

Referensi : Referensi : PRN2020-02/24440-25945

Mata Kuliah : MKB-416S-AKUNTANSI PERUSAHAAN MANUFAKTUR

Dosen (0871)-Sugi Suhartono, S.E., M.Ak.

Tahun Akd : 2020/2021 /Periode : 02

Waktu : 0700 s/d 1000- Kelas: G

Hari : 4Ruang : 1.10

| NIM | Semester                                      | W01 | W02 | W03 | W04 | W05 | W06 | W07 | W08 | W09 | W10 | W11 | W12 | W13 | W14 | Hadir | Pertemuan |
|-----|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-----------|
| 1   | 30190020 - SKOLASTIKA ALVA ADVENTI INDARYANTI | 04  | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | 0     | 3         |
| 2   | 35190232 - SHITA VALENCIA NAYDI               | 04  | H   | H   | H   | X   | H   | H   | H   | H   | H   | H   | H   | H   | H   | 0     | 3         |
| 3   | 31190063 - BELINDA JOCELINE                   | 04  | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | 0     | 3         |
| 4   | 39190113 - FARRELL PRATAMA                    | 04  | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | 0     | 3         |
| 5   | 30190060 - ALICIA CLEVINDA                    | 04  | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | 0     | 3         |
| 6   | 35190111 - VICKY EFFENDY                      | 04  | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | 0     | 3         |
| 7   | 36190088 - FILBERT FERDINAND                  | 04  | H   | H   | H   | H   | H   | H   | H   | H   | H   | H   | X   | H   | X   | 0     | 3         |









|    |  |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|--|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 44 | 35190333 - JIMMY LIJAYA                | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 45 | 36190240 - NATHANIA JENNIFER STANLEY   | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 46 | 32190480 - SHALSABILA SARI             | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 47 | 36190295 - ELLEN                       | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 48 | 36190301 - LORENZIA DESYANA            | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 49 | 38190226 - RICARDO TJAHYADI            | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 50 | 32190253 - OEY, RENALDI WIRYADINATA    | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 51 | 35190449 - SANGGAM MARIA               | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 52 | 32190107 - RENDY SETIAWAN              | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 53 | 30190297 - DEVINA CHRISTABEL           | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 54 | 39190012 - FRANSISCA ANTONIA RUBIYANTI | 04 | H | H | H | H | H | H | H | H | H | H | H | H | H | H | H | 0 | 3  |
| 55 | 35160353 - ANDRIYANI SRI RAHAYU        | 10 | H | H | X | H | H | H | H | H | H | H | X | H | X | H | H | 0 | 14 |



**INSTITUT BISNIS DAN INFORMATIKA INDONESIA**  
**KWIK KIAN GIE**

**Laporan Realiasi**

**Referensi : PRN2015-01/1050-2768**

|                                |  |                |                       |
|--------------------------------|--|----------------|-----------------------|
| <b>Kode / Nama Universitas</b> | <b>: 39009 - Institut Bisnis dan Informatika Kwik Kian Gie</b> | <b>Hari</b>    | <b>:Kamis</b>         |
| <b>Program Studi</b>           | <b>: S1 - Akuntansi</b>  | <b>Kelas</b>   | <b>:G</b>             |
| <b>Periode</b>                 | <b>: 2020/2021 - Genap</b>                                     | <b>Ruang</b>   | <b>:1.10</b>          |
| <b>Kode/Nama Mata Kuliah</b>   | <b>: MKB-416S - AKUNTANSI PERUSAHAAN MANUFAKTUR</b>            | <b>Waktu</b>   | <b>:07:00 - 10:00</b> |
| <b>Nama Pengajar/Dosen</b>     | <b>: 0871 - Sugi Suhartono, S.E., M.Ak.</b>                    | <b>Jml Mhs</b> | <b>:57</b>            |

