	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6302

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Akuntansi Manajemen **Management Accounting**	EKF6302	Akuntansi Manajemen	**T=3**	**P=0**	3	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	YENNI VERA FIBRIYANTI, S.E., M.Akt	YENNI VERA FIBRIYANTI, S.E., M.Akt	**Rochman Arif,.S.E, M.Ak**

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;

CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi; Able to apply and analyze theoretical and practical concepts of various theories in the science of Accounting and Financial Reporting; Management Accounting and Cost Accounting; Auditing; Financial Management and Financial Report Analysis; Domestic and International Taxation; Accounting Information Systems;
CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data; Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results.
CPL 9 PLO 9	Mampu menyusun, menyajikan, dan mengevaluasi laporan akuntansi manajemen, sesuai Kode Etik Profesi dengan dukungan teknologi informasi; Able to compile, present, and evaluate management accounting reports, in accordance with the Professional Code of Ethics with the support of information technology;
CPL 10 PLO 10	Mampu menganalisis dan menginterprestasi laporan keuangan untuk tujuan pengambilan keputusan pada level strategis sesuai Kode Etik Profesi dengan dukungan teknologi informasi; Able to analyze and interpret financial reports for decision-making purposes at a strategic level in accordance with the Professional Code of Ethics with the support of information technology.
Capaian Pembelajaran Mata Kuliah (CPMK)	

Course Learning Outcome (CLO)	
CPMK-1 CLO-1	**Menjelaskan** peran akuntansi manajemen dalam perencanaan, pengendalian, dan pengambilan keputusan di berbagai tipe organisasi. Explainthe role of management accounting in planning, controlling, and decision making in various types of organizations.
CPMK-2 CLO-2	**Menganalisis perilaku biaya & CVP** untuk keputusan jangka pendek (harga, *special order*, *make-or-buy*, *product mix*). Analyzing cost behavior & CVPfor short-term decisions (price,special order,make-or-buy,product mix).
CPMK-3 CLO-3	**Menyusun & mengevaluasi** anggaran induk (operasional & keuangan) dan **menganalisis varians** (material, tenaga kerja, OH; pendapatan/biaya). Compile & evaluatemaster budget (operational & financial) andanalyzing variance(material, labor, OH; revenue/cost).

CPMK-4 CLO-4	**Merancang** sistem **pengukuran kinerja** (KPI, *balanced scorecard*) dan **pusat tanggung jawab** (cost/profit/investment center) yang selaras strategi. Designing system performance measurement(KPI,balanced scorecard) Andresponsibility center(cost/profit/investment center) that is aligned with the strategy.
CPMK-5 CLO-5	**Mengevaluasi** keputusan investasi jangka panjang (NPV, IRR, *payback*) serta **menginterpretasi** dampaknya pada kinerja & nilai perusahaan. Evaluatelong-term investment decisions (NPV, IRR,payback) as well asinterpretits impact on company performance & value.
CPMK-6 CLO-6	**Menggunakan TI** (spreadsheet/BI) untuk **pemodelan biaya, what-if/sensitivitas, dashboard KPI**, dan **rekonsiliasi** dengan laporan keuangan. Using IT(spreadsheet/BI) forcost modeling, what-if/sensitivity, KPI dashboard, Andreconciliationwith financial reports.
CPMK-7 CLO-7	**Menyusun & mengomunikasikan laporan manajerial** (HPP, pusat biaya, laba segmen) yang reliabel untuk pengambilan keputusan strategis. Compile & communicate managerial reports(COGS, cost centers, segment profits) that are reliable for strategic decision making.
CPMK-8 CLO-8	**Menunjukkan tanggung jawab & kolaborasi** dalam proyek tim (peran perencana-analis-reviewer) serta etos kerja profesional. Demonstrate responsibility & collaborationin team projects (planner-analyst-reviewer roles) as well as a professional work ethic.
CPMK-9 CLO-9	**Menunjukkan kemandirian & jiwa kewirausahaan** berlandaskan ASWAJA melalui rancangan model biaya & harga untuk UMKM/start-up yang etis dan berkelanjutan. emonstrate independence & entrepreneurial spiritbased on ASWAJA through the design of a cost & pricing model for ethical and sustainable MSMEs/start-ups.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 CLO 1				V									
CPMK 2 CLO 2				V			V						

CPMK 3 **CLO 3**				V			V						
CPMK 4 **CLO 4**				V			V						
CPMK 5 **CLO 5**							V			V			
CPMK 6 **CLO 6**							V			V			
CPMK 7 **CLO 7**									V	V			
CPMK 8 **CLO 8**	V												
CPMK 9 **CLO 9**	V	V											

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
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 Analiyze 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 Sub-CLO 7	Mampu membedakan manajemen persediaan tradisional dan JIT 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 menjelaskan sistem perhitungan harga pokok berdasarkan Proses. Able to explain the cost of goods calculation system based on process.
	Sub-CPMK10 Sub-CLO10	Mampu menghitung harga pokok produk menggunakan system TDABC Able to calculating the cost of products using the TDABC system
	Sub-CPMK11 Sub-CLO11	Mampu menjelaskan konsep biaya mutu *(The Cost of Quality)* dan akuntansi untuk kehilangan dalam proses produksi *(Accounting for Production Losses).* 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 menganalisis Activity Based Management Able to analyzing the activity based management
	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 melakukan evaluasi pengukuran kinerja berbasis tradisional Able to doing the evaluation of traditional based performance measurement evaluation
Deskripsi Singkat MK	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 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.	
Bahan Kajian: Materi Pembelajaran	1. Scope of management accounting lectures 2. Management accounting concepts 3. Cost and sales volume relationship with profit 4. Prepare financial reports using a standard costing approach 5. Cost analysis is relevant for decision making 6. Profit planning using budgeting 7. Traditional inventory management and JIT 8. Calculating the cost of products using the ABC system 9. Calculating the cost of products using the TDABC system 10. Activity based management 11. Traditional based performance measurement evaluation 12. Evaluation of performance measurements using a Balance scorecard (BSC)	

	13. Lean accounting 107. Environmental cost management
Pustaka	**Utama :**
	110. Maryanne M. Mowen, Don R. Hansen, dan L. Heitger. 2017. Dasar-dasar Akuntansi Manajerial Edisi 5. Jakarta: Salemba Empat 111. Garrison et Al. 2013. Akuntansi Manajerial Buku 1 dan 2 Edisi 13. Jakarta: Salemba Empat
	Pendukung
	1. Jørn Flohr Nielsen, Per Nikolaj D. Bukh, Niels Peter Mols. 2000. Barriers to customer-oriented management accounting in financial services, International Journal of Service Industry Management, Vol. 11 No. 3, pp. 269-286. https://doi.org/10.1108/09564230010340779 2. Nurus Safa'atillah, Ratna Handayati.2023. An Analysis of the Study of Home Industry Business Feasibility, Jurnal Almana, Vol.07, No.03, hlm. 508-516. 3. Indira Sofia Maulida, dkk. 2023. Inovasi Teknologi Pada Home Industri "Fayiz" Susu Kedelai Pasca Pandemi Covid 19 Di Desa Bakalan Pule, Kecamatan Tikung, Kabupaten Lamongan. 4. Sabilar Rosyad, Wisnu Priambodo. 2020. Pengembangan Sentra Industri UKM Krupuk Terasi Dalam Menghadapi Era New Normal: Studi Ukm Budi Jaya Makmur Di Desa Buden-Lamongan. Jurnal Karya Abadi. 5. Yenni Vera 2024 The Influence Of Corporate Governance, Leverage, Company Size On Financial Performance.
Dosen Pengampu	YENNI VERA FIBRIYANTI, S.E., M.Akt
Matakuliah syarat	Akuntansi Biaya

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	Daring (*online*)	Luring (*offline*)		
(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		Discussion, case study: Kuliah**[PB: 1x(3x50")]** Discussion, case study: Lecture **[PB: 1x(3x50")]**	1,2	2

			Technique: Lecture		**Tugas 1:** Memahami ruang lingkup perkuliahan kuntansi manajemen dan kontrak belajar **[PT+KM: (1+1)x(3x50")]** **Task 1:** Understand the scope of management accounting courses and learning contracts		

					[PT+KM: (1+1)x(3x50")]		
2	Mampu menjelaskan tentang konsep akuntansi manajemen Able to explain the management accounting concepts	1. Menjelaskan sistem informasi akuntansi manajemen 2. Membandingkan akuntansi keuangan dan akuntansi manajemen 3. Mendeksripsikan current focus Akuntansi Manajemen 4. Menjelaskan kode etik akuntansi manajemen 5. Menjelaskan sertifikasi 1. Describe management accounting information systems 2. Comparing financial accounting and management accounting 3. Describe the current focus of Management Accounting 4. Explain the management accounting code of ethics 5. Explaining the certification	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi Technique: Summarizing Lecture Materials; discussion		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi konsep akuntansi manajemen **[PT+KM: (1+1)x(3x50")]** **Task 1 :** Summarizing and discussing management accounting concepts **[PT+KM: (1+1)x(3x50")]**	1,2	8

3	Menganalisis hubungan biaya dan volume penjualan dengan laba Analiyze the cost and sales volume relationship with profit	1. Menghitung titik impas (BEP) 2. Menganalisis biaya, volume dan laba 1. Calculating the break-even point (BEP) 2. Analyze costs, volumes and profits	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]**	1,2	8

			Technique : Summarizing Lecture Materials; discussion		**Tugas 1:** Meringkas dan diskusi materi hubungan biaya dan volume penjualan dengan laba **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing the relationship between costs and sales volume with profit **[PT+KM: (1+1)x(3x50")]**		
4	Mampu menyusun laporan keuangan dengan pendekatan standard costing Able to prepare financial reports using a standard costing approach	1. Menjelaskan biaya standar 2. Menghitung biaya standar 3. Menganalisis selisih Biaya standar dan aktual 1. Describe standard costs 2. Calculating standard costs 3. Analyze the difference between standard and actual costs	C		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]**	1,2	8

					Tugas 1: Meringkas dan diskusi materi menyusun laporan keuangan dengan pendekatan standard costing **[PT+KM:**		

					(1+1)x(3x50")] **Task 1:** Summarizing and discussing material preparing financial statements with a standard costing approach **[PT+KM:** **(1+1)x(3x50")]**		
5	Mampu menggunakan analisis biaya relevan untuk pengambilan keputusan Able to use relevant cost analysis for decision making	1. Menjelaskan konsep biaya relevan 2. Menganalisis biaya relevan untuk pengambilan keputusan 3. Menyusun laporan keuangan laba rugi menggunakan pendekatan biaya relevan untuk mendukung proses pengambilan keputusan 4. Menganalisis laporan keuangan laba rugi yang disusun menggunakan pendekatan biaya relevan	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]**	1,2	8

		1. Explain the concept of relevant costs 2. Analyze relevant costs for decisionmaking 3. Prepare profit and loss financial statements using the relevant cost approach to support the decision-making process 4. Analyzing the profit and loss financial statements prepared using the relevant cost approach	Technique : Summarizing Lecture Materials; discussion		**Tugas 1:** Meringkas dan diskusi materi analisis biaya relevan untuk pengambilan keputusan **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing relevant cost analysis		

					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	1. Menjelaskan budgeting 2. Menganalisis penyusunan master budget Menggunakan budget untuk penilaian kinerja 3. Menjelaskan Activity based budgeting 1. Explain budgeting 2. Analyze the preparation of the master budget Using the budget for performance appraisal 3. Explaining Activity based budgeting	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi Technique : Summarizing Lecture Materials; discussion		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi perencanaan laba menggunakan budgeting **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing profit planning materials using budgeting **[PT+KM: (1+1)x(3x50")]**	1,2	8

7	Mampu membedakan manajemen persediaan tradisional dan JIT	1. Mampu menjelaskan manajemen persediaan tradisional 2. Mampu menjelaskan manajemen persediaan just in time	Kriteria: Rubrik Holistik Criteria : Holistic Ruubric		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study	1,2	8
	Able to differentiate the traditional inventory management and JIT	1. Be able to explain traditional inventory management 2. Able to explain just in time inventory management	Teknik: Meringkas Materi Kuliah ; diskusi Technique : Summarizing Lecture Materials; discussion		: Lecture and discussion**[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi manajemen persediaan tradisional dan JIT **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing traditional inventory management and JIT **[PT+KM: (1+1)x(3x50")]**		
8	**Evaluasi Tengah Semester / Ujian Tengah Semester** **Midterm Exam**						
9	Mampu menghitung harga pokok produk menggunakan system ABC (Activity Based Costing)	1. Menghitung harga pokok produk menggunakan pendekatan tradisional 2. Menganalisis keterbatasan sistem akuntansi biaya tradisional 3. Menghitung harga pokok produk	Kriteria: Rubrik Holistik Criteria : Holistic Rubric		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]**	1,2	8

	Able to calculating the cost of products using the ABC system (Activity Based Costing)	menggunakan ABC tradisional 4. Membandingkan perhitungan harga pokok produk dengan pendekatan tradisional danABC 5. Menghitung harga pokok produk dengan pendekatan JIT dan ABC 1. Calculating the cost of products using the traditional approach	Teknik: Meringkas Materi Kuliah ; diskusi Technique :		Discussion, case study : Lecture and discussion**[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi harga pokok		

		2. Analyze the limitations of traditional cost accounting systems 3. Calculating product cost using traditional ABC 4. Comparing the calculation of the cost of the product with the traditional approach and ABC 5. Calculating product cost using JIT and ABC approaches	Summarizing Lecture Materials; discussion		produk menggunakan system ABC (Activity Based Costing) **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing the material cost of goods using the ABC system (Activity Based Costing) **[PT+KM: (1+1)x(3x50")]**		
10	Mampu menghitung harga pokok produk menggunakan system TDABC (Time Driven Activity Based Costing)	1. Menghitung harga pokok produk dengan pendekatan TDABC 2. Membandingkan perhitungan harga pokok produk dengan pendekatan ABC tradisional dan modern	Kriteria: Rubrik Holistik Criteria : Holistic Rubric		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]**	1,2	7

	Able to calculating the cost of products using the TDABC system (Time Driven Activity Based Costing)	1. Calculating the cost of products using the TDABC approach 2. Comparing the calculation of the cost of goods with traditional and modern ABC approaches	Teknik: Meringkas Materi Kuliah ; diskusi Technique : Summarizing Lecture Materials; discussion		Discussion, case study : Lecture and discussion**[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi harga pokok produk menggunakan system TDABC (Time Driven Activity Based Costing) **[PT+KM: (1+1)x(3x50")]**		

					Task 1: Summarizing and discussing the cost of goods using the TDABC (Time Driven Activity Based Costing) system **[PT+KM: (1+1)x(3x50")]**		
11	Mampu menganalisis Activity Based Management (ABM) Able to analyzing the activity based management	1. Menjelaskan konsep ABM 2. Mendeskripsikan dimensi model ABM 3. Mendeskripsikan pengukuran kinerja berdasarkan model ABM 1. Explain the concept of ABM 2. Describe the dimensions of the ABM model 3. Describe performance measurement based on ABM model	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi Technique : Summarizing Lecture Materials; discussion		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi Activity Based Management (ABM) **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing Activity Based Management (ABM) materials **[PT+KM: (1+1)x(3x50")]**	1,2	7
12	Mampu melakukan evaluasi pengukuran	1. Mendeskripsikan akuntansi pertanggungjawaban	Kriteria: Rubrik Holistik		Discussion, case study: Kuliah dan diskusi	1,2	7

	kinerja berbasis tradisional Able to doing the evaluation of traditional based performance measurement evaluation	2. Menghitung harga transfer menggunakan berbagai metode 3. Mengevaluasi kinerja perusahaan secara tradisional 1. Describe responsibility accounting 2. Calculating transfer prices using various methods 3. Evaluating traditional company performance	Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi Technique : Summarizing Lecture Materials; discussion		**[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi evaluasi pengukuran kinerja berbasis tradisional **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing evaluation of the performance measurement based on traditional **[PT+KM: (1+1)x(3x50")]**		

13	Mampu melakukan evaluasi pengukuran kinerja menggunakan Balance scorecard (BSC) Able to doing the evaluation of performance measurements using a Balance scorecard (BSC)	1. Menjelaskan konsep Balance scorecard 2. Mengevaluasi kinerja perusahaan dengan Balance scorecard 1. Explain the balanced scorecard concept 2. Evaluate the company performance with Balance scorecard	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi Technique :		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]** **Tugas 1:**	1,2	7

			Summarizing Lecture Materials; discussion		Meringkas dan diskusi materi evaluasi pengukuran kinerja menggunakan Balance scorecard (BSC) **[PT+KM: (1+1)x(3x50")]** **Task 1:** Summarizing and discussing performance measurement evaluation materials using the Balanced scorecard (BSC) **[PT+KM: (1+1)x(3x50")]**		
14	Mampu menjelaskan Lean accounting Able to explain the lean accounting	1. Menjelaskan Lean Manufacturing 2. Menjelaskan Lean Accounting 3. Menjelaskan Target Costing 1. Explain Lean Manufacturing 2. Explain Lean Accounting 3. Explaining Target Costing	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]**	1,2	7

			Technique : Summarizing Lecture Materials; discussion		**Tugas 1:** Meringkas dan diskusi materi lean accounting **[PT+KM: (1+1)x(3x50")]** **Task 1:**		
					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	1. Mengukur biaya lingkungan 2. Membebankan biaya lingkungan 1. Measuring environmental costs 2. Charge the environment	Kriteria: Rubrik Holistik Criteria : Holistic Rubric Teknik: Meringkas Materi Kuliah ; diskusi Technique : Summarizing Lecture Materials; discussion		Discussion, case study: Kuliahdan diskusi **[PB: 1x(3x50")]** Discussion, case study: Lecture and discussion **[PB: 1x(3x50")]** **Tugas 1:** Meringkas dan diskusi materi manajemen biaya lingkungan **[PT+KM: (1+1)x(3x50")]**	1,2	7

					Task 1: Summarizing and discussing environmental cost management **[PT+KM: (1+1)x(3x50")]**		
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, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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%.
    PB=Learning Process, PT=Structured Assignments, KM=Independent Activitie

RUBRIK PENILAIAN MATA KULIAH AKUNTANSI MANAJEMEN AKUNTANSI 1						
EKF6302	**Akuntansi Manajemen**	CPL 1	CPL 2	CPL 4	CPL 7	CPL 10
CPMK-1	**Menjelaskan** peran akuntansi manajemen dalam perencanaan, pengendalian, dan pengambilan keputusan di berbagai tipe organisasi.			Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-2	**Menganalisis perilaku biaya & CVP** untuk keputusan jangka pendek (harga, *special order*, *make-or-buy*, *product mix*).			Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-3	**Menyusun & mengevaluasi** anggaran induk (operasional & keuangan) dan **menganalisis varians** (material, tenaga kerja, OH; pendapatan/biaya).			Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-4	**Merancang** sistem **pengukuran kinerja** (KPI, *balanced scorecard*) dan **pusat tanggung jawab** (cost/profit/investment center) yang selaras strategi.			Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-5	**Mengevaluasi** keputusan investasi jangka panjang (NPV, IRR, *payback*) serta **menginterpretasi** dampaknya pada kinerja & nilai perusahaan.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-6	**Menggunakan TI** (spreadsheet/BI) untuk **pemodelan biaya, what-if/sensitivitas, dashboard KPI**, dan **rekonsiliasi** dengan laporan keuangan.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-7	**Menyusun & mengomunikasikan laporan manajerial** (HPP, pusat biaya, laba segmen) yang reliabel untuk pengambilan keputusan strategis.					Partisipasi, Tugas, Quis, UTS & UAS

RUBRIK PENILAIAN MATA KULIAH AKUNTANSI MANAJEMEN AKUNTANSI 1						
EKF6302	**Akuntansi Manajemen**	CPL 1	CPL 2	CPL 4	CPL 7	CPL 10
CPMK-8	**Menunjukkan tanggung jawab & kolaborasi** dalam proyek tim (peran perencana-analis-reviewer) serta etos kerja profesional.	Partisipasi & Tugas				
CPMK-9	**Menunjukkan kemandirian & jiwa kewirausahaan** berlandaskan ASWAJA melalui rancangan model biaya & harga untuk UMKM/start-up yang etis dan berkelanjutan.	Partisipasi & Tugas	Partisipasi & Tugas			

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6208

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
HUKUM KOMERSIAL	EKF6208	Ilmu Ekonomi & Bisnis	T=2	P=0	4	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Dr. ABID MUHTAROM, S.E., M.SE.	Dr. ABID MUHTAROM, S.E., M.SE.	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 5 PLO 5	Mampu menerapkan dan menganalisis prinsip dasar tentang berbagai teori ilmu Ekonomi; Bisnis; dan Hukum Komersial; Able to apply and analyze basic principles of various theories of Economics; Business; and Commercial Law;
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

Course Learning Outcome (CLO)	
CPMK-1 CLO-1	**Menjelaskan** konsep-konsep dasar bisnis: lingkungan bisnis, bentuk badan usaha, fungsi manajemen, pemasaran, operasi, SDM, dan keuangan. Explains basic business concepts: business environment, forms of business entities, management functions, marketing, operations, HR, and finance.
CPMK-2 CLO-2	**Menganalisis** prinsip-prinsip ekonomi mikro-makro yang memengaruhi keputusan bisnis (permintaan-penawaran, struktur pasar, siklus bisnis). Analyze micro-macro economic principles that influence business decisions (supply-demand, market structure, business cycles).
CPMK-3 CLO-3	**Mengevaluasi** aspek dasar **hukum komersial** (kontrak sederhana, HKI, tanggung jawab badan usaha) pada skenario bisnis pemula. Evaluate the basic aspects of commercial law (simple contracts, IPR, corporate liability) in a start-up business scenario.
CPMK-4 CLO-4	**Menggunakan data sederhana** (tabel/diagram) untuk **membuat keputusan** awal: segmentasi pasar, penetapan harga, *break-even/CVP*, dan prioritas sumber daya. Using simple data (tables/diagrams) to make initial decisions: market segmentation, pricing, break-even/CVP, and resource prioritization.
CPMK-5 CLO-5	**Menyusun ringkas model bisnis** (mis. *Business Model Canvas*) dan **proyeksi keuangan awal** (arus kas sederhana) untuk ide usaha dasar. Develop a concise business model (e.g., Business Model Canvas) and initial financial projections (simple cash flow) for a basic business idea.
CPMK-6 CLO-6	**Berperan akuntabel** dalam **tim** (peran perencana-analis-presenter), mengelola waktu & komunikasi profesional, serta **merefleksikan** kontribusi individu. Play an accountable role in a team (planner-analyst-presenter role), manage time & professional communication, and reflect on individual contributions.
CPMK-7 CLO-7	**Menunjukkan sikap mandiri & etik kewirausahaan** (inisiatif, tangguh, adil) selaras nilai yang dianut program studi dalam pengambilan keputusan bisnis pemula. Demonstrate an independent attitude & entrepreneurial ethics (initiative, tough, fair) in line with the values adopted by the study program in making business decisions for beginners.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13

CPMK 1 **CLO 1**					V								
CPMK 2 **CLO 2**					V								
CPMK 3 **CLO 3**					V								
CPMK 4 **CLO 4**							V						
CPMK 5 **CLO 5**					V		V						
CPMK 6 **CLO 6**	V												
CPMK 7 **CLO 7**	V												

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mahasiswa dapat menjelaskan Hukum Komersial Students can explain Commercial Law.
Sub-CPMK2 Sub-CLO2	Mahasiswa dapat memahamai garis besar perkuliahan dansistem evaluasi yang digunakan. Students can understand the outline of the lecture and the evaluation system used.
Sub-CPMK3 Sub-CLO3	Mahasiswa dapat menguasai Aspek-aspek Hukum Perusahaan. Students can master the characteristics, forms and Commercial Law.
Sub-CPMK4 Sub-CLO4	Mahasiswa dapat menciptakan lingkungan kampus yang taat akan Hukum. Students can create Commercial Law in campus environment.

Deskripsi Singkat MK	Pembahasan tentang dasar-dasar hukum perdata dan hukum dagang yang diperlukan dalam kegiatan usaha, yang materinya meliputi hukum perdata, hukum dagang, hukum perdata, hukum dagang ,jenis-jenis perusahaan, surat-surat berharga, perusahaan asuransi dan kepailitan. Perkuliahan melalui diskusi,observasi, study kasus,presentasi, dan refleks. Discussion of the basics of civil law and commercial law required in business activities, the material of which includes civil law, commercial law, private law, commercial law, types of companies, securities, insurance companies and bankruptcy. Lectures through discussions, observations, case studies, presentations, and reflexes.

Bahan Kajian: Materi Pembelajaran	108. Pengertian Hukum Komersial 109. Hukum Perusahaan. 110. Aspek Hukum Dalam Perusahaan 111. Aspek Hukum Kenegaraan 112. Penyebab terjadinya Tindakan Hukum 113. Nilai-nilai danprrinsip Hukum Komersial.
Pustaka	**Utama :** 1. Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media 2. Arus Akbar Silondas, 2011. Pokok-pokok hukum bisnis. Salemba empat 3. Handri Rahardo, SH. 2009. Hukum Perusahaan. Pustaka Yustisia. Yogyakarta. 4. Kitab Undang Undang Hukum Dagang 5. Marbun. 2009. Membuat Perjanjian yang Aman dan Sesuai Hukum. Puspa Swara. Jakarta. 6. Munir Fuady, 2005, Pengantar Hukum Bisnis,PT.Citra Aditya Bakti. Bandung 7. Neni Sri Imaniyati. 2009. Hukum Bisnis: Telaah tentang Pelaku dan Kegiatan Ekonomi. Graha ILmu. Yogyakarta. 8. PP Nomor 107 Tahun 2015 Tentang Izin Usaha Industri 8. Peraturan Meneteri Perdagangan RI tanggal 16-9-2009 No 46/M.DAG/PER/9/2009 Tentang SIUP **Pendukung :**
	Widyasti Pangestika, Titin, Muhammad Chusnul Khitam (2022) Pengaruh Work Motivation Work Discipline Dan Work Environment Terhadap Kinerja Karyawan Di SPBU 54 611 20 Bunder Gresik. https://jurnalekonomi.unisla.ac.id/index.php/JEKMA/article/view/1317
Dosen Pengampu	Dr. ABDUL GHOFUR, S.E., M.Si Dr. ABID MUHTAROM, S.E., M.SE.
Matakuliah syarat	-

Mg Ke-	Kemampuan akhir tiap tahapan belajar (Sub-CPMK)	Penilaian		Bantuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu]		Materi Pembelajaran [Pustaka]	Bobot Penilaian (%)
		Indikator	Kriteria & Bentuk	Luring (*offline*)	Daring (*online*)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Dapat menjelaskanhukum dagang dalam hukum privat	1.Mengkaji kedudukan Hukum Dagang dalam Hukum Privat melalui literature 2.Menguraikan kedudukan Hukum Dagang dalam Hukum Privat 3.MenjelaskanKUHD sebagai LexSpesialis	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 4 X 50		**Materi:** artikel **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%
2		● Ketepatan menjelaskan hukum perjanjian ● Ketepatan menjelaskan keterkaitan bisnis dan hukum ● Ketepatan mengidentifikasi jenis kontrak perjanjian ● Ketepatan menjelaskan prinsip perjanjian jaminan kredit	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif			**Materi:** bab 2 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%
3	Dapat mendeskripsikan bentuk hukum perusahaan	1.Mengenali bentuk hukum perusahaan melalui literature dan pengamatan lapangan 2.Menjelaskan perbedaanantara Perusahaan Badan Hukum dan Non badan Hukum	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 2 X 50		**Materi:** bab 3 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%
4	Dapat mengidentifikasi aspek hukum dalam perusahaan dan hukum perikatan dalam jual beli perusahaan	1.Mengkaji aspek hukum dalam perusahaan melalui literature 2.Mengenali bentuk jual beli dalam perusahaan	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 2 X 50		**Materi:** bab 4 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	10%

5	Dapat mendeskripsikan prosedur wajib daftar perusahaan (WDP)	1. Mengkaji perusahaan yang wajib melakukan WDP 2. Mengkaji prosedur WDP melalui contoh blangko WDP	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 2 X 50		**Materi:** bab 5 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum*	5%
6	Dapat mendeskripsikan prosedur pengurusan Ijin Usaha Industri (IUI)	1. Menguraikanketentuan IUI 2. Menguraikan prosedur pengurusan IUI melalui contoh blangko IUI	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 4 X 50		**Materi:** bab 6 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum*	10%
7		● Ketepatan mengidentifikasi dasar hukum ijin usaha industri (IUI) ● Ketepatan menjelaskan tujuan dan sifat ijin usaha industri (IUI) ● Ketepatan menjelaskan ketentuan ijin usaha industri (IUI)	**Kriteria:** Rubrik deskriptif Ketepatan mengidentifikasi dan menjelaskan **Bentuk Penilaian** : Aktifitas Partisipasif			**Materi:** bab 7 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum*	10%
8	UJIAN TENGAH SEMESTER			2 X 50		**Materi:** bab 1-7 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum*	0%

9	Dapat mendeskripsikan prosedur pengurusan pengurusan Ijin Usaha Perdagangan (SIUP)	9.1 Menguraikan ketentuan SIUP 9.2 Menguraikan prosedur pengurusan SIUP melalui contoh blangko SIUP	**Kriteria:** 1. Penilaian dilakukan terhadap aspek berikut: 2. 1. Partisipasi saat perkuliahan minimal harus mengikuti 75% perkuliahan (bobot 2) 3. 2. UTS , dilakukan sekali tiap tengah semester dan diberi bobot 2. 4. 3. Penilaian tugas diberi bobot 3 5. 4. Penilaian UAS diberi bobot 3 NA akhir adalah (nilai partisipasi x2) (NIlai tugas x 3) (nilai UTS x 2) nilai UAS (3) dibagi 10 **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 2 X 50		**Materi:** bab 8 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	10%

10	Dapat mendeskripsikan prosedur pengurusan Hak Cipta, Merk Dagang dan Paten	10.1 Menguraikan ketentuan dan perbedaan Hak Cipta, Merk Dagang dan Paten 10.2 Mengkaji prosedur pengurusan HAKI melalui contoh blangko	**Kriteria:** 1.Penilaian dilakukan terhadap aspek berikut: 2.1. Partisipasi saat perkuliahan minimal harus mengikuti 75% perkuliahan (bobot 2) 3.2. UTS , dilakukan sekali tiap tengah semester dan diberi bobot 2. 4.3. Penilaian tugas diberi bobot 3 5.4. Penilaian UAS diberi bobot 3 NA akhir adalah (nilai partisipasi x2) (NIlai tugas x 3) (nilai UTS x 2) nilai UAS (3) dibagi 10 **Bentuk Penilaian** : Aktifitas Partisipasif	Diskusi dan Ceramah 2 X 50		**Materi:** bab9 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%
11		● Ketepatan dalam mengidentifikasi dasar hukum HAKI ● Ketepatan dalam mengaplikasikan prosedur pengurusan HAKI ● Ketepatan dalam menjelaskan konsep perlindungan konsumen	**Kriteria:** Rubrik deskriptif Ketepatan menidentifikasi, menjelaskan, dan mengaplikasikan **Bentuk Penilaian** : Aktifitas Partisipasif			**Materi:** bab 9 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	10%

12	Dapat mendeskripsikan ketentuan keselamatan kerja di perusahaan	12.1Menguraikan ketentuan keselamatan kerja di perusahaan 12.2Menjelaskan sanksi hukum dibidang keselamatan kerja melalui Peraturan Keselamatan Kerja	**Kriteria:** 1.Penilaian dilakukan terhadap aspek berikut: 2.1. Partisipasi saat perkuliahan minimal harus mengikuti 75% perkuliahan (bobot 2) 3.2. UTS , dilakukan sekali tiap tengah semester dan diberi bobot 2. 4.3. Penilaian tugas diberi bobot 3 5.4. Penilaian UAS diberi bobot 3 NA akhir adalah (nilai partisipasi x2) (NIlai tugas x 3) (nilai UTS x 2) nilai UAS (3) dibagi 10 **Bentuk Penilaian** : Aktifitas Partisipasif	Ceramah dan Diskusi 2 X 50		**Materi:** bab 10 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	10%

13	Dapat Mendeskripsikan ketentuan Hukum Kepailitan di perusahaan	13.1Mengkaji ketentuan pelaksanaan Hukum Kepailitan di perusahaan 13.2Menjelaskan laporan kasus kepailitan	**Kriteria:** 1.Penilaian dilakukan terhadap aspek berikut: 2.1. Partisipasi saat perkuliahan minimal harus mengikuti 75% perkuliahan (bobot 2) 3.2. UTS , dilakukan sekali tiap tengah semester dan diberi bobot 2. 4.3. Penilaian tugas diberi bobot 3 5.4. Penilaian UAS diberi bobot 3 NA akhir adalah (nilai partisipasi x2) (NIlai tugas x 3) (nilai UTS x 2) nilai UAS (3) dibagi 10 **Bentuk Penilaian** : Aktifitas Partisipasif	Ceramah dan Diskusi 2 X 50		**Materi:** bab 10 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%

14	Dapat menganalisis UU perlindungan konsumen	14.1Mengkaji ketentuan pelaksanaan perlindungan konsumen melalui UU Perlindungan Konsumen 14.2Menjelaskan lembaga perlindungan konsumen 14.3Menguraikan hak & kewajiban konsumen dan pengusaha 14.4Menjelaskan sanksi hukum terhadap pelanggaran perlindungan konsumen	**Kriteria:** 1.Penilaian dilakukan terhadap aspek berikut: 2.1. Partisipasi saat perkuliahan minimal harus mengikuti 75% perkuliahan (bobot 2) 3.2. UTS , dilakukan sekali tiap tengah semester dan diberi bobot 2. 4.3. Penilaian tugas diberi bobot 3 5.4. Penilaian UAS diberi bobot 3 NA akhir adalah (nilai partisipasi x2) (NIlai tugas x 3) (nilai UTS x 2) nilai UAS (3) dibagi 10 **Bentuk Penilaian** : Aktifitas Partisipasif	Ceramah dan Diskusi 2 X 50		**Materi:** bab 11 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%

15	Dapat mendeskripsikan ketentuan praktek monopoli dan persaingan usaha tidak sehat di Indonesia	15.1Mengkaji ketentuan praktek monopoli dan persaingan usaha tidak sehat melalui UU Monopoli dan Persaingan Usaha 15.2Menjelaskan peran lembaga pengawas persaingan 15.3Menjelaskan sanksi hukum terhadap pelanggaran praktek monopoli	**Kriteria:** 1.Penilaian dilakukan terhadap aspek berikut: 2.1. Partisipasi saat perkuliahan minimal harus mengikuti 75% perkuliahan (bobot 2) 3.2. UTS , dilakukan sekali tiap tengah semester dan diberi bobot 2. 4.3. Penilaian tugas diberi bobot 3 5.4. Penilaian UAS diberi bobot 3 NA akhir adalah	Ceramah dan Diskusi 2 X 50		**Materi:** bab 12 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	5%
16	UAS			2 X 50		**Materi:** bab 8 - 12 **Pustaka:** *Arus Akbar & Andi Fariana, Aspek Hukum Ekonomi dan Bisnis, 2010, Jakarta, Mitra Wacan Media*	0%

Catatan

1. **Capaian Pembelajaran Lulusan PRODI (CPL-PRODI)** adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, penguasaan pengetahuan dan ketrampilan sesuai dengan jenjang prodinya 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, ketrampulan umum, ketrampilan 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 dari CPMK yang dapat diukur atau diamati dan merupakan kemampuan akhir yang direncanakan pada tiap tahap pembelajaran, dan bersifat 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. **Kreteria Penilaian** adalah patokan yang digunakan sebagai ukuran atau tolok ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kreteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kreteria dapat berupa kuantitatif ataupun kualitatif.
7. **Bentuk penilaian:** tes dan non-tes.
8. **Bentuk pembelajaran:** Kuliah, Responsi, Tutorial, Seminar atau yang setara, Praktikum, Praktik Studio, Praktik Bengkel, Praktik
    1. 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
    2. Learning, Collaborative Learning, Contextual Learning, Project Based Learning, dan metode lainnya yg setara.
10. **Materi Pembelajaran** adalah rincian atau uraian dari bahan kajian yg dapat disajikan dalam bentuk beberapa pokok dan sub- pokok bahasan.
11. **Bobot penilaian** adalah prosentasi penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tsb., dan totalnya 100%.
12. TM=Tatap Muka, PT=Penugasan terstruktur, BM=Belajar mandiri.

