



**YAYASAN KARYA PENDIDIKAN**  
**SEKOLAH TINGGI ILMU EKONOMI "YKP"**  
**YOGYAKARTA**  
**SK. NO.: 436/DIKTI/Kep/1996**

Jl. Godean KM.3 Tambak, Telp. (0274) 560436, 581471 YOGYAKARTA 55182, website : [www.stieykp.ac.id](http://www.stieykp.ac.id), e-mail : [info@stieykp.ac.id](mailto:info@stieykp.ac.id)

**SURAT KEPUTUSAN**

**Nomor : 124/STIE "YKP"/IX/2025**

Tentang

Dosen Pengampu Mata Kuliah Semester Ganjil T.A. 2025/2026

**KETUA**

**SEKOLAH TINGGI ILMU EKONOMI "YKP"**

- Menimbang : Bahwa dalam rangka kelancaran proses belajar mengajar untuk Semester Ganjil Tahun Akademik 2025/2026 (2025/1) perlu ditentukan dosen pengampumata kuliah.
- Mengingat : 1. Undang-Undang Republik Indonesia No. 12 Tahun 2012 tentang Pendidikan Tinggi.  
2. Peraturan Pemerintah Republik Indonesia No. 4 tahun 2014 tentang Penyelenggaraan Pendidikan Tinggi dan Pengelolaan Perguruan Tinggi.  
3. Peraturan Menteri Pendidikan dan Kebudayaan No. 3 tahun 2020 tentang Standar Nasional Pendidikan Tinggi.  
4. Akta Notaris M. Djaelani As'ad, S.H. No. 18 tahun 2008 tentang Pendirian Yayasan Karya Pendidikan.  
5. Peraturan Yayasan Karya Pendidikan No. 09/YKP/IX/2019 tentang STATUTA Sekolah Tinggi Ilmu Ekonomi "YKP".  
6. Keputusan Yayasan Karya Pendidikan No. Kep/04/YKP/III/2025 tentang pengangkatan Ketua STIE "YKP" Periode 2025-2027.
- Memperhatikan : Surat LLDikti No. 1811/LL5/KP.11.00/2025 Izin menjabat Ketua STIE "YKP".

**MEMUTUSKAN**

- Menetapkan :  
Pertama : Mengangkat  
Nama : Herlina Wismaningsih, S.E., M.Si  
NIDN : -  
Jabatan : Dosen Tetap STIE "YKP"  
Jabatan Akademik : -  
Sebagai pengampu mata kuliah di Semester Ganjil T.A. 2025/2026.

| KODE MK | MATA KULIAH                 | SKS | KELAS       | KETERANGAN   |
|---------|-----------------------------|-----|-------------|--------------|
| AKT3001 | Akuntansi Biaya             | 3   | P225        | S1 Akuntansi |
| AKT3004 | Akuntansi Keuangan Menengah | 3   | SA24        | S1 Akuntansi |
| AKT3204 | Akuntansi UKM               | 3   | SA25, PSA25 | S1 Akuntansi |

- Kedua : Kewajiban dosen adalah melaksanakan proses belajar mengajar dan mengevaluasi mahasiswa yang diampu.
- Ketiga : Surat keputusan ini berlaku sejak tanggal ditetapkan dan akan berakhir pada akhir semester yang bersangkutan.
- Keempat : Apabila dikemudian hari ternyata terdapat kekeliruan maka akan segera dibetulkan kembali sebagaimana mestinya.

Ditetapkan di : Yogyakarta  
Pada tanggal : 8 September 2025

Ketua,



Drs. Kadari, M.M., M.Si., Ak.,CA.

