Laporan Berita Acara Perkuliahan

Periode	: 2024/2025 Ganjil
Mata Kuliah	: ACT1203 - AKUNTANSI KEUANGAN MENENGAH 2
Beban SKS	: 3 SKS
Kelas	: 5 Reguler
Mode Kuliah	: Campuran
Jumlah Peserta	: 41
Jumlah Pertemuan	: 16
Jadwal Kelas	: Rabu, 18.30-21.00 WIB
Pengajar	: Dr Lies Zulfiati S.E., M.Si., Ak., CA

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
1	Rabu, 25-09-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	Pertemuan 1 - LIABILITY & CONTINGENCY		[v] Materi Kuliah [v] Tugas [ ] Kuis/Ujian [v] Forum Diskusi Online [v] Vidcon	42	Alya Nanda Natasya 11230050005
2	Rabu, 02-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	Pertemuan 2 LONG-TERM LIABILITIES		[v] Materi Kuliah [v] Tugas [ ] Kuis/Ujian [v] Forum Diskusi Online [v] Vidcon	41	Vallery Jovanca Tawaris 11230600036
3	Rabu, 09-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	LONG TERM LIABILITIES-SPECIAL PROBLEMS		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [v] Vidcon	41	Tamara Ayu Pitaloka 11230600020

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
4	Rabu, 16-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	STOCKHOLDERS' EQUITY-1		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	41	
5	Rabu, 16-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	STOCKHOLDERS' EQUITY-2		[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
6	Rabu, 23-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	Dilutive Securities and Earnings per Share		[v] Materi Kuliah [v] Tugas [ ] Kuis/Ujian [v] Forum Diskusi Online [v] Vidcon	41	Tamara Ayu Pitaloka 11230600020
7	Rabu, 30-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	REVIEW		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	29	Christin Natalia Panjaitan 11230600019
8	Rabu, 06-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	QUIZ		[v] Materi Kuliah [ ] Tugas [v] Kuis/Ujian [ ] Forum Diskusi Online [v] Vidcon	28	Cindy Audiyani 11230600002

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
9	Rabu, 13-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	INVESTMENTS		[v] Materi Kuliah [v] Tugas [ ] Kuis/Ujian [v] Forum Diskusi Online [v] Vidcon	34	Christin Natalia Panjaitan 11230600019
10	Rabu, 20-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	LEASING		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	41	
11	Rabu, 20-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
12	Rabu, 27-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	41	
13	Rabu, 04-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	LEASING 2		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [v] Vidcon	41	

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
14	Rabu, 11-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	41	
15	Rabu, 18-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	REVENUE RECOGNITION		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	41	
16	Rabu, 25-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [v] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	

Pertemuan 1

Waktu Pertemuan	: 25 September 2024, 18.30 - 21.00 WIB
Jenis Pertemuan	: Online
Judul	: Pertemuan 1 - LIABILITY & CONTINGENCY
Deskripsi	: Pembahasan Liabilitas dan Kontinjensi
Kehadiran Mahasiswa	: 102.44%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	LIABILITIES AND CONTINGENCY	Menjelaskan sifat, jenis, dan penilaian liabilitas jangka pendek, masalah klasifikasi liabilitas jangka pendek yang diharapkan akan dibiayai kembali.	buku ajar	ebook

Forum

No	Judul	Deskripsi	Peserta Aktif
1	Welcome to Intermediate Accounting Class	Assalamu'alaikum wr.wb Dear students, kuliah akan dimulai hari Rabu, 25 September 2024. Silakan mengakses materikuliah dan forum. Mahasiswa harus proaktif membaca materi kuliah sebelum kuliah dimulai. Kelas akan dilaksanakan melalui eclass.stei.ac.id, STEI 02, kode akses d7708	40

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	https://eclass.stei.ac.id/	Ruang STEI02 Kode akses: d77d08	40

