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LAMPIRAN 1 Daftar Perusahaan Sampel Penelitian

No	Kode	Nama Perusahaan	2016	2017	2018
1	AISA	TIGA PILAR SEJAHTERA FOOD	Lengkap	Rugi	Tidak ada annual report
2	ALTO	TRI BANYAN TIRTA	Rugi	Rugi	Tidak ada annual report
3	CAMP	CAMPINA ICE CREAM INDUSTRY	Tidak ada annual report	Lengkap	Lengkap
4	CEKA	WILMAR CAHAYA INDONESIA	Lengkap	Lengkap	Lengkap
5	CLEO	SARIGUNA PRIMATIRTA	Tidak ada annual report	Lengkap	Lengkap
6	DLTA	DELTA DJAKARTA	Lengkap	Lengkap	Lengkap
7	HOKI	BUYUNG POETRA SEMBADA	Tidak ada annual report	Lengkap	Lengkap
8	ICBP	INDOFOOD CBP SUKSES MAKMUR	Lengkap	Lengkap	Lengkap
9	INDF	INDOFOOD SUKSES MAKMUR	Lengkap	Lengkap	Lengkap
10	MLBI	MULTI BINTANG INDONESIA	Lengkap	Lengkap	Lengkap
11	MYOR	MAYORA INDAH	Lengkap	Lengkap	Lengkap
12	PCAR	PRIMA CAKRAWALA ABADI	Tidak ada annual report	Lengkap	Rugi
13	PSDN	PRASIDHA	Rugi	Lengkap	Rugi

		ANEKA NIAGA			
14	ROTI	NIPPON INDOSARI CORPORINDO	Lengkap	Lengkap	Lengkap
15	SKBM	SEKAR BUMI	Lengkap	Lengkap	Lengkap
16	SKLT	SEKAR LAUT	Lengkap	Lengkap	Lengkap
17	STTP	SIANTAR TOP	Lengkap	Lengkap	Lengkap
18	ULTJ	ULTRAJAYA MILK INDUSTRY	Lengkap	Lengkap	Lengkap
		JUMLAH SAMPEL	12	16	14

LAMPIRAN 2 Tabulasi Variabel Independen

No	Kode	LABA BERSIH			
		2015	2016	2017	2018
1	AISA	373,750,000,000	719,228,000,000	(846,809,000,000)	
2	ALTO	(24,345,726,797)	(26,500,566,763)	(62,849,581,665)	
3	CAMP	0	0	43,421,734,614	61,947,295,689
4	CEKA	106,549,446,980	249,697,013,626	107,420,886,839	92,649,656,775
5	CLEO	0	0	50,173,730,829	63,261,752,474
6	DLTA	192,045,199,000	254,509,268,000	279,772,635,000	338,129,985,000
7	HOKI	0	0	47,964,112,940	90,195,136,265
8	ICBP	2,923,148,000,000	3,631,301,000,000	3,543,173,000,000	4,658,781,000,000
9	INDF	3,709,501,000,000	5,266,906,000,000	5,145,063,000,000	4,961,851,000,000
10	MLBI	496,909,000,000	982,129,000,000	1,322,067,000,000	1,224,807,000,000
11	MYOR	1,250,233,128,560	1,388,676,127,665	1,630,953,830,893	1,760,434,280,304
12	PCAR	0	0	370,909,777	(8,385,167,515)
13	PSDN	(42,619,829,577)	(36,662,178,272)	32,150,564,335	(46,599,426,588)
14	ROTI	270,538,700,440	279,777,368,831	135,364,021,139	127,171,436,363
15	SKBM	40,150,568,621	22,545,456,050	25,880,464,791	15,954,632,472
16	SKLT	20,066,791,849	20,646,121,074	22,970,715,348	31,954,131,252
17	STTP	185,705,201,171	174,176,717,866	216,024,079,834	255,088,886,019

