



**INDONESIA  
BANKING  
SCHOOL**

## STIE INDONESIA BANKING SCHOOL

Jl. Kemang Raya No. 35, Kebayoran Baru, Jakarta Selatan 12730. Website : [www.ibs.ac.id](http://ibs.ac.id) (<http://ibs.ac.id/>) e-Mail : [info@ibs.ac.id](mailto:info@ibs.ac.id) / Telepon : 021-71791838

### JURNAL PERKULIAHAN AKUNTANSI 2024 GANJIL

MATA KULIAH : Akuntansi Keuangan Menengah I  
NAMA DOSEN : SPARTA  
KREDIT/SKS : 3 SKS  
KELAS : AK32R

TATAP MUKA KE	HARI/TANGGAL	MULAI	SELESAI	RUANG	STATUS	RENCANA MATERI	REALISASI MATERI	KEHADIRAN MHS	PENGAJAR	TANDA TANGAN
1	Rabu, 28 Agustus 2024	13:10	15:40	2.06	Dimulai	Financial Accounting and Accounting Standards: dan Conceptual Framework for Financial Reporting:	Financial Accounting and Accounting Standards: 1. Global Markets 2. Objective of financial reporting 3. Proses dari Standard-setting organization 4. Financial reporting challenges 5. Convergence corner: international financial reporting 6. Global accounting insights Conceptual Framework for Financial Reporting: 1. Conceptual Framework 2. Level 1: basic objectives 3. Level 2: basic objectives 4. Level 3: recognition measurement, and disclosure concept 5. Convergence corner: the conceptual framework 6. Principle based and rulebased standard 7. Global accounting insights	(0 / 23)	SPARTA	

Dicetak oleh: SPARTA, pada 17 Januari 2025 19:33:20 WIB | [steibs.siakadcloud.com/siakad/rep\\_perkuliahan](https://steibs.siakadcloud.com/siakad/rep_perkuliahan)

2	Rabu, 4 September 2024	13:10	15:40	2.06	Dimulai	Accounting Cycle	<input type="checkbox"/> The Accounting Information System: 1. Basic terminology 2. Debits and credits 3. The accounting equation 4. Financial statements and ownership structure 5. Accounting cycle <input type="checkbox"/> Appendix 3A: Accounting basis versus accrual basis <input type="checkbox"/> Appendix 3B: using reversing entries <input type="checkbox"/> Appendix 3C: using worksheet corner: accounting information systems global accounting insight	(23 / 23)	SPARTA	
3	Rabu, 11 September 2024	13:10	15:40	2.06	Dimulai	n elemen, klasifikasi dan format, serta penyusunan laporan keuangan.	Income Statement and Related Information: 1. Income statement 2. Format of the income statemen 3. Reporting within the income statement 4. Other reporting issues 5. Convergence corner: income statement	(20 / 23)	SPARTA	

4	Rabu, 18 September 2024	13:10	15:40	2.06	Dimulai	Statement of Financial Position and Statement of Cash Flows. Statement of Financial Position	1. Statement of Financial Position: Usefulness of the statement of financial position, Limitation of the statement of financial position, Classification in the statemen of financial position 2. Preparation of financial position 3. Statement of Cash Flows: Purpose of the statement of cash flows, Content and format of the statement of cash flows, Overview of the preparation of statement of cash flows, Usefulness of the statement of cash flows 4. Additional information, Financial Statements and Notes, Technique of Disclosur, Other Guidelines 5. Global Accounting Insight	(22 / 23)	SPARTA	
---	-------------------------	-------	-------	------	---------	--	---	-----------	--------	--

5	Rabu, 25 September 2024	13:10	15:40	2.06	Dimulai	Cash and Receivable	1. Cash: reporting cash, summary of cash related item 2. Receivables: recognition of accounts receivable, measurement of the transaction price, variable consid3. Valuation of account receivable 4. Notes receivable: recognition of notes receivable dan valuation of notes receivable 5. Other issued related to receivable 6. Appendix 7A: cash controls: Using bank accounts, The Imprest Petty Cash, Physical protection of Cash Balances, Reconcilitaion of Bank Balances 7. Global Accounting Insightseration	(23 / 23)	SPARTA	
6	Rabu, 2 Oktober 2024	13:10	15:40	2.06	Dimulai	Cash and Receivable	4. Notes receivable: recognition of notes receivable dan valuation of notes receivable 5. Other issued related to receivable 6. Appendix 7A: cash controls: Using bank accounts, The Imprest Petty Cash, Physical protection of Cash Balances, Reconcilitaion of Bank Balances 7. Global Accounting Insights	(22 / 23)	SPARTA	
7	Rabu, 9 Oktober 2024	13:10	15:40	2.06	Dimulai	Valuation of Inventories: A CostBasis Approach	1. Inventory issues 2. Physical goods included in inventory 3. Physical goods included in inventory, dan Which cost flow assumption to adopt? 4. Special issues related to LIFO: LIFO Reserve, LIFO Liquidation, Dollar Value LIFO, Basis for selection of inventory method	(23 / 23)	SPARTA	