RUBRIK PENILAIAN MATA KULIAH HUKUM COMERSIAL				
EKF6208	**Hukum Comersial**	CPL 1	CPL 2	CPL 5
CPMK-1	**Menjelaskan** sumber, asas, dan ruang lingkup **hukum komersial** serta keterkaitannya dengan prinsip ekonomi & praktik bisnis.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-2	**Menganalisis perjanjian komersial** (unsur, sahnya perjanjian, wanprestasi, ganti rugi, klausul baku) pada studi kasus bisnis.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-3	**Menerapkan** ketentuan **badan usaha & kemitraan** (PT, CV, Firma, koperasi) pada skenario pendirian/ubah anggaran dasar beserta aspek tanggung jawab.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-4	**Mengevaluasi** transaksi **jual-beli komersial** dan **instrumen perniagaan** (wesel, cek, bukti pembayaran) termasuk risiko & perlindungan pihak.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-5	**Menilai** isu **pembiayaan & jaminan kebendaan** (gadai, fidusia, hak tanggungan) serta implikasi kepailitan & PKPU bagi pelaku usaha.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-6	**Mengidentifikasi** aspek **HKI** (merek, paten, desain industri) yang relevan bagi model bisnis dan **merumuskan** langkah kepatuhan dasar.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-7	**Merancang dokumen bisnis etis & berkeadilan** (term sheet, NDA, MoU sederhana) yang mencerminkan **nilai ASWAJA An Nahdliyah** dalam praktik kewirausahaan.	Partisipasi & Tugas		
CPMK-8	**Menunjukkan kemandirian & jiwa kewirausahaan** melalui **proposal usaha** yang memetakan risiko hukum komersial serta strategi mitigasinya.		Partisipasi & Tugas	

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6206

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	**KODE CODE**	**Bahan Kajian Material Study**	**BOBOT (sks) WEIGHT (credits)**		**SEMESTER**	**Tgl Penyusunan Compilation Date**
Pengantar Bisnis **Introduction to Business**	EKF6206	Ilmu Ekonomi & Bisnis	**T=2**	**P=0**	4	2 September 2024

OTORISASI AUTHORIZATION	**Pengembang RPS Developer**	**Koordinator RMK Coordinator**	**Ketua PRODI Head of the Study Program**
	Dr. Titin, S.E., M.M.	**Dr. Abid Muhtarom, S.E., M.SE.**	**Rochman Arif,.S.E,.M.Ak**

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 5 PLO 5	Mampu menerapkan dan menganalisis prinsip dasar tentang berbagai teori ilmu Ekonomi; Bisnis; dan Hukum Komersial; Able to apply and analyze basic principles of various theories of Economics; Business; and Commercial Law;
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data; Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	**Menjelaskan** konsep-konsep dasar bisnis: lingkungan bisnis, bentuk badan usaha, fungsi manajemen, pemasaran, operasi, SDM, dan keuangan. Explainbasic business concepts: business environment, forms of business entities, management functions, marketing, operations, HR, and finance.
	CPMK-2 CLO-2	**Menganalisis** prinsip-prinsip ekonomi mikro-makro yang memengaruhi keputusan bisnis (permintaan-penawaran, struktur pasar, siklus bisnis). Analyzemicro-macro economic principles that influence business decisions (supply-demand, market structure, business cycle).
	CPMK-3 CLO-3	**Mengevaluasi** aspek dasar **hukum komersial** (kontrak sederhana, HKI, tanggung jawab badan usaha) pada skenario bisnis pemula. Evaluatebasic aspectscommercial law(simple contracts, IPR, business entity responsibilities) in a startup business scenario.
	CPMK-4 CLO-4	**Menggunakan data sederhana** (tabel/diagram) untuk **membuat keputusan** awal: segmentasi pasar, penetapan harga, *break-even/CVP*, dan prioritas sumber daya. Using simple data(table/diagram) formake decisioninitial: market segmentation, pricing,break-even/CVP, and resource priorities.
	CPMK-5 CLO-5	**Menyusun ringkas model bisnis** (mis. *Business Model Canvas*) dan **proyeksi keuangan awal** (arus kas sederhana) untuk ide usaha dasar. Summarize business model(eg.Business Model Canvas) Andinitial financial projections(simple cash flow) for basic business ideas.
	CPMK-6 CLO-6	**Berperan akuntabel** dalam **tim** (peran perencana-analis-presenter), mengelola waktu & komunikasi profesional, serta **merefleksikan** kontribusi individu. Acting accountablyinteam(planner-analyst-presenter roles), managing time & professional communication, as well asreflectindividual contributions.
	CPMK-7 CLO-7	**Menunjukkan sikap mandiri & etik kewirausahaan** (inisiatif, tangguh, adil) selaras nilai yang dianut program studi dalam pengambilan keputusan bisnis pemula. Demonstrate independent attitude & entrepreneurial ethics(initiative, tough, fair) in line with the values adopted by the study program in making business decisions for beginners.

Korelasi CPL terhadap CPMK **Correlation of CPL to CPMK**													
CPMK **CLO**	**CPL 1** **PLO 1**	**CPL 2** **PLO 2**	**CPL 3** **PLO 3**	**CPL 4** **PLO 4**	**CPL 5** **PLO 5**	**CPL 6** **PLO 6**	**CPL 7** **PLO 7**	**CPL 8** **PLO 8**	**CPL 9** **PLO 9**	**CPL 10** **PLO 10**	**CPL 11** **PLO 11**	**CPL 12** **PLO 12**	**CPL 13** **PLO 13**
CPMK 1 **CLO 1**					V								
CPMK 2 **CLO 2**					V								
CPMK 3 **CLO 3**					V								
CPMK 4 **CLO 4**							V						
CPMK 5 **CLO 5**					V		V						
CPMK 6 **CLO 6**	V												
CPMK 7 **CLO 7**	V												

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mahasiswa mampu menelaah dengan baik lingkungan bisnis. Students are able to assess the business environment well.
Sub-CPMK2 Sub-CLO2	Mahasiswa mampu menelaah dengan baik kepemilikan bisnis dan wirausaha. Students are able to properly assess business and entrepreneurial ownership.
Sub-CPMK3 Sub-CLO3	Mahasiswa mampu menelaah dengan baik manajemen dan organisasi. Students are able to analyze both management and organization.
Sub-CPMK4 Sub-CLO4	Mahasiswa mampu menelaah dengan baik sumber daya manusia dan pemasaran. Students are able to properly assess human resources and marketing.
Sub-CPMK5 Sub-CLO5	Mahasiswa mampu menelaah dengan baik informasi, akuntansi, dan keuangan. Students are able to properly study information, accounting and finance.

	Sub-CPMK6 Sub-CLO6	Mahasiswa mampu merumuskan rencana bisnis secara komprehensif. Students are able to formulate a comprehensive business plan.

Deskripsi Singkat MK	Matakuliah pengantar bisnis membahas tentang konsep bisnis secara umum dalam era global dengan risk dan return bisnis yang harus dihadapi pelaku bisnis, jenis usaha dan bentuk-bentuk badan usaha, rencana bisnis dan lingkungan bisnis yang dapat dijabarkan dalam SWOT analisis, konsep etika bisnis dan tanggungjawab sosial dari para pelaku bisnis, konsep manajemen dan organisasi serta aspek bisnis dalam bidang pemasaran, operasional, sumberdaya manusia dan keuangan yang selanjutnya dirangkai dalam sistem informasi manajemen. Metode perkuliahan dilakukan dengan presentasi dan diskusi serta observasi ke UMKM. The introduction to business course discusses general business concepts in the global era with business risks and returns that must be faced by business actors, types of business and forms of business entities, business plans and business environment which can be describedin SWOT analysis, concepts of business ethics and social responsibility. from business people, management and organizational concepts as well as business aspects in the fields of marketing, operations, human resources, and finance which are further sequenced in the management information system. The lecture method is carried out by presentations and discussions as well as observations to SMEs.
Bahan Kajian: Materi Pembelajaran	114. Business world 115. Global Business 116. Ethics and Social Responsibility 117. Form of Organizational Ownership 118. UMKM, Entrepreneurship, Franchising 119. Management 120. Organization 121. SWOT analysis 122. Resources Human 123. Marketing 124. Social Media & E-business 125. Management and Accounting Information Systems 126. Financial management 127. Business plan
Pustaka	**Utama :**
	112. Pride, Hughes, & Kapoor. 2019. Foundations of Business 6e. Cengage Learning. 113. Alan Sarsby. 2016. SWOT Analysis. A Guide to SWOT for Business Studies Students. England: Lulu
	Pendukung :
	1. Dzikrulloh, A., Muhtarom, A., Sulaeman, M., & Santoso, M. (2022). Pengaruh Marketing Mix (4P) Terhadap Keputusan Pembelian Dimediasi Kepuasan Konsumen Pada Usaha UMKM. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, *10*(2), 833 -. https://doi.org/10.37676/ekombis.v10i2.2648 2. Winda Listya Anggraini, Abid Muhtarom, Akhlis Priya Pambudy, Yuhronur Efendi, Deddi Nordiawan, & Abdul Ghofur. (2022). The effect of

	product knowlegde, online customer review, online customer rating and prices on consumer buying interest in mediation of trust in the marketplace shopee (Study at Mwcnu Sukodadi). *Jurnal Cakrawala Ilmiah*, *1*(8), 2149–2162. https://doi.org/10.53625/jcijurnalcakrawalailmiah.v1i8.2028
Dosen Pengampu	Dr. TITIN, S.E., M.M.
Matakuliah syarat	-

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 & Bentuk Criteria & Form	Daring (*online*)	Luring (*offline*)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1, 2	Mahasiswa mampu menelaah dengan baik lingkungan bisnis. Students are able to assess the business environment well.	9. Ketepatan menelaah dunia bisnis dan bisnis global. 10. Ketepatan menelaah etika dan tanggung jawab sosial 1. Accuracy in analyzing the world of business and economy. 2. Accuracy in analyzing ethics and social responsibility	Kriteria: Rubrik holistik Bentuk non-tes: Meringkas materi kuliah Criteria: Holistic rubric Non-test form: Summarize the lecture material	-	discussion, case study: Kuliah discussions, case studies : Lecture **Tugas 1:** Menyusun ringkasan dalam bentuk makalah tentang lingkungan bisnis. **Task 1:** Prepare a summary in the form of a paper on the business environment. **[PB: 2x(3x50")]** **[PT+KM: (2+2)x(3x60")]**	1	15

3, 4	Mahasiswa mampu menelaah dengan baik kepemilikan bisnis dan wirausaha. Students are able to properly assess business and entrepreneurial ownership.	4. Ketepatan menelaah bentuk kepemilikan organisasi. 5. Ketepatan menelaah UMKM, wirausaha, waralaba. 1. The accuracy in examining the form of organizational ownership. 2. The accuracy of reviewing MSMEs, entrepreneurs, franchises.	Kriteria: Rubrik holistik Bentuk non-tes: Mencontohkan kepemilikan bisnis dan wirausaha. Criteria: Holistic rubric Non-test form: Exemplify business ownership and entrepreneurship.	-	discussion, case study: Kuliah [discussions, case studies : Lecture **Tugas 2:** Mencari contoh setiap kepemilikan bisnis dan wirausaha dan menuliskannya dalam bentuk tabel. **Task 2:** Find examples of each business and entrepreneurial ownership and write them in tabular form. **[PB: 2x(3x50")]** **[PT+KM: (2+2)x(3x60")]**	1	15
5, 6, 7	Mahasiswa mampu menelaah dengan baik manajemen dan organisasi. Students are able to analyze both management and organization.	1. Ketepatan menelaah proses manajemen. 2. Ketepatan menelaah bagian-bagian organisasi. 3. Ketepatan merumuskan analisis SWOT. 1. The accuracy of reviewing the management process. 2. To the accuracy of studying the parts of the organization. 3. The accuracy of formulating a SWOT analysis.	Kriteria: Rubrik holistik Bentuk non-tes: Menyusun analisis SWOT. Criteria: Holistic rubric Non-test form: Perform SWOT analysis.	-	discussion, case study: Kuliah [discussions, case studies : Lecture **Tugas 3:** Mengobservasi UMKM di sekitar tempat tinggal dan menyusun analisis SWOT dalam bentuk poster. **Task 3:**	1	20

					Observing MSMEs around the residence and compiling a SWOT analysis in the form of posters. **[PB: 3x(3x50")]** **[PT+KM: (3+3)x(3x60")]**		
8	**Evaluasi Tengah Semester / Ujian Tengah Semester** **Midterm Exam**						
9, 10	Mahasiswa mampu menelaah dengan baik sumber daya manusia dan pemasaran. Students are able to properly assess human resources and marketing.	1. Ketepatan menelaah aktivitas sumber daya manusia. 2. Ketepatan menelaah teori motivasi. 3. Ketepatan menelaah bauran pemasaran. 1. The accuracy of examining the activity of the source of the power of man. 2. The accuracy of studying the theory of motivation. 3. The accuracy of analyzing the marketing mix.	Kriteria: Rubrik holistik Bentuk non-tes: Meringkas materi kuliah Criteria: Holistic rubric Non-test form: Summarize the lecture material	-	discussion, case study: Kuliah **[** discussions, case studies : Lecture **Tugas 4:** Menyusun ringkasan dalam bentuk makalah tentang sumber daya manusia dan pemasaran. **Task 4:** Prepare a summary in the form of a paper on human resources and marketing. **[PB: 2x(3x50")]** **[PT+KM: (2+2)x(3x60")]**	1	15
11, 12, 13	Mahasiswa mampu menelaah dengan baik informasi, akuntansi, dan keuangan.	1. Ketepatan menelaah sosial media & e-business. 2. ketepatan menelaah sistem informasi manajemen dan akuntansi.	Kriteria: Rubrik holistik Bentuk non-tes:	-	discussion, case study: Kuliah **[** discussions, case studies : Lecture	1	20

	Students are able to properly study information, accounting and finance.	3. ketepatan menelaah manajemen keuangan. 1. Accuracy in analyzing social media & e- business. 2. accuracy in reviewing management and accounting information systems. 3. accuracy in reviewing financial management.	Meringkas materi kuliah Criteria: Holistic rubric Non-test form: Summarize the lecture material		(lecture) **Tugas 5:** Menyusun ringkasan dalam bentuk makalah tentang informasi, akuntansi, dan keuangan. **Task 5:** Compile a summary in the form of a paper on information, accounting and finance. **[PB: 3x(3x50")]** **[PT+KM: (3+3)x(3x60")]**		

14, 15	Mahasiswa mampu merumuskan rencana bisnis secara komprehensif. Students are able to formulate a comprehensive business plan..	1. Ketepatan merumuskan rencana bisnis. 1. The accuracy of formulating a business plan.	Kriteria: Rubrik holistik Bentuk non-tes: Menyusun rencana bisnis Criteria: Holistic rubric Non-test form: Draw up a business plan		discussion, case study: Kuliah **[** discussions, case studies : Lecture **Tugas 6:** Mengobservasi UMKM di sekitar tempat tinggal dan menyusun rencana bisnis untuk UMKM tersebut. **Task 6:** Observe the UMKM around the place of residence and compile a business plan for the UMKM. **[PB: 2x(3x50")]** **[PT+KM: (2+2)x(3x60")]**	1	15
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, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

RUBRIK PENILAIAN MATA KULIAH PENGANTAR BISNIS				
EKF6206	**Pengantar Bisnis**	CPL 1	CPL 5	CPL 7
CPMK-1	**Menjelaskan** konsep-konsep dasar bisnis: lingkungan bisnis, bentuk badan usaha, fungsi manajemen, pemasaran, operasi, SDM, dan keuangan.		Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-2	**Menganalisis** prinsip-prinsip ekonomi mikro-makro yang memengaruhi keputusan bisnis (permintaan-penawaran, struktur pasar, siklus bisnis).		Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-3	**Mengevaluasi** aspek dasar **hukum komersial** (kontrak sederhana, HKI, tanggung jawab badan usaha) pada skenario bisnis pemula.		Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-4	**Menggunakan data sederhana** (tabel/diagram) untuk **membuat keputusan** awal: segmentasi pasar, penetapan harga, *break-even/CVP*, dan prioritas sumber daya.			Partisipasi, Tugas, Quis, UTS & UAS
CPMK-5	**Menyusun ringkas model bisnis** (mis. *Business Model Canvas*) dan **proyeksi keuangan awal** (arus kas sederhana) untuk ide usaha dasar.		Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-6	**Berperan akuntabel** dalam **tim** (peran perencana-analis-presenter), mengelola waktu & komunikasi profesional, serta **merefleksikan** kontribusi individu.	Partisipasi & Tugas		
CPMK-7	**Menunjukkan sikap mandiri & etik kewirausahaan** (inisiatif, tangguh, adil) selaras nilai yang dianut program studi dalam pengambilan keputusan bisnis pemula.	Partisipasi & Tugas		

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6210

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Manajemen Keuangan Financial Management	EKF6210	Akuntansi Manajemen	T=2	P=0	4	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Dr. Nurul Badriyah, S.E., M.M.	Yenni Vera Febriyanti, S.E., M.Akt	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi; Able to apply and analyze theoretical and practical concepts of various theories in the science of Accounting and Financial Reporting; Management Accounting and Cost Accounting; Auditing; Financial Management and Financial Report Analysis; Domestic and International Taxation; Accounting Information Systems;

	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Menjelaskan tujuan manajemen keuangan, konflik agensi, tata kelola, dan etika dalam keputusan pendanaan & investasi. Explain the objectives of financial management, agency conflicts, governance, and ethics in financing & investment decisions.
	CPMK-2 CLO-2	Menganalisis & menginterpretasi laporan keuangan (rasio, arus kas, DuPont) dan menyusun insight untuk keputusan manajerial. Analyze & interpret financial reports (ratios, cash flow, DuPont) and develop insights for managerial decisions.
	CPMK-3 CLO-3	Menerapkan time value of money pada valuasi obligasi & saham serta penilaian proyek. Applying the time value of money to bond & stock valuation and project appraisal.
	CPMK-4 CLO-4	Mengestimasi biaya modal (WACC), mengukur risiko–return (β, CAPM) dan menggunakannya dalam evaluasi proyek. Estimate the cost of capital (WACC), measure risk–return (β, CAPM) and use them in project evaluation.
	CPMK-5 CLO-5	Melakukan keputusan investasi jangka panjang (NPV, IRR, PI, *payback*, analisis sensitivitas & skenario) dan memberi rekomendasi berbasis data. Making long-term investment decisions (NPV, IRR, PI,payback, sensitivity & scenario analysis) and provide data-based recommendations.
	CPMK-6 CLO-6	Menganalisis keputusan struktur modal & kebijakan dividen (trade-off, pecking order, signaling) serta dampaknya pada nilai perusahaan. Analyze capital structure & dividend policy decisions (trade-off, pecking order, signaling) and their impact on company value.
	CPMK-7 CLO-7	Mengelola modal kerja (kas, piutang, persediaan, kebijakan kredit) secara optimal dan menilai dampaknya pada likuiditas & profitabilitas. Manage working capital (cash, receivables, inventory, credit policy) optimally and assess its impact on liquidity & profitability.
	CPMK-8 CLO-8	Memanfaatkan TI (spreadsheet/BI) untuk pemodelan keuangan, dashboard KPI, dan rekonsiliasi dengan laporan keuangan (jejak audit terjaga). Leverage IT (spreadsheets/BI) for financial modeling, KPI dashboards, and reconciliation with financial reports (maintained audit trail).

CPMK-9 CLO-9	Menunjukkan kemandirian & jiwa kewirausahaan berlandaskan nilai ASWAJA: menyusun rencana pembiayaan & proyeksi kas untuk UMKM/start-up yang etis & berkelanjutan. Demonstrate independence & entrepreneurial spirit based on ASWAJA values: prepare financing plans & cash projections for ethical & sustainable MSMEs/start-ups.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 **CLO 1**				V									
CPMK 2 **CLO 2**													
CPMK 3 **CLO 3**				V									
CPMK 4 **CLO 4**				V									
CPMK 5 **CLO 5**													
CPMK 6 **CLO 6**				V									
CPMK 7 **CLO 7**													
CPMK 8 **CLO 8**													
CPMK 9 **CLO 9**	V	V											

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mahasiswa mampu menjelaskan gambaran umum manajemen keuangan di perusahaan. Students are able to explain an overview of financial management in the company.
Sub-CPMK2 Sub-CLO2	Mahasiswa mampu menjelaskan dan menganalisis lingkungan keuangan. Students are able to explain and analyze the financial environment.
Sub-CPMK3 Sub-CLO3	Mahasiswa mampu mengidentifikasi bentuk laporan keuangan untuk perusahaan manufaktur, jasa, dan perbankan. Students are able to identify the form of financial statements for manufacturing, service and banking companies.

	Sub-CPMK4 Sub-CLO4	Mahasiswa mampu menghitung kinerja keuangan perusahaan menggunakan rasio keuangan. Students are able to calculate the company's financial performance using financial ratios.
	Sub-CPMK5 Sub-CLO5	Mahasiswa mampu menganalisis rasio keuangan menggunakan analisis deret waktu dan rata-rata industri. Students are able to analyze financial ratios using time series analysis and Industry averages.
	Sub-CPMK6 Sub-CLO6	Mahasiswa mampu menghitung nilai waktu uang. Students are able to calculate the time value of money.
	Sub-CPMK7 Sub-CLO 7	Mahasiswa mampu menganalisis nilai waktu uang. Students are able to analyze the time value of money.

	Sub-CPMK8 Sub-CLO8	Mahasiswa mampu menganalisis model valuasi obligasi. Students are able to analyze the Valuation model - Bonds.
	Sub-CPMK9 Sub-CLO9	Mahasiswa mampu menganalisis model valuasi saham. Students are able to analyze the Stock Valuation model.
	Sub-CPMK10 Sub-CLO10	Mahasiswa mampu menghitung biaya modal. Students are able to calculate the cost of capital.
	Sub-CPMK11 Sub-CLO11	Mahasiswa mampu menganalisis Arus Kas Proyek. Students are able to analyze Project Cash Flow.
	Sub-CPMK12 Sub-CLO12	Mahasiswa mampu menghitung dan menganalisis penganggaran modal. Students are able to calculate and analyze capital budgeting.
Deskripsi Singkat MK	Materi ini berisi konsep-konsep dasar manajemen keuangan perusahaan yang berkaitan dengan pengembangan manajemen keuangan, tanggung jawab manajer keuangan, analisis laporan keuangan, lingkungan keuangan, analisis nilai waktu uang, model valuasi obligasi dan saham, analisis biaya modal, teknik penganggaran modal, penganggaran modal, analisis arus kas proyek, dan manajemen keuangan lokal. Metode pembelajaran yang sering digunakan adalah Metode Diskusi Kelompok, yaitu diskusi tentang suatu masalah manajemen keuangan untuk mempersiapkan diri sebagai pekerja di perusahaan dan sebagai pengusaha oleh sejumlah anggota kelompok untuk mencapai kesepakatan. This course contains the basic concepts of corporate financial management related to the development of financial management, financial managerresponsibility, financial statement analysis, financial environment, time value analysis of money, bond and stock valuation models, capital cost analysis, capital budgeting techniques, capital budgeting, analysis of project cash flow, and local financial management. The learning method that is often usedis the Group Discussion Method, which is a discussion of a financial management problem in order to prepare themselves as workers in companies and as entrepreneurs by a number of group members to reach an agreement.	
Bahan Kajian: Materi Pembelajaran	128. Financial management in the company 129. Financial institutions 130. Financial markets 131. Financial statements for manufacturing companies, service companies, and banks	

	132. Financial ratios 133. Time value of money 134. Valuation 135. Stock valuation model 136. Cost of capital 137. Project cash flow 138. Capital budgeting
Pustaka	**Utama :**
	114. Brigham, Eugene F. and Joel F. Houston. 2018. Dasar-dasar Manajemen Keuangan. Jakarta: Salemba Empat. 115. Suad Husnan & Enny Pudjiastuti. 2015. Dasar-dasar Manajemen Keuangan, Edisi Ketujuh. Yogyakarta : UPP STIM YKPN. 116. Bambang Riyanto. 2011. Dasar-Dasar Pembelanjaan Perusahaan, Edisi Keempat, Cetakan Ketujuh.Yogyakarta : BPFE. 117. R. Agus Sartono. 2010. Manajemen Keuangan (Teori dan Aplikasi), Edisi Keempat, Cetakan Ketujuh.Yogyakarta : BPFE, Yogyakarta. 118. Sutrisno. 2010. Manajemen Keuangan Teori, Konsep dan Aplikasi. Edisi Pertama Cetakan Kedua. Ekonisia. Yogyakarta. 119. Frank Nana Kweku Otoo. 2024. Assessing the influence of financial management practices on organizational performance of small- and medium-scale enterprises, vilakshan - XIMB Journal of Management. https://doi.org/10.1108/XJM-09-2023-0192 **Pendukung :**
	1. Ike Susanti, Muhamad Imam Syairozi, Hefrin Yunifa Winda Lukman. Analisis Sistem Manajemen Dalam Pengelolaan Bumdes Di Desa Bluluk. 2021. *Jurnal Sains Humaniora*, Vol.5, No.2, hlm.701-710. 2. Sani Rusminah, Indira Sofia Maulida.2023. Adopsi E-Commerce Usaha Mikro Kecil Menengah (UMKM) Makanan dan Minuman di Kabupaten Lamongan Pasca Pandemi COVID-19, Jurnal Akuntansi dan Pajak, Vol.23, No.2, hlm. 1-7. 3. Sutri Handayani, Abdul Ghofur, Aris Nur Rakhmayani , Evi Novitasari. (2020). Pelatihan Pengelolaan Kredit Dalam Upaya Peningkatan Tingkat Likuiditas Pada Ksu Era Jaya Kusuma Lamongan Tahun 2017. TRIDARMA: Pengabdian Kepada Masyarakat (PkM) 4. Rochman Arif, Ahmad Faisol, Sabilar Rosyad, Istanti Dwi Agustina. Pelatihan Penerapan Activity Based Costing Sebagai Penentuan Tarif Jasa Rawat Inap Pada RSUD Ngimbang Lamongan Tahun 2018. TRIDARMA: Pengabdian Kepada Masyarakat (PkM) 5. Analysis That Influences The Performance Of Home Industrial Employees In Durungbedug Village, Sidoarjo District, Sidoarjo District 6. Ike Susanti, Akhlis Priya Pambudi, Ruswaji Ruswaji, Nur MaziyatulAnalysis Of Affecting Rice Farmers Income In Kedungpring Village Kec. Kedungpring Kab. Lamongan 7. Profitability, Investment Decisions, Funding Decisions, And Its Effect On Company Value 8. The Influence Of Corporate Governance, Leverage, Company Size On Financial Performance
Dosen Pengampu	Dr. NURUL BADRIYAH, S.E., M.M.

Matakuliah syarat	-

Week	Expected ability of eachlearning stage (Sub-CLO)	Assessment		Learning Form, Learning Methods, Student Assignment, [Estimated time]		Learning materials [References]	rating weight
		Indicators	Criteria & Form	Darin g (*offlin e*)	Luring (*offline*		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to explainan overview of financial management in the company.	1. Able to explain career opportunities in finance 2. Able to describe financial management 3. Able to understand the responsibilities of ethical managers (business and profession)	Criteria: Holistic rubric Non-test form: Summarize the lecture material	-	Discussion, lecture **[3 x 50 minutes]** **Task 1:** Summarize an overview offinancial management in the company.	1,2,3,4, 5	5
2	Students are able to explainand analyze the financial environment.	a. Able to explain the types of financial markets. b. Able to mention financial institutions. c. Able to explain stock market relationships, costof money, and taxes.	Criteria: Holistic rubric Non-test form: Summarize the lecture material	-	Discussion, lecture **[3 x 50 minutes]** **Task 2:**	1,2,3,4, 5,6	5

					Mention the types of financial markets and financial institutions and explain the relationship between the stock market, the cost of money, and taxes.		

3	Students are able to identifythe form of financial statements for manufacturing, service and banking companies.	1. Able to identify Manufacturing company financial reports 2. Able to identify the financial statements ofservice companies 3. Able to identify banking company financialreports	Criteria: Holistic rubric Non-test form: Identification offinancial statements.	-	Discussion, lecture **(3 x 50 minutes]** **Task 3:** Mention the differences in the financial statements of manufacturing companies, service companies and banks.	1,2,3,4, 5,7	10
4	Students are able to calculate the company's financial performance usingfinancial ratios.	1. Able to calculate Liquidity ratio 2. Able to calculate Leverage ratio 3. Able to calculate Activity ratio 4. Able to calculate Profitability ratio 5. Able to calculate Market ratios	Criteria: Holistic rubric Non-test form: Calculating financial performance	-	Discussion, lecture **(3 x 50 minutes]** **Task 4:** Calculate financial performance with liquidityratios, leverage, activity, profitability, and market ratios.	1,2,3,4, 5	10
5	Students are able to analyzefinancial ratios using time series analysis and Industry averages.	1. Able to analyze liquidity ratios 2. Able to analyze leverage ratios 3. Able to analyze activity ratios 4. Able to analyze profitability ratios 5. Able to analyze market ratios	Criteria: Holistic rubric Non-test form: Financial performance	-	Discussion, lecture **(3 x 50 minutes]** **Task 5:**	1,2,3,4, 5,7	10

			analysis.				

					Analyze financial performance using timeseries analysis and industry averages.		
6	Students are able to calculate the time value ofmoney.	Able to calculate and analyze Future and Presentvalue	Criteria: Holistic rubric Non-test form: Calculating the timevalue of money	-	Discussion, lecture **(3 x 50 minutes]** **Task 6:** Calculating questions related to time value ofmoney.	1,2,3,4, 5	5
7	Students are able to analyzethe time value of money.	Able to calculate and analyze annuities	Non-test form: Calculating annuities.	-	Discussion, lecture **(3 x 50 minutes]** **Task 7:** Calculating and analyzingproblems related to annuities	1,2,3,4, 5	5
8	**Midterm Exam**						

9	Students are able to analyzethe Valuation model - Bonds.	1. Be able to mention the characteristics of thebond 2. 2. Able to Calculate Bond Value	Criteria: Holistic rubric Non-test form: Computes the bond-model valuation.	-	Discussion, lecture **[3 x 50 minutes]**	1,2,3,4, 5	5

					Task 9: Calculate and analyze questions related to thebond-model valuation.		
10	Students are able to analyzethe Stock Valuation model.	1. Able to calculate common stock valuation 2. Able to calculate preferred stock valuation	Criteria: Holistic rubric Non-test form: Calculate common stock valuation and preferred stock valuation.	-	Discussion, lecture **[3 x 50 minutes]** **Task 10:** Calculating and analyzingquestions related to common stock valuation and preferred stock valuation.	1,2,3,4, 5,6	5
11-12	Students are able to calculate the cost of capital.	1. Able to calculate the company's capital cost 2. Able to analyze the company's capital costs	Criteria: Holistic rubric Non-test form: Calculate the company's cost ofcapital		Discussion, lecture **[2 x 3 x 50 minutes]** **Task 11:** Calculate and analyze questions related to the cost of capital.	1,2,3,4, 5	20

13	Students are able to analyzeProject Cash Flow.	1. Able to predict cash flow 2. Able to determine project cash flow factors 3. Able to analyze project cash flow	Criteria: Holistic rubric		Discussion	1,2,3,4, 5,7unes	5

			Non-test form: Calculate projectcash flow costs.		Discussion, lecture **[3 x 50 minutes]** **Task 12:** Calculate and analyzeproblems related to project cash flow costs.		
14-15	Students are able to calculate and analyzecapital budgeting.	1. Able to calculate Payback Period 2. Able to calculate Discounted Payback Period 3. Able to calculate Net Present Value 4. Able to calculate the Internal Rate of Return 5. Able to calculate Modified IRR	Criteria: Holistic rubric Non-test form:		Discussion, lecture **[2 x 3 x 50 minutes]** **Task 13:** Calculating questionsrelated to capital budgeting.	1,2,3,4,5	15
16	**Final Semester Examination**						

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

Note:

1. Indicators of ability assessment 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.
2. Program Learning Outcome (PLO) are abilities possessed by each PRODI graduate including the internalization of attitudes, assignments of knowledge, and skills according to the level of the study program obtained through the learning process.
3. PLO charged to courses are some of the learning outcomes of the study program graduates (CPL-PRODI) which are used for the formation / development of a course consisting of attitude aspects, general skills, special skills, and knowledge.
4. Course Learning Outcome (CLO) is an ability that is described specifically from the CPL charged on a course, and is specific to the study material or learning material for that course.
5. Sub-CLO is the ability that is specifically described in the learning material of the course.
6. Assessment Criteria are benchmarks that are used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that the assessment is consistent and unbiased. Criteria can be quantitative and qualitative.

