanding the shift in the accounting paradigm. Understanding the development of accounting philosophically based on the sociological - critical - hermeneutic paradigm</p>	<ol style="list-style-type: none"> 1. Able to explain the shift in accounting paradigm 2. Able to explain the development of accounting philosophically based on sociological - critical - hermeneutic paradigms 	<p>Criteria: Participation and assignments</p> <p>Form of Assessment : Participatory Activities, Tests</p>	<p>Case based method 2 X 50</p>	<p>Able to compose article ideas with the theme of accounting paradigm shifts; the development of accounting is philosophically based on a sociological - critical - hermeneutic paradigm</p>	<p>Material: Able to develop article ideas on the theme of accounting paradigm shifts; philosophical development of accounting based on sociological - critical - hermeneutic paradigms Reference: <i>Triyuwono, et al., 2016. Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media</i></p>	5%

7	Understanding the development of accounting philosophically based on interpretive - postmodernism - and spiritualism	Understanding the development of accounting philosophically based on interpretive - postmodernism - and spiritualism	Criteria: Participation and assignments Form of Assessment : Participatory Activities, Tests	Case based method 2 X 50	Able to develop ideas for articles on accounting developments philosophically based on interpretive - postmodernism - and spiritualism	Material: Able to formulate ideas for articles on the development of accounting philosophically based on interpretive - postmodernism - and spiritualism Reader: Triyuwono, et.al., 2016. <i>Philosophy of Accounting Science: Cotemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting</i> . Bogor: Mitra Discourse Media	4%
8	UTS	UTS	Criteria: UTS Form of Assessment : Participatory Activities, Tests	UTS 2 X 50		Material: UTS Library:	20%
9	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	Criteria: Participation, assignments, UTS, UAS Form of Assessment : Participatory Activities, Tests	Case based method 2 X 50	Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thinking	Material: Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; applying the philosophy of science as a foundation for a contemplative, creative, rational and holistic framework of thought. Reference: Triyuwono, et.al., 2016. <i>Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting</i> . Bogor: Mitra Discourse Media	2%
10	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	Criteria: Participation, assignments, UTS, UAS Form of Assessment : Participatory Activities, Tests	Case based method 2 X 50	Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thinking	Material: Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; applying the philosophy of science as a foundation for a contemplative, creative, rational and holistic framework of thought. Reference: Triyuwono, et.al., 2016. <i>Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting</i> . Bogor: Mitra Discourse Media	3%

14	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	Criteria: Participation, assignments, UTS, UAS Form of Assessment : Participatory Activities, Tests	Case based method 2 X 50	Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thinking	Material: Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; applying the philosophy of science as a foundation for a contemplative, creative, rational and holistic framework of thought. Reference: <i>Triyuwono, et.al., 2016. Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media</i>	2%
15	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	1. Understand various philosophical concepts and theories, their position, focus, scope, objectives and functions so that they can be used as a basis for thinking for planning and developing science. 2. Able to understand the philosophy of science as a means of self-development which has a basic vision and orientation of philosophy based on values, morals and academic ethics 3. Able to apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thought	Criteria: Participation, assignments, UTS, UAS Form of Assessment : Participatory Activities, Tests	Case based method 2 X 50	Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; apply the philosophy of science as the basis for a contemplative, creative, rational and holistic framework of thinking	Material: Able to prepare article ideas related to philosophical concepts and theories, position, focus, scope, objectives and functions to be used as a basis for thinking for planning and developing science; philosophy of science as a means of self-development which has a basic philosophical vision and orientation based on academic values, morals and ethics; applying the philosophy of science as a foundation for a contemplative, creative, rational and holistic framework of thought. Reference: <i>Triyuwono, et.al., 2016. Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media</i>	3%
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Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		100%

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.