18	ULTJ	523,100,215,029	709,825,635,742	711,681,000,000	701,607,000,000
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No	Kode	PENDAPATAN			
		2015	2016	2017	2018
1	AISA	6,010,895,000,000	6,545,680,000,000	4,920,632,000,000	
2	ALTO	301,781,831,914	296,471,502,365	262,143,990,839	
3	CAMP	0	0	944,837,322,446	961,136,629,003
4	CEKA	3,485,733,830,354	4,115,541,761,173	4,257,738,486,908	3,629,327,583,572
5	CLEO	0	0	614,677,561,202	831,104,026,853
6	DLTA	1,573,137,749,000	1,658,618,899,000	777,308,328,000	893,006,350,000
7	HOKI	0	0	1,209,215,316,632	1,430,785,280,985
8	ICBP	31,741,094,000,000	34,466,069,000,000	35,606,593,000,000	38,413,407,000,000
9	INDF	64,061,947,000,000	66,659,484,000,000	70,186,618,000,000	73,394,728,000,000
10	MLBI	2,696,318,000,000	3,263,311,000,000	3,389,736,000,000	3,649,615,000,000
11	MYOR	14,818,730,635,847	18,349,959,898,358	20,816,673,946,473	24,060,802,395,725
12	PCAR	0	0	135,431,651,945	176,509,268,479
13	PSDN	975,081,057,089	932,905,806,441	1,399,580,416,996	1,334,070,483,011
14	ROTI	2,174,501,712,899	2,521,920,968,213	2,491,100,179,560	2,766,545,866,684
15	SKBM	1,362,245,580,664	1,501,115,928,446	1,841,487,199,828	1,953,910,957,160
16	SKLT	745,107,731,208	833,850,372,883	914,188,759,779	1,045,029,834,378
17	STTP	2,544,277,844,656	2,629,107,367,897	2,825,409,180,889	2,826,957,323,397
18	ULTJ	4,393,932,684,171	4,685,987,917,355	4,879,559,000,000	5,472,882,000,000

No	Kode	SAHAM MANAJEMEN		
		2016	2017	2018
1	AISA	-	-	
2	ALTO	49,000,000	49,000,000	
3	CAMP	0	5,000,000,000	5,000,000,000
4	CEKA	4,500,000	4,500,000	4,500,000
5	CLEO	-	-	-
6	DLTA	-	-	-
7	HOKI	0	86,896,272	35,717,482
8	ICBP	-	-	-
9	INDF	1,380,020	1,380,020	1,461,020

10	MLBI	-	-	-
11	MYOR	5,638,834,400	5,844,349,525	5,638,834,400
12	PCAR	0	-	-
13	PSDN	20,051,000	131,917,665	65,984,333
14	ROTI	-	-	-
15	SKBM	30,232,885	38,086,951	38,304,991
16	SKLT	1,938,640	4,603,391	5,687,044
17	STTP	41,750,800	41,750,800	41,750,800
18	ULTJ	331,828,800	3,910,143,100	3,986,948,900

No	Kode	TOTAL SAHAM BEREDAR		
		2016	2017	2018
1	AISA	3,218,600,000	3,218,600,000	3,218,600,000
2	ALTO	2,186,603,090	2,191,870,558	2,191,870,558
3	CAMP	0	5,885,000,000	5,885,000,000
4	CEKA	595,000,000	595,000,000	595,000,000
5	CLEO	0	2,200,000,000	12,000,000,000
6	DLTA	800,659,050	800,659,050	800,659,050
7	HOKI	0	2,350,000,000	2,374,834,620
8	ICBP	11,661,908,000	11,661,908,000	11,661,908,000
9	INDF	8,780,426,500	8,780,426,500	8,780,426,500
10	MLBI	2,107,000,000	2,107,000,000	2,107,000,000
11	MYOR	22,358,699,725	22,358,699,725	22,358,699,725
12	PCAR	0	1,500,000,000	1,166,666,700
13	PSDN	1,440,000,000	1,440,000,000	1,440,000,000
14	ROTI	5,061,800,000	5,061,800,000	6,186,488,888
15	SKBM	936,530,894	1,726,003,217	1,726,003,217
16	SKLT	690,740,500	690,740,500	690,740,500
17	STTP	1,310,000,000	1,310,000,000	1,310,000,000
18	ULTJ	2,888,382,000	11,553,528,000	11,553,528,000

No	Kode	DIVIDEN		
		2016	2017	2018
1	AISA	-	59,890,000,000	
2	ALTO	-	-	
3	CAMP	0	57,600,000,000	17,654,973,000
4	CEKA	-	89,103,945,000	26,711,383,500
5	CLEO	0	0	0
6	DLTA	96,034,454,000	143,868,508,000	2,076,672,690,000
7	HOKI	0	-	14,200,138,260
8	ICBP	1,492,724,000,000	1,942,822,000,000	2,689,873,000,000
9	INDF	1,964,713,000,000	2,734,794,000,000	3,484,931,000,000
10	MLBI	922,813,000,000	103,589,000,000	1,121,756,000,000
11	MYOR	274,920,746,700	481,050,044,225	616,550,017,575
12	PCAR	0	0	0
13	PSDN	2,965,418,750	7,154,896,800	15,358,584,525
14	ROTI	53,698,271,000	69,488,903,000	36,005,365,328

