

Laporan Berita Acara Perkuliahan

Periode : 2024/2025 Ganjil
 Mata Kuliah : ACT2103 - TEORI AKUNTANSI DAN AKUNTANSI KEUANGAN KONTEMPORER
 Beban SKS : 3 SKS
 Kelas : 2 Reguler
 Mode Kuliah : Campuran
 Jumlah Peserta : 15
 Jumlah Pertemuan : 16
 Jadwal Kelas : Senin, 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	Senin, 23-09-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			☐ Materi Kuliah ☐ Tugas ☐ Kuis/Ujian ☐ Forum Diskusi Online ☐ Vidcon	11	12240018
2	Senin, 30-09-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			☒ Materi Kuliah ☐ Tugas ☐ Kuis/Ujian ☐ Forum Diskusi Online ☐ Vidcon	14	
3	Senin, 07-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	Pertemuan 3		☒ Materi Kuliah ☐ Tugas ☐ Kuis/Ujian ☐ Forum Diskusi Online ☒ Vidcon	11	Arie Wibowo 12240016

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
4	Senin, 14-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[v] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	15	Indah Setyaning Rahayu 12240026
5	Senin, 14-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[v] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	0	
6	Senin, 21-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	Contemporary Issues in Accounting		[v] Materi Kuliah [v] Tugas [] Kuis/Ujian [] Forum Diskusi Online [v] Vidcon	15	Ines Permata Dewi 12240021
7	Senin, 28-10-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	15	Christian Febrianto 12240012
8	Senin, 04-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	UTS		[] Materi Kuliah [] Tugas [v] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	15	Benget Yakub 12247006

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
9	Senin, 11-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[v] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	0	
10	Senin, 18-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	0	
11	Senin, 18-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	0	
12	Senin, 25-11-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA			[] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	0	
13	Senin, 02-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	THE VALUE RELEVANCE OF ACCOUNTING INFORMATION		[v] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	9	

Pertemuan	Hari, Tanggal	Jenis Pertemuan	Pengajar	Judul Pertemuan	Realisasi	Aktivitas Perkuliahan	Peserta Hadir	Verifikasi Peserta
14	Senin, 09-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	THE BALANCE SHEET		[v] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	9	
15	Senin, 16-12-2024	Online	Dr Lies Zulfiati S.E., M.Si., Ak., CA	THE INCOME STATEMENT		[v] Materi Kuliah [] Tugas [] Kuis/Ujian [] Forum Diskusi Online [] Vidcon	10	Benget Yakub 12247006
16	Senin, 23-12-2024	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 : 23 September 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 73.33%

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 2

Waktu Pertemuan : 30 September 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul :
Deskripsi :
Kehadiran Mahasiswa : 93.33%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Accounting Theory	Accounting Theory	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 : 07 Oktober 2024, 18.30 - 21.00 WIB
Jenis Pertemuan : Online
Judul : Pertemuan 3

Deskripsi : -
 Kehadiran Mahasiswa : 83.33%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Accounting Theory Construction	Contemporary accounting theory refers to the current frameworks and approaches that guide financial reporting and decision-making processes within the accounting profession. It encompasses both theoretical and practical elements, focusing on how accounting standards and principles evolve to address new financial challenges and economic contexts.	buku ajar	ebook

Forum

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Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	Contemporary Accounting Theory	STEI 09 Kode akses 1ju41u	7

Tugas

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Kuis/Ujian

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Pertemuan 4

Waktu Pertemuan : 14 Oktober 2024, 18.30 - 21.00 WIB
 Jenis Pertemuan : Online
 Judul :
 Deskripsi :
 Kehadiran Mahasiswa : 100%

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	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
3	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

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Vidcon

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Tugas

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Kuis/Ujian

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Pertemuan 5

Waktu Pertemuan : 14 Oktober 2024, 15.30 - 18.00 WIB

Jenis Pertemuan : Online

Judul :
 Deskripsi :
 Kehadiran Mahasiswa : 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Research Areas 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 6

Waktu Pertemuan : 21 Oktober 2024, 18.30 - 21.00 WIB
 Jenis Pertemuan : Online
 Judul : Contemporary Issues in Accounting
 Deskripsi : -
 Kehadiran Mahasiswa : 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Accounting Theory and Accounting Research	-	buku ajar	ebook
2	introduction to accounting theory	-	buku ajar	ebook

Forum

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Vidcon

No	Judul	Deskripsi	Peserta Aktif
1	eclass stei	STEI 09 kode akses: : 1ju41u	4

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_5JXUm0V7IyssT0L7pPIISF4rtrMFZHq35YA/formResponse	kelompok	5	0

Kuis/Ujian

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Pertemuan 7

Waktu Pertemuan : 28 Oktober 2024, 18.30 - 21.00 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 8

Waktu Pertemuan : 04 November 2024, 18.30 - 21.00 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	Silakan membaca terlebih dahulu, materi dari pertemuan sebelumnya.	uts	14	76

Pertemuan 9

Waktu Pertemuan : 11 November 2024, 18.30 - 21.00 WIB

Jenis Pertemuan : Online

Judul :

Deskripsi :

Kehadiran Mahasiswa : 0%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	Research Areas 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 10

Waktu Pertemuan : 18 November 2024, 18.30 - 21.00 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 11

Waktu Pertemuan : 18 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 : 25 November 2024, 18.30 - 21.00 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 13

Waktu Pertemuan : 02 Desember 2024, 18.30 - 21.00 WIB
 Jenis Pertemuan : Online
 Judul : THE VALUE RELEVANCE OF ACCOUNTING INFORMATION
 Deskripsi : -
 Kehadiran Mahasiswa : 64.44%

Materi

No	Judul	Deskripsi	Jenis Materi	Tipe File
1	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
2	The Value Relevance of Accounting Information	The Value Relevance of Accounting Information	buku ajar	ebook
3	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 14

Waktu Pertemuan : 09 Desember 2024, 18.30 - 21.00 WIB
 Jenis Pertemuan : Online
 Judul : THE BALANCE SHEET
 Deskripsi : -
 Kehadiran Mahasiswa : 60%

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
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 firms's 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 15

Waktu Pertemuan : 16 Desember 2024, 18.30 - 21.00 WIB

Jenis Pertemuan : Online

Judul : THE INCOME STATEMENT

Deskripsi : -

Kehadiran Mahasiswa : 66.67%

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 : 23 Desember 2024, 18.30 - 21.00 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. Jawaban dapat diberikan dalam bahasa indonesia	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 untuk menjawab contemporary issues no 2 dapat diunduh di menu materi. Jawaban dapat ditulis dalam bahasa Indonesia	uas	11	77

Mengetahui,
Ka. Prodi S2 MAKSI,

NIDN