NIP:19630324 198903 1 002

Disampaikan kepada Yth:

1. Wakil Ketua I, II
2. Kepala Bagian Keuangan
3. Dosen yang bersangkutan
4. Arsip



**SEKOLAH TINGGI ILMU EKONOMI "YKP"**  
JL. GODEAN KM 3, TAMBAK, YOGYAKARTA TELP. 560436

**PRESENSI KULIAH MAHASISWA**

DOSEN : Herlina Wismaningsih, S.E., M.Sc.  
MATA KULIAH : Akuntansi Biaya  
PROGRAM STUDI : S1 Manajemen

KELAS/RUANG : P225 / R.1.4  
SEMESTER : Ganjil  
TH. AKADEMIK : 2025/2026

| NO | NO. MHS   | N A M A MAHASISWA           | TANGGAL / TANDA TANGAN |        |        |       |       |        |        |
|----|-----------|-----------------------------|------------------------|--------|--------|-------|-------|--------|--------|
|    |           |                             | 9./9.                  | 16./9. | 23./9. | 1./10 | 7./10 | 14./10 | 21./10 |
| 1  | 252112001 | Maria Magdalena Lema Ratu   | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 2  | 252112002 | Nurul Ain                   | —                      | —      | —      | ✓     | —     | ✓      | ✓      |
| 3  | 252112003 | Yulius Thomas Bain          | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 4  | 252112016 | Zarina Hamsah               | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 5  | 252112023 | Martomi                     | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 6  | 252112024 | Dina Maharani               | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 7  | 252112025 | Farida Passa                | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 8  | 252112028 | Risma Nanda Sari            | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 9  | 252112029 | Yensi Antikasari            | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 10 | 252112030 | Mirta Nur Jannatun          | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 11 | 252112031 | Daud Rasyid                 | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 12 | 252112032 | Fatherik Christofel Anamara | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 13 | 252112034 | Samuel Novaldo Wahelatoan   | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 14 | 252112035 | Aisyah Nurin Utami          | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 15 | 252112041 | Iis Wahyuni                 | —                      | —      | —      | —     | —     | —      | —      |
| 16 | 252112043 | Kesya Clara Sintya          | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 17 | 252112044 | M. Zainul Aidi              | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 18 | 252112045 | M. Ikhsan Fauzi             | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 19 | 252112011 | Musaddiq Syahdidin          | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 20 | 252112027 | Mutahhara Ulandari          | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 21 | 252112046 | Tomy Kristiandi             | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 22 | 25112049  | Risfaldi                    | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 23 | 25112048  | Fitriani Dewi               | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 24 | 252112056 | Jonisius Hane               | ✓                      | ✓      | ✓      | ✓     | ✓     | ✓      | ✓      |
| 25 | 252112052 | Diny Rahmawati              | —                      | —      | —      | —     | —     | —      | —      |
| 26 | 252112051 | Rina Erwinawati             | —                      | —      | —      | —     | —     | —      | —      |

Presensi Hari ke-1





**SEKOLAH TINGGI ILMU EKONOMI "YKP"**  
JL. GODEAN KM 3, TAMBAK, YOGYAKARTA Telp. 560436

**PRESENSI KULIAH MAHASISWA**

DOSEN : Herlina Wismaningsih, S.E., M.Sc.  
MATA KULIAH : Akuntansi Biaya  
PROGRAM STUDI : S1 Manajemen

KELAS/RUANG : P225 / R.1.4  
SEMESTER : Ganjil  
TH. AKADEMIK : 2025/2026

| NO | NO.<br>MHS | N A M A<br>MAHASISWA        | TANGGAL / TANDA TANGAN |         |         |         |         |         |         |
|----|------------|-----------------------------|------------------------|---------|---------|---------|---------|---------|---------|
|    |            |                             | 15 / 11                | 22 / 11 | 29 / 11 | 15 / 12 | 16 / 12 | 23 / 12 | 30 / 12 |
| 1  | 252112001  | Maria Magdalena Lema Ratu   | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 2  | 252112002  | Nurul Ain                   | —                      | —       | —       | ✓       | —       | ✓       | ✓       |
| 3  | 252112003  | Yulius Thomas Bain          | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 4  | 252112016  | Zarina Hamsah               | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 5  | 252112023  | Martomi                     | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 6  | 252112024  | Dina Maharani               | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 7  | 252112025  | Farida Passa                | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 8  | 252112028  | Risma Nanda Sari            | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 9  | 252112029  | Yensi Antikasari            | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 10 | 252112030  | Mirta Nur Jannatun          | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 11 | 252112031  | Daud Rasyid                 | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 12 | 252112032  | Fatherik Christofel Anamara | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 13 | 252112034  | Samuel Novaldo Wahelatoan   | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 14 | 252112035  | Aisyah Nurin Utami          | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 15 | 252112041  | Iis Wahyuni                 | —                      | —       | —       | —       | —       | —       | —       |
| 16 | 252112043  | Kesya Clara Sintya          | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 17 | 252112044  | M. Zainul Aidi              | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 18 | 252112045  | M. Ikhsan Fauzi             | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 19 | 252112011  | Musaddiq Syahdidin          | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 20 | 252112027  | Mutahhara Ulandari          | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |
| 21 | 252112046  | Tomy Kristiandi             | ✓                      | ✓       | ✓       | ✓       | ✓       | ✓       | ✓       |