No	Kode	2016	2017	2018
1	AISA	4,990,139,000,000	5,319,855,000,000	
2	ALTO	684,252,214,422	690,099,182,411	
3	CAMP	0	373,272,941,443	118,853,215,128
4	CEKA	538,044,038,690	489,592,257,434	192,308,466,864
5	CLEO	0	362,948,247,159	198,455,391,702
6	DLTA	185,422,642,000	196,197,372,000	239,353,356,000
7	HOKI	0	100,983,030,820	195,678,977,792
8	ICBP	10,401,125,000,000	11,295,184,000,000	11,660,003,000,000
9	INDF	38,233,092,000,000	41,182,764,000,000	46,620,996,000,000
10	MLBI	1,454,398,000,000	1,445,173,000,000	1,721,965,000,000
11	MYOR	6,657,165,872,077	7,561,503,434,179	9,049,161,944,940
12	PCAR	0	44,941,281,196	28,973,210,457
13	PSDN	373,511,385,025	391,494,545,680	454,760,270,998
14	ROTI	1,476,889,086,692	1,739,467,993,982	1,476,909,260,772
15	SKBM	633,267,725,358	599,790,014,646	730,789,419,438
16	SKLT	272,088,644,079	328,714,435,982	408,057,718,435
17	STTP	407,944,491,993	957,660,374,836	984,801,863,078
18	ULTJ	749,966,146,582	978,185,000,000	780,915,000,000

I				
No	Kode	2016	2017	2018
1	AISA	345,478,000,000	(1,566,037,000,000)	846,809,000,000
2	ALTO	(2,154,839,966)	(36,349,014,902)	62,849,581,665
3	CAMP	-	43,421,734,614	18,525,561,075
4	CEKA	143,147,566,646	(142,276,126,787)	(14,771,230,064)
5	CLEO	-	50,173,730,829	13,088,021,645
6	DLTA	62,464,069,000	25,263,367,000	58,357,350,000
7	HOKI	-	47,964,112,940	42,231,023,325
8	ICBP	708,153,000,000	(88,128,000,000)	1,115,608,000,000
9	INDF	1,557,405,000,000	(121,843,000,000)	(183,212,000,000)
10	MLBI	485,220,000,000	339,938,000,000	(97,260,000,000)
11	MYOR	138,442,999,105	242,277,703,228	129,480,449,411
12	PCAR	-	370,909,777	(8,756,077,292)
13	PSDN	5,957,651,305	68,812,742,607	(78,749,990,923)
14	ROTI	9,238,668,391	(144,413,347,692)	(8,192,584,776)
15	SKBM	(17,605,112,571)	3,335,008,741	(9,925,832,319)
16	SKLT	579,329,225	2,324,594,274	8,983,415,904
17	STTP	(11,528,483,305)	41,847,361,968	39,064,806,185
18	ULTJ	186,725,420,713	1,855,364,258	(10,074,000,000)

S				
No	Kode	2016	2017	2018
1	AISA	534,785,000,000	(1,625,048,000,000)	(4,920,632,000,000)
2	ALTO	(5,310,329,549)	(34,327,511,526)	(262,143,990,839)
3	CAMP	-	944,837,322,446	16,299,306,557
4	CEKA	629,807,930,819	142,196,725,735	(628,410,903,336)

5	CLEO	-	614,677,561,202	216,426,465,651
6	DLTA	85,481,150,000	(881,310,571,000)	115,698,022,000
7	HOKI	-	1,209,215,316,632	221,569,964,353
8	ICBP	2,724,975,000,000	1,140,524,000,000	2,806,814,000,000
9	INDF	2,597,537,000,000	3,527,134,000,000	3,208,110,000,000
10	MLBI	566,993,000,000	126,425,000,000	259,879,000,000
11	MYOR	3,531,229,262,511	2,466,714,048,115	3,244,128,449,252
12	PCAR	-	135,431,651,945	41,077,616,534
13	PSDN	(42,175,250,648)	466,674,610,555	(65,509,933,985)
14	ROTI	347,419,255,314	(30,820,788,653)	275,445,687,124
15	SKBM	138,870,347,782	340,371,271,382	112,423,757,332
16	SKLT	88,742,641,675	80,338,386,896	130,841,074,599
17	STTP	84,829,523,241	196,301,812,992	1,548,142,508
18	ULTJ	292,055,233,184	193,571,082,645	593,323,000,000