| No | Tanggal    | Materi/Topik Kuliah Perpertemuan  | Verifikasi Mahasiswa | Jumlah hadir |
|----|------------|---|----------------------|--------------|
| 1  | 2021-02-25 | 1) Siklus Akuntansi Pabrik, 2) Konsep chart of account / rubrik untuk pembukuan pabrik, dan 3) Implementasi dalam jurnal transaksi. |                      | 55           |
| 2  | 2021-03-04 | 1) Pembukuan dalam rubrik 4, 2) Pembukuan biaya pabrikasi, 3) Pembukuan Biaya Penjualan, 4) Ikhtisar dan skema pembukuan            |                      | 57           |
| 3  | 2021-03-13 | 1) Konsep pembukuan prakalkulasi, 2) Konsep alokasi biaya pada pesanan  |                      | 56           |
| 4  | 2021-03-18 | 1) Konsep pembebanan biaya pabrikasi tidak langsung menggunakan metode pusat biaya, 2) Pembukuan dengan metode pusat biaya          |                      | 55           |
| 5  | 2021-03-25 | 1) Penganggaran biaya pabrikasi tidak langsung dan 2) Pembukuan penganggaran biaya pabrikasi tidak langsung                         |                      | 57           |
| 6  | 2021-04-01 | 1) Penganggaran Biaya Tidak Langsung 2) Budget dan Pembukuannya   |                      | 56           |
| 7  | 2021-04-08 | Review Materi dan Latihan Soal  |                      | 57           |
| 8  | 2021-04-29 | 1) Menghitung dan menganalisis laba periode 2) Membukukan waste dan barang rusak dalam perusahaan manufaktur                        |                      | 56           |
| 9  | 2021-05-06 | 1) Pembukuan pabrik assemble to order dan make to order 2) Pembukuan pabrik engineer to order                                       |                      | 54           |
| 10 | 2021-05-27 | 1) Backflush costing dan pembukuannya, dan 2) Activity based costing dan pembukuannya   |                      | 53           |
| 11 | 2021-06-03 | 1) Tariff budget dan penggantian versus tariff kalkulasi 2) Pendebitan dan pengkreditan ke dalam neraca secara temporer             |                      | 54           |
| 12 | 2021-06-10 | 1) Persediaan ekonomis barang, & 2) Pembukuan persediaan ekonomis, direct costing,dan bottle neck                                   |                      | 55           |
| 13 | 2021-06-17 | 1) Persediaan ekonomis barang, 2) Pembukuan persediaan ekonomis barang, direct costing,dan bottle neck                              |                      | 52           |
| 14 | 2021-07-02 | Review Materi dan Latihan Soal (Kuis)   |                      | 52           |

Jakarta, 27-Aug-2021

Dibuat Oleh,

t.t.d

Sugi Suhartono, S.E., M.Ak.

Disetujui Oleh Korbid/KaProgdi

t.t.d

(Dr. Hanif Ismail, Ak)





## INSTITUT BISNIS DAN INFORMATIKA KWIK KIAN GIE

### LAPORAN NILAI AKHIR

Tahun akademik : 2020/2021

Semester : Genap

Dosen : Sugi Suhartono, S.E., M.Ak.

