


29. MANAGEMENT ACCOUNTING

		<b>Sekolah Tinggi Ilmu Ekonomi YAPAN Surabaya</b> <b>Program Studi S1 Manajemen</b> <b>Bachelor Degree of Management Study</b> <b>Program</b>				<b>Kode Dokumen Document Code</b>			
<b>RENCANA PEMBELAJARAN SEMESTER</b> <b>Semester Lesson Plan</b>									
<b>MATA KULIAH (MK)</b> <b>COURSE</b>		<b>KODE CODE</b>		<b>Rumpun MK CLUSTER</b>		<b>BOBOT (sks)</b> <b>WEIGHT (credits)</b>		<b>SEM ES TER</b>	<b>Tgl Penyusunan Compilation Date</b>
Management Accounting		MKB141017				T=3	P=0	4	
<b>OTORISASI AUTHORIZATION</b>		<b>Pengembang RPS Developer</b>			<b>Koordinator RMK Coordinator</b>			<b>Ketua PRODI Head of the Study Program</b>	
					Fida Oktaviani,SKM.,MM Arief Nurdianova Qurrohman,SE.,MM			Ira Ningrum Resmawa,SE.,MM.,CMA	
<b>Capaian Pembelajaran (CP)</b> <b>Program Learning Outcome (PLO)</b>		<b>CPL-PRODI yang dibebankan pada MK</b> <b>PLO charged in this course</b>							
		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.						
		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 PLO7	Lulusan mampu mengembangkan ide usaha dalam lingkungan bisnis global secara kreatif. Graduates are able to develop creative business ideas in a global business environment.						
		CPL8	Lulusan mampu mengelola organisasi secara etis.						

PLO8	Graduates are able to manage organizations ethically.
<b>Capaian Pembelajaran Mata Kuliah (CPMK) Course Learning Outcome (CLO)</b>	
CPMK1 CLO1	C2. Mahasiswa mampu menjelaskan teori-teori akuntansi manajemen dengan baik. C2. Students are able to explain management accounting theories well.
CPMK2 CLO2	P4. Mahasiswa mampu mempraktikkan dengan tepat teknologi informasi dalam bidang akuntansi. P4. Students are able to practice information technology in accounting properly.
CPMK3 CLO3	C4. Mahasiswa mampu menganalisis dengan baik karakteristik akuntansi manajemen, analisis biaya, peranan biaya, pengukuran kinerja. C4. Students are able to analyze the characteristics of management accounting, cost analysis, the role of costs, and performance measurement properly.
CPMK4 CLO4	C6. Mahasiswa mampu menyusun laporan keuangan sebagai dasar pengambilan keputusan secara tepat. C6. Students are able to compile financial reports as a basis for making appropriate decisions.
CPMK5 CLO5	A5. Mahasiswa mampu bertindak cerdas, mandiri, jujur, peduli dan tangguh (Idaman Jelita) serta bertanggungjawab di dalam kegiatan pembelajaran akuntansi manajemen sebagai pelaku ekonomi yang bijaksana. A5. Students are able to act smart, independent, honest, caring, and resilient (Idaman Jelita) and be responsible in management accounting learning activities as wise economic actors.
CPMK6 CLO6	P2. Mahasiswa mampu menerapkan perilaku etis dalam mengambil keputusan akuntansi manajemen dengan baik. P2. Students are able to apply ethical behavior in making management accounting decisions well.
<b>Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)</b>	
Sub-CPMK1 Sub-CLO1	Mampu mendiskripsikan Ruang Lingkup Perkuliahan Akuntansi Manajemen Able to describe the scope of management accounting lectures
Sub-CPMK2 Sub-CLO2	Mampu Menjelaskan tentang Konsep Akuntansi Manajemen Able to explain the management accounting concepts
Sub-CPMK3 Sub-CLO3	Menganalisis hubungan biaya dan volume penjualan dengan laba Analyze the cost and sales volume relationship with profit
Sub-CPMK4 Sub-CLO4	Mampu menyusun laporan keuangan dengan pendekatan standard costing Able to prepare financial reports using a standard costing approach
Sub-CPMK5 Sub-CLO5	Mampu menggunakan analisis biaya relevan untuk pengambilan keputusan Able to use relevant cost analysis for decision making
Sub-CPMK6 Sub-CLO6	Mampu melakukan perencanaan laba menggunakan budgeting Able to doing a profit planning using budgeting
Sub-CPMK7	Mampu membedakan manajemen persediaan tradisional dan JIT

