

# Laporan Berita Acara Perkuliahan

|                  |                         |
|------------------|-------------------------|
| Mata Kuliah      | AKUNTANSI INTERNASIONAL |
| Periode          | 2020/2021 Ganjil        |
| Beban SKS        | 3 SKS                   |
| Kampus           | Jakarta                 |
| Kelas            | 04 Reguler              |
| Jenis Kuliah     | Blended                 |
| Dosen Pengampu   | ERNA LOVITA             |
| Jumlah Peserta   | 40                      |
| Jumlah Pertemuan | 16                      |

## Pertemuan 1

|                     |  |
|---------------------|--|
| Waktu               | 24-09-2020 s/d 30-09-2020  |
| Judul               | Internatinal Accounting and International Business<br>Mendeskrripsikan dimensi<br>internasional pada akuntansi dan |
| Deskripsi           | bisnis internasional   |
| Kehadiran Mahasiswa | 100.00 %   |

### Materi Kuliah

| No. | Judul                                | Jenis Materi |
|-----|--------------------------------------|--------------|
| 1   | International Accounting and Interna | EBOOK        |

### Forum

| No. | Judul   | Peserta Aktif |
|-----|---|---------------|
| 1   | International Accounting and International Business | 41            |

### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

## Pertemuan 2

|       |  |
|-------|--|
| Waktu | 01-10-2020 s/d 07-10-2020                                |
| Judul | International Accounting Patterns, Culture and Developme |

Deskripsi **Memahami pola, kultur dan pengembangan akuntansi internasional**  
 Kehadiran Mahasiswa **95.00 %**

**Materi Kuliah**

| No. | Judul                                 | Jenis Materi |
|-----|---------------------------------------|--------------|
| 1   | International Accounting Patterns, Cu | EBOOK        |

**Forum**

| No. | Judul  | Peserta Aktif |
|-----|--|---------------|
| 1   | International Accounting Patterns, Culture and Development | 39            |

**Tugas**

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

**Ujian**

| No. | Judul | Jenis |
|-----|-------|-------|
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**Pertemuan 3**

Waktu **08-10-2020 s/d 14-10-2020**  
 Judul **Comparative International Financial Accounting I**  
**Perbandingan praktik dan standar akuntansi di Uni Eropa, Amerika dan Asia**  
 Deskripsi **dan Asia**  
 Kehadiran Mahasiswa **95.00 %**

**Materi Kuliah**

| No. | Judul                                 | Jenis Materi |
|-----|---------------------------------------|--------------|
| 1   | Comparative International Financial A | EBOOK        |

**Forum**

| No. | Judul  | Peserta Aktif |
|-----|--|---------------|
| 1   | Comparative International Financial Accounting I | 37            |

**Tugas**

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

|  |   |  |   |
|--|---|--|---|
|  | 1 | Comparative Internasional Financial Accounting | Perbandingan praktik dan standar akuntansi di Uni Eropa, Amerika dan Asia |
|--|---|--|---|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

#### Pertemuan 4

|                     |  |
|---------------------|--|
| Waktu               | 15-10-2020 s/d 21-10-2020  |
| Judul               | Comparative International Financial Accounting II<br>Perbandingan praktik dan standar akuntansi di Uni Eropa, Amerika dan Asia |
| Deskripsi           |  |
| Kehadiran Mahasiswa | 90.00 %  |

#### Materi Kuliah

| No. | Judul   | Jenis Materi |
|-----|---|--------------|
| 1   | Comparative International Financial Accounting II | EBOOK        |

#### Forum

| No. | Judul   | Peserta Aktif |
|-----|---|---------------|
| 1   | Comparative International Financial Accounting II | 36            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

#### Pertemuan 5

|           |   |
|-----------|---|
| Waktu     | 22-10-2020 s/d 28-10-2020                                   |
| Judul     | Pelaporan dan Pengungkapan                                  |
| Deskripsi | Memahami konsep pelaporan dan pengungkapan laporan keuangan |

Kehadiran Mahasiswa **92.50 %**

#### Materi Kuliah

| No. | Judul                      | Jenis Materi |
|-----|----------------------------|--------------|
| 1   | Pelaporan dan Pengungkapan | EBOOK        |

