

# TEORI AKUNTANSI - 0334

SKS: 3 | Kelas: 63.4A.24

Dosen: 202501007 - TNM

## Berita Acara Pengajaran

| Temu | Ruang  | Kehadiran                                                     | Bahan Kajian                                                         | BAP                                                                                                                                                                                                                                                                   |
|------|--------|---------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | 403-E4 | 2026-04-10<br>17:30-19:30<br>Masuk:<br>17:42:58 -<br>19:33:33 | Pengenalan Teori (1)<br>Teori Akuntansi                              | PERTEMUAN 1 PENGENALAN<br>TEORI (1) 1. Pengertian teori 2.<br>Perumusan teori 3. Perumusan<br>teori Perkuliahan berjalan lancar                                                                                                                                       |
| 2    | 403-E4 | 2026-04-17<br>17:30-19:30<br>Masuk:<br>17:31:13 -<br>19:28:18 | Pengenalan Teori (2)<br>Teori Akuntansi                              | PERTEMUAN 2 PENGENALAN<br>TEORI (2) Pengenalan Teori: 1.<br>Teori sebagai bahasa 2. Teori<br>sebagai penalaran 3. Teori sebagai<br>justifikasi (pembenaran) 4. Teori<br>sebagai penjelasan dan prediksi 5.<br>Pengujian terhadap<br>teori Perkuliahan berjalan lancar |
| 3    | 403-E4 | 2026-04-24<br>19:30-21:30<br>Masuk:<br>19:31:17 -<br>21:19:57 | Perumusan Teori Akuntansi<br>Teori Akuntansi                         | PERTEMUAN 3 Perumusan Teori<br>Akuntansi 1. Perumusan teori<br>akuntansi 2. Teori dan praktek<br>akuntansi 3. Lingkungan akuntansi<br>& pelaporan keuangan 4. Klasifikasi<br>perumusan teori akuntansi                                                                |
| 4    | EL1-E4 | 2026-05-08<br>19:30-21:30<br>Masuk:<br>19:33:42 -<br>21:18:38 | Aspek Kelembagaan Dalam<br>Pengembangan Akuntansi<br>Teori Akuntansi | PERTEMUAN 4 ASPEK<br>KELEMBAGAAN DALAM<br>PENGEMBANGAN AKUNTANSI                                                                                                                                                                                                      |
| 5    | 302-E4 | 2026-05-09<br>15:50-18:10<br>Masuk:<br>16:04:00 -<br>18:05:42 | Kerangka Konseptual<br>Teori Akuntansi                               | Pertemuan 5 Kerangka Konseptual                                                                                                                                                                                                                                       |
| 6    | EL1-E4 | 2026-06-05<br>19:30-21:30<br>Masuk:<br>19:34:44 -<br>21:24:51 | Standar Akuntansi<br>Teori Akuntansi                                 | PERTEMUAN 6 Standar Akuntansi                                                                                                                                                                                                                                         |

| Temu | Ruang  | Kehadiran                                                     | Bahan Kajian                                   | BAP                                                              |
|------|--------|---------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------|
| 7    | EL1-E4 | 2026-06-06<br>16:40-18:50<br>Masuk:<br>16:46:36 -<br>18:50:37 | Review Materi / Quiz<br>Teori Akuntansi        | PERTEMUAN 9 Konsep Akuntansi Aktiva                              |
| 9    | EL1-E4 | 2026-06-12<br>19:30-21:30<br>Masuk:<br>19:31:15 -<br>21:27:41 | Konsep Aktiva<br>Teori Akuntansi               | PERTEMUAN 11 KONSEP PENDAPATAN (REVENUE)                         |
| 10   | EL1-E4 | 2026-06-19<br>19:30-21:30<br>Masuk:<br>19:31:55 -<br>21:18:09 | Konsep Hutang & Ekuitas<br>Teori Akuntansi     | PERTEMUAN 12 KONSEP BIAYA (COST) & BEBAN (EXPENSES)              |
| 11   | EL1-E4 | 2026-06-26<br>19:30-21:30<br>Masuk:<br>19:54:00 -<br>21:20:35 | Konsep Pendapatan (Revenue)<br>Teori Akuntansi | PERTEMUAN 13 KONSEP LABA & PRESENTASI KELOMPOK                   |
| 12   | EL1-E4 | 2026-07-03<br>19:30-21:30<br>Masuk:<br>19:32:26 -<br>21:19:45 | Konsep Biaya (Expenses)<br>Teori Akuntansi     | PERTEMUAN 14 Pengungkapan Laporan Keuangan & PRESENTASI KELOMPOK |
| 13   | EL1-E4 | 2026-07-10<br>19:30-21:30<br>Masuk:<br>19:39:39 -<br>21:28:52 | Konsep Laba<br>Teori Akuntansi                 | Pertemuan 15 Presentasi Kelompok PBL                             |

