



**SURAT KEPUTUSAN**  
**REKTOR UNIVERSITAS PERSADA INDONESIA Y.A.I**  
**NOMOR 193/SK-M/R/UPI Y.A.I/II/2023**

**TENTANG**

**PENGANGKATAN SDR/I. Dr. Ir. Venus Fernando, S.E., M.M**  
**SEBAGAI DOSEN SEMESTER GENAP TAHUN AKADEMIK 2022/2023**  
**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 Genap Tahun Akademik 2022/2023.
  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. Ir. Venus Fernando, S.E., M.M (NID:930794)** sebagai Dosen dan mengampu mata kuliah:

-	<b>AKUNTANSI SEKTOR PUBLIK</b>	<b>D6M1</b>	<b>3</b>	<b>SKS</b>	<b>EAK S1</b>
-	<b>AKUNTANSI SEKTOR PUBLIK</b>	<b>L6P1</b>	<b>3</b>	<b>SKS</b>	<b>EAK S1</b>
	<b>TOTAL SKS</b>		<b>6</b>	<b>SKS</b>	

- 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 Genap Tahun Akademik 2022/2023.
- Keempat :** Apabila dikemudian hari ternyata terdapat kekeliruan dalam penetapan ini akan diadakan perbaikan sebagaimana mestinya.

Ditetapkan di : Jakarta  
Pada tanggal : 28 Februari 2023

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**UNIVERSITAS PERSADA INDONESIA Y.A.I**

Rektor,

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

**Tembusan:**

Disampaikan kepada Yth.

**Dr. Ir. Venus Fernando, S.E., M.M**

Tembusan kepada :

- Yth. Karo. PPSDM Y.A.I
- Yth. Dekan Fakultas Ekonomi dan Bisnis UPI Y.A.I

DR. VENUS FERNANDO F., Ir. SE. M.M  
Akuntansi Sektor Publik (3 SKS)

Tanggal Mengajar :  
Pertemuan : 01

**File Materi :**

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**File Tugas :**

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Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
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Tanggal Mengajar :  
Pertemuan : 02

**File Materi :**

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**File Tugas :**

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Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
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Tanggal Mengajar :  
Pertemuan : 03

**File Materi :**

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**File Tugas :**

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Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
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Tanggal Mengajar : Wednesday, 29 March 2023  
Pertemuan : 04










**File Materi : 174\_20230329090040\_BAB III (Sistem Pengendalian Manajemen Sektor Publik).pdf**

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**File Tugas :**

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Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Monday, 03 April 2023 21:08:55		<a href="#">174_56_ANALISA PERENCANAAN REVITALISASI HALTE TRANS JAKARTA BUNDRAN HI.docx</a>
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 29 March 2023 20:16:50	Wednesday, 29 March 2023 20:17:00	
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 29 March 2023 16:39:30		
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Saturday, 08 April 2023 19:26:00	Saturday, 08 April 2023 19:26:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 29 March 2023 09:15:34	Wednesday, 05 July 2023 14:25:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 29 March 2023 09:14:04	Wednesday, 05 July 2023 09:43:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 29 March 2023 17:14:00		
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 29 March 2023 15:53:04	Wednesday, 29 March 2023 15:53:00	
	2019031072	MUHAMMAD ARYA KAMANDANU TGL. ABSEN : Wednesday, 29 March 2023 16:21:08		

Tanggal Mengajar : Wednesday, 05 April 2023

Pertemuan : 05

File Materi : 174\_20230405075740\_Bab 4 Penganggaran.pptx

File Tugas :

## Mahasiswa




FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 05 April 2023 16:08:44	Wednesday, 05 April 2023 16:09:00	
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 05 April 2023 08:48:28		
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 05 April 2023 16:08:48		

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Saturday, 08 April 2023 19:26:00	Saturday, 08 April 2023 19:26:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 05 April 2023 08:29:53	Wednesday, 05 July 2023 14:27:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 05 April 2023 08:09:27	Wednesday, 05 April 2023 08:10:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 05 April 2023 15:33:05		
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 05 April 2023 10:58:27	Saturday, 08 April 2023 12:44:00	
	2019031072	MUHAMMAD ARYA KAMANDANU TGL. ABSEN : Wednesday, 29 March 2023 16:21:08		<a href="#">174_56_TUGAS PERT 5 ASP M. ARYA KAMANDANU.pdf</a>

Tanggal Mengajar : Wednesday, 12 April 2023

Pertemuan : 06

File Materi : 174\_20230412054827\_Analisis Investasi Publik.pdf

File Tugas :

## Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 12 April 2023 11:43:35		
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 12 April 2023 21:47:45		
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 12 April 2023 08:35:43		
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Sunday, 07 May 2023 20:50:00	Sunday, 07 May 2023 20:50:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 12 April 2023 08:13:00	Wednesday, 03 May 2023 14:06:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 12 April 2023 08:26:42	Wednesday, 05 July 2023 09:50:00	



FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190058	MELISA TGL. ABSEN : Wednesday, 12 April 2023 19:45:15		
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 12 April 2023 09:56:37	Wednesday, 12 April 2023 15:42:00	
	2019031072	MUHAMMAD ARYA KAMANDANU TGL. ABSEN : Wednesday, 12 April 2023 21:25:03		

Tanggal Mengajar : Wednesday, 03 May 2023

Pertemuan : 07

File Materi : 174\_20230503061746\_Bab 7 Charging For Service Akuntansi Sektor Publik.pdf

File Tugas :

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FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 03 May 2023 08:36:14	Thursday, 04 May 2023 18:20:00	
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 03 May 2023 22:33:00	Wednesday, 03 May 2023 22:33:00	
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Sunday, 07 May 2023 20:49:00	Sunday, 07 May 2023 20:49:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 03 May 2023 08:04:50	Wednesday, 03 May 2023 11:55:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 05 July 2023 09:51:00	Wednesday, 05 July 2023 09:51:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 03 May 2023 06:47:55	Wednesday, 03 May 2023 06:48:00	
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 03 May 2023 13:56:40		
	2019031072	MUHAMMAD ARYA KAMANDANU TGL. ABSEN : Sunday, 14 May 2023 22:47:00	Sunday, 14 May 2023 22:47:00	




Tanggal Mengajar : Wednesday, 24 May 2023

Pertemuan : 08

File Materi : 174\_20230524060434\_Bab 7 Charging For Service Akuntansi Sektor Publik.pdf

File Tugas :

## Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 24 May 2023 20:59:11		
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 03 May 2023 22:33:00		<a href="#">174_56_NTSY SEKTOR PUBLIK P9.docx</a>
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 24 May 2023 10:51:54		
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Thursday, 25 May 2023 20:40:00	Thursday, 25 May 2023 20:40:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 24 May 2023 08:20:22	Wednesday, 31 May 2023 09:30:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 24 May 2023 15:17:18		
	2014190058	MELISA TGL. ABSEN : Wednesday, 03 May 2023 06:47:55		<a href="#">174_56_APBD Pemadam kebakaran kota mataram Melisa 2014190058.pdf</a>
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 24 May 2023 10:24:26		

Tanggal Mengajar : Wednesday, 31 May 2023

Pertemuan : 09

File Materi : 174\_20230531102611\_bab 8 akuntansi sektor publik.pdf

File Tugas :

## Mahasiswa









FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 31 May 2023 14:25:51		

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 24 May 2023 22:33:00	Thursday, 01 June 2023 22:55:00	<a href="#">174_56_NATASYA BRITNEY TITANIA SEKTOR PUBLIK P10.docx</a>
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 31 May 2023 21:30:18		
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Monday, 12 June 2023 22:48:00	Monday, 12 June 2023 22:48:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 31 May 2023 11:07:00	Wednesday, 31 May 2023 11:07:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 05 July 2023 09:53:00	Wednesday, 05 July 2023 09:53:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 24 May 2023 06:47:55		<a href="#">174_56_Tugas Laporan keuangan partai politik Golkar Melisa 2014190058.pdf</a>
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 31 May 2023 13:07:30		

Tanggal Mengajar : Wednesday, 07 June 2023




Pertemuan : 10

File Materi : 174\_20230607080911\_Akuntansi Sektor Publik Bab 10.pptx

File Tugas :

## Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 07 June 2023 17:18:24		
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 07 June 2023 19:30:16		
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 07 June 2023 09:24:10	Wednesday, 07 June 2023 09:28:00	
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Wednesday, 07 June 2023 17:10:54		
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 07 June 2023 09:21:29		

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 07 June 2023 10:31:35	Wednesday, 07 June 2023 14:00:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 07 June 2023 19:06:24	Saturday, 17 June 2023 22:17:00	
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 07 June 2023 12:33:12		

Tanggal Mengajar : Wednesday, 14 June 2023

Pertemuan : 11

File Materi : 174\_20230614072616\_Akuntansi Sektor Publik\_ Kelompok 12.pptx

File Tugas :

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FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 14 June 2023 18:28:06		
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 14 June 2023 23:10:00	Wednesday, 14 June 2023 23:10:00	
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 14 June 2023 16:23:02	Wednesday, 14 June 2023 16:19:00	
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Wednesday, 14 June 2023 19:35:20		
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 14 June 2023 09:07:49	Wednesday, 14 June 2023 09:09:00	
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 14 June 2023 10:49:45	Wednesday, 05 July 2023 09:55:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 07 June 2023 19:06:24		<a href="#">174_56_BAB 10 Melisa 2014190058.docx</a>
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 14 June 2023 11:14:14		
	2019031072	MUHAMMAD ARYA KAMANDANU TGL. ABSEN : Wednesday, 14 June 2023 18:33:50		

Tanggal Mengajar : Wednesday, 21 June 2023

Pertemuan : 12

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File Tugas :

## Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 21 June 2023 17:34:43		
	2014190010	NATASYA BRITNEY TITANIA TGL. ABSEN : Wednesday, 21 June 2023 19:00:11	Wednesday, 21 June 2023 19:00:00	
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Friday, 23 June 2023 10:29:00	Friday, 23 June 2023 10:29:00	
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 21 June 2023 09:39:38		
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 05 July 2023 09:41:00	Wednesday, 05 July 2023 09:41:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 21 June 2023 18:59:50		
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 21 June 2023 11:01:30		

Tanggal Mengajar : Tuesday, 27 June 2023

Pertemuan : 13

File Materi : 174\_20230627162945\_Bab 13 Proses Audit Kinerja.pptx

File Tugas :

## Mahasiswa



FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Wednesday, 05 July 2023 09:57:00	Wednesday, 05 July 2023 09:57:00	

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Tuesday, 27 June 2023 19:53:44		

Tanggal Mengajar : Wednesday, 05 July 2023

Pertemuan : 14

File Materi : 174\_20230705081138\_Bab 13 Proses Audit Kinerja.pptx

File Tugas :










### Mahasiswa

FOTO	NIM	NAMA	TGL. DOWNLOAD MATERI	FILE TUGAS
	2014190004	KEYKO AURELIA LESMANA TGL. ABSEN : Wednesday, 05 July 2023 18:32:02		
	2014190023	MICHAEL GAUTAMA TGL. ABSEN : Wednesday, 05 July 2023 21:52:01		
	2014190040	WIRANTI ALMIRA TGL. ABSEN : Wednesday, 05 July 2023 09:56:22		
	2014190048	GARRY PAULETTA PANJAITAN TGL. ABSEN : Wednesday, 05 July 2023 09:44:47		
	2014190056	SITI HANNA SHAKIRA NUR PRASETYO TGL. ABSEN : Wednesday, 05 July 2023 09:33:52	Wednesday, 05 July 2023 09:34:00	
	2014190058	MELISA TGL. ABSEN : Wednesday, 05 July 2023 19:33:59		
	2019031071	MUHAMMAD RAFLY TGL. ABSEN : Wednesday, 05 July 2023 10:26:56		

**Dosen : DR. VENUS FERNANDO F., Ir. SE. M.M**

**Akuntansi Sektor Publik (3 SKS)**

**RABU 17:00 - 19:30**

NO.	NIM	NAMA	FOTO	NILAI UAS (40%)	NILAI UTS (30%)	NILAI TUGAS (30%)	TOTAL
1	2014190004	KEYKO AURELIA LESMANA		26 (40%)	95 (30%)	99 (30%)	68.6
2	2014190010	NATASYA BRITNEY TITANIA		28 (40%)	95 (30%)	99 (30%)	69.4
3	2014190023	MICHAEL GAUTAMA		26 (40%)	90 (30%)	98 (30%)	66.8
4	2014190040	WIRANTI ALMIRA		30 (40%)	95 (30%)	99 (30%)	70.2
5	2014190048	GARRY PAULETTA PANJAITAN		26 (40%)	98 (30%)	99 (30%)	69.5
6	2014190056	SITI HANNA SHAKIRA NUR PRASETYO		26 (40%)	99 (30%)	98 (30%)	69.5
7	2014190058	MELISA		28 (40%)	99 (30%)	99 (30%)	70.6
8	2019031071	MUHAMMAD RAFLY		70 (40%)	95 (30%)	99 (30%)	86.2
9	2019031072	MUHAMMAD ARYA KAMANDANU		66 (40%)	99 (30%)	100 (30%)	86.1



**DR. VENUS FERNANDO F., Ir. SE. M.M**  
**Akuntansi Sektor Publik (3 SKS)**

No	Mahasiswa	Foto	1	2	3	4	5	6	7	8	9	10	11	12	13	14
						2023-03-29	2023-04-05	2023-04-12	2023-05-03	UTS	2023-05-24	2023-05-31	2023-06-07	2023-06-14	2023-06-21	2023-06-28
1	2014190004 KEYKO AURELIA LESMANA (Malam)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	
2	2014190010 NATASYA BRITNEY TITANIA (Pagi)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	
3	2014190023 MICHAEL GAUTAMA (Pagi)					Hadir	Hadir	Hadir			Hadir	Hadir	Hadir	Hadir		
4	2014190040 WIRANTI ALMIRA (Malam)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	Hadir
5	2014190048 GARRY PAULETTA PANJAITAN (Pagi)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	Hadir
6	2014190056 SITI HANNA SHAKIRA NUR PRASETYO (Pagi)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	
7	2014190058 MELISA (Malam)					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	
8	2019031071 MUHAMMAD RAFLY					Hadir	Hadir	Hadir	Hadir		Hadir	Hadir	Hadir	Hadir	Hadir	
9	2019031072 MUHAMMAD ARYA KAMANDANU					Hadir	Hadir	Hadir	Hadir				Hadir			