#### Forum

| No. | Judul                      | Peserta Aktif |
|-----|----------------------------|---------------|
| 1   | Pelaporan dan Pengungkapan | 35            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 6

Waktu **27-10-2020 s/d 04-11-2020**  
Judul **Analisis Laporan Keuangan Internasional  
Implementasi pendekatan kinerja  
keuangan yang sesuai untuk  
seluruh negara.**  
Deskripsi  
Kehadiran Mahasiswa **90.00 %**

#### Materi Kuliah

| No. | Judul                                   | Jenis Materi |
|-----|---|--------------|
| 1   | Analisis Laporan Keuangan Internasional | EBOOK        |

#### Forum

| No. | Judul                                   | Peserta Aktif |
|-----|---|---------------|
| 1   | Analisis Laporan Keuangan Internasional | 35            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

|  |   |  |
|--|---|--|
|  | 1 Faktor yang mempengaruhi perkembangan akuntansi internasional | Penjelasan masing-masing faktor yang mempengaruhi perkembangan akuntansi internasional |
|--|---|--|

### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 7

|                     |   |
|---------------------|---|
| Waktu               | 05-11-2020 s/d 11-11-2020                               |
| Judul               | Translasi Mata Uang Asing                               |
| Deskripsi           | Memahami konsep translasi dalam Akuntansi Internasional |
| Kehadiran Mahasiswa | 80.00 %   |

### Materi Kuliah

| No. | Judul                     | Jenis Materi |
|-----|---------------------------|--------------|
| 1   | Translasi Mata Uang Asing | EBOOK        |

### Forum

| No. | Judul                     | Peserta Aktif |
|-----|---------------------------|---------------|
| 1   | Translasi Mata Uang Asing | 30            |

### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 8

|                     |   |
|---------------------|---|
| Waktu               | 12-11-2020 s/d 12-11-2020                         |
| Judul               | UTS   |
| Deskripsi           | Essay dan multiple choise akuntansi internasional |
| Kehadiran Mahasiswa | 100.00 %  |

### Materi Kuliah

| No. | Judul | Jenis Materi |
|-----|-------|--------------|
|-----|-------|--------------|

#### Forum

| No. | Judul | Peserta Aktif |
|-----|-------|---------------|
|-----|-------|---------------|

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
| 1   | UTS   | UTS   |

### Pertemuan 9

Waktu **19-11-2020 s/d 25-11-2020**  
 Judul **Perbandingan IFRS vs GAAP**  
**Pengukuran dan pengungkapan**  
 Deskripsi **aset**  
 Kehadiran Mahasiswa **90.00 %**

#### Materi Kuliah

| No. | Judul                     | Jenis Materi |
|-----|---------------------------|--------------|
| 1   | Perbandingan IFRS vs GAAP | EBOOK        |

#### Forum

| No. | Judul                     | Peserta Aktif |
|-----|---------------------------|---------------|
| 1   | Perbandingan IFRS vs GAAP | 34            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 10

Waktu **26-11-2020 s/d 02-12-2020**  
 Judul **International Taxation**  
 Deskripsi **Implementasi Pajak Internasional**  
 Kehadiran Mahasiswa **85.00 %**

#### Materi Kuliah

| No. | Judul | Jenis Materi |
|-----|-------|--------------|
|-----|-------|--------------|

|   |                        |       |
|---|------------------------|-------|
| 1 | International Taxation | EBOOK |
|---|------------------------|-------|

#### Forum

| No. | Judul                  | Peserta Aktif |
|-----|------------------------|---------------|
| 1   | International Taxation | 29            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 11

Waktu 03-12-2020 s/d 09-12-2020  
 Judul International Transfer Pricing  
 Mekanisme harga transfer pada  
 Deskripsi MNC  
 Kehadiran Mahasiswa 80.00 %

#### Materi Kuliah

| No. | Judul                          | Jenis Materi |
|-----|--------------------------------|--------------|
| 1   | International Transfer Pricing | EBOOK        |

#### Forum

| No. | Judul                          | Peserta Aktif |
|-----|--------------------------------|---------------|
| 1   | International Transfer Pricing | 30            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 12

