**Dosen : PUSPITA ROMADHONA**

**Matakuliah : (0050) LAB AKUNTANSI BIAYA**

**SKS : 3**

**Kelas : 63.5B.31**

**Jumlah Mahasiswa : 40**

**Berita Acara Pengajaran :**

| **Pertemuan** | **Ruangan** | **Tanggal** | **Bahan Kajian** | **Berita Acara Pengajaran** | **Kehadiran** |
| --- | --- | --- | --- | --- | --- |
| **01** | 205-f4 | 23 September 2024 | Metode Pengumpulan Biaya Produksi Metode Penentuan Biaya Produksi Metode Penyusunan Laporan Laba Rugi | pertemuan ke-1 akuntansi biaya pendahuluan | Telat (lewat 15Menit) Jadwal: 19:30-21:30 Masuk: 20:36:09 Keluar: 21:18:22 |
| **02** | 205-f4 | 30 September 2024 | Kararistik harga pokok pesanan Manfaat Harga Pokok Produksi Metode Pesanan Kartu Harga Pokok Metode Harga Pokok Pesanan | pertemuan ke-2 metode harga pokok pesanan | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:37:41 Keluar: 21:15:29 |
| **03** | 205-f4 | 7 Oktober 2024 | Karakteristik metode harga pokok proses Metode Harga Pokok Proses Untuk Satu Departemen | pertemuan ke-3 materi metode harga pokok proses 1 | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:31:21 Keluar: 21:16:13 |
| **04** | 205-f4 | 14 Oktober 2024 | Pengaruh terjadinya produk hilang awal proses Pengaruh terjadinya produk hilang akhir proses | pertemuan ke-4 materi metode harga pokok proses 2 | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:35:02 Keluar: 21:16:20 |
| **05** | 205-f4 | 21 Oktober 2024 | Persediaan produk dalam proses awal | pertemuan ke-5 materi metode harga pokok proses 3 | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:31:37 Keluar: 21:15:31 |
| **06** | 205-f4 | 28 Oktober 2024 | Unsur yang membentuk harga pokok bahan baku Penentuan harga bahan baku yang dipakai produksi metode FIFO LIFO Average Masalah khusus yang berhubungan dengan biaya bahan baku | pertemuan ke-6 materi harga pokok proses 3 | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:31:08 Keluar: 21:15:40 |
| **07** | 205-f4 | 4 November 2024 | Review | pertemuan ke-7 review materi dan kuis | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:39:38 Keluar: 21:15:43 |
| **08** | 205-f4 | 11 November 2024 | UTS | UTS | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:39:38 Keluar: 21:15:43 |
| **09** | 205-f4 | 18 November 2024 | Pengertian Biaya TK Penggolongan Biaya TK Akuntansi Biaya TK metode Jam Kerja Unit Yang Dihasilkan Biaya berhubungan dengan TK | pertemuan ke-9 materi biaya tenaga kerja btk | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:36:00 Keluar: 21:15:34 |
| **10** | 205-f4 | 25 November 2024 | Penggolongan BOP Penentuan tarip BOP Pembebanan BOP produk berdasar tarif Pengumpulan BOP sesungguhnya Selisih BOP | pertemuan ke-9 materi bop | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:33:27 Keluar: 21:16:02 |
| **11** | 205-f4 | 2 Desember 2024 | Alokasi BOP departemen pembantu ke departemen produksi Perhitungan tarif pembebanan BOP Analisa selisih BOP Akuntansi BOP | pertemuan ke-11 materi departemenisasi bop | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:31:45 Keluar: 21:16:25 |
| **12** | 205-f4 | 9 Desember 2024 | Definisi Biaya Bersama Akuntansi Produk Bersama Definisi Produk Sampingan Akuntansi Produk Sampingan | pertemuan ke-12 materi harga pokok produk bersama dan produk sampingan | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:35:41 Keluar: 21:15:18 |
| **13** | 205-f4 | 16 Desember 2024 | Definisi biaya taksirsan Tujuan penggunaan biaya taksiran Prosedur akuntansi biaya taksiran Perlakuan terhadap selisih | pertemuan ke-13 materi harga pokok taksiran | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:37:15 Keluar: 21:15:34 |
| **14** | 205-f4 | 6 Januari 2025 | Definisi biaya standar Manfaat biaya standar Kelemahan biaya standart Proedur penentuan biaya standar Selisih biaya BOP Akuntansi biaya standar | pertemuan ke-14 materi harga pokok standar | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:32:09 Keluar: 21:15:59 |
| **15** | 205-f4 | 13 Januari 2025 | Review | pertemuan ke-15 soal kasus pbl | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:33:32 Keluar: 21:15:12 |
|  |  |  |  |  |  |
| **16** | 301-f4 | 22 Jan 2025 | (UAS) | UAS berjalan dengan lancar | Tepat Waktu Jadwal: 19:30-21:30 Masuk: 19:30:20 Keluar: 21:15:08 |

