



Perkumpulan Pengelola Pendidikan Malangkuççwara (P3.M)

 **STIE MALANGKUÇÇWARA**
d/In ABM School of Economics

 Terakreditasi "A", AKUNTANSI, 056/SK/BAN-PT/Akred/S/III/2014
Terakreditasi "A", MANAJEMEN, 257/SK/BAN-PT/Ak-VI/S/III/2013

Penetapan Dosen Pembimbing Skripsi
Semester GENAP Tahun Akademik 2016/2017
Nomor : 0908/BAAK/X/2016

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



Nama : Drs. NANANG PURWANTO, MM., MMA., Ak, CA
Sebagai : Dosen Pembimbing 1
Nama : --
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : ROY ANTHONIUS
Nomor Pokok : A.2013.1.32132
Skripsi yang diajukan
Bidang Kajian : TEORI AKUNTANSI
Pokok Bahasan : CORPORATE GOVERNANCE
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE
MALANGKUÇÇWARA
Judul Skripsi : -

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

Dikeluarkan di : Malang
Pada Tanggal : 23/03/2017
Ketua Program Studi Akuntansi,

Dra. R.R. WIDANARNI PUDJIASTUTI, Ak., MSi., CA
NIK-P.3M : 202.710.246

Jalan Terusan Candi Kalasan
Malang - Indonesia (65142) Telp. 62 341 491813 (Hunting)
Fax 62 341 495619 <http://www.stie-mce.ac.id>
e-mail: info@stie-mce.ac.id



STIE Malangkuçęwara

(Accounting Business Management)

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

KARTU BIMBINGAN SKRIPSI BAB I s.d. BAB III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan: April			
17-09-2017		pengajuan judul penelitian	<i>h</i>
29-09-2017		Ganti judul penelitian	<i>h</i>
Bulan: Mei			
2-05-2017		ACC judul penelitian dan <i>so</i>	<i>h</i>
19-05-2017		Seminar proposal	<i>h</i>
Bulan: Juni			
18-07-2017		Mengubah variabel pada judul setelah revisi &	<i>h</i>
		Revisi	<i>h</i>
		Revisi	<i>h</i>
Bulan :			
Bulan :			

Dosen Pembimbing 1


Dosen Pembimbing 2



Catatan:

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

1. Ide/inovasi penelitian
2. Pemahaman konsep/teori
3. Pemahaman Metodologi
4. Kemampuan Analisis

Perkumpulan Pengelola Pendidikan Malangkuçewara (P3.M)

 **STIE MALANGKUÇEWARA**
d.b. ABM School of Economics

 
Terakreditasi "A", AKUNTANSI, 056/SK/BAN-PT/Akred/S/II/2014
Terakreditasi "A", MANAJEMEN, 257/SK/BAN-PT/Ak-V/S/X/2013

Penetapan Dosen Pembimbing Skripsi

Semester GENAP Tahun Akademik 2016/2017

Nomor : 0908/BAAK/X/2016

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



Nama	: Drs. NANANG PURWANTO, MM., MMA., Ak, CA
Sebagai	: Dosen Pembimbing 1
Nama	: ---
Sebagai	: Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama	: ROY ANTHONIUS
Nomor Pokok	: A.2013.1.32132
Skripsi yang diajukan	
Bidang Kajian	: TEORI AKUNTANSI
Pokok Bahasan	: CORPORATE GOVERNANCE
Tempat/Obyek	: POJOK GALERI INVESTASI BEI STIE MALANGKUÇEWARA
Judul Skripsi	: PERAN GOOD CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL MODERASI (STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR BEI PADA TAHUN 2012-2016)