7. Assessment techniques: test and non-test.
8. Forms of learning: Lectures, Responses, Tutorials, Seminars 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 the study material which can be presented in the form of several main topics and sub-topics.
11. Assessment weight is the percentage of the assessment of each sub-CLO achievement which is proportional to the difficulty level of achieving that sub-CLO and the total is 100%.
12. PB = Learning Process, PT = Structured Assignment, KM = Independent Activities.

RUBRIK PENILAIAN MATA KULIAH MANAJEMEN KEUANGAN						
EKF6210	**Manajemen Keuangan**	CPL 1	CPL 2	CPL 4	CPL 7	CPL 10
CPMK-1	Menjelaskan tujuan manajemen keuangan, konflik agensi, tata kelola, dan etika dalam keputusan pendanaan & investasi.			Partisipasi, Tugas, Quis, UTS & UAS		Partisipasi, Tugas, Quis, UTS & UAS
CPMK-2	Menganalisis & menginterpretasi laporan keuangan (rasio, arus kas, DuPont) dan menyusun insight untuk keputusan manajerial.					Partisipasi, Tugas, Quis, UTS & UAS
CPMK-3	Menerapkan time value of money pada valuasi obligasi & saham serta penilaian proyek.			Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-4	Mengestimasi biaya modal (WACC), mengukur risiko–return (β, CAPM) dan menggunakannya dalam evaluasi proyek.			Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-5	Melakukan keputusan investasi jangka panjang (NPV, IRR, PI, *payback*, analisis sensitivitas & skenario) dan memberi rekomendasi berbasis data.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-6	Menganalisis keputusan struktur modal & kebijakan dividen (trade-off, pecking order, signaling) serta dampaknya pada nilai perusahaan.			Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-7	Mengelola modal kerja (kas, piutang, persediaan, kebijakan kredit) secara optimal dan menilai dampaknya pada likuiditas & profitabilitas.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-8	Memanfaatkan TI (spreadsheet/BI) untuk pemodelan keuangan, dashboard KPI, dan rekonsiliasi dengan laporan keuangan (jejak audit terjaga).				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS

RUBRIK PENILAIAN MATA KULIAH MANAJEMEN KEUANGAN						
EKF6210	**Manajemen Keuangan**	CPL 1	CPL 2	CPL 4	CPL 7	CPL 10
CPMK-9	Menunjukkan kemandirian & jiwa kewirausahaan berlandaskan nilai ASWAJA: menyusun rencana pembiayaan & proyeksi kas untuk UMKM/start-up yang etis & berkelanjutan.	Partisipasi & Tugas	Partisipasi & Tugas			

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2302

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Akuntansi Keuangan Menengah II Intermediate Financial Accounting II	EKA2302	Akuntansi Keuangan	T=3	P=0	4	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Rochman Arif, S.E., M.Ak	Rosdiyati, S.E., M.S.A	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah.
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit.
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan Able to apply ethical principles in the accounting and finance profession.
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi;

		Able to apply and analyze theoretical and practical concepts across accounting, financial reporting, auditing, finance, domestic/international taxation, and accounting information systems.
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data Able to combine technical competence and professional skills to design and make appropriate decisions based on data analysis.
	CPL 8 PLO 8	Mampu menerapkan Kode Etik Profesi dan Standar yang berlaku di bidang Keuangan dan Auditing dengan dukungan teknologi informasi Able to apply the Professional Code of Ethics and applicable Standards in finance and auditing with the support of information technology.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Menjelaskan & menerapkan pengakuan, pengukuran, penyajian, dan pengungkapan liabilitas jangka pendek & jangka panjang (utang usaha, provisi/kontinjensi, obligasi). Explain and apply recognition, measurement, presentation, and disclosure of short-term and long-term liabilities (trade payables, provisions/contingencies, bonds).
	CPMK-2 CLO-2	Mengukur & mencatat instrumen utang obligasi (biaya transaksi, suku bunga efektif, pelunasan dini) serta menganalisis dampaknya pada kinerja & kepatuhan. Measure and account for bond debt instruments (transaction costs, effective interest rate, early extinguishment) and analyze impacts on performance and compliance.
	CPMK-3 CLO-3	Menerapkan akuntansi sewa (lessee/lessor, pengakuan aset hak-guna, liabilitas sewa, modifikasi sewa) beserta pengungkapan kunci. Apply lease accounting (lessee/lessor, right-of-use asset, lease liability, lease modifications) including key disclosures.
	CPMK-4 CLO-4	Menganalisis pajak penghasilan (beda temporer/tetap, aset & liabilitas pajak tangguhan) dan menyajikan rekonsiliasi fiskal-komersial ringkas. Apply accounting for equity transactions: share issuance, treasury shares, dividends, and other equity-related transactions and disclosures.
	CPMK-5 CLO-5	Mencatat & mengevaluasi imbalan kerja (jangka pendek/pasca-kerja: aktuaria ringkas, pengakuan OCI) dan menjelaskan implikasi pelaporan. Apply accounting for investments and financial instruments at an intermediate level (classification, measurement, impairment, and disclosures) aligned with PSAK/IFRS-based guidance.

	CPMK-6 CLO-6	Menerapkan akuntansi instrumen keuangan dasar (klasifikasi & pengukuran aset/liabilitas keuangan, kerugian kredit ekspektasian) dan menilai dampaknya pada risiko. Apply accounting for income taxes (current and deferred tax, temporary differences, tax expense reconciliation) at an intermediate level and prepare disclosures.
	CPMK-7 CLO-7	Mengakui & menyajikan ekuitas (modal saham, transaksi treasury, dividen, EPS dasar/terdilusi) beserta catatan pengungkapan. Analyze and account for employee benefits and other long-term obligations (as introduced) and related disclosures.
	CPMK-8 CLO-8	Menangani perubahan kebijakan akuntansi, estimasi, dan koreksi kesalahan (retrospektif/prospektif) dan mengkomunikasikan dampaknya secara etis. Prepare and analyze complex financial statement presentations and disclosures related to the topics covered, using professional judgment.
	CPMK-9 CLO-9	Memanfaatkan TI akuntansi (spreadsheet/GL) untuk pemodelan suku efektif, pajak tangguhan, EPS, dan rekonsiliasi dengan jejak audit yang rapi. Use information technology tools (spreadsheets) to solve intermediate financial accounting cases, perform calculations, and present results professionally.
	CPMK-10 CLO-10	Menunjukkan sikap mandiri, etis, dan bernilai kewirausahaan (ASWAJA) saat menganalisis kasus UKM/korporasi terkait pendanaan, sewa, dan kebijakan dividen. Demonstrate professional ethics, independence, responsibility, and effective communication in solving intermediate financial accounting cases individually and in teams.

Korelasi CPL terhadap CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 CLO 1				v			v	v					
CPMK 2 CLO 2				v			v	v					
CPMK 3 CLO 3				v			v	v					
CPMK 4 CLO 4				v			v						
CPMK 5 CLO 5				v			v	v					

	CPMK 6 CLO 6				**v**			**v**	**v**					
	CPMK 7 CLO 7				**v**			**v**						
	CPMK 8 CLO 8				**v**			**v**	**v**					
	CPMK 9 CLO 9							**v**	**v**					
	CPMK 10 CLO 10	**v**	**v**	**v**										

Kemampuan akhir tiap tahapan belajar (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan dan menerapkan akuntansi liabilitas jangka pendek & panjang termasuk provisi/kontinjensi dan pengungkapan. Able to explain and apply accounting for short- and long-term liabilities including provisions/contingencies and disclosures.
Sub-CPMK2 Sub-CLO2	Mampu mengukur dan mencatat obligasi: biaya transaksi, suku bunga efektif, amortisasi, serta pelunasan dini. Able to measure and record bonds: transaction costs, effective interest, amortization, and early extinguishment.
Sub-CPMK3 Sub-CLO3	Mampu menerapkan akuntansi sewa (lessee/lessor) termasuk aset hak-guna, liabilitas sewa, modifikasi sewa, dan pengungkapan. Able to apply lease accounting (lessee/lessor) including right-of-use assets, lease liabilities, modifications, and disclosures.
Sub-CPMK4 Sub-CLO4	Mampu menerapkan akuntansi ekuitas: penerbitan saham, saham treasuri, dividen, dan transaksi ekuitas lainnya. Able to apply equity accounting: share issuance, treasury shares, dividends, and other equity transactions.
Sub-CPMK5 Sub-CLO5	Mampu menerapkan akuntansi investasi/instrumen keuangan (klasifikasi, pengukuran, impairment) pada level menengah. Able to apply intermediate investment/financial instrument accounting (classification, measurement, impairment).
Sub-CPMK6 Sub-CLO6	Mampu menerapkan akuntansi pajak penghasilan: pajak kini, pajak tangguhan, beda temporer, dan pengungkapan. Able to apply income tax accounting: current and deferred tax, temporary differences, and disclosures.
Sub-CPMK7 Sub-CLO7	Mampu menganalisis dan menerapkan akuntansi kewajiban jangka panjang lainnya (mis. imbalan kerja/pasca-kerja pengantar) dan pengungkapan. Able to analyze and apply accounting for other long-term obligations (e.g., employee benefits introduction) and disclosures.

	Sub-CPMK8 Sub-CLO8	Mampu menyusun penyajian dan pengungkapan laporan keuangan kompleks terkait topik mata kuliah dengan penilaian profesional. Able to prepare complex financial statement presentation and disclosures related to course topics using professional judgment.
	Sub-CPMK9 Sub-CLO9	Mampu menyelesaikan studi kasus terpadu AK Menengah II menggunakan TI (spreadsheet), menerapkan etika profesi, dan mengomunikasikan hasil secara profesional. Able to complete an integrated Intermediate Financial Accounting II case using IT tools, applying professional ethics, and communicating results professionally.
Deskripsi Singkat MK	Mata kuliah Akuntansi Keuangan Menengah II membahas penerapan standar akuntansi keuangan (PSAK berbasis IFRS) pada transaksi dan pos-pos laporan keuangan yang lebih kompleks, dengan fokus pada liabilitas, instrumen utang (obligasi), sewa, ekuitas, investasi/instrumen keuangan, serta pajak penghasilan (pajak kini dan pajak tangguhan). Mahasiswa dilatih melakukan perhitungan dan pencatatan menggunakan suku bunga efektif, menginterpretasikan dampak transaksi terhadap kinerja dan kepatuhan, serta menyusun penyajian dan pengungkapan yang memadai. Pembelajaran berbasis kasus dan latihan dengan dukungan spreadsheet, disertai penekanan pada etika profesi, penilaian profesional, dan komunikasi. Intermediate Financial Accounting II focuses on the application of IFRS-based PSAK to more complex transactions and financial statement items, emphasizing liabilities, bonds, leases, equity, investments/financial instruments, and income taxes (current and deferred). Students practice effective interest calculations and related journal entries, analyze transaction impacts on performance and compliance, and prepare appropriate presentation and disclosures. Learning is case- and exercise-based with spreadsheet support, emphasizing professional ethics, judgment, and communication.	
Bahan Kajian: Materi Pembelajaran	• Liabilitas jangka pendek & panjang; provisi/kontinjensi; pengungkapan • Obligasi: pengukuran, suku bunga efektif, amortisasi, pelunasan dini • Sewa (lessee/lessor): aset hak-guna, liabilitas sewa, modifikasi, pengungkapan • Ekuitas: penerbitan saham, saham treasuri, dividen, transaksi ekuitas • Investasi & instrumen keuangan (pengantar menengah): klasifikasi, pengukuran, impairment • Pajak penghasilan: pajak kini & tangguhan; beda temporer; rekonsiliasi • Kewajiban jangka panjang lainnya (imbalan kerja pengantar) & pengungkapan • Penyajian & pengungkapan laporan keuangan terkait topik menengah II • Studi kasus terpadu & penggunaan TI (spreadsheet)	
Pustaka	Utama	
	120. IAI. 2017. Stándar Akuntansi Keuangan. Jakarta: Salemba Empat 121. Warren, C., & dkk. 2017. Pengantar Akuntansi 1 Adaptasi Indonesia. Jakarta: Salemba Empat. 122. Weygant J. J., Kieso, D. E.& Paul Kimmel. 2014. Accounting Principles. Buku 1. Jakarta: Salemba Empat. 123. Al. Haryono Jusup. 2017. Dasar-Dasar Akuntansi Keuangan. Yogyakarta: YKPN	

	Pendukung
	5. Satiti, A. D. R., Suhardjanto, D., Widarjo, W, dan Honggowati, S. 2023. Institutional Theory perspective in Disclosure in Indonesia. Kurdish Studies Journal, Vol. 11, No.2. 6. Abidah Dwi Rahmi Satiti, Eli Luthfianah. 2022. Profitability, Investment Decisions, Funding Decisions, and Its Effect on Company Value, Jurnal Scientia, Vol. 11, No.2, hlm. 869-876. 7. Satiti, A.D.R., Syafik, M., & Widarjo, W. 2021. Political Connections and Tax Aggressiveness: The Role of Gender Diversity As a Moderating Variable, Jurnal Media Riset Akuntansi, Auditing & Informasi, Vol.21, No.2, hlm. 273-292. 8. Abidah Dwi Rahmi Satiti & Danu Kusbandono. 2020. Pelatihan Penyusunan Laporan Keuangan UMKM di Desa Pataan.
Dosen Pengampu	ROCHMAN ARIF, S.E., M.Ak
Matakuliah syarat	Mata Kuliah Syarat: Akuntansi Keuangan Menengah I (atau setara)

Mg Ke- Week	**Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)**	**Penilaian Assessment Indikator Indicators**	**Penilaian Assessment Kriteria & Teknik Criteria & Technic**	**Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] Daring (online)**	**Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] Luring (offline)**	**Materi Pembelajaran [Pustaka] Learning materials [References]**	**Bobot Penilaian (%) rating weight**
1	Sub-CPMK1 Liabilitas jangka pendek & panjang; provisi/kontinjensi; pengungkapan (PSAK 37).	Partisipasi; kuis	Rubrik holistik; kuis	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 1; Ref: PSAK 37; Kieso	5
2	Sub-CPMK2 Obligasi: pengukuran awal, biaya transaksi, suku bunga efektif (pengantar).	Latihan hitung	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: Kieso	5
3	Sub-CPMK2 Amortisasi obligasi & pelunasan dini; dampak pada laba dan kepatuhan.	Kuis; studi kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: Kieso	5

4	Sub-CPMK3 Sewa: konsep, identifikasi sewa, pengukuran ROU & lease liability (PSAK 73).	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: PSAK 73	5
5	Sub-CPMK3 Sewa lanjutan: lessor, modifikasi sewa, pengungkapan kunci.	Kuis; studi kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: PSAK 73; IFRS 16	5
6	Sub-CPMK4 Ekuitas: penerbitan saham, saham treasuri, dividen; penyajian ekuitas.	Latihan jurnal	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 4; Ref: Spiceland	5
7	Sub-CPMK5 Instrumen keuangan/investasi: klasifikasi & pengukuran (pengantar PSAK 71).	Kuis; latihan	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: PSAK 71; IFRS 9	10
8	UTS Evaluasi Tengah Semester (minggu 1–7).	UTS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	25
9	Sub-CPMK5 Impairment instrumen keuangan (ECL) & pengungkapan (pengantar).	Studi kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: PSAK 71	5
10	Sub-CPMK6 Pajak kini: perhitungan pajak, beban pajak, rekonsiliasi fiskal (pengantar).	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: PSAK 46; IAS 12	5
11	Sub-CPMK6 Pajak tangguhan: beda temporer, aset/liabilitas pajak tangguhan, pengungkapan.	Kuis; latihan	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: PSAK 46	5
12	Sub-CPMK7	Telaah kasus	Rubrik; telaah	LMS / Google Meet / e-	Kuliah & diskusi [PB	Materi 7; Ref:	5

	Kewajiban jangka panjang lainnya: imbalan kerja (pengantar) & pengungkapan.		kasus	learning (bila digunakan)	1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Kieso	
13	Sub-CPMK8 Penyajian & pengungkapan kompleks: ringkasan, judgment, dan disclosure checklist.	Tugas disclosure	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 8; Ref: PSAK/IFRS	5
14	Sub-CPMK9 Workshop studi kasus terpadu berbantuan spreadsheet; etika & judgement.	Progress proyek	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	5
15	Sub-CPMK9 Presentasi & laporan studi kasus terpadu AK Menengah II.	Presentasi & laporan	Rubrik presentasi & laporan	LMS / Google Meet / e-learning (bila digunakan)	Presentasi, tanya jawab [PB 1x(2x50")]; Laporan [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	15
16	UAS Evaluasi Akhir Semester.	UAS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	20

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

EKA2302	Rubrik Penilaian matakuliah Akuntansi Keuangan Menengah II	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8
CPMK-1	**Menjelaskan & menerapkan** pengakuan, pengukuran, penyajian, dan pengungkapan **liabilitas jangka pendek & jangka panjang** (utang usaha, provisi/kontinjensi, obligasi).				Partisipasi, Tugas, Quis, UTS & UAS		Partisipasi, Tugas, Quis, UTS & UAS
CPMK-2	**Mengukur & mencatat** instrumen **utang obligasi** (biaya transaksi, suku bunga efektif, pelunasan dini) serta **menganalisis** dampaknya pada kinerja & kepatuhan.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-3	**Menerapkan** akuntansi **sewa** (lessee/lessor, pengakuan aset hak-guna, liabilitas sewa, modifikasi sewa) beserta pengungkapan kunci.				Partisipasi, Tugas, Quis, UTS & UAS		Partisipasi, Tugas, Quis, UTS & UAS
CPMK-4	**Menganalisis pajak penghasilan** (beda temporer/tetap, aset & liabilitas pajak tangguhan) dan menyajikan rekonsiliasi fiskal-komersial ringkas.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-5	**Mencatat & mengevaluasi imbalan kerja** (jangka pendek/pasca-kerja: aktuaria ringkas, pengakuan OCI) dan menjelaskan implikasi pelaporan.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-6	**Menerapkan** akuntansi **instrumen keuangan dasar** (klasifikasi & pengukuran aset/liabilitas keuangan, kerugian kredit ekspektasian) dan **menilai** dampaknya pada risiko.				Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-7	**Mengakui & menyajikan ekuitas** (modal saham, transaksi treasury, dividen, EPS dasar/terdilusi) beserta catatan pengungkapan.				Partisipasi, Tugas, Quis, UTS & UAS		Partisipasi, Tugas, Quis, UTS & UAS
CPMK-8	**Menangani perubahan kebijakan akuntansi, estimasi, dan koreksi kesalahan** (retrospektif/prospektif) dan **mengkomunikasikan** dampaknya secara etis.			Partisipasi & Tugas	Partisipasi & Tugas		Partisipasi & Tugas

EKA2302	Rubrik Penilaian matakuliah Akuntansi Keuangan Menengah II	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8
CPMK-9	**Memanfaatkan TI akuntansi** (spreadsheet/GL) untuk **pemodelan suku efektif, pajak tangguhan, EPS, dan rekonsiliasi** dengan **jejak audit** yang rapi.					Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS
CPMK-10	**Menunjukkan sikap mandiri, etis, dan bernilai kewirausahaan** (ASWAJA) saat **menganalisis kasus UKM/korporasi** terkait pendanaan, sewa, dan kebijakan dividen.	Partisipasi & Tugas	Partisipasi & Tugas	Partisipasi & Tugas			

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2306

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
AUDITING 1 **AUDITING 1**	EKA2306	Auditing	T=3	P=0	4	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Fitri Nurjanah, S.E., M.A	Fitri Nurjanah, S.E., M.A	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan; Able to apply ethical principles in the profession of accounting and finance
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi;

		Able to apply and analyze theoretical and practical concepts of various theories in the science of Accounting and Financial Reporting; Management Accounting and Cost Accounting; Auditing; Financial Management and Financial Report Analysis; Domestic and International Taxation; Accounting Information Systems;
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data; Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results.
	CPL 8 PLO 8	Mampu menerapkan Kode Etik Profesi dan Standar yang berlaku di bidang Keuangan dan Auditing dengan dukungan teknologi informasi; Able to apply the Code of Professional Ethics and Standards applicable in the fields of Finance and Auditing with the support of information technology;
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap tanggung jawab dalam melaksanakan tugas-tugas audit baik secara individu maupun dalam tim, dengan menjunjung tinggi profesionalisme dan ketepatan waktu. Students are able to demonstrate a responsible attitude in carrying out audit tasks both individually and in teams, while upholding professionalism and punctuality.
	CPMK-2 CLO-2	Mahasiswa mampu menunjukkan kemandirian dalam berpikir kritis dan etis terhadap permasalahan audit, serta menampilkan integritas dan kejujuran profesional yang berlandaskan nilai-nilai Ahlusunnah wal Jama'ah An Nahdliyah. Students are able to demonstrate independence in critical and ethical thinking regarding audit problems, as well as display professional integrity and honesty based on the values of Ahlusunnah wal Jama'ah An Nahdliyah.
	CPMK-3 CLO-3	Mahasiswa mampu mengidentifikasi dan menerapkan prinsip-prinsip etika profesi akuntan publik dalam proses audit, termasuk independensi, objektivitas, dan kerahasiaan. Students are able to identify and apply the ethical principles of the public accounting profession in the audit process, including independence, objectivity, and confidentiality.
	CPMK-4 CLO-4	Mahasiswa mampu menjelaskan dan menganalisis konsep dasar auditing, jenis-jenis audit, tahap-tahap proses audit, serta bukti audit yang relevan untuk menilai kewajaran laporan keuangan. Students are able to explain and analyze basic auditing concepts, types of audits, stages of the audit process, and relevant audit evidence to assess the fairness of financial reports.

CPMK-5 CLO-5	Mahasiswa mampu mengaplikasikan teknik-teknik audit seperti pengujian substantif, pengujian pengendalian, dan analisis risiko untuk merancang prosedur audit dan mengambil keputusan berdasarkan hasil evaluasi bukti audit. Students are able to apply audit techniques such as substantive testing, control testing, and risk analysis to design audit procedures and make decisions based on the results of evaluating audit evidence.
CPMK-6 CLO-6	Mahasiswa mampu menerapkan Standar Audit (SA) dan SPAP dalam pelaksanaan audit dengan memanfaatkan teknologi informasi untuk pengumpulan dan analisis data audit secara efektif. Students are able to apply Audit Standards (SA) and SPAP in carrying out audits by utilizing information technology for the effective collection and analysis of audit data.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 **CLO 1**	V												
CPMK 2 **CLO 2**		V											
CPMK 3 **CLO 3**			V										
CPMK 4 **CLO 4**				V									
CPMK 5 **CLO 5**							V						
CPMK 6 **CLO 6**								V					

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mampu Memahami, Menentukan, dan Mengorganisasi Metode, Teknik, dan Alat Teknologi pada Tahap Perencanaan Audit Able to Understand, Determine and Organize Methods, Techniques and Technological Tools in the Audit Planning stage
Sub-CPMK2 Sub-CLO2	Mampu memahami dan menganalisis konsep-konsep utama audit dan perencanaan audit. Able to Understand and Analyze the Main Concepts of Audit and Audit Planning
Sub-CPMK3 Sub-CLO3	Mampu Menghubungkan Keterkaitan antara aktivitas pada tahap audit dengan standar audit (SPAP, 2013) & KEPAP 2020 Able to Link the Linkage between activities at the audit stage with audit standards (SPAP, 2013) &; KEPAP 2020

	Sub-CPMK4 Sub-CLO4	Mampu meninjau tujuan, prosedur, dan dokumentasi dalam proses audit laporan keuangan. Able to Review Objectives, Procedures and Documentation in the Financial Statement audit process
	Sub-CPMK5 Sub-CLO5	Mampu Menganalisis Risiko Audit, Materialitas, dan Bukti Audit Able to Analyze Audit Risk, Materiality, and Audit Evidence
	Sub-CPMK6 Sub-CLO6	Mampu Memahami dan Menghubungkan Dokumentasi Audit ke dalam Kertas Kerja Audit Able to Understand and Link Audit Documentation into Audit Working Papers
	Sub-CPMK7 Sub-CLO 7	Mampu memahami dan menganalisis peristiwa setelah tanggal neraca, komitmen dan kontingensi, serta aspek-aspek keberlangsungan bisnis klien. Able to Understand and Analyze Events After the Balance Sheet Date, Commitments and Contingencies as well as Aspects of Client Business Continuity
	Sub-CPMK8 Sub-CLO8	Mampu Memahami dan Menyiapkan Laporan Hasil Audit Laporan Keuangan Able to Understand and Prepare Financial Statement Audit Results Report
Deskripsi Singkat MK	Mata kuliah Auditing dan Assurance merupakan mata kuliah inti yang wajib diambil oleh seluruh mahasiswa Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Surabaya. Materi yang dibahas dalam Auditing meliputi hakikat auditing dan assurance, SPAP berbasis risiko, tahapan proses audit: audit pra-penugasan, penilaian risiko, penanggulangan risiko yang dinilai, serta penyelesaian dan pelaporan hasil audit pada laporan keuangan. The Auditing and Assurance course is a core course that must be taken by all students in the Department of Accounting, Faculty of Economics and Business, Surabaya State University. The material discussed in Auditing includes the nature of auditing and assurance, risk-based SPAP, stages of the audit process: pre-engagement audit, risk assessment, responding to the risks assessed and completion and reporting of audit results on financial statements.	
Bahan Kajian: Materi Pembelajaran	1. Nature and Theory of Auditing, Public Accounting Firm, and Auditor Profession; 2. Auditing Standards Adoption of International Standards on Auditing (SPAP: 2013) based on Risk 3. Roles, Functions, and Responsibilities of IAPI, Auditors and Litigation Threats; 4. Internal Professional Rules, Professional Ethics, Quality Control System and Quality Review; 5. Pre-Engagement Audit, Acceptance Analysis and Sustainability of Audit Assignment; 6. Audit Planning, Analytical Procedures, Audit Risk, Materiality Concepts, and Sampling Methods; 7. Understanding and Risk Assessment of Internal Control, and Communication with TCWG;	
Pustaka	**Utama :**	
	124. Auditing Principles, International Standards on Auditing, Hayes.R, Wallage.P and Gortemaker (2017), Pearson-Salemba Empat 125. Contemporary Auditing, TM Tuanakotta, 2015, Salemba Empat 126. Tuanakotta, 2011. Critical Thinking in Auditing. Salemba Four. 127. Public Accountant Professional Standards (SPAP, 2013). 128. Law no. 5 of 2011 concerning "Public Accountants".	

	129. PP No. 20 of 2015 concerning "Public Accounting Practices" 130. Code of Ethics for the Public Accountant Profession as of July 2020 **Pendukung:**
	1. Rosdiyati, 2023, Efektivitas Komite Audit Memitigasi Pengaruh Transaksi Pihak Berelasi Terhadap Biaya Audit
Dosen Pengampu	Dr. NURUL BADRIYAH, S.E., M.M.
Matakuliah syarat	Akuntansi Keuangan Menengah I

Week	The final ability of each learning stage (Sub-CPMK)	Valuation		HelpLearning, Learning Methods, Student Assignments, [Time Estimate]		Learning Materials [Reference]	Assessment Weights (%)
		Indicators	Criteria & Forms	Offline (offline)	Online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 **2**	Able to explain the nature of auditing and compare several audit service theories Able to compare KAP assurance and non-assurance services Able to analyze the roles, functions and responsibilities of IAPI, auditors and litigation threats	1. Accuracy in explaining the theory of audit demand and supply; & other audit theories 2. Accuracy in identifying various accounting professions, professional associations, as well as professional standards and ethics; 3. Accuracy in explaining assurance and non-assurance services; 4. Accuracy in understanding and evaluating the roles,	**Criteria:** Descriptive rubric Accuracy of description and explanation **Non-test form:** • Paper writing • Multimedia Video • Group presentation **Test form:** Test understanding of sub-CPMK material via GoogleDoc	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1:**Create/design caricatures or emoticons that reflect the life of the Auditor profession as perceived by studentsand describe the meaning/significance of the imageCaricature or Emoticonthe.(Online Learning), • Task-2: Create and present in groups the theme "It's My Audit Life" about the Auditor Profession and KAP based on Multimedia (Video, YouTube, Animation, etc.) (Class Learning)		Main Book No. 1 : Illustration 1.2, Page 15 No. 1: Company Concepts and Cases 1.1, Pages 16-18 No. 1 : Illustration 2.1, Page 49 Main Book No. 1: Company Concepts and Cases 2.2, Pages 61-62 No. 1: Company Concepts and Cases 4.1, Pages 139-143 No. 1: Corporate Governance and the Role of Auditors 15.7, Page 679	**5** **5**

		responsibilities of IAPI and public accountants in the National Economy;		• Individual/group assignments: • **Analysis Source:** • https://pixabay.com/id/images/search/audit/ • https://www.youtube.com/watch?v=cx_OrNcB-O4 Time: 200 x1 (face to face 50 x 2; independent 50 x 2)			
3	Able to understand (C2) and analyze (C4)Public Accountant Professional Ethics/ KEPAP 2020 Able to understandInternal Professional Rules, Quality Control System and Quality Review(C2)	1. Accurately understanding and reviewing the Basic Principles of Ethics stated in the Code of Ethics for the Public Accountant Profession; 2. Accurate understanding of internal professional regulations, quality control systems and quality reviews;	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:** Test understanding of sub-CPMK material via GoogleDoc	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Make a news summary from various trusted sources, both print and online media, clearly include the source of the quotation regarding cases of public accountant deviation from the basic ethical principles: Integrity, Objectivity, Competence and Professional Prudence; Confidentiality, Professional Conduct		Main Book No. 1: Company Concepts and Cases 3.1, Pages 87-88 No. 7	**5**

				Time: 200 x1 (face to face 50 x 1; independent 50 x 3)			
4	Able to understand (C2) and analyze (C4)Audit Standards Adoption of International Standards on Auditing (SPAP: 2013) which are based on Risk Able to describe the components of audit risk (C2)	1. Accuracyexplains the main concepts of risk-based audit in SPAP 2013 2. Accuracy in describing the risk-based audit process model; 3. Accuracydetermine activities, objectives and documents at each stage in the general risk-based audit model; 4. Accuracy of identifying audit risk components	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:** Quiz/Test understanding of sub-CPMK material via GoogleForm	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Create an Identification Report on Audit Risk Components: Inherent Risk, Control Risk and Detection Risk. • **Analysis Source:** https://www.garuda-indonesia.com/id/id/investor-relations/annual-report-dan-sustainability-report/annual-report Time: 200 x1 (face to face 50 x 1; self 50 x 3)		Main Book No. 1 : Illustration 6.1, Page 219 No. 1: Company Concepts and Cases 6.1, Pages 217-218	**5**
5	Able to explain (C2) and analyze (C4) Pre-Engagement Audit activities, Analysis of Acceptance and Continuity of Audit Assignments	1. Accuracyexplain the basis for the auditor's consideration in accepting the assignment 2. Accuracy of identificationpreconditions for an audit; 3. Accuracydescribes the parts of the	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:** Quiz/Test understanding of sub-CPMK	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Create an Analysis Report on the Acceptance and Sustainability of Audit		Main Book No. 1 : Illustration 5.2, Page 171	**5**

		audit engagement letter; 4. Accuracy of reviewing the pre-engagement stage	material via GoogleForm	Assignments based on identifying risks related to the following topics: Changes in Management and Shareholders, Government Regulations, Business Development, Debt Restructuring, Related Party Transactions, Tax Compliance, Application of Financial Accounting Standards. • **Analysis Source:** https://www.garuda-indonesia.com/id/id/investor-relations/annual-report-dan-sustainability-report/annual-report Time: 200 x1 (face to face 50 x 1; self 50 x 3)			
6	Able to design audit planning stages, determine materiality and prepare audit programs	1. Inner precisiondesigning the audit planning stage 2. Inner precisiondetermine materiality 3. Inner precisionprepare an audit program	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:** Quiz/Test understanding of sub-CPMK material via GoogleForm	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Create Audit Planning Documentation, Determination of Materiality and Audit Program. • **Material Source:** • http://politics.leics.gov.u		Main Book No. 1 : Illustration 5.2, Page 171 No. 1 : Illustration 6.14, Page 225 No. 1 : Illustration 6.16, Page 245 No. 1: Company Concepts and Cases 6.2, Pages 226-228	**5**

				k/documents/s126692/ESPO_2016_17_Exteranl%20Audit%20Plan.pdf • https://www.kapiticoast.govt.nz/media/24318/corp-16-1882-ernst-young-audit-plan-for-the-year-ended-30-june-2016-updated.pdf • Time: 200 x1 (face to face 50 x 1; self 50 x 3)			
7	Able to assess (C5) Internal Control Risks and explain (C2) types of Communication with TCWG regarding deficiencies in the client's internal control system	1. Inner precisionassess the risks arising from deficiencies in the client entity's internal control system 2. Accuracy of describing typesauditor's communication about internal control weaknesses to Management and TCWG (SA 265);	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:** Test understanding of sub-CPMK material via GoogleForm	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Create an internal control assessment report from the aspect of the existence of an internal control task force within the corporate governance structure (banking & manufacturing business sector) • **Analysis Source:** • http://media.corporate-ir.net/media_files/IROL/14/146157/SO-Indonesian-.pdf • https://www.astra.co.id/		Main Book No. 1 : Illustration 7.2, Page 271 No. 1 : Illustration 7.3, Page 276 No. 1: Company Concepts and Cases 7.3, Pages 290-292	**5**

