

12. MANAGEMENT ACCOUNTING

		Sekolah Tinggi Ilmu Ekonomi YAPAN Surabaya Program Studi S1 Manajemen Bachelor Degree of Management Study Program				Kode Dokumen Document Code	
RENCANA PEMBELAJARAN SEMESTER Semester Lesson Plan							
MATA KULIAH (MK) COURSE		KODE CODE	Rumpun MK CLUSTER	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Akuntansi Manajemen Management Accounting		MKB141017	Keuangan Financial	T=3	P=0	4	
OTORISASI AUTHORIZATION		Pengembang RPS Developer	Koordinator RMK Coordinator			Ketua PRODI Head of the Study Program	
			Fida Oktaviani, SKM.,MM Arief Nurdianova Qurrohman, SE.,MM			Ira Ningrum Resmawa,SE.,MM.,CMA	
Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	CPL-PRODI yang dibebankan pada MK PLO charged in this course						
	CPL1 PLO1	Lulusan mampu menguasai teori bidang manajemen secara menyeluruh. Graduates are able to master the theory of management as a whole.					
	CPL2 PLO2	Lulusan mampu mengimplementasikan teori bidang manajemen dalam mengelola organisasi secara efektif. Graduates are able to implement management theory in managing organizations effectively.					
	CPL3 PLO3	Lulusan mampu berkomunikasi secara efektif. Graduates are able to communicate effectively.					
	CPL5 PLO5	Lulusan mampu mengaplikasikan teknologi informasi dalam pengelolaan data keuangan, pemasaran, dan SDM dengan tepat. Graduates are able to apply information technology in managing financial, marketing, and human resource data properly.					
	CPL7	Lulusan mampu mengembangkan ide usaha dalam lingkungan bisnis global secara kreatif.					

PLO7	Graduates are able to develop creative business ideas in a global business environment.
CPL8 PLO8	Lulusan mampu mengelola organisasi secara etis Graduates are able to manage organizations ethically.
Capaian Pembelajaran Mata Kuliah (CPMK) Course Learning Outcome (CLO)	
CPMK2 CLO2	C2. Mahasiswa mampu menjelaskan teori Akuntansi Biaya dengan benar. C2. Students are able to explain cost accounting theory correctly
CPMK3 CLO3	P3. Mahasiswa mampu mempraktekkan penyusunan laporan keuangan dengan aplikasi komputer dengan teliti. P3. Students are able to practice carefully compiling financial reports with computer applications
CPMK3 CLO3	C3. Mahasiswa mampu mengimplementasikan (C3) perhitungan biaya guna pengambilan keputusan strategis dengan benar. C3. Students are able to implement cost calculations for strategic decision making correctly
CPMK4 CLO4	A4. Mahasiswa mampu menunjukkan (A4) karakter jujur dan bertanggung jawab. A4. Students are able to show honest and responsible character
Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Mampu Menjelaskan tentang Akuntansi Biaya dan kaitannya dengan akuntansi keuangan Able to explain the cost accounting and its relation to financial accounting
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan Konsep Biaya. Able to explain the cost concept
Sub-CPMK3 Sub-CLO3	Mampu menghitung biaya produksi dan menyusun laporan laba rugi perusahaan manufaktur Able to count the production costs and a manufacturing company income statement
Sub-CPMK4 Sub-CLO4	Mampu menghitung tariff biaya overhead pabrik. Able to count the factory overhead rates.
Sub-CPMK5 Sub-CLO5	Menjelaskan departementalisasi Biaya Overhead Pabrik Explain the departmentalization of factory overhead costs
Sub-CPMK6 Sub-CLO6	Mampu menjelaskan sistem perhitungan harga Pokok berdasarkan pesanan Able to explain the base price calculation system based on orders
Sub-CPMK7 Sub-CLO7	KUIS Quiz
Sub-CPMK8	Mampu menjelaskan sistem perhitungan harga pokok berdasarkan Proses