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

Dikeluarkan di : Malang
Pada Tanggal : 27/07/2017
Ketua Program Studi Akuntansi,

Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA
NIK-P.3M : 202.710.246



STIE MALANGKUÇÇWARA

Jl. Terusan Candi Kalasan Blimbing – Malang Tlp. (0341) 491813

FM / 7.5/08
Revisi No.:01

KARTU BIMBINGAN SKRIPSI BAB IV s/d BAB V

BLN / TGL	BAB	PERMASALAHAN	PARAF
Bln: <u>juli</u>	IV	koreksi bab 4	<i>h</i>
19-07-2017		menentukan uji yg akan digunakan	<i>h</i>
		Revisi	<i>h</i>
		Revisi	<i>h</i>
Bln: <u>juli</u>	IV	koreksi uji pada bab 4	<i>h</i>
26-07-2017		mengubah uji yg digunakan	<i>h</i>
28-07-2017		menambahkan interpretasi pada bab 4	<i>h</i>
			<i>h</i>
Bln: <u>juli</u>	V	Menambahkan bab 5 kesimpulan dan saran	<i>h</i>
31-07-2017		Acc bab 4 dan 5	<i>h</i>
			<i>h</i>
Bln: <u>Ayuseus</u>			
Bln: _____			

Dosen Pembimbing I

[Signature]
Nongg

Dosen Pembimbing II

Catatan:

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

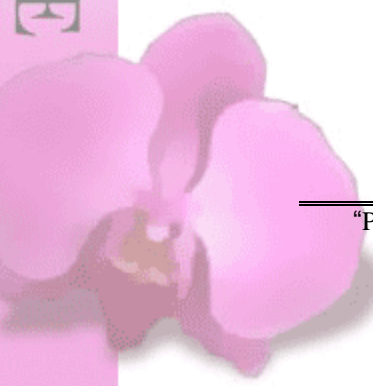
1. Ide/inovasi penelitian
2. Pemahaman konsep/teori

LAMPIRAN - LAMPIRAN

no	kode	Kepemilikan Manajerial				
		2012	2013	2014	2015	2016
1	ADRO	15,96612	15,15413	15,12239	13,19096	11,290103
2	ARII	15,91140	21,79473	38,46140	21,79473	20,54057
3	BYAN	65,00332	65,00332	65,01870	65,01870	65,01870
4	CTTH	6,56636	6,56003	6,56616	6,56616	6,56094
5	DOID	0,06488	0,06450	0,07641	0,08155	0,25950
6	GEMS	34,00000	34,00000	34,00000	34,00000	34,00000
7	HRUM	99,86888	47,15899	47,15899	47,15899	51,04268
8	KKGI	0,03275	0,03275	0,03275	0,03275	0,03397
9	MITI	0,00799	0,00799	0,01953	0,01953	0,00981
10	TINS	0,00248	0,00676	0,00457	0,00752	0,00752
11	TOBA	0,05076	0,05076	0,03645	0,03645	0,03645
No	Kode	Kepemilikan Institusional				
		2012	2013	2014	2015	2016
1	ADRO	43,91122	49,58170	49,65915	43,91122	43,91122
2	ARII	63,93733	60,60400	53,93733	66,00000	66,32766
3	BYAN	60,00001	60,00001	60,00001	57,00001	51,00001
4	CTTH	54,44680	46,33545	52,13204	52,13201	51,90498
5	DOID	52,20056	39,72327	48,07629	39,43516	39,20713
6	GEMS	89,50000	89,50000	98,00000	96,99983	96,99983
7	HRUM	48,28784	70,71846	70,71846	41,54514	73,69707
8	KKGI	99,82910	79,82910	64,85955	64,89035	67,30984
9	MITI	63,49629	63,49629	68,80085	57,65697	57,65697
10	TINS	64,99815	64,99815	65,00000	65,00000	65,00000
11	TOBA	29,73367	43,57278	21,35190	21,35190	66,07259