				About-Astra/Astra-Organization-Structure • Time: 200 x1 (face to face 50 x 1; independent 50 x 3)			
8	**MIDDLE EXAMINATION 15**						
9	Able to design (C6) audit responses to assessed risks Able to identify and explain tests of assertions in financial reports (C2)	1. Accuracy in designing audit procedures that are responsive to assessed risks 2. Accuracyidentifyманagement Assertions for transaction classes, account balances, and disclosures 3. Accuracy explain management assertions in financial reports: completeness, occurrence, accuracy, rights and obligations, valuation, existence, cutoff, classification, presentation and disclosure	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:** Test understanding of sub-CPMK material via GoogleForm	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Solve the questions in Main Book No. 1, namely Question 9.17 Financial Statement Assertions, Pages 390 -391 • **Material Source:** Time: 200 x1 (face to face 50 x 1; independent 50 x 3)		Main Book No. 1 : Illustration 9.2, Page 370 No. 1: Company Concepts and Cases 9.1, Pages 376-377	**5**
10-11	Able to describe analytical procedures (C4) Able to understand why and how analytical procedures can be used at each audit stage (C2)	1. Accuracy Describes analytical procedures 2. Accuracy Calculating financial trends and ratios that are commonly used during the planning stage to determine accounts that can	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation **Test form:**	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Carry out analytical procedures,		Main Book No. 1 : Illustration 8.2, Page 323 No. 1 : Illustration 8.3, Page 323 No. 1 : Illustration 8.A.1, Pages 356-357	**10**

	Able to understand the concepts and risks of audit sampling and apply sampling techniques (C2)	represent important risks to the entity's liquidity, solvency, profitability and activities. 3. Accuracy Explains audit sampling methods and techniques	Test understanding of sub-CPMK material via GoogleForm	namely calculating the analysis of liquidity ratios, solvency, profitability and LK activity of the B&BR Tbk entity in the link below, then provide an explanation of the results of these calculations. • **Material Source:** • https://s3-ap-southeast-1.amazonaws.com/bakrie-brothers/uploads/documents/document/5e81a052663261000608000/Bakrie Brothers Report-Billingual Dec 31 2019 FINAL.pdf Time: 200 x1 (face to face 50 x 2; independent 50 x 2)		No. 1: Company Concepts and Cases 8.2, Pages 326-328	
12-13	Able to understand (C2) and design (C6) substantive procedures and audit evidence collection techniques that are sufficient and appropriate (C2) Able to understand the form and content of Written Representations from Management (C2) Able to Document Audit Evidence and Manage Audit Working Papers (C2)	1. Accuracy of assessing anddetermine the adequacy of adequate audit evidence 2. Accuracyexplain considerations of the reliability and relevance of audit evidence; 3. Accuracydesigning audit evidence collection techniques; 4. Accuracydescribes the use of confirmation	**Criteria:** Descriptive rubric Accuracy of explanation and identification **Non-test form:** • Paper writing Group presentation	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Write down a minimum of 20 items of audit documentation which are included in the grouping of permanent archives and archives for the current year period		Main Book No. 1 : Illustration 9.3, Pages 426-428 No. 1 : Illustration 9.4, Page 382 No. 1 : Illustration 9.5, Page 384 No. 1 : Illustration 10.2, Page 406 No. 1 : Illustration 10.5, Pages 426-428 No. 1 : Illustration 10.A.2, Page 446 No. 1 : Illustration 10.A.3, Page 448	**10**

		procedures; 5. Accuracydescribes obtaining written representations from management; 6. Accuracydescribe and manage audit documentation and working papers		of the audit. • **Material Source:** - Time: 200 x1 (face to face 50 x 2; independent 50 x 2)		No. 1 : Illustration 10.A.4, Page 449 No. 1 : Illustration 10.A.5, Page 451 No. 1 : Illustration 10.A.6, Page 453 No. 1: Company Concepts and Cases 9.2, Pages 384-386 No. 1: Company Concepts and Cases 10.1, Pages 442-443	
14 - 15	Able to Design Audit Completion Reports (C6) Able to Review Advanced Audit Procedures (C5) Able to compare various types of audit opinions in audit reports on financial statements (C4) Able to explain the form and content of letters to management/Management Letter (C2) Able to Review aspects of Commitments, Contingencies, Special Hub Party Transactions,	1. Accuracy Describes the procedures included in the review of financial statements, including disclosures and other information presented in conjunction with the audited financial statements 2. Accuracy in designing settlement procedures 3. Accuracy in describing the form and editorial of the Letter to management 4. Accuracy of reviewing Commitments, Contingencies, Transactions of Special	**Criteria:** Descriptive rubric Accuracy of explaining and describing **Non-test form:** • Paper writing Group presentation	• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • **Task 1**: Create a resume/summary of the main content of the letter to management as exemplified in the source material access link below. • **Material Source:** • https://www.ifac.org/system/files/publications/files/Proposed%20ISA%20705%20%28Revised%29-final.pdf • https://www.ifac.org/syst		No. 1 : Illustration 11.1, Page 460 No. 1 : Illustration 11.2, Page 461 No. 1 : Illustration 11.5, Page 471 No. 1 : Illustration 11.6, Page 473 No. 1 : Illustration 11.7, Page 476 No. 1 : Illustration 11.8, Pages 476-479 No. 1 : Illustration 11.10, Page 485 No. 1 : Illustration 12.2, Page 502 No. 1 : Illustration 12.4, Page 510 No. 1 : Illustration 12.5, Pages 512-513 No. 1 : Illustration 12.6, Page 514	**10**

	Subsequent Events, and Entity Business Sustainability (C5) Able to explain the concept of business group audit (C2)	Hub Parties, Subsequent Events, and Business Continuity of the Entity 5. Accuracy in explaining the meaning of components, component auditors, and business group assignment partners		em/files/downloads/a015-2010-iaasb-handbook-isa-265.pdf • https://www.ifes.org/sites/default/files/rfp-20-010_term_of_reference_tor_audit_services.pdf Time: 200 x1 (face to face 50 x 1; independent 50 x 3)		No. 1 : Illustration 12.7, Pages 518-519 No. 1 : Illustration 13.1, Page 553 No. 1 : Illustration 13.2-3, Pages 556-557 No. 1: Company Concepts and Cases 11.1, Pages 468-469 No. 1: Company Concepts and Cases 12.1, Pages 526-529	
16	**FINAL EXAMINATION OF SEMESTER 15**						

Note:

1. **Learning Outcomes of Study Program Graduates (CPL-PRODI)**is the ability possessed by every PRODI graduate which is an internalization of attitudes, mastery of knowledge and skills in accordance with the level of study program obtained through the learning process.
2. **CPL charged to the course**are some of the learning outcomes of study program graduates (CPL-PRODI) which are used for the formation / development of a course consisting of aspects of attitudes, general skills, special skills and knowledge.
3. **CP Courses (CPMK)**are abilities that are described specifically from the CPL charged to the course, and are specific to the study material or learning material of the course.
4. **Sub-CP Course (Sub-CPMK)**is an ability that is specifically described from CPMK that can be measured or observed and is the final ability planned at each stage of learning, and is specific to the learning material of the course.
5. **Indicators**of ability assessment 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**is a benchmark used as a measure or benchmark of learning achievement in assessment based on predetermined indicators. Assessment criteria is a guideline for appraisers so that the assessment is consistent and unbiased. Criteria can be either quantitative or qualitative.
7. **Forms of assessment:**test and non-test.
8. **Learning forms:**Lectures, Responses, Tutorials, Seminars 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**is a detail or description of study material that can be presented in the form of several points and sub-subjects.
11. **The assessment weight**is the percentage of assessment of each sub-CPMK achievement whose magnitude is proportional to the level of difficulty of achieving the sub-CPMK, and a total of 100%.
12. TM=Face-to-face, PT=Structured assignment, BM=Self-study.

RUBRIK PENILAIAN MATA KULIAH AUDITING I							
EKA2306	**Auditing I**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8
CPMK-1	Mahasiswa mampu menunjukkan sikap tanggung jawab dalam melaksanakan tugas-tugas audit baik secara individu maupun dalam tim, dengan menjunjung tinggi profesionalisme dan ketepatan waktu.	Partisipasi & Tugas					
CPMK-2	Mahasiswa mampu menunjukkan kemandirian dalam berpikir kritis dan etis terhadap permasalahan audit, serta menampilkan integritas dan kejujuran profesional yang berlandaskan nilai-nilai Ahlusunnah wal Jama'ah An Nahdliyah.		Partisipasi & Tugas				
CPMK-3	Mahasiswa mampu mengidentifikasi dan menerapkan prinsip-prinsip etika profesi akuntan publik dalam proses audit, termasuk independensi, objektivitas, dan kerahasiaan.			Partisipasi & Tugas			
CPMK-4	Mahasiswa mampu menjelaskan dan menganalisis konsep dasar auditing, jenis-jenis audit, tahap-tahap proses audit, serta bukti audit yang relevan untuk menilai kewajaran laporan keuangan.				Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-5	Mahasiswa mampu mengaplikasikan teknik-teknik audit seperti pengujian substantif, pengujian pengendalian, dan analisis risiko untuk merancang prosedur audit dan mengambil keputusan berdasarkan hasil evaluasi bukti audit.					Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-6	Mahasiswa mampu menerapkan Standar Audit (SA) dan SPAP dalam pelaksanaan audit dengan memanfaatkan teknologi informasi untuk pengumpulan dan analisis data audit secara efektif.						Partisipasi, Tugas, Quis, UTS & UAS

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6211

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Analisa Laporan Keuangan **Financial Statement Analysis**	EKF6211	Akuntansi Keuangan	T=3	P=0	4	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Rosdiyati, S.E., M.S.A	**Dr. Abidah Dwi Rahmi, S.Pd., M.Pd**	**Rochman Arif,.S.E,.M.Ak**

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan; Able to apply ethical principles in the profession of accounting and finance
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi; Able to apply and analyze theoretical and practical concepts of various theories in the science of Accounting and Financial

		Reporting; Management Accounting and Cost Accounting; Auditing; Financial Management and Financial Report Analysis; Domestic and International Taxation; Accounting Information Systems;
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data; Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results;
	CPL 10 PLO 10	Mampu menganalisis dan menginterprestasi laporan keuangan untuk tujuan pengambilan keputusan pada level strategis sesuai Kode Etik Profesi dengan dukungan teknologi informasi. Able to analyze and interpret financial reports for decision-making purposes at a strategic level in accordance with the Professional Code of Ethics with the support of information technology;
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap tanggung jawab dalam menganalisis dan menyajikan laporan keuangan secara mandiri maupun berkelompok dengan menjunjung tinggi profesionalisme dan akurasi. Students are able to demonstrate a responsible attitude in analyzing and presenting financial reports independently or in groups while upholding professionalism and accuracy.
	CPMK-2 CLO-2	Mahasiswa mampu menunjukkan kemandirian berpikir serta jiwa kewirausahaan berbasis nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah dalam menilai kinerja dan potensi keuangan suatu entitas. Students are able to demonstrate independent thinking and an entrepreneurial spirit based on the values of Aqidah Ahlusunnah wal Jama'ah An Nahdliyah in assessing the performance and financial potential of an entity.
	CPMK-3 CLO-3	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dan keuangan dalam menilai integritas laporan keuangan dan tanggung jawab sosial entitas bisnis. Students are able to apply the principles of accounting and financial professional ethics in assessing the integrity of financial reports and the social responsibility of business entities.
	CPMK-4 CLO-4	Mahasiswa mampu menjelaskan, membandingkan, dan menganalisis konsep teoritis dan praktis analisis laporan keuangan, termasuk rasio keuangan, tren, arus kas, dan analisis profitabilitas untuk pengambilan keputusan manajerial dan investasi. Students are able to explain, compare, and analyze theoretical and practical concepts of financial statement analysis, including financial ratios, trends, cash flows, and profitability analysis for managerial and investment decision making.

CPMK-5 CLO-5	Mahasiswa mampu mengintegrasikan data keuangan dan non-keuangan untuk menyusun analisis komprehensif sebagai dasar pengambilan keputusan bisnis, investasi, dan perencanaan keuangan. Students are able to integrate financial and non-financial data to compile comprehensive analyses as a basis for making business decisions, investments, and financial planning.
CPMK-6 CLO-6	Mahasiswa mampu menerapkan perangkat lunak akuntansi dan teknologi informasi dalam proses analisis laporan keuangan secara efektif dan efisien sesuai dengan standar akuntansi dan etika profesional. Students are able to apply accounting software and information technology in the process of analyzing financial reports effectively and efficiently in accordance with accounting standards and professional ethics.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK **CLO**	**CPL 1** **PLO 1**	**CPL 2** **PLO 2**	**CPL 3** **PLO 3**	**CPL 4** **PLO 4**	**CPL 5** **PLO 5**	**CPL 6** **PLO 6**	**CPL 7** **PLO 7**	**CPL 8** **PLO 8**	**CPL 9** **PLO 9**	**CPL 10** **PLO 10**	**CPL 11** **PLO 11**	**CPL 12** **PLO 12**	**CPL 13** **PLO 13**
CPMK 1 **CLO 1**	V												
CPMK 2 **CLO 2**		V											
CPMK 3 **CLO 3**			V										
CPMK 4 **CLO 4**				V									
CPMK 5 **CLO 5**							V						
CPMK 6 **CLO 6**										V			

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan konsep analisis bisnis. Able to explain the concept of business analysis

	Sub-CPMK2 Sub-CLO2	Mampu memahami dan menyiapkan studi kelayakan bisnis. Able to understand and prepare business feasibility studies
	Sub-CPMK3 Sub-CLO3	Mampu memahami penilaian dan analisis kinerja keuangan perusahaan. Able to understand the company's financial performance assessment and analysis
	Sub-CPMK4 Sub-CLO4	Mampu menerapkan analisis laporan keuangan sebagai ukuran kinerja perbankan. Able to apply financial report analysis as a measurement of banking performance
	Sub-CPMK5 Sub-CLO5	Mampu memahami analisis prospektif Able to understand prospective analysis
	Sub-CPMK6 Sub-CLO6	Mampu memahami analisis ekuitas. Able to understand equity analysis
	Sub-CPMK7 Sub-CLO 7	Mampu memahami analisis kredit. Able to understand credit analysis

	Sub-CPMK8 Sub-CLO8	*Prediksi Kesulitan Keuangan* *Financial Distress* predictions
	Sub-CPMK9 Sub-CLO9	Mampu menerapkan Analisis Keuangan menggunakan Microsoft Excel dan Google Finance. Able to apply *Financial Analysis* Ms Excel and *Googlefinance*
Deskripsi Singkat MK	Matakuliah ini memberikan pengetahuan tentang kinerja keuangan perusahaan melalui analisis kelayakan bisnis dan analisis laporan keuangan dalam komponen laporan keuangan. Analisis ini menggunakan pengukuran rasio keuangan seperti rasio likuiditas, rasio solvabilitas, rasio profitabilitas, dan rasio lainnya dalam analisis pengembangan bisnis, analisis kredit, dan analisis ekuitas bagi para pemangku kepentingan dalam pengambilan keputusan bisnis. This course provides knowledge about company financial performance through business feasibility analysis and financial report analysis in the financial report components. This analysis uses financial ratio measurements such as liquidity ratios, solvency ratios, profitability ratios, and other ratios in business development analysis, credit analysis and equity analysis for stakeholders *in* making business decisions.	
Bahan Kajian: Materi Pembelajaran	1. Concept of Business Analysis and Business Feasibility 2. Company Business Feasibility Study 3. Concept of Financial Report Analysis 4. Financial Report Analysis for Company Performance 5. Financial Report Analysis for Banking Performance *6. Prospective Analysis: Forecasting and Proforma Analysis* *7. Equity Analysis* *8. Credit Analysis* *9. Financial Distress Prediction* *10.* Financial analysis using Ms. Excel and Googlefinance	
Pustaka	**Utama :**	

	131. Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat. 132. Gerald I. White, Ashwinpaul C. Sondhi, & Dov Fried. 2003. The Analysis and Use of Financial Statements. John Wiley 133. Nasir Asman. 2020. Business Feasibility Study: Guide to Starting a Business in the Industrial Revolution Era 4.0. West Java: Adab 134. Private, Toto. 2013. Advanced Financial Report Analysis: Projections and Valuation. Jakarta: PPM Publishers 135. Teguh Pudjo Mujono. 1992. Financial Report Analysis for Banking. Jakarta: Bridge. 136. **Pendukung:**
	1. Satiti, 2025, The Effect Of Total Asset Turnover, Debt To Equity Ratio, Current Ratio On Financial Performance 2. Satiti, 2025, The Effect Of Receivables Turnover, Inventory Turnover, And Working Capital Turnover On Financial Performance
Dosen Pengampu	Dr. ABIDAH DWI RAHMI, S.Pd., M.Pd
Matakuliah syarat	Akuntansi Keuangan Menengah I

Mg Ke-	Final abilities of each learning stage (Sub-CPMK)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (*offline*)	(*online*)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to explain the concept of business analysis	• Accurate understanding of business activities • Accuracy in explaining business analysis concepts • Accurate understanding of business analysis and its relationship with the economy in	**Criteria:** Descriptive rubric Accuracy of identification and explanation **Non-test form:** • Oral • Paper writing	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • Discussion in groups of max 4 people (Small Group Discussion) • Assignment: Create a business analysis concept resume	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 2	**5%**

		Indonesia ● Accuracy of identifying the		Estimated time			

		type of business analysis		TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding of Material PT (3 x 60'): Individual Assignment			
2-3	Able to understand and prepare business feasibility studies for businesses	• Accurate understanding of business feasibility concepts and objectives • Accuracy explains business feasibility analysis tools • Accuracy of identifying aspects of business feasibility studies • Accuracy explains the criteria for assessing business feasibility • Accuracy in explaining the characteristics of each aspect of the business feasibility study • Accuracy of analyzing aspects of business feasibility in a business • Accuracy in compiling business feasibility study reports	**Criteria:** Descriptive rubric Accuracy of identification and explanation **Non-test form:** • Paper writing • Group presentation in the form of a multimedia video	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • Discussion in groups of max 4 people (Small Group Discussion) • Task: Prepare a business feasibility study for a business Estimated time TM 2 x (3 x 50'): Explanation of material and discussion BM 2 x (3 x 60'): Understanding of Material PT 2 x (3 x 60'): Individual Tasks	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 2	**10%**

4	Able to understand the company's financial performance assessment and analysis	• Accuracy in understanding financial report analysis • Accuracy in explaining the relationship between business analysis and financial report analysis • Accuracy in understanding the functions and types of financial reports • Accurate understanding of the benefits of financial report analysis • Accuracy in explaining the financial report analysis process • Accuracy in explaining procedures, techniques and methods of financial report analysis	**Criteria:** Descriptive rubric Accuracy of identification and explanation **Non-test form:** • Paper writing • Group presentation in the form of a multimedia video	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • Discussion in groups of max 4 people (Small Group Discussion) • Task: Create a resume of financial report analysis concepts Estimated time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding of Material PT (3 x 60'): Individual Assignment	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 1 No. 3	**5%**
5-6	Able to apply financial report analysis as a measurement of company performance	• Accuracy in explaining financial ratios as the basis for financial report analysis • Accuracy of identifying the	**Criteria:** Descriptive rubric Accuracy of identifying, explaining and applying **Non-test form:** • Paper writing • Group *roleplay in the*	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • Discussion in groups of max 4 people • Task: Apply the calculation	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 1	**10%**

		type of company financial ratios (liquidity, solvency, profitability and activity ratios) • Accuracy of applying and analyzing financial ratios in measuring company performance	*form of multimedia videos* **Test form:** Pre-test	of the company's financial ratios according to the study material. • Pre-test Estimated time TM 2 x (3 x 50'): Explanation of material and discussion BM 2 x (3 x 60'): Understanding of Material PT 2 x (3 x 60'): Individual Tasks		No. 3	
7	Able to apply financial report analysis as a measurement of banking performance	• The accuracy of explaining financial ratios in measuring bank performance • Accuracy in identifying bank health factors (RGEC) in accordance with Bank Indonesia regulations • Accuracy in implementing measurements and analysis of bank performance and health	**Criteria:** Descriptive rubric Accuracy of identifying, explaining and applying **Non-test form:** • Paper writing • Group *roleplay in the form of multimedia videos* **Test form:** Pre-test	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • Discussion in groups of max 4 people • Task: Analyze the performance and health of the bank according to the study material. • Pre-test Estimated time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding of Material PT (3 x 60'): Individual Assignment	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 1 No. 3 No. 4	**7%**
8	**UTS (10%)**						
9	Able to understand prospective analysis	• Accurate understanding of the concept of prospective analysis	**Criteria:** Descriptive rubric Accuracy of identifying, explaining and applying **Non-test form:**	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4	**5%**

		• Accuracy of understanding sensitivity analysis • Accuracy in explaining financial report projections and *forecasting* • Accuracy of explaining pro forma analysis	• Paper writing • Group *roleplay in the form of multimedia videos* **Test form:** Pre-test	• Discussion in groups of max 4 people • Duties: Prepare projected financial reports and pro forma analysis • Pre-test Estimated time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding of Material PT (3 x 60'): Individual Assignment		Supporters: No. 1	
10	Able to understand equity analysis	• Accuracy in explaining the concept of equity analysis • Accuracy explains Dupont analysis and its relationship to valuation • Accuracy of analyzing a company's financial performance as a basis for making investment decisions	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:** • Paper writing • Group presentation in the form of a multimedia video	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • Discussion in groups of max 4 people (Small Group Discussion) • Duties: Prepare and analyze financial reports as a basis for making investment decisions Estimated time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding of Material PT (3 x 60'): Individual Assignment	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 1 No. 3	**5%**
11-12	Able to understand credit analysis	• Accuracy in explaining the concept of credit analysis	**Criteria:** Descriptive rubric Accuracy of explanation **Non-test form:**	• Studying • Presentations from lecturers and reference shows in the form of	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4	**10%**

		• Accuracy of identifying factors that influence credit decisions (company financial ratios, capital structure, debt rating) • The accuracy of carrying out credit analysis using the 5C measurements (*Character, Capacity, Capital, Conditions, and Collateral*) as the basis for creditor decision making	• Paper writing Group presentation in the form of a multimedia video	multimedia videos • Discussion in groups of max 4 people (Small Group Discussion) • Duties: Prepare and analyze financial reports as a basis for creditor decision making Estimated time TM 2 x (3 x 50'): Explanation of material and discussion BM 2 x (3 x 60'): Understanding of Material PT 2 x (3 x 60'): Individual Tasks		Supporters: No. 1 No. 3	
13	*Financial Distress* predictions	• Accuracy in explaining the concept of *financial distress* • Accuracy in explaining the factors that cause a company to experience *financial distress* • *financial distress* prediction methods • *financial distress* predictions using the Altman Z-Score, Ohison, and Fulmer methods	**Criteria:** Descriptive rubric Accuracy of identifying, explaining and applying **Non-test form:** • Paper writing • Group *roleplay in the form of multimedia videos* **Test form:** Pre-test	• Studying • Presentations from lecturers and reference shows in the form of multimedia videos • *Roleplay* in groups of max 4 people • Task: Make predictions of company *financial distress* • Pre-test Estimated time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding of Material PT (3 x 60'): Individual Assignment	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2 No. 3 No. 4 Supporters: No. 1 No. 3	**5%**
14-15	Able to apply *Financial Analysis* Ms Excel and Googlefinance	• Accuracy of applying financial	**Criteria:** Descriptive rubric	• Studying • Presentations from lecturers and reference shows	Lectures are carried out through Vinesa's LMS: SIDIA	Main: No. 1 No. 2	**13%**

		ratio calculations in Ms Excel ● Accuracy of analyzing company financial performance using the MS Excel dashboard ● Accuracy in compiling stock valuation dashboards and company performance using *GoogleFinance*	Accuracy of explanation **Non-test form:** • Paper writing • Group presentation in the form of a multimedia video	in the form of multimedia videos • Discussion in groups of max 4 people (Small Group Discussion) • Task: Prepare financial performance analysis using Ms Excel. Estimated time TM 2 x (3 x 50'): Explanation of material and discussion BM 2 x (3 x 60'): Understanding of Material PT 2 x (3 x 60'): Individual Tasks		No. 3 No. 4 Supporters: Relevant articles from mass media	
16	**UAS (15%)**						

Notes :

1. **PRODI Graduate Learning Achievements (CPL-PRODI)** are the abilities possessed by each PRODI 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 CPL imposed on courses** are several learning outcomes of study program graduates (CPL-PRODI) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Course CP (CPMK)** is a capability that is specifically described from the CPL imposed on the course, and is specific to the study material or learning material of the course.
4. **Sub-CP Courses (Sub-CPMK)** are abilities specifically described in CPMK that can be measured or observed and are the final abilities planned at each learning stage, and are specific to the learning material of the course.
5. **Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment for each sub-CPMK achievement whose size is proportional to the level of difficulty of achieving that sub-CPMK, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.

RUBRIK PENILAIAN MATA KULIAH ANALISIS LAPORAN KEUANGAN							
EKF6211	**Analisis Laporan Keuangan**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 10
CPMK-1	Mahasiswa mampu menunjukkan sikap tanggung jawab dalam menganalisis dan menyajikan laporan keuangan secara mandiri maupun berkelompok dengan menjunjung tinggi profesionalisme dan akurasi.	Partisipasi & Tugas					
CPMK-2	Mahasiswa mampu menunjukkan kemandirian berpikir serta jiwa kewirausahaan berbasis nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah dalam menilai kinerja dan potensi keuangan suatu entitas.		Partisipasi & Tugas				
CPMK-3	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dan keuangan dalam menilai integritas laporan keuangan dan tanggung jawab sosial entitas bisnis.			Partisipasi, Tugas, Quis, UTS & UAS			
CPMK-4	Mahasiswa mampu menjelaskan, membandingkan, dan menganalisis konsep teoritis dan praktis analisis laporan keuangan, termasuk rasio keuangan, tren, arus kas, dan analisis profitabilitas untuk pengambilan keputusan manajerial dan investasi.				Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-5	Mahasiswa mampu mengintegrasikan data keuangan dan non-keuangan untuk menyusun analisis komprehensif sebagai dasar pengambilan keputusan bisnis, investasi, dan perencanaan keuangan.					Partisipasi, Tugas, Quis, UTS & UAS	

RUBRIK PENILAIAN MATA KULIAH ANALISIS LAPORAN KEUANGAN							
EKF6211	**Analisis Laporan Keuangan**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 10
CPMK-6	Mahasiswa mampu menerapkan perangkat lunak akuntansi dan teknologi informasi dalam proses analisis laporan keuangan secara efektif dan efisien sesuai dengan standar akuntansi dan etika profesional.						Partisipasi, Tugas, Quis, UTS & UAS

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2305

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Akuntansi Keuangan Lanjutan I **Accountancy Advanced 1**	EKA2305	Akuntansi Keuangan	T=3	P=0	4	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Rosdiyati, S.E., M.S.A	Rosdiyati, S.E., M.S.A	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan Able to apply ethical principles in the profession of accounting and finance
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi; Able to apply and analyze theoretical and practical concepts of various theories in the science of Accounting and Financial

		Reporting; Management Accounting and Cost Accounting; Auditing; Financial Management and Financial Report Analysis; Domestic and International Taxation; Accounting Information Systems;
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data; Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results;
	CPL 9 PLO 9	Mampu menyusun, menyajikan, dan mengevaluasi laporan akuntansi manajemen, sesuai Kode Etik Profesi dengan dukungan teknologi informasi; Able to compile, present, and evaluate management accounting reports, in accordance with the Professional Code of Ethics with the support of information technology;
	CPL 10 PLO 10	Mampu menganalisis dan menginterprestasi laporan keuangan untuk tujuan pengambilan keputusan pada level strategis sesuai Kode Etik Profesi dengan dukungan; Able to analyze and interpret financial reports for decision-making purposes at a strategic level in accordance with the Professional Code of Ethics with the support of information technology;
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan yang berlandaskan nilai-nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah dalam menyelesaikan permasalahan akuntansi keuangan lanjutan. Students are able to demonstrate an independent, disciplined and entrepreneurial attitude based on the values of the Aqidah of Ahlusunnah wal Jama'ah An Nahdliyah in solving advanced financial accounting problems.
	CPMK-2 CLO-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dalam proses penyusunan laporan keuangan konsolidasi dan kombinasi bisnis secara jujur, objektif, dan akuntabel; Students are able to apply the principles of accounting professional ethics in the process of preparing consolidated financial reports and business combinations honestly, objectively and accountably.
	CPMK-3 CLO-3	Mahasiswa mampu menjelaskan, menerapkan, dan menganalisis konsep teoritis dan praktis akuntansi keuangan lanjutan, termasuk kombinasi bisnis, konsolidasi laporan keuangan, investasi antar perusahaan, dan transaksi valuta asing; Students are able to explain, apply, and analyze theoretical and practical concepts of advanced financial accounting, including business combinations, financial statement consolidation, intercompany investments, and foreign exchange transactions.
	CPMK-4 CLO-4	Mahasiswa mampu menganalisis dan memecahkan masalah kompleks dalam penyusunan laporan keuangan konsolidasi dengan mengkombinasikan kemampuan teknikal dan profesional berdasarkan hasil analisis data; Students are able to analyze and solve complex problems in preparing consolidated financial reports by combining technical and professional skills based on the results of data analysis;

CPMK-5 CLO-5	Mahasiswa mampu menyusun, menyajikan, dan mengevaluasi laporan keuangan gabungan, laporan konsolidasi, dan laporan entitas anak sesuai dengan standar akuntansi keuangan yang berlaku serta dengan dukungan teknologi informasi; Students are able to prepare, present, and evaluate combined financial reports, consolidated reports, and subsidiary entity reports in accordance with applicable financial accounting standards and with the support of information technology;
CPMK-6 CLO-6	Mahasiswa mampu menerapkan *Kode Etik Profesi Akuntansi* serta *Standar Akuntansi Keuangan (SAK)* dan *International Financial Reporting Standards (IFRS)* dalam penyajian laporan keuangan, dengan memanfaatkan teknologi informasi secara efektif dan efisien; Students are able to applyCode of Ethics for the Accounting Professionas well asFinancial Accounting Standards (SAK)AndInternational Financial Reporting Standards (IFRS)in presenting financial reports, by utilizing information technology effectively and efficiently;

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK **CLO**	**CPL 1** **PLO 1**	**CPL 2** **PLO 2**	**CPL 3** **PLO 3**	**CPL 4** **PLO 4**	**CPL 5** **PLO 5**	**CPL 6** **PLO 6**	**CPL 7** **PLO 7**	**CPL 8** **PLO 8**	**CPL 9** **PLO 9**	**CPL 10** **PLO 10**	**CPL 11** **PLO 11**	**CPL 12** **PLO 12**	**CPL 13** **PLO 13**
CPMK 1 **CLO 1**	V	V											
CPMK 2 **CLO 2**	V		V										
CPMK 3 **CLO 3**				V									
CPMK 4 **CLO 4**							V						
CPMK 5 **CLO 5**									V				
CPMK 6 **CLO 6**										V			

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mampu menerapkan pemahaman tentang penggabungan bisnis. Able to implement understanding of business combinations
Sub-CPMK2 Sub-CLO2	Mampu menerapkan pemahaman tentang investasi saham - akuntansi dan pelaporan investor. Able to apply understanding of stock investments-investor accounting and reporting
Sub-CPMK3 Sub-CLO3	Mampu menerapkan pemahaman tentang pengantar laporan keuangan konsolidasi. Able to apply understanding of introdaction to consolidated financial statements

	Sub-CPMK4 Sub-CLO4	Mampu menerapkan pemahaman tentang Teknik dan Prosedur Konsolidasi Able to apply understanding of Consolidation Techniques and Procedures
	Sub-CPMK5 Sub-CLO5	Mampu menerapkan pemahaman tentang Transaksi Laba Antar Perusahaan—Persediaan Able to apply understanding of Intercompany Profit Transactions—Inventories
	Sub-CPMK6 Sub-CLO6	Mampu menerapkan pemahaman tentang Transaksi Laba Antar Perusahaan—Aset Tetap Able to apply understanding of Intercompany Profit Transactions—Plant Assets
	Sub-CPMK7 Sub-CLO 7	Mampu menerapkan pemahaman tentang Kepemilikan Tidak Langsung dan Saling Menguntungkan Able to apply understanding of Indirect and Mutual Holdings
	Sub-CPMK8 Sub-CLO8	Mampu menerapkan pemahaman tentang Laporan Keuangan Mata Uang Asing Able to apply understanding of Foreign Currency Financial Statements
	Sub-CPMK9 Sub-CLO9	Mampu menerapkan pemahaman tentang Pelaporan Keuangan Segmen dan Interim. Able to apply understanding of Segment and Interim Financial Reporting
	Sub-CPMK10 Sub-CLO10	Mampu menerapkan pemahaman tentang Kemitraan—Pembentukan, Operasi, dan Perubahan Kepemilikan Saham. Able to apply understanding of Partnerships—Formation, Operations, and Changes in Ownership Interests
	Sub-CPMK11 Sub-CLO11	Mampu menerapkan pemahaman tentang Likuidasi Kemitraan Able to apply understanding of Partnership Liquidation
Deskripsi Singkat MK	Dalam mata kuliah ini, mahasiswa diharapkan mampu menerapkan kode etik dan standar akuntansi keuangan, serta menganalisis dan menafsirkan laporan keuangan terkait penggabungan usaha, investasi saham—akuntansi dan pelaporan investor, pengantar laporan keuangan konsolidasi, Teknik dan Prosedur Konsolidasi, Transaksi Laba Antar Perusahaan—Persediaan, Transaksi Laba Antar Perusahaan—Aset Tetap, Transaksi Laba Antar Perusahaan—Obligasi, Konsolidasi—Perubahan Kepemilikan. In this course students are expected to be able to apply the code of ethics and financial accounting standards as well as analyze and interpret financial reports regarding business combinations, stock investments-investor accounting and reporting, an introduction to consolidated financial statements, Consolidation Techniques and Procedures, Intercompany Profit Transactions—Inventories, Intercompany Profit Transactions—Plant Assets, Intercompany Profit Transactions—Bonds, Consolidations—Changes in Ownership Interests	
Bahan Kajian: Materi Pembelajaran	139. business combinations 140. stock investments-investor accounting and reporting 141. an introduction to consolidated financial statements 142. Consolidation Techniques and Procedures 143. Intercompany Profit Transactions—Inventories 144. Intercompany Profit Transactions—Plant Assets 145. Intercompany Profit Transactions—Bonds	
Pustaka	**Utama :**	
	137. **Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education** 138. Standard Accountancy finance , http://iaiglobal.or.id 139. Baker, 2012. Accounting finance continuation : salemba four	