Waktu 10-12-2020 s/d 16-12-2020  
 Judul Strategic Accounting Issues in Multinational Corporations  
 Perkembangan strategi akuntansi  
 Deskripsi internasional.  
 Kehadiran Mahasiswa 80.00 %

#### Materi Kuliah

| No. | Judul                                  | Jenis Materi |
|-----|--|--------------|
| 1   | Strategic Accounting Issues in Multina | EBOOK        |

#### Forum

| No. | Judul   | Peserta Aktif |
|-----|---|---------------|
| 1   | Strategic Accounting Issues in Multinational Corporations | 32            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 13

|                     |   |
|---------------------|---|
| Waktu               | 17-12-2020 s/d 23-12-2020   |
| Judul               | Comparative International Auditing and Corporate Governance<br>Praktik International Auditing and<br>Corporate Governance |
| Deskripsi           |   |
| Kehadiran Mahasiswa | 82.50 %   |

#### Materi Kuliah

| No. | Judul   | Jenis Materi |
|-----|---|--------------|
| 1   | Comparative International Auditing and Corporate Governance | EBOOK        |

#### Forum

| No. | Judul   | Peserta Aktif |
|-----|---|---------------|
| 1   | Comparative International Auditing and Corporate Governance | 32            |

#### Tugas

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

#### Ujian

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

### Pertemuan 14

|       |   |
|-------|---|
| Waktu | 22-12-2020 s/d 28-12-2020                                   |
| Judul | Comparative International Auditing and Corporate Governance |



Deskripsi **Praktik International Auditing and Corporate Governance - lanjutan**  
 Kehadiran Mahasiswa **77.50 %**

**Materi Kuliah**

| No. | Judul  | Jenis Materi |
|-----|--|--------------|
| 1   | Comparative International Auditing and Corporate Governance II | EBOOK        |

**Forum**

| No. | Judul  | Peserta Aktif |
|-----|--|---------------|
| 1   | Comparative International Auditing and Corporate Governance II | 29            |

**Tugas**

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

**Ujian**

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

**Pertemuan 15**

Waktu **31-12-2020 s/d 07-01-2021**  
 Judul **Review Artikel International Tax and Transfer Pricing**  
 Deskripsi **Pricing**  
 Kehadiran Mahasiswa **80.00 %**

**Materi Kuliah**

| No. | Judul          | Jenis Materi |
|-----|----------------|--------------|
| 1   | Review Artikel | EBOOK        |

**Forum**

| No. | Judul          | Peserta Aktif |
|-----|----------------|---------------|
| 1   | Review Artikel | 24            |

**Tugas**

| No. | Judul         | Deskripsi |
|-----|---------------|-----------|
| 1   | Review jurnal | Kartu UAS |

**Ujian**

| No. | Judul | Jenis |
|-----|-------|-------|
|-----|-------|-------|

**Pertemuan 16**

|                     |                           |
|---------------------|---------------------------|
| Waktu               | 07-01-2021 s/d 07-01-2021 |
| Judul               | UAS                       |
| Deskripsi           | Pilihan Ganda dan Essai   |
| Kehadiran Mahasiswa | 100.00 %                  |

**Materi Kuliah**

| No. | Judul | Jenis Materi |
|-----|-------|--------------|
|-----|-------|--------------|

**Forum**

| No. | Judul | Peserta Aktif |
|-----|-------|---------------|
|-----|-------|---------------|

**Tugas**

| No. | Judul | Deskripsi |
|-----|-------|-----------|
|-----|-------|-----------|

**Ujian**

| No. | Judul      | Jenis |
|-----|------------|-------|
| 1   | Final Test | UAS   |



| <b>Deskripsi</b>  | <b>Jenis File</b> |
|---|-------------------|
| Mendeskripsikan dimensi internasional pada akuntansi dan bisnis internasional | EBOOK             |

| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
|------------------------------|------------------------|
|------------------------------|------------------------|

| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
|---------------|------------------------|
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| <b>Deskripsi</b>   | <b>Jenis File</b> |
|--|-------------------|
| Memahami pola, kultur dan pengembangan akuntansi internasional | EBOOK             |

| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
|------------------------------|------------------------|
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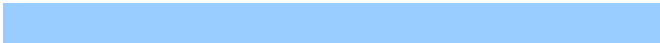
| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
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| <b>Deskripsi</b>  | <b>Jenis File</b> |
|---|-------------------|
| Perbandingan praktik dan standar akuntansi di Uni Eropa, Amerika dan Asia | EBOOK             |

| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
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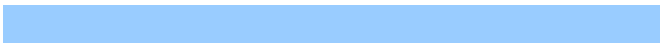
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| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
|---------------|------------------------|



| <b>Deskripsi</b>  | <b>Jenis File</b> |
|---|-------------------|
| Perbandingan praktik dan standar akuntansi di Uni Eropa, Amerika dan Asia | EBOOK             |

|                              |                        |
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| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
|------------------------------|------------------------|

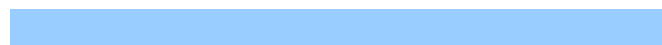
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| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
|---------------|------------------------|



| <b>Deskripsi</b>  | <b>Jenis File</b> |
|---|-------------------|
| Memahami konsep pelaporan dan pengungkapan laporan keuangan | EBOOK             |

| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
|------------------------------|------------------------|
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| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
|---------------|------------------------|
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| <b>Deskripsi</b>   | <b>Jenis File</b> |
|--|-------------------|
| Implementasi pendekatan kinerja keuangan yang sesuai untuk seluruh negara. | EBOOK             |

| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
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| 49 | 0 |
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|---------------|------------------------|
| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
|---------------|------------------------|



| <b>Deskripsi</b>  | <b>Jenis File</b> |
|---|-------------------|
| Memahami konsep translasi dalam Akuntansi Internasional | EBOOK             |

|                              |                        |
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| <b>Jumlah File Berkumpul</b> | <b>Nilai Rata-rata</b> |
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| <b>Durasi</b> | <b>Nilai Rata-rata</b> |
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| Durasi    | Nilai Rata-rata |
|-----------|-----------------|
| 180 menit | 73.22           |

| Deskripsi                        | Jenis File |
|----------------------------------|------------|
| Pengukuran dan pengungkapan aset | EBOOK      |

| Jumlah File Berkumpul | Nilai Rata-rata |
|-----------------------|-----------------|
|-----------------------|-----------------|

| Durasi | Nilai Rata-rata |
|--------|-----------------|
|--------|-----------------|

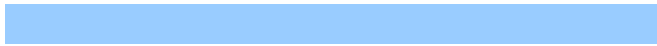
| Deskripsi | Jenis File |
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|----------------------------------|-------|
| Implementasi Pajak Internasional | EBOOK |
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|-----------------------|-----------------|
| Jumlah File Berkumpul | Nilai Rata-rata |
|-----------------------|-----------------|

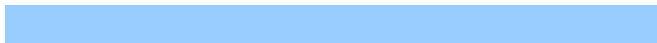
|        |                 |
|--------|-----------------|
| Durasi | Nilai Rata-rata |
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| Deskripsi                         | Jenis File |
|-----------------------------------|------------|
| Mekanisme harga transfer pada MNC | EBOOK      |

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| Jumlah File Berkumpul | Nilai Rata-rata |
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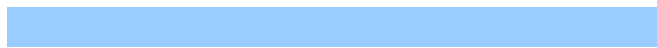
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| Deskripsi                                      | Jenis File |
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| Perkembangan strategi akuntansi internasional. | EBOOK      |

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| Durasi | Nilai Rata-rata |
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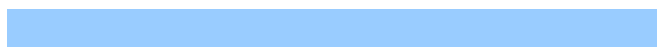


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| Deskripsi   | Jenis File |
|---|------------|
| Praktik International Auditing and Corporate Governance | EBOOK      |

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|                       |                 |

| Durasi | Nilai Rata-rata |
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| Deskripsi  | Jenis File |
|--|------------|
| Praktik International Auditing and Corporate Governance - lanjutan | EBOOK      |