No	Nama Perusahaan	Kode	CSR				
			2012	2013	2014	2015	2016
1	Adaro Energy Tbk	ADRO	0,78481	0,78481	0,79747	0,74684	0,69620
2	Atlas Resources Tbk	ARII	0,60759	0,60759	0,60759	0,63291	0,63291
3	Bayan Resources Tbk	BYAN	0,77215	0,77215	0,78481	0,78481	0,78481
4	Citatah Tbk	CTTH	0,77215	0,77215	0,78481	0,78481	0,78481
5	Delta Dunia Makmur Tbk	DOID	0,73418	0,75949	0,77215	0,70886	0,70866
6	Golden Energy Mines Tbk	GEMS	0,50633	0,55696	0,55696	0,78481	0,77215
7	Harum Energy Tbk	HRUM	0,81013	0,81013	0,81013	0,86076	0,81013
8	Resource Alam Indonesia Tbk	KKGI	0,55696	0,55696	0,55696	0,62025	0,64557
9	Mitra Investindo Tbk	MITI	0,74684	0,75949	0,75949	0,79747	0,82278
10	Timah (Persero) Tbk	TINS	0,82278	0,82278	0,82278	0,74684	0,79747
11	Toba Bara Sejahtera Tbk	TOBA	0,78481	0,78481	0,79747	0,79747	0,79747

No	Nama Perusahaan	Kode	Nilai Perusahaan dengan Tobin's Q				
			2012	2013	2014	2015	2016
1	Adaro Energy Tbk	ADRO	1,00503	0,76437	0,72723	0,46942	0,37442
2	Atlas Resources Tbk	ARII	1,95661	1,14762	0,86995	0,92055	1,08108
3	Bayan Resources Tbk	BYAN	2,00884	1,99170	2,11427	2,62213	2,41424
4	Citatah Tbk	CTTH	0,33748	0,77591	0,81289	0,49032	0,36711
5	Delta Dunia Makmur Tbk	DOID	0,71520	0,63001	0,73291	0,59106	1,20230
6	Golden Energy Mines Tbk	GEMS	3,72536	3,03831	2,79723	1,48278	2,91203
7	Harum Energy Tbk	HRUM	2,84327	0,92696	0,59468	0,04643	0,55249
8	Resource Alam Indonesia Tbk	KKGI	2,40440	1,52983	0,77697	0,20766	0,91786
9	Mitra Investindo Tbk	MITI	0,55157	0,40995	0,63424	0,42759	0,16828
10	Timah (Persero) Tbk	TINS	1,42778	0,95072	1,06003	0,76276	0,69788
11	Toba Bara Sejahtera Tbk	TOBA	1,00543	0,54942	0,78869	0,53950	0,68796



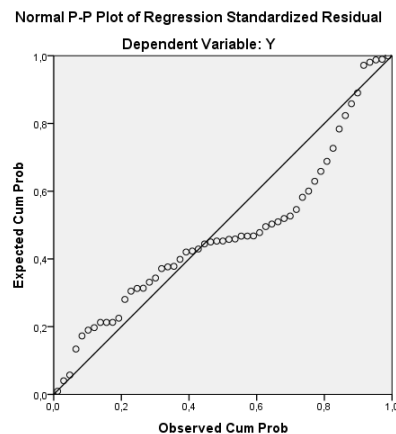
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tobin's Q	55	,05	3,73	1,1371	,85205
Kepemilikan Manajerial	55	,00248	99,87	18,3731	24,31756
Kepemilikan Institusional	55	21,35	99,83	59,5741	17,44152
CSR	55	,51	,86	,7356	,08973
Valid N (listwise)	55				

Pengaruh X1 kepemilikan manajerial terhadap Y

Uji Asumsi Klasik

1. Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

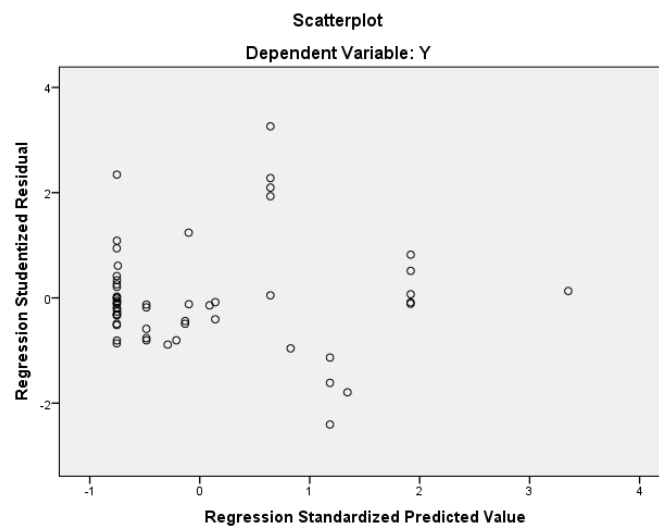
		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	,0000000

