

24. INTRODUCTION TO 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
Pengantar Akuntansi Introduction to Accounting		MKK 11410317	Keuangan Financial	T=3	P=0	1	
OTORISASI AUTHORIZATION		Pengembang RPS Developer		Koordinator RMK Coordinator		Ketua PRODI Head of the Study Program	
				Arief Nurdianova qurrohman,SE.,MM Fida Oktaviani,SKM.,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.					
	CPL8	Lulusan mampu mengelola organisasi secara etis					

PLO8	Graduates are able to manage organizations ethically.
Capaian Pembelajaran Mata Kuliah (CPMK) Course Learning Outcome (CLO)	
CPMK1 CLO1	P3. Mahasiswa mampu membuat laporan keuangan perusahaan jasa, dagang, dan manufaktur secara benar berdasarkan data yang disediakan dengan menggunakan aplikasi komputer. P3. Students are able to make financial reports of service, trading and manufacturing companies correctly based on the data provided using computer applications
CPMK2 CLO2	C2. Mahasiswa mampu menjelaskan teori-teori Akuntansi dengan benar C2. Students are able to explain accounting theories correctly
CPMK3 CLO3	A5. Mahasiswa mampu menunjukkan karakter cerdas, teliti, jujur dan bertanggungjawab. A5. Students are able to show smart, conscientious, honest, and responsible characters
Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan konsep bisnis dan akuntansi Able to explain business and accounting concepts
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan Internet of Things, Big Data, Business Process Automation (BPA), Blockchain/Distributed Ledger, Artificial Intelligence, Cloud Computing Able to explain Internet of Things, Big Data, Business Process Automation (BPA), Blockchain/Distributed Ledger, Artificial Intelligence, Cloud Computing
Sub-CPMK3 Sub-CLO3	Mampu menjelaskan tentang Siklus Akuntansi dan penggunaan akun untuk mencatat transaksi, <i>Double entry Accounting Systems, posting</i> , dan menyusun neraca saldo (Akuntansi Entitas Jasa) Able to explain about the Accounting Cycle and the use of accounts to record transactions, Double entry Accounting Systems, posting, and compiling a trial balance (Accounting Entity Services)
Sub-CPMK4 Sub-CLO4	Mampu menyusun Jurnal Penyesuaian dan menyelesaikan Kertas Kerja untuk membuat Laporan Keuangan Able to compile Adjusting Journals and complete Working Papers to make Financial Statements
Sub-CPMK5 Sub-CLO5	Mampu menyusun Jurnal Penutup Able to compile Closing Journal
Sub-CPMK6 Sub-CLO6	Mampu menjelaskan tentang Siklus Akuntansi dan penggunaan akun untuk mencatat transaksi, <i>Double entry Accounting Systems, posting</i> , dan menyusun neraca saldo (Akuntansi Entitas Dagang) Able to explain about the Accounting Cycle and the use of accounts to record transactions, Double entry Accounting Systems, posting, and compiling a trial balance (Accounting for Trading Entities)