	Sub-CLO7	Able to differentiate the traditional inventory management and JIT													
	Sub-CPMK8 Sub-CLO8	Mampu menghitung harga pokok produk menggunakan system ABC Able to calculating the cost of products using the ABC system													
	Sub-CPMK9 Sub-CLO9	Mampu menghitung harga pokok produk menggunakan system TDABC Able to calculating the cost of products using the TDABC system													
	Sub-CPMK10 Sub-CLO10	Mampu menganalisis Activity Based Management Able to analyzing the activity based management													
	Sub-CPMK11 Sub-CLO11	Mampu melakukan evaluasi pengukuran kinerja berbasis tradisional Able to doing the evaluation of traditional based performance measurement evaluation													
	Sub-CPMK12 Sub-CLO12	Mampu melakukan evaluasi pengukuran kinerja menggunakan Balance scorecard (BSC) Able to doing the evaluation of performance measurements using a Balance scorecard (BSC)													
	Sub-CPMK13 Sub-CLO13	Mampu menjelaskan Lean accounting Able to explain the lean accounting													
	Sub-CPMK14 Sub-CLO14	Mampu menjelaskan manajemen biaya lingkungan Able to explain the environmental cost management													
<b>Korelasi CPMK terhadap Sub-CPMK</b>															
<b>Correlation of CLO to Sub-CLO</b>															
	Sub-CPMK 1 Sub-CLO1	Sub-CPMK 2 Sub-CLO2	Sub-CPMK 3 Sub-CLO3	Sub-CPMK 4 Sub-CLO4	Sub-CPMK 5 Sub-CLO5	Sub-CPMK 6 Sub-CLO6	Sub-CPMK 7 Sub-CLO7	Sub-CPMK 8 Sub-CLO8	Sub-CPMK 9 Sub-CLO9	Sub-CPMK 10 Sub-CLO10	Sub-CPMK 11 Sub-CLO11	Sub-CPMK 12 Sub-CLO12	Sub-CPMK 13 Sub-CLO13	Sub-CPMK 14 Sub-CLO14	
CPMK1 CLO1		√	√	√	√	√	√	√	√	√	√	√	√	√	
CPMK2 CLO2		√	√	√	√	√	√	√	√	√	√	√	√	√	
CPMK3 CLO3		√	√		√						√	√			
CPMK4 CLO4				√											
CPMK5 CLO5	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
CPMK6		√	√	√	√	√	√	√	√	√	√	√	√	√	

	CLO6														
<b>Deskripsi Singkat MK Brief description of the course</b>	<p>Akuntansi Manajemen memberikan pemahaman berkaitan dengan perilaku biaya, analisa titik impas, relevansi biaya untuk pengambilan keputusan taktis, pusat pertanggungjawaban, penilaian kinerja, serta transfer pricing. Metode pembelajaran yang digunakan adalah ceramah, diskusi, presentasi, studi kasus, dan refleksi. Model pembelajaran menggunakan pembelajaran kontekstual agar mahasiswa dapat menggabungkan berbagai aplikasi dunia nyata dalam berbagai konsep akuntansi manajemen yang diorientasikan pada pengambilan keputusan yang bijaksana sebagai seorang entrepreneur</p> <p>Management Accounting provides an understanding of cost behavior, break-even analysis, the relevance of costs for tactical decision making, responsibility centers, performance appraisals, and transfer pricing. The learning methods used are lectures, discussions, presentations, case studies, and reflections. The learning model uses contextual learning so that students can combine various real-world applications in various management accounting concepts that are oriented towards wise decision making as an entrepreneur.</p>														
<b>Bahan Kajian: Materi Pembelajaran Learning Materials</b>	<ol style="list-style-type: none"> <li>1. Scope of management accounting lectures</li> <li>2. Management accounting concepts</li> <li>3. Cost and sales volume relationship with profit</li> <li>4. Prepare financial reports using a standard costing approach</li> <li>5. Cost analysis is relevant for decision making</li> <li>6. Profit planning using budgeting</li> <li>7. Traditional inventory management and JIT</li> <li>8. Calculating the cost of products using the ABC system</li> <li>9. Calculating the cost of products using the TDABC system</li> <li>10. Activity based management</li> <li>11. Traditional based performance measurement evaluation</li> <li>12. Evaluation of performance measurements using a Balance scorecard (BSC)</li> <li>13. Lean accounting</li> <li>14. Environmental cost management</li> </ol>														
<b>Pustaka References</b>	<b>Utama: Primary:</b>														
	<ol style="list-style-type: none"> <li>1. Maryanne M. Mowen, Don R. Hansen, dan L. Heitger. 2017. Dasar-dasar Akuntansi Manajerial Edisi 5. Jakarta: Salemba Empat</li> <li>2. Garrison et Al. 2013. Akuntansi Manajerial Buku 1 dan 2 Edisi 13. Jakarta: Salemba Empat</li> </ol>														
	<b>Pendukung: Supplement:</b>														
<b>Dosen Pengampu</b>	Fida Oktaviani,SKM.,MM														