**MKB-416S - AKUNTANSI PERUSAHAAN MANUFAKTUR**

Kelas : G

Jumlah Tugas : 4

| NO. | NIM      | NAMA                                  | H1 | H2 | H3 | H4 | RATA2<br>H<br>(30 %) | UTS<br>(35<br>%) | UAS<br>(35<br>%) | AKHIR | HURUF |
|-----|----------|---------------------------------------|----|----|----|----|----------------------|------------------|------------------|-------|-------|
| 1   | 30170237 | GLORIA MICHELLE<br>WATTIMENA          | 86 | 91 | 86 | 87 | 87.50                | 69               | 67               | 73.85 | B+    |
| 2   | 30190020 | SKOLASTIKA ALVA<br>ADVENTI INDARYANTI | 88 | 93 | 88 | 89 | 89.50                | 100              | 100              | 96.85 | A     |
| 3   | 30190060 | ALICIA CLEVINDA                       | 87 | 92 | 87 | 88 | 88.50                | 72               | 81               | 80.1  | A-    |
| 4   | 30190095 | TIFFANY VALERIA                       | 87 | 92 | 87 | 88 | 88.50                | 82               | 85               | 85    | A     |
| 5   | 30190141 | KELVIN YAPUTRA                        | 88 | 93 | 88 | 89 | 89.50                | 90               | 100              | 93.35 | A     |
| 6   | 30190297 | DEVINA CHRISTABEL                     | 88 | 93 | 88 | 89 | 89.50                | 75               | 75               | 79.35 | A-    |
| 7   | 30190499 | PATRICK<br>PRAJNANANDA RUCI           | 87 | 92 | 87 | 88 | 88.50                | 72               | 78               | 79.05 | A-    |
| 8   | 31190063 | BELINDA JOCELINE                      | 87 | 92 | 87 | 88 | 88.50                | 82               | 76               | 81.85 | A-    |
| 9   | 31190083 | MAFVAZA FITRIA<br>NURCHOLIS           | 88 | 93 | 88 | 89 | 89.50                | 77               | 78               | 81.1  | A-    |
| 10  | 31190210 | EMILIA                                | 86 | 91 | 86 | 88 | 87.75                | 80               | 73               | 79.87 | A-    |
| 11  | 31190225 | NATASHYA PRISKILA                     | 87 | 92 | 87 | 88 | 88.50                | 72               | 66               | 74.85 | B+    |
| 12  | 31190290 | DANISHA ARIYANI                       | 88 | 93 | 90 | 91 | 90.50                | 85               | 75               | 83.15 | A-    |
| 13  | 31190326 | KELVIN LIE                            | 89 | 94 | 89 | 90 | 90.50                | 78               | 65               | 77.2  | B+    |
| 14  | 31190391 | ANATAPINDIKA FONG                     | 88 | 93 | 90 | 90 | 90.25                | 79               | 80               | 82.72 | A-    |
| 15  | 32190026 | PATRICIA SANTOSO                      | 87 | 92 | 87 | 88 | 88.50                | 81               | 70               | 79.4  | A-    |
| 16  | 32190107 | RENDY SETIAWAN                        | 85 | 90 | 85 | 86 | 86.50                | 70               | 80               | 78.45 | B+    |
| 17  | 32190208 | BERNADETA<br>OKTAVIANI                | 88 | 93 | 88 | 89 | 89.50                | 79               | 80               | 82.5  | A-    |
| 18  | 32190253 | OEY, RENALDI<br>WIRYADINATA           | 86 | 91 | 86 | 87 | 87.50                | 71               | 68               | 74.9  | B+    |
| 19  | 32190268 | HELEN LEONORA                         | 86 | 91 | 86 | 87 | 87.50                | 77               | 74               | 79.1  | A-    |
| 20  | 32190480 | SHALSABILA SARI                       | 89 | 90 | 89 | 90 | 89.50                | 88               | 98               | 91.95 | A     |
| 21  | 33190009 | MANUEL LORENS                         | 88 | 92 | 88 | 89 | 89.25                | 84               | 77               | 83.12 | A-    |
| 22  | 33190029 | AUSTIN ANNA<br>MONICA                 | 86 | 90 | 89 | 90 | 88.75                | 85               | 78               | 83.67 | A-    |
| 23  | 34190002 | TRISNA                                | 88 | 93 | 90 | 90 | 90.25                | 86               | 81               | 85.52 | A     |
| 24  | 34190062 | ANGELINA                              | 87 | 92 | 88 | 89 | 89.00                | 100              | 100              | 96.7  | A     |