8	Selasa, 22 Oktober 2024	08:00	10:00	SG2	Dimulai	SOAL UTS	Materi soal uts pertemuan 1 ssampai dengan 7	(23 / 23)		
---	-------------------------	-------	-------	-----	---------	----------	--	-----------	--	--



**INDONESIA  
BANKING  
SCHOOL**

## STIE INDONESIA BANKING SCHOOL

Jl. Kemang Raya No. 35, Kebayoran Baru, Jakarta Selatan 12730. Website : [www.ibs.ac.id](http://ibs.ac.id) (<http://ibs.ac.id/>) / e-Mail : [info@ibs.ac.id](mailto:info@ibs.ac.id) / Telepon : 021-71791838

### JURNAL PERKULIAHAN AKUNTANSI 2024 GANJIL

MATA KULIAH : Akuntansi Keuangan Menengah I

NAMA DOSEN : SPARTA

KREDIT/SKS : 3 SKS

KELAS : AK32R

TATAP MUKA KE	HARI/TANGGAL	MULAI	SELESAI	RUANG	STATUS	RENCANA MATERI	REALISASI MATERI	KEHADIRAN MHS	PENGAJAR	TANDA TANGAN
9	Rabu, 30 Oktober 2024	09:40	12:10	2.06	Dimulai	Inventories: Additional Valuation Issues:	1. Lower of cost or net realizable value 2. Valuation basis 3. The gross profit method of estimating inventory 4. Retail inventory method 5. Presentation and analysis 6. Global accounting insights 7. Physical goods included in inventory, dan Which cost flow assumption to adopt? <input type="checkbox"/> Special issues related to LIFO: LIFO Reserve, LIFO Liquidation, Dollar Value LIFO, Basis for selection of inventory method	(23 / 23)	SPARTA	

10	Rabu, 6 November 2024	13:10	15:40	2.06	Dimulai	Acquisition and Disposition of Property, Plant, and Equipment:	Property, Plant, and Equipment: 1. Acquisition of property, plant, and equipment 2. Interest cost during construction 3. Valuation of property, plant and equipment □ Costs subsequent to acquisition □ Disposition of property, plant, and equipment	(23 / 23)	SPARTA	
11	Rabu, 13 November 2024	13:10	15:40	2.06	Dimulai	Depreciation, Impairment, and Depletion:	1. Depreciation, method cost allocation 2. Other depreciation issues 3. Impairment 4. Depletion 5. Revaluation 6. Presentation and analysis 7. Global accounting insights □ Appendix 11A: Revaluation of property, plant, and equipment	(21 / 23)	SPARTA	
12	Rabu, 20 November 2024	13:10	15:40	2.06	Dimulai	Intangible Assets:	1. Intangible assets issues 2. Types of intangible assets 3. Impairment of intangible assets 4. Research and development costs 5. Presentation of intangibles and related items 6. Global accounting issue 7. Convergence corner: intangible assets	(23 / 23)	SPARTA	
13	Rabu, 4 Desember 2024	13:10	15:40	2.06	Dimulai	Current Liabilities, Provisions, and Contingencies	1. Current liability 2. Provision 3. Contingent 4. Presentation analysis	(23 / 23)	SPARTA	
14	Senin, 9 Desember 2024	19:00	21:40	2.06	Dimulai	Non-Current Liabilities	1. Bonds payable 2. Long term notes payable 3. Extinguishment of non-current liabilities 4. Presentation and analysis 5. Global accounting insights	(22 / 23)	SPARTA	
15	Rabu, 11 Desember 2024	13:10	15:40	2.06	Dimulai	REVEUW materi untuk UAS	Materi UAS kuliah sebelum UAS setelah UTS	(23 / 23)	SPARTA	
16	Kamis, 19 Desember 2024	10:30	12:30	SG2	Dimulai	SOAL UAS	Materi SOAL adalah kuliah setelah UTS	(0 / 23)		

Diostak oleh SPARTA pada 17 Januari 2025 10:33:20 WIB | stieibs.siakadcloud.com/siakad/rep\_perkuliahan

Jakarta, 17 Januari 2025  
Ketua Prodi AKUNTANSI

NOVA NOVITA  
NIDN 0409118405



