Laporan Berita Acara Perkuliahan

Periode	: 2024/2025 Ganjil
Mata Kuliah	: ACT2103 - TEORI AKUNTANSI DAN AKUNTANSI KEUANGAN KONTEMPORER
Beban SKS	: 3 SKS
Kelas	: 1 Reguler
Mode Kuliah	: Campuran
Jumlah Peserta	: 18
Jumlah Pertemuan	: 16
Jadwal Kelas	: Sabtu, 12.30-15.00 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	Sabtu, 28-09-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	18	Siti Saritah 12230017
2	Sabtu, 05-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	18	Siti Saritah 12230017
3	Sabtu, 12-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	18	Siti Saritah 12230017

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
4	Sabtu, 19-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	18	Siti Saritah 12230017
5	Sabtu, 19-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	Contemporary Issues in accounting		[ ] Materi Kuliah [v] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
6	Sabtu, 26-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	RESEARCH AREAS IN ACCOUNTING		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [v] Forum Diskusi Online [v] Vidcon	18	Siti Saritah 12230017
7	Sabtu, 02-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	The Conceptual Framework for Financial Reporting		[v] Materi Kuliah [v] Tugas [ ] Kuis/Ujian [v] Forum Diskusi Online [ ] Vidcon	18	Zul Bahari 12230016
8	Sabtu, 09-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	UTS		[ ] Materi Kuliah [ ] Tugas [v] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	18	Agung Wastu 12240006

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
9	Sabtu, 16-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
10	Sabtu, 23-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	PRODUCT OF THE FINANCIAL REPORTING PROCESS		[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
11	Sabtu, 23-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
12	Sabtu, 30-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[ ] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
13	Sabtu, 07-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	THE BALANCE SHEET		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	18	Aninda Eka Putri 12240003

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
14	Sabtu, 14-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	VALUE RELEVANCE OF ACCOUNTING INFORMATION		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	
15	Sabtu, 21-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	THE INCOME STATEMENT		[v] Materi Kuliah [ ] Tugas [ ] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	6	Arief Suryadi 12230013
16	Sabtu, 28-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	UAS		[v] Materi Kuliah [ ] Tugas [v] Kuis/Ujian [ ] Forum Diskusi Online [ ] Vidcon	0	

Pertemuan 1

Waktu Pertemuan : 28 September 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 100%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Contemporary Accounting Theory	This book is about accounting, not about how to account. It argues that accounting students, having been exposed to the methodology and practice of accounting, need to examine the broader implications of financial accounting for the fair and efficient working of our economy. Our objective is to give the reader a critical awareness of the current financial accounting and reporting environment, taking into account the diverse interests of both external users and management.	buku ajar	url
2	Introduction to Accounting Theory	After reading this chapter, you should be able to: Understand the meaning of accounting theory and why it is an important topic. Understand the relationship between accounting theory and policy making. Understand what measurement is and its role in accounting. Gain insight into the principal valuation systems in accounting.	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 2

Waktu Pertemuan : 05 Oktober 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 100%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Accounting Theory and Accounting Research	four points relevant to accountants stand out from the events just described. First, financial reporting must be transparent, so that investors can properly value assets and liabilities, and the firms that possess them. With respect to complex financial assets and liabilities, transparency includes full reporting of models used to determine value, disclosure of any repurchase obligations, and explanations of risk exposures and risk-management strategies, including use of credit default swaps. Second, fair value account- ing, being based on market value or estimates thereof, may understate value-in-use when markets collapse due to liquidity pricing that results from a severe decline in investor confidence. This leads to management, and even government, objections. It also creates a need for research into the causes of liquidity pricing and how financial reporting may help to control it. Third, off-balance sheet activities should be fully reported, even if not con- solidated, since they can encourage excessive risk taking by management. Finally, since accounting standards are a form of regulation, substantial changes to existing standards, including increased disclosures of manager compensation, have taken place.	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 3

Waktu Pertemuan	: 12 Oktober 2024, 12.30 - 15.00 WIB
Jenis Pertemuan	: Online
Judul	:
Deskripsi	:
Kehadiran Mahasiswa	: 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	The Economic of Financial Reporting Regulation	After reading this chapter, you should be able to: Understand theoretical arguments that favor laissez-faire (unregulated) financial reporting. Understand counterarguments in favor of regulating the financial reporting process. Understand key terms in the regulation argument, such as public goods and signaling. Appreciate both the political and economic nature of the regulatory process and the important role of due process in regulatory deliberations and policy making. Identify the economic consequences of accounting standards on the various parties affected by the standard-setting process.	buku ajar	ebook
2	The Economic of Financial Reporting Regulation	After reading this chapter, you should be able to: Understand theoretical arguments that favor laissez-faire (unregulated) financial reporting. Understand counterarguments in favor of regulating the financial reporting process. Understand key terms in the regulation argument, such as public goods and signaling. Appreciate both the political and economic nature of the regulatory process and the important role of due process in regulatory deliberations and policy making. Identify the economic consequences of accounting standards on the various parties affected by the standard-setting process.	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 4
Waktu Pertemuan : 19 Oktober 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 100%