\*Jika Bahan Kajian Kosong/Tidak Sesuai, Konfirmasi BAAK untuk mengupdate RPS

### BAP Kelas Pengganti

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

\*Jika Bahan Kajian Kosong/Tidak Sesuai, Konfirmasi BAAK untuk mengupdate RPS

### Presensi Kehadiran

| #  | Nim      | Nama                         | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | Total |
|----|----------|------------------------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|-------|
| 1  | 63240019 | DEWI PRIHATINI               | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 2  | 63240071 | FRANSISCA ANANTA ERYES S     | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 13    |
| 3  | 63240082 | DEVI SIMAMORA                | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 4  | 63240150 | SHERIL PUTRI ANGELINA ATMOJO | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 5  | 63240157 | MANGFUD JELANI               | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 6  | 63240245 | UUN DESTIANI                 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 7  | 63240294 | HANNA MEKASARI               | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 8  | 63240308 | NATASYA SABILAA HERMANSYAH   | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 0  | 0  | 0  | 1  | 12    |
| 9  | 63240374 | SAMUEL NUGROHO               | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 10 | 63240398 | SYARAFINA RIHADATUL AISSY    | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 0  | 0  | 0  | 1  | 12    |
| 11 | 63240445 | DESTIANITA PUTRI             | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 12 | 63240447 | MAIA AZZAHRA AULIA           | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 13 | 63240498 | INDAH NURAENI                | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |

| #  | Nim      | Nama                                   | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | Total |
|----|----------|----------------------------------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|-------|
| 14 | 63240587 | SALSABILLA<br>AMALIA PUTRI             | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 15 | 63240648 | NAZWAH<br>AMAYNA<br>NURAZURA<br>DJOHAN | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 13    |
| 16 | 63240718 | NABILAH<br>SEPTIANTI<br>PUTRI          | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 17 | 63240777 | ADELIA<br>SAFITRI                      | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 18 | 63240810 | NAYSILA<br>RAMADANI<br>PUTRI           | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 19 | 63240890 | DEWI YULIA<br>SARI                     | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 20 | 63240898 | AQILATUL<br>MUNAWAROH                  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 21 | 63240921 | RIZKA<br>YUNIARTI                      | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 22 | 63240942 | EKA RETNA<br>KEMALA                    | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 23 | 63240945 | INEZ DREY<br>GRA GINA                  | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 13    |
| 24 | 63241025 | MUHAMMAD<br>HAEKAL<br>SYAMPUTRA        | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 13    |
| 25 | 63241055 | NENENG<br>ERLITA                       | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |
| 26 | 63241065 | SAKURA<br>PUTRYANI                     | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1  | 1  | 1  | 1  | 0  | 0  | 1  | 14    |

| #                             | Nim      | Nama                                         | 1         | 2         | 3         | 4         | 5         | 6         | 7         | 8         | 9         | 10        | 11        | 12        | 13        | 14       | 15       | 16        | Total    |
|-------------------------------|----------|----------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|-----------|----------|
|                               |          | EIKO<br>PRASETYO                             |           |           |           |           |           |           |           |           |           |           |           |           |           |          |          |           |          |
| 27                            | 63241144 | SALWA<br>NURFAUZIAH<br>PUTRI<br>MARLENA      | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 0         | 0        | 0        | 1         | 13       |
| 28                            | 63241202 | RAHMAT<br>SYAUQI AL<br>FATAH                 | 1         | 1         | 1         | 1         | 1         | 1         | 0         | 1         | 0         | 1         | 1         | 1         | 1         | 0        | 0        | 1         | 12       |
| 29                            | 63241255 | NANDA<br>PUSPITA<br>WARDHANI                 | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 0        | 0        | 1         | 14       |
| 30                            | 63241461 | IMMANUEL<br>AVRILLIAN<br>RONALDO<br>SITOMPUL | 1         | 0         | 0         | 0         | 0         | 0         | 0         | 1         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 1         | 3        |
| <b>Total Kehadiran Harian</b> |          |                                              | <b>30</b> | <b>29</b> | <b>29</b> | <b>29</b> | <b>24</b> | <b>29</b> | <b>27</b> | <b>30</b> | <b>28</b> | <b>29</b> | <b>29</b> | <b>29</b> | <b>26</b> | <b>0</b> | <b>0</b> | <b>30</b> | <b>-</b> |

