

# PRAKTIKUM PEMERIKSAAN AKUNTANSI - 0401

SKS: 2 | Kelas: 63.6A.37

Dosen: 200903011 - DSI

## Berita Acara Pengajaran

| Temu | Ruang  | Kehadiran                                                     | Bahan Kajian                                                                                                    | BAP                                                                                                 | MONEV    |
|------|--------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------|
| 1    | 301-B7 | 2026-04-02<br>10:50-12:30<br>Masuk:<br>10:51:28 -<br>12:20:02 | Resiko audit & contoh kasus<br>Praktikum Pemeriksaan Akuntansi                                                  | Gambaran Umum, Menetapkan<br>Risiko Audit, Model Perhitungan<br>Risiko Audit, Contoh kasus terapan. | Memenuhi |
| 2    | 301-B7 | 2026-04-09<br>10:50-12:30<br>Masuk:<br>10:51:06 -<br>12:26:25 | Kertas kerja & contoh kasus<br>Praktikum Pemeriksaan Akuntansi                                                  | Perkuliahan berjalan dengan baik<br>dan lancar                                                      | Memenuhi |
| 3    | 301-B7 | 2026-04-23<br>10:50-12:30<br>Masuk:<br>10:52:03 -<br>12:22:59 | Praktek audit perencanaan,<br>pemeriksaan & proses audit<br>Praktikum Pemeriksaan Akuntansi                     | Perkuliahan berjalan dengan baik<br>dan lancar                                                      | Memenuhi |
| 4    | 201-B7 | 2026-04-29<br>13:20-15:00<br>Masuk:<br>13:21:09 -<br>14:52:39 | Praktek audit siklus penjualan &<br>penagihan piutang usaha<br>Praktikum Pemeriksaan Akuntansi                  | Perkuliahan berjalan dengan baik<br>dan lancar                                                      | Memenuhi |
| 5    | 301-B7 | 2026-04-30<br>10:50-12:30<br>Masuk:<br>10:52:15 -<br>12:22:08 | Praktek audit siklus penjualan &<br>penagihan piutang usaha<br>Praktikum Pemeriksaan Akuntansi                  | Perkuliahan berjalan dengan baik<br>dan lancar                                                      | Memenuhi |
| 6    | 301-B7 | 2026-05-07<br>10:50-12:30<br>Masuk:<br>10:52:14 -<br>12:23:41 | Praktek audit siklus persediaan,<br>penggudangan & pembayaran<br>utang usaha<br>Praktikum Pemeriksaan Akuntansi | Perkuliahan berjalan dengan baik<br>dan lancar                                                      | Memenuhi |
| 7    | 304-   | 2026-05-11<br>08:20-10:00                                     | Review Materi                                                                                                   | Perkuliahan berjalan dengan baik                                                                    | Memenuhi |

| Temu | Ruang  | Kehadiran                                                     | Bahan Kajian                                                                                                                      | BAP                                         | MONEV    |
|------|--------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------|
|      | B7     | Masuk:<br>08:21:21 -<br>09:52:23                              | Praktikum Pemeriksaan Akuntansi                                                                                                   | dan lancar                                  |          |
| 8    | 304-B7 | 2026-05-21<br>10:50-12:30<br>Masuk:<br>10:51:12 -<br>12:25:59 | Ujian Tengah Semester (UTS)<br>Praktikum Pemeriksaan Akuntansi                                                                    | Ujian berjalan dengan baik dan lancar       | Memenuhi |
| 9    | 301-B7 | 2026-06-04<br>10:50-12:30<br>Masuk:<br>10:51:12 -<br>12:25:59 | Praktek audit kas & setara kas<br>Praktikum Pemeriksaan Akuntansi                                                                 | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |
| 10   | 301-B7 | 2026-06-11<br>10:50-12:30<br>Masuk:<br>10:51:04 -<br>12:21:34 | Praktek audit siklus perolehan dan pembayaran beban dibayar dimuka dan perlengkapan kantor (1)<br>Praktikum Pemeriksaan Akuntansi | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |
| 11   | 301-B7 | 2026-06-18<br>10:50-12:30<br>Masuk:<br>10:51:14 -<br>12:23:37 | Praktek audit siklus perolehan dan pembayaran beban dibayar dimuka dan perlengkapan kantor (2)<br>Praktikum Pemeriksaan Akuntansi | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |
| 12   | 301-B7 | 2026-06-24<br>13:20-15:00<br>Masuk:<br>13:21:07 -<br>14:53:32 | Praktek audit siklus perolehan dan pembayaran investasi<br>Praktikum Pemeriksaan Akuntansi                                        | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |
| 13   | 301-B7 | 2026-06-25<br>10:50-12:30<br>Masuk:<br>10:51:26 -<br>12:23:52 | Praktek audit siklus perolehan dan pembayaran aset tetap (1)<br>Praktikum Pemeriksaan Akuntansi                                   | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |
| 14   | 301-B7 | 2026-07-02<br>10:50-12:30<br>Masuk:<br>10:51:09 -<br>12:20:01 | Praktek audit siklus perolehan dan pembayaran aset tetap (2)<br>Praktikum Pemeriksaan Akuntansi                                   | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |
| 15   | 301-   | 2026-07-09<br>10:50-12:30                                     | Review Materi<br>Praktikum Pemeriksaan Akuntansi                                                                                  | Perkuliahan berjalan dengan baik dan lancar | Memenuhi |