		▲ XI		
No	Kode	2016	2017	2018
1	AISA	172,739,000,000	(783,018,500,000)	423,404,500,000
2	ALTO	(1,077,419,983)	(18,174,507,451)	31,424,790,833
3	CAMP	-	21,710,867,307	9,262,780,538
4	CEKA	71,573,783,323	(71,138,063,394)	(7,385,615,032)
5	CLEO	-	25,086,865,415	6,544,010,823
6	DLTA	31,232,034,500	12,631,683,500	29,178,675,000
7	HOKI	-	23,982,056,470	21,115,511,663
8	ICBP	354,076,500,000	(44,064,000,000)	557,804,000,000
9	INDF	778,702,500,000	(60,921,500,000)	(91,606,000,000)
10	MLBI	242,610,000,000	169,969,000,000	(48,630,000,000)
11	MYOR	69,221,499,553	121,138,851,614	64,740,224,706
12	PCAR	-	185,454,889	(4,378,038,646)
13	PSDN	2,978,825,653	34,406,371,304	(39,374,995,462)
14	ROTI	4,619,334,196	(72,206,673,846)	(4,096,292,388)
15	SKBM	(8,802,556,286)	1,667,504,371	(4,962,916,160)
16	SKLT	289,664,613	1,162,297,137	4,491,707,952
17	STTP	(5,764,241,653)	20,923,680,984	19,532,403,093
18	ULTJ	93,362,710,357	927,682,129	(5,037,000,000)

		▲ XS		
No	Kode	2016	2017	2018
1	AISA	267,392,500,000	(812,524,000,000)	(2,460,316,000,000)
2	ALTO	(2,655,164,775)	(17,163,755,763)	(131,071,995,420)
3	CAMP	-	472,418,661,223	8,149,653,279
4	CEKA	314,903,965,410	71,098,362,868	(314,205,451,668)
5	CLEO	-	307,338,780,601	108,213,232,826
6	DLTA	42,740,575,000	(440,655,285,500)	57,849,011,000
7	HOKI	-	604,607,658,316	110,784,982,177
8	ICBP	1,362,487,500,000	570,262,000,000	1,403,407,000,000
9	INDF	1,298,768,500,000	1,763,567,000,000	1,604,055,000,000

10	MLBI	283,496,500,000	63,212,500,000	129,939,500,000
11	MYOR	1,765,614,631,256	1,233,357,024,058	1,622,064,224,626
12	PCAR	-	67,715,825,973	20,538,808,267
13	PSDN	(21,087,625,324)	233,337,305,278	(32,754,966,993)
14	ROTI	173,709,627,657	(15,410,394,327)	137,722,843,562
15	SKBM	69,435,173,891	170,185,635,691	56,211,878,666
16	SKLT	44,371,320,838	40,169,193,448	65,420,537,300
17	STTP	42,414,761,621	98,150,906,496	774,071,254
18	ULTJ	146,027,616,592	96,785,541,323	296,661,500,000

No	Kode	KEPEMILIKAN MANAJERIAL			ROA		
		2016	2017	2018	2016	2017	2018
1	AISA	0	0	0	0.0777162	-0.097058432	0
2	ALTO	0.0224092	0.0223553	0	-0.0227454	-0.056652686	0
3	CAMP	0	0.8496177	0.8496177	0	0.035850635	0.0616835
4	CEKA	0.007563	0.007563	0.007563	0.1751075	0.07713491	0.0792585
5	CLEO	0	0	0	0	0.075915239	0.0758594
6	DLTA	0	0	0	0.2124812	0.20865432	0.2219404
7	HOKI	0	0.0369771	0.01504	0	0.083131965	0.1188582
8	ICBP	0	0	0	0.1256421	0.112056529	0.1355591
9	INDF	0.0001572	0.0001572	0.0001664	0.0640942	0.058506856	0.051398
10	MLBI	0	0	0	0.4316978	0.526703553	0.4238818
11	MYOR	0.2521987	0.2613904	0.2521987	0.1074625	0.109343675	0.1000718
12	PCAR	0	0	0	0	0.002634161	-0.0714096
13	PSDN	0.0139243	0.0916095	0.0458225	-0.0560758	0.046528945	-0.0667941
14	ROTI	0	0	0	0.095826	0.029687868	0.0289433
15	SKBM	0.0322818	0.0220666	0.0221929	0.0225082	0.015945796	0.009007
16	SKLT	0.0028066	0.0066644	0.0082333	0.0363335	0.036101344	0.0427598
17	STTP	0.0318708	0.0318708	0.0318708	0.0745234	0.092222117	0.0969481
18	ULTJ	0.114884	0.3384372	0.345085	0.1674433	0.13720633	0.1262821