<b>Lecturers</b>	Arief Nurdianova Qurrohman,SE.,MM
<b>Matakuliah syarat Requirements course</b>	-

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	Mampu mendiskripsikan ruang lingkup perkuliahan akuntansi manajemen  Able to describe the scope of management accounting lectures	1. Menjelaskan kontrak belajar 2. Menjelaskan RPS dan materi pembelajaran yang akan diberikan selama perkuliahan  1. Explaining the learning contract 2. Explaining the RPS and learning materials that will be given during the lecture	Kriteria: Rubrik Holistik  Criteria : Holistic Rubric  Teknik: Ceramah  Technique: Lecture		Discussion, case study Google Meeting : Kuliah [PB: 1x(3x50'')]  Discussion, case study Google Meeting : Lecture [PB: 1x(3x50'')]  <b>Tugas 1:</b> Memahami ruang lingkup perkuliahan kuntansi manajemen dan kontrak belajar [PT+KM: (1+1)x(3x50'')] <b>Task 1:</b> Understand the scope of management accounting courses and learning contracts	1,2	2

					<b>[PT+KM: (1+1)x(3x50'')]</b>		
<b>2</b>	<p>Mampu menjelaskan tentang konsep akuntansi manajemen</p> <p>Able to explain the management accounting concepts</p>	<ol style="list-style-type: none"> <li>1. Menjelaskan sistem informasi akuntansi manajemen</li> <li>2. Membandingkan akuntansi keuangan dan akuntansi manajemen</li> <li>3. Mendeskripsikan current focus Akuntansi Manajemen</li> <li>4. Menjelaskan kode etik akuntansi manajemen</li> <li>5. Menjelaskan sertifikasi</li> </ol> <ol style="list-style-type: none"> <li>1. Describe management accounting information systems</li> <li>2. Comparing financial accounting and management accounting</li> <li>3. Describe the current focus of Management Accounting</li> <li>4. Explain the management accounting code of ethics</li> <li>5. Explaining the certification</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique: Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi konsep akuntansi manajemen <b>[PT+KM: (1+1)x(3x50'')]</b></p> <p><b>Task 1 :</b> Summarizing and discussing management accounting concepts <b>[PT+KM: (1+1)x(3x50'')]</b></p>	1,2	8
<b>3</b>	<p>Menganalisis hubungan biaya dan volume penjualan dengan laba</p> <p>Analyze the cost and sales volume relationship with profit</p>	<ol style="list-style-type: none"> <li>1. Menghitung titik impas (BEP)</li> <li>2. Menganalisis biaya, volume dan laba</li> </ol> <ol style="list-style-type: none"> <li>1. Calculating the break-even point (BEP)</li> <li>2. Analyze costs, volumes and profits</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p>	1,2	8