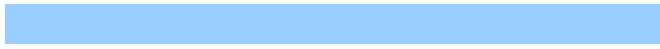
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| Durasi | Nilai Rata-rata |
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| Deskripsi                              | Jenis File |
|--|------------|
| International Tax and Transfer Pricing | EBOOK      |

| Jumlah File Berkumpul | Nilai Rata-rata |
|-----------------------|-----------------|
| 37                    | 0               |

| Durasi | Nilai Rata-rata |
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| Deskripsi | Jenis File |
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| Durasi    | Nilai Rata-rata |
|-----------|-----------------|
| 100 menit | 70.62           |

**Jumlah Pertemuan Presensi Mahasiswa**

Semester 2020/2021 Ganjil  
 Kode AKA375/4  
 Mata Kuliah AKUNTANSI INTERNASIONAL  
 Kampus Jakarta

Mata Kuliah Lab Tidak  
 Jumlah SKS 3  
 Pengajar Dr. ERNA LOVITA, Dr., SE., M.Si. AK., CA., CSRS

| No. | NIM        | Nama Mahasiswa      | Tanggal Pertemuan |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |                   | Jumlah Absen | Jumlah Hadir |                   |              |
|-----|------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|--------------|--------------|-------------------|--------------|
|     |            |                     | 24-09-2020 Sesi 3 | 01-10-2020 Sesi 3 | 08-10-2020 Sesi 3 | 15-10-2020 Sesi 3 | 22-10-2020 Sesi 3 | 27-10-2020 Sesi 1 | 05-11-2020 Sesi 3 | 12-11-2020 Sesi 3 | 19-11-2020 Sesi 3 | 26-11-2020 Sesi 3 | 03-12-2020 Sesi 3 | 10-12-2020 Sesi 3 | 17-12-2020 Sesi 3 | 22-12-2020 Sesi 2 (2 SKS) | 29-12-2020 Sesi 1 |              |              | 07-01-2021 Sesi 3 |              |
| 1   | 1118000011 | MARIA WIDIYANTI     | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 2   | 1118000018 | RISMA WATI          | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 3   | 1118000030 | ANGGUN SAFITRI      | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 4   | 1118000034 | YULIANI TRI UTAMI   | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 5   | 1118000046 | TRI MURNI           | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 6   | 1118000050 | KARTIKA MULYANI     | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 7   | 1118000051 | INDAH WIDIYANTI     | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 8   | 1118000060 | DWI WAHYUNI         | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 9   | 1118000066 | DIAN DWI HASTUTI    | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 10  | 1118000069 | AZIMI SULTHANI      | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 11  | 1118000084 | DIAN OCTAVIANA      | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 12  | 1118000087 | SITI NURLAELA       | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 13  | 1118000105 | TJIPTADI RAHARDJA   | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 14  | 1118000109 | HAFIDH LISTANTI     | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 15  | 1118000110 | SYAFHIRA DIAN UTAMI | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 16  | 1118000112 | ANANDA LEO RENALDI  | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 17  | 1118000120 | ZIDAN SYAFRINALDI   | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |
| 18  | 1118000133 | NOVIA SAFA MARWA    | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                 | ✓                         | ✓                 | ✓            | ✓            | ✓                 | 16 (100.00%) |

|                       |             |                           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |              |
|-----------------------|-------------|---------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--------------|
| 19                    | 11180000139 | ANNISA PUTRI ASTARI       | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 20                    | 11180000140 | RANA HAURA                | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 21                    | 11180000145 | AYU DYAH PUSPITA SARI     | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 22                    | 11180000146 | DEWI SRI MULYANINGSIH     | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 23                    | 11180000150 | NINDA FEBRIANI            | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 24                    | 11180000153 | NURJIHAN AINI SALSABILA   | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 25                    | 11180000163 | AYU SINTYA ARDANI         | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 26                    | 11180000179 | RETNO SAFITRI             | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 27                    | 11180000180 | FIRA LUTFIAH              | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 28                    | 11180000189 | SIKKOP ROSALIA            | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 29                    | 11180000191 | NURKHOLISA DEWI           | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 30                    | 11180000198 | SHERINA ARLIESTIA PUTRI   | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 31                    | 11180000200 | PANCA SETIA               | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 32                    | 11180000203 | IKA SETIANINGSIH          | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 33                    | 11180000211 | MOHAMMAD FAUZAN RAFI      | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 34                    | 11180000212 | EGA RETNO AMBARWATI       | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 35                    | 11180000228 | TALITHA FARRAH NABILA     | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 36                    | 11180000237 | ZAHRA JULIAN PUSPITA SARI | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 37                    | 11180000238 | NISA NOVIYANTI            | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 38                    | 11180000368 | MUHAMMAD YUSUF NUR HAFIZ  | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 39                    | 11180000376 | STEVEN ALEXANDER HALIM    | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| 40                    | 11180000402 | DELLA PUTRI REBA UTAMY    | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 16 (100.00%) |
| TOTAL ABSEN PERTEMUAN |             |                           | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |              |

