

LAMPIRAN

Lampiran 1-Profil Perusahaan Sampel Penelitian

Tabel 1 Profil Perusahaan Sampel Penelitian

NO	KETERANGAN	NAMA EMITEN
1	SMRA	PT Summarecon Agung Tbk
2	PWON	Pakuwon Jati Tbk
3	MYRX	Hasan Internasional Tbk
4	MTLA	Metropolitan Land Tbk
5	KIJA	Kawasan Industri Jababeka Tbk
6	JKON	Jaya Konstruksi Manggala Pratama Tbk
7	GWSA	PT Greenwood Sejahtera Tbk
8	DILD	Intiland Development Tbk
9	DGIK	Nusa Konstruksi Enjiniring Tbk
10	DART	Duta Anggada Realty Tbk
11	BKSL	Sentul City Tbk
12	BEST	Bekasi Fajar Industrial Estate Tbk
13	BAPA	Bekasi Asri Pemula Tbk
14	APLN	PT Agung Podomoro Land Tbk.
15	ACST	PT Acset Indonusa Tbk.

Lampiran 2. Kepemilikan Manajerial

Tabel 2.1 Kepemilikan manajerial

Nama perusahaan	Tahun	Kep Manajerial	Saham Beredar	TOTAL
SMR	2017	88.053.600	14.426.781.680	0,006103482
	2018	88.053.600	14.426.781.680	0,006103482
	2019	200.000.020	14.426.781.680	0,013863107
PWON	2017	10.739.000	48.159.602.400	0,000222988
	2018	10.739.040	48.159.602.400	0,000222989
	2019	7.619.040	48.153.602.400	0,000158224
MYRX	2017	15.333.767.094	86.703.220.792	0,176853489
	2018	17.426.026.584	86.703.220.792	0,200984766
	2019	17.145.385.217	86.703.220.792	0,197747962

Tabel 2.2 Lanjutan

Nama perusahaan	Tahun	Kep Manajerial	Saham Beredar	TOTAL
MTLA	2017	30.472.443	7.655.126.330	0,003980658
	2018	35.749.093	7.655.126.330	0,004669955
	2019	30.336.093	7.655.126.330	0,003962847
KIJA	2017	655.782.810	7.655.126.330	0,085665838
	2018	617.597.110	20.824.888.369	0,029656683
	2019	301.455.500	20.824.888.369	0,014475732
JKON	2017	538.141.880	16.308.519.860	0,032997592
	2018	537.949.550	16.305.519.860	0,032991867
	2019	344.259.150	16.305.519.860	0,021113043
GWSA	2017	2.840.000	7.800.760.000	0,000364067
	2018	2.840.000	7.800.760.000	0,000364067
	2019	2.840.000	7.800.760.000	0,000364067
DILD	2017	228.000.000	10.365.854.185	0,021995293
	2018	2.651.871.336	10.365.854.185	0,255827575
	2019	2.280.000.000	10.365.854.185	0,21995293
DGIK	2017	17.987.900	5.541.165.000	0,003246231
	2018	17.987.900	5.541.165.000	0,003246231
	2019	17.987.900	5.541.165.000	0,003246231
DART	2017	847.833.100	3.141.390.962	0,269890985
	2018	908.522.234	3.141.390.962	0,289210176
	2019	847.833.100	3.141.390.962	0,269890985
BKSL	2017	14.598.680.374	55.258.666.481	0,264188069
	2018	14.598.680.374	55.258.666.481	0,264188069
	2019	14.598.680.374	55.258.666.481	0,264188069
BEST	2017	7.000.000	9.647.311.150	0,000725591
	2018	7.000.000	9.647.311.150	0,000725591
	2019	7.000.000	9.647.311.150	0,000725591

Tabel 2.3 Lanjutan

Nama perusahaan	Tahun	Kepemilikan Manajerial	Saham Beredar	TOTAL
BAPA	2017	889.000	661.784.520	0,001343338
	2018	889.000	661.784.520	0,001343338
	2019	889.000	661.784.520	0,001343338
APLN	2017	629143000	19394561700	0,032439145
	2018	627.562.500	19.364.561	32,40778348
	2019	630.343.600	19.394.561.700	0,032501049
ACST	2017	5.600.000	7.000.000	0,80
	2018	5.600.000	7.000.000	0,80
	2019	5.600.000	7.000.000	0,80