Sub-CLO8	Able to explain the cost of goods calculation system based on process													
Sub-CPMK9 Sub-CLO9	Mampu menjelaskan sistem perhitungan harga pokok berdasarkan Proses Able to explain the cost of goods calculation system based on process													
Sub-CPMK10 Sub-CLO10	Mampu menjelaskan sistem perhitungan harga pokok berdasarkan Proses Able to explain the cost of goods calculation system based on process													
Sub-CPMK11 Sub-CLO11	Mampu menjelaskan konsep biaya mutu (<i>The Cost of Quality</i>) dan akuntansi untuk kehilangan dalam proses produksi (<i>Accounting for Production Losses</i>) Able to explain the concept of quality costs (the cost of quality) and accounting for losses in the production process (accounting for production losses)													
Sub-CPMK12 Sub-CLO12	Mampu menjelaskan konsep biaya mutu (<i>The Cost of Quality</i>) dan akuntansi untuk kehilangan dalam proses produksi (<i>Accounting for Production Losses</i>) Able to explain the concept of quality costs (the cost of quality) and accounting for losses in the production process (accounting for production losses)													
Sub-CPMK13 Sub-CLO13	Mampu menjelaskan akuntansi biaya untuk produk sampingan dan produk gabungan Able to explain the cost accounting for by-products and combined products													
Sub-CPMK14 Sub-CLO14	Mampu menjelaskan akuntansi biaya untuk produk sampingan dan produk gabungan Able to explain the cost accounting for by-products and combined products													
Korelasi CPMK terhadap Sub-CPMK Correlation of CLO to Sub-CLO														
	Sub-CPMK 1	Sub-CPMK 1	Sub-CPMK 3	Sub-CPMK 4	Sub-CPMK 5	Sub-CPMK 6	Sub-CPMK 7	Sub-CPMK 8	Sub-CPMK 9	Sub-CPMK 10	Sub-CPMK 11	Sub-CPMK 12	Sub-CPMK 13	Sub-CPMK 14
	Sub-CLO1	Sub-CLO1	Sub-CLO3	Sub-CLO4	Sub-CLO5	Sub-CLO6	Sub-CLO7	Sub-CLO8	Sub-CLO9	Sub-CLO10	Sub-CLO11	Sub-CLO12	Sub-CLO13	Sub-CLO14
CPMK 1	√	√			√	√		√	√	√	√	√	√	√
CLO1														
CPMK 2			√			√		√	√	√				
CLO2														
CPMK 3			√	√	√	√		√	√	√	√	√	√	√
CLO3														

	CPMK √ √ √ √ √ √ √ √ √ √ √ √ √ √ √ 4 CLO4						
Deskripsi Singkat MK Brief description of the course	<p>Matakuliah ini menganalisis konsep dasar akuntansi biaya, Metode Harga Pokok Pesanan, Metode harga pokok proses satu produk, Metode harga pokok proses beberapa produk, Biaya overhead pabrik tarip tunggal, Biaya overhead pabrik tarip departemenisasi, Biaya Bahan, dan Biaya Tenaga Kerja.. Metode pembelajaran yang sering digunakan adalah Metode drill yaitu melatih mahasiswa tentang kegiatan-kegiatan penganggaran secara berulang-ulang dengan materi berganti sesuai capaian pembelajarannya.</p> <p>This course analyzes the basic concepts of cost accounting, the Order Costing Method, the single product process costing method, the multiple product process costing method, single rate factory overhead costs, departmentalized factory overhead costs, material costs, and labor costs. Learning methods The drill method that is often used is the drill method, which is to train students about budgeting activities repeatedly with changing material according to their learning achievements.</p>						
Bahan Kajian: Materi Pembelajaran Learning Materials	<ol style="list-style-type: none"> 1. Cost accounting and its relation to financial accounting 2. Cost concept 3. Production costs and a manufacturing company income statement 4. Factory overhead rates. 5. Departmentalization of factory overhead costs 6. Base price calculation system based on orders 7. Cost of goods calculation system based on process 8. The concept of quality costs (the cost of quality) and accounting for losses in the production process (accounting for production losses) 9. Cost accounting for by-products and combined products 						
Pustaka References	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Utama: Primary:</td> <td></td> </tr> <tr> <td></td> <td> <ol style="list-style-type: none"> 1. Purwaji et al. 2018. Akuntansi Biaya. Jakarta: Salemba Empat. 2. William K Carter & Milton F. Usry. 2005. Akuntansi Biaya, Buku 2, Cost Accounting 13th edition. Jakarta :Salemba Empat </td> </tr> <tr> <td>Pendukung: Supplement:</td> <td></td> </tr> </table>	Utama: Primary:			<ol style="list-style-type: none"> 1. Purwaji et al. 2018. Akuntansi Biaya. Jakarta: Salemba Empat. 2. William K Carter & Milton F. Usry. 2005. Akuntansi Biaya, Buku 2, Cost Accounting 13th edition. Jakarta :Salemba Empat 	Pendukung: Supplement:	
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Pendukung: Supplement:							
Dosen Pengampu Lecturers	Fida Oktaviani, SKM.,MM Arief Nurdianova Qurrohman, SE.,MM						
Matakuliah syarat Requirements course	Mahasiswa yang telah menempuh mata kuliah Pengantar Akuntansi						