	Sub-CPMK7 Sub-CLO7	Mampu menyusun Jurnal Penyesuaian dan menyelesaikan Kertas Kerja untuk membuat Laporan Keuangan laporan keuangan dan jurnal penutup (Akuntansi Entitas Dagang) Able to compile Adjusting Journals and complete Working Papers to make Financial Statements, financial statements and closing journals (Accounting for Trading Entities)							
	Sub-CPMK8 Sub-CLO8	Mampu menjelaskan tentang Siklus Akuntansi dan penggunaan akun untuk mencatat transaksi, <i>Double entry Accounting Systems, posting</i> , dan menyusun neraca saldo (Akuntansi Entitas Manufaktur) Able to explain about the Accounting Cycle and the use of accounts to record transactions, Double entry Accounting Systems, posting, and compiling trial balances (Manufacturing Entity Accounting)							
	Sub-CPMK9 Sub-CLO9	Mampu menyusun Jurnal Penyesuaian dan menyelesaikan Kertas Kerja untuk membuat Laporan Keuangan laporan keuangan dan jurnal penutup (Akuntansi Entitas Manufaktur) Able to compile Adjusting Journals and complete Working Papers to make Financial Statements, financial statements and closing journals (Manufacturing Entity Accounting)							
Korelasi CPMK terhadap Sub-CPMK									
Correlation of CLO to Sub-CLO									
	Sub-CPMK1 Sub-CLO1	Sub-CPMK1 Sub-CLO1	Sub-CPMK3 Sub-CLO3	Sub-CPMK4 Sub-CLO4	Sub-CPMK5 Sub-CLO5	Sub-CPMK6 Sub-CLO6	Sub-CPMK7 Sub-CLO7	Sub-CPMK8 Sub-CLO8	Sub-CPMK9 Sub-CLO9
CPMK1 CLO1			√	√	√	√	√	√	√
CPMK2 CLO2	√	√	√						
CPMK3 CLO3	√	√	√	√	√	√	√	√	√
Deskripsi Singkat MK Brief description of the course	Mata kuliah ini membahas siklus akuntansi dalam dunia bisnis (Perusahaan Jasa, Perusahaan Dagang, dan Perusahaan Manufaktur) yang menghasilkan laporan keuangan berbasis SAK yang berlaku. This course discusses the accounting cycle in the business world (Service Companies, Trading Companies, and Manufacturing Companies) which produce financial statements based on applicable SAK.								
Bahan Kajian: Materi Pembelajaran Learning Materials	<ol style="list-style-type: none"> 1. Generally accepted accounting principles 2. Financial transactions 3. Accounting equations 4. The accounting cycle for a service company 5. Preparation of financial statements 6. Posting transactions to general journal books 7. Adjusting journal entry 8. Work sheet balances 								

	<p>9. Closing journal</p> <p>10. The accounting cycle for a trading company</p> <p>11. The accounting cycle for manufactur companies</p>
Pustaka References	<p>Utama: Primary:</p>
	<p>1. IAI. 2017. Stándar Akuntansi Keuangan. Jakarta: Salemba Empat</p> <p>2. Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Ersu Tri Wahyuni, Amir Abadi Jusuf. 2018. Pengantar Akuntansi Edisi 4. Adaptasi Indonesia. Jakarta: Salemba Empat.</p>
	<p>Pendukung: Supplement:</p>
Dosen Pengampu Lecturers	<p>Arief Nurdianova qurrohman,SE.,MM</p> <p>Fida Oktaviani,SKM.,MM</p>
Matakuliah syarat Requirements course	-

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 [References]	Bobot Penilaian (%) rating weight
		Indikator Indicators	Kriteria & Teknik Criteria & Technic	Luring (offline)	Daring (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	1. Mampu menjelaskan konsep bisnis dan akuntansi 2. Mampu menjelaskan Internet of Things, Big Data, Business Process Automation (BPA), Blockchain/Distributed Ledger, Artificial Intelligence, Cloud Computing 1. Able to explain business and accounting concepts 2. Able to explain Internet of Things, Big Data, Business Process Automation	1. Ketepatan mengidentifikasi peletakan akun dalam persamaan akuntansi 2. Ketepatan mengidentifikasi macam-macam laporan keuangan 3. Ketepatan memahami Internet of Things, Big Data, Business Process Automation (BPA), Blockchain/Distributed Ledger, Artificial Intelligence, Cloud Computing 1. Accurately identify the placement of accounts in the accounting equation 2. Accuracy in identifying various types of financial statements 3. Accurate understanding of Internet of Things, Big Data, Business Process Automation (BPA), Blockchain/Distributed Ledger, Artificial Intelligence, Cloud Computing	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Meringkas materi kuliah Technique: Summarizing course material		discussion, case study Google Meeting : Kuliah discussions, case studies Google Meeting : Lecture [PB: 1x(3x50'')] Tugas 1: Menyusun ringkasan materi konsep bisnis dan akuntansi Task 1: Compile a summary of business and accounting concepts [PT+KM: (1+1)x(3x60'')]	2,3	10