Lampiran 3. Kepemilikan Instusional

Tabel 3.1 Kepemilikan Instusional

Nama perusahaan	Tahun	Kepemilikan Instusional	Saham Beredar	TOTAL
SMR	2017	6.597.992.138	14.426.781.680	0,457343314
	2018	6.597.992.138	14.426.781.680	0,457343314
	2019	5.430.365.728	14.426.781.680	0,376408672
PWON	2017	33.587.598.400	48.159.602.400	0,697422668
	2018	33.077.598.400	48.159.602.400	0,68683288
	2019	27.032.158.800	48.159.602.400	0,561303612
MYRX	2017	4.235.683.500	86.703.220.792	0,048852666
	2018	4.235.683.500	86.703.220.792	0,048852666
	2019	7.712.209.500	86.703.220.792	0,088949516
MTLA	2017	5.680.473.803	7.655.126.330	0,742048342
	2018	5.680.473.803	7.655.126.330	0,742048342
	2019	6.450.766.407	7.655.126.330	0,842672757

Tabel 3.2 Lanjutan

Nama perusahaan	Tahun	Kepemilikan Institusional	Saham Beredar	TOTAL
KIJA	2017	6.756.140.246	20.824.888.369	0,324426241
	2018	6.334.355.360	20.824.888.369	0,304172356
	2019	5.134.719.824	20.824.888.369	0,246566499
JKON	2017	9.929.587.750	16.308.519.860	0,608858918
	2018	9.929.587.750	16.308.519.860	0,608858918
	2019	11.048.167.915	16.308.519.860	0,677447617
GWSA	2017	6.200.760.000	7.800.760.000	0,79489178
	2018	6.200.760.000	7.800.760.000	0,79489178
	2019	6.200.760.000	7.800.760.000	0,79489178
DILD	2017	6.356.188.893	10.365.854.185	0,61318525
	2018	3.225.374.925	10.365.854.185	0,3111538
	2019	4.367.946.966	10.365.854.185	0,421378392
DGIK	2017	3.713.779.200	5.541.165.000	0,670216317
	2018	3.713.779.200	5.541.165.000	0,670216317
	2019	3.713.779.200	5.541.165.000	0,670216317
DART	2017	2.027.576.982	3.141.390.962	0,645439236
	2018	1.411.887.848	3.141.390.962	0,449446715
	2019	2.863.144.412	3.141.390.962	0,911425686
BKSL	2017	23.513.477.865	55.258.666.481	0,425516564
	2018	23.513.477.865	55.258.666.481	0,425516564
	2019	48.853.743.769	55.258.666.481	0,884091978
BEST	2017	5.608.354.400	9.647.311.150	0,581338604
	2018	6.205.519.400	9.647.311.150	0,643238235
	2019	5.608.354.400	9.647.311.150	0,581338604
BAPA	2017	344.620.000	661.784.520	0,520743519
	2018	5.959.667.100	661.784.520	9,005449538
	2019	508842500	661.784.520	0,768894534

APLN	2017	14.715.780.000	19.364.561.700	0,759933544
	2018	14.715.780.000	19.364.561.700	0,759933544
	2019	15.789.694.200	19.364.561.700	0,815391252
ACST	2017	477.400.000	700.000.000	0,682
	2018	520.657.700	700.000.000	0,743796714
	2019	477.400.000	700.000.000	0,682

Lampiran 4: Komite Audit

Tabel 4.1 Komite Audit

Nama perusahaan	Tahun	Komite Audit
		jumlah
SMR	2017	3
	2018	3
	2019	3
PWON	2017	3
	2018	3
	2019	3
MYRX	2017	3
	2018	3
	2019	3
MTLA	2017	3
	2018	3
	2019	3
KIJA	2017	3
	2018	3
	2019	3
JKON	2017	3
	2018	3
	2019	3
GWSA	2017	3
	2018	3
	2019	3