**PRESENSI MAHASISWA**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **#** | **Nim** | **Nama Mhs** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** | **16** | **Jumlah** |
| 1 | 63210400 | ANASTASYA GABRIELLA ANANDA TIWOW | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 9 |
| 2 | 63210757 | ELVINA FIDA FAJAR SARI | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 15 |
| 3 | 63220019 | FEBRIANDITHA AUDRELIANI SYAHPUTRI | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 12 |
| 4 | 63220030 | NUR FAIZAL AMIN | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 15 |
| 5 | 63220049 | HYCHAEL | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 14 |
| 6 | 63220081 | ESRA HERIANTA SEMBIRING | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 7 | 63220175 | ANISAH | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 7 |
| 8 | 63220181 | SHERLY RAMADANTI | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 14 |
| 9 | 63220187 | DINI FITRIANI | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 12 |
| 10 | 63220190 | IRDI DWI YANTI | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 11 | 63220207 | ZEVANYA ANGELICA SILALAHI | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 7 |
| 12 | 63220235 | ARISMAN LASE | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 13 | 63220269 | GITA FAJRIA ASRI | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 12 |
| 14 | 63220285 | MOHAMMAD ADE SETIAWAN | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 13 |
| 15 | 63220290 | HERCILIA IVONI ANTONIA | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 13 |
| 16 | 63220345 | SALSABILLA CAHYANINGTYAS | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 14 |
| 17 | 63220369 | ASTRI AVANGELINA LUBIS | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 18 | 63220375 | RATNA PIPIT APRIANI | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 12 |
| 19 | 63220400 | ASTY AULIA ANANTA | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 | 13 |
| 20 | 63220403 | FITRIA ANGGRAENI | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 21 | 63220447 | MUHAMMAD FAUZAN AKBAR | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 7 |
| 22 | 63220461 | EGA BAYU PRASETYO | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 23 | 63220502 | DAMAR RIZKY SAPUTRA | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 4 |
| 24 | 63220534 | FADHLAN PUTRA PRATAMA ABDI | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 8 |
| 25 | 63220579 | RIZKI AULIA ISNANDANU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 3 |
| 26 | 63220698 | DWI AJENG RIYANTI | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 12 |
| 27 | 63220748 | ANGGITA DHEA PRAMONO | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 9 |
| 28 | 63220759 | MEILA EKA ABDILLAH | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 13 |
| 29 | 63220773 | PUTRI EKA SARI PURBA | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 10 |
| 30 | 63220804 | LUTFIA | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 13 |
| 31 | 63220876 | FIRDA RAHMA DANI | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 12 |
| 32 | 63220878 | NURILA | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 6 |
| 33 | 63220882 | EMI LIANI SIMAMORA | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 13 |
| 34 | 63220906 | PINTA ROMAITO MANURUNG | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 14 |
| 35 | 63220961 | KHOVIFAH AULIA | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 36 | 63220964 | SITI SANDRA NOVIANTI | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 15 |
| 37 | 63220965 | MARINTAN SIAGIAN | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 13 |
| 38 | 63220979 | SIVA PAUZIAH | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 39 | 63220992 | AFDHAL MUHAMMAD | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 12 |
| 40 | 63220998 | KUSUMA WARDINI | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 10 |