	(BPA), Blockchain/Distribute d Ledger, Artificial Intelligence, Cloud Computing						
2-4	<p>Mampu menjelaskan tentang Siklus Akuntansi dan penggunaan akun untuk mencatat transaksi, <i>Double entry Accounting Systems, posting</i>, dan menyusun neraca saldo (Akuntansi Entitas Jasa)</p> <p>Able to explain the Accounting Cycle and the use of accounts to record transactions, Double entry Accounting Systems, posting, and compiling a trial balance (Accounting Service Entity)</p>	<ol style="list-style-type: none"> 1. Ketepatan menjelaskan transaksi keuangan 2. Ketepatan menjelaskan siklus akuntansi dan persamaan Akuntansi 3. Ketepatan menjurnal transaksi dalam jurnal umum 4. Keruntutan dalam melakukan penjurnalan hingga menyusun neraca saldo <ol style="list-style-type: none"> 1. Accuracy in explaining financial transactions 2. Accuracy in explaining the accounting cycle and Accounting equation 3. The accuracy of journalizing transactions in the general journal 4. Confusion in journalizing to compiling a trial balance 	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik: Meringkas materi kuliah dan latihan soal</p> <p>Technique: Summarizing lecture material and practice questions</p>		<p>discussion, case study Google Meeting : Kuliah</p> <p>discussions, case studies Google Meeting : Lecture [PB: 3x(3x50'')]</p> <p>Tugas 1 : Menyusun rigkasan siklus akuntansi entitas jasa Task 1: Prepare a summary of the service entity's accounting cycle</p> <p>Tugas 2: Mengerjakan soal persamaan dasar akuntansi Task 2: Work on basic accounting equations</p> <p>Tugas 3: Mengerjakan soal akuntansi entitas jasa</p>	2,3	15

					(jurnal umum hingga neraca saldo) Task 3: Work on the service entity's accounting questions (general journal to trial balance) [PT+KM: (3+3)x(3x60'')]		
5-6	Mampu menyusun Jurnal Penyesuaian dan menyelesaikan Kertas Kerja untuk membuat Laporan Keuangan laporan keuangan Able to compile Adjusting Journals and complete Working Papers to make Financial Statements financial statements	<ol style="list-style-type: none"> 1. Ketepatan dalam Menyusun Jurnal Penyesuaian. 2. Keruntutan dalam menyelesaikan Kertas kerja (NL) 3. Kebenaran dan ketepatan dalam Menyusun Laporan Keuangan <ol style="list-style-type: none"> 1. Accuracy in Preparing Adjusting Journals. 2. Confusion in completing working papers (NL) 3. Truth and accuracy in preparing financial statements 	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik: Menyusun jurnal penyesuaian, kertas kerja, dan laporan keuangan entitas jasa</p> <p>Technique: Prepare adjusting journals, working papers, and financial statements of service entities</p>		discussion, case study Google Meeting : Kuliah discussions, case studies Google Meeting : Lecture [PB: 2x(3x50'')] Tugas 1: Menyusun jurnal penyesuaian entitas jasa Task 1: Prepare adjusting journal entries for service entities Tugas 2: Menyusun kertas kerja entitas jasa Task 2: Prepare service entity working papers Tugas 3:	2,3	15