Tabel 4.2 Lanjutann

Nama perusahaan	Tahun	Komite Audit
		jumlah
DILD	2017	3
	2018	3
	2019	3
DGIK	2017	2
	2018	2
	2019	2
DART	2017	3
	2018	3
	2019	3
BKSL	2017	3
	2018	3
	2019	3
BEST	2017	3
	2018	3
	2019	3
BAPA	2017	6
	2018	6
	2019	6
APLN	2017	3
	2018	3
	2019	3
ACST	2017	3
	2018	3
	2019	3

Lampiran 5 : Manajemen laba

Tabel 5.1 Perhitungan Manajemen laba

Nama perusahaan	Tahun	TACit/Ait-1	NDAit	DAit (Manajemen Laba)
SMR	2017	-0,059827079	0,948491564	-1,008318643
	2018	0,041674758	11,5639296	-11,52225485
	2019	0,04316204	-0,91371514	0,95687718
PWON	2017	-0,01129974	0,263731848	-0,275031587
	2018	0,019782489	0,196999314	-0,177216825
	2019	0,024259676	0,960998566	-0,936738889
MYRX	2017	0,003602308	0,637602126	-0,633999818
	2018	0,002320179	0,337760924	-0,335440745
	2019	-0,059827079	0,138811757	-0,198638835
MTLA	2017	0,086064704	0,364584101	-0,278519397
	2018	-0,003865976	0,478909443	-0,48277542
	2019	0,002568131	0,741353681	-0,73878555
KIJA	2017	-0,010913163	1,864500986	-1,875414149
	2018	-0,042766799	-0,545577833	0,502811034
	2019	-0,006752101	-0,500480312	0,493728211
JKON	2017	-0,028316245	-0,259968972	0,231652727
	2018	0,119984197	0,075860012	0,044124184
	2019	0,106239542	-9,309497146	9,415736688
GWSA	2017	0,048140817	-1,35528728	1,403428097
	2018	0,049464326	1,604220273	-1,554755947
	2019	0,04674768	1,298965722	-1,252218042
DILD	2017	0,068173227	-1,767606348	1,835779575
	2018	0,017065651	0,412680048	-0,395614397
	2019	0,118929471	1,499176668	-1,380247197
DGIK	2017	0,042116792	0,181649648	-0,139532856
	2018	0,037370604	-0,10501594	0,142386544
	2019	0,174350121	-0,048441349	0,22279147

Tabel 5.2 Lanjutann

Nama perusahaan	Tahun	TACit/Ait-1	NDAit	DAit (Manajemen Laba)
DART	2017	0,021901445	-0,213606232	0,235507677
	2018	0,019440635	-1,043748519	1,063189154
	2019	0,002150767	-0,716925789	0,719076557
BKSL	2017	0,001540372	0,305570851	-0,304030479
	2018	0,07907015	-0,536353885	0,615424036
	2019	0,009155721	0,190044872	-0,180889151
BEST	2017	-0,042033449	0,316247231	-0,35828068
	2018	-0,050601085	-1,45076706	1,400165975
	2019	0,009659357	0,380676522	-0,371017165
BAPA	2017	0,001832945	0,158858961	-0,157026016
	2018	0,005726842	-0,109128664	0,114855506
	2019	0,002674255	0,195705878	-0,193031623
APLN	2017	0,05995521	0,269434061	-0,209478851
	2018	0,101944999	-0,131612325	0,233557324
	2019	0,034735331	8,961272592	-8,926537261
ACST	2017	0,090189906	0,032199119	0,057990787
	2018	0,241602011	0,091364577	0,150237435
	2019	0,455379586	0,059042225	0,39633736

