





STIE Malangkuçecwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB.I s.d BAB. III

Dosen Pembimbing 1

Catatum

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kreteria penilaian:

6. Ide/inovasi penelitian
 7. Pemahaman konsep/teori
 8. Pemahaman Metodologi
 9. Kemampuan Analisis
 10. Rutinitas Pembimbingan



Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2018/2019

Nomor : 1042/BAAK/IX/2018

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :

Nama : Dra. LAILATUS SAADAH, MSi., Ak.
Sebagai : Dosen Pembimbing 1
Nama : --
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : DESSY AGNES NATALIS RUAGADI
Nomor Pokok : A.2015.1.33306

Skripsi yang diajukan

Bidang Kajian : ANALISA LAPORAN KEUANGAN
Pokok Bahasan : MANAJEMEN LABA
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE
MALANGKUÇEWARA MALANG
Judul Skripsi : PENGARUH GOOD CORPORATE GOVERNANCE
TERHADAP MANAJEMEN LABA

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang

Pada Tanggal : 08/02/2019

Ketua Program Studi Akuntansi,



Dra. RRI MARDANARNI PUJIASTUTI, Ak., MSi., CA, CPA
NIK-P.3M : 202.710.245



STIE Malangkuçewara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

Dosen Pembimbing 1

19

Calanus s.

Dosen Pembimbing 2

Catatan:

- Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

 6. Ide/inovasi penelitian
 7. Pemahaman konsep/teori
 8. Pemahaman Metodologi
 9. Kemampuan Analisis
 10. Rutinitas Pembimbingan

LAMPIRAN 1

Kepemilikan Institusional

| NO | KODE | TAHUN | KEPEMILIKAN INSTITUSIONAL (X1) |
|----|------|-------|--------------------------------|
| 1 | ALMI | 2015 | 0.7650 |
| | | 2016 | 0.7650 |
| | | 2017 | 0.7650 |
| 2 | ASII | 2015 | 0.5011 |
| | | 2016 | 0.5011 |
| | | 2017 | 0.5011 |
| 3 | BTON | 2015 | 0.8182 |
| | | 2016 | 0.0196 |
| | | 2017 | 0.0196 |
| 4 | DPNS | 2015 | 0.5986 |
| | | 2016 | 0.5986 |
| | | 2017 | 0.5986 |
| 5 | GDST | 2015 | 0.9800 |
| | | 2016 | 0.9800 |
| | | 2017 | 0.9800 |
| 6 | GGRM | 2015 | 0.7555 |
| | | 2016 | 0.7555 |
| | | 2017 | 0.7555 |
| 7 | GJTL | 2015 | 0.6043 |
| | | 2016 | 0.5962 |
| | | 2017 | 0.5962 |
| 8 | HDTX | 2015 | 0.9104 |
| | | 2016 | 0.9104 |
| | | 2017 | 0.9122 |
| 9 | INDS | 2015 | 0.8811 |
| | | 2016 | 0.8811 |
| | | 2017 | 0.8811 |
| 10 | KICI | 2015 | 0.8306 |
| | | 2016 | 0.8306 |
| | | 2017 | 0.8306 |
| 11 | LION | 2015 | 0.5770 |
| | | 2016 | 0.5770 |
| | | 2017 | 0.5770 |
| 12 | LMPI | 2015 | 0.8327 |
| | | 2016 | 0.8327 |
| | | 2017 | 0.2352 |

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|----|------|------|--------|
| 13 | LMSH | 2015 | 0.3220 |
| | | 2016 | 0.3220 |
| | | 2017 | 0.3220 |
| 14 | MLIA | 2015 | 0.6990 |
| | | 2016 | 0.6990 |
| | | 2017 | 0.6725 |
| 15 | PICO | 2015 | 0.9400 |
| | | 2016 | 0.9220 |
| | | 2017 | 0.9401 |
| 16 | PSDN | 2015 | 0.7357 |
| | | 2016 | 0.7357 |
| | | 2017 | 0.8472 |
| 17 | PYFA | 2015 | 0.5385 |
| | | 2016 | 0.5385 |
| | | 2017 | 0.5385 |
| 18 | SKLT | 2015 | 0.9609 |
| | | 2016 | 0.8335 |
| | | 2017 | 0.8406 |
| 19 | SRSN | 2015 | 0.7781 |
| | | 2016 | 0.6801 |
| | | 2017 | 0.3279 |
| 20 | SSTM | 2015 | 0.7000 |
| | | 2016 | 0.4100 |
| | | 2017 | 0.4100 |
| 21 | STTP | 2015 | 0.5676 |
| | | 2016 | 0.5676 |
| | | 2017 | 0.5676 |
| 22 | TCID | 2015 | 0.7377 |
| | | 2016 | 0.7377 |
| | | 2017 | 0.7382 |
| 23 | ULTJ | 2015 | 0.4452 |
| | | 2016 | 0.3710 |
| | | 2017 | 0.3685 |
| 24 | WIIM | 2015 | 0.2248 |
| | | 2016 | 0.2248 |
| | | 2017 | 0.0514 |