	Pendukung :
Dosen Pengampu	ROSDIYATI, S.E., M.S.A
Matakuliah syarat	Akuntansi Keuangan Menengah I

Mg Ke-	Ability end each stages Study (Sub-CPMK)	Evaluation		Bantuk Learning , Learning methods , Assignment Student , [Estimated time]		Learning materials [References]	Weight Evaluation (%)
		Indicator	Criteria & Form	Offline (*offline*)	(*online*)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to implement business combinations	1. Accuracy in explaining and evaluating reasons for business combinations	**Criteria :** Accuracy in implementing understanding of Business Combination	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion	SIDIA	Business combination	**4**
		2. Accuracy in explaining and evaluating the legal form of business combinations 3. Accuracy in explaining and evaluating the concept of business combinations 4. Accuracy in explaining and evaluating accounting for combinations as acquisition	**Non-test form :** Discussion and Individual Assignments : 1. Working on goodwill or gain of bargain purchases in business combination Work on acquisition journal entries	**BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment			
2-3	Able to implement understanding of stock investments-investor accounting reporting	1. Accuracy in explaining and evaluating accounting for stock investments 2. Accuracy in	**Criteria :** Accuracy of implementing understanding investments - investor accounting reporting	3 credits (2x(3x170')): **TM (2x(3x50')):** Explanation of material and discussion	SIDIA	stock investments-investor accounting and reporting	**8**

		explaining and evaluating equity method-a one-line consolidation 3. Accuracy in explaining and evaluating investment in a step-by-step acquisition	**Non-test form :** Discussion and Individual Assignments : : 1. Working on goodwill or gain of bargain purchases in business combination	**BM (2x(3x60')):** Understanding of the material **PT (2x(3x60')):** Individual Tasks			
		4. Accuracy in explaining and evaluating the sale of an equity interest 5. Accuracy in explaining and evaluating stock purchases directly from the investee	2. Work on acquisition journal entries 3. Working on Journal entries for a step-by-step acquisition (cost and equity methods)				

4	Able to implement understanding of an introduction to consolidated financial statements	1. Accuracy in explaining and evaluating Business Combinations Consummated Through Stock Acquisitions . 2. Accuracy in explaining and evaluating the Consolidated Balance Sheet at Date of Acquisition 3. Accuracy in explaining and evaluating Consolidated Balance Sheets After Acquisition 4. Accuracy in explaining and evaluating the Consolidated Income Statement	**Criteria :** Accuracy of implementing understanding of Stock investments-investor accounting and reporting **Non-test form :** Discussion and Individual Assignments : 1. Working on the question Prepare a consolidated balance sheet at acquisition date 2. Working on the question of Prepare a consolidated balance sheet one year after acquisition	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion **BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment	SIDIA	introdaction to consolidated financial statements	**4**

		Understanding Push-Down Accounting	Doing the problem Consolidated balance sheet workpapers with patent and consolidated net income				
5-6	Able to implement understanding of Consolidation Techniques and Procedures	1. Accuracy in explaining and evaluating Consolidation Techniques and Procedures 2. Accuracy in explaining and evaluating understanding Consolidation Under the Equity Method 3. Accuracy in explaining and evaluating Locating Errors 4. Accuracy in explaining and evaluating Excess Assigned to Identifiable Net Assets 5. Accuracy in explaining and evaluating Consolidated	**Criteria :** Accuracy in implementing understanding of Consolidation Techniques and Procedures **Non-test form :** Discussion and Individual Assignments : 1. Doing workpaper questions in year of acquisition Doing workpapers (year of acquisition, excess recorded for inventory, equipment and patents, intercompany transactions)	3 credits (2x(3x170')): **TM (2x(3x50')):** Explanation of material and discussion **BM (2x(3x60')):** Understanding of the material **PT (2x(3x60')):** Individual Tasks	SIDIA	Consolidation Techniques and Procedures	**9**

		Statement of Cash Flows					
7	Able to implement understanding of Intercompany Profit Transactions—Inventories	1. Accuracy in explaining and evaluating intercompany inventory transactions 2. Accuracy in explaining and evaluating downstream and upstream sales 3. Accuracy in explaining and evaluating understanding unrealized profit from downstream sales 4. Accuracy in explaining and evaluating understanding unrealized profit from upstream sales	**Criteria :** Accuracy of implementing understanding of Intercompany Profit Transactions—Inventories **Non-test form :** Discussion and Individual Assignments : 1. Working on Consolidated income statement (upstream sales) questions 2. Working on Consolidation workpapers (upstream sales, non-controlling interest)	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion **BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment	SIDIA	Intercompany Profit Transactions—Inventories	**10**
8	**MIDTERM EXAM**						**15**
9	Able to implement understanding of Intercompany Profit Transactions—Plant Assets	1. Accuracy in explaining and evaluating Intercompany Profits on	**Criteria :** Accuracy of implementing understanding of Intercompany Profit	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion	SIDIA	Intercompany Profit Transactions—Plant Assets	**4**

		Nondepreciable Plant Assets 2. Accuracy in explaining and evaluating Intercompany Profits on Depreciable Plant Assets 3. Accuracy in explaining and evaluating Plant Assets Sold at other than Fair Value 4. Accuracy in explaining and evaluating Consolidation Example—Upstream and Downstream Sales of Plant Assets 5. Accuracy in explaining and evaluating Inventory Purchased for Use as an Operating Asset	Transactions—Plant Assets **Non-test form :** Discussion and Individual Assignments : 1. Working on Downstream sale of land questions Working on Upstream and downstream sale of depreciable assets	**BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment			
10	Able to implement understanding of Indirect and Mutual Holdings	1. Accuracy in explaining and evaluating Affiliation Structures	**Criteria :** Accuracy of implementing understanding of	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion	SIDIA	Indirect and Mutual Holdings	**4**

		2. Accuracy in explaining and evaluating Indirect Holdings—Father-Son-Grandson Structure 3. Accuracy in explaining and evaluating Indirect Holdings—Connecting Affiliates Structure 4. Accuracy in explaining and evaluating Mutual Holdings—Parent Stock Held by Subsidiary	Indirect and Mutual Holdings **Non-test form :** Discussion and Individual Assignments : 1. Working on Calculating net income, noncontrolling interest share, and controlling interest share with unrealized profits work on the questions Prepare journal entries, computations, and a financial position summary (unrealized profits)	**BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment			
11	Able to implement understanding of Foreign Currency Financial Statements	1. Accuracy in explaining and evaluating objectives of translation and the functional currency concept 2. Accuracy in explaining and evaluating the functional currency concept	**Criteria :** Accuracy in implementing understanding of Currency Financial Statements **Non-test form :** Discussion and Individual Assignments :	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion **BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment	SIDIA	Foreign Currency Financial Statements	**4**

		3. Accuracy in explaining and evaluating illustration translation 4. Accuracy in explaining and evaluating Remeasurement illustrations 5. Accuracy in explaining and evaluating hedging a net investment in a foreign entity	1. Working on Translation worksheet questions, parent accounting				
12	Able to implement understanding of Segment and Interim Financial Reporting	1. Accuracy in explaining and evaluating segment reporting 2. Accuracy in explaining and evaluating financial reporting 3. Accuracy in explaining and evaluating guidelines for preparing interim statements	**Criteria :** Accuracy in implementing understanding of Segment and Interim Financial Reporting **Non-test form :** Discussion and Individual Assignments : Working on Apply threshold tests—Segment and enterprise-wide disclosure	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion **BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment	SIDIA	Segment and Interim Financial Reporting	**4**
13-14	Able to implement understanding of	1. Accuracy in explaining and	**Criteria :**	3 credits (2x(3x170')):	SIDIA	Partnerships—Formation, Operations,	**9**

	Partnerships—Formation, Operations, and Changes in Ownership Interests	evaluating the nature of partnerships 2. Accuracy in explaining and evaluating initial investments in a partnership 3. Accuracy in explaining and evaluating Additional Investments and Withdrawals 4. Accuracy in explaining and evaluating partnership operations 5. Accuracy in explaining and evaluating profit-and loss-sharing agreements 6. Accuracy in explaining and evaluating changes in partnerships interest 7. Accuracy in explaining and evaluating Purchase	Accuracy of implementing understanding of Partnerships — Formation, Operations, and Changes in Ownership Interests **Non-test form :** Discussion and Individual Assignments : 1. Working on the Recording new partner investment question—Revaluation and nonrevaluation cases 2. Working on Partnership income allocation questions – Salary allowance, bonus, and interest	**TM (2x(3x50')):** Explanation of material and discussion **BM (2x(3x60')):** Understanding of the material **PT (2x(3x60')):** Individual Tasks		and Changes in Ownership Interests	

		of an Interest from Existing Partners 8. Accuracy in explaining and evaluating Investing in an Existing Partnership					
15	Able to implement understanding of partnerships liquidation	1. Accuracy in explaining and evaluating the liquidation process . Understanding safe payments to partnerships . Implementing the understanding of installment liquidation . Implement understanding of cash distribution plans Understanding Insolvent Partners and Partnerships	**Criteria :** Accuracy of implementing understanding of partnerships liquidation **Non-test form :** Discussion and Individual Assignments : 1. Working on Cash distribution plan questions 2. Working on the Statement of partnership liquidation question	3 credits (1x(3x170')): **TM (1x(3x50')):** Explanation of material and discussion **BM (1x(3x60')):** Understanding of the material **PT (1x(3x60')):** Individual Assignment	SIDIA	partnerships liquidation	**10**
16	**FINAL EXAMS**						**15**

Notes :

1. **Achievements Learning PRODI Graduates (CPL-PRODI)** is abilities possessed by each _ PRODI graduates who are internalisation from attitude , mastery knowledge and skills in accordance with level the products obtained through the learning process .
2. **CPL charged on the eye studying** is a number of achievements learning graduates of the study program (CPL-PRODI) used For formation / development A eye consisting of lectures from aspect attitude , skill general , skills specialty and knowledge .
3. **Course CP (CPMK)** is abilities described _ in a way Specific of the CPL charged on the eye college , and nature Specific to material study or material learning eye studying the .
4. **Sub-CP Courses (Sub-CPMK)** is abilities described _ in a way Specific from CPMK who can be measured or observed and constituted ability planned ending to each _ stage learning , and nature Specific to material learning eye studying the .
5. **Indicator evaluation** ability in process or results Study student is statement specific and measurable that identifies ability or performance results Study accompanying students _ evidence
   .
6. **Criteria Evaluation** is benchmark used _ as size or yardstick measuring achievement learning in evaluation based on indicators that have been set . Criteria evaluation is guidelines for appraiser for assessment consistent and unbiased . Criteria can form quantitative or qualitative .
7. **Form assessment :** test and non- test .
8. **Form learning :** Lectures , Responsibilities , Tutorials , Seminars or equivalent , Practicums , Studio Practices , Practicals Workshop , Practical Field , Research , Service To the Community and/ or form other equivalent 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 methods other which equivalent .
10. **Learning materials** is details or description from material study which can served in form a number of main and sub- main discussion .
11. **Weight evaluation** is percentage evaluation to every large sub-CPMK achievements proportional with level difficulty achievement of the sub -CPMK , and the total is 100%.
12. TM= Face to Face, PT= Assignment structured , BM= Learning independent .

RUBRIK PENILAIAN MATA KULIAH AKUNTANSI KEUANGAN LANJUTAN I								
EKA2305	**Akuntansi Keuangan Lanjutan I**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 9	CPL 10
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan yang berlandaskan nilai-nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah dalam menyelesaikan permasalahan akuntansi keuangan lanjutan.	Partisipasi & Tugas	Partisipasi & Tugas					
CPMK-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dalam proses penyusunan laporan keuangan konsolidasi dan kombinasi bisnis secara jujur, objektif, dan akuntabel.	Partisipasi & Tugas		Partisipasi & Tugas				
CPMK-3	Mahasiswa mampu menjelaskan, menerapkan, dan menganalisis konsep teoritis dan praktis akuntansi keuangan lanjutan, termasuk kombinasi bisnis, konsolidasi laporan keuangan, investasi antar perusahaan, dan transaksi valuta asing.				Partisipasi, Tugas, Quis, UTS & UAS			
CPMK-4	Mahasiswa mampu menganalisis dan memecahkan masalah kompleks dalam penyusunan laporan keuangan konsolidasi dengan mengkombinasikan kemampuan teknikal dan profesional berdasarkan hasil analisis data.					Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-5	Mahasiswa mampu menyusun, menyajikan, dan mengevaluasi laporan keuangan gabungan, laporan konsolidasi, dan laporan entitas anak sesuai dengan standar akuntansi keuangan yang berlaku serta dengan dukungan teknologi informasi.						Partisipasi, Tugas, Quis, UTS & UAS	

RUBRIK PENILAIAN MATA KULIAH AKUNTANSI KEUANGAN LANJUTAN I								
EKA2305	**Akuntansi Keuangan Lanjutan I**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 9	CPL 10
CPMK-6	Mahasiswa mampu menerapkan *Kode Etik Profesi Akuntansi* serta *Standar Akuntansi Keuangan (SAK)* dan *International Financial Reporting Standards (IFRS)* dalam penyajian laporan keuangan, dengan memanfaatkan teknologi informasi secara efektif dan efisien.							Partisipasi, Tugas, Quis, UTS & UAS

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2101

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Etika Bisnis **Business Ethics**	EKA2101	Kemampuan Umum	**T=2**	**P=0**	5	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Akhmad Imam Amrozi, S.E., Msa	**Dr. Mohammad Chusnul Khitam, S.Ap., M.Ap**	**Rochman Arif,.S.E,.M.Ak**

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 5 PLO 5	Mampu menerapkan dan menganalisis prinsip dasar tentang berbagai teori ilmu Ekonomi; Bisnis; dan Hukum Komersial; Able to apply and analyze basic principles of various theories of Economics; Business; and Commercial Law;
	Capaian Pembelajaran Mata Kuliah (CPMK)	

Course Learning Outcome (CLO)	
CPMK-1 CLO-1	Mahasiswa mampu menunjukkan kemandirian berpikir, sikap tanggung jawab, dan semangat kewirausahaan yang berlandaskan nilai-nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah dalam menjalankan aktivitas bisnis dan profesi akuntansi. Students are able to demonstrate independence of thought, a responsible attitude, and an entrepreneurial spirit based on the values of the Aqidah of Ahlusunnah wal Jama'ah An Nahdliyah in carrying out business activities and the accounting profession.
CPMK-2 CLO-2	Mahasiswa mampu menjelaskan dan menganalisis prinsip dasar etika dalam bisnis dan profesi serta keterkaitannya dengan teori ekonomi, bisnis, dan hukum komersial untuk pengambilan keputusan yang adil dan berintegritas. Students are able to explain and analyze the basic principles of ethics in business and professions and their relationship to economic theory, business, and commercial law for fair and integrity-based decision-making.
CPMK-3 CLO-3	Mahasiswa mampu mengkomunikasikan secara efektif gagasan, hasil analisis, dan solusi terhadap permasalahan etika bisnis dan profesi, baik secara lisan maupun tulisan, dengan bahasa yang sopan, logis, dan profesional. Students are able to effectively communicate ideas, analysis results, and solutions to business and professional ethics problems, both verbally and in writing, using polite, logical, and professional language.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK CLO	**CPL 1 PLO 1**	**CPL 2 PLO 2**	**CPL 3 PLO 3**	**CPL 4 PLO 4**	**CPL 5 PLO 5**	**CPL 6 PLO 6**	**CPL 7 PLO 7**	**CPL 8 PLO 8**	**CPL 9 PLO 9**	**CPL 10 PLO 10**	**CPL 11 PLO 11**	**CPL 12 PLO 12**	**CPL 13 PLO 13**
CPMK 1 CLO 1	V	v											
CPMK 2 CLO 2					v								
CPMK 3 **CLO 3**		v											

Kemampuan akhir tiap tahapan belajar (Sub-CLO) Expected ability of each learning stage (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Merumuskan gambaran umum Etika Bisnis Formulate the overview of business ethics
Sub-CPMK2 Sub-CLO2	Menganalisis perkembangan teori etika Analyze the development of ethical theory
Sub-CPMK3 Sub-CLO3	Menganalisis perkembangan teori etika Analyze the development of ethical theory

	Sub-CPMK4 Sub-CLO4	Menganalisis Prinsip dan kode etik dalam bisnis Analyze the principles and code of ethics in business
	Sub-CPMK5 Sub-CLO5	Menganalisis Prinsip dan kode etik dalam bisnis Analyze the principles and code of ethics in business
	Sub-CPMK6 Sub-CLO6	Memahami Good Corporate Governance Understand the good corporate governance
	Sub-CPMK7 Sub-CLO 7	Memahami Good Corporate Governance Understand the good corporate governance

	Sub-CPMK8 Sub-CLO8	Memahami Kedudukan Sosial Perusahaan Understand the corporate social position
	Sub-CPMK9 Sub-CLO9	Memahami Kedudukan Sosial Perusahaan Understand the corporate social position
	Sub-CPMK10 Sub-CLO10	Memahami Corporate Social Responsibility Understand the corporate social responsibility
	Sub-CPMK11 Sub-CLO11	Memahami Corporate Social Responsibility Understand the corporat social responsibility
	Sub-CPMK12 Sub-CLO12	Memahami Etika Pasar Bebas Understand the free market ethics
	Sub-CPMK13 Sub-CLO13	Memahami Etika Pasar Bebas Understand the free market ethics
	Sub-CPMK14 Sub-CLO14	Memahami issue-issue utama etika bisnis di bidang SDM, Marketing, Keuangan Understand the business ethics issues in the hr, marketing, finance field
Deskripsi Singkat MK	Mata kuliah Etika Bisnis memberikan pemahaman tentang pengambilan keputusan etis yang tepat serta perilaku etis dalam dunia bisnis yang harus mempertimbangkan kepentingan dan harapan kelompok pemangku kepentingan di samping pemegang saham. Etika bisnis merupakan matakuliah yang dapat dijadikan pedoman dalam pengambilan keputusan etis yang terkait dengan tata kelola dan etika manajemen risiko diera baru serta memberikan pemahaman penting dari tantangan bisnis. Etika bisnis mengeksplorasi secara mendalam berbagai kasus nyata yang terjadi serta contoh pada skala Internasional sehingga dapat memberikan pengalaman belajar The Business Ethics course provides an understanding of appropriate ethical decision making and ethical behavior in the business world that must consider the interests and expectations of stakeholder groups in addition to shareholders. Business ethics is a course that can be used as a guide in making ethical decisions related to governance and risk management ethics in the new era and provides an important understanding of business challenges. Business ethics explores in depth real cases that occur as well as examples on an international scale sothat it can provide a learning experience	

Bahan Kajian: Materi Pembelajaran	146.Overview of business ethics 147.The development of ethical theory 148.Principles and code of ethics in business 149.Good corporate governance 150.Corporate social position 151.Corporate social responsibility 152.Free market ethics 153.Business ethics issues in the hr field 154.Business ethics issues in the field of marketing 155. Business ethics issues in the field of finance
Pustaka	**Utama :**
	140. Bambang Rudito & Melia Famiola, 2007, Etika Bisnis Dan Tanggung Jawab Sosial Perusahaan Di Indonesia, Rekayasa Sains, Bandung. 141. Sukrisno Agoes& I Cenik Ardana, 2009, Etika Bisnis Dan Profesional, Tantangan Membangun Manusia Seutuhnya, Salemba Empat, Jakarta. 142. Imam Syairozi , M., Priya Pambudy, A., & Yaskun, M. (2021). Analisis Penerapan Good Governance Dalam Sistem Informasi Keuangan Daerah . Prosiding Penelitian Pendidikan Dan Pengabdian 2021, 1(1), 49–59. Retrieved from http://prosiding.rcipublisher.org/index.php/prosiding/article/view/111 Ghosh, B.C., Fullerton, S. and Taylor, D. (1997), "Ethics and business communication: a cross-cultural study of CEO potential", Corporate Communications: An International Journal, Vol. 2 No. 4, pp. 130-137. https://doi-org.unslib.idm.oclc.org/10.1108/eb046543 143. Sony Keraf, 2012, Etika Bisnis Tuntutan Dan Relevansinya, Jogjakarta, Kanisius. 144. K. Bertens, 2000. Pengantar Etika Bisnis, Kanisius, Bandung 145. Agus Ariyanto. 2011. Etika Bisnis Bagi Perilaku Bisnis
	Pendukung :
Dosen Pengampu	AKHMAD IMAM AMROZI, S.E., MSA DWI HARI PRAYITNO, S.E., M.Ec. Dev.
Matakuliah syarat	-

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	Merumuskan gambaran umum Etika Bisnis Formulate the overview of business ethics	1.1. Mampu memahami hakekat etika 1.2. Mampu mengetahui hubungan agama, etika, dan nilai 1.1. Able to understand the nature of ethics 1.2. Able to know the relationship of religion, ethics, and values	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mengkaji referensi untuk bahan belajar dan memberikan gambaran umum Etika Bisnis. **Non-test technique:** Reviewing references for study materials and providing an		Diskusi Google Meet dan Google Classroom **[PB: 1x(3x50")]** discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case study 1 **[PT+KM: (1+1)x(3x60")]**	1,2,3,4,5,6	

			overview of Business Ethics.				
2	Menganalisis perkembangan teori etika Analyze the development of ethical theory	2.1. Mampu mengetahui teori etika dalam perkembangan bisnis 2.2. Mampu mengetahui definisi dan perbedaan masing-masing teori etika 2.3. Mampu mengetahui teori etika dan paradigma perkembangan hakikat manusia 2.1. Able to know the theory of ethics in business development 2.2. Able to know the definition and differences of each ethical theory 2.3. Able to know the theory of ethics and the paradigm of the development of human nature	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mengkaji referensi untuk bahan diskusi dan merumuskan tentang teori etika **Non-test technique:** Reviewing references for discussion material and formulating ethical theory		Diskusi Google Meet dan Google Classroom **[PB: 1x(3x50")]** discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case study **[PT+KM: (1+1)x(3x60")]**	1,2,3,4,5,6	
3	Menganalisis perkembangan teori etika Analyze the development of ethical theory	3.1. Mampu membahas penerapan teori etika dalam kehidupan sehari-hari utamanya di dalam kegiatan bisnis 3.1. Able to discuss the application of ethical theory in daily life, especially in business activities	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mengkaji referensi untuk bahan diskusi dan		Diskusi & Presentasi Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion & Presentation Group discussion	1,2,3,4,5,6	

			merumuskan tentang teori etika **Non-test technique:** Reviewing references for discussion material and formulating ethical theory		Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 2 **[PT+KM: (1+1)x(3x60")]**		
4	Menganalisis Prinsip dan kode etik dalam bisnis Analyze the principles and code of ethics in business	4.1. Mengetahui bisnis sebagai profesi 4.2. Mengetahui prinsip-prinsip etika bisnis 4.3. Memahami paradigm etika lingkungan 4.4. Memahami Kode etik di dalam bisnis 4.5. Memecahkan Issu-issu etika bisnis di Indonesia 4.1. Knowing business as a profession 4.2. Know the principles of business ethics 4.3. Understanding the paradigm of environmental ethics 4.4. Understanding the code of ethics in business 4.5. Solving business ethics issues in Indonesia	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Melakukan diskusi bersama kelompok untuk membahas kasus **Non-test technique:** Conduct group discussions to discuss cases		Diskusi & Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Diskusi & Presentasi Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Case Study 3 **[PT+KM: (1+1)x(3x60")]**	1,2,3.4,5,6	
5	Menganalisis Prinsip dan kode etik dalam bisnis	a. Mampu membahas penerapan kode etik dalam kehidupan sehari-hari utamanya di dalam kegiatan bisnis	**Kriteria:** Rubrik Holistik **Criteria :**		Diskusi Presentasi & Diskusi kelompok Google Meet dan Google Classroom	1,2,3.4,5,6	

	Analyze the principles and code of ethics in business	5.1. Able to discuss the application of the code of ethics in daily life, especially in business activities	Holistic Rubric **Teknik non-test:** Melakukan diskusi bersama kelompok untuk membahas kasus **Non-test technique:** Conduct group discussions to discuss cases		**[PB: 1x(3x50")]** Diskusi & Presentasi Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Case Study 4 **[PT+KM: (1+1)x(3x60")]**		
6	Memahami Good Corporate Governance Understand the good corporate governance	6.1. Mampu mengetahui pengertian Good Corporate Governance 6.2. Mampu mengetahui dan memahami latar Belakang Munculnya GCG 6.3. Mampu mengetahui Prinsip-prinsip dan Manfaat GCG 6.1. Able to know the meaning of Good Corporate Governance 6.2. Able to know and understand the background of the emergence of GCG 6.3. Able to know the principles and benefits of GCG	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Melakukan diskusi bersama kelompok untuk membahas kasus **Non-test technique:** Conduct group discussions to discuss cases		Diskusi & Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Diskusi & Presentasi Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Case Study 5 **[PT+KM: (1+1)x(3x60")]**	1,2,3.4,5,6	
7	Memahami Good Corporate Governance	7.1. Mampu membahas penerapan GCG Perusahaan yang ada di Indonesia dan di luar Indonesia	**Kriteria:** Rubrik Holistik		Diskusi, Presentasi & Diskusi kelompok	1,2,3.4,5,6	

	Understand the good corporate governance	7.1. Able to discuss the implementation of good corporate governance of companies in Indonesia and outside Indonesia	**Criteria :** Holistic Rubric **Teknik non-test:** Melakukan diskusi bersama kelompok untuk membahas kasus **Non-test technique:** Conduct group discussions to discuss cases		Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion, Presentation and Group Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 6 **[PT+KM: (1+1)x(3x60")]**		
8	**Evaluasi Tengah Semester / Ujian Tengah Semester** **Midterm Exam**						
9	Memahami Kedudukan Sosial Perusahaan Understand the corporate social position	9.1. Memahami Fungsi Perusahaan 9.2. Memahami Tanggung jawab social internal Perusahaan kepada Stakeholder 9.1. Understanding Company Functions 9.2. Understanding the Company's internal social responsibility to stakeholders	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen **Non-test technique:** Listening to the		Diskusi Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 7 **[PT+KM: (1+1)x(3x60")]**	1,2,3.4,5,6	

			lecturer's presentation				
10	Memahami Kedudukan Sosial Perusahaan Understand the corporate social position	10.1. Mampu membahas penerapan tanggung jawab internal Perusahaan yang ada di Indonesia dan di luar Indonesia 10.1. Able to discuss the implementation of internal corporate responsibility in Indonesia and outside Indonesia	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen **Non-test technique:** Listening to the lecturer's presentation		Diskusi, Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion, Presentation and Group Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 8 **[PT+KM: (1+1)x(3x60")]**	1,2,3,4,5,6	
11	Memahami Corporate Social Responsibility Understand the corporate social responsibility	11.1. Mengetahui pengertian Corporate Social Responsibility 11.2. Mampu memahami tujuan dan manfaat Corporate Social Responsibility 11.3. Mampu mengaitkan CSR dengan etika bisnis 11.1. Knowing the meaning of Corporate Social Responsibility 11.2. Able to understand the purpose and benefits of Corporate Social Responsibility 11.3. Able to link CSR with business ethics	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen **Non-test technique:** Listening to the lecturer's presentation		Diskusi Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 9 **[PT+KM: (1+1)x(3x60")]**	1,2,3,4,5,6	

12	Memahami Corporate Social Responsibility Understand the corporat social responsibility	12.1.Mampu membahas penerapan CSR Perusahaan yang ada di Indonesia dan di luar Indonesia 12.1. Able to discuss the implementation of Corporate CSR in Indonesia and outside Indonesia	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen **Non-test technique:** Listening to the lecturer's presentation		Diskusi, Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion, Presentation and Group Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 10 **[PT+KM: (1+1)x(3x60")]**	1,2,3,4,5,6	
13	Memahami Etika Pasar Bebas Understand the free market ethics	13.1. Mengetahui orientasi etika pasar bebas (global) 13.2. Mengetahui Etika Hukum dsn Pemerintahan pada pasar bebas 13.3. Mengetahui dan memahami pasar global 13.1. Know the ethical orientation of the free market (global) 13.2. Knowing Legal Ethics and Government in a free market 13.3. Knowing and understanding the global market	**Kriteria:** Rubrik Holistik **Criteria :** holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen **Non-test technique:** Listening to the		Diskusi, Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion, Presentation and Group Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 11	1,2,3,4,5,6	

			lecturer's presentation		**[PT+KM: (1+1)x(3x60")]**		
14	Memahami Etika Pasar Bebas Understand the free market ethics	14.1.Mampu membahas penerapan etika pasar global 14.1. Able to discuss the application of global market ethics	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen **Non-test technique:** Listening to the lecturer's presentation		Diskusi, Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion, Presentation and Group Discussion Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 12 **[PT+KM: (1+1)x(3x60")]**	1,2,3,4,5,6	
15	Memahami issue-issue utama etika bisnis di bidang SDM, Marketing, Keuangan Understand the business ethics issues in the hr, marketing, finance field	15.1.Mengetahui etika bisnis di bidang SDM 15.2.Mengetahui etika bisnis di bidang Marketing 15.3.Mengetahui etika bisnis di bidang Keuangan 15.1. Knowledge of business ethics in the HR field 15.2. Knowledge of business ethics in the field of Marketing 15.3. Knowing business ethics in Finance	**Kriteria:** Rubrik Holistik **Criteria :** Holistic Rubric **Teknik non-test:** Mendengarkan pemaparan dari dosen		Diskusi, Presentasi & Diskusi kelompok Google Meet dan Google Classroom **[PB: 1x(3x50")]** Discussion, Presentation and Group Discussion	1,2,3,4,5,6	

			Non-test technique: Listening to the lecturer's presentation		Google Meet and Google Classroom **[PB: 1x(3x50")]** Case Study 13 **[PT+KM: (1+1)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, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

RUBRIK PENILAIAN MATA KULIAH ETIKA BISNIS DAN PROFESI					
EKA2101	**Etika Bisnis dan Profesi**	CPL 1	CPL 2	CPL 5	CPL 6
CPMK-1	Mahasiswa mampu menunjukkan kemandirian berpikir, sikap tanggung jawab, dan semangat kewirausahaan yang berlandaskan nilai-nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah dalam menjalankan aktivitas bisnis dan profesi akuntansi.	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-2	Mahasiswa mampu menjelaskan dan menganalisis prinsip dasar etika dalam bisnis dan profesi serta keterkaitannya dengan teori ekonomi, bisnis, dan hukum komersial untuk pengambilan keputusan yang adil dan berintegritas.			Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-3	Mahasiswa mampu mengkomunikasikan secara efektif gagasan, hasil analisis, dan solusi terhadap permasalahan etika bisnis dan profesi, baik secara lisan maupun tulisan, dengan bahasa yang sopan, logis, dan profesional.				Partisipasi, Tugas, Quis, UTS & UAS

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6213

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Perilaku Organisasi **Organizational Behaviour**	EKF6213	Kemampuan Umum	**T=3**	**P=0**	5	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Dr. NURUL BADRIYAH, S.E., M.M.	**Dr. MOHAMMAD CHUSNUL KHITAM, S.AP., M.AP**	**Rochman Arif,.S.E,.M.Ak**

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 5 PLO 5	Mampu menerapkan dan menganalisis prinsip dasar tentang berbagai teori ilmu Ekonomi; Bisnis; dan Hukum Komersial; Able to apply and analyze basic principles of various theories of Economics; Business; and Commercial Law;
	CPL 6 PLO 6	Mampu mengimpletasikan komunikasi yang baik secara lisan maupun tulisan dalam dunia kerja; Able to implement good communication both verbally and in writing in the world of work
	Capaian Pembelajaran Mata Kuliah (CPMK)	

Course Learning Outcome (CLO)	
CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam berinteraksi dan berkontribusi di lingkungan organisasi dengan berlandaskan nilai-nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah. Students are able to demonstrate an independent, disciplined and entrepreneurial attitude in interacting and contributing in the organizational environment based on the values of the Aqidah of Ahlusunnah wal Jama'ah An Nahdliyah.
CPMK-2 CLO-2	Mahasiswa mampu menjelaskan, menerapkan, dan menganalisis teori-teori perilaku individu, kelompok, kepemimpinan, dan motivasi dalam organisasi berdasarkan prinsip ilmu ekonomi, bisnis, dan manajemen modern. Students are able to explain, apply, and analyze theories of individual behavior, groups, leadership, and motivation in organizations based on the principles of modern economics, business, and management.
CPMK-3 CLO-3	Mahasiswa mampu mengkomunikasikan gagasan, hasil analisis, dan solusi terhadap permasalahan organisasi secara efektif, baik secara lisan maupun tulisan, dengan bahasa yang profesional, sopan, dan kolaboratif. Students are able to communicate ideas, analysis results, and solutions to organizational problems effectively, both verbally and in writing, using professional, polite, and collaborative language.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 **CLO 1**	V	V											
CPMK 2 **CLO 2**					V								
CPMK 3 **CLO 3**						V							

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Memahami dan merumuskan hakekat dan perkembangan perilaku organisasi (OB) Understanding and formulating the nature and development of organizational behavior (OB)
Sub-CPMK2 Sub-CLO2	Mengkaji berbagai karakteristik yang melekat pada individu dan determinan lainnya yang menentukan perilakuindividu Examine various characteristics inherent in individuals and other determinants that determine individual behavior
Sub-CPMK3 Sub-CLO3	Memahami teori-teori motivasi dan mengaplikasikan dalam kehidupan berorganisasi Understand motivation theories and apply them in organizational life
Sub-CPMK4 Sub-CLO4	Memahami dinamika kelompok dan implikasinya terhadap perilaku individu dan kinerja organisasi Understand group dynamics and their implications for individual behavior and organizational performance