Tugas

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
1	Tugas 1	Kerjakan tugas dalam file word/excel, dan upload dalam format pdf file	individu	38	0

Kuis/Ujian

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Pertemuan 2

Waktu Pertemuan	: 02 Oktober 2024, 18.30 - 21.00 WIB
Jenis Pertemuan	: Online
Judul	: Pertemuan 2 LONG-TERM LIABILITIES
Deskripsi	: companies are issuing corporate debt at a record pace. Why this trend? For one thing, low interest rates and rising inflows into

	fixed-income funds have triggered record bond issuances as banks cut back lending.
Kehadiran Mahasiswa	: 88.11%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	TABLE OF TIME VALUE OF MONEY	Time value of money	buku ajar	ebook
2	LONG-TERM LIABILITIES	Generally, long-term debt has various covenants or restrictions that protect both lenders and borrowers. Companies should describe these features in the body of the financial statements or the notes if important for a complete understanding of the financial position and the results of operations.	buku ajar	ebook

Forum

No	Judul	Deskripsi	Peserta Aktif
1	DISCUSSION: LONG-TERM LIABILITIES	Dear students, diskusikan pertanyaan berikut: 1. Mengapa perusah memutuskan menerbitkan utang jk panjang? 2. Sebutkan jenis utang jk panjang yang kalian ketahui Masing2 mhs memberikan 2 komentar dalam forum Selamat belajar	37

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	https://eclass.stei.ac.id/	Ruang STEI 02 Kode akses: d77d08	38

Tugas

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
1	TUGAS 3 (INDIVIDU): LONG-TERM LIABILITIES	Kerjakan soal pada e book CH 14 sbb: P14-1 P14-5	individu	34	0

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
2	TUGAS 2 (TUGAS KELOMPOK): CONTINGENCIES	1. Temukan pengungkapan mengenai kontinjensi di perusahaan yang terdaftar di BEI 2. Jelaskan peristiwa munculnya kontinjensi 3. sajikan bagian lap keuangan yang menjelaskan kontinjensi	kelompok	12	0

Kuis/Ujian
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Pertemuan 3

Waktu Pertemuan : 09 Oktober 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : LONG TERM LIABILITIES-SPECIAL PROBLEMS
Deskripsi : The indenture or agreement often includes the amounts authorized to be issued, interest rate, due date(s), call provisions, property pledged as security, sinking fund requirements, working capital and dividend restrictions, and limitations concerning the assumption of additional debt.
Kehadiran Mahasiswa : 60.37%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	LONG TERM LIABILITIES	Pelunasan obligasi sebelum jatuh tempo	buku ajar	ebook
2	CH14	Generally, long-term debt has various covenants or restrictions that protect both lenders and borrowers. The indenture or agreement often includes the amounts authorized to be issued, interest rate, due date(s), call provisions, property pledged as security, sinking fund requirements, working capital and dividend restrictions, and limitations concerning the assumption of additional debt. Companies should describe these features in the body of the financial statements or the notes if important for a complete understanding of the financial position and the results of operations.	buku ajar	ebook

Forum
-

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	Zoom Room	Ruang STEI 02 Kode akses: d77d08	39

Tugas
-

Kuis/Ujian
-

Pertemuan 4

Waktu Pertemuan : 16 Oktober 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : STOCKHOLDERS' EQUITY-1
Deskripsi : Capital Stock or Share System
Stockholdersâ€™ equity in a corporation generally consists of a large number of units or shares. Within a given class of stock, each share exactly equals every other share.
Kehadiran Mahasiswa : 100%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	STOCKHOLDERS' EQUITY	LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Describe the corporate form and the issuance of shares of stock. 2. Describe the accounting and reporting for reacquisition of shares. 3. Explain the accounting and reporting issues related to dividends. 4. Indicate how to present and analyze stockholdersâ€™ equity.	buku ajar	ebook