|     |           |                 |   |   |   |   |   |   |   |
|-----|-----------|-----------------|---|---|---|---|---|---|---|
| 22. | 25112049  | Ristaldi        | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 23  | 25112048  | Fitriani Dewi   | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 24  | 252112056 | Jonius Hane     | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 25  | 252112050 | Diny Rahmawati  | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 26  | 252112051 | Rina Erkinawati | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Presensi Harian





# SEKOLAH TINGGI ILMU EKONOMI "YKP"

SEMESTER GANJIL TAHUN AKADEMIK 2025/2026

NAMA DOSEN / ASISTEN : Herlina Wismaningsih, S.E., M.Sc.  
 MATA KULIAH : Akuntansi Biaya  
 KELAS : P225  
 PROGRAM STUDI : S1 Manajemen

| NO. | TANGGAL     | MATERI KULIAH                        | PARAF |
|-----|-------------|--------------------------------------|-------|
| 1   | 9-9-2025    | Bab 1. Ruang Lingkup Akuntansi Biaya | Jh.   |
| 2   | 16-9-2025   | Bab 2 Harga Pokok Pesanan            | Jh.   |
| 3   | 23-9-2025   | Bab 3. Harga Pokok Pesanan           | Jh.   |
| 4   | 1-10-2025   | Bab 4. Harga Pokok Proses            | Jh.   |
| 5   | 7-10-2025   | Bab 5. Harga Pokok Proses            | Jh.   |
| 6   | 14-10-2025  | Bab 6. Variabel Costing              | Jh.   |
| 7   | 21-10-2025  | Bab 7 Full Costing                   | Jh.   |
| 8   | 09-11-2025  | UTS                                  | Jh.   |
| 9   | 15 Nov 2025 | Bab 8. Biaya Overhead Pabrik         | Jh.   |
| 10  | 2 Des 2025  | Bab 9 - BBB & BTK                    | Jh.   |
| 11  | 9 Des 2025  | Bab 10 - HPP Bersama & Campuran      | Jh.   |
| 12  | 15 Des 2025 | Bab 11. Sistem Biaya Takdir          | Jh.   |
| 13  | 16 Des 2025 | Bab 12 Sistem Biaya Standar          | Jh.   |
| 14  | 23 Des      | Bab Review Materi Bab 8 - 12         | Jh.   |
| 15  | 23 Des      | Latihan Soal UAS                     | Jh.   |
| 16  | 14 Jan '26  | UAS                                  |       |

Bag. Perkuliahan STIE YKP





**DAFTAR PRESENSI & DAFTAR NILAI**  
**UJIAN AKHIR SEMESTER**

DOSEN : Herlina Wismaningsih, S.E., M.Sc.  
MATA KULIAH : Akuntansi Biaya  
PROGRAM STUDI : S1 Manajemen  
KELAS / RUANG : P225 / Online  
HARI/TANGGAL : Rabu, 05 November 2025