## Data Nilai

Prodi : AKUNTANSI  
 Kode test : AKA375/4  
 Mata Kuliah : AKUNTANSI INTERNASIONAL

Semester : 2020/2021Ganjil  
 Pengajar : Dr. ERNA LOVITA, Dr., SE., M.Si. AK., CA., CSRS  
 Status : Publish, Terkunci  
 Koreksi Nilai :  
 Entri Nilai :  
 On Time :

\*Catatan : Gunakan titik atau koma untuk angka desimal. contoh : 70.05.

\*Catatan : Nilai akhir akan dipublikasi oleh bagian akademik

| No | NIM        | Nama                  | KEHADIRAN (10%) | TUGAS (30%) | UAS (30%) | UTS (30%) | Nilai Akhir | Bobot | Simbol |
|----|------------|-----------------------|-----------------|-------------|-----------|-----------|-------------|-------|--------|
| 1  | 1118000011 | MARIA WIDIYANTI       | 100             | 60          | 66.60     | 73.12     | 69.92       | 3     | B      |
| 2  | 1118000018 | RISMA WATI            | 100             | 60          | 74.80     | 82.50     | 75.19       | 3.50  | B+     |
| 3  | 1118000030 | ANGGUN SAFITRI        | 100             | 70          | 82.30     | 81.25     | 80.07       | 4     | A      |
| 4  | 1118000034 | YULIANI TRI UTAMI     | 100             | 78          | 76.20     | 82.50     | 81.01       | 4     | A      |
| 5  | 1118000046 | TRI MURNI             | 100             | 60          | 73.70     | 82.50     | 74.86       | 3.50  | B+     |
| 6  | 1118000050 | KARTIKA MULYANI       | 100             | 60          | 52.35     | 72.50     | 65.46       | 2.75  | B-     |
| 7  | 1118000051 | INDAH WIDIYANTI       | 100             | 60          | 71.95     | 83.12     | 74.52       | 3.50  | B+     |
| 8  | 1118000060 | DWI WAHYUNI           | 100             | 60          | 74.80     | 81.25     | 74.82       | 3.50  | B+     |
| 9  | 1118000066 | DIAN DWI HASTUTI      | 100             | 70          | 75.85     | 82.50     | 78.51       | 3.75  | A-     |
| 10 | 1118000069 | AZIMI SULTHANI        | 100             | 62          | 55        | 37.50     | 56.35       | 2     | C      |
| 11 | 1118000084 | DIAN OCTAVIANA        | 100             | 70          | 78.30     | 82.50     | 79.24       | 3.75  | A-     |
| 12 | 1118000087 | SITI NURLAELA         | 100             | 60          | 50.15     | 72.50     | 64.80       | 2.50  | C+     |
| 13 | 1118000105 | TJIPTADI RAHARDJA     | 100             | 60          | 70.85     | 74.38     | 71.57       | 3     | B      |
| 14 | 1118000109 | HAFIDH LISTANTI       | 100             | 60          | 62.65     | 75.62     | 69.48       | 3     | B      |
| 15 | 1118000110 | SYAFHIRA DIAN UTAMI   | 100             | 70          | 72.95     | 68.75     | 73.51       | 3     | B      |
| 16 | 1118000112 | ANANDA LEO RENALDI    | 100             | 60          | 82.25     | 73.12     | 74.61       | 3.50  | B+     |
| 17 | 1118000120 | ZIDAN SYAFRINALDI     | 100             | 60          | 71.60     | 82.50     | 74.23       | 3.50  | B+     |
| 18 | 1118000133 | NOVIA SAFA MARWA      | 100             | 70          | 74.80     | 80        | 77.44       | 3.75  | A-     |
| 19 | 1118000139 | ANNISA PUTRI ASTARI   | 100             | 60          | 74.50     | 69.38     | 71.16       | 3     | B      |
| 20 | 1118000140 | RANA HAURA            | 100             | 78          | 77.35     | 80        | 80.61       | 4     | A      |
| 21 | 1118000145 | AYU DYAH PUSPITA SARI | 100             | 60          | 63.35     | 66.25     | 66.88       | 2.75  | B-     |