	Std.	,70068922
	Deviation	
Most Extreme Differences	Absolute	,182
	Positive	,182
	Negative	-,098
Kolmogorov-Smirnov Z		1,351
Asymp. Sig. (2-tailed)		,052

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas



Uji Glejser

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,386	,086		4,491	,000

X1	,005	,003	,219	1,635	,108
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a. Dependent Variable: absolute.residual1

3. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,771	,120		6,427	,000	
	X1	,020	,004	,569	5,037	,000	1,000 1,000

a. Dependent Variable: Y

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,569 ^a	,324	,311	,70727	2,357

a. Predictors: (Constant), X1

b. Dependent Variable: Y

Analisis Regresi Linier Sederhana

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,569 ^a	,324	,311	,70727	2,357

a. Predictors: (Constant), X1

b. Dependent Variable: Y

Coefficients^a

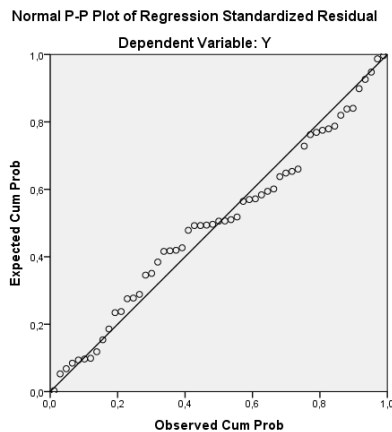
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,771	,120		6,427	,000		
	X1	,020	,004	,569	5,037	,000	1,000	1,000

a. Dependent Variable: Y

Pengaruh X1 kepemilikan manajerial terhadap Y dengan M sebagai variabel Moderator

Uji Asumsi Klasik

1. Uji Normalitas



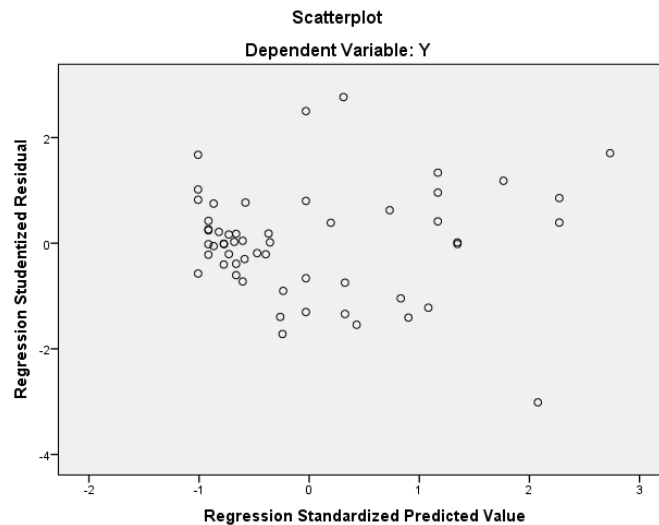
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,56101572
Most Extreme Differences	Absolute	,086
	Positive	,081
	Negative	-,086
Kolmogorov-Smirnov Z		,640
Asymp. Sig. (2-tailed)		,807