DOSEN : Herlina Wismaningsih, S.E., M.Sc.  
MATA KULIAH : Akuntansi Biaya  
PROGRAM STUDI : S1 Manajemen  
SEMESTER : Ganjil 2025/2026  
HARI/TANGGAL : Rabu, 05 November 2025

| No. | NO. MHS.  | NAMA MAHASISWA              | NILAI | NO | NO. MHS   | NILAI | TANDA TANGAN | NO. KURSI |
|-----|-----------|-----------------------------|-------|----|-----------|-------|--------------|-----------|
| 1   | 252112001 | Maria Magdalena Lema Ratu   | 90    | 1  | 252112001 | 90    | ✓            | 1         |
| 2   | 252112002 | Nurul Ain                   | 80    | 2  | 252112002 | 80    | ✓            | 2         |
| 3   | 252112003 | Yulius Thomas Bain          | 90    | 3  | 252112003 | 90    | ✓            | 3         |
| 4   | 252112016 | Zarina Hamsah               | 100   | 4  | 252112016 | 100   | ✓            | 4         |
| 5   | 252112023 | Martomi                     | -     | 5  | 252112023 | -     | ✓            | 5         |
| 6   | 252112024 | Dina Maharani               | 100   | 6  | 252112024 | 100   | ✓            | 6         |
| 7   | 252112025 | Farida Passa                | -     | 7  | 252112025 | -     | ✓            | 7         |
| 8   | 252112028 | Risma Nanda Sari            | 100   | 8  | 252112028 | 100   | ✓            | 8         |
| 9   | 252112029 | Yensi Antikasari            | 80    | 9  | 252112029 | 80    | ✓            | 9         |
| 10  | 252112030 | Mirta Nur Jannatun          | 100   | 10 | 252112030 | 100   | ✓            | 10        |
| 11  | 252112031 | Daud Rasyid                 | 90    | 11 | 252112031 | 90    | ✓            | 11        |
| 12  | 252112032 | Fatherik Christofel Anamara | 100   | 12 | 252112032 | 100   | ✓            | 12        |
| 13  | 252112034 | Samuel Novaldo Wahelatoan   | 100   | 13 | 252112034 | 100   | ✓            | 13        |
| 14  | 252112035 | Aisyah Nurin Utami          | 100   | 14 | 252112035 | 100   | ✓            | 14        |
| 15  | 252112041 | Iis Wahyuni                 | -     | 15 | 252112041 | -     | ✓            | 15        |
| 16  | 252112043 | Kesya Clara Sintya          | 90    | 16 | 252112043 | 90    | ✓            | 16        |
| 17  | 252112044 | M. Zainul Aidi              | 100   | 17 | 252112044 | 100   | ✓            | 17        |
| 18  | 252112045 | M. Ikhsan Fauzi             | 100   | 18 | 252112045 | 100   | ✓            | 18        |
| 19  | 252112011 | Musaddiq Syahdidin          | 100   | 19 | 252112011 | 100   | ✓            | 19        |
| 20  | 252112027 | Mutahhara Ulandari          | 100   | 20 | 252112027 | 100   | ✓            | 20        |
| 21  | 252112046 | Tomy Kristiandi             | -     | 21 | 252112046 | -     | ✓            | 21        |
| 22  | 252112049 | Riswadi                     | 100   | 22 | 252112049 | 100   | ✓            | 22        |
| 23  | 252112051 | Rino Erwinawati             | 100   | 23 | 252112051 | 100   | ✓            | 23        |
| 24  | 252112050 | Diny Rahmawati              | 80    | 24 | 252112050 | 80    | ✓            | 24        |
| 25  | 252112056 | Jonibius Hanu               | 100   | 25 | 252112056 | 100   | ✓            | 25        |

252112049  
252112051  
252112050  
252112056  
Pengawas Ujian

Dosen



**SEKOLAH TINGGI ILMU EKONOMI "YKP"**  
JALAN GODEAN KM 3, TAMBAK, YOGYAKARTA TELP. 560436

**REKAPITULASI NILAI**

DOSEN : Herlina Wismaningsih, S.E., M.Sc.  
MATA KULIAH : Akuntansi Biaya  
SEMESTER : Ganjil 2025/2026  
KELAS : P225

