

JURUSAN : AKUNTANSI  
KODE MATA KULIAH : MKJ211  
NAMA MATA KULIAH : TEORI AKUNTANSI  
KELAS : C  
NAMA DOSEN : Ratih Tiyas Pratiwi, S.Ak., M.Sc.

[illegible]



**STIE WIDYA WIWAHA**

JL. LOWANU SOROSUTAN UH VI/20 YOGYAKARTA 55162

TELP. (0274)377091 (HUNTING), FAX. (0274)370394

**DAFTAR PRESENSI KULIAH  
SEMESTER GENAP 2025/2026**

JURUSAN : AKUNTANSI  
KODE MATA KULIAH : MKJ211  
NAMA MATA KULIAH : TEORI AKUNTANSI  
KELAS : C  
NAMA DOSEN : Ratih Tiyas Pratiwi, S.Ak., M.Sc.

| NO                   | NIM       | NAMA MAHASISWA   | Pertemuan Ke |    |    |    |   |   |   |   |   |    |    |    |    |    |    |    |     |
|----------------------|-----------|------------------|--------------|----|----|----|---|---|---|---|---|----|----|----|----|----|----|----|-----|
|                      |           |                  | 1            | 2  | 3  | 4  | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | JML |
| 16                   | 258219583 | ALFI ALTHAF      |              |    |    |    |   |   |   |   |   |    |    |    |    |    |    |    | 0   |
| 17                   | 258219588 | AMAT TRIATAM     | ✓            | ✓  | ✓  |    |   |   |   |   | ✓ | ✓  | ✓  |    |    |    |    |    | 3   |
| 18                   | 258219589 | ARI YUNI RAHAYU  | ✓            |    | ✓  | ✓  |   |   |   |   | ✓ |    | ✓  | ✓  |    |    |    |    | 3   |
| 19                   | 258219597 | LENY MUSTIKOWATI | ✓            | ✓  | ✓  | ✓  | ✓ | ✓ | ✓ |   | ✓ | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  |    | 7   |
| 20                   |           |                  |              |    |    |    |   |   |   |   | ✓ | ✓  | ✓  |    |    |    |    |    |     |
| 21                   |           |                  |              |    |    |    |   |   |   |   |   |    |    |    |    |    |    |    |     |
| 22                   |           |                  |              |    |    |    |   |   |   |   |   |    |    |    |    |    |    |    |     |
| JUMLAH HADIR         |           |                  | 11           | 11 | 12 | 11 | 9 | 7 | 8 | 1 |   |    |    |    |    |    |    | 1  |     |
| PARAF WAKIL KELAS    |           |                  |              |    |    |    |   |   |   |   |   |    |    |    |    |    |    |    |     |
| PARAF DOSEN PENGAJAR |           |                  |              |    |    |    |   |   |   |   |   |    |    |    |    |    |    |    |     |

NB : Bagi mahasiswa yg salah nama dan belum ada di presensi ini, harap lapor ke bagian akademik.

Yogyakarta, 3 Agustus 2026  
Dosen Pengampu



( Hasanah Setyowati, S.E., M. Si. )

Ratih Tiyas Pratiwi, S.Ak., M.Sc.



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**Ruang Kuliah : ONLINE-3**

**Hari Senin, Jam : 20:10 WIB**

**KEGIATAN PROSES PEMBELAJARAN  
SEMESTER GENAP 2025/2026**

PROGRAM STUDI : AKUNTANSI  
KODE MATA KULIAH : MKJ211  
NAMA MATA KULIAH : TEORI AKUNTANSI  
KELAS : C  
NAMA DOSEN : Ratih Tiyas Pratiwi, S.Ak., M.Sc.

| Minggu Ke                    | Rencana Materi Sesuai Pembelajaran Semester (RPS)                   | Pelaksanaan |           |            |                                                                                                                          | Keefektifan Mahasiswa |              | Paraf |           |
|------------------------------|---------------------------------------------------------------------|-------------|-----------|------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------|-------|-----------|
|                              |                                                                     | Tanggal     | JAM Masuk | JAM Keluar | Materi Kuliah                                                                                                            | Kesan Mahasiswa       | Jumlah Hadir | Dosen | Wakil MHS |
| 1                            | 1. What is accounting – a science or art?                           | 23-02-2026  | 20:10     | 22:40      | What is accounting? A science or an art? 1. Perkembangan akuntansi dan teori akuntansi 2. Accounting theory construction |                       | 15           |       |           |
| 2                            | 2. Normative accounting theory – conceptual framework of accounting | 02-03-2026  | 20:10     | 22:40      | Struktur teori akuntansi dan kerangka konseptual                                                                         |                       | 15           |       |           |
| 3                            | 3. Struktur teori akuntansi, metode dan teknik akuntansi            | 09-03-2026  | 20:10     | 22:40      | Struktur teori akuntansi, metode dan teknik akuntansi                                                                    |                       | 14           |       |           |
| 4                            | 4. Measurement theory                                               | 30-03-2026  | 20:00     | 22:30      | Teori pengukuran                                                                                                         |                       | 14           |       |           |
| 5                            | 5. Accounting measurement systems                                   | 06-04-2026  | 20:10     | 22:40      | Accounting measurement systems                                                                                           |                       | 13           |       |           |
| 6                            | 6. Laporan laba-rugi ( income statement) – Revenue and Expenses     | 13-04-2026  | 20:10     | 22:40      | Laporan laba-rugi ( income statement) – Revenue and Expenses                                                             |                       | 15           |       |           |
| 7                            | 7. Laporan posisi keuangan (balance sheet) – Assets                 | 20-04-2026  | 20:00     | 22:30      | Laporan posisi keuangan Asset                                                                                            |                       | 15           |       |           |
| <b>UJIAN TENGAH SEMESTER</b> |                                                                     |             |           |            |                                                                                                                          |                       |              |       |           |