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas



Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,278	,601		2,127	,038
1 X1	,002	,024	,125	,083	,934
M	-1,298	,802	-,306	-1,619	,112
X1M	,004	,031	,179	,117	,907

a. Dependent Variable: absolute.residual2

3. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics
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	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,429	,965		2,516	,015		
X1	,101	,038	2,869	2,648	,011	,007	138,044
M	-2,357	1,288	-,248	-	,073	,462	2,164
X1M	-,102	,049	-2,294	-	,042	,007	141,551

a. Dependent Variable: Y

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,753 ^a	,566	,541	,57728	1,976

a. Predictors: (Constant), X1M, M, X1

b. Dependent Variable: Y

Analisis Regresi Moderasi

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X1M, M, X1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,753 ^a	,566	,541	,57728	1,976

a. Predictors: (Constant), X1M, M, X1

b. Dependent Variable: Y

Coefficients^a

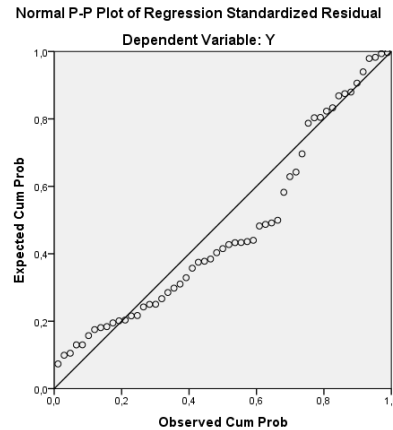
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,429	,965		2,516	,015		
X1	,101	,038	2,869	2,648	,011	,007	138,044
M	-2,357	1,288	-,248	-	,073	,462	2,164
X1M	-,102	,049	-2,294	-	,042	,007	141,551

a. Dependent Variable: Y

Pengaruh X2 kepemilikan insitusal terhadap Y

Uji Asumsi Klasik

1. Uji Normalitas



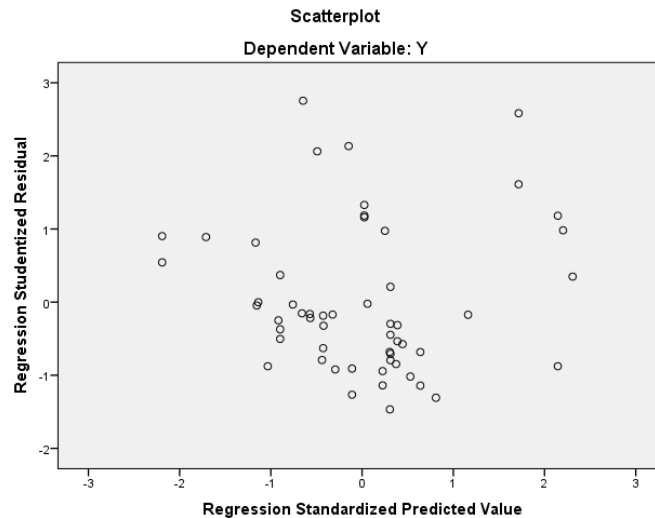
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,72679742
	Absolute Differences	
Most Extreme	Positive	,173
Differences	Negative	-,079
Kolmogorov-Smirnov Z		1,285
Asymp. Sig. (2-tailed)		,074

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas



Uji Glejser Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,227	,209		1,083	,284
	X2	,006	,003	,231	1,725	,090

a. Dependent Variable: absolute.residual3

3. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF

1	(Constant)	-,382	,355		-	,287		
	X2	,025	,006	,522	4,454	,000	1,000	1,000

a. Dependent Variable: Y

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,522 ^a	,272	,259	,73362	1,701

a. Predictors: (Constant), X2

b. Dependent Variable: Y

Analisis Regresi Linier Sederhana

Regression

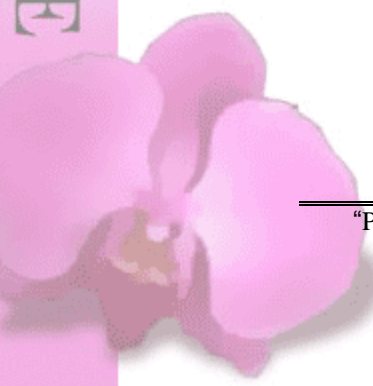
Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X2 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b



Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,522 ^a	,272	,259	,73362	1,701