Forum
-

Vidcon
-

Tugas
-

Kuis/Ujian
-

Pertemuan 5

Waktu Pertemuan : 16 Oktober 2024, 15.30 - 18.00 WIB
Jenis Pertemuan : Online
Judul : STOCKHOLDERS' EQUITY-2
Deskripsi : Capital Stock or Share System
Stockholdersâ€™ equity in a corporation generally consists of a large number of units or shares. Within a given class of stock, each share exactly equals every other share. The number of shares possessed determines each ownerâ€™s interest.
Kehadiran Mahasiswa : 0%

Materi
-

Forum
-

Vidcon
-

Tugas
-

Kuis/Ujian
-

Pertemuan 6
Waktu Pertemuan : 23 Oktober 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : Dilutive Securities and Earnings per Share
Deskripsi : Many of the controversies related to the accounting for financial instruments such as share options, convertible securities, and preference shares relate to whether companies should report these instruments as a liability or as equity.
Kehadiran Mahasiswa : 54.27%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Dilutive Securities and Earnings per Share	The purpose of this chapter is to discuss the proper accounting for dilutive securities. The chapter examines issues related to other types of financial instruments, such as convertible securities, warrants, and contingent shares, including their effects on reporting earnings per share.	buku ajar	ebook

Forum

No	Judul	Deskripsi	Peserta Aktif
1	What is meant by a dilutive security?	Silakan berpartisipasi dalam forum dengan menjawab pertanyaan berikut ini: 1. Apa yang dimaksud dengan dilutive securities? 2. Jelaskan secara singkat, mengapa perusahaan menerbitkan convertible securities.	34

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	Dilutive Securities and Earnings per Share	Ruang STEI 02 Kode akses: d77d08	36

Tugas

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
1	Dilutive securities and earnings per share	E16-5 E16-5 E16-7 P16-1 P16-7 Minimal kerjakan 2 soal	individu	38	0

Kuis/Ujian

-

Pertemuan 7

Waktu Pertemuan : 30 Oktober 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : REVIEW
Deskripsi : Review Materi
Kehadiran Mahasiswa : 79.27%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	REVIEW	Review Materi	buku ajar	ebook
2	REVIEW CH 14	LONG TERM LIABILITIES	buku ajar	ebook

Forum

-

Vidcon

-

Tugas
-

Kuis/Ujian
-

Pertemuan 8

Waktu Pertemuan	: 06 November 2024, 18.30 - 21.00 WIB
Jenis Pertemuan	: Online
Judul	: QUIZ
Deskripsi	: -
Kehadiran Mahasiswa	: 80.49%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	REVIEW CH 14	Review Soal CH 14	buku ajar	ebook
2	Review Ch 15	Review Ch 15	buku ajar	ebook

Forum
-

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	Review	Ruang STEI 02 Kode akses: d77d08	36

Tugas
-

Kuis/Ujian

No	Judul	Deskripsi	Jenis	Jumlah Pengerjaan	Nilai Rata-Rata
1	QUIZ	Quiz dapat diakses mulai tanggal 6 November 2024, jam 19.30. Pastikan sudah mempelajari materi mengenai liabilitas jangka panjang dan ekuitas pemegang saham	kuis	38	83

Pertemuan 9

Waktu Pertemuan	: 13 November 2024, 18.30 - 21.00 WIB
Jenis Pertemuan	: Online
Judul	: INVESTMENTS
Deskripsi	: LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Describe the accounting for debt investments. 2. Describe the accounting for equity investments.