LAMPIRAN 2

Kepemilikan Manajerial

| NO | KODE | TAHUN | KEPEMILIKAN MANAJERIAL (X2) |
|----|------|-------|--------------------------------|
| 1 | ALMI | 2015 | 0.0162 |
| | | 2016 | 0.0162 |
| | | 2017 | 0.0167 |
| 2 | ASII | 2015 | 0.0003 |
| | | 2016 | 0.0004 |
| | | 2017 | 0.0004 |
| 3 | BTON | 2015 | 0.0958 |
| | | 2016 | 0.8858 |
| | | 2017 | 0.8858 |
| 4 | DPNS | 2015 | 0.0571 |
| | | 2016 | 0.0571 |
| | | 2017 | 0.0591 |
| 5 | GDST | 2015 | 0.0001 |
| | | 2016 | 0.0001 |
| | | 2017 | 0.0001 |
| 6 | GGRM | 2015 | 0.0092 |
| | | 2016 | 0.0067 |
| | | 2017 | 0.0067 |
| 7 | GJTL | 2015 | 0.0094 |
| | | 2016 | 0.0113 |
| | | 2017 | 0.0113 |
| 8 | HDTX | 2015 | 0.0288 |
| | | 2016 | 0.0285 |
| | | 2017 | 0.0285 |
| 9 | INDS | 2015 | 0.0044 |
| | | 2016 | 0.0044 |
| | | 2017 | 0.0044 |
| 10 | KICI | 2015 | 0.0023 |
| | | 2016 | 0.0023 |
| | | 2017 | 0.0023 |
| 11 | LION | 2015 | 0.0024 |
| | | 2016 | 0.0024 |
| | | 2017 | 0.0024 |
| 12 | LMPI | 2015 | 0.0001 |
| | | 2016 | 0.0001 |
| | | 2017 | 0.6827 |

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|----|------|------|--------|
| 13 | LMSH | 2015 | 0.2515 |
| | | 2016 | 0.2370 |
| | | 2017 | 0.2065 |
| 14 | MLIA | 2015 | 0.0006 |
| | | 2016 | 0.0006 |
| | | 2017 | 0.0827 |
| 15 | PICO | 2015 | 0.0008 |
| | | 2016 | 0.0008 |
| | | 2017 | 0.0008 |
| 16 | PSDN | 2015 | 0.0140 |
| | | 2016 | 0.0140 |
| | | 2017 | 0.0916 |
| 17 | PYFA | 2015 | 0.2308 |
| | | 2016 | 0.2308 |
| | | 2017 | 0.2308 |
| 18 | SKLT | 2015 | 0.0024 |
| | | 2016 | 0.0028 |
| | | 2017 | 0.0067 |
| 19 | SRSN | 2015 | 0.1177 |
| | | 2016 | 0.2205 |
| | | 2017 | 0.4841 |
| 20 | SSTM | 2015 | 0.0800 |
| | | 2016 | 0.3700 |
| | | 2017 | 0.3700 |
| 21 | STTP | 2015 | 0.0319 |
| | | 2016 | 0.0319 |
| | | 2017 | 0.0319 |
| 22 | TCID | 2015 | 0.0014 |
| | | 2016 | 0.0014 |
| | | 2017 | 0.0014 |
| 23 | ULTJ | 2015 | 0.1791 |
| | | 2016 | 0.1149 |
| | | 2017 | 0.3384 |
| 24 | WIIM | 2015 | 0.2460 |
| | | 2016 | 0.2484 |
| | | 2017 | 0.3801 |

LAMPIRAN 3

Dewan Komisaris Independen

| NO | KODE | TAHUN | DEWAN KOMISARIS INDEPENDEN (X3) |
|-----------|-------------|--------------|--|
| 1 | ALMI | 2015 | 0.5 |
| | | 2016 | 0.5 |
| | | 2017 | 0.5 |
| 2 | ASII | 2015 | 0.364 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 3 | BTON | 2015 | 0.5 |
| | | 2016 | 0.5 |
| | | 2017 | 0.5 |
| 4 | DPNS | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 5 | GDST | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.5 |
| 6 | GGRM | 2015 | 0.5 |
| | | 2016 | 0.5 |
| | | 2017 | 0.5 |
| 7 | GJTL | 2015 | 0.5 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 8 | HDTX | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 9 | INDS | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 10 | KICI | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 11 | LION | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 12 | LMPI | 2015 | 0.5 |
| | | 2016 | 0.5 |
| | | 2017 | 0.5 |

| | | | |
|----|------|------|-------|
| 13 | LMSH | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 14 | MLIA | 2015 | 0.4 |
| | | 2016 | 0.4 |
| | | 2017 | 0.4 |
| 15 | PICO | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 16 | PSDN | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 17 | PYFA | 2015 | 0.5 |
| | | 2016 | 0.5 |
| | | 2017 | 0.5 |
| 18 | SKLT | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 19 | SRSN | 2015 | 0.375 |
| | | 2016 | 0.375 |
| | | 2017 | 0.375 |
| 20 | SSTM | 2015 | 0.4 |
| | | 2016 | 0.4 |
| | | 2017 | 0.4 |
| 21 | STTP | 2015 | 0.5 |
| | | 2016 | 0.5 |
| | | 2017 | 0.5 |
| 22 | TCID | 2015 | 0.4 |
| | | 2016 | 0.4 |
| | | 2017 | 0.5 |
| 23 | ULTJ | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |
| 24 | WIIM | 2015 | 0.33 |
| | | 2016 | 0.33 |
| | | 2017 | 0.33 |

