



SURAT KEPUTUSAN
REKTOR UNIVERSITAS PERSADA INDONESIA Y.A.I
NOMOR 042/SK-M/R/UPI Y.A.I/IX/2023

TENTANG

PENGANGKATAN SDR/I. **Dr. Luqman Hakim, S.E., M.M**
SEBAGAI DOSEN SEMESTER GASAL TAHUN AKADEMIK 2023/2024
PADA FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS PERSADA INDONESIA Y.A.I

REKTOR UNIVERSITAS PERSADA INDONESIA Y.A.I

- Menimbang : 1. Bahwa dalam rangka memperlancar Pelaksanaan Proses Belajar Mengajar di Universitas Persada Indonesia Y.A.I perlu diterbitkan Surat Keputusan mengenai penugasan mengajar pada semester Gasal Tahun Akademik 2023/2024.
2. Bahwa untuk itu perlu ditetapkan dengan Surat Keputusan.
- Mengingat : 1. Peraturan Menteri Pendidikan dan Kebudayaan Nomor 3 Tahun 2020 tentang Standar Nasional Pendidikan Tinggi.
2. Peraturan Menteri Pendidikan dan Kebudayaan Nomor 92 Tahun 2014 tentang Petunjuk Teknis Pelaksanaan Penilaian Angka Kredit Jabatan Fungsional Dosen.
3. Pedoman Operasional Penilaian Angka Kredit Kenaikan Jabatan Akademik/Pangkat Dosen (Pedoman Operasional PAK - April 2019).
4. Surat Keputusan Ketua Y.A.I No. 15/SK/Y.A.I 1972/III/2021 tentang Pengangkatan Jabatan Sebagai Rektor Universitas Persada Indonesia Y.A.I Periode 2021-2025.
5. Surat Keputusan Rektor Universitas Persada Indonesia Y.A.I No. 296/SK/R/UPI Y.A.I/IX/2017 tentang Peraturan Akademik Program Diploma-Tiga dan Sarjana.
6. Surat Keputusan Rektor Universitas Persada Indonesia Y.A.I No. 297/SK/R/UPI Y.A.I/IX/2017 tentang Peraturan Akademik Program Magister/Magister Profesi dan Program Doktor.
7. Statuta Universitas Persada Indonesia Y.A.I.

MEMUTUSKAN

Menetapkan:

Pertama : Mengangkat Sdr/I **Dr. Luqman Hakim, S.E., M.M (NID:940441)** sebagai Dosen dan mengampu mata kuliah:

-	FINANCIAL THEORY	2-MKEU	2	SKS	DIM S3
-	TEORI DAN RISET AKUNTANSI	2-MKEU	2	SKS	DIM S3
-	SEMINAR INVESTASI, MODEL PORTOFOLIO & KEUANGAN	2-MKEU	2	SKS	DIM S3

TOTAL SKS 6 SKS

- Kedua : Segala Biaya yang timbul akibat dari keputusan ini dibebankan kepada anggaran Universitas Persada Indonesia Y.A.I
- Ketiga : Keputusan ini berlaku sejak tanggal ditetapkannya sampai dengan berakhirnya pelaksanaan perkuliahan Semester Gasal Tahun Akademik 2023/2024.
- Keempat : Apabila dikemudian hari ternyata terdapat kekeliruan dalam penetapan ini akan diadakan perbaikan sebagaimana mestinya.

Ditetapkan di : J a k a r t a
Pada tanggal : 06 September 2023

UNIVERSITAS PERSADA INDONESIA Y.A.I
Rektor,



(Prof. Ir. Sri Astuti Indriyati, MS., Ph.D)

Tembusan:
Disampaikan kepada Yth.
Dr. Luqman Hakim, S.E., M.M
Tembusan kepada :
- Yth. Karo. PPSDM Y.A.I
- Yth. Dekan Fakultas Ekonomi dan Bisnis UPI Y.A.I

Dr. LUQMAN HAKIM, SE., M.M
Teori dan Riset Akuntansi (2 SKS)

Tanggal Mengajar :
Pertemuan : 01

File Materi :

File Tugas :

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Tanggal Mengajar :
Pertemuan : 02

File Materi :

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Tanggal Mengajar :
Pertemuan : 03

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File Tugas :