			Technique : Summarizing Lecture Materials; discussion		<p><b>Tugas 1:</b> Meringkas dan diskusi materi hubungan biaya dan volume penjualan dengan laba <b>[PT+KM: (1+1)x(3x50'')]</b></p> <p><b>Task 1:</b> Summarizing and discussing the relationship between costs and sales volume with profit <b>[PT+KM: (1+1)x(3x50'')]</b></p>		
<b>4</b>	<p>Mampu menyusun laporan keuangan dengan pendekatan standard costing</p> <p>Able to prepare financial reports using a standard costing approach</p>	<ol style="list-style-type: none"> <li>1. Menjelaskan biaya standar</li> <li>2. Menghitung biaya standar</li> <li>3. Menganalisis selisih Biaya standar dan aktual</li> </ol> <ol style="list-style-type: none"> <li>1. Describe standard costs</li> <li>2. Calculating standard costs</li> <li>3. Analyze the difference between standard and actual costs</li> </ol>	C		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi menyusun laporan keuangan dengan pendekatan standard costing <b>[PT+KM:</b></p>	1,2	8



					<b>(1+1)x(3x50'')</b> <b>Task 1:</b> Summarizing and discussing material preparing financial statements with a standard costing approach <b>[PT+KM: (1+1)x(3x50'')</b>		
<b>5</b>	Mampu menggunakan analisis biaya relevan untuk pengambilan keputusan  Able to use relevant cost analysis for decision making	<ol style="list-style-type: none"> <li>1. Menjelaskan konsep biaya relevan</li> <li>2. Menganalisis biaya relevan untuk pengambilan keputusan</li> <li>3. Menyusun laporan keuangan laba rugi menggunakan pendekatan biaya relevan untuk mendukung proses pengambilan keputusan</li> <li>4. Menganalisis laporan keuangan laba rugi yang disusun menggunakan pendekatan biaya relevan</li> </ol> <ol style="list-style-type: none"> <li>1. Explain the concept of relevant costs</li> <li>2. Analyze relevant costs for decisionmaking</li> <li>3. Prepare profit and loss financial statements using the relevant cost approach to support the decision-making process</li> <li>4. Analyzing the profit and loss financial statements prepared using the relevant cost approach</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi analisis biaya relevan untuk pengambilan keputusan <b>[PT+KM: (1+1)x(3x50'')</b></p> <p><b>Task 1:</b> Summarizing and discussing relevant cost analysis</p>	1,2	8

					materials to decision making [PT+KM: (1+1)x(3x50'')]		
6	Mampu melakukan perencanaan laba menggunakan budgeting  Able to doing a profit planning using budgeting	<ol style="list-style-type: none"> <li>1. Menjelaskan budgeting</li> <li>2. Menganalisis penyusunan master budget Menggunakan budget untuk penilaian kinerja</li> <li>3. Menjelaskan Activity based budgeting</li> </ol> <ol style="list-style-type: none"> <li>1. Explain budgeting</li> <li>2. Analyze the preparation of the master budget Using the budget for performance appraisal</li> <li>3. Explaining Activity based budgeting</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi [PB: 1x(3x50'')]</p> <p>Discussion, case study Google Meeting : Lecture and discussion [PB: 1x(3x50'')]</p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi perencanaan laba menggunakan budgeting [PT+KM: (1+1)x(3x50'')]</p> <p><b>Task 1:</b> Summarizing and discussing profit planning materials using budgeting [PT+KM: (1+1)x(3x50'')]</p>	1,2	8
7	Mampu membedakan manajemen persediaan tradisional dan JIT	<ol style="list-style-type: none"> <li>1. Mampu menjelaskan manajemen persediaan tradisional</li> <li>2. Mampu menjelaskan manajemen persediaan just in time</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Ruubric</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi [PB: 1x(3x50'')]</p> <p>Discussion, case study</p>	1,2	8