LAMPIRAN 4

Komite Audit

| NO | KODE | TAHUN | KOMITE AUDIT (X4) |
|-----------|-------------|--------------|--------------------------|
| 1 | ALMI | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 2 | ASII | 2015 | 4 |
| | | 2016 | 4 |
| | | 2017 | 4 |
| 3 | BTON | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 4 | DPNS | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 5 | GDST | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 6 | GGRM | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 7 | GJTL | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 8 | HDTX | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 9 | INDS | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 10 | KICI | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 11 | LION | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 12 | LMPI | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 13 | LMSH | 2015 | 3 |

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|----|------|------|---|
| | | 2016 | 3 |
| | | 2017 | 3 |
| 14 | MLIA | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 15 | PICO | 2015 | 2 |
| | | 2016 | 2 |
| | | 2017 | 2 |
| 16 | PSDN | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 17 | PYFA | 2015 | 5 |
| | | 2016 | 4 |
| | | 2017 | 4 |
| 18 | SKLT | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 19 | SRSN | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 20 | SSTM | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 21 | STTP | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 22 | TCID | 2015 | 4 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 23 | ULTJ | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |
| 24 | WIIM | 2015 | 3 |
| | | 2016 | 3 |
| | | 2017 | 3 |

LAMPIRAN 5

Manajemen Laba

| NO | KODE | TAHUN | MANAJEMEN LABA (Y) |
|----|------|-------|--------------------|
| 1 | ALMI | 2015 | -0.5533 |
| | | 2016 | -0.0279 |
| | | 2017 | -0.0152 |
| 2 | ASII | 2015 | -0.0310 |
| | | 2016 | 0.0054 |
| | | 2017 | 0.0940 |
| 3 | BTON | 2015 | 0.0587 |
| | | 2016 | 0.0468 |
| | | 2017 | 0.0267 |
| 4 | DPNS | 2015 | 0.0227 |
| | | 2016 | -0.0132 |
| | | 2017 | 0.1237 |
| 5 | GDST | 2015 | 0.0266 |
| | | 2016 | -0.0106 |
| | | 2017 | 0.0536 |
| 6 | GGRM | 2015 | 0.1351 |
| | | 2016 | 0.0041 |
| | | 2017 | 0.0537 |
| 7 | GJTL | 2015 | -0.0415 |
| | | 2016 | -0.0132 |
| | | 2017 | -0.0028 |
| 8 | HDTX | 2015 | -0.0755 |
| | | 2016 | -1 |
| | | 2017 | -0.1286 |
| 9 | INDS | 2015 | -0.0133 |
| | | 2016 | 0.0388 |
| | | 2017 | 0.0435 |
| 10 | KICI | 2015 | -0.0629 |
| | | 2016 | 0.0199 |
| | | 2017 | 0.0243 |
| 11 | LION | 2015 | 0.0033 |
| | | 2016 | -0.0060 |
| | | 2017 | 0.0481 |
| 12 | LMPI | 2015 | 0.0182 |
| | | 2016 | 0.0061 |
| | | 2017 | 0.0245 |
| 13 | LMSH | 2015 | -0.0218 |

| | | | |
|----|------|------|---------|
| | | 2016 | 0.0240 |
| | | 2017 | 0.0489 |
| 14 | MLIA | 2015 | -0.0392 |
| | | 2016 | 0.0070 |
| | | 2017 | -0.0587 |
| 15 | PICO | 2015 | -0.0626 |
| | | 2016 | 0.0233 |
| | | 2017 | -0.0666 |
| 16 | PSDN | 2015 | -0.0057 |
| | | 2016 | -0.0805 |
| | | 2017 | -0.0664 |
| 17 | PYFA | 2015 | -0.0627 |
| | | 2016 | 0.0259 |
| | | 2017 | 0.1140 |
| 18 | SKLT | 2015 | -0.0184 |
| | | 2016 | 0.0748 |
| | | 2017 | -0.0280 |
| 19 | SRSN | 2015 | 0.2064 |
| | | 2016 | -0.1595 |
| | | 2017 | -0.0399 |
| 20 | SSTM | 2015 | 0.0462 |
| | | 2016 | -0.0523 |
| | | 2017 | -0.0861 |
| 21 | STTP | 2015 | 0.0088 |
| | | 2016 | 0.0340 |
| | | 2017 | 0.0573 |
| 22 | TCID | 2015 | 0.2567 |
| | | 2016 | -0.0391 |
| | | 2017 | -0.0579 |
| 23 | ULTJ | 2015 | -0.0409 |
| | | 2016 | -0.0109 |
| | | 2017 | -0.0032 |
| 24 | WIIM | 2015 | 0.0534 |
| | | 2016 | -0.0038 |
| | | 2017 | -0.0628 |