\*Data Presensi diambil berdasarkan laman Elearning

## Penilaian

| # | Nim      | Nama                         | Presensi | Tugas | UTS | UAS | Grade Akhir |
|---|----------|------------------------------|----------|-------|-----|-----|-------------|
| 1 | 63240019 | DEWI PRIHATINI               | 0        | 0     | 0   | 0   | A           |
| 2 | 63240071 | FRANSISCA ANANTA ERYES S     | 0        | 0     | 0   | 0   | A           |
| 3 | 63240082 | DEVI SIMAMORA                | 0        | 0     | 0   | 0   | A           |
| 4 | 63240150 | SHERIL PUTRI ANGELINA ATMOJO | 0        | 0     | 0   | 0   | A           |
| 5 | 63240157 | MANGFUD JAE LANI             | 0        | 0     | 0   | 0   | A           |
| 6 | 63240245 | UUN DESTIANI                 | 0        | 0     | 0   | 0   | A           |
| 7 | 63240294 | HANNA MEKASARI               | 0        | 0     | 0   | 0   | A           |

| #  | Nim      | Nama                          | Presensi | Tugas | UTS | UAS | Grade Akhir |
|----|----------|-------------------------------|----------|-------|-----|-----|-------------|
| 8  | 63240308 | NATASYA SABILAA HERMANSYAH    | 0        | 0     | 0   | 0   | A           |
| 9  | 63240374 | SAMUEL NUGROHO                | 0        | 0     | 0   | 0   | A           |
| 10 | 63240398 | SYARAFINA RIHADATUL AISSY     | 0        | 0     | 0   | 0   | A           |
| 11 | 63240445 | DESTIANITA PUTRI              | 0        | 0     | 0   | 0   | A           |
| 12 | 63240447 | MAIA AZZAHRA AULIA            | 0        | 0     | 0   | 0   | A           |
| 13 | 63240498 | INDAH NURAENI                 | 0        | 0     | 0   | 0   | A           |
| 14 | 63240587 | SALSABILLA AMALIA PUTRI       | 0        | 0     | 0   | 0   | A           |
| 15 | 63240648 | NAZWAH AMAYNA NURAZURA DJOHAN | 0        | 0     | 0   | 0   | A           |
| 16 | 63240718 | NABILAH SEPTIANTI PUTRI       | 0        | 0     | 0   | 0   | A           |
| 17 | 63240777 | ADELIA SAFITRI                | 0        | 0     | 0   | 0   | A           |
| 18 | 63240810 | NAYSILA RAMADANI PUTRI        | 0        | 0     | 0   | 0   | A           |
| 19 | 63240890 | DEWI YULIA SARI               | 0        | 0     | 0   | 0   | A           |
| 20 | 63240898 | AQILATUL MUNAWAROH            | 0        | 0     | 0   | 0   | A           |
| 21 | 63240921 | RIZKA YUNIARTI                | 0        | 0     | 0   | 0   | A           |
| 22 | 63240942 | EKA RETNA KEMALA              | 0        | 0     | 0   | 0   | A           |
| 23 | 63240945 | INEZ DREY GRA GINA            | 0        | 0     | 0   | 0   | A           |
| 24 | 63241025 | MUHAMMAD HAEKAL SYAMPUTRA     | 0        | 0     | 0   | 0   | A           |
| 25 | 63241055 | NENENG ERLITA                 | 0        | 0     | 0   | 0   | A           |

| #  | Nim      | Nama                                | Presensi | Tugas | UTS | UAS | Grade Akhir |
|----|----------|-------------------------------------|----------|-------|-----|-----|-------------|
| 26 | 63241065 | SAKURA PUTRYANI EIKO PRASETYO       | 0        | 0     | 0   | 0   | A           |
| 27 | 63241144 | SALWA NURFAUZIAH PUTRI MARLENA      | 0        | 0     | 0   | 0   | A           |
| 28 | 63241202 | RAHMAT SYAUQI AL FATAH              | 0        | 0     | 0   | 0   | A           |
| 29 | 63241255 | NANDA PUSPITA WARDHANI              | 0        | 0     | 0   | 0   | A           |
| 30 | 63241461 | IMMANUEL AVRILLIAN RONALDO SITOMPUL | 0        | 0     | 0   | 0   | E           |

\*Data Penilaian diambil berdasarkan laman student