Mg Ke-Week	Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)	Penilaian Assessment		Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time]		Materi Pembelajaran [Pustaka] Learning materials [Reference s]	Bobot Penilaian (%) rating weight
		Indikator Indicators	Kriteria & Teknik Criteria & Technic	Luring (offline)	Daring (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Mampu Menjelaskan tentang Akuntansi Biaya dan kaitannya dengan akuntansi keuangan Able to explain the cost accounting and its relation to financial accounting	1.1. Mendiskusikan kesepakatan proses pembelajaran Akuntansi Biaya 1.2. Menjelaskan Konsep Akuntansi Biaya 1.3. Menjelaskan hubungan antara akuntansi biaya dan akuntansi keuangan 1.1. Discussing the agreement on the Cost Accounting learning process 1.2. Explaining the Concept of Cost Accounting 1.3. Explain the relationship between cost accounting and financial accounting	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik non-test: Ringkasan materi kuliah Non-test technique: Summary of course material		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50")] discussions, case studies Google Meeting : Lecture [PB: 1x(3x50")] Tugas 1: Menyusun ringkasan perbedaan akuntansi biaya dan akuntansi keuangan dari beberapa aspek [PT+KM: (1+1)x(3x60")] Task 1: Compile a summary of the differences between	1,2	5

					cost accounting and financial accounting from several aspects [PT+KM: (1+1)x(3x60'')]		
2	Mampu menjelaskan Konsep Biaya Able to explain the cost concept	2.1. Menjelaskan Klasifikasi biaya 2.2. Membedakan penggunaan berbagai Klasifikasi biaya 2.1 Explaining Cost Classification 2.2 Differentiate the use of various Cost classification	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik non-test: Ringkasan materi kuliah Non-test technique: Summary of course material		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')] discussions, case studies Google Meeting : Lecture [PB: 1x(3x50'')] Tugas 1: Menyusun ringkasan klasifikasi biaya beserta contohnya. [PT+KM: (1+1)x(3x60'')] Task 1: Compile a summary of cost classifications along with examples. [PT+KM: (1+1)x(3x60'')]	1,2	5
3	Mampu menghitung biaya produksi dan menyusun laporan laba rugi perusahaan manufaktur	3.1. Menghitung dan Menyusun laporan harga pokok produksi 3.2. Menyusun laporan harga pokok penjualan 3.3. Menyusun laporan laba rugi	Kriteria: Rubrik Holistik Criteria: Holistic Rubric		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')] discussions, case studies	1,2	10

	Able to count the production costs and a manufacturing company income statement	3.1 Calculating and compiling reports on the cost of production 3.2 Prepare cost of goods sold report 3.3 Prepare an income statement	Teknik non-test: Menghitung dan menyusun laporan harga pokok produksi, laporan harga pokok penjualan, dan laporan laba rugi. Non-test technique: Calculating and compiling a report on the cost of goods manufactured, a report on the cost of goods sold, and an income statement.		Google Meeting : Lecture [PB: 1x(3x50")] Tugas 1: Mengerjakan soal untuk menyusun laporan harga pokok produksi, laporan harga pokok penjualan, dan laporan laba rugi. [PT+KM: (1+1)x(3x60")] Task 1: Working on problems to compile a report on the cost of goods manufactured, a report on the cost of goods sold, and an income statement. [PT+KM: (1+1)x(3x60")]		
4	Mampu menghitung tariff biaya overhead pabrik. Able to count the factory overhead rates	4.1. Menjelaskan karakteristik Overhead Pabrik 4.2. Menjelaskan Faktor-faktor yang Dipertimbangkan dalam Pemilihan Tarif Biaya Overhead 4.3. Menghitung Tarif Biaya Overhead 4.4. Menjelaskan akuntansi Biaya Overhead Pabrik Aktual 4.5. Menjelaskan akuntansi Biaya Overhead Pabrik dibebankan	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik non-test: Ringkasan materi kuliah		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50")] discussions, case studies Google Meeting : Lecture [PB: 1x(3x50")] Tugas 1:	1,2	5