Mahasiswa

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Tanggal Mengajar : Saturday, 14 October 2023
Pertemuan : 04

FINANCIAL RATIOS

File Materi :

Lakukan Review pada:

Financial Ratios as Predictors of Failure - *Journal of Accounting Research*

File Tugas : 36_20231014103835_1- Beaver - Financial Ratios.pdf

Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Friday, 20 October 2023 16:57:30		36_27_Structur Review Jurnal.docx

Tanggal Mengajar : Saturday, 21 October 2023

Pertemuan : 05

Financial Ratios:

- *Depository Institutions - Banks, S&L, Credit Unions*
- *Making Loans and Reserving for Losses Versus Guarantees*
- *Effect of Loans vs. Guarantees on Financial Statements*
- *Insurance Companies*
- *Other Financial Companies' Ratios and Financial Issues*
- Dupont Analysis - ROE
- *Cash Flow Statement*
Illustration of Inflows and Outflows
- *Other Approaches to Financial Analysis*

File Materi : 36_20231021122208_Financial Ratios.ppt

Lakukan REVIEW atas Journal:

The Accounting Review - James O. Horrigan

Department of Accountancy - University of Notre Dame

NSW Australia

File Tugas : 36_20231021122254_2- Horrigan - Some Empirical Bases of Financial Ratio.pdf

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	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Friday, 20 October 2023 16:57:30	Saturday, 21 October 2023 13:55:00	36_27_Review Jurnal.docx

Tanggal Mengajar : Saturday, 28 October 2023

Pertemuan : 06

Cash Flow Statement

Illustration of Inflows and Outflows:

File Materi : 36_20231028114913_Cash Flow.ppt

Lakukan REVIEW sesuai dengan sistematika Jurnal "The Accounting Review" di dalam File Tugas !

File Tugas : 36_20231028114953_3- Corcoran-Funds _ Cash Flow Statement.pdf

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FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Saturday, 21 October 2023 16:57:30	Saturday, 28 October 2023 13:05:00	36_27_Review Jurnal. Tugas 3.pdf

Tanggal Mengajar : Saturday, 04 November 2023

Pertemuan : 07

BOOK VALUE:

Lihat PPT sebelumnya

File Materi :

Lakukan Review terhadap Sumber Jurnal

THE ACCOUNTING REVIEW, Vo.72, No.2

April 1977 pp.187-215

Earnings, Adaptation and Equity Value,

by David C. Burgstahler & Ilia D.Dichev

University of Washington & University of Michigan

File Tugas : 36_20231104155832_4- BOOK VALUE - Burgstahler.pdf

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FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Saturday, 28 October 2023 16:57:30		36_27_REVIEW JURNAL. TUGAS 4.pdf

Tanggal Mengajar : Saturday, 18 November 2023

Pertemuan : 08

EQUITY VALUATION

File Materi :

Berikan REVIEW terhadap Jurnal berikut ini:

The Accounting Review Vo.74, No.1, Januari 1999

EQUITY VALUATION and NEGATIVE EARNINGS:

The Role of Book Value of Equity

File Tugas : 36_20231118123617_5- BOOK VALUE - Collin, Pincus and Xie.pdf

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	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Saturday, 28 October 2023 16:57:30		36_27_REVIEW JURNAL. TUGAS 5.pdf

Tanggal Mengajar : Saturday, 25 November 2023

Pertemuan : 09

EARNINGS and BOOK VALUE

File Materi :

Lakukan Review Sesuai dengan Sistematika Journal:

Stock Price-Earnings-Book Value

Managerial Performance Measures

by Sunnil Dutta (Univ. of California - Berkeley) & Stefan Reichelstein (Stanford University)

File Tugas : 36_20231125110118_6- BOOK VALUE - Dutta.pdf

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	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Saturday, 28 October 2023 16:57:30		36_27_REVIEW JURNAL. TUGAS 6.pdf

Tanggal Mengajar : Saturday, 02 December 2023

Pertemuan : 10

BOOK VALUE:

Size and Book-to-Market Factors

File Materi :

Lakukan REVIEW:

The European Accounting Review 2000, 9:2, 225-243

Size and book-to-market factors in the relationship between average stock returns and average book returns: some evidence from an emerging market

by

Dimitrios V. Kousenidis

Technological Educational Institution of Thessaloniki,
and Aristotle`s University of Thessaloniki, Greece