	Sub-CPMK5 Sub-CLO5	Memahami peran komunikasi bagi efektifitas pencapaian tujuan organisasi Understand the role of communication for the effectiveness of achieving organizational goals
	Sub-CPMK6 Sub-CLO6	Dapat memahami teori-teori kepemimpinan dan berbagai isu kontemporer dalam kepemimpinan Able to understand leadership theories and contemporary issues in leadership
	Sub-CPMK7 Sub-CLO 7	Memahami power dan hubungannya dengan otoritas dan pengaruh, serta implikasinya terhadap perilaku politik Understanding power and its relationship to authority and influence, and its implications for political behavior
	Sub-CPMK8 Sub-CLO8	Mengidentifikasi konflik dan menentukan strategi negosiasi yang efektif Identify conflicts and determine effective negotiation strategies
	Sub-CPMK9 Sub-CLO9	Dapat memahami akibat, indikator dan sumber stress, serta strategi mengatasi stress dalam organisasi Can understand the consequences, indicators and sources of stress, as well as strategies to deal with stress in the organization
	Sub-CPMK10 Sub-CLO10	Dapat memahami bagaimana mendesain struktur organisasi yang tepatCan understand how to design the right organizational structure
	Sub-CPMK11 Sub-CLO11	Dapat memahami bagaimana membangun dan memelihara budaya organisasiCan understand how to build and maintain organizational culture
	Sub-CPMK12 Sub-CLO12	Memahami akrakteristik OD dan bagaimana mengelola perubahanUnderstand the characteristics of OD and how to manage change
Deskripsi Singkat MK	Matakuliah ini berisi tentang perilaku didalam organisasi yang terdiri dari perilaku individu, kelompok, organisasiserta struktur organisasi. Proses organisasi memiliki dinamika dan perubahanorganisasi. Metode pembelajaran yang digunakan adalah analisis studi kasus, presentasi, diskusi, tugas proyek, dan refleksi. This course contains behavior within the organization which consists of individual, group, organizational behavior and organizational structure. Organizational processes have organizational dynamics and changes. The learning method used is case study analysis, presentation, discussion, project assignment, and reflection.	
Bahan Kajian: Materi Pembelajaran	1. The nature and development of organizational behavior 2. Individual characteristics 3. Motivation theories 4. Group dynamics 5. Organizational communication 6. Leadership theories 7. Power and political behavior 8. Organizational conflict 9. Work stress 10. Organizational structure design	

	11. Organizational culture 156. Organizational development
Pustaka	**Utama :**
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Dosen Pengampu	Dr. NURUL BADRIYAH, S.E., M.M.
Matakuliah syarat	-

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	Memahami dan merumuskan hakekat dan perkembangan perilaku organisasi (OB) Understanding and formulating the nature and development of organizational behavior (OB)	1. Dapat mendefinisikan OB 2. Dapat mendeskripsikan apa yang dilakukan manajer 3. Dapat mengidentifikasi tantangan dan peluang bagi manajer dengan konsep OB 4. Dapat menjelaskan perkembangan ilmu OB 1. Can define OB 2. Can describe what managers do 3. Can identify challenges and opportunities for managers with the concept of OB 4. Can explain the development of OB science	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint pengembangan perilaku organisasi Technique: Organizational Behavior Development PowerPoint		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 1:** Membuat dan mempresentasikan hakikat dan perkembangan OB **Task 1**: Create and present the nature and development of OB	1,2,3,4,5,6,7	5

					[PB: 1x(3x50")]		
2-3	Mengkaji berbagai karakteristik yang melekat pada individu dan determinan lainnya yang menentukan perilaku individu Examine various characteristics inherent in individuals and other determinants that determine individual behavior	1. Dapat menjelaskan & mengidentifikasi karakter-karakter biografis, tipe kemampuan, dan teori pembelajaran 2. Dapat menjelaskan sumber sistem nilai, hubungan sikap & perilaku, dan determain kepuasan kerja 3. Dapat menjelaskan determinan kepribadian dan emosi, serta memahami bagaimana membaca emosi 4. Dapat menjelaskan determinan persepsi dan bagaimana persepsi mempengaruhi pengambilan keputusan, serta kriteria pengambilan keputusan yang etis 1. Can explain & identify biographical characters, types of abilities, and learning theories 2. Can explain the source of the value system, the relationship of attitude & behavior, and the determinants of job satisfaction 3. Can explain the determinants of personality and emotions, and understand how to read emotions 4. Can explain the determinants of perception and how perceptions affect decision-making, as well as the criteria for ethical decision-making	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint karakteristik individu, sikap, dan perilaku Technique: Powerpoint of individual characteristics, attitudes and behavior		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 2:** Membuat dan mempresentasikan karakteristik individu dan perilaku **Task 2**: Create and present individual characteristics and behaviors **[PB: 2x(3x50")]**	1,2,3,4,5,6,7	5
4-5	Memahami teori-teori motivasi dan	1. Dapat mendefinisikan motivasi dan menjelaskan proses motivasi	Kriteria: Komprehensif		Discussion, project based method	1,2,3,4,5,6,7	15

	mengaplikasikan dalam kehidupan berorganisasi Understand motivation theories and apply them in organizational life	2. Dapat menjelaskan hirarki kebutuhan Maslow, membedakan Teori X dan teori Y, dan Teori Motivasi Higiene 3. Dapat menjelaskan teori-teori kontemporer motivasi 4. Dapat mengaplikasikan konsep motivasi dalam beberapa kasus 5. Dapat mendeskripsikan berbagai isu terkini tentang motivasi 1. Can define motivation and explain the motivation process 2. Can explain Maslow's hierarchy of needs, distinguish Theory X and Theory Y, and Hygiene Motivation Theory 3. Can explain contemporary theories of motivation 4. Can apply the concept of motivation in several cases 5. Can describe various current issues about motivation	Criteria: Comprehensive Teknik: Powerpoint teori motivasi, motivasi kontemporer, studi kasus Technique: Motivation theory powerpoint, contemporary motivation, case studies		Google Meet: Diskusi dan Studi Kasus Discussion, project based method Google Meet: Presentations and Discussions **Tugas 3:** Mengkaji studi kasus yang bersumber dari artikel penelitian dan kasus yang bersumber dari media lain (elektronek dan non elektronek) **Task 3:** Reviewing case studies sourced from research articles and cases from other media (electronic and non-electronic) **[PB: 2x(3x50")]**		
6	Memahami dinamika kelompok dan implikasinya terhadap perilaku individu dan kinerja organisasi	1. Dapat membedakan kelompok formal vs informal 2. Dapat membandingkan dua model perkembangan kelompok 3. Dapat menganalisis interaksi kelompok	Kriteria: Komprehensif Criteria: Comprehensive		Discussion, project based method Google Meet: Presentasi dan Diskusi	1,2,3,4,5,6, 7	5

	Understand group dynamics and their implications for individual behavior and organizational performance	4. Dapat menjelaskan implikasi kondisi eksternal terhadap perilaku individu 5. Mengetahui sumberdaya anggota kelompok 6. Dapat menjelaskan struktur, proses, tugas2 dan pengambilan keputusan kelompok 7. Dapat membedakan tim kerja vs kelompok 8. Dapat memahami bagaimana mengelola tim kerja 1. Can distinguish formal vs. informal groups 2. Can compare two groups of developmental models 3. Can analyze group interactions 4. Can explain the implications of external conditions on individual behavior 5. Knowing the resources of group members 6. Can explain the structure, process, tasks and group decision making 7. Can distinguish work teams vs groups 8. Can understand how to manage a work team	Teknik: Powerpoint dinamika kelompok, macam-macam kelompok, proses mengelola tim Technique: Powerpoint group dynamics, types of groups, the process of managing a team		Discussion, project based method Google Meet: Presentations and Discussions **Tugas 4:** Membuat dan mempresentasikan materi tentang dinamika kelompok dan imlikasi pada kinerja organisasi **Task 4:** Create and present material on group dynamics and their implications for organizational performance **[PB: 1x(3x50")]**		
7	Memahami peran komunikasi bagi efektifitas pencapaian tujuan organisasi Understand the role of communication for the	1. Dapat menjelaskan fungsi komunikasi 2. Dapat mendiskripsikan proses komunikasi 3. Dapat membedakan jenis komunikasi 4. Dapat mengidentifikasi hambatan-hambatan komunikas 5. Dapat mencari strategi bagi komunikasi yang efektif	Kriteria: Komprehensif Criteria: Comprehensive Teknik:		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method	1,2,3,4,5,6, 7	5

	effectiveness of achieving organizational goals	1. Can explain the function of communication 2. Can describe the communication process 3. Can distinguish types of communication 4. Can identify communication barriers 5. Can find strategies for effective communication	Powerpoint teknik komunikasi, jenis komunikasi, dan strategi komunikasi efektif Technique: Powerpoint of communication techniques, types of communication, and effective communication strategies		Google Meet: Presentations and Discussions **Tugas 5:** Membuat dan mempresentasikan materi komunikasi yang efektif **Task 5:** Create and present effective communication materials **[PB: 1x(3x50")]**		
8	**Evaluasi Tengah Semester / Ujian Tengah Semester** **Midterm Exam**						
9	Dapat memahami teori-teori kepemimpinan dan berbagai isu kontemporer dalam kepemimpinan Able to understand leadership theories and contemporary issues in leadership	1. Dapat membedakan kepemimpinan vs manajemen 2. Dapat menjelaskan teori-teori kepemimpinan 3. Dapat mengidentifikasi 4 dimensi trust 4. Dapat menjelaskan 4 komponen EQ, dan peranannya terhadap efektivitas kepemimpinan 5. Dapat menjelaskan peran mentor 6. Dapat mengidentifikasi berbagai tantangan dalam membangun kepemimpinan	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint teori kepemimpinan, membangun jiwa kepemimpinan, peran dan		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 6:**	1,2,3,4,5,6, 7	10

		7. Dapat menjelaskan bagaimana mencari dan menciptakan pemimpin yang efektif 1. Can differentiate leadership vs management 2. Can explain leadership theories 3. Can identify 4 dimensions of trust 4. Can explain the 4 components of EQ, and their role in leadership effectiveness 5. Can explain the role of mentor 6. Can identify various challenges in building leadership 7. Can explain how to find and create effective leaders	tantangan pemimpin Technique: Leadership theory powerpoint, building leadership spirit, leader roles and challenges		Membuat dan mempresentasikan kepemimpinan **Task 6:** Create and present leadership **[PB: 1x(3x50")]**		
10	Memahami power dan hubungannya dengan otoritas dan pengaruh, serta implikasinya terhadap perilaku politik Understanding power and its relationship to authority and influence, and its implications for political behavior	1. Dapat mengidentifikasi power, serta hubungannya dengan otoritas dan pengaruh 2. Dapat mengidentifikasi jenis-jenis power 3. Dapat mendiskusikan berbagai pendekatan kontigensi tentang power 4. Dapat menjelaskan pandangan makro tentang power 5. Dapat menghubungkan implikasi politik terhadap power 6. Dapat menjelaskan strategi politik terhadap akuisisi power dalam organisasi modern 1. Can identify power, and its relationship to authority and influence 2. Can identify the types of power 3. Can discuss various contingency approaches to power 4. Can explain the macro view of power	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Pentingnya power, power dan pilitik, politik dalam organisasi Technique: The importance of power, power and politics, politics in organizations		Discussion, project based method Google Meet: Presentasi dan Diskus Discussion, project based method Google Meet: Presentations and Discussions i **Tugas 7:** Membuat dan mempresentasikan tentang power dan perilaku politik **Task 7:**	1,2,3,4,5,6, 7	10

		5. Can relate political implications to power 6. Can explain the political strategy of power acquisition in modern organizations			Create and present political power and behavior **[PB: 1x(3x50")]**		
11	Mengidentifikasi konflik dan menentukan strategi negosiasi yang efektif Identify conflicts and determine effective negotiation strategies	1. Dapat mendefinisikan konflik dan negosiasi 2. Dapat membedakan berbagai pandangan tentang konflik 3. Dapat membedakan fungsi, hubungan, dan proses konflik 4. Dapat menentukan strategi penanganan konflik 5. Dapat menentukan strategi bernegosiasi yang efektif 6. Dapat mendiskripsikan proses negosiasi 1. Can define conflict and negotiation 2. Can distinguish different views on conflict 3. Can distinguish functions, relationships, and conflict processes 4. Can determine conflict resolution strategies 5. Can determine an effective negotiation strategy 6. Can describe the negotiation process	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint macam-macam konflik, konflik positif dan negatif, proses negosiasi Technique: Powerpoint various types of conflict, positive and negative conflict, negotiation process		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 8:** Membuat dan mempresentasikan konflik dan negosiasi Task 8: Create and present conflicts and negotiations **[PB: 1x(3x50")]**	1,2,3,4,5,6, 7	10

12	Dapat memahami akibat, indikator dan sumber stress, serta strategi mengatasi stress dalam organisasi Can understand the consequences, indicators and sources of stress, as well as strategies to deal with stress in the organization	1. Dapat mendefinisikan stress 2. Dapat mengidentifikasi akibat dan tanda-tanda stress 3. Dapat menjelaskan sumber-sumber stress 4. Dapat menentukan strategi mengurangi stress dalam organisasi 1. Can define stress 2. Can identify the effects and signs of stress 3. Can explain the sources of stress 4. Can determine strategies to reduce stress in the organization	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint teori stres, macam-macam stres, akibat stres dan strategi mengurangi stres Technique: Powerpoint theory of stress, types of stress, the effects of stress and strategies to reduce stress		Discussion, project based method Google Meet: Review artikel dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 9:** Mereview artikel tentang stres dan diskusi artikel hasil review **Task 9:** Reviewing articles about stress and discussing the results of the review articles **[PB: 1x(3x50")]**	1,2,3,4,5,6,7	15
13	Dapat memahami bagaimana mendesain struktur organisasi yang tepat	1. Dapat mengidentifikasi enam elemen kunci struktur organisasi 2. Dapat menerangkan ciri-ciri struktur simple, birokrasi, matrik, tim dan virtual organization 3. Dapat membandingkan model struktur mekanistik dan organistic	Kriteria: Komprehensif Criteria: Comprehensive Teknik:		Discussion, project based method Google Meet dan Google Classroom: Presentasi dan Diskusi	1,2,3,4,5,6,7	10

	Can understand how to design the right organizational structure	4. Dapat menjelaskan implikasi desain organisasi terhadap perilaku karyawan 1. Can identify six key elements of organizational structure 2. Can explain the characteristics of simple structure, bureaucracy, matrix, team and virtual organization 3. Can compare mechanistic and organic structural models 4. Can explain the implications of organizational design on employee behavior	Powerpoint struktur organisasi, macam-macam struktur organisasi, imlikasi desain terhadap perilaku karyawan Technique: Powerpoint organizational structure, various organizational structures, design implications on employee behavior		Discussion, project based method Google Meet: Presentations and Discussions **Tugas 10:** Membuat dan mempresentasikan materi tentang desain struktur organisasi **Task 10:** Create and present materials on organizational structure design **[PB: 1x(3x50")]**		
14	Dapat memahami bagaimana membangun dan memelihara budaya organisasi Can understand how to build and maintain organizational culture	1. Dapat mendefinisikan budaya organisasi dan karakteristiknya, serta membandingkan budaya organisasi yang lemah vs kuat; budaya organisasi vs budaya nasional 2. Dapat menjelaskan determinan budaya organisasi 3. Mendiskripsikan budaya pelanggan responsitif, dan budaya etis 4. Dapat mengidentifikasi karakteristik budaya spiritual	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint teori budaya organisasi, determinan budaya		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 11:**	1,2,3,4,5,6, 7	10

		1. Can define organizational culture and its characteristics, and compare weak vs strong organizational cultures; organizational culture vs national culture 2. Can explain the determinants of organizational culture 3. Describe a responsive customer culture, and an ethical culture 4. Can identify the characteristics of spiritual culture	organisasi, budaya etis dan implikasinya Technique: Powerpoint of organizational culture theory, determinants of organizational culture, ethical culture and its implications		Membuat dan mempresentasikan tentang budaya organisasi pada perusahaan nasional dan multinasional **Task 11:** Create and present organizational culture to national and multinational companies **[PB: 1x(3x50")]**		
15	Memahami karakteristik OD dan mengelola perubahan Understand the characteristics of OD and manage change	1. Dapat menganalisis perubahan lingkungan mempengaruhi organisasi 2. Dapat menjelaskan bagaimana mengelola perubahan 3. Dapat mengidentifikasi resistensi perubahan 4. Dapat menerangkan teknik – teknik dalam OD 5. Dapat mengidentifikasi trend perubahan kontemporer 1. Can analyze environmental changes affecting the organization 2. Can explain how to manage change 3. Can identify resistance to change 4. Can explain the techniques in OD	Kriteria: Komprehensif Criteria: Comprehensive Teknik: Powerpoint perubahan organisasi, resistensi perubahan, trend perubahan dan peran OD Technique:		Discussion, project based method Google Meet: Presentasi dan Diskusi Discussion, project based method Google Meet: Presentations and Discussions **Tugas 12:** Membuat dan mempresentasikan perubahan organisasi	1,2,3,4,5,6, 7	10

		5. Can identify contemporary changing trends	Powerpoint of organizational change, resistance to change, trend of change and the role of OD		**Task 12:** Create and present organizational change **[PB: 1x(3x50")]**		
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, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

RUBRIK PENILAIAN MATA KULIAH PERILAKU ORGANISASI					
EKF6213	**Perilaku Organisasi**	CPL 1	CPL 2	CPL 5	CPL 6
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam berinteraksi dan berkontribusi di lingkungan organisasi dengan berlandaskan nilai-nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah.	Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-2	Mahasiswa mampu menjelaskan, menerapkan, dan menganalisis teori-teori perilaku individu, kelompok, kepemimpinan, dan motivasi dalam organisasi berdasarkan prinsip ilmu ekonomi, bisnis, dan manajemen modern.			Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-3	Mahasiswa mampu mengkomunikasikan gagasan, hasil analisis, dan solusi terhadap permasalahan organisasi secara efektif, baik secara lisan maupun tulisan, dengan bahasa yang profesional, sopan, dan kolaboratif.				Partisipasi, Tugas, Quis, UTS & UAS

Perpajakan

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKF6214

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Perpajakan **Taxing**	EKF6214	Perpajakan	**T=3**	**P=0**	5	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Indah Kurniayawati S.E., M.A	**Indah Kurniayawati S.E., M.A**	**Rochman Arif,.S.E,.M.Ak**

Capaian Pembelajaran (CP) **Program Learning Outcome (PLO)**	**PLO-PRODI yang dibebankan pada MK** **PLO charged in this course**	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah;
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit;
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan; Able to apply ethical principles in the profession of accounting and finance
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi; Able to apply and analyze theoretical and practical concepts of various theories in the science of Accounting and Financial

		Reporting; Management Accounting and Cost Accounting; Auditing; Financial Management and Financial Report Analysis; Domestic and International Taxation; Accounting Information Systems;
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data; Able to combine technical competence and professional expertise to design and make appropriate decisions in the context of problem solving based on data analysis results.
	CPL 8 PLO 8	Mampu menerapkan Kode Etik Profesi dan Standar yang berlaku di bidang Keuangan dan Auditing dengan dukungan teknologi informasi; Able to apply the Code of Professional Ethics and Standards applicable in the fields of Finance and Auditing with the support of information technology;
	CPL 12 PLO 12	Mampu menerapkan Kode Etik Profesi dan ketentuan perpajakan yang berlaku dengan dukungan teknologi informasi; Able to implement the Code of Professional Ethics and applicable tax provisions with the support of information technology;
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam memahami dan melaksanakan kewajiban perpajakan berdasarkan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah. Students are able to demonstrate an independent, disciplined and entrepreneurial attitude in understanding and carrying out tax obligations based on the values of the Aqidah of Ahlusunnah wal Jama'ah An Nahdliyah.
	CPMK-2 CLO-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi dalam perhitungan, pelaporan, dan konsultasi perpajakan sesuai dengan ketentuan hukum dan standar profesi. Students are able to apply the principles of professional ethics in tax calculations, reporting and consultations in accordance with legal provisions and professional standards;
	CPMK-3 CLO-3	Mahasiswa mampu menganalisis dan menerapkan konsep teoritis dan praktis terkait akuntansi perpajakan, baik untuk individu maupun badan usaha, sesuai dengan peraturan perpajakan nasional dan internasional. Students are able to analyze and apply theoretical and practical concepts related to tax accounting, both for individuals and business entities, in accordance with national and international tax regulations.
	CPMK-4 CLO-4	Mahasiswa mampu mengkombinasikan kompetensi teknikal dan profesional untuk memecahkan masalah perpajakan berdasarkan hasil analisis data keuangan dan laporan pajak. Students are able to combine technical and professional competencies to solve tax problems based on the results of financial data analysis and tax reports;

CPMK-5 CLO-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan standar yang berlaku dalam pelaporan pajak dan audit perpajakan dengan dukungan teknologi informasi. Students are able to apply the Professional Code of Ethics and applicable standards in tax reporting and tax audits with the support of information technology.
CPMK-6 CLO-6	Mahasiswa mampu menerapkan ketentuan perpajakan dan Kode Etik Profesi dengan dukungan teknologi informasi untuk meningkatkan efisiensi, transparansi, dan kepatuhan fiskal. Students are able to apply tax provisions and the Code of Professional Ethics with the support of information technology to improve efficiency, transparency, and fiscal compliance.

Korelasi CPL terhadap CPMK
Correlation of CPL to CPMK

CPMK **CLO**	**CPL 1** **PLO 1**	**CPL 2** **PLO 2**	**CPL 3** **PLO 3**	**CPL 4** **PLO 4**	**CPL 5** **PLO 5**	**CPL 6** **PLO 6**	**CPL 7** **PLO 7**	**CPL 8** **PLO 8**	**CPL 9** **PLO 9**	**CPL 10** **PLO 10**	**CPL 11** **PLO 11**	**CPL 12** **PLO 12**	**CPL 13** **PLO 13**
CPMK 1 **CLO 1**	V	V											
CPMK 2 **CLO 2**	V		V										
CPMK 3 **CLO 3**				V									
CPMK 4 **CLO 4**							V						
CPMK 5 **CLO 5**								V					
CPMK 6 **CLO 6**												V	

Kemampuan akhir tiap tahapan belajar (Sub-CLO) **Expected ability of each learning stage (Sub-CLO)**	
Sub-CPMK1 Sub-CLO1	Mengidentifikasi dasar-dasar perpajakan Identifying the basics of taxation
Sub-CPMK2 Sub-CLO2	Mengidentifikasi ketentuan umum perpajakan (KUP) Identify general tax provisions (KUP)
Sub-CPMK3 Sub-CLO3	Menganalisis Pajak Penghasilan, PPh Pasal 4 Ayat 1, dan PPh Pasal 15 Analyzing Income Tax, Income Tax Article 4 Paragraph 1, and Income Tax Article 15
Sub-CPMK4 Sub-CLO4	Menganalisis Pajak Penghasilan Pasal 21/26 Analyzing Income Tax Article 21/26

	Sub-CPMK5 Sub-CLO5	Menganalisis Pajak Penghasilan Pasal 22,23,24, dan 25 Analyzing Income Tax Articles 22,23,24, and 25
	Sub-CPMK6 Sub-CLO6	Mengidentifikasi Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan atas Barangh Mewah (PPnBM) Identifying Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM)
	Sub-CPMK7 Sub-CLO 7	Mengidentifikasi Bea Materai Identifying Stamp Duty
	Sub-CPMK8 Sub-CLO8	Mengidentifikasi macam-macam pajak daerah Identify the types of local taxes
	Sub-CPMK9 Sub-CLO9	Mengidentifikasi Retribusi Daerah (Jasa Umum, Jasa usaha, dan jasa usaha tertentu) Identifying regional levies (public services, business services, and certain business services)
Deskripsi Singkat MK	Mata kuliah ini membahas tentang analisis konsep dasar perpajakan, ketentuan umum perpajakan dan tata cara perpajakan dikaitkandengan peraturan pajak terbaru, mengkaji pajak penghasilan yang diterima oleh wajib pajak pribadi maupun wajib pajak badan baik dalam negeri maupun luar negeri yang meliputi PPh pasal 21, 22, 23, 24, 25 dan 26; mengkaji pajak penghasilan yang bersifat final dan pajak penghasilan pasal 15; mengkaji pajak Pertambahan Nilai (PPN) dan Pajak Penjualan Barang Mewah (PPnBM); Bea Materai,Pajak Daerah. dan Retribusi Daerah sesuai dengan ketentuan UU yang berlaku. Pembelajaran dilakukan dengan metode ceramah dandiskusi. This course discusses the analysis of basic tax concepts, general provisions of taxation and taxation procedures associated with the latest tax regulations, examines income taxes received by personal taxpayers and corporate taxpayers both domestically and abroadwhich include PPh articles 21, 22, 23, 24, 25 and 26; reviewing final income tax and income tax article 15; reviewing Value Added Tax (PPN) and Luxury Goods Sales Tax (PPnBM); Stamp Duty, Local Tax. and Regional Levies in accordance with the provisions of the applicable law. Learning is done by lecture and discussion methods.	
Bahan Kajian: Materi Pembelajaran	1. Tax basics 2. General provisions for taxation (KUP) 3. Income Tax, Article 4 Article 1 Income Tax, and Article 15 Income Tax 4. Income Tax Article 21/26 5. Income Tax Articles 22,23,24, and 25 6. Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) 7. Stamp Duty 8. Local tax 9. Regional Retribution (Public Services, Business Services, and Certain Business Services)	
Pustaka	**Utama :**	
	153. Undang-Undang No. 28 tahun 2007 sebagai hasil penyempurnaan UU No. 16 tahun 2000 dan Undang-Undang No. 6 tahun1983. tentang Ketentuan Umum dan Tata Cara Perpajakan. 154. Undang-Undang No. 36 tahun 2008 sebagai hasil penyempurnaan Undang-Undang No. 17 tahun 2000. tentang Pajak Penghasilan.	

<table>
<tr><td></td><td>
155. Undang-Undang No. 42 tahun 2009 sebagai hasil penyempurnaan UU No. 18 tahun 2000 dan Undang-Undang No. 8 tahun1983. tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.
156. Undang-Undang No. 13 tahun 1985. tentang Bea Materai.
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158. Halim A, Bawono IR, Dara A. 2020. Perpajakan: Konsep, Aplikasi, Contoh, dan Studi Kasus Edisi 3. Jakarta: Salemba Empat.
159. Suandy Erly. 2011. Akuntansi Perpajakan. Jakarta: Salemba Empat
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Pendukung :</td></tr>
<tr><td></td><td>1. Yenni Vera Fibriyanti, Lilik Nurcholidah. 2020. Pengaruh CAR, NPL, NIM, BOPO dan LDR terhadap profitabilitas bank umum swasta nasional devisa
2. Yenni Vera Fibriyanti, Lilik Nurcholidah. 2021. Analysis of factors that affect the financial performance of banks
3. Rochman Arif, Ahmad Faisol, Sabilar Rosyad, Istanti Dwi Agustina. Pelatihan Penerapan Activity Based Costing Sebagai Penentuan Tarif Jasa Rawat Inap Pada RSUD Ngimbang Lamongan Tahun 2018. TRIDARMA: Pengabdian Kepada Masyarakat (PkM)
4. Fibriyanti, 2025, Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Pelaku E-Commerce Di Kabupaten Lamongan</td></tr>
<tr><td>Dosen Pengampu</td><td>INDAH KURNIAYAWATI S.E., M.A
ROCHMAN ARIF,.S.E,.M.AK
YENNI VERA FEBRIYANTI, S.E., M.Akt</td></tr>
<tr><td>Matakuliah syarat</td><td>Hukum Pajak</td></tr>
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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	Mengidentifikasi dasar-dasar perpajakan Identifying the basics of taxation	1. Menjelaskan Pengertian dasar perpajakan 2. Menyebutkan asas-asas perpajakan 3. Menjelaskan penghindaran dan pengelakan pajak 4. Menyebutkan jenis tarif pajak 1. Explaining the basic understanding of taxation 2. State the principles of taxation 3. Explain tax avoidance and evasion 4. State the type of tax rate	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi dasar perpajakan di buku referensi serta undang-undang tentang Ketentuan Umum dan Tata Cara Perpajakan; diskusi Technique: Reading basic taxation materials in reference		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 1x(3x50")]** Tugas 1 : Mengunduh undang-undang Ketentuan Umum dan Tata Cara Perpajakan Task 1 : Downloading the General Provisions Act and Tax Procedures	**1,2,6**	5

			books and the law on General Provisions and Tax Procedures; discussion		Tugas 2 : Menyusun ringkasan materi dasar-dasar perpajakan Task 2: Compile a summary of the basics of taxation **[PT+KM: (1+1)x(3x60")]**		
2-3	Mengidentifikasi ketentuan umum perpajakan (KUP) Identify general tax provisions (KUP)	1. Menjelaskan pengertian umum perpajakan,NPWP, dan NPPKP 2. Menjelaskan Pembayaran dan penyetoran pajak 3. Mengkaji SPT, SKP, dan STP 4. Menjelaskan pemeriksaan dan penyidikan 5. Menjelaskan keberatan dan banding 1. Explain the general meaning of taxation, NPWP, and NPPKP 2. Explaining Tax Payments and Deposits 3. Reviewing SPT, SKP, and STP 4. Explain examination and investigation 5. Explain objections and appeals	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi dasar perpajakan di buku referensi serta undang-undang tentang Ketentuan Umum dan Tata Cara Perpajakan; diskusi Technique: Reading basic taxation materials in reference books and the law on General Provisions and		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 2x(3x50")]** Tugas 1 : Mencari contoh dari bentuk NPWP, NPPKP, SPT, SKP, dan STP. Task 1 : Look for examples of the forms of NPWP, NPPKP, SPT, SKP, and STP. Tugas 2 : Menyusun ringkasan materi ketentuan umum perpajakan (KUP) Task 2:	**1,2,6**	5

			Tax Procedures; discussion		Compile a summary of the general provisions of taxation (KUP) **[PT+KM: (2+2)x(3x60")]**		
4	Menganalisis Pajak Penghasilan, PPh Pasal 4 Ayat 1, dan PPh Pasal 15 Analyzing Income Tax, Income Tax Article 4 Paragraph 1, and Income Tax Article 15	1. Pengertian pajak penghasilan 2. Menyebutkan biaya yang dapat dikurangkan dan tidak dapat dikurangkan dari penghasilan 3. Menyebutkan subjek dan objek pajak penghasilan 4. Menjelaskan mengenai lapisan PTKP dan tariff pajak 5. Menjelaskan kelompok harta dan amortisasi 6. Menjelaskan penghasilan netto yang dihitung berdasarkan norma 7. Mengidentifikasi dan menghitung PPh Pasal 4 ayat 2 (PPh atas Bunga dan Deposito Lainnya, pajak Bunga simpanan yang dibayarkan koperasi kepada anggota koperasi, pajak Hadiah undian, dan pajak Transaksi saham dan sekuritas) 8. Mengidentifikasi dan menghitung PPh Pasal 15 1. Understanding income tax 2. Mention costs that are deductible and non-deductible from income 3. State the subject and object of income tax 4. Explain the PTKP layer and tax rates 5. Explain the class of assets and amortization	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi Pajak Penghasilan, PPh Pasal 4 Ayat 1, dan PPh Pasal 15 di buku referensi serta undang-undang tentang Pajak Penghasilan; diskusi Technique: Read the material on Income Tax, Article 4 Paragraph 1 Income Tax, and Article 15 Income Tax in reference books as well as		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 1x(3x50")]** Tugas 1 : Menyusun ringkasan materi Pajak Penghasilan, PPh Pasal 4 Ayat 1, dan PPh Pasal 15 Task 1 : Compile a summary of the material for Income Tax, Article 4 Paragraph 1 Income Tax, and Article 15 Income Tax Tugas 2 : Menghitung PPh Pasal 4 Ayat 1, dan PPh Pasal 15 Task 2: Calculating Income Tax Article 4 Paragraph 1,	**2,6**	20

		6. Explain the net income calculated based on the norm 7. Identify and calculate Income Tax Article 4 paragraph 2 (PPh on Interest and Other Deposits, Interest tax on deposits paid by cooperatives to cooperative members, lottery prize tax, and stock and securities transaction tax) 8. Identify and calculate Income Tax Article 15	the law on Income Tax; discussion		and Income Tax Article 15 **[PT+KM: (1+1)x(3x60")]**		
5-7	Menganalisis Pajak Penghasilan Pasal 21/26 Analyzing Income Tax Article 21/26	1. Menjelaskan pengertian PPh Pasal 21/26 2. Menjelaskan subjek dan objek PPh Pasal 21/26 3. Menghitung PPh 21/26 bagi pegawai tetap 4. Menghitung PPh Pasal 21 atas pegawai harian, borongan, dan satuan 5. Menghitung PPh Pasal 21/26 atas pekerjaan pada kategori usaha tertentu 6. Menganalisis SPT Masa PPh 21/26 7. Menganalisis Pelaporan Pajak Akhir Tahun dan Pelaporan Pajak (WPOP) 1. Explaining the meaning of PPh Article 21/26 2. Explaining the subject and object of Article 21/26 Income Tax 3. Calculating PPh 21/26 for permanent employees 4. Calculating PPh Article 21 for daily, piecemeal, and unit employees 5. Calculating PPh Article 21/26 for work in certain business categories 6. Analyzing SPT Period PPh 21/26	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi Pajak Penghasilan Pasal 21 dan Pasal 26 di buku referensi serta undang-undang tentang Pajak Penghasilan; diskusi Technique: Read articles on Income Tax Articles 21 and 26 in reference books as well as the law on		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 3x(3x50")]** Tugas 1 : Menyusun ringkasan materi Pajak Penghasilan Pasal 21 dan Pasal 26 Task 1 : Compiling a summary of Article 21 and Article 26 Income Tax materials Tugas 2 : Menghitung PPh Pasal 21 dan Pasal 26 Task 2:	**2,6**	20