	Able to differentiate the traditional inventory management and JIT	<ol style="list-style-type: none"> <li>1. Be able to explain traditional inventory management</li> <li>2. Able to explain just in time inventory management</li> </ol>	<p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi manajemen persediaan tradisional dan JIT <b>[PT+KM: (1+1)x(3x50'')]</b></p> <p><b>Task 1:</b> Summarizing and discussing traditional inventory management and JIT <b>[PT+KM: (1+1)x(3x50'')]</b></p>		
<b>8</b>	<b>Evaluasi Tengah Semester / Ujian Tengah Semester Midterm Exam</b>						
<b>9</b>	<p>Mampu menghitung harga pokok produk menggunakan system ABC (Activity Based Costing)</p> <p>Able to calculating the cost of products using the ABC system (Activity Based Costing)</p>	<ol style="list-style-type: none"> <li>1. Menghitung harga pokok produk menggunakan pendekatan tradisional</li> <li>2. Menganalisis keterbatasan sistem akuntansi biaya tradisional</li> <li>3. Menghitung harga pokok produk menggunakan ABC tradisional</li> <li>4. Membandingkan perhitungan harga pokok produk dengan pendekatan tradisional dan ABC</li> <li>5. Menghitung harga pokok produk dengan pendekatan JIT dan ABC</li> </ol> <p>1. Calculating the cost of products using the traditional approach</p>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique :</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi harga pokok</p>	1,2	8

		<ol style="list-style-type: none"> <li>Analyze the limitations of traditional cost accounting systems</li> <li>Calculating product cost using traditional ABC</li> <li>Comparing the calculation of the cost of the product with the traditional approach and ABC</li> <li>Calculating product cost using JIT and ABC approaches</li> </ol>	Summarizing Lecture Materials; discussion		<p>produk menggunakan system ABC (Activity Based Costing)  <b>[PT+KM: (1+1)x(3x50'')]</b></p> <p><b>Task 1:</b>  Summarizing and discussing the material cost of goods using the ABC system (Activity Based Costing)  <b>[PT+KM: (1+1)x(3x50'')]</b></p>		
<b>10</b>	<p>Mampu menghitung harga pokok produk menggunakan system TDABC (Time Driven Activity Based Costing)</p> <p>Able to calculating the cost of products using the TDABC system (Time Driven Activity Based Costing)</p>	<ol style="list-style-type: none"> <li>Menghitung harga pokok produk dengan pendekatan TDABC</li> <li>Membandingkan perhitungan harga pokok produk dengan pendekatan ABC tradisional dan modern</li> </ol> <ol style="list-style-type: none"> <li>Calculating the cost of products using the TDABC approach</li> <li>Comparing the calculation of the cost of goods with traditional and modern ABC approaches</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi  <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion  <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b>  Meringkas dan diskusi materi harga pokok produk menggunakan system TDABC (Time Driven Activity Based Costing)  <b>[PT+KM: (1+1)x(3x50'')]</b></p>	1,2	7

					<b>Task 1:</b> Summarizing and discussing the cost of goods using the TDABC (Time Driven Activity Based Costing) system <b>[PT+KM: (1+1)x(3x50'')]</b>		
<b>11</b>	Mampu menganalisis Activity Based Management (ABM)  Able to analyzing the activity based management	<ol style="list-style-type: none"> <li>1. Menjelaskan konsep ABM</li> <li>2. Mendeskripsikan dimensi model ABM</li> <li>3. Mendeskripsikan pengukuran kinerja berdasarkan model ABM</li> </ol> <ol style="list-style-type: none"> <li>1. Explain the concept of ABM</li> <li>2. Describe the dimensions of the ABM model</li> <li>3. Describe performance measurement based on ABM model</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi Activity Based Management (ABM) <b>[PT+KM: (1+1)x(3x50'')]</b></p> <p><b>Task 1:</b> Summarizing and discussing Activity Based Management (ABM) materials <b>[PT+KM: (1+1)x(3x50'')]</b></p>	1,2	7
<b>12</b>	Mampu melakukan evaluasi pengukuran	1. Mendeskripsikan akuntansi pertanggungjawaban	Kriteria: Rubrik Holistik		Discussion, case study Google Meeting : Kuliah dan diskusi	1,2	7