					Membuat laporan keuangan entitas jasa Task 3: Make financial statements of service entities [PT+KM: (2+2)x(3x60'')]			
7	Mampu menyusun Jurnal Penutup Able to compile Closing Journal	1. Ketepatan dalam Menyusun Jurnal Penutup 1. Accuracy in Preparing Closing Journal	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Menyusun jurnal penutup entitas jasa Technique: Prepare closing entries for service entities		discussion, case study Google Meeting : Kuliah discussions, case studies Google Meeting : Lecture [PB: 1x(3x50'')] Tugas 1: Menyusun jurnal penutup entitas jasa Task 1: Prepare closing entries for service entities [PT+KM: (1+1)x(3x60'')]	2,3	10	
8	Evaluasi Tengah Semester / Ujian Tengah Semester Midterm Exam							
9-10	Mampu menjelaskan tentang Siklus Akuntansi dan penggunaan akun untuk mencatat transaksi, <i>Double entry Accounting Systems, posting</i> , dan menyusun neraca saldo	1. Ketepatan menjelaskan transaksi keuangan 2. Ketepatan menjelaskan siklus akuntansi dan persamaan Akuntansi 3. Ketepatan menjurnal transaksi dalam jurnal umum 4. Keruntutan dalam melakukan penjurnalan hingga menyusun neraca saldo	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik:		discussion, case study Google Meeting : Kuliah discussions, case studies Google Meeting : Lecture [PB: 2x(3x50'')]	2,3	10	

	<p>(Akuntansi Entitas Dagang)</p> <p>Able to explain the Accounting Cycle and the use of accounts to record transactions, Double entry Accounting Systems, posting, and compiling a trial balance (Accounting for Trading Entities)</p>	<ol style="list-style-type: none"> 1. Accuracy in explaining financial transactions 2. Accuracy of explaining the accounting cycle and Accounting equation 3. The accuracy of journalizing transactions in the general journal 4. Confusion in journalizing to compiling a trial balance 	<p>Meringkas materi kuliah dan latihan soal</p> <p>Technique: Summarizing lecture material and practice questions</p>	<p>Tugas 1 : Menyusun ringkasan siklus akuntansi entitas dagang</p> <p>Task 1 : Compile a summary of the trading entity's accounting cycle</p> <p>Tugas 2: Mengerjakan soal akuntansi entitas jasa (jurnal umum hingga neraca saldo)</p> <p>Task 2: Work on accounting for service entities (general journal to trial balance)</p> <p>[PT+KM: (2+2)x(3x60'')]</p>		
11	<p>Mampu menyusun Jurnal Penyesuaian dan menyelesaikan Kertas Kerja untuk membuat Laporan Keuangan laporan keuangan dan jurnal penutup (Akuntansi Entitas Dagang)</p> <p>Able to compile Adjusting Journals and complete Working Papers to make</p>	<ol style="list-style-type: none"> 1. Ketepatan dalam Menyusun Jurnal Penyesuaian. 2. Keruntutan dalam menyelesaikan Kertas kerja (NL) 3. Kebenaran dan ketepatan dalam Menyusun Laporan Keuangan 4. Ketepatan dalam Menyusun Jurnal Penutup <ol style="list-style-type: none"> 1. Accuracy in Preparing Adjusting Journals. 2. Confusion in completing working papers (NL) 	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik: Menyusun jurnal penyesuaian, kertas kerja, laporan keuangan, dan</p>	<p>discussion, case study</p> <p>Google Meeting: Kuliah</p> <p>discussions, case studies</p> <p>Google Meeting : Lecture</p> <p>[PB: 2x(3x50'')]</p> <p>Tugas 1: Menyusun jurnal penyesuaian entitas dagang</p> <p>Task 1:</p>	2,3	15