Materi
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Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 5

Waktu Pertemuan	: 19 Oktober 2024, 15.30 - 18.00 WIB
Jenis Pertemuan	: Online
Judul	: Contemporary Issues in accounting
Deskripsi	: -
Kehadiran Mahasiswa	: 0%

Materi
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Forum
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Vidcon
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Tugas

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
1	Resume Singkat	Link pendaftaran webinar: https://docs.google.com/forms/u/1/d/e/1FAIpQLSerKmEaen4bvA_5JXUm0V7IyssT0L7pPllSF4rtrMFZHq35YA/formResponse	kelompok	4	0

Kuis/Ujian
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Pertemuan 6

Waktu Pertemuan	: 26 Oktober 2024, 12.30 - 15.00 WIB
Jenis Pertemuan	: Online
Judul	: RESEARCH AREAS IN ACCOUNTING
Deskripsi	: -
Kehadiran Mahasiswa	: 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Research Areas in Accounting	-	buku ajar	ebook
2	The effect of fair value accounting	We study the effect of fair value accounting on the association between net income and cash pay following the 2005 worldwide adoption of IFRS.	buku ajar	ebook

Forum

No	Judul	Deskripsi	Peserta Aktif
1	Accounting Policy Research	Please share your ideas, you can response either in English or Bahasa: Managers of very large firms are more likely to oppose accounting standards that raise their income and favor those that lower it, what policy implications does this have for a standard-setting organization?	4

Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	STEI 08	STEI 08 Kode akses: : : 717ii7	3

Tugas
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Kuis/Ujian
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Pertemuan 7

Waktu Pertemuan : 02 November 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul : The Conceptual Framework for Financial Reporting
Deskripsi : After studying this chapter, you should be able to apply concepts from conceptual framework to financial reporting issues
Kehadiran Mahasiswa : 19.44%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Kerangka Konseptual Pelaporan Keuangan	Tujuan Laporan Keuangan: menyediakan informasi keuangan tentang entitas pelapor yang berguna untuk investor saat ini dan investor potensial, pemberi pinjaman, dan kreditor lainnya dalam membuat keputusan tentang penyediaan sumber daya kepada entitas. Keputusan tersebut termasuk keputusan mengenai: (a) pembelian, penjualan, atau pemilikan instrumen ekuitas dan instrumen utang; (b) penyediaan atau penyelesaian pinjaman dan bentuk kredit lainnya. (c) menggunakan hak untuk memilih, atau mempengaruhi, tindakan manajemen yang mempengaruhi penggunaan sumber daya ekonomik entitas.	buku ajar	ebook
2	IASB's Conceptual Framework for Financial Reporting	Conceptual Framework for Financial Reporting was issued by the International Accounting Standards Board in September 2010. It was revised in March 2018.	buku ajar	ebook

Forum

No	Judul	Deskripsi	Peserta Aktif
1	The Conceptual Framework of Financial Reporting	Share your ideas: 1. What is the difference between a conceptual framework and accounting standards? 2. Why do accountant need to use a conceptual framework in the exercise of professional judgement?	10

Vidcon

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Tugas

No	Judul	Deskripsi	Jenis Tugas	Jumlah Pengumpulan	Nilai Rata-Rata
1	Applying Conceptual Framework of Financial Reporting	Masing-masing memilih untuk membahas minimal 3 kasus.	kelompok	5	0

Kuis/Ujian

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Pertemuan 8

Waktu Pertemuan : 09 November 2024, 12.30 - 15.00 WIB

Jenis Pertemuan : Online

Judul : UTS
Deskripsi : -
Kehadiran Mahasiswa : 100%

Materi
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Forum
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Vidcon
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Tugas
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Kuis/Ujian

No	Judul	Deskripsi	Jenis	Jumlah Pengerjaan	Nilai Rata-Rata
1	UTS	Upload jawaban dalam PDF file	uts	18	74