	<p>kinerja berbasis tradisional</p> <p>Able to doing the evaluation of traditional based performance measurement evaluation</p>	<ol style="list-style-type: none"> <li>2. Menghitung harga transfer menggunakan berbagai metode</li> <li>3. Mengevaluasi kinerja perusahaan secara tradisional</li> </ol> <ol style="list-style-type: none"> <li>1. Describe responsibility accounting</li> <li>2. Calculating transfer prices using various methods</li> <li>3. Evaluating traditional company performance</li> </ol>	<p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>	<p>[PB: 1x(3x50'')]</p> <p>Discussion, case study Google Meeting : Lecture and discussion [PB: 1x(3x50'')]</p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi evaluasi pengukuran kinerja berbasis tradisional [PT+KM: (1+1)x(3x50'')]</p> <p><b>Task 1:</b> Summarizing and discussing evaluation of the performance measurement based on traditional [PT+KM: (1+1)x(3x50'')]</p>		
13	<p>Mampu melakukan evaluasi pengukuran kinerja menggunakan Balance scorecard (BSC)</p> <p>Able to doing the evaluation of performance measurements using a Balance scorecard (BSC)</p>	<ol style="list-style-type: none"> <li>1. Menjelaskan konsep Balance scorecard</li> <li>2. Mengevaluasi kinerja perusahaan dengan Balance scorecard</li> </ol> <ol style="list-style-type: none"> <li>1. Explain the balanced scorecard concept</li> <li>2. Evaluate the company performance with Balance scorecard</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique :</p>	<p>Discussion, case study Google Meeting : Kuliah dan diskusi [PB: 1x(3x50'')]</p> <p>Discussion, case study Google Meeting : Lecture and discussion [PB: 1x(3x50'')]</p> <p><b>Tugas 1:</b></p>	1,2	7

			Summarizing Lecture Materials; discussion		Meringkas dan diskusi materi evaluasi pengukuran kinerja menggunakan Balance scorecard (BSC) <b>[PT+KM: (1+1)x(3x50'')]</b>  <b>Task 1:</b> Summarizing and discussing performance measurement evaluation materials using the Balanced scorecard (BSC) <b>[PT+KM: (1+1)x(3x50'')]</b>		
<b>14</b>	Mampu menjelaskan Lean accounting  Able to explain the lean accounting	<ol style="list-style-type: none"> <li>1. Menjelaskan Lean Manufacturing</li> <li>2. Menjelaskan Lean Accounting</li> <li>3. Menjelaskan Target Costing</li> </ol> <ol style="list-style-type: none"> <li>1. Explain Lean Manufacturing</li> <li>2. Explain Lean Accounting</li> <li>3. Explaining Target Costing</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi <b>[PB: 1x(3x50'')]</b></p> <p>Discussion, case study Google Meeting : Lecture and discussion <b>[PB: 1x(3x50'')]</b></p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi lean accounting <b>[PT+KM: (1+1)x(3x50'')]</b></p> <p><b>Task 1:</b></p>	1,2	7

					Summarizing and discussing lean accounting materials [PT+KM: (1+1)x(3x50'')]			
15	Mampu menjelaskan manajemen biaya lingkungan  Able to explain the environmental cost management	<ol style="list-style-type: none"> <li>1. Mengukur biaya lingkungan</li> <li>2. Membebankan biaya lingkungan</li> </ol> <ol style="list-style-type: none"> <li>1. Measuring environmental costs</li> <li>2. Charge the environment</li> </ol>	<p>Kriteria: Rubrik Holistik</p> <p>Criteria : Holistic Rubric</p> <p>Teknik: Meringkas Materi Kuliah ; diskusi</p> <p>Technique : Summarizing Lecture Materials; discussion</p>		<p>Discussion, case study Google Meeting : Kuliah dan diskusi [PB: 1x(3x50'')]</p> <p>Discussion, case study Google Meeting : Lecture and discussion [PB: 1x(3x50'')]</p> <p><b>Tugas 1:</b> Meringkas dan diskusi materi manajemen biaya lingkungan [PT+KM: (1+1)x(3x50'')]</p> <p>Task 1: Summarizing and discussing environmental cost management [PT+KM: (1+1)x(3x50'')]</p>	1,2	7	
16	<b>Evaluasi Akhir Semester / Ujian Akhir Semester Final Semester Examination</b>							



**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.