| NO. | NIM      | NAMA                               | H1 | H2 | H3 | H4 | RATA2<br>H<br>(30 %) | UTS<br>(35<br>%) | UAS<br>(35<br>%) | AKHIR | HURUF |
|-----|----------|------------------------------------|----|----|----|----|----------------------|------------------|------------------|-------|-------|
| 25  | 34190077 | MEIDY AURORA<br>CAESARIA           | 86 | 91 | 90 | 90 | 89.25                | 100              | 100              | 96.77 | A     |
| 26  | 34190385 | NYSSA ILLONA                       | 87 | 91 | 88 | 89 | 88.75                | 83               | 80               | 83.67 | A-    |
| 27  | 35160353 | ANDRIYANI SRI<br>RAHAYU            | 85 | 90 | 86 | 87 | 87.00                | 71               | 71               | 75.8  | B+    |
| 28  | 35190111 | VICKY EFFENDY                      | 86 | 90 | 87 | 88 | 87.75                | 81               | 81               | 83.02 | A-    |
| 29  | 35190151 | CHRESTELLA AGATHA                  | 87 | 91 | 88 | 89 | 88.75                | 93               | 88               | 89.97 | A     |
| 30  | 35190191 | SHARON GOSALI                      | 86 | 90 | 87 | 88 | 87.75                | 80               | 76               | 80.92 | A-    |
| 31  | 35190232 | SHITA VALENCIA<br>NAYDI            | 85 | 90 | 87 | 88 | 87.50                | 65               | 58               | 69.3  | B     |
| 32  | 35190292 | FERNANDO<br>PASCHALIS              | 86 | 91 | 89 | 90 | 89.00                | 95               | 100              | 94.95 | A     |
| 33  | 35190333 | JIMMY LIJAYA                       | 86 | 91 | 87 | 87 | 87.75                | 82               | 68               | 78.82 | B+    |
| 34  | 35190409 | CHYNTIA SUSANTO                    | 89 | 93 | 90 | 90 | 90.50                | 93               | 97               | 93.65 | A     |
| 35  | 35190449 | SANGGAM MARIA                      | 86 | 90 | 88 | 89 | 88.25                | 73               | 81               | 80.37 | A-    |
| 36  | 36190088 | FILBERT FERDINAND                  | 88 | 90 | 89 | 90 | 89.25                | 92               | 88               | 89.77 | A     |
| 37  | 36190093 | AGNES PERMATASARI                  | 89 | 93 | 90 | 90 | 90.50                | 100              | 100              | 97.15 | A     |
| 38  | 36190109 | MARVIN HIMAWAN                     | 86 | 90 | 86 | 87 | 87.25                | 71               | 79               | 78.67 | B+    |
| 39  | 36190174 | MARIA OLIVIA<br>ADELLINE CENTIUS   | 87 | 90 | 87 | 88 | 88.00                | 76               | 68               | 76.8  | B+    |
| 40  | 36190189 | MICHELLE LESMANA                   | 86 | 89 | 87 | 88 | 87.50                | 73               | 68               | 75.6  | B+    |
| 41  | 36190240 | NATHANIA JENNIFER<br>STANLEY       | 87 | 91 | 89 | 90 | 89.25                | 91               | 97               | 92.57 | A     |
| 42  | 36190260 | MICHAEL GOUTAMA                    | 87 | 92 | 87 | 88 | 88.50                | 95               | 100              | 94.8  | A     |
| 43  | 36190295 | ELLEN                              | 88 | 92 | 88 | 89 | 89.25                | 93               | 99               | 93.97 | A     |
| 44  | 36190301 | LORENZIA DESYANA                   | 86 | 90 | 86 | 87 | 87.25                | 85               | 97               | 89.87 | A     |
| 45  | 36190336 | YONATAN                            | 86 | 90 | 86 | 87 | 87.25                | 71               | 68               | 74.82 | B+    |
| 46  | 37190036 | MICHAEL JUSTIN                     | 88 | 93 | 89 | 90 | 90.00                | 100              | 98               | 96.3  | A     |
| 47  | 37190117 | ANGELICA LO                        | 88 | 93 | 90 | 90 | 90.25                | 100              | 98               | 96.37 | A     |
| 48  | 38190004 | ARSHINTA CHANDRA<br>PUTRI          | 88 | 92 | 90 | 90 | 90.00                | 80               | 80               | 83    | A-    |
| 49  | 38190130 | NATHANIA ZEFANYA                   | 87 | 90 | 86 | 87 | 87.50                | 71               | 77               | 78.05 | B+    |
| 50  | 38190211 | MISI CANDANA                       | 86 | 90 | 87 | 88 | 87.75                | 78               | 80               | 81.62 | A-    |
| 51  | 38190226 | RICARDO TJAHYADI                   | 86 | 90 | 86 | 86 | 87.00                | 70               | 68               | 74.4  | B+    |
| 52  | 39190012 | FRANSISCA ANTONIA<br>RUBIYANTI     | 91 | 91 | 91 | 91 | 91.00                | 80               | 85               | 85.05 | A     |
| 53  | 39190052 | JOSEPHINE<br>MARGARETHA<br>IGNATIA | 86 | 90 | 90 | 90 | 89.00                | 85               | 83               | 85.5  | A     |
| 54  | 39190113 | FARRELL PRATAMA                    | 85 | 89 | 86 | 87 | 86.75                | 70               | 79               | 78.17 | B+    |
| 55  | 39190188 | MARISHA GABRILA<br>SUTANTO         | 89 | 93 | 90 | 90 | 90.50                | 100              | 98               | 96.45 | A     |
| 56  | 39190335 | PRINCESSA LEIF<br>CHENKIANI        | 87 | 91 | 89 | 90 | 89.25                | 90               | 93               | 90.82 | A     |
| 57  | 39190340 | CHAREN CAROLIN                     | 89 | 93 | 90 | 90 | 90.50                | 80               | 80               | 83.15 | A-    |

Diserahkan Ke BAAK  
Pada Tanggal

Jakarta, 29 Juli 2021  
Dosen Ybs,

**(Martauli Lismora P., S.E., M.M.)**

**(Sugi Suhartono, S.E., M.Ak.)**