		<p>4.1 Explaining the characteristics of Factory Overhead</p> <p>4.2 Explaining Factors Considered in Choosing Overhead Cost Rates</p> <p>4.3 Calculating Overhead Cost Rates</p> <p>4.4 Explaining Actual Factory Overhead Accounting</p> <p>4.5 Explain the accounting for Factory Overhead Charged</p>	<p>Non-test technique: Summary of course material</p>		<p>Menyusun ringkasan materi Biaya Overhead Pabrik [PT+KM: (1+1)x(3x60'')]</p> <p>Task 1: Compile a summary of Factory Overhead Costs [PT+KM: (1+1)x(3x60'')]</p>		
5	<p>Menjelaskan departementalisasi Biaya Overhead Pabrik</p> <p>Explain the departmentalization of factory overhead costs</p>	<p>5.1. Menjelaskan konsep departementalisasi</p> <p>5.2. Mengelompokkan departemen dalam pabrik</p> <p>5.3. Menjelaskan biaya departemen langsung dan tidak langsung</p> <p>5.4. Menghitung tarif biaya overhead pabrik per departemen</p> <p>5.5. Menghitung tarif BOP berdasarkan tiga metode</p> <p>5.1 Explain the concept of departmentalization</p> <p>5.2 Grouping departments within factories</p> <p>5.3 Explain direct and indirect departmental costs</p> <p>5.4 Calculating factory overhead rates per department</p> <p>5.5 Calculating BOP rates based on three methods</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik non-test: Menghitung tarif BiayaOverhead Pabrik per departemen</p> <p>Non-test technique: Calculating Factory Overhead rate per department</p>		<p>discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')]</p> <p>discussions, case studies Google Meeting : Lecture [PB: 1x(3x50'')]</p> <p>Tugas 1: Mengerjakan soal menghitung Biaya Overhead per departemen [PT+KM: (1+1)x(3x60'')]</p> <p>Task 1: Working on calculating Overhead Costs per department [PT+KM: (1+1)x(3x60'')]</p>	1,2	5

6	<p>Mampu menjelaskan sistem perhitungan harga Pokok berdasarkan pesanan</p> <p>Able to explain the base price calculation system based on orders</p>	<p>6.1 Menjelaskan karakteristik metode harga pokok pesanan</p> <p>6.2 Menjelaskan akuntansi metode harga pokok pesanan</p> <p>6.3 Mengetahui pengolahan pesanan melalui beberapa departemen</p> <p>6.4 Mampu mengukur sisa bahan pesanan</p> <p>6.1 Describe the characteristics of the cost-to-order method</p> <p>6.2 Explaining the cost-of-order method of accounting</p> <p>6.3 Knowledge of order processing through multiple departments</p> <p>6.4 Able to measure the remaining ordered materials</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik non-test: Ringkasan materi kuliah</p> <p>Non-test technique: Summary of course material</p>	<p>discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')]</p> <p>discussions, case studies Google Meeting : Lecture [PB: 1x(3x50'')]</p> <p>Tugas 1: Menyusun ringkasan materi Perhitungan harga pokok berdasarkan pesanan. [PT+KM: (1+1)x(3x60'')]</p> <p>Task 1: Compile material summary Calculation of cost of goods based on orders [PT+KM: (1+1)x(3x60'')]</p>	1,2	10
7	<p>KUIS</p> <p>Quiz</p>	<p>KUIS</p> <p>Quiz</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik non-test: Menjawab soal teori dan</p>	<p>discussion, case study Google Classroom: Kuis [PB: 1x(3x50'')]</p> <p>discussions, case studies Google Meeting : Quiz [PB: 1x(3x50'')]</p> <p>Kuis 1:</p>	1,2	10