Lampiran: 6 Kinerja Perusahaan

Tabel: 6.1 Kinerja Perusahaan

Nama perusahaan	Tahun	LABA BERSIH	RATA-RATA ASET	REO
SMRA	2017	532.437.613	1.473.752.325	0,3612802531
	2018	690.623.630	1.533.562.079	0,4503395327
	2019	12.517.950	12.737.270	0,9827812396
PWON	2017	151.846.183	349.380.552	0,4346154419
	2018	2.826.936.213	10.008.169.293.650	0,0002824629
	2019	2.024.627.040	61.080.465.896	0,0331468827
MYRX	2017	13.696.470	1.762.062	7,7729784764
	2018	10.568.510	1.705.387	6,1971329675
	2019	23.398.387.078	11.625.186.862.976	0,0020127321
MTLA	2017	551.010.785	1.551.846.189	0,355067911
	2018	164.208.907	1.667.932.513	0,09845057
	2019	2.885.054	1.794.085.394	0,001608092
KIJA	2017	24.547.025.384	11.266.320.312.348	0,002178797
	2018	28.795.810.626	11.783.772.244.027	0,002443684
	2019	237.149.056.488	4.983.363.491.405	0,047588151
JKON	2017	301167183	1501473268	0,200581116
	2018	268229012	1.184.147.530	0,226516549
	2019	197313804	4804256788	0,04107062
GWSA	2017	5.614.677	7.200.861	0,779723008
	2018	5.826.926	7.491.034	0,777853364
	2019	5.954.609	7.601.643	0,78333184
DILD	2017	18765922531	4.076.655.817.254	0,004603264
	2018	115.507.401.144	14.215.535.191.206	0,008125435
	2019	106.000.057.984	14.116.380.888.460	0,007509011
DGIK	2017	6.616.110.543	1.753.458.859.186	0,003773177
	2018	3.444.026.173	1.820.798.804.324	0,001891492
	2019	-24.619.124.816	1.473.441.472.795	-0,016708587

Tabel: 6.2 Tabel Lanjutan

Nama perusahaan	Tahun	LABA BERSIH	RATA-RATA ASET	REO
DART	2017	13.005.844	133.152.787	0,097676093
	2018	15.868.032	8.577.363	1,84998956
	2019	-34.418.621	10.249.481	-3,358084278
BKSL	2017	466.871.374.097	13.032.804.073.778	0,035822788
	2018	376.063.389.204	14.107.811.124.286	0,026656395
	2019	28123101927	41.132.491.272	0,683719878
BEST	2017	483.331.839.491	5.719.000.999.540	0,084513334
	2018	422.536.948.687	6.290.126.551.391	0,067174634
	2019	380,1529373	6.399.477.523.890	0,00000000005940
BAPA	2017	12930270663	1.243.267.157.171	0,01040023504877
	2018	7.741.759.914	108.408.555.597	0,07141281305121
	2019	-34.418.621	1093948716	-0,03146273723493
APLN	2017	1.882.581.400	152.812.890	12,31951964261650
	2018	205.780.396	260.366.779	0,79034812655573
	2019	120.811.697	1.213.216.282	0,09957968648495
ACST	2017	1.882.581.400	28.790.116.014	0,06538985112406
	2018	-1131849	486798	-2,32508966758286
	2019	21,419	755,129	0,02836469000661

Lampiran 7: Total Perhitungan Variabel Kepemilikan manajerial, Kepemilikan instusional, Komite Audit, Manajemen Laba dan Kinerja perusahaan

Tabel: 7.1 Total Perhitungan

Nama perusahaan	Tahun	Kepemilikan Mnajerial	Kepemilikan Instusional	Komite Audit	Manajemen Laba	Kinerja Peusahaan
SMR	2017	0,006103482	0,457343314	3	-1,008318643	0,361280253
	2018	0,006103482	0,457343314	3	-11,52225485	0,450339533
	2019	0,013863107	0,376408672	3	0,95687718	0,98278124
PWON	2017	0,000222988	0,697422668	3	-0,275031587	0,434615442
	2018	0,000222989	0,68683288	3	-0,177216825	0,000282463
	2019	0,000158224	0,561303612	3	-0,936738889	0,033146883
MYRX	2017	0,176853489	0,048852666	3	-0,633999818	7,772978476
	2018	0,200984766	0,048852666	3	-0,335440745	6,197132967
	2019	0,197747962	0,088949516	3	-0,198638835	0,002012732
MTLA	2017	0,003980658	0,742048342	3	-0,278519397	0,355067911
	2018	0,004669955	0,742048342	3	-0,48277542	0,09845057
	2019	0,003962847	0,842672757	3	-0,73878555	0,001608092
KIJA	2017	0,085665838	0,324426241	3	-1,875414149	0,002178797
	2018	0,029656683	0,304172356	3	0,502811034	0,002443684
	2019	0,014475732	0,246566499	3	0,493728211	0,047588151