		7. Analyzing Year-End Tax Reporting and Tax Reporting (WPOP)	Income Tax; discussion		Calculating Income Tax Article 21 and Article 26 **[PT+KM: (3+3)x(3x60")]**		
8	**Evaluasi Tengah Semester / Ujian Tengah Semester** **Midterm Exam**						
9-10	Menganalisis Pajak Penghasilan Pasal 22,23,24, dan 25 Analyzing Income Tax Articles 22,23,24, and 25	1. Menjelaskan pengertian PPh Pasal 22,23,24, dan 25 2. Mengkaji dasar pemungutan PPh Pasal 22,23,24, dan 25 3. Perhitungan pajak PPh Pasal 22,23,24, dan 25 1. Explaining the meaning of Income Tax Articles 22, 23, 24, and 25 2. Reviewing the basis for collecting PPh Articles 22, 23, 24, and 25 3. Calculation of Income Tax Articles 22,23,24, and 25	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi Pajak Penghasilan Pasal 22,23,24, dan 25 di buku referensi serta undang-undang tentang Pajak Penghasilan; diskusi Read the material on Income Tax Articles 22, 23, 24, and 25 in reference books as well as the law on Income Tax; discussion		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 2x(3x50")]** Tugas 1 : Menyusun ringkasan materi Pajak Penghasilan Pasal 22,23,24, dan 25 Task 1 : Compiling a summary of the material for Income Tax Articles 22,23,24, and 25 Tugas 2 : Menghitung PPh Pasal 22,23,24, dan 25 Task 2: Calculating Income Tax Articles 22,23,24, and 25 **[PT+KM:**	**2,6**	20

					(2+2)x(3x60")]		
11-12	Mengidentifikasi Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan atas Barang Mewah (PPnBM) Identifying Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM)	1. Menjelaskan pengertian PPn,BKP/JKP,Objek PPN 2. Menjelaskan pengertian PPnBM, Objek PPnBM 3. Menghitung tarif PPn dan PPnBM 4. Faktur Pajak 1. Explain the meaning of VAT, BKP / JKP, VAT Objects 2. Explain the meaning of PPnBM, PPnBM Object 3. Calculating VAT and PPnBM rates 4. Tax invoice	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan atas Barang Mewah (PPnBM) di buku referensi serta undang-undang tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah; diskusi Technique: Read the material for Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) in reference books as well as the law		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 2x(3x50")]** Tugas 1 : Menyusun ringkasan materi Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan atas Barang Mewah (PPnBM) Task 1 : Compile a summary of Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) materials Tugas 2 : Menghitung Pajak Pertambahan Nilai (PPN) dan Pajak Penjualan atas Barang Mewah (PPnBM) Task 2: Calculating Value Added Tax (PPN) and Sales Tax	**3,6**	10

			on Value Added Tax and Sales Tax on Luxury Goods; discussion		on Luxury Goods (PPnBM) **[PT+KM: (2+2)x(3x60")]**		
13	Mengidentifikasi Bea Materai Identifying Stamp Duty	1. Mengidentifikasi Bea Materai 1. Identifying Stamp Duty	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi Bea Materai di buku referensi serta undang-undang tentang Bea Materai; diskusi Technique: Read Stamp Duty materials in reference books and the law on Stamp Duty; discussion		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 1x(3x50")]** Tugas 1 : Menyusun ringkasan materi Bea Materai Task 1 : Compile a summary of Stamp Duty materials **[PT+KM: (1+1)x(3x60")]**	**4,6**	5
14	Mengidentifikasi macam-macam pajak daerah Identify the types of local taxes	1. Mengidentikasi macam-macam pajak daerah 2. Menjelaskan tariff masing-masing pajak daerah 3. Menghitung tariff pajak daerah 1. Identify the types of local taxes 2. Explain the rate of each local tax	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik:		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 1x(3x50")]**	**5,6**	10

		3. Calculating local tax rates	Membaca materi macam-macam Pajak daerah di buku referensi serta undang-undang tentang Pajak dan Retribusi daerah; diskusi Technique: Read material on various regional taxes in reference books and the law on regional taxes and levies; discussion		Tugas 1 : Menyusun ringkasan materi macam-macam Pajak Daerah Task 1 : Compile a summary of the various types of Regional Taxes Tugas 2 : Menghitung Pajak Daerah (PBB dan BPHTB) Task 2: Calculating Local Taxes (PBB and BPHTB) **[PT+KM: (1+1)x(3x60")]**		
15	Mengidentifikasi Retribusi Daerah (Jasa Umum, Jasa usaha, dan jasa usaha tertentu) Identifying regional levies (public services, business services, and certain business services)	1. mengidentifikasi Retribusi Daerah (Jasa Umum, Jasa usaha, dan jasa usaha tertentu) 1. identify regional levies (public services, business services, and certain business services)	Kriteria: Rubrik Holistik Criteria: Holistic Rubric Teknik: Membaca materi retribusi daerah serta undang-undang tentang Pajak dan Retribusi daerah; diskusi		discussion, case study Google Meeting : Kuliah dan diskusi discussions, case studies Google Meeting: Lecture and discussion **[PB: 1x(3x50")]** Tugas 1 : Menyusun ringkasan materi retribusi daerah Task 1 : Compile a summary of regional retribution materials	**5,6**	5

			Technique: Read the material on regional levies and the law on regional taxes and levies; discussion		Tugas 2 : Mencari contoh peraturan daerah yang mengatur tentang retribusi daerah (Jasa Umum, Jasa usaha, dan jasa usaha tertentu) Task 2: Looking for examples of regional regulations governing regional levies (public services, business services, and certain business services) **[PT+KM: (1+1)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, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.
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4. Subject Sub-CP (Sub-CPMK) is the ability that is described specifically for the learning material of the course.
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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.
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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.

RUBRIK PENILAIAN MATA KULIAH PERPAJAKAN								
EKF6214	**Perpajakan (Teori dan Praktek)**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8	CPL 12
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam memahami dan melaksanakan kewajiban perpajakan berdasarkan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah.	Partisipasi & Tugas	Partisipasi & Tugas					
CPMK-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi dalam perhitungan, pelaporan, dan konsultasi perpajakan sesuai dengan ketentuan hukum dan standar profesi.	Partisipasi & Tugas		Partisipasi & Tugas				
CPMK-3	Mahasiswa mampu menganalisis dan menerapkan konsep teoritis dan praktis terkait akuntansi perpajakan, baik untuk individu maupun badan usaha, sesuai dengan peraturan perpajakan nasional dan internasional.				Partisipasi, Tugas, Quis, UTS & UAS			
CPMK-4	Mahasiswa mampu mengkombinasikan kompetensi teknikal dan profesional untuk memecahkan masalah perpajakan berdasarkan hasil analisis data keuangan dan laporan pajak.					Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan standar yang berlaku dalam pelaporan pajak dan audit perpajakan dengan dukungan teknologi informasi.						Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-6	Mahasiswa mampu menerapkan ketentuan perpajakan dan Kode Etik Profesi dengan dukungan teknologi informasi untuk meningkatkan efisiensi, transparansi, dan							Partisipasi, Tugas, Quis, UTS & UAS

RUBRIK PENILAIAN MATA KULIAH PERPAJAKAN								
EKF6214	**Perpajakan (Teori dan Praktek)**	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8	CPL 12
	kepatuhan fiskal.							

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2302

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Akuntansi Keuangan Lanjutan II Advanced Financial Accounting II	EKA2302	Akuntansi Keuangan	T=3	P=0	5	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Rosdiyati, S.E., M.S.A	Rochman Arif, S.E., M.Ak	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah.
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit.
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan Able to apply ethical principles in the accounting and finance profession.
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi;

		Able to apply and analyze theoretical and practical concepts across accounting, financial reporting, auditing, finance, domestic/international taxation, and accounting information systems.
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data Able to combine technical competence and professional skills to design and make appropriate decisions based on data analysis.
	CPL 8 PLO 8	Mampu menerapkan Kode Etik Profesi dan Standar yang berlaku di bidang Keuangan dan Auditing dengan dukungan teknologi informasi Able to apply the Professional Code of Ethics and applicable Standards in finance and auditing with the support of information technology.
	CPL 9 PLO 9	Mampu menyusun, menyajikan, dan mengevaluasi laporan akuntansi manajemen, sesuai Kode Etik Profesi dengan dukungan teknologi informasi Able to prepare, present, and evaluate management accounting reports according to the Professional Code of Ethics with IT support.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam menyelesaikan permasalahan akuntansi keuangan lanjutan dengan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah. Apply advanced financial accounting standards (PSAK/IFRS) to complex reporting topics and analyze their impacts on financial statements.
	CPMK-2 CLO-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi dalam penyusunan dan pelaporan keuangan perusahaan gabungan, multinasional, dan entitas khusus dengan menjunjung tinggi integritas dan objektivitas. Prepare and analyze consolidated financial statements for complex group structures, including intercompany eliminations and non-controlling interests.
	CPMK-3 CLO-3	Mahasiswa mampu menjelaskan, menerapkan, dan menganalisis teori serta praktik akuntansi keuangan lanjutan, meliputi restrukturisasi, kombinasi bisnis, pelaporan segmen, translasi mata uang asing, dan pelaporan internasional. Account for business combinations and changes in ownership interests in accordance with relevant standards and ethical principles.
	CPMK-4 CLO-4	Mahasiswa mampu mengkombinasikan kemampuan teknikal dan profesional untuk menganalisis data keuangan dan merancang keputusan yang tepat dalam konteks restrukturisasi, konsolidasi, serta pelaporan keuangan global. Apply accounting treatments for foreign operations, including foreign currency transactions and translation, and analyze related disclosures.

CPMK-5 CLO-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan Standar Akuntansi Keuangan (SAK & IFRS) dengan dukungan teknologi informasi dalam penyusunan dan pelaporan keuangan konsolidasi serta transaksi lintas negara. Analyze and account for special transactions such as partnerships, branches, liquidations, and other advanced topics relevant to practice.
CPMK-6 CLO-6	Mahasiswa mampu menyusun, menyajikan, dan mengevaluasi laporan keuangan lanjutan (termasuk laporan gabungan, segmen, dan translasi) sesuai dengan prinsip akuntansi keuangan, etika profesi, dan teknologi informasi. Demonstrate professional ethics, responsibility, and effective communication in solving advanced accounting cases using information technology tools.

Korelasi CPL terhadap CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 CLO 1				v									
CPMK 2 CLO 2				v			v						
CPMK 3 CLO 3				v			v						
CPMK 4 CLO 4				v									
CPMK 5 CLO 5				v			v						
CPMK 6 CLO 6				v				v					

Kemampuan akhir tiap tahapan belajar (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan ruang lingkup Akuntansi Keuangan Lanjutan II, kaitannya dengan PSAK/IFRS, serta penekanan etika profesi dan nilai ASWAJA. Able to explain the scope of Advanced Financial Accounting II in relation to PSAK/IFRS, emphasizing professional ethics and ASWAJA values.
Sub-CPMK2 Sub-CLO2	Mampu menerapkan konsep konsolidasi lanjutan: eliminasi transaksi antar-perusahaan, laba belum terealisasi, dan pengaruhnya pada laporan konsolidasian. Able to apply advanced consolidation concepts: intercompany eliminations, unrealized profit elimination, and impacts on consolidated statements.

	Sub-CPMK3 Sub-CLO3	Mampu menyusun konsolidasi dengan struktur kepemilikan bertingkat/kompleks dan menghitung kepentingan non-pengendali (KNP). Able to prepare consolidations with complex ownership structures and compute non-controlling interests (NCI).
	Sub-CPMK4 Sub-CLO4	Mampu menjelaskan dan menerapkan akuntansi kombinasi bisnis lanjutan: goodwill, bargain purchase, dan penyesuaian nilai wajar (pengantar). Able to explain and apply advanced business combinations accounting: goodwill, bargain purchase, and fair value adjustments (intro).
	Sub-CPMK5 Sub-CLO5	Mampu menganalisis perubahan kepemilikan (step acquisition, partial disposal, perubahan status kontrol) dan implikasinya pada pelaporan. Able to analyze ownership changes (step acquisition, partial disposal, changes in control) and their reporting implications.
	Sub-CPMK6 Sub-CLO6	Mampu menerapkan akuntansi operasi luar negeri: transaksi valuta asing, translasi laporan, dan pengungkapan risiko kurs. Able to apply accounting for foreign operations: foreign currency transactions, translation, and exchange risk disclosures.
	Sub-CPMK7 Sub-CLO7	Mampu menjelaskan topik lanjutan lain yang relevan (mis. partnership/ventura bersama, kantor cabang, likuidasi—sesuai silabus prodi) dan menyelesaikan kasus. Able to explain other relevant advanced topics (e.g., partnerships/joint arrangements, branches, liquidation—per program syllabus) and solve cases.
	Sub-CPMK8 Sub-CLO8	Mampu menggunakan TI (spreadsheet/aplikasi) untuk simulasi konsolidasi, translasi, dan working paper; menjaga audit trail. Able to use IT tools (spreadsheets/applications) for consolidation/translation simulations and working papers while maintaining audit trails.
	Sub-CPMK9 Sub-CLO9	Mampu menyusun proyek/studi kasus komprehensif akuntansi lanjutan (konsolidasi/translasi) dan mempresentasikan hasil secara profesional. Able to complete a comprehensive advanced accounting case/project (consolidation/translation) and present results professionally.
Deskripsi Singkat MK	Mata kuliah Akuntansi Keuangan Lanjutan II membahas topik-topik akuntansi keuangan tingkat lanjut yang menuntut kemampuan analisis dan penerapan standar (PSAK/IFRS) pada transaksi dan pelaporan kompleks. Materi utama meliputi konsolidasi lanjutan (eliminasi transaksi antar-perusahaan, laba belum terealisasi, KNP), kombinasi bisnis lanjutan dan perubahan kepemilikan, serta akuntansi operasi luar negeri (transaksi valuta asing dan translasi). Topik lanjutan lain seperti partnership/ventura bersama, kantor cabang, dan likuidasi dapat dibahas sesuai silabus prodi. Pembelajaran menggunakan pendekatan studi kasus, latihan komprehensif, dan proyek dengan dukungan teknologi informasi (spreadsheet/aplikasi) serta penekanan etika profesi dan nilai ASWAJA.	

	Advanced Financial Accounting II covers advanced financial accounting topics requiring analytical ability and the application of standards (PSAK/IFRS) to complex transactions and reporting. Core topics include advanced consolidation (intercompany eliminations, unrealized profit elimination, NCI), advanced business combinations and ownership changes, and accounting for foreign operations (foreign currency transactions and translation). Additional advanced topics such as partnerships/joint arrangements, branches, and liquidation may be covered depending on the program syllabus. Learning is case-based with comprehensive exercises and a project supported by IT tools (spreadsheets/applications), emphasizing professional ethics and ASWAJA values.
Bahan Kajian: Materi Pembelajaran	• Pengantar AKL II; kerangka PSAK/IFRS terkait; etika & nilai ASWAJA • Konsolidasi lanjutan: eliminasi intercompany, laba belum terealisasi • Konsolidasi struktur kompleks: kepemilikan bertingkat, KNP • Kombinasi bisnis lanjutan: goodwill, fair value adjustment (pengantar) • Perubahan kepemilikan: step acquisition, partial disposal, perubahan kontrol • Operasi luar negeri: transaksi valuta asing & translasi laporan; pengungkapan • Topik lanjutan lain (partnership/joint arrangements, cabang, likuidasi—sesuai silabus) • Pemanfaatan TI untuk working paper, simulasi konsolidasi/translasi; audit trail • Proyek/studi kasus komprehensif & presentasi
Pustaka	Utama 1. Ikatan Akuntan Indonesia (IAI). Standar Akuntansi Keuangan (SAK/PSAK) berbasis IFRS (edisi terbaru) (bagian konsolidasi, kombinasi bisnis, valuta asing). 2. IFRS Foundation. IFRS Accounting Standards (latest) (IFRS 3, IFRS 10, IAS 21, and related). 3. Beams, F. A., Anthony, J. H., Clement, R. P., & others. Advanced Accounting (latest edition). 4. Hoyle, J. B., Schaefer, T. F., & Doupnik, T. S. Advanced Accounting (latest edition). 5. . Nobes, C., & Parker, R. Comparative International Accounting (latest edition) (selected topics relevant to consolidation/translation). Pendukung 1
Dosen Pengampu	ROCHMAN ARIF, S.E., M.Ak
Matakuliah syarat	Mata Kuliah Syarat: Akuntansi Keuangan Lanjutan I (atau setara)

Mg Ke- Week	Kemampuan akhir tiap tahapan belajar (Sub-CPMK)	Penilaian Assessment Indikator	Penilaian Assessment Kriteria &	Bentuk Pembelajaran, Metode	Bentuk Pembelajaran, Metode	Materi Pembelajaran [Pustaka]	Bobot Penilaian (%) rating weight

	Expected ability of each learning stage (Sub-CLO)	Indicators	Teknik Criteria & Technic	Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] Daring (online)	Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] Luring (offline)	Learning materials [References]	
1	Sub-CPMK1 Orientasi AKL II, overview standar terkait, etika & nilai ASWAJA; review singkat konsolidasi dasar.	Partisipasi; kuis	Rubrik holistik; kuis	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 1; Ref: Beams/Hoyle; PSAK	5
2	Sub-CPMK2 Konsolidasi lanjutan: eliminasi intercompany (penjualan/persediaan/aset tetap) & laba belum terealisasi.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: Advanced Accounting; PSAK	5
3	Sub-CPMK2 Konsolidasi lanjutan (lanjutan): eliminasi utang-piutang, dividen, dan transaksi internal lainnya.	Kuis; latihan	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: Advanced Accounting	5
4	Sub-CPMK3 Struktur kepemilikan kompleks: bertingkat/indirect ownership; perhitungan KNP; kasus 1.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: Advanced Accounting	5
5	Sub-CPMK3 Konsolidasi struktur kompleks (lanjutan) +	Tugas kasus	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM	Materi 3; Ref: PSAK/IFRS 10	5

	rekonsiliasi dan disclosure ringkas.				(1+1)x(2x60")]		
6	Sub-CPMK4 Kombinasi bisnis lanjutan: goodwill, bargain purchase, penyesuaian nilai wajar (pengantar).	Kuis; latihan	Rubrik holistik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 4; Ref: IFRS 3; PSAK terkait	5
7	Sub-CPMK5 Perubahan kepemilikan: step acquisition/partial disposal/perubahan kontrol; implikasi ekuitas/laba.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: Advanced Accounting; PSAK	10
8	UTS Evaluasi Tengah Semester (minggu 1–7).	UTS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	25
9	Sub-CPMK6 Valuta asing: transaksi FX, pengakuan selisih kurs, penyajian & pengungkapan.	Kuis; latihan	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: IAS 21; PSAK	5
10	Sub-CPMK6 Translasi laporan entitas luar negeri: metode, CTA/selisih kurs; kasus 1.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: IAS 21; Advanced Accounting	5
11	Sub-CPMK7 Topik lanjutan pilihan (partnership/joint arrangements/cabang/likuidasi) sesuai silabus; kasus.	Diskusi; tugas	Rubrik holistik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 7; Ref: Advanced Accounting; PSAK	5
12	Sub-CPMK8 Praktik TI: template working paper konsolidasi & translasi (spreadsheet); audit trail.	Praktik TI	Rubrik praktik	LMS / Google Meet / e-learning (bila digunakan)	Praktikum [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 8; Ref: modul dosen	5
13	Sub-CPMK8 Studi kasus terpadu: konsolidasi + translasi	Tugas kasus	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM	Materi 2–6; pustaka utama	5

	ringkas; review kesalahan umum & koreksi.				(1+1)x(2x60")]		
14	Sub-CPMK9 Workshop proyek: pemilihan kasus grup perusahaan (konsolidasi/translasi) dan rancangan working paper.	Progress proyek	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	5
15	Sub-CPMK9 Presentasi proyek & diskusi; evaluasi etika, kepatuhan standar, dan kualitas analisis.	Presentasi & laporan	Rubrik presentasi & laporan	LMS / Google Meet / e-learning (bila digunakan)	Presentasi, tanya jawab [PB 1x(2x50")]; Laporan [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	15
16	UAS Evaluasi Akhir Semester.	UAS	Tes tertulis/CBT atau penilaian portofolio	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	20

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.
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12. PB=Learning Process, PT=Structured Assignments, KM=Independent Activities.

EKA2308	Rubrik penilaian Matakuliah Akuntansi Keuangan Lanjutan II	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8	CPL 9
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam menyelesaikan permasalahan akuntansi keuangan lanjutan dengan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah.	Partisipasi & Tugas	Partisipasi & Tugas					
CPMK-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi dalam penyusunan dan pelaporan keuangan perusahaan gabungan, multinasional, dan entitas khusus dengan menjunjung tinggi integritas dan objektivitas.	Partisipasi & Tugas		Partisipasi & Tugas				
CPMK-3	Mahasiswa mampu menjelaskan, menerapkan, dan menganalisis teori serta praktik akuntansi keuangan lanjutan, meliputi restrukturisasi, kombinasi bisnis, pelaporan segmen, translasi mata uang asing, dan pelaporan internasional.				Partisipasi, Tugas, Quis, UTS & UAS			
CPMK-4	Mahasiswa mampu mengkombinasikan kemampuan teknikal dan profesional untuk menganalisis data keuangan dan merancang keputusan yang tepat dalam konteks restrukturisasi, konsolidasi, serta pelaporan keuangan global.					Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan Standar Akuntansi Keuangan (SAK & IFRS) dengan dukungan teknologi informasi dalam penyusunan dan pelaporan keuangan konsolidasi serta transaksi lintas negara.						Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-6	Mahasiswa mampu menyusun, menyajikan, dan mengevaluasi laporan keuangan lanjutan (termasuk laporan gabungan, segmen, dan translasi) sesuai dengan prinsip akuntansi keuangan, etika profesi, dan teknologi informasi.							Partisipasi, Tugas, Quis, UTS & UAS

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2307

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Akuntansi Perilaku Behavioral Accounting	EKA2307	Akuntansi Manajemen	T=3	P=0	5	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Rosdiyati, S.E., M.S.A	Yenni Vera Febriyanti, S.E., M.Akt	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah.
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit.
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan Able to apply ethical principles in the accounting and finance profession.
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi;

		Able to apply and analyze theoretical and practical concepts across accounting, financial reporting, auditing, finance, domestic/international taxation, and accounting information systems.
	CPL 6 PLO 6	Mampu mengimpletasikan komunikasi yang baik secara lisan maupun tulisan dalam dunia kerja Able to implement effective oral and written communication in the workplace.
	CPL 8 PLO 8	Mampu menerapkan Kode Etik Profesi dan Standar yang berlaku di bidang Keuangan dan Auditing dengan dukungan teknologi informasi Able to apply the Professional Code of Ethics and applicable Standards in finance and auditing with the support of information technology.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam memahami dan mengelola perilaku manusia di lingkungan organisasi dengan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah. Demonstrate independence, discipline, and entrepreneurial spirit in understanding and managing human behavior in organizational settings grounded in the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah.
	CPMK-2 CLO-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dalam memahami dan mengatasi dilema perilaku dalam pengambilan keputusan organisasi dan manajerial. Apply professional accounting ethics principles in understanding and resolving behavioral dilemmas in organizational and managerial decision-making.
	CPMK-3 CLO-3	Mahasiswa mampu menjelaskan dan menganalisis konsep teoritis dan praktis tentang hubungan antara akuntansi, perilaku manusia, dan proses pengambilan keputusan dalam konteks organisasi modern. Explain and analyze theoretical and practical concepts of the relationship between accounting, human behavior, and decision-making processes in modern organizations.
	CPMK-4 CLO-4	Mahasiswa mampu mengkomunikasikan gagasan, hasil analisis, dan solusi terhadap permasalahan perilaku dalam organisasi akuntansi secara efektif, baik secara lisan maupun tulisan. Communicate ideas, analysis results, and solutions to behavioral issues in accounting organizations effectively in oral and written forms.
	CPMK-5 CLO-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan Standar Akuntansi dalam menghadapi konflik perilaku, serta memanfaatkan teknologi informasi untuk mendukung pengambilan keputusan dan pelaporan berbasis perilaku. Apply the Professional Code of Ethics and Accounting Standards when dealing with behavioral conflicts, and utilize information technology to support behavioral-based decision-making and reporting.
	Korelasi CPL terhadap CPMK	

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 CLO 1	V	V											
CPMK 2 CLO 2			V										
CPMK 3 CLO 3				V									
CPMK 4 CLO 4						V							
CPMK 5 CLO 5				V				V					
CPMK 6 CLO 6													
CPMK 7 CLO 7													
CPMK 8 CLO 8													

Kemampuan akhir tiap tahapan belajar (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan ruang lingkup akuntansi perilaku, perkembangan riset perilaku dalam akuntansi, serta nilai ASWAJA dan etika profesi. Able to explain the scope of behavioral accounting, development of behavioral research in accounting, and ASWAJA values and professional ethics.
Sub-CPMK2 Sub-CLO2	Mampu memahami dasar perilaku individu: persepsi, motivasi, sikap, nilai, dan dampaknya pada keputusan ekonomi/akuntansi. Able to understand individual behavior basics: perception, motivation, attitudes, values, and their impacts on economic/accounting decisions.
Sub-CPMK3 Sub-CLO3	Mampu menganalisis perilaku dalam kelompok dan organisasi: dinamika kelompok, kepemimpinan, komunikasi, dan budaya organisasi. Able to analyze behavior in groups and organizations: group dynamics, leadership, communication, and organizational culture.
Sub-CPMK4	Mampu menjelaskan bias kognitif, heuristik, dan pengambilan keputusan (judgement) dalam akuntansi (mis. estimasi, materialitas, risk).

	Sub-CLO4	Able to explain cognitive biases, heuristics, and judgement/decision-making in accounting (e.g., estimates, materiality, risk).
	Sub-CPMK5 Sub-CLO5	Mampu menganalisis perilaku dalam sistem pengendalian manajemen: budgeting, target, insentif, evaluasi kinerja, dan konsekuensi perilaku (dysfunctional behavior). Able to analyze behavior in management control systems: budgeting, targets, incentives, performance evaluation, and dysfunctional behavior.
	Sub-CPMK6 Sub-CLO6	Mampu menjelaskan konflik, stres, dan etika dalam organisasi akuntansi; pendekatan pemecahan masalah dan dilema etis. Able to explain conflict, stress, and ethics in accounting organizations; problem-solving approaches and ethical dilemmas.
	Sub-CPMK7 Sub-CLO7	Mampu menganalisis perilaku auditor/manajer/akuntan dalam konteks tekanan, independensi, dan kepatuhan standar/kode etik. Able to analyze behaviors of auditors/managers/accountants under pressure, independence issues, and compliance with standards/code of ethics.
	Sub-CPMK8 Sub-CLO8	Mampu menggunakan TI (spreadsheet/survei online/analitik sederhana) untuk mengumpulkan data perilaku, menganalisis, dan menyajikan temuan; menjaga integritas data. Able to use IT tools (spreadsheets/online surveys/basic analytics) to collect behavioral data, analyze, and present findings while maintaining data integrity.
	Sub-CPMK9 Sub-CLO9	Mampu menyusun studi kasus/proyek analisis perilaku (mis. budgeting/insentif/etika) dan mempresentasikan rekomendasi perbaikan yang etis dan efektif. Able to produce a case/project on behavioral analysis (e.g., budgeting/incentives/ethics) and present ethical and effective improvement recommendations.
Deskripsi Singkat MK	Mata kuliah Akuntansi Perilaku membahas keterkaitan antara informasi akuntansi, perilaku manusia, dan proses pengambilan keputusan dalam organisasi. Mahasiswa mempelajari konsep perilaku individu dan kelompok, budaya organisasi, komunikasi, kepemimpinan, serta bias kognitif dan judgement dalam konteks akuntansi. Pembahasan juga mencakup aspek perilaku dalam sistem pengendalian manajemen seperti budgeting, insentif, evaluasi kinerja, dan potensi perilaku disfungsional, serta dilema etika dan konflik yang dihadapi akuntan/auditor/manajer. Pembelajaran berorientasi studi kasus dan proyek analisis perilaku dengan dukungan teknologi informasi (mis. survei online dan analitik sederhana) untuk menghasilkan rekomendasi perbaikan yang etis, efektif, dan sejalan dengan nilai ASWAJA. Behavioral Accounting examines the relationship between accounting information, human behavior, and decision-making processes in organizations. Students learn concepts of individual and group behavior, organizational culture, communication, leadership, as well as cognitive biases and judgement in accounting contexts. The course also covers behavioral aspects in management control systems such as budgeting, incentives, performance evaluation, and potential dysfunctional behaviors, including ethical dilemmas and conflicts faced by	

	accountants/auditors/managers. Learning is case- and project-based supported by information technology (e.g., online surveys and basic analytics) to produce ethical, effective, and ASWAJA-aligned improvement recommendations.
Bahan Kajian: Materi Pembelajaran	• Pengantar akuntansi perilaku, riset perilaku dalam akuntansi, etika & nilai ASWAJA • Perilaku individu: persepsi, motivasi, sikap, nilai; implikasi pada keputusan • Perilaku kelompok & organisasi: dinamika kelompok, kepemimpinan, komunikasi, budaya • Bias kognitif, heuristik, dan judgement dalam akuntansi • Perilaku dalam sistem pengendalian manajemen: budgeting, target, insentif, evaluasi kinerja • Perilaku disfungsional, konflik, stres, dan dilema etika; pemecahan masalah • Perilaku profesional akuntan/auditor: tekanan, independensi, kepatuhan standar & kode etik • Pemanfaatan TI untuk pengumpulan & analisis data perilaku (survei/analitik sederhana) • Studi kasus/proyek analisis perilaku dan presentasi rekomendasi
Pustaka	Utama 165. Bamber, L. S., Jiang, J. X., & Wang, I. Y. (eds.). Behavioral Research in Accounting (selected articles/chapters). 166. Libby, R., Bloomfield, R., & Nelson, M. W. Experimental research in financial accounting (selected readings). 167. Robbins, S. P., & Judge, T. A. Organizational Behavior (latest edition). 168. Siegel, G., & Ramanauskas-Marconi, H. Behavioral Accounting (or equivalent behavioral accounting text) (selected chapters). 169. IAI. Kode Etik Profesi Akuntan Indonesia & PSAK terkait (edisi terbaru) (bagian etika/kepatuhan). Pendukung
Dosen Pengampu	Dr. NURUL BADRIYAH, S.E., M.M.
Matakuliah syarat	

Mg Ke- Week	**Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)**	**Penilaian Assessment Indikator Indicators**	**Penilaian Assessment Kriteria & Teknik Criteria & Technic**	**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**

				Learning Methods, Student Assignment, [Estimated time] Daring (online)	**Luring (offline)**		
1	Sub-CPMK1 Orientasi akuntansi perilaku: ruang lingkup, riset, etika & nilai ASWAJA; kontrak belajar.	Partisipasi; kuis	Rubrik holistik; kuis	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 1; Ref: Robbins & Judge	5
2	Sub-CPMK2 Perilaku individu: persepsi, motivasi, sikap; implikasi pada keputusan akuntansi.	Latihan analisis	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: Robbins & Judge	5
3	Sub-CPMK2 Nilai, etika, dan pengambilan keputusan individu; studi kasus sederhana.	Diskusi kasus	Rubrik holistik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: kode etik; artikel	5
4	Sub-CPMK3 Perilaku kelompok & organisasi: dinamika kelompok, komunikasi, kepemimpinan, budaya organisasi.	Kuis; latihan	Rubrik holistik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: Robbins & Judge	5
5	Sub-CPMK4 Bias kognitif & judgement dalam akuntansi: heuristik, overconfidence, framing; contoh	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 4; Ref: behavioral readings	5

	kasus.						
6	Sub-CPMK5 Perilaku dalam budgeting & target setting: partisipasi anggaran, slack, dan konsekuensi perilaku.	Tugas analisis	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: Merchant & Van der Stede	5
7	Sub-CPMK5 Insentif & evaluasi kinerja; dysfunctional behavior; studi kasus.	Kuis; studi kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: Merchant & Van der Stede	10
8	UTS Evaluasi Tengah Semester (minggu 1–7).	UTS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	25
9	Sub-CPMK6 Konflik, stres, dan dilema etika; pendekatan pemecahan masalah & pengambilan keputusan etis.	Diskusi; kuis	Rubrik holistik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: kode etik; OB text	5
10	Sub-CPMK7 Perilaku profesional akuntan/auditor: tekanan, independensi, kepatuhan standar/kode etik.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 7; Ref: kode etik; artikel	5
11	Sub-CPMK8 Metode pengumpulan data perilaku (pengantar): survei/eksperimen; praktik menggunakan	Praktik; tugas	Rubrik praktik	LMS / Google Meet / e-learning (bila digunakan)	Praktikum [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 8; Ref: modul dosen	5

	survei online.						
12	Sub-CPMK8 Analisis data perilaku sederhana (spreadsheet): tabulasi, ringkasan, interpretasi; audit trail.	Tugas analitik	Rubrik praktik	LMS / Google Meet / e-learning (bila digunakan)	Praktikum [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 8; Ref: modul dosen	5
13	Sub-CPMK9 Workshop proyek: pemilihan kasus (budgeting/insentif/etika) dan rancangan analisis & rekomendasi.	Progress proyek	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	5
14	Sub-CPMK9 Finalisasi proyek: analisis temuan, justifikasi etis, dan rancangan perbaikan.	Draft laporan	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	5
15	Sub-CPMK9 Presentasi proyek & diskusi; umpan balik; refleksi etika dan nilai ASWAJA.	Presentasi & laporan	Rubrik presentasi & laporan	LMS / Google Meet / e-learning (bila digunakan)	Presentasi, tanya jawab [PB 1x(2x50")]; Laporan [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	15
16	UAS Evaluasi Akhir Semester.	UAS	Tes tertulis/CBT atau penilaian portofolio	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	20

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

EKA2307	Rubrik Penilaian Mata Kuliah Akuntansi Perilaku	CPL 1	CPL 2	CPL 3	CPL 4	CPL 6	CPL 8
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, disiplin, dan berjiwa kewirausahaan dalam memahami dan mengelola perilaku manusia di lingkungan organisasi dengan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah.	Partisipasi & Tugas	Partisipasi & Tugas				
CPMK-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dalam memahami dan mengatasi dilema perilaku dalam pengambilan keputusan organisasi dan manajerial.	Partisipasi & Tugas		Partisipasi & Tugas			
CPMK-3	Mahasiswa mampu menjelaskan dan menganalisis konsep teoritis dan praktis tentang hubungan antara akuntansi, perilaku manusia, dan proses pengambilan keputusan dalam konteks organisasi modern.				Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-4	Mahasiswa mampu mengkomunikasikan gagasan, hasil analisis, dan solusi terhadap permasalahan perilaku dalam organisasi akuntansi secara efektif, baik secara lisan maupun tulisan.					Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan Standar Akuntansi dalam menghadapi konflik perilaku, serta memanfaatkan teknologi informasi untuk mendukung pengambilan keputusan dan pelaporan berbasis perilaku.						Partisipasi, Tugas, Quis, UTS & UAS

Auditing II

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2309

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Auditing II Auditing II	EKA2309	Auditing	T=3	P=0	5	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Fitri Nurjanah, S.E., M.A	Fitri Nurjanah, S.E., M.A	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah.
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit.
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan Able to apply ethical principles in the accounting and finance profession.
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi;

		Able to apply and analyze theoretical and practical concepts across accounting, financial reporting, auditing, finance, domestic/international taxation, and accounting information systems. Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi; Able to apply and analyze theoretical and practical concepts across accounting, financial reporting, auditing, finance, domestic/international taxation, and accounting information systems.
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data Able to combine technical competence and professional skills to design and make appropriate decisions based on data analysis. Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data Able to combine technical competence and professional skills to design and make appropriate decisions based on data analysis.
	CPL 8 PLO 8	Mampu menerapkan Kode Etik Profesi dan Standar yang berlaku di bidang Keuangan dan Auditing dengan dukungan teknologi informasi Able to apply the Professional Code of Ethics and applicable Standards in finance and auditing with the support of information technology.
	CPL 10 PLO 10	Mampu menganalisis dan menginterprestasi laporan keuangan untuk tujuan pengambilan keputusan pada level strategis sesuai Kode Etik Profesi dengan dukungan teknologi informasi Able to analyze and interpret financial statements for strategic decision-making in accordance with the Professional Code of Ethics with IT support.
	CPL 12 PLO 12	Mampu menerapkan Kode Etik Profesi dan ketentuan perpajakan yang berlaku dengan dukungan teknologi informasi Able to apply the Professional Code of Ethics and prevailing tax regulations with the support of information technology.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, bertanggung jawab, dan berjiwa kewirausahaan dalam melaksanakan tugas audit secara profesional dan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah. Students are able to demonstrate independence, responsibility, and an entrepreneurial mindset in performing audit tasks professionally, grounded in Ahlus Sunnah wal Jama'ah An Nahdliyah values.
	CPMK-2 CLO-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dalam perencanaan, pelaksanaan, dan pelaporan audit dengan menjunjung tinggi integritas, independensi, dan kerahasiaan informasi. Students are able to apply professional ethics and auditor independence requirements in audit engagements in accordance with applicable standards.