			<p>hitungan materi minggu ke 1-6.</p> <p>Non-test technique: Answering theoretical questions and counting material for weeks 1-6.</p>		<p>Mengerjakan soal KUIS materi minggu ke 1-6 [PT+KM: (1+1)x(3x60'')]</p> <p>Quiz 1: Doing QUIZ questions for week 1-6 [PT+KM: (1+1)x(3x60'')]</p>		
8	Evaluasi Tengah Semester / Ujian Tengah Semester Midterm Exam						
9	<p>Mampu menjelaskan sistem perhitungan harga pokok berdasarkan Proses</p> <p>Able to explain the cost of goods calculation system based on process</p>	<p>9.1. Menjelaskan karakteristik metode harga pokok proses</p> <p>9.2. Menjelaskan Akumulasi biaya proses</p> <p>9.1. Describe the characteristics of the process costing method</p> <p>9.2. Explaining Accumulated Process Costs</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik non-test: Ringkasan materi kuliah</p> <p>Non-test technique: Summary of course material</p>		<p>discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')]</p> <p>discussions, case studies Google Meeting: Lecture [PB: 1x(3x50'')]</p> <p>Tugas 1 : Menyusun ringkasan materi sistem perhitungan harga pokok berdasarkan proses [PT+KM: (1+1)x(3x60'')]</p> <p>Task 1 : Compile a summary of the material for</p>	1,2	5

					calculating the cost of goods based on the process [PT+KM: (1+1)x(3x60'')]		
10	Mampu menjelaskan sistem perhitungan harga pokok berdasarkan Proses Able to explain the cost of goods calculation system based on process	10.1. Menjelaskan proses penyusunan Laporan Biaya Produksi per departemen 10.1. Explain the process of preparing the Production Cost Report per department	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik non-test: Ringkasan materi kuliah Non-test technique: Summary of course material		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')] discussions, case studies Google Meeting: Lecture [PB: 1x(3x50'')] Tugas 1 : Menyusun ringkasan proses perhitungan harga pokok berdasarkan proses [PT+KM: (1+1)x(3x60'')] Task 1 : Compile a summary of the cost calculation process based on the process [PT+KM: (1+1)x(3x60'')]	1,2	5
11	Mampu menjelaskan sistem perhitungan harga pokok berdasarkan Proses	11.1. Menyusun Laporan Biaya Produksi per departemen 11.2. Menyusun Laporan Biaya Produksi per departemen kasus produk hilang	Kriteria: Rubrik Holistik Criteria: Holistic Rubric		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')] discussions, case studies	1,2	10

	Able to explain the cost of goods calculation system based on process	<p>11.1. Prepare a Production Cost Report per department</p> <p>11.2. Prepare Production Cost Reports per department in case of lost products</p>	<p>Teknik non-test: Menyusun laporan biaya pokok produksi per departemen dan menyusun biaya Produksi per departemen kasus produk hilang</p> <p>Non-test technique: Prepare reports on the cost of production per department and prepare Production costs per department in case of lost products</p>	<p>Google Meeting: Lecture [PB: 1x(3x50'')]</p> <p>Tugas 1 : Mengerjakan soal penyusunan laporan biaya produksi per departemen dan soal biaya Produksi per departemen kasus produk hilang [PT+KM: (1+1)x(3x60'')]</p> <p>Task 1 : Working on the preparation of reports on production costs per department and about Production costs per department in cases of missing products [PT+KM: (1+1)x(3x60'')]</p>		
12	Mampu menjelaskan konsep biaya mutu (<i>The Cost of Quality</i>) dan akuntansi untuk kehilangan dalam proses produksi (<i>Accounting for Production Losses</i>)	<p>12.1. Menjelaskan Konsep dan membedakan tiga jenis Biaya Mutu</p> <p>12.2. Menjelaskan Akuntansi Kerugian Proses Produksi dalam sistem perhitungan biaya berdasarkan pesanan</p> <p>12.3. Menghitung Biaya <i>Scrap</i>, <i>Spoilage</i>, dan <i>Rework</i> dalam sistem perhitungan biaya berdasarkan pesanan</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik non-test: Ringkasan materi</p>	<p>discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')] discussions, case studies Google Meeting: Lecture [PB: 1x(3x50'')]</p> <p>Tugas 1 :</p>	1,2	10