Christos I. Negakis

Aristotle`s University of Thessaloniki, Greece

Iordanis N. Floropoulos

Aristotle`s University of Thessaloniki, Greece

File Tugas : 36_20231202125829_7- BOOK VALUE - Kousenidis, Negakis.pdf

Mahasiswa

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Tanggal Mengajar : Saturday, 09 December 2023

Pertemuan : 11

INTRINSIC VALUES

File Materi :

Lakukan Reiew Sesuai dengan susunan/struktur Pembahasan Journal:

THE ACCOUNTING REVIEW

Vol. 78, No. 1

January 2003

pp. 327-351

**Residual Income Risk, Intrinsic
Values, and Share Prices**

by

Stephen P. Baginski

University of Georgia

James M. Wahlen

Indiana University

File Tugas : 36_20231209090259_8- Baginski-Intrinsic VALUE.pdf

Mahasiswa

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	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Saturday, 28 October 2023 16:57:30		36_27_REVIEW JURNAL. TUGAS 8.pdf

Tanggal Mengajar : Saturday, 16 December 2023

Pertemuan : 12

STOCK RETURN and ACCOUNTING EARNINGS

File Materi :

Lakukan Reiew Sesuai dengan susunan/struktur Pembahasan Journal:

Journal of Accounting Research

Vol. : 38 No. 1 Spring 2000

Printed in U.S.A.

**Stock Returns and
Accounting Earnings**

by

JING LIU

University of California - Los Angeles

JACOB THOMAS

Columbia University

File Tugas : 36_20231216092827_9- Liu, Thomas (2000)-Stock Returns _ Accounting Earnings.pdf

Mahasiswa

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	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Saturday, 28 October 2023 16:57:30		36_27_REVIEW_JURNAL.TUGAS 9- Ok.pdf

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Pertemuan : 13

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Tanggal Mengajar : Saturday, 06 January 2024
Pertemuan : 14

MARKET - ACCOUNTING AND RISK

File Materi : [36_20240106163145_Market Determined and Accounting_Beaver.pdf](#)

File Tugas : [36_20240106162923_10- Beaver-Between Market _ Risk Measures \(1\) \(1\).pdf](#)

Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2366370003	DWIKA LODIA PUTRI TGL. ABSEN : Friday, 12 January 2024 01:47:58	Sunday, 07 January 2024 22:25:00	36_27_REVIEW_JURNAL.TUGAS 10.pdf


Dr. LUQMAN HAKIM, SE., M.M
Teori dan Riset Akuntansi (2 SKS)

No	Mahasiswa	Foto	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						2023-10-14	2023-10-21	2023-10-28	2023-11-04	UTS	2023-11-18	2023-11-25	2023-12-02	2023-12-09	2023-12-16		2024-01-06	UAS
1	2366370003 DWIKA LODIA PUTRI (Malam)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir		Hadir	

Dosen : Dr. LUQMAN HAKIM, SE., M.M

Teori dan Riset Akuntansi (2 SKS)

SABTU 10:20 - 12:00

NO.	NIM	NAMA	FOTO	NILAI UAS	NILAI UTS	NILAI TUGAS	TOTAL
1	2366370003	DWIKA LODIA PUTRI		95 (40%)	88 (40%)	91 (20%)	91.4

Teori dan Riset Akuntansi (2 SKS)

TATAP MUKA KE	HARI/TANGGAL	MULAI	SELESAI	RUANG	STATUS	REALISASI MATERI	KEHADIRAN MAHASISWA	PENGAJAR	TANDA TANGAN
1				A302			1/1		
2				A302			1/1		
3				A302			1/1		
4	14-10-2023	10:20	12:00	A302	Selesai	FINANCIAL RATIOS Lakukan Review pada: Financial Ratios as Predictors of Failure - <i>Journal of Accounting Research</i>	1/1	Dr. LUQMAN HAKIM, SE., M.M	
5	21-10-2023	10:20	12:00	A302	Selesai	<i>Financial Ratios:</i> <i>- Depository Institutions - Banks, S&L, Credit Unions</i> <i>- Making Loans and Reserving for Losses Versus Guarantees</i> <i>- Effect of Loans vs. Guarantees on Financial Statements</i> <i>- Insurance Companies</i> <i>- Other Financial Companies' Ratios and Financial Issues</i> <i>- Dupont Analysis - ROE</i> <i>- Cash Flow Statement Illustration of Inflows and Outflows</i> <i>- Other Approaches to Financial Analysis</i> 36_20231021122208_Financial Ratios.ppt Lakukan REVIEW atas Journal: The Accounting Review - James O. Horrigan <i>Department of Accountancy - University of Notre Dame</i> NSW Australia	1/1	Dr. LUQMAN HAKIM, SE., M.M	
6	28-10-2023	10:20	12:00	A302	Selesai	<i>Cash Flow Statement</i> <i>Illustration of Inflows and Outflows:</i> 36_20231028114913_Cash Flow.ppt Lakukan REVIEW sesuai dengan sistematika Jurnal "The Accounting Review" di dalam File Tugas !	1/1	Dr. LUQMAN HAKIM, SE., M.M	