CPMK-3 CLO-3	Mahasiswa mampu menjelaskan dan menganalisis konsep teoritis dan praktis auditing lanjutan, termasuk audit berbasis risiko, audit internal, audit manajemen, dan audit atas sistem informasi akuntansi. Students are able to plan and perform audit procedures for complex accounts and transactions, including designing audit programs and collecting sufficient appropriate audit evidence.
CPMK-4 CLO-4	Mahasiswa mampu mengkombinasikan kompetensi teknikal dan profesional untuk merancang prosedur audit, menilai risiko, serta mengambil keputusan yang tepat berdasarkan hasil pengujian dan bukti audit. Students are able to evaluate internal control and audit risk, use analytical procedures, and exercise professional judgment to form audit conclusions.
CPMK-5 CLO-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan Standar Audit (SA, SPAP, ISA) dengan dukungan teknologi informasi dalam setiap tahapan audit, mulai dari perencanaan hingga pelaporan. Students are able to prepare and document audit working papers and communicate audit findings (management letter) using information technology tools.
CPMK-6 CLO-6	Mahasiswa mampu menerapkan ketentuan perpajakan dan prinsip audit pajak sesuai dengan peraturan yang berlaku, dengan berlandaskan etika profesi dan pemanfaatan teknologi informasi. Students are able to analyze audit results and draft appropriate audit reports in compliance with auditing standards and relevant regulations.

Korelasi CPL terhadap CPMK

CPMK CLO	CPL 1 PLO 1	CPL 2 PLO 2	CPL 3 PLO 3	CPL 4 PLO 4	CPL 5 PLO 5	CPL 6 PLO 6	CPL 7 PLO 7	CPL 8 PLO 8	CPL 9 PLO 9	CPL 10 PLO 10	CPL 11 PLO 11	CPL 12 PLO 12	CPL 13 PLO 13
CPMK 1 CLO 1	v	v											
CPMK 2 CLO 2			v					v					
CPMK 3 CLO 3				v			v						
CPMK 4 CLO 4							v	v					
CPMK 5 CLO 5				v			v	v					
CPMK 6 CLO 6				v			v	v					

Kemampuan akhir tiap tahapan belajar (Sub-CLO)

	Sub-CPMK1 Sub-CLO1	Mampu menjelaskan ruang lingkup Auditing II, etika profesi, dan independensi auditor serta penerapannya pada kasus audit. Able to explain the scope of Auditing II, professional ethics, and auditor independence and apply them to audit cases.
	Sub-CPMK2 Sub-CLO2	Mampu menyusun perencanaan audit lanjutan: pemahaman bisnis, strategi audit, materialitas, dan perancangan program audit. Able to develop advanced audit planning: business understanding, audit strategy, materiality, and audit program design.
	Sub-CPMK3 Sub-CLO3	Mampu merancang dan melaksanakan prosedur audit atas akun kompleks (mis. persediaan, aset tetap, pendapatan, estimasi akuntansi). Able to design and perform audit procedures for complex accounts (e.g., inventory, PPE, revenue, accounting estimates).
	Sub-CPMK4 Sub-CLO4	Mampu menerapkan teknik audit berbantuan TI (CAATs/spreadsheet) untuk pengujian transaksi dan analisis data audit. Able to apply IT-assisted audit techniques (CAATs/spreadsheets) for transaction testing and audit data analytics.
	Sub-CPMK5 Sub-CLO5	Mampu mengevaluasi pengendalian internal dan menilai risiko audit (inherent, control, detection) serta meresponsnya dengan prosedur yang tepat. Able to evaluate internal control and assess audit risks (inherent, control, detection) and respond with appropriate procedures.
	Sub-CPMK6 Sub-CLO6	Mampu menerapkan prosedur audit khusus: sampling, konfirmasi, observasi, inspeksi, dan prosedur analitis lanjutan. Able to apply specific audit procedures: sampling, confirmations, observation, inspection, and advanced analytical procedures.
	Sub-CPMK7 Sub-CLO7	Mampu menyusun dokumentasi/kertas kerja audit yang memadai serta menyajikan temuan dalam management letter. Able to prepare adequate audit documentation/working papers and communicate findings in a management letter.
	Sub-CPMK8 Sub-CLO8	Mampu menyusun dan mengevaluasi laporan audit (opini, paragraf penekanan, modifikasi opini) sesuai standar auditing yang berlaku. Able to draft and evaluate audit reports (opinions, emphasis paragraphs, modified opinions) in line with applicable auditing standards.
	Sub-CPMK9 Sub-CLO9	Mampu menyelesaikan studi kasus audit terpadu secara kelompok dengan sikap mandiri, bertanggung jawab, dan komunikasi profesional. Able to complete an integrated audit case in teams with independence, responsibility, and professional communication.

Deskripsi Singkat MK	Mata kuliah Auditing II merupakan kelanjutan Auditing I yang menekankan penerapan standar auditing dan etika profesi dalam perencanaan dan pelaksanaan audit laporan keuangan pada kasus yang lebih kompleks. Materi mencakup perencanaan audit, penilaian risiko dan pengendalian internal, perancangan prosedur audit untuk akun-akun signifikan, penggunaan teknik audit berbantuan TI, penyusunan kertas kerja, komunikasi temuan (management letter), serta penyusunan laporan audit dan modifikasi opini. Pembelajaran berbasis studi kasus dan proyek kelompok untuk mengasah penilaian profesional dan kemampuan komunikasi. Auditing II is a continuation of Auditing I focusing on the application of auditing standards and professional ethics in planning and performing financial statement audits for more complex cases. Topics include audit planning, risk assessment and internal control, audit procedures for significant accounts, IT-assisted audit techniques, working paper documentation, communication of findings (management letter), and audit reporting including modified opinions. Learning is case-based and project-oriented to strengthen professional judgment and communication skills.
Bahan Kajian: Materi Pembelajaran	• Etika profesi, independensi, dan standar auditing (pengantar lanjutan) • Perencanaan audit: strategi, materialitas, program audit • Audit risiko & pengendalian internal; respon auditor • Prosedur audit akun kompleks: persediaan, aset tetap, pendapatan, estimasi • Sampling audit, konfirmasi, observasi, inspeksi, prosedur analitis lanjutan • Audit berbantuan TI (CAATs) dan analitik data audit (pengantar) • Dokumentasi & kertas kerja audit; management letter • Pelaporan audit: opini, paragraf penekanan, modifikasi opini • Studi kasus/proyek audit terpadu
Pustaka	**Utama :**
	Institut Akuntan Publik Indonesia (IAPI). Standar Audit (SA) – SPAP (edisi terbaru). IFAC (IAASB). International Standards on Auditing (ISA) (latest). Arens, Elder, & Beasley. Auditing and Assurance Services: An Integrated Approach (latest edition). Pearson. Boynton, Johnson, & Kell. Modern Auditing (atau referensi setara) (latest edition). Tuanakotta, Theodorus M. Audit Berbasis ISA (edisi terbaru). Messier, Glover, & Prawitt. Auditing & Assurance Services (latest edition). **Pendukung :**
	1. COSO. Internal Control—Integrated Framework (latest). 2. ACFE. Fraud Examiners Manual (selected sections) — untuk pengantar fraud risk. 3. Artikel/jurnal audit terkini (IAI/IAPI, jurnal bereputasi) terkait audit analytics, risiko, dan kualitas audit.
Dosen Pengampu	FITRI NURJANAH, S.E., M.A
Matakuliah syarat	Mata Kuliah Syarat: Auditing I (atau setara)

Mg Ke- Week	Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)	Penilaian Assessment Indikator Indicators	Penilaian Assessment Kriteria & Teknik Criteria & Technic	Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] Daring (online)	Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning Methods, Student Assignment, [Estimated time] Luring (offline)	Materi Pembelajaran [Pustaka] Learning materials [References]	Bobot Penilaian (%) rating weight
1	Sub-CPMK1 Pengantar Auditing II; etika profesi & independensi; studi kasus dilema etika.	Partisipasi; kuis	Rubrik holistik; kuis	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 1; Ref: SPAP/SA; Arens	5
2	Sub-CPMK2 Perencanaan audit lanjutan: pemahaman entitas, strategi, materialitas, program audit.	Latihan program audit	Rubrik produk; penilaian program	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: SA/ISA; Arens	5
3	Sub-CPMK5 Penilaian risiko & pengendalian internal; walkthrough; respon auditor.	Kuis; latihan risk assessment	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: COSO; SA/ISA	5
4	Sub-CPMK3 Audit persediaan: observasi, cut-off, pricing; pengujian substantif.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas kasus [PT+KM (1+1)x(2x60")]	Materi 4; Ref: Arens; SA/ISA	5
5	Sub-CPMK3 Audit aset tetap & depresiasi; impairment; estimasi akuntansi.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 4; Ref: Messier; SA/ISA	5
6	Sub-CPMK6	Kuis; latihan	Rubrik; kuis &	LMS / Google Meet / e-	Kuliah & latihan [PB	Materi 5; Ref:	5

	Sampling audit & prosedur konfirmasi; reliabilitas bukti audit.	sampling	latihan	learning (bila digunakan)	1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Arens; SA/ISA	
7	Sub-CPMK4 CAATs & audit analytics (pengantar): uji data transaksi dengan spreadsheet/alat sederhana.	Tugas praktik CAATs	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Praktik lab/spreadsheet [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: Arens; artikel audit analytics	10
8	UTS Evaluasi Tengah Semester.	UTS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	25
9	Sub-CPMK3 Audit pendapatan & piutang: risiko fraud, cut-off, konfirmasi piutang, prosedur analitis.	Latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 4–5; Ref: Arens; ACFE (pilihan)	5
10	Sub-CPMK6 Prosedur audit lanjutan: subsequent events, going concern, related parties.	Kuis; latihan kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: SA/ISA	5
11	Sub-CPMK7 Kertas kerja audit & dokumentasi; kualitas bukti; penyusunan management letter.	Draft management letter	Rubrik laporan; umpan balik	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 7; Ref: SA/ISA; Tuanakotta	5
12	Sub-CPMK8 Pelaporan audit: opini wajar, WDP, tidak wajar, disclaimer; paragraf penekanan.	Latihan menyusun opini	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 8; Ref: SA/ISA; Arens	5
13	Sub-CPMK8 Modifikasi opini & kasus khusus; komunikasi dengan pihak yang	Kuis; studi kasus	Rubrik; kuis & kasus	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 8; Ref: SA/ISA	5

	bertanggung jawab atas tata kelola.						
14	Sub-CPMK9 Studi kasus audit terpadu (kelompok): perencanaan–prosedur–temuan–draft laporan.	Progress proyek	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50”)]; Proyek [PT+KM (1+1)x(2x60”)]	Semua materi; pustaka utama	5
15	Sub-CPMK9 Presentasi proyek audit terpadu + refleksi etika & judgment.	Presentasi & laporan akhir	Rubrik presentasi & laporan	LMS / Google Meet / e-learning (bila digunakan)	Presentasi, tanya jawab [PB 1x(2x50”)]; Laporan [PT+KM (1+1)x(2x60”)]	Semua materi; pustaka utama	15
16	UAS Evaluasi Akhir Semester.	UAS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	20

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya 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 aspel 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.

EKA2309	Rubrik Penilaian Matakuliah Auditing II	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 8	CPL 10	CPL 12
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, bertanggung jawab, dan berjiwa kewirausahaan dalam melaksanakan tugas audit secara profesional dan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah.	Partisipasi & Tugas	Partisipasi & Tugas						
CPMK-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi akuntansi dalam perencanaan, pelaksanaan, dan pelaporan audit dengan menjunjung tinggi integritas, independensi, dan kerahasiaan informasi.	Partisipasi & Tugas		Partisipasi & Tugas					
CPMK-3	Mahasiswa mampu menjelaskan dan menganalisis konsep teoritis dan praktis auditing lanjutan, termasuk audit berbasis risiko, audit internal, audit manajemen, dan audit atas sistem informasi akuntansi.				Partisipasi, Tugas, Quis, UTS & UAS				
CPMK-4	Mahasiswa mampu mengkombinasikan kompetensi teknikal dan profesional untuk merancang prosedur audit, menilai risiko, serta mengambil keputusan yang tepat berdasarkan hasil pengujian dan bukti audit.					Partisipasi, Tugas, Quis, UTS & UAS			
CPMK-5	Mahasiswa mampu menerapkan Kode Etik Profesi dan Standar Audit (SA, SPAP, ISA) dengan dukungan teknologi informasi dalam setiap tahapan audit, mulai dari perencanaan hingga pelaporan.						Partisipasi, Tugas, Quis, UTS & UAS	Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-6	Mahasiswa mampu menerapkan ketentuan perpajakan dan prinsip audit pajak sesuai dengan peraturan yang berlaku, dengan berlandaskan etika profesi dan pemanfaatan teknologi informasi.								Partisipasi, Tugas, Quis, UTS & UAS

	Universitas Islam Lamongan **Fakultas Ekonomi & Bisnis** **Faculty of Economics & Business** **Program Studi S-1 Akuntansi** **Bachelor Degree of Accounting Study Program**	**Kode Dokumen** Document Code EKA2303

RENCANA PEMBELAJARAN SEMESTER
Semester Lesson Plan

MATA KULIAH (MK)COURSE	KODE CODE	Bahan Kajian Material Study	BOBOT (sks) WEIGHT (credits)		SEMESTER	Tgl Penyusunan Compilation Date
Sistem Informasi Akuntansi II Accounting Information Systems II	EKA2303	Sistem Informasi akuntansi	T=3	P=0	6	02 September 2024

OTORISASI AUTHORIZATION	Pengembang RPS Developer	Koordinator RMK Coordinator	Ketua PRODI Head of the Study Program
	Mohammad Syafik, S.E., M.Ak	Mohammad Syafik, S.E., M.Ak	Rochman Arif,.S.E,.M.Ak

Capaian Pembelajaran (CP) Program Learning Outcome (PLO)	PLO-PRODI yang dibebankan pada MK PLO charged in this course	
	CPL 1 PLO 1	Mengamalkan Aqidah Ahlusunnah wal Jama'ah An Nahdliyah; Practicing the Aqidah of Ahlus Sunnah wal Jama'ah An Nahdliyah.
	CPL 2 PLO 2	Memiliki sikap mandiri dan berjiwa kewirausahaan; Have an independent attitude and entrepreneurial spirit.
	CPL 3 PLO 3	Mampu menerapkan prinsip-prinsip etika dalam profesi dibidang akuntansi dan keuangan Able to apply ethical principles in the accounting and finance profession.
	CPL 4 PLO 4	Mampu menerapkan dan menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Akuntansi Biaya; Auditing; Manajemen Keuangan dan Analisa Laporan Keuangan; Perpajakan Domestik dan Internasional; Sistem Informasi Akuntansi;

		Able to apply and analyze theoretical and practical concepts across accounting, financial reporting, auditing, finance, domestic/international taxation, and accounting information systems.
	CPL 7 PLO 7	Mampu mengkombinasikan kompetensi teknikal dan keahlian profesional untuk merancang serta membuat keputusan secara tepat dalam konteks penyelesaian masalah berdasarkan hasil analisis data Able to combine technical competence and professional skills to design and make appropriate decisions based on data analysis.
	CPL 11 PLO 11	Mampu merancang sistem informasi akuntansi dan mengevaluasi pengendalian internal berbasis teknologi informasi sesuai Kode Etik Profesi Able to design accounting information systems and evaluate IT-based internal controls in accordance with the Professional Code of Ethics.
	Capaian Pembelajaran Mata Kuliah (CPMK)	

	Course Learning Outcome (CLO)	
	CPMK-1 CLO-1	Mahasiswa mampu menunjukkan sikap mandiri, bertanggung jawab, dan berjiwa kewirausahaan dalam mengembangkan dan mengelola sistem informasi akuntansi dengan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah. Demonstrate independence, responsibility, and entrepreneurial spirit grounded in ASWAJA values in developing and managing accounting information systems.
	CPMK-2 CLO-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi dalam pengelolaan data, keamanan informasi, dan pengambilan keputusan berbasis sistem informasi akuntansi. Apply professional ethics principles in data governance, information security, and AIS-based decision making.
	CPMK-3 CLO-3	Mahasiswa mampu menjelaskan dan menganalisis konsep teoritis dan praktis sistem informasi akuntansi, termasuk integrasi modul akuntansi, pengendalian internal, dan audit sistem berbasis komputer. Explain and analyze theoretical and practical AIS concepts, including module integration, internal control, and computer-based system auditing.
	CPMK-4 CLO-4	Mahasiswa mampu mengkombinasikan kompetensi teknikal dan profesional dalam menganalisis kebutuhan, merancang basis data, serta memecahkan permasalahan pengendalian dan pelaporan berbasis sistem informasi akuntansi. Design and document AIS solutions (business processes, database/data flow, controls) using appropriate modeling tools and evaluate their effectiveness.
	CPMK-5 CLO-5	Mahasiswa mampu merancang sistem informasi akuntansi dan mengevaluasi efektivitas pengendalian internal berbasis teknologi informasi sesuai dengan Kode Etik Profesi. Implement and test AIS prototypes or configurations (e.g., ERP modules/spreadsheets/databases), produce reports, and communicate results professionally in teams.

Korelasi CPL terhadap CPMK													
CPMK CLO	**CPL 1 PLO 1**	**CPL 2 PLO 2**	**CPL 3 PLO 3**	**CPL 4 PLO 4**	**CPL 5 PLO 5**	**CPL 6 PLO 6**	**CPL 7 PLO 7**	**CPL 8 PLO 8**	**CPL 9 PLO 9**	**CPL 10 PLO 10**	**CPL 11 PLO 11**	**CPL 12 PLO 12**	**CPL 13 PLO 13**
CPMK 1 CLO 1	**v**	**v**											
CPMK 2 CLO 2			**v**				**v**						
CPMK 3 CLO 3				**v**			**v**				**v**		
CPMK 4 CLO 4				**v**			**v**				**v**		
CPMK 5 CLO 5		**v**	**v**				**v**				**v**		
CPMK 6 CLO 6													
CPMK 7 CLO 7													
CPMK 8 CLO 8													

Kemampuan akhir tiap tahapan belajar (Sub-CLO)	
Sub-CPMK1 Sub-CLO1	Mampu menjelaskan peran AIS II dalam organisasi, tata kelola TI, serta sikap profesional/ASWAJA dalam pengelolaan sistem. Able to explain the role of AIS II in organizations, IT governance, and professional/ASWAJA values in system management.
Sub-CPMK2 Sub-CLO2	Mampu menerapkan etika profesi, privasi, dan keamanan informasi (CIA triad) pada pengelolaan data akuntansi. Able to apply professional ethics, privacy, and information security (CIA triad) in accounting data governance.
Sub-CPMK3 Sub-CLO3	Mampu menganalisis proses bisnis dan integrasi modul (pembelian, persediaan, penjualan, kas, buku besar) dalam sistem terkomputerisasi/ERP.

		Able to analyze business processes and module integration (purchasing, inventory, sales, cash, general ledger) in computerized systems/ERP.
	Sub-CPMK4 Sub-CLO4	Mampu merancang pengendalian internal berbasis TI (IT general controls & application controls) untuk memitigasi risiko pada siklus transaksi. Able to design IT-based internal controls (IT general controls & application controls) to mitigate risks in transaction cycles.
	Sub-CPMK5 Sub-CLO5	Mampu mendokumentasikan sistem menggunakan alat pemodelan (DFD, flowchart, BPMN/UML) dan merancang database dasar (ERD, normalisasi). Able to document systems using modeling tools (DFD, flowcharts, BPMN/UML) and design basic databases (ERD, normalization).
	Sub-CPMK6 Sub-CLO6	Mampu merancang dan mengevaluasi audit trail, logging, dan prosedur audit sistem berbasis komputer (CAATs pengantar). Able to design and evaluate audit trails, logging, and computer-based system audit procedures (intro to CAATs).
	Sub-CPMK7 Sub-CLO7	Mampu mengimplementasikan prototipe/konfigurasi AIS (ERP/spreadsheet/database sederhana) dan melakukan uji fungsional serta uji kontrol. Able to implement AIS prototypes/configurations (ERP/spreadsheets/simple databases) and perform functional and control testing.
	Sub-CPMK8 Sub-CLO8	Mampu menghasilkan laporan dan analisis dari AIS (query, report, dashboard sederhana) untuk mendukung keputusan manajemen. Able to generate reports and analytics from AIS (queries, reports, simple dashboards) to support management decisions.
	Sub-CPMK9 Sub-CLO9	Mampu menyelesaikan proyek AIS II terpadu secara tim, menyusun dokumentasi, laporan, dan presentasi dengan komunikasi profesional. Able to complete an integrated AIS II team project, producing documentation, reports, and presentations with professional communication.
Deskripsi Singkat MK	Mata kuliah Sistem Informasi Akuntansi II membahas pengembangan dan evaluasi sistem informasi akuntansi pada level lanjutan, menekankan integrasi proses bisnis dan modul akuntansi dalam sistem terkomputerisasi/ERP, perancangan pengendalian internal berbasis TI, tata kelola dan keamanan informasi, serta audit sistem berbasis komputer. Mahasiswa berlatih mendokumentasikan sistem (DFD/flowchart/BPMN/UML), merancang basis data (ERD/normalisasi), membangun prototipe atau konfigurasi sistem, melakukan pengujian fungsional dan pengujian kontrol, serta menghasilkan laporan/analitik untuk pengambilan keputusan. Pembelajaran berbasis proyek dan studi kasus dengan penekanan etika profesi, sikap mandiri, tanggung jawab, dan nilai ASWAJA. Accounting Information Systems II covers advanced development and evaluation of AIS, emphasizing business process and accounting module integration in computerized systems/ERP, IT-based internal control design, IT governance and information security, and computer-based system auditing. Students practice system documentation (DFD/flowcharts/BPMN/UML), database design (ERD/normalization), prototype building or	

	system configuration, functional and control testing, and report/analytics generation for decision making. Learning is project- and case-based, emphasizing professional ethics, independence, responsibility, and ASWAJA values.
Bahan Kajian: Materi Pembelajaran	• Peran AIS II, IT governance, dan profesi; nilai ASWAJA • Etika profesi, privasi, keamanan informasi (CIA), data governance • Integrasi proses bisnis & modul akuntansi dalam ERP • IT general controls & application controls; manajemen risiko TI • Dokumentasi sistem (DFD/Flowchart/BPMN/UML) & desain database (ERD, normalisasi) • Audit trail, logging, dan audit sistem berbasis komputer (CAATs pengantar) • Implementasi prototipe/konfigurasi AIS & pengujian fungsional/kontrol • Pelaporan & analitik dari AIS (query, report, dashboard sederhana) • Proyek terpadu AIS II: dokumentasi, kontrol, audit trail, dan presentasi
Pustaka	Utama Romney, M. B., & Steinbart, P. J. Accounting Information Systems (latest edition). Pearson. Hall, J. A. Accounting Information Systems (latest edition). Cengage Learning. Gelinas, U., Dull, R., & Wheeler, P. Accounting Information Systems (latest edition). Cengage Learning. ISACA. COBIT Framework (latest) and/or ISACA guidance for IT governance and controls (selected chapters). COSO. Internal Control—Integrated Framework (relevant sections on control activities and information & communication). Pendukung
	5. Satiti, A. D. R., Suhardjanto, D., Widarjo, W, dan Honggowati, S. 2023. Institutional Theory perspective in Disclosure in Indonesia. Kurdish Studies Journal, Vol. 11, No.2. 6. Abidah Dwi Rahmi Satiti, Eli Luthfianah. 2022. Profitability, Investment Decisions, Funding Decisions, and Its Effect on Company Value, Jurnal Scientia, Vol. 11, No.2, hlm. 869-876. 7. Satiti, A.D.R., Syafik, M., & Widarjo, W. 2021. Political Connections and Tax Aggressiveness: The Role of Gender Diversity As a Moderating Variable, Jurnal Media Riset Akuntansi, Auditing & Informasi, Vol.21, No.2, hlm. 273-292. 8. Abidah Dwi Rahmi Satiti & Danu Kusbandono. 2020. Pelatihan Penyusunan Laporan Keuangan UMKM di Desa Pataan.
Dosen Pengampu	MOHAMMAD SYAFIK, S.E., M.Ak
Matakuliah syarat	Mata Kuliah Syarat: Sistem Informasi Akuntansi I (atau setara)

Mg Ke-Week	**Kemampuan akhir tiap tahapan belajar (Sub-CPMK) Expected ability of each learning stage (Sub-CLO)**	**Penilaian Assessment Indikator Indicators**	**Penilaian Assessment Kriteria & Teknik Criteria & Technic**	**Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning**	**Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] Learning Form, Learning**	**Materi Pembelajaran [Pustaka] Learning materials [References]**	**Bobot Penilaian (%) rating weight**

				Methods, Student Assignment, [Estimated time] Daring (online)	**Methods, Student Assignment, [Estimated time] Luring (offline)**		
1	Sub-CPMK1 Orientasi AIS II: ruang lingkup, IT governance, profesi & nilai ASWAJA; overview proyek.	Partisipasi; kuis	Rubrik holistik; kuis	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & diskusi [PB 1x(2x50")]; Tugas ringkas [PT+KM (1+1)x(2x60")]	Materi 1; Ref: Romney; COBIT	5
2	Sub-CPMK2 Etika profesi, privasi, keamanan informasi (CIA); kebijakan akses dan data governance.	Kuis; studi kasus	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & studi kasus [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 2; Ref: Romney; Hall	5
3	Sub-CPMK3 Integrasi proses bisnis & modul ERP: purchasing–inventory–AP; alur data & dokumen.	Latihan analisis	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: Hall; Gelinas	5
4	Sub-CPMK3 Integrasi modul sales–AR–cash; general ledger; master data; risiko integrasi.	Kuis; latihan	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & latihan [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 3; Ref: Romney	5
5	Sub-CPMK4 IT general controls (ITGC) & application controls; risk & control matrix (RCM).	Tugas RCM	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 4; Ref: COSO; COBIT	5
6	Sub-CPMK5 Dokumentasi sistem: DFD/flowchart/BPMN/UML; kontrol pada diagram; latihan kasus.	Latihan diagram	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 5; Ref: Romney	5
7	Sub-CPMK5	Kuis; latihan ERD	Rubrik analitik	LMS / Google Meet / e-	Workshop [PB 1x(2x50")];	Materi 5; Ref: Hall	10

	Desain database: ERD, normalisasi; data dictionary; integritas & otorisasi data.			learning (bila digunakan)	Tugas [PT+KM (1+1)x(2x60")]		
8	UTS Evaluasi Tengah Semester (minggu 1–7).	UTS	Tes tertulis/CBT	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	25
9	Sub-CPMK6 Audit trail & logging; bukti audit TI; pengantar CAATs; rencana pengujian kontrol.	Tugas rencana audit	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Kuliah & workshop [PB 1x(2x50")]; Tugas [PT+KM (1+1)x(2x60")]	Materi 6; Ref: Romney; ISACA	5
10	Sub-CPMK7 Implementasi prototipe/konfigurasi AIS: setup master data & transaksi; kontrol akses.	Praktik sistem	Rubrik praktik	LMS / Google Meet / e-learning (bila digunakan)	Praktikum [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Materi 7; Ref: manual aplikasi; Romney	5
11	Sub-CPMK7 Pengujian fungsional & pengujian kontrol; dokumentasi hasil uji; temuan & rekomendasi.	Laporan uji	Rubrik analitik	LMS / Google Meet / e-learning (bila digunakan)	Praktikum & studi kasus [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Materi 7; Ref: Hall; COSO	5
12	Sub-CPMK8 Pelaporan & analitik: query, report, dashboard sederhana; kualitas data & interpretasi.	Latihan report	Rubrik produk	LMS / Google Meet / e-learning (bila digunakan)	Workshop [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Materi 8; Ref: Romney; Hall	5
13	Sub-CPMK9 Workshop proyek terpadu: dokumentasi sistem + RCM + audit trail + output laporan.	Progress proyek	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	5
14	Sub-CPMK9 Finalisasi proyek & penulisan laporan; etika	Draft laporan	Rubrik proyek	LMS / Google Meet / e-learning (bila digunakan)	Klinik proyek [PB 1x(2x50")]; Proyek [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	5

	& tanggung jawab profesional.						
15	Sub-CPMK9 Presentasi proyek & demo sistem; diskusi dan evaluasi.	Presentasi & demo	Rubrik presentasi & produk	LMS / Google Meet / e-learning (bila digunakan)	Presentasi, tanya jawab [PB 1x(2x50")]; Laporan [PT+KM (1+1)x(2x60")]	Semua materi; pustaka utama	15
16	UAS Evaluasi Akhir Semester.	UAS	Tes tertulis/CBT atau ujian praktik	LMS / Google Meet / e-learning (bila digunakan)	Ujian	-	20

Catatan:

1. Capaian Pembelajaran PRODI (CPL-PRODI) adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap,pengugasan pengetahuan, dan keterampilan sesuai dengan jenjang prodinya yang diperoleh melalui proses pembelajaran.
2. CPL yang dibebankan pada mata kuliah adalah beberapa capaian pembelajaran lulusan program studi (CPL-PRODI) yang digunakan
   untukpembentukan/ pengembangan sebuah mata kuliah yang terdiri dari aspel 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 terhadapbahan 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, collaborativelearning, 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 ofattitudes, 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 theformation/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 abilityor 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, collaborativelearning, 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 difficultyof achieving the sub-CPMK and the total is 100%.
12. PB=Learning Process, PT=Structured Assignments, KM=Independent Activities.

EKA2303	Rubrik penilaian Sistem Informasi Akuntansi II	CPL 1	CPL 2	CPL 3	CPL 4	CPL 7	CPL 11
CPMK-1	Mahasiswa mampu menunjukkan sikap mandiri, bertanggung jawab, dan berjiwa kewirausahaan dalam mengembangkan dan mengelola sistem informasi akuntansi dengan berlandaskan nilai Aqidah Ahlusunnah wal Jama'ah An Nahdliyah.	Partisipasi & Tugas	Partisipasi & Tugas				
CPMK-2	Mahasiswa mampu menerapkan prinsip-prinsip etika profesi dalam pengelolaan data, keamanan informasi, dan pengambilan keputusan berbasis sistem informasi akuntansi.	Partisipasi & Tugas		Partisipasi & Tugas			
CPMK-3	Mahasiswa mampu menjelaskan dan menganalisis konsep teoritis dan praktis sistem informasi akuntansi, termasuk integrasi modul akuntansi, pengendalian internal, dan audit sistem berbasis komputer.				Partisipasi, Tugas, Quis, UTS & UAS		
CPMK-4	Mahasiswa mampu mengkombinasikan kompetensi teknikal dan profesional dalam menganalisis kebutuhan, merancang basis data, serta memecahkan permasalahan pengendalian dan pelaporan berbasis sistem informasi akuntansi.					Partisipasi, Tugas, Quis, UTS & UAS	
CPMK-5	Mahasiswa mampu merancang sistem informasi akuntansi dan mengevaluasi efektivitas pengendalian internal berbasis teknologi informasi sesuai dengan Kode Etik Profesi.						Partisipasi, Tugas, Quis, UTS & UAS