3. Explain the equity method of accounting.
4. Evaluate other major issues related to debt and equity investments.

Kehadiran Mahasiswa : 78.66%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	INVESTMENTS	The accounting for financial assets is controversial. The hope is that a relatively new standard (IFRS 9) will provide information on recognition, measurement, and disclosure of financial assets that will be helpful to financial statement users. This chapter discusses the key accounting issues related to debt and equity investments.	buku ajar	ebook

Forum

No	Judul	Deskripsi	Peserta Aktif
1	INVESTMENTS	Dear students, please share your opinion: Questions: 1. Describe the two criteria for determining the valuation of financial assets. 2. Which types of investments are valued at amortized cost? Explain the rationale for this accounting. 3. What is amortized cost? What is fair value? 4. Identify and explain the three types of classifications for investments in debt securities.	29

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	https://eclass.stei.ac.id/	Catatan Ruang STEI 02 Kode akses: d77d08	36

Tugas

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
1	STOKCHOLDERS' EQUITY	Studi kasus: Analisis komponen ekuitas pemegang saham perusahaan manufaktur yang listing di BEI	kelompok	11	0

Kuis/Ujian

-

Pertemuan 10

Waktu Pertemuan : 20 November 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : LEASING
Deskripsi : Explain the nature, economic substance, and advantages of lease transactions.
Describe the accounting criteria and procedures for capitalizing leases by the lessee.
Contrast the operating and capitalization methods of recording leases.
Kehadiran Mahasiswa : 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	ACCOUNTING FOR LEASES	Explain the nature, economic substance, and advantages of lease transactions. Describe the accounting criteria and procedures for capitalizing leases by the lessee. Contrast the operating and capitalization methods of recording leases.	buku ajar	ebook

Forum
-

Vidcon
-

Tugas
-

Kuis/Ujian
-

Pertemuan 11

Waktu Pertemuan : 20 November 2024, 15.30 - 18.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi
-

Forum
-

Vidcon
-

Tugas

-

Kuis/Ujian
-

Pertemuan 12

Waktu Pertemuan : 27 November 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi
-

Forum
-

Vidcon
-

Tugas
-

Kuis/Ujian
-

Pertemuan 13

Waktu Pertemuan : 04 Desember 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : LEASING 2
Deskripsi : Akuntansi untuk Lessee dan Lessor
Kehadiran Mahasiswa : 37.8%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	LEASING 2	Deskripsi Explain the nature, economic substance, and advantages of lease transactions. Describe the accounting criteria and procedures for capitalizing leases by the lessee. Contrast the operating and capitalization methods of recording leases.	buku ajar	ebook

Forum
-

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	https://eclass.stei.ac.id/	Catatan Ruang STEI 02 Kode akses: d77d08	28

Tugas
-

Kuis/Ujian
-

Pertemuan 14

Waktu Pertemuan : 11 Desember 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi
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Forum
-

Vidcon
-

Tugas
-

Kuis/Ujian
-

Pertemuan 15

Waktu Pertemuan : 18 Desember 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : REVENUE RECOGNITION
Deskripsi : After studying this chapter, you should be able to:
1. Understand the fundamental concepts related to revenue recognition and measurement.
2. Understand and apply the five-step revenue recognition process.
3. Apply the five-step process to major revenue recognition issues.

Kehadiran Mahasiswa : 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Revenue Recognition	After studying this chapter, you should be able to: 1. Understand the fundamental concepts related to revenue recognition and measurement. 2. Understand and apply the five-step revenue recognition process. 3. Apply the five-step process to major revenue recognition issues. 4. Describe presentation and disclosure regarding revenue.	buku ajar	ebook

Forum
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Vidcon
-

Tugas
-

Kuis/Ujian
-

Pertemuan 16

Waktu Pertemuan : 25 Desember 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi
-

Forum
-

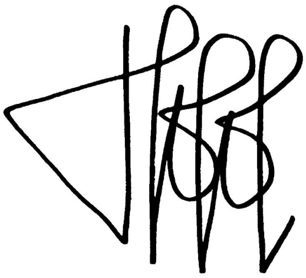
Vidcon
-

Tugas
-

Kuis/Ujian

No	Judul	Deskripsi	Jenis	Jumlah Pengerjaan	Nilai Rata-Rata
1	UAS-	-	uas	39	0

Mengetahui,
Ka Prodi S1 Akuntansi,



Siti Almurni, S.E., M.Ak
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