| Temu | Ruang  | Kehadiran                                                     | Bahan Kajian                                                  | BAP                                   | MONEV    |
|------|--------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------|----------|
|      | B7     | Masuk:<br>10:51:26 -<br>12:25:20                              |                                                               |                                       |          |
| 16   | 301-B7 | 2026-07-16<br>10:50-12:30<br>Masuk:<br>10:51:26 -<br>12:25:20 | Ujian Akhir Semester (UAS)<br>Praktikum Pemeriksaan Akuntansi | Ujian berjalan dengan baik dan lancar | Memenuhi |

### Presensi Kehadiran

| No | NIM      | Nama                      | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | Total |
|----|----------|---------------------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|-------|
| 1  | 63230164 | ZAHWA ARUM PRASTIWI       | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 15    |
| 2  | 63230205 | FEBRIYANA                 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 3  | 63230207 | RISKAWATI                 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 0  | 1  | 1  | 1  | 1  | 1  | 15    |
| 4  | 63230243 | LAI LIA APRIYANTI         | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 15    |
| 5  | 63230345 | CANVICHA RAYNATA MUDASCHA | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 3     |
| 6  | 63230353 | RIZKA IRBAHTU AZMI        | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 7  | 63230366 | CINDY FATRESYA SIANTURI   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 8  | 63230512 | YOHANA KURNIAWATI LANGA   | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 1  | 0  | 1  | 14    |
| 9  | 63230595 | PUTRI ANDINI              | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 1  | 1  | 15    |

[illegible]

| No                     | NIM      | Nama                        | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 | 11 | 12 | 13 | 14 | 15 | 16 | Total |
|------------------------|----------|-----------------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|
| 24                     | 63231129 | LAILY AYU NUR FADHILAH      | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 0  | 2     |
| 25                     | 63231144 | KAYLA RAHMADINA HARTANTY    | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 26                     | 63231148 | YOLANDA SIRAIT              | 1  | 1  | 0  | 0  | 1  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 0  | 0  | 0  | 5     |
| 27                     | 63231173 | DINDA RENATASARI            | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 28                     | 63231219 | TRIA SEPTIANI               | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 0  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 15    |
| 29                     | 63231269 | ATHAR SETYO TRIANSYAH       | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 0  | 1  | 1  | 1  | 15    |
| 30                     | 63231270 | KAMAL ADIBA                 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 31                     | 63231323 | DESTI SETIANINGSIH          | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 32                     | 63231336 | AFRIYANI MARINGKA CATHERINE | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 0  | 1  | 1  | 1  | 1  | 1  | 0  | 1  | 14    |
| 33                     | 63231368 | VIRA ANATASYA               | 1  | 1  | 1  | 1  | 1  | 1  | 0  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 15    |
| 34                     | 63231449 | NURUL FALAH RISMAWATI       | 0  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 12    |
| 35                     | 63231459 | NOVA DAMAYANTI              | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 36                     | 63231460 | SITI DZAHRA                 | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| 37                     | 63231512 | SELY OKTAVIANI              | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 16    |
| Total Kehadiran Harian |          |                             | 32 | 32 | 31 | 32 | 34 | 32 | 30 | 34 | 29 | 33 | 29 | 31 | 34 | 30 | 30 | 34 | -     |