Tabel: 7.2 Lanjutan

Nama perusahaan	Tahun	Kepemilikan Mnajerial	Kepemilikan Instusional	Komite Audit	Manajemen Laba	Kinerja Peusahaan
JKON	2017	0,032997592	0,608858918	3	0,231652727	0,200581116
	2018	0,032991867	0,608858918	3	0,044124184	0,226516549
	2019	0,021113043	0,677447617	3	9,415736688	0,04107062
GWSA	2017	0,000364067	0,79489178	3	1,403428097	0,779723008
	2018	0,000364067	0,79489178	3	-1,554755947	0,777853364
	2019	0,000364067	0,79489178	3	-1,252218042	0,78333184
DILD	2017	0,021995293	0,61318525	3	1,835779575	0,004603264
	2018	0,255827575	0,3111538	3	-0,395614397	0,008125435
	2019	0,21995293	0,421378392	3	-1,380247197	0,007509011
DGIK	2017	0,003246231	0,670216317	2	-0,139532856	0,003773177
	2018	0,003246231	0,670216317	2	0,142386544	0,001891492
	2019	0,003246231	0,670216317	2	0,22279147	-0,016708587
DART	2017	0,269890985	0,645439236	3	0,235507677	0,097676093
	2018	0,289210176	0,449446715	3	1,063189154	1,84998956
	2019	0,269890985	0,911425686	3	0,719076557	-3,358084278

Tabel: 7. 3 Lanjutan

Nama perusahaan	Tahun	Kepemilikan Mnajerial	Kepemilikan Instusional	Komite Audit	Manajemen Laba	Kinerja Peusahaan
BKSL	2017	0,264188069	0,425516564	3	-0,304030479	0,035822788
	2018	0,264188069	0,425516564	3	0,615424036	0,026656395
	2019	0,264188069	0,884091978	3	-0,180889151	0,683719878
BEST	2017	0,000725591	0,581338604	3	-0,35828068	0,084513334
	2018	0,000725591	0,643238235	3	1,400165975	0,067174634
	2019	0,000725591	0,581338604	3	-0,371017165	5,94037E-11
BAPA	2017	0,001343338	0,520743519	6	-0,157026016	0,010400235
	2018	0,001343338	9,005449538	6	0,114855506	0,071412813
	2019	0,001343338	0,768894534	6	-0,193031623	-0,031462737
APLN	2017	0,032439145	0,759933544	3	-0,209478851	12,31951964
	2018	32,40778348	0,759933544	3	0,233557324	0,790348127
	2019	0,032501049	0,815391252	3	-8,926537261	0,099579686
ACST	2017	0,8	0,682	3	0,057990787	0,065389851
	2018	0,8	0,743796714	3	0,150237435	-2,325089668
	2019	0,8	0,682	3	0,39633736	0,02836469

Lampiran: 8 Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
K. Manajerial	45	,000	4,021	,42860	,798619
K. Institusional	45	,049	5,677	,69800	,823744
Komite Audit	45	2	6	3,33	1,087
Kinerja Perusahaan	45	-3,358	12,320	,73324	2,614746
Manajemen Laba	45	-11,522	9,416	-,25947	2,748733
Valid N (listwise)	45				