Dikembalikan di bagian  
AKADEMIK

| NO. | NO. MHS   | NAMA MAHASISWA              | N I L A I |     |     |     |     |     |     |     |     |       |   |
|-----|-----------|-----------------------------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-------|---|
|     |           |                             | T1        | T2  | T3  | T4  | T5  | T6  | UTS | UAS | TTL | FINAL |   |
| 1   | 252112001 | Maria Magdalena Lema Ratu   | 100       | 100 | 90  | 90  | 90  | 90  | 90  | 90  | 740 | 92,5  | A |
| 2   | 252112002 | Nurul Ain                   | 100       | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 800 | 100   | A |
| 3   | 252112003 | Yulius Thomas Bain          | 100       | 100 | 90  | 90  | 90  | 90  | 90  | 90  | 740 | 92,5  | A |
| 4   | 252112016 | Zarina Hamsah               | 100       | 100 | 90  | 90  | 90  | 90  | 90  | 100 | 750 | 93,75 | A |
| 5   | 252112023 | Martomi                     | 100       | 100 | 90  | 90  | 90  | 90  | 90  |     | 650 | 81,25 | B |
| 6   | 252112024 | Dina Maharani               | 90        | 100 | 80  | 90  | 90  | 90  | 90  | 100 | 730 | 91,25 | A |
| 7   | 252112025 | Farida Passa                | 100       | 100 | 100 | 90  | 90  | 90  | 90  |     | 660 | 82,5  | B |
| 8   | 252112028 | Risma Nanda Sari            | 90        | 100 | 90  | 90  | 90  | 90  | 100 | 100 | 750 | 93,75 | A |
| 9   | 252112029 | Yensi Antikasari            | 100       | 100 | 100 | 90  | 90  | 90  | 90  | 80  | 740 | 92,5  | A |
| 10  | 252112030 | Mirta Nur Jannatun          | 100       | 100 | 100 | 90  | 90  | 90  | 90  | 100 | 760 | 95    | A |
| 11  | 252112031 | Daud Rasyid                 | 90        | 100 | 90  | 90  | 90  | 90  | 90  | 90  | 730 | 91,25 | A |
| 12  | 252112032 | Fatherik Christofel Anamara | 100       | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 770 | 96,25 | A |
| 13  | 252112034 | Samuel Novaldo Wahelatoan   | 100       | 100 | 90  | 90  | 90  | 90  | 100 | 100 | 760 | 95    | A |
| 14  | 252112035 | Aisyah Nurin Utami          | 100       | 100 | 90  | 90  | 90  | 90  | 100 | 100 | 760 | 95    | A |
| 15  | 252112041 | Iis Wahyuni                 |           |     |     |     |     |     |     |     |     |       |   |
| 16  | 252112043 | Kesya Clara Sintya          | 100       | 100 | 100 | 90  | 90  | 90  | 90  | 90  | 750 | 93,75 | A |
| 17  | 252112044 | M. Zainul Aidi              | 100       | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 770 | 96,25 | A |
| 18  | 252112045 | M. Ikhsan Fauzi             | 100       | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 770 | 96,25 | A |
| 19  | 252112011 | Musaddiq Syahdidin          | 100       | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 770 | 95    | A |
| 20  | 252112027 | Mutahhara Ulandari          | 90        | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 760 | 95    | A |
| 21  | 252112046 | Tomy Kristiandi             | 100       | 100 | 100 | 100 | 90  | 90  | 100 |     | 680 | 85    | B |
| 22  | 252112049 | Risvaldi                    | 100       | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 770 | 96,25 | A |
| 23  | 252112051 | Rina Ervinawati             | 100       | 100 | 100 | 90  | 90  | 90  | 100 | 100 | 770 | 96,25 | A |
| 24  | 252112050 | Diny Rahmawati              |           | 90  | 100 | 90  | 90  | 90  | 90  | 100 | 650 | 81,25 | B |
| 25  | 252112056 | Jonius Hana                 |           | 100 | 90  | 90  | 90  | 90  | 100 | 100 | 660 | 82,5  | B |
| 26  | 252112048 | Futriani Dewi               | 100       | 100 | 100 | 90  | 90  | 90  | 100 |     | 670 | 83,75 | B |