### Penilaian

| No | NIM      | Nama                               | Presensi | Tugas | UTS | UAS | Grade Akhir |
|----|----------|------------------------------------|----------|-------|-----|-----|-------------|
| 1  | 63230164 | ZAHWA ARUM PRASTIWI                | 0        | 0     | 0   | 0   | A           |
| 2  | 63230205 | FEBRIYANA                          | 0        | 0     | 0   | 0   | A           |
| 3  | 63230207 | RISKAWATI                          | 0        | 0     | 0   | 0   | A           |
| 4  | 63230243 | LAI LIA APRIYANTI                  | 0        | 0     | 0   | 0   | A           |
| 5  | 63230345 | CANVICA RAYNATA MUDASCHA           | 0        | 0     | 0   | 0   | B           |
| 6  | 63230353 | RIZKA IRBAHTU AZMI                 | 0        | 0     | 0   | 0   | A           |
| 7  | 63230366 | CINDY FATRESYA SIANTURI            | 0        | 0     | 0   | 0   | A           |
| 8  | 63230512 | YOHANA KURNIAWATI LANGA            | 0        | 0     | 0   | 0   | A           |
| 9  | 63230595 | PUTRI ANDINI                       | 0        | 0     | 0   | 0   | A           |
| 10 | 63230600 | SALMA ADELIA SARI                  | 0        | 0     | 0   | 0   | A           |
| 11 | 63230632 | KIMBERLY CHRISTINAMORA PANGARIBUAN | 0        | 0     | 0   | 0   | E           |
| 12 | 63230644 | AUDREY ABRIANI ABDILLAH            | 0        | 0     | 0   | 0   | A           |
| 13 | 63230691 | AZWAN MULTAZAM                     | 0        | 0     | 0   | 0   | A           |
| 14 | 63230720 | AI ANDINI                          | 0        | 0     | 0   | 0   | A           |
| 15 | 63230831 | TAMARA NOER ANJANI                 | 0        | 0     | 0   | 0   | A           |
| 16 | 63230851 | KARINA RAHMASARI                   | 0        | 0     | 0   | 0   | A           |

| No | NIM      | Nama                        | Presensi | Tugas | UTS | UAS | Grade Akhir |
|----|----------|-----------------------------|----------|-------|-----|-----|-------------|
| 17 | 63230889 | INTAN DWI SUSANTI           | 0        | 0     | 0   | 0   | A           |
| 18 | 63230956 | SITI NURAINI AZIZAH         | 0        | 0     | 0   | 0   | A           |
| 19 | 63230985 | KHARIDA MEDA ANNURU         | 0        | 0     | 0   | 0   | A           |
| 20 | 63231034 | RATU MARHATIN SILABAN       | 0        | 0     | 0   | 0   | A           |
| 21 | 63231053 | LIMA PAULINA TARIHORAN      | 0        | 0     | 0   | 0   | A           |
| 22 | 63231079 | NAJWA NURHANIAH             | 0        | 0     | 0   | 0   | A           |
| 23 | 63231118 | TARULI RIANA SORMIN         | 0        | 0     | 0   | 0   | A           |
| 24 | 63231129 | LAILY AYU NUR FADHILAH      | 0        | 0     | 0   | 0   | E           |
| 25 | 63231144 | KAYLA RAHMADINA HARTANTY    | 0        | 0     | 0   | 0   | A           |
| 26 | 63231148 | YOLANDA SIRAIT              | 0        | 0     | 0   | 0   | B           |
| 27 | 63231173 | DINDA RENATASARI            | 0        | 0     | 0   | 0   | A           |
| 28 | 63231219 | TRIA SEPTIANI               | 0        | 0     | 0   | 0   | A           |
| 29 | 63231269 | ATHAR SETYO TRIANSYAH       | 0        | 0     | 0   | 0   | A           |
| 30 | 63231270 | KAMAL ADIBA                 | 0        | 0     | 0   | 0   | A           |
| 31 | 63231323 | DESTI SETIANINGSIH          | 0        | 0     | 0   | 0   | A           |
| 32 | 63231336 | AFRIYANI MARINGKA CATHERINE | 0        | 0     | 0   | 0   | A           |
| 33 | 63231368 | VIRA ANATASYA               | 0        | 0     | 0   | 0   | A           |
| 34 | 63231449 | NURUL FALAH RISMAWATI       | 0        | 0     | 0   | 0   | A           |

| No | NIM      | Nama           | Presensi | Tugas | UTS | UAS | Grade Akhir |
|----|----------|----------------|----------|-------|-----|-----|-------------|
| 35 | 63231459 | NOVA DAMAYANTI | 0        | 0     | 0   | 0   | A           |
| 36 | 63231460 | SITI DZAHRA    | 0        | 0     | 0   | 0   | A           |
| 37 | 63231512 | SELY OKTAVIANI | 0        | 0     | 0   | 0   | A           |