	Able to explain the concept of quality costs (the cost of quality) and accounting for losses in the production process (accounting for production losses)	<p>12.4. Menghitung Kerugian Proses Produksi dalam sistem perhitungan biaya berdasarkan pesanan</p> <p>12.5. Mencatat Biaya <i>Scrap, Spoilage, Rework</i>, serta kerugian proses produksi dalam sistem perhitungan biaya berdasarkan pesanan.</p> <p>12.1. Explain the concept and differentiate the three types of Quality Costs</p> <p>12.2. Explaining Production Process Loss Accounting in an order-based costing system</p> <p>12.3. Calculating Scrap, Spoilage and Rework Costs in a bespoke costing system</p> <p>12.4. Calculating Production Process Losses in an order-based costing system</p> <p>12.5. Recording Scrap, Spoilage, Rework costs, as well as production process losses in an order-based costing system.</p>	<p>kuliah dan mengerjakan soal</p> <p>Non-test technique :</p> <p>Summary of lecture material and working on questions</p>	<p>Menyusun ringkasan materi Biaya Mutu dan mengerjakan soal materi Biaya Mutu</p> <p>[PT+KM: (1+1)x(3x60")]</p> <p>Task 1 : Compile a summary of Quality Cost material and work on Quality Cost material questions</p> <p>[PT+KM: (1+1)x(3x60")]</p>		
13	<p>Mampu menjelaskan konsep biaya mutu (<i>The Cost of Quality</i>) dan akuntansi untuk kehilangan dalam proses produksi (<i>Accounting for Production Losses</i>)</p> <p>Able to explain the concept of quality costs (the cost of quality) and accounting for losses in the production process</p>	<p>13.1. Menjelaskan Akuntansi Kerugian Proses Produksi dalam sistem perhitungan biaya berdasarkan proses.</p> <p>13.2. Menghitung Biaya <i>Scrap, Spoilage</i>, dan <i>Rework</i> dalam sistem perhitungan biaya berdasarkan proses</p> <p>13.3. Menghitung Kerugian Proses Produksi dalam sistem perhitungan biaya berdasarkan proses</p> <p>13.4. Mencatat Biaya <i>Scrap, Spoilage, Rework</i>, serta kerugian proses produksi dalam sistem perhitungan biaya berdasarkan proses.</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik non-test: Ringkasan materi kuliah dan mengerjakan soal</p> <p>Non-test technique :</p>	<p>discussion, case study</p> <p>Google Meeting : Kuliah</p> <p>[PB: 1x(3x50")]</p> <p>discussions, case studies</p> <p>Google Meeting: Lecture</p> <p>[PB: 1x(3x50")]</p> <p>Tugas 1 : Menyusun ringkasan materi Biaya Mutu dan akuntansi untuk kehilangan dalam</p>	1,2	10

	(accounting for production losses)	<p>13.1. Explaining Production Process Loss Accounting in a process-based costing system.</p> <p>13.2. Calculating Scrap, Spoilage, and Rework Costs in a process-based costing system</p> <p>13.3. Calculating Production Process Losses in a process-based costing system</p> <p>13.4. Recording Scrap, Spoilage, Rework costs, as well as production process losses in a process-based costing system.</p>	Summary of lecture material and working on questions	<p>proses produksi dan mengerjakan soal [PT+KM: (1+1)x(3x60")]</p> <p>Task 1 : Compiling a summary of Quality Cost and accounting materials for losses in the production process and working on questions [PT+KM: (1+1)x(3x60")]</p>		
14	<p>Mampu menjelaskan akuntansi biaya untuk produk sampingan dan produk gabungan.</p> <p>Able to explain the cost accounting for by-products and combined products</p>	<p>14.1. Menjelaskan Konsep Produk Sampingan dan Produk Gabungan</p> <p>14.2. Menghitung Biaya Produk Sampingan</p> <p>14.3. Mengalokasikan Biaya Produksi gabungan ke Produk</p> <p>14.1. Explaining the By-Product Concept and Combined Product</p> <p>14.2. Calculating the Cost of By-Products</p> <p>14.3. Allocating combined Production Costs to Products</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik non-test: Ringkasan materi kuliah dan mengerjakan soal</p> <p>Non-test technique : Summary of lecture material and working</p>	<p>discussion, case study Google Meeting : Kuliah [PB: 1x(3x50")]</p> <p>discussions, case studies Google Meeting: Lecture [PB: 1x(3x50")]</p> <p>Tugas 1 : Menyusun ringkasan materi akuntansi untuk produk utama dan produk sampingan serta mengerjakan soal [PT+KM: (1+1)x(3x60")]</p> <p>Task 1 :</p>	1,2	5

