##### Berita Acara Pengajaran **AKUNTANSI SEKTOR PUBLIK**-0001 (3 SKS)

##### Dosen : Wiwit Rohaeni Yulianti, S.Pd, M.M

##### NIM : **202303023**

##### Kode Dosen :WRY

##### Kelas : **63.7AC.07**

| Temu | Ruang | Kehadiran | Bahan Kajian | BAP |  |
| --- | --- | --- | --- | --- | --- |
| 1 | EX1-B2 | 2024-09-23 17:30-19:30 Masuk: 17:32:27 tidak absen keluar | Pengertian dan ruang lingkup akuntansi sektor publik Tujuan akuntansi sektor publik Akuntabilitas publik Privatisasi Otonomi daerah | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa dan Mahasiswa yang hadir sebanyak 29 orang. |  |
| 2 | EX1-B2 | 2024-09-30 17:30-19:30 Masuk: 17:35:35 tidak absen keluar | Akuntansi sebagai alat perencanaan dan pengendalian organisasi Proses perencanaan dan pengendalian manajerial sektor publik Peran akuntansi manajemen sektor public | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 3 | EX1-B2 | 2024-10-07 17:30-19:30 Masuk: 17:37:51 -19:33:03 | Sistem pengendalian manajemen Proses pengendalian manajemen sektor publik | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa. mahasiswa yang hadir sebanyak 30 orang. |  |
| 4 | EX1-B2 | 2024-10-14 17:30-19:30 Masuk: 17:35:01 -19:39:45 | Konsep dan pengertian anggaran sektor publik Fungsi dan jenis anggaran sektor public Proses penyusunan anggaran sektor publik | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa. Mahasiswa yang hadir sebanyak 34 orang. |  |
| 5 | EX1-B2 | 2024-10-21 17:30-19:30 Masuk: 17:32:34 -19:40:37 | Konsep dan pengertian anggaran sektor publik Fungsi dan jenis anggaran sektor public Proses penyusunan anggaran sektor publik | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa. Mahasiswa yang hadir sebanyak 33 orang |  |
| 6 | EX1-B2 | 2024-10-28 17:30-19:30 Masuk: 17:31:28 tidak absen keluar | Program Investasi Publik Aspek kelayakan investasi Faktor yang mempengaruhi Invetasi Publik Teknis Dasar Penilaian Invetasi Publik | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 7 | EX1-B2 | 2024-11-04 17:30-19:30 Masuk: 17:33:11 tidak absen keluar | Review | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 9 | EX1-B2 | 2024-11-18 17:30-19:30 Masuk: 17:34:35 tidak absen keluar | Pelayanan public yang dapat dijual Pembebanan tarif pelayanan Prinsip dan Praktik Pembebanan Penetapan Harga pelayanan Marginal Cost Pricing Kompleksitas strategi harga Taksiran harga | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahal, Diskusi antara dosen dan mahasiswa |  |
| 10 | EX1-B2 | 2024-11-25 17:30-19:30 Masuk: 17:31:20 -19:40:30 | Pengukuran kinerja organisasi sector public Informasi untuk pengukuran kinerja Indikator kinerja dalam pengukuran kinerja Pengukuran Value Of Money Pengembangan indicator value for money | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 11 | EX1-B2 | 2024-12-02 17:30-19:30 Masuk: 17:32:35 -19:33:53 | Teori Ak sector public Sistem ak sector public Standar ak sector public Teknik ak setor publik | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 12 | EX1-B2 | 2024-12-09 17:30-19:30 Masuk: 17:31:59 -19:39:50 | Tujuan & Fungsi Laporan Keuangan Sektor Publik Pemakai Laporan Keuangan Sektor Publik Hak & kebutuhan pemakain Laporan Keuangan Sektor Publik Luas pengungkapan | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 13 | EX1-B2 | 2024-12-16 17:30-19:30 Masuk: 17:47:32 tidak absen keluar | Pengembangan Akuntansi Keuangan Sektor Publik Urgensi & arah Perkembangan Akuntansi Keuangan Sektor Publik | Perkuliahan dilakukan dengan Daring (Online), Dosen menjelaskan materi perkuliahan, Diskusi antara dosen dan mahasiswa |  |
| 14 | EX1-B2 | 2025-01-06 17:30-19:30 Masuk: 17:31:09 tidak absen keluar | Value for money audit Audit ekonomi dan efisiensi Audit efektivitas Prose audit kinerja Struktur audit kinerja | 1. Perkuliahan dilakukan dengan Daring (Online) 2. Dosen menjelaskan materi perkuliahan 3. Diskusi antara dosen dan mahasiswa |  |
| 15 | EX1-B2 | 2025-01-13 17:30-19:30 Masuk: 17:41:54 -19:37:23 | Review | perkuliahan dilakukan secara online, diskusi antara dosen dan mahasiswa |  |

##### BAP Kelas Pengganti

| Dosen | Ruang | Kehadiran | Bahan Kajian | Alasan Digantikan |  |
| --- | --- | --- | --- | --- | --- |