	Financial Statements, financial statements and closing journals (Accounting for Trading Entities)	<ol style="list-style-type: none"> 3. Truth and accuracy in preparing financial statements 4. Accuracy in Preparing Closing Journal 	<p>jurnal penutup entitas dagang</p> <p>Technique: Prepare adjusting journals, working papers, financial statements, and closing entries for trading entities</p>	<p>Prepare adjusting journal entries for trading entities</p> <p>Tugas 2: Menyusun kertas kerja entitas dagang Task 2: Prepare trading entity working papers</p> <p>Tugas 3: Membuat laporan keuangan entitas dagang Task 3: Making financial reports of trading entities [PT+KM: (2+2)x(3x60")]</p>		
12-13	<p>Mampu menjelaskan tentang Siklus Akuntansi dan penggunaan akun untuk mencatat transaksi, <i>Double entry Accounting Systems, posting</i>, dan menyusun neraca saldo (Akuntansi Entitas Manufaktur)</p> <p>Able to explain the Accounting Cycle and the use of accounts to record</p>	<ol style="list-style-type: none"> 1. Ketepatan menjelaskan transaksi keuangan 2. Ketepatan menjelaskan siklus akuntansi dan persamaan Akuntansi 3. Ketepatan menjurnal transaksi dalam jurnal umum 4. Keruntutan dalam melakukan penjurnalan hingga menyusun neraca saldo <ol style="list-style-type: none"> 1. Accuracy in explaining financial transactions 2. Accuracy of explaining the accounting cycle and Accounting equation 3. The accuracy of journalizing transactions in the general journal 	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik: Meringkas materi kuliah dan latihan soal</p> <p>Technique: Summarizing lecture material</p>	<p>discussion, case study Google Meeting : Kuliah</p> <p>discussions, case studies Google Meeting : Lecture [PB: 2x(3x50")]</p> <p>Tugas 1 : Menyusun ringkasan siklus akuntansi entitas manufaktur Task 1 :</p>	2,3	10

	transactions, Double entry Accounting Systems, posting, and compiling a trial balance (Manufacturing Entity Accounting)	4. Confusion in journalizing to compiling a trial balance	and practice questions		Compile a summary of the manufacturing entity's accounting cycle Tugas 2: Mengerjakan soal akuntansi entitas jasa (jurnal umum hingga neraca saldo) Task 2: Work on accounting for service entities (general journal to trial balance) [PT+KM: (2+2)x(3x60'')]		
14-15	Mampu menyusun Jurnal Penyesuaian dan menyelesaikan Kertas Kerja untuk membuat Laporan Keuangan dan jurnal penutup (Akuntansi Entitas Manufaktur) Able to compile Adjusting Journals and complete Working Papers to make Financial Statements, financial statements and closing journals (Manufacturing Entity Accounting)	<ol style="list-style-type: none"> 1. Ketepatan dalam Menyusun Jurnal Penyesuaian. 2. Keruntutan dalam menyelesaikan Kertas kerja (NL) 3. Kebenaran dan ketepatan dalam Menyusun Laporan Keuangan 4. Ketepatan dalam Menyusun Jurnal Penutup <ol style="list-style-type: none"> 1. Accuracy in Preparing Adjusting Journals. 2. Confusion in completing working papers (NL) 3. Truth and accuracy in preparing financial statements 4. Accuracy in Preparing Closing Journal 	<p>Kriteria: Rubrik Holistik</p> <p>Criteria: Holistic Rubric</p> <p>Teknik: Menyusun jurnal penyesuaian, kertas kerja, laporan keuangan, dan jurnal penutup entitas manufaktur</p> <p>Technique: Prepare adjusting journals, working</p>		discussion, case study Google Meeting: Kuliah discussions, case studies Google Meeting: Lecture [PB: 2x(3x50'')] Tugas 1: Menyusun jurnal penyesuaian entitas manufaktur Task 1: Prepare manufacturing entity adjusting entries Tugas 2: Menyusun kertas kerja entitas manufaktur Task 2:	2,3	15

			papers, financial statements, and closing entries of manufacturing entities		Prepare manufacturing entity working papers Tugas 3: Membuat laporan keuangan entitas manufaktur Task 3: Making financial reports of manufacturing entities [PT+KM: (2+2)x(3x60'')]		
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.