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|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------|--------------------------|------------------------------------------|-------------------------------------------|-------------------------|------|----|----|----|----|----|----|----|--|--|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|
|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Universitas Negeri Surabaya</b><br><b>Faculty of Economics and Business Master</b><br><b>of Accounting Study Program</b>                                |                            |                                                                                |                          |                                          | <b>Document Code</b>                      |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>SEMESTER LEARNING PLAN</b>                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Courses</b>                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>CODE</b>                                                                                                                                                | <b>Course Family</b>       | <b>Credit Weight</b>                                                           |                          |                                          | <b>SEMESTER</b>                           | <b>Compilation Date</b> |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| Thesis                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 6210106021                                                                                                                                                 |                            | T=6                                                                            | P=0                      | ECTS=13.44                               | 4                                         | July 18, 2024           |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>AUTHORIZATION</b>                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>SP Developer</b>                                                                                                                                        |                            | <b>Course Cluster Coordinator</b>                                              |                          |                                          | <b>Study Program Coordinator</b>          |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | .....                                                                                                                                                      |                            | .....                                                                          |                          |                                          | Dr. Ni Nyoman Alit Triani,<br>S.E., M.Ak. |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Learning model</b>                                                             | <b>Project Based Learning</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Program Learning Outcomes (PLO)</b>                                            | <b>PLO study program that is charged to the course</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   | <b>Program Objectives (PO)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   | <b>PLO-PO Matrix</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 100px; height: 30px; text-align: center;">P.O</td> </tr> </table> |                            |                                                                                |                          |                                          |                                           |                         | P.O  |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| P.O                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   | <b>PO Matrix at the end of each learning stage (Sub-PO)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 30px; height: 30px; text-align: center;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td></td> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> <td style="width: 20px; text-align: center;">5</td> <td style="width: 20px; text-align: center;">6</td> <td style="width: 20px; text-align: center;">7</td> <td style="width: 20px; text-align: center;">8</td> <td style="width: 20px; text-align: center;">9</td> <td style="width: 20px; text-align: center;">10</td> <td style="width: 20px; text-align: center;">11</td> <td style="width: 20px; text-align: center;">12</td> <td style="width: 20px; text-align: center;">13</td> <td style="width: 20px; text-align: center;">14</td> <td style="width: 20px; text-align: center;">15</td> <td style="width: 20px; text-align: center;">16</td> </tr> </table> |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           | P.O                     | Week |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| P.O                                                                               | Week                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2                                                                                                                                                          | 3                          | 4                                                                              | 5                        | 6                                        | 7                                         | 8                       | 9    | 10 | 11 | 12 | 13 | 14 | 15 | 16 |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Short Course Description</b>                                                   | This course provides the ability to compose a thesis according to your interests and the chosen field or scientific family                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>References</b>                                                                 | <b>Main :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   | <b>Supporters:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Supporting lecturer</b>                                                        | Prof. Dr. Hariyati, Ak., M.Si., CA.<br>Prof. Dr. Pujiono, SE., Ak., M.Si.<br>Prof. Dr. Eni Wuryani, S.E., M.Si., CMA.<br>Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak.<br>Dr. Dewi Prastiwi, S.E., Ak., M.Si.<br>Dr. Ni Nyoman Alit Triani, S.E., M.Ak.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                            |                            |                                                                                |                          |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Week-</b>                                                                      | <b>Final abilities of each learning stage (Sub-PO)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Evaluation</b>                                                                                                                                          |                            | <b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b> |                          | <b>Learning materials [ References ]</b> | <b>Assessment Weight (%)</b>              |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Indicator</b>                                                                                                                                           | <b>Criteria &amp; Form</b> | <b>Offline ( offline )</b>                                                     | <b>Online ( online )</b> |                                          |                                           |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>(1)</b>                                                                        | <b>(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>(3)</b>                                                                                                                                                 | <b>(4)</b>                 | <b>(5)</b>                                                                     | <b>(6)</b>               | <b>(7)</b>                               | <b>(8)</b>                                |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>1</b>                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                            |                            |                                                                                |                          |                                          | 0%                                        |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>2</b>                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                            |                            |                                                                                |                          |                                          | 0%                                        |                         |      |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |

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**Evaluation Percentage Recap: Project Based Learning**

| No | Evaluation | Percentage |
|----|------------|------------|
|    |            | 0%         |

**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** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- 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.**