Lampiran: 9 Uji Normalitas

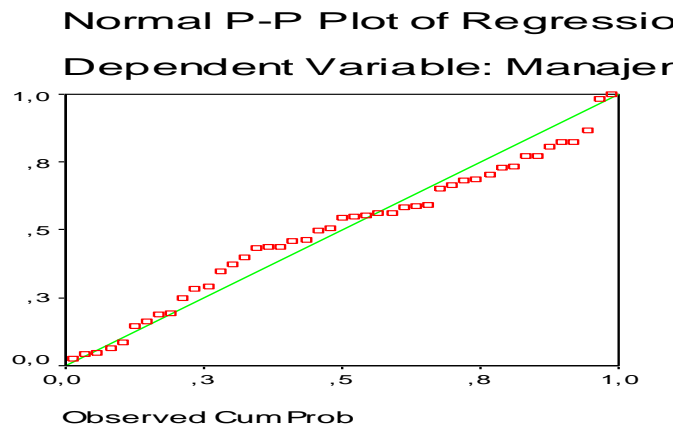
Tabel: 9. Normalitas K-S

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,53313416
Most Extreme Differences	Absolute	,098
	Positive	,098
	Negative	-,096
Kolmogorov-Smirnov Z		,659
Asymp. Sig. (2-tailed)		,778

- a. Test distribution is Normal.
- b. Calculated from data.

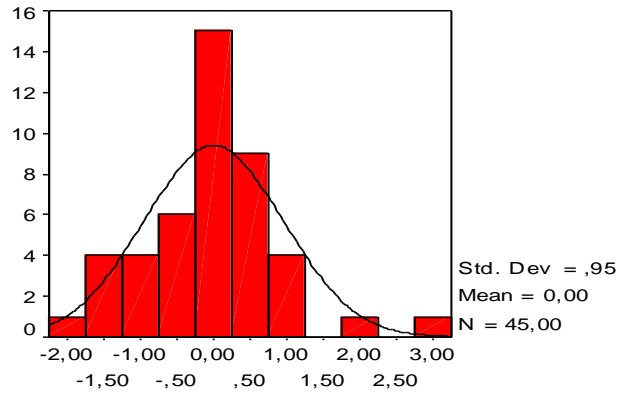
Gambar 9.1 P-Plot



Gambar 9.2 Histogram

Histogram

Dependent Variable: Manajemen La



Regression Standardized Residual

Lampiran : 10 Uji Multikolinieritas

Table: 10 ji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	K. Manajerial	,906	1,104
	K. Instiusional	,852	1,174
	Komite Audit	,830	1,205
	Kinerja Perusahaan	,923	1,084

a. Dependent Variable: Manajemen Laba

Lampiran: 11 Uji Autokorelasi

Table: 11 Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1,699 ^a

a. Predictors: (Constant), Kinerja Perusahaan, K. Manajerial, K. Instiusional, Komite Audit

b. Dependent Variable: Manajemen Laba

Lampiran: 12 Uji Heteroskedastisitas

Tabel: 12 Uji Heteroskedastisitas

Coefficients^a

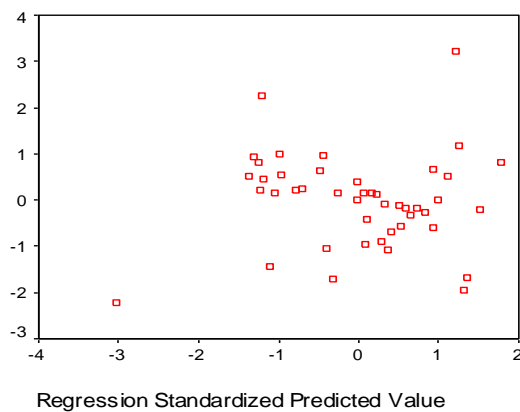
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,136	,182		,746	,460
	K. Instiusional	,092	,079	,207	1,156	,254
	K. Manajerial	,042	,088	,073	,480	,634
	Komite Audit	,058	,057	,173	1,018	,315
	Kinerja Perusahaan	-,012	,022	-,087	-,551	,585

a. Dependent Variable: ABSRESID

Gambar: 12.1 Grafik *Scatterplot*

Scatterplot

Dependent Variable: Manajemen Lal



Lampiran: 13 Uji F

Tabel: 13 Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	187,809	4	46,952	12,985	,000 ^a
	Residual	144,635	40	3,616		
	Total	332,443	44			

a. Predictors: (Constant), Kinerja Perusahaan , Komite Audit, K. Instiusional, K. Manajerial

b. Dependent Variable: Manajemen Laba

Lampiran: 14 Uji T

Tabel: 14 Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,437	1,585		,907	,370
	K. Manajerial	-,269	,809	-,082	-,332	,741
	K. Institusional	-,770	,622	-,243	-1,238	,223
	Komite Audit	-,015	,520	-,006	-,030	,977