TATAP MUKA KE	HARI/TANGGAL	MULAI	SELESAI	RUANG	STATUS	REALISASI MATERI	KEHADIRAN MAHASISWA	PENGAJAR	TANDA TANGAN
7	04-11-2023	10:20	12:00	A302	Selesai	<p>BOOK VALUE:</p> <p>Lihat PPT sebelumnya</p> <p>Lakukan Review terhadap Sumber Jurnal</p> <p>THE ACCOUNTING REVIEW, Vo.72, No.2</p> <p>April 1977 pp.187-215</p> <p><i>Earnings, Adaptation and Equity Value,</i></p> <p>by David C. Burgstahler & Ilia D.Dichev</p> <p>University of Washington & University of Michigan</p>	1/1	Dr. LUQMAN HAKIM, SE., M.M	
8 /UTS									
9	18-11-2023	10:20	12:00	A302	Selesai	<p>EQUITY VALUATION</p> <p>Berikan REVIEW terhadap Jurnal berikut ini:</p> <p>The Accounting Review Vo.74, No.1, Januari 1999</p> <p>EQUITY VALUATION and NEGATIVE EARNINGS:</p> <p>The Role of Book Value of Equity</p>	1/1	Dr. LUQMAN HAKIM, SE., M.M	
10	25-11-2023	10:20	12:00	A302	Selesai	<p>EARNINGS and BOOK VALUE</p> <p>Lakukan Review Sesuai dengan Sistematika Journal:</p> <p>Stock Price-Earnings-Book Value</p> <p><i>Managerial Performance Measures</i></p> <p>by Sunnil Dutta (Univ. of California - Berkeley) & Stefan Reichelstein (Stanford University)</p>	1/1	Dr. LUQMAN HAKIM, SE., M.M	

TATAP MUKA KE	HARI/TANGGAL	MULAI	SELESAI	RUANG	STATUS	REALISASI MATERI	KEHADIRAN MAHASISWA	PENGAJAR	TANDA TANGAN
11	02-12-2023	10:20	12:00	A302	Selesai	<p>BOOK VALUE:</p> <p>Size and Book-to-Market Factors</p> <p>Lakukan REVIEW:</p> <p>The European Accounting Review 2000, 9:2, 225-243</p> <p><i>Size and book-to-market factors in the relationship between average stock returns and average book returns: some evidence from an emerging market</i></p> <p>by</p> <p>Dimitrios V. Kousenidis Technological Educational Institution of Thessaloniki, and Aristotle`s University of Thessaloniki, Greece</p> <p>Christos I. Negakis Aristotle`s University of Thessaloniki, Greece</p> <p>Iordanis N. Floropoulos Aristotle`s University of Thessaloniki, Greece</p>	1/1	Dr. LUQMAN HAKIM, SE., M.M	
12	09-12-2023	10:20	12:00	A302	Selesai	<p><u>INTRINSIC VALUES</u></p> <p>Lakukan Reiew Sesuai dengan susunan/struktur Pembahasan Journal:</p> <p>THE ACCOUNTING REVIEW Vol. 78, No. 1 January 2003 pp. 327–351</p> <p>Residual Income Risk, Intrinsic Values, and Share Prices</p> <p>by</p> <p>Stephen P. Baginski <i>University of Georgia</i></p> <p>James M. Wahlen <i>Indiana University</i></p>	1/1	Dr. LUQMAN HAKIM, SE., M.M	