Pertemuan 9
Waktu Pertemuan : 16 November 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi
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Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 10
Waktu Pertemuan : 23 November 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul : PRODUCT OF THE FINANCIAL REPORTING PROCESS
Deskripsi : After studying thi chapter, you should be able to:
1. evaluate the importance of the identification of reporting entity
2. outline the debate surrounding lengths and frequency of reporting

periods
3. discuss the practice of manipulating reported earnings in the production of financial information

Kehadiran Mahasiswa : 0%

Materi
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Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 11

Waktu Pertemuan : 23 November 2024, 15.30 - 18.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi
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Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 12

Waktu Pertemuan : 30 November 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 0%

Materi

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Forum
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Vidcon
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Tugas
-

Kuis/Ujian
-

Pertemuan 13

Waktu Pertemuan	: 07 Desember 2024, 12.30 - 15.00 WIB
Jenis Pertemuan	: Online
Judul	: THE BALANCE SHEET
Deskripsi	: Learning objectives: Appreciate the underlying approaches to balance sheet and income statement relationships Understand the evolving definition of assets, liabilities and ownersâ€™ equity Appreciate the complexity of balance sheet valuation techniques and recent trends
Kehadiran Mahasiswa	: 100%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	THE BALANCE SHEET	The next three chapters examine the balance sheet, income statement, and cash flow statements, respectively, in order to review the conceptual foundation of current financial reporting practices. We emphasize the definitions of accounting elements and the rules of recognition and measurement applicable to each financial statement.	buku ajar	ebook
2	THE BALANCE SHEET-2	-	buku ajar	ebook

No	Judul	Deskripsi	Jenis Materi	Tipe File
3	Balance Sheet Debt Covenants and Seasoned Equity Offerings	Prior studies examined the determinants of equity issuance without considering private debt contracts that contain balance sheet covenants. Generally, firms are not restricted from stock issuance when they have financial debt covenants. This might motivate firms to make SEOs when they are more susceptible to balance sheet debt covenant violations. Making SEOs increases firmsâ€™ equity capitals in the short term and, therefore, has the direct effect of improving balance sheet covenants in the current period. This effect motivated the current study to examine whether firms are more likely to conduct SEOs when their debt contracts include more-restrictive balance sheet covenants.	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 14

Waktu Pertemuan	: 14 Desember 2024, 12.30 - 15.00 WIB
Jenis Pertemuan	: Online
Judul	: VALUE RELEVANCE OF ACCOUNTING INFORMATION
Deskripsi	: The usefulness of the accounting information and its influence on the usersâ€™ decisions result from its qualitative characteristics. The main qualitative characteristics of the accounting information aim to have relevance for its main users.
Kehadiran Mahasiswa	: 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	The Value Relevance of Accounting Information	The Value Relevance of Accounting Information	buku ajar	ebook

No	Judul	Deskripsi	Jenis Materi	Tipe File
2	Fair value accounting and market reaction	The quality of the accounting information is determined by its capacity to capture the reality regarding the financial position and performance of the company by confronting the interested parts. On the stock exchange, the quality of the accounting information seen from the credibility point of view can be evaluated through the influence of the results in the financial statements on the market value of the company.	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 15

Waktu Pertemuan : 21 Desember 2024, 12.30 - 15.00 WIB
Jenis Pertemuan : Online
Judul : THE INCOME STATEMENT
Deskripsi : The income statement has been ' and continues to be ' an extremely important and basic financial statement. We discussed its importance in previous chapters relative to predicting future cash flows and assessment of management performance.
Kehadiran Mahasiswa : 33.33%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	THE INCOME STATEMENT	The income statement has been ' and continues to be ' an extremely important and basic financial statement. We discussed its importance in previous chapters relative to predicting future cash flows and assessment of management performance.	buku ajar	ebook
2	Income Statement vs. Comprehensive Income Statement	The objective of general purpose financial statements is to provide information about the financial position, financial performance, and cash flows of a company that is useful to a wide range of users in making economic decisions.	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian
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Pertemuan 16

Waktu Pertemuan	: 28 Desember 2024, 12.30 - 15.00 WIB
Jenis Pertemuan	: Online
Judul	: UAS
Deskripsi	: -
Kehadiran Mahasiswa	: 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	ARTIKEL TUGAS AKHIR	Artikel ini untuk menjawab contemporary issues no 2	buku ajar	ebook

Forum
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Vidcon
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Tugas
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Kuis/Ujian

No	Judul	Deskripsi	Jenis	Jumlah Pengerjaan	Nilai Rata-Rata
1	UAS	Artikel diunduh dari menu materi	uas	17	76

Mengetahui,
Ka. Prodi S2 MAKSI,

NIDN