##### Presensi Kehadiran

| # | Nim | Nama | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | Total |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 63240007 | NOER CHOLLIFAH HASJIM | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 2 | 63240056 | REZA AGUSTUR KARUNIA | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 3 | 63240112 | VINA SOFIANA | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 4 | 63240124 | YEHEZKIEL HAGISNU | ✖ | ✔ | ✖ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | **12** |
| 5 | 63240130 | WIDI YULIANTI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 6 | 63240227 | ADELLA LARISSA TAHAR | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 7 | 63240251 | ZULFAHMAN SIMATUPANG | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 8 | 63240419 | DEWI ELASARI | ✔ | ✔ | ✔ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | **3** |
| 9 | 63240537 | GHEA PUSPA AYU | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 10 | 63240556 | FRANSISKA | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 11 | 63240756 | MUHAMAD TAUFIK | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | **7** |
| 12 | 63240868 | QORI ERNA LESTARI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 13 | 63240971 | MARIA ULFAH | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | **16** |
| 14 | 63241015 | FADILLAH ASHARY | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 15 | 63241024 | LEGIA PRADIPTA | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 16 | 63241045 | SYAIFUL UMAR | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✖ | ✔ | **13** |
| 17 | 63241092 | FARIHATUL UMARIYAH | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 18 | 63241123 | HAMIDA ASOKA PUTRI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 19 | 63241134 | MAS MUHAMAD JAMALUDIN | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 20 | 63241205 | GITA TRI TANIKA | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 21 | 63241234 | ARUM PRIHATINI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 22 | 63241254 | GITA PUTRI ADRINO | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 23 | 63241262 | SARI AYU | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 24 | 63241286 | SITI SURYANI | ✔ | ✔ | ✔ | ✔ | ✖ | ✖ | ✔ | ✔ | ✖ | ✖ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | 11 |
| 25 | 63241331 | AGUS SUPRIYANTO | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | **15** |
| 26 | 63241338 | STEFANI ARFRIDA | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | **14** |
| 27 | 63241376 | EVI MAHAERANI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 28 | 63241379 | DINI HAPSARI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 29 | 63241383 | ALFIYANI WIJAYANTI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 30 | 63241385 | NATASYA FAUZIAH NUR SHIAMI | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 31 | 63241396 | SUROSO | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **16** |
| 32 | 63241409 | APRIANUS GONZAGA JAROP | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✖ | ✔ | ✔ | **13** |
| 33 | 63241425 | RIKA FARMEITASARI | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **15** |
| 34 | 63241450 | ZAHRA NABILAH AZIZAH HALIMAH | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | **14** |
| 35 | 63241460 | HILAL ABU DZAR | ✖ | ✖ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | ✔ | **14** |
| **Total Kehadiran Harian** | | | **30** | **32** | **31** | **34** | **33** | **32** | **34** | 33 | **31** | **32** | **28** | **30** | **32** | **30** | **32** | 33 | - |

##### Penilaian

| # | Nim | Nama | Grade Akhir |
| --- | --- | --- | --- |
| 1 | 63240007 | NOER CHOLLIFAH HASJIM | A |
| 2 | 63240056 | REZA AGUSTUR KARUNIA | A |
| 3 | 63240112 | VINA SOFIANA | A |
| 4 | 63240124 | YEHEZKIEL HAGISNU | A |
| 5 | 63240130 | WIDI YULIANTI | A |
| 6 | 63240227 | ADELLA LARISSA TAHAR | A |
| 7 | 63240251 | ZULFAHMAN SIMATUPANG | A |
| 8 | 63240419 | DEWI ELASARI | E |
| 9 | 63240537 | GHEA PUSPA AYU | A |
| 10 | 63240556 | FRANSISKA | A |
| 11 | 63240756 | MUHAMAD TAUFIK | E |
| 12 | 63240868 | QORI ERNA LESTARI | A |
| 13 | 63240971 | MARIA ULFAH | A |
| 14 | 63241015 | FADILLAH ASHARY | A |
| 15 | 63241024 | LEGIA PRADIPTA | A |
| 16 | 63241045 | SYAIFUL UMAR | A |
| 17 | 63241092 | FARIHATUL UMARIYAH | A |
| 18 | 63241123 | HAMIDA ASOKA PUTRI | A |
| 19 | 63241134 | MAS MUHAMAD JAMALUDIN | A |
| 20 | 63241205 | GITA TRI TANIKA | B |
| 21 | 63241234 | ARUM PRIHATINI | A |
| 22 | 63241254 | GITA PUTRI ADRINO | B |
| 23 | 63241262 | SARI AYU | A |
| 24 | 63241286 | SITI SURYANI | A |
| 25 | 63241331 | AGUS SUPRIYANTO | A |
| 26 | 63241338 | STEFANI ARFRIDA | A |
| 27 | 63241376 | EVI MAHAERANI | A |
| 28 | 63241379 | DINI HAPSARI | A |
| 29 | 63241383 | ALFIYANI WIJAYANTI | A |
| 30 | 63241385 | NATASYA FAUZIAH NUR SHIAMI | B |
| 31 | 63241396 | SUROSO | A |
| 32 | 63241409 | APRIANUS GONZAGA JAROP | B |
| 33 | 63241425 | RIKA FARMEITASARI | A |
| 34 | 63241450 | ZAHRA NABILAH AZIZAH HALIMAH | B |
| 35 | 63241460 | HILAL ABU DZAR | A |