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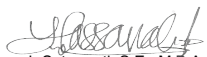
**Ruang Kuliah : ONLINE-3**

**Hari Senin, Jam : 20:10 WIB**

DOSEN : Ratih Tiyas Pratiwi, S.Ak., M.Sc.  
MATA KULIAH : TEORI AKUNTANSI

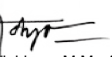
| Minggu Ke                   | Rencana Materi Sesuai Pembelajaran Semester (RPS)                                | Pelaksanaan |           |            |                                                                              | Keefektifan Mahasiswa |              | Paraf |           |
|-----------------------------|----------------------------------------------------------------------------------|-------------|-----------|------------|------------------------------------------------------------------------------|-----------------------|--------------|-------|-----------|
|                             |                                                                                  | Tanggal     | JAM Masuk | JAM Keluar | Materi Kuliah                                                                | Kesan Mahasiswa       | Jumlah Hadir | Dosen | Wakil MHS |
| 8                           | 8. Laporan posisi keuangan (balance sheet) –Liability                            | 11-05-2026  | 20:10     | 22:40      | Laporan posisi keuangan (balance sheet) –Liability                           |                       | 15           |       |           |
| 9                           | 9. Laporan posisi keuangan (balance sheet) - Equity                              | 18-05-2026  | 20:10     | 22:40      | Laporan posisi keuangan (balance sheet) - Equity                             |                       | 15           |       |           |
| 10                          | 10. Laporan arus kas (cash flow statement)                                       | 25-05-2026  | 20:10     | 22:40      | Laporan arus kas                                                             |                       | 12           |       |           |
| 11                          | 11. Pengungkapan informasi akuntansi keuangan (financial accounting disclosures) | 08-06-2026  | 20:10     | 22:40      | Pengungkapan informasi akuntansi keuangan (financial accounting disclosures) |                       | 15           |       |           |
| 12                          | 12. Akuntansi pertanggungjawaban (social responsibility accounting)              | 08-06-2026  | 20:10     | 22:40      | 12. Akuntansi pertanggungjawaban (social responsibility accounting)          |                       | 9            |       |           |
| 13                          | 13. Positive accounting theory                                                   | 15-06-2026  | 20:00     | 22:30      | Positif Accounting Theory                                                    |                       | 15           |       |           |
| 14                          | 14. Critical perspective in accounting                                           | 22-06-2026  | 20:00     | 22:30      | Critical prespectif in accounting                                            |                       | 15           |       |           |
| <b>UJIAN AKHIR SEMESTER</b> |                                                                                  |             |           |            |                                                                              |                       |              |       |           |

MENGETAHUI  
KAPRODI :

  
Hasanah Setyowati, S.E., M.B.A., Ak., CA.



Ketua GKM Prodi

  
Drs. Ahmad Tjahjono, M.M., Ak.

Yogyakarta, 3 Agustus 2026  
Dosen

Ratih Tiyas Pratiwi, S.Ak., M.Sc.



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**PRESENSI UJIAN AKHIR SEMESTER**  
**SEMESTER GENAP 2025/2026**  
**JURUSAN AKUNTANSI**

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NAMA MATA KULIAH : TEORI AKUNTANSI  
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NAMA DOSEN : Ratih Tiyas Pratiwi, S.Ak., M.Sc.

| NO | NIM       | NILAI | NAMA MAHASISWA                 | TANDA TANGAN |
|----|-----------|-------|--------------------------------|--------------|
| 1  | 248219167 | A-    | KARTINAH                       | 1.           |
| 2  | 248219231 | B     | LAELATUL ROMLAH                | 2.           |
| 3  | 248219240 | B     | IMELDA SINTIA SARI             | 3.           |
| 4  | 248219241 | AB    | NOVA HAPSARI PUTRI             | 4. ✓         |
| 5  | 248219248 | AB    | FELICIA IVONE MUHAMMAD SUTONDO | 5.           |
| 6  | 248219272 |       | ALFINDAR FATHIR AMRULLOH       | 6.           |
| 7  | 248219273 |       | FINA RADILA WAKHIDATI          | 7.           |
| 8  | 248219309 |       | RINDAYU PANDAN ARUM (Trf. UNY) | 8.           |
| 9  | 248219316 |       | RAFI MUHAMMAD FIRDAUS          | 9.           |
| 10 | 258219497 | B     | ADELIA PUTRI MAHARANI          | 10.          |
| 11 | 258219498 | B     | AWALINDA SITI NUR FAUZIAH      | 11.          |
| 12 | 258219499 | B+    | NOPITA NATALIYA                | 12.          |
| 13 | 258219518 | B     | SAMSUL WILDANI                 | 13.          |
| 14 | 258219520 | B     | NAN ENDAH GALIH PAWESTRI       | 14.          |
| 15 | 258219567 | B-    | AHMAD WIDIYANTO (P)            | 15.          |
| 16 | 258219583 |       | ALFI ALTHAF                    | 16.          |
| 17 | 258219588 | B     | AMAT TRIATAM                   | 17.          |
| 18 | 258219589 |       | ARI YUNI RAHAYU                | 18.          |
| 19 | 258219597 | B     | LENY MUSTIKOWATI               | 19.          |
| 20 |           |       |                                | 20.          |

Yogyakarta, 3 Agustus 2026  
Dosen Penguji

( Ratih Tiyas Pratiwi, S.Ak., M.Sc. )