			on questions		Compile a summary of accounting materials for the main product and by-products and work on the questions [PT+KM: (1+1)x(3x60'')]			
15	Mampu menjelaskan akuntansi biaya untuk produk sampingan dan produk gabungan Able to explain the cost accounting for by-products and combined products	15.1. Membebankan biaya ke produk sampingan dengan beberapa metode 15.2. Mengalokasikan biaya produksi gabungan ke produk dengan beberapa metode 15.1. Assigning costs to by-products by multiple methods 15.2. Allocating joint production costs to products by several methods	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik non-test: Ringkasan materi kuliah dan mengerjakan soal Non-test technique : Summary of lecture material and working on questions		discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')] discussions, case studies Google Meeting: Lecture [PB: 1x(3x50'')] Tugas 1 : Mengerjakan soal alokasi biaya sampingan [PT+KM: (1+1)x(3x60'')] Task 1 : Working on the allocation of side costs [PT+KM: (1+1)x(3x60'')]	1,2	5	
16	Evaluasi Akhir Semester / Ujian Akhir Semester Final Semester Examination							

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, penguasaan pengetahuan, dan keterampilan sesuai dengan jenjang studinya yang diperoleh melalui proses pembelajaran.
2. CPL yang dibebankan pada mata kuliah adalah beberapa capaian pembelajaran lulusan program studi (CPL-PRODI) yang digunakan untuk pembentukan/ pengembangan sebuah mata kuliah yang terdiri dari aspek sikap, keterampilan umum, keterampilan khusus, dan pengetahuan.
3. CP Mata Kuliah (CPMK) adalah kemampuan yang dijabarkan secara spesifik dari CPL yang dibebankan pada mata kuliah, dan bersifat spesifik terhadap bahan kajian atau materi pembelajaran mata kuliah tersebut.
4. Sub-CP Mata Kuliah (Sub-CPMK) adalah kemampuan yang dijabarkan secara spesifik terhadap materi pembelajaran mata kuliah tersebut.
5. Indikator penilaian kemampuan dalam proses maupun hasil belajar mahasiswa adalah pernyataan spesifik dan terukur yang mengidentifikasi kemampuan atau kinerja hasil belajar mahasiswa yang disertai bukti-bukti.
6. Kriteria Penilaian adalah patokan yang digunakan sebagai ukuran atau tolak ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kriteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kriteria dapat berupa kuantitatif dan kualitatif.
7. Teknik penilaian: tes dan non-tes.
8. Bentuk pembelajaran: Kuliah, Responsi, Tutorial, Seminar atau yang setara, Praktikum, Praktik Studio, Praktik Bengkel, Praktik Lapangan, Penelitian, Pengabdian kepada Masyarakat, dan/atau bentuk pembelajaran lain yang setara.
9. Metode pembelajaran: Small Group Discussion, Role-play & simulation, discovery learning, self-directed learning, cooperative learning, collaborative learning, contextual learning, project-based learning, dan metode lainnya yang setara.
10. Materi pembelajaran adalah rincian atau uraian dari bahan kajian yang dapat disajikan dalam bentuk beberapa pokok dan sub-pokok bahasan.
11. Bobot penilaian adalah prosentase penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tersebut dan totalnya 100%.
12. PB=Proses Belajar, PT=Penugasan Terstruktur, KM=Kegiatan Mandiri.

Notes:

1. Learning Outcomes of Study Programs (CPL-PRODI) are abilities possessed by each graduate of the Study Program which are the internalization of attitudes, assignment of knowledge, and skills according to the level of study programs obtained through the learning process.
2. The CPL that is charged to the course is a number of learning outcomes for graduates of the study program (CPL-PRODI) which are used for the formation/development of a course consisting of aspects of attitudes, general skills, special skills, and knowledge.

3. Course CP (CPMK) is the ability that is specifically described from the CPL that is charged to the course, and is specific to the study material or learning material for the course.
4. Subject Sub-CP (Sub-CPMK) is the ability that is described specifically for the learning material of the course.
5. Indicators of the assessment of 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 measures or benchmarks for learning achievement in assessment based on predetermined indicators. The assessment criteria are guidelines for assessors so that the assessment is consistent and unbiased. Criteria can be both quantitative and qualitative.
7. Assessment techniques: 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 that can be presented in the form of several main points and sub-topics.
11. The weight of the assessment is the percentage of assessment of each achievement of the sub-CPMK which is proportional to the level of difficulty of achieving the sub-CPMK and the total is 100%.
12. PB=Learning Process, PT=Structured Assignments, KM=Independent Activities.