**NILAI MAHASISWA**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **#** | **Nim** | **Nama Mhs** | **Tugas** | **Kuis** | **Projek** | **Total Nilai** |
| 1 | 63210400 | ANASTASYA GABRIELLA ANANDA TIWOW | 0 | 48 | 70 | 53 |
| 2 | 63210757 | ELVINA FIDA FAJAR SARI | 100 | 66 | 90 | 89 |
| 3 | 63220019 | FEBRIANDITHA AUDRELIANI SYAHPUTRI | 100 | 60 | 80 | 79 |
| 4 | 63220030 | NUR FAIZAL AMIN | 100 | 72 | 100 | 95 |
| 5 | 63220049 | HYCHAEL | 100 | 64 | 80 | 82 |
| 6 | 63220081 | ESRA HERIANTA SEMBIRING | 100 | 64 | 90 | 90 |
| 7 | 63220175 | ANISAH | 100 |  | 70 | 59 |
| 8 | 63220181 | SHERLY RAMADANTI | 100 | 72 | 100 | 93 |
| 9 | 63220187 | DINI FITRIANI | 100 | 72 | 80 | 81 |
| 10 | 63220190 | IRDI DWI YANTI | 100 | 80 | 90 | 92 |
| 11 | 63220207 | ZEVANYA ANGELICA SILALAHI | 80 | 44 | 0 | 27 |
| 12 | 63220235 | ARISMAN LASE | 100 | 40 | 70 | 75 |
| 13 | 63220269 | GITA FAJRIA ASRI | 100 | 64 | 90 | 85 |
| 14 | 63220285 | MOHAMMAD ADE SETIAWAN | 100 | 56 | 80 | 80 |
| 15 | 63220290 | HERCILIA IVONI ANTONIA | 100 | 40 | 90 | 82 |
| 16 | 63220345 | SALSABILLA CAHYANINGTYAS | 100 | 82 | 70 | 80 |
| 17 | 63220369 | ASTRI AVANGELINA LUBIS | 100 | 64 | 80 | 85 |
| 18 | 63220375 | RATNA PIPIT APRIANI | 100 | 64 | 70 | 75 |
| 19 | 63220400 | ASTY AULIA ANANTA | 100 | 57 | 70 | 75 |
| 20 | 63220403 | FITRIA ANGGRAENI | 100 | 68 | 70 | 79 |
| 21 | 63220447 | MUHAMMAD FAUZAN AKBAR | 100 |  | 0 | 24 |
| 22 | 63220461 | EGA BAYU PRASETYO | 100 | 54 | 80 | 82 |
| 23 | 63220502 | DAMAR RIZKY SAPUTRA | 0 |  | 0 | 5 |
| 24 | 63220534 | FADHLAN PUTRA PRATAMA ABDI | 80 | 60 | 70 | 66 |
| 25 | 63220579 | RIZKI AULIA ISNANDANU | 0 |  | 0 | 4 |
| 26 | 63220698 | DWI AJENG RIYANTI | 100 | 72 | 100 | 91 |
| 27 | 63220748 | ANGGITA DHEA PRAMONO | 90 | 66 | 0 | 35 |
| 28 | 63220759 | MEILA EKA ABDILLAH | 100 | 75 | 100 | 93 |
| 29 | 63220773 | PUTRI EKA SARI PURBA | 90 | 60 | 100 | 85 |
| 30 | 63220804 | LUTFIA | 100 | 60 | 90 | 85 |
| 31 | 63220876 | FIRDA RAHMA DANI | 100 | 46 | 70 | 72 |
| 32 | 63220878 | NURILA | 0 |  | 70 | 43 |
| 33 | 63220882 | EMI LIANI SIMAMORA | 100 | 52 | 80 | 79 |
| 34 | 63220906 | PINTA ROMAITO MANURUNG | 100 | 60 | 80 | 82 |
| 35 | 63220961 | KHOVIFAH AULIA | 100 | 60 | 100 | 93 |
| 36 | 63220964 | SITI SANDRA NOVIANTI | 100 | 48 | 70 | 76 |
| 37 | 63220965 | MARINTAN SIAGIAN | 100 |  | 70 | 66 |
| 38 | 63220979 | SIVA PAUZIAH | 100 | 52 | 70 | 72 |
| 39 | 63220992 | AFDHAL MUHAMMAD | 100 | 48 | 70 | 72 |
| 40 | 63220998 | KUSUMA WARDINI | 80 | 60 | 70 | 69 |