a. Dependent Variable: Kinerja Perusahaan

Lampiran: 15 Analisis Jalur model 1

Tabel: 15 Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,709 ^a	,502	,466	2,009416

a. Predictors: (Constant), Komite Audit, K. Institusional, K. Manajerial

Tabel: 16 Kofisien jalur

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,591	1,180		-3,043	,004
	K. Manajerial	,460	,597	,134	,770	,446
	K. Institusional	,956	,467	,287	2,047	,047
	Komite Audit	,801	,384	,317	2,087	,043
	Kinerja Perusahaan	-,277	,115	-,263	-2,405	,021

a. Dependent Variable: Manajemen Laba

Lampiran: 17 Koefisien jalur model 2

Tabel: 17.1 Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,752 ^a	,565	,521	1,901543

a. Predictors: (Constant), Kinerja Perusahaan , Komite Audit, K. Institusional, K. Manajerial

Tabel: 17.2 Koefisien Jalur

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,989	1,235		-3,230	,002
	K. Manajerial	,534	,630	,155	,848	,402
	K. Institusional	1,170	,485	,351	2,413	,020
	Komite Audit	,805	,405	,318	1,986	,054

a. Dependent Variable: Manajemen Laba



STIE (Sekolah Tinggi Ilmu Ekonomi) Malang

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Log Bimbingan Skripsi

Nama Mahasiswa : AYU DWI SITI YULIANTI
NPK : A.2016.1.34031
Nama Dosen : Drs.NANANG PURWANTO, Ak., MM., MSA. CA
NIK : 202.710.235

No.	Tahap	Tanggal	Keterangan	Maret 2020
1	1	11-03-2020	Pengajuan Judul	
2	1	23-03-2020	Pengajuan Bab 1	
3	1	30-03-2020	Revisi Bab 1	
No.	Tahap	Tanggal	Keterangan	April 2020
4	1	08-04-2020	Pengajuan Revisi Bab 1	
5	1	15-04-2020	Acc Bab 1	
6	1	20-04-2020	Pengajuan Bab 2	
No.	Tahap	Tanggal	Keterangan	Mei 2020
7	1	11-05-2020	Pengajuan Revisi bab 2	
No.	Tahap	Tanggal	Keterangan	Juni 2020
8	1	08-06-2020	Revisi Bab 2	
9	1	29-06-2020	Revisi Bab 2	
10	1	29-06-2020	Acc Bab2	
No.	Tahap	Tanggal	Keterangan	Juli 2020
11	1	06-07-2020	Pengajuan Bab 3	
12	1	13-07-2020	ACC Bab 3	
13	2	14-07-2020	Pengajuan Bab 4	
14	2	20-07-2020	Revisi Bab 4	
15	2	21-07-2020	Acc Bab 4 dan 5	

Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)



Terakreditasi "A", AKUNTANSI, 3233/SK/BAN-PT/Akred/S/II/2018
Terakreditasi "A", MANAJEMEN, 2812/SK/BAN-PT/Akred/S/II/2018

SURAT KETERANGAN
Nomor: 0566.8/BAK/VIII/2020

Ketua Jurusan Akuntansi Sekolah Tinggi Ilmu Ekonomi (STIE) Malangkuççwara Malang menerangkan bahwa:

Nama : Ayu Dwi Siti Yulianti
NPK : A.2016.1.34031
Jurusan : Akuntansi
Alamat : Desa Kanigoro RT 31 RW 03 Kec. Pagelaran, Kab Malang

Adalah mahasiswa STIE Malangkuççwara yang telah mengadakan riset dengan data diambil dari Bursa Efek Indonesia (BEI) untuk menyelesaikan tugas akhir dengan judul:

Pengaruh Good Corporate Governance terhadap Manajemen Laba dengan Kinerja Perusahaan sebagai Variabel Intervening

Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

13 Agustus 2020

Ketua Jurusan Akuntansi



Dra. Rr. Widanarni Pudjiastuti, Ak.,M.Si.CA
NIK. 202.710.246