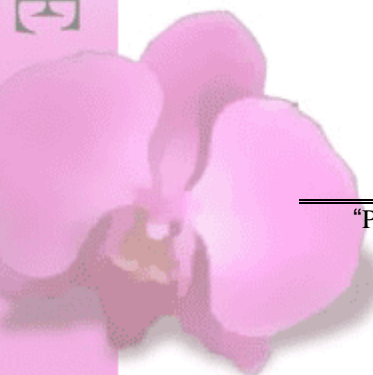
a. Predictors: (Constant), X2

b. Dependent Variable: Y

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	,382	,355		1,075	,287		
	X2	,025	,006	,522	4,454	,000	1,000	1,000

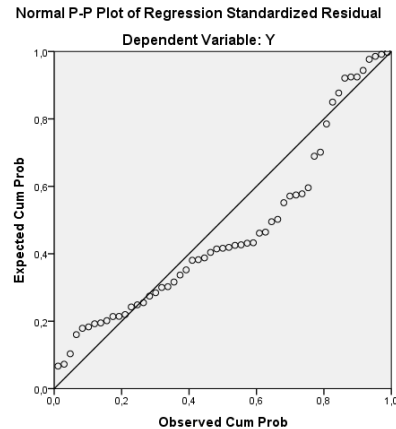
a. Dependent Variable: Y



Pengaruh X2 kepemilikan institusional terhadap Y dengan M sebagai variabel Moderasi

Uji Asumsi Klasik

1. Uji Normalitas



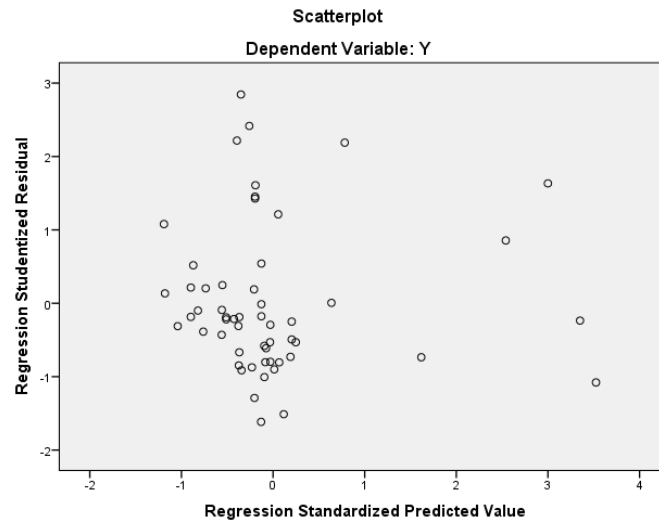
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,66145262
Most Extreme Differences	Absolute	,173
	Positive	,173
	Negative	-,099
Kolmogorov-Smirnov Z		1,284
Asymp. Sig. (2-tailed)		,074

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas



Uji Glejser Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,895	2,178		-,870	,388
1 X2	,026	,029	1,062	,915	,365
M	2,793	2,881	,585	,969	,337
X2M	-,028	,039	-,754	-,730	,469

a. Dependent Variable: absolute.residual4

3. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-7,933	3,451				
	X2	,147	,045	3,008	2,299	,014	72,520
	M	10,505	4,566	1,106	2,301	,051	19,563
	X2M	-,172	,061	-2,313	2,810	,017	57,331

a. Dependent Variable: Y

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,630 ^a	,397	,362	,68063	1,779

a. Predictors: (Constant), X2M, M, X2

b. Dependent Variable: Y

Analisis Regresi Moderasi

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X2M, M, X2 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,630 ^a	,397	,362	,68063	1,779

a. Predictors: (Constant), X2M, M, X2

b. Dependent Variable: Y

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	7,933	3,451		2,299	,026		
X2	,147	,045	3,008	3,250	,002	,014	72,520
1 M	10,505	4,566	1,106	2,301	,026	,051	19,563
X2M	-,172	,061	-2,313	-	,007	,017	57,331
				2,810			

a. Dependent Variable: Y