|                  |             |                           |             |              |                |                |                |          |    |
|------------------|-------------|---------------------------|-------------|--------------|----------------|----------------|----------------|----------|----|
| 22               | 11180000146 | DEWI SRI MULYANINGSIH     | 100         | 60           | 75.15          | 77.50          | 73.80          | 3        | B  |
| 23               | 11180000150 | NINDA FEBRIANI            | 100         | 60           | 76.60          | 68.12          | 71.42          | 3        | B  |
| 24               | 11180000153 | NURJIHAN AINI SALSABILA   | 100         | 70           | 73             | 79.38          | 76.71          | 3.50     | B+ |
| 25               | 11180000163 | AYU SINTYA ARDANI         | 100         | 70           | 79.10          | 74.38          | 77.04          | 3.75     | A- |
| 26               | 11180000179 | RETNO SAFITRI             | 100         | 60           | 79.75          | 71.25          | 73.30          | 3        | B  |
| 27               | 11180000180 | FIRA LUTFIAH              | 100         | 60           | 72.65          | 66.25          | 69.67          | 3        | B  |
| 28               | 11180000189 | SIKKOP ROSALIA            | 100         | 78           | 76.25          | 61.25          | 74.65          | 3.50     | B+ |
| 29               | 11180000191 | NURKHOLISA DEWI           | 100         | 60           | 80.80          | 71.25          | 73.62          | 3        | B  |
| 30               | 11180000198 | SHERINA ARLIESTIA PUTRI   | 100         | 60           | 47.50          | 66.25          | 62.13          | 2.50     | C+ |
| 31               | 11180000200 | PANCA SETIA               | 100         | 60           | 79.10          | 71.88          | 73.29          | 3        | B  |
| 32               | 11180000203 | IKA SETIANINGSIH          | 100         | 60           | 87.25          | 77.50          | 77.43          | 3.75     | A- |
| 33               | 11180000211 | MOHAMMAD FAUZAN RAFI      | 100         | 60           | 60.15          | 67.50          | 66.30          | 2.75     | B- |
| 34               | 11180000212 | EGA RETNO AMBARWATI       | 100         | 60           | 74.10          | 79.38          | 74.04          | 3.50     | B+ |
| 35               | 11180000228 | TALITHA FARRAH NABILA     | 100         | 60           | 82.25          | 75             | 75.18          | 3.50     | B+ |
| 36               | 11180000237 | ZAHRA JULIAN PUSPITA SARI | 100         | 60           | 72.35          | 68.75          | 70.33          | 3        | B  |
| 37               | 11180000238 | NISA NOVIYANTI            | 100         | 70           | 68.05          | 77.50          | 74.67          | 3.50     | B+ |
| 38               | 11180000368 | MUHAMMAD YUSUF NUR HAFIZ  | 100         | 60           | 63.05          | 68.12          | 67.35          | 2.75     | B- |
| 39               | 11180000376 | STEVEN ALEXANDER HALIM    | 100         | 60           | 45             | 48.75          | 56.13          | 2        | C  |
| 40               | 11180000402 | DELLA PUTRI REBA UTAMY    | 100         | 60           | 69.85          | 75             | 71.46          | 3        | B  |
| <b>Total</b>     |             |                           | <b>4000</b> | <b>2536</b>  | <b>2844.25</b> | <b>2928.75</b> | <b>2892.70</b> | <b>0</b> |    |
| <b>Rata-rata</b> |             |                           | <b>100</b>  | <b>63.40</b> | <b>71.11</b>   | <b>73.22</b>   | <b>72.32</b>   | <b>0</b> |    |

Batas Akhir Entri Nilai 4 22-01-2021 s.d 23-01-2021