No	Kode	DAR			UKURAN PERUSAHAAN		
		2016	2017	2018	2016	2017	2018
1	AISA	0.5392099	0.6097441	0	29.856135	29.797183	0
2	ALTO	0.5872938	0.6220562	0	27.783823	27.734826	0
3	CAMP	0	0.3081883	0.1183472	0	27.82262	27.635288
4	CEKA	0.3773195	0.3515578	0.164513	27.985869	27.96222	27.787132
5	CLEO	0	0.5491579	0.237975	0	27.216895	27.44942
6	DLTA	0.1548031	0.1463239	0.1571058	27.811505	27.924319	28.052043
7	HOKI	0	0.175025	0.2578637	0	27.081045	27.355065
8	ICBP	0.3598763	0.3572219	0.3392775	30.99493	31.084796	31.168122
9	INDF	0.465267	0.468308	0.48293	32.039866	32.10767	32.200956
10	MLBI	0.6392851	0.5757482	0.5959385	28.453018	28.551335	28.692105
11	MYOR	0.5151639	0.5069442	0.5143993	30.189985	30.333446	30.498449
12	PCAR	0	0.3191681	0.2467411	0	25.67066	25.489053
13	PSDN	0.5712959	0.5665788	0.651839	27.206062	27.261377	27.270994
14	ROTI	0.5058461	0.3814979	0.336134	28.702482	29.14825	29.111218

15	SKBM	0.6322201	0.3695501	0.412557	27.632677	28.115314	28.202772
16	SKLT	0.478827	0.5166157	0.5460473	27.06581	27.178911	27.339724
17	STTP	0.1745436	0.4088316	0.3742801	28.479978	28.482211	28.598457
18	ULTJ	0.1769122	0.1885861	0.1405567	29.075396	29.277165	29.345876

LAMPIRAN 3 Tabulasi Variabel Dependen

No	Kode	Laba			
		2015	2016	2017	2018
1	AISA	373,750,000,000	719,228,000,000	(846,809,000,000)	
2	ALTO	(24,345,726,797)	(26,500,566,763)	(62,849,581,665)	
3	CAMP	-	-	43,421,734,614	61,947,295,689
4	CEKA	106,549,446,980	249,697,013,626	107,420,886,839	92,649,656,775
5	CLEO	-	-	50,173,730,829	63,261,752,474
6	DLTA	192,045,199,000	254,509,268,000	279,772,635,000	338,129,985,000
7	HOKI	-	-	47,964,112,940	90,195,136,265
8	ICBP	2,923,148,000,000	3,631,301,000,000	3,543,173,000,000	4,658,781,000,000
9	INDF	3,709,501,000,000	5,266,906,000,000	5,145,063,000,000	4,961,851,000,000
10	MLBI	496,909,000,000	982,129,000,000	1,322,067,000,000	1,224,807,000,000
11	MYOR	1,250,233,128,560	1,388,676,127,665	1,630,953,830,893	1,760,434,280,304
12	PCAR	-	-	370,909,777	(8,385,167,515)

13	PSDN	(42,619,829,577)	(36,662,178,272)	32,150,564,335	(46,599,426,588)
14	ROTI	270,538,700,440	279,777,368,831	135,364,021,139	127,171,436,363
15	SKBM	40,150,568,621	22,545,456,050	25,880,464,791	15,954,632,472
16	SKLT	20,066,791,849	20,646,121,074	22,970,715,348	31,954,131,252
17	STTP	185,705,201,171	174,176,717,866	216,024,079,834	255,088,886,019
18	ULTJ	523,100,215,029	709,825,635,742	711,681,000,000	701,607,000,000

No	Kode	Δ1	Δ2	Δ3	Rata-rata Δ
1	AISA	345,478,000,000	(1,566,037,000,000)	846,809,000,000	(124,583,333,333)
2	ALTO	(2,154,839,966)	(36,349,014,902)	62,849,581,665	8,115,242,266
3	CAMP	-	43,421,734,614	18,525,561,075	20,649,098,563
4	CEKA	143,147,566,646	(142,276,126,787)	(14,771,230,064)	(4,633,263,402)
5	CLEO	-	50,173,730,829	13,088,021,645	21,087,250,825
6	DLTA	62,464,069,000	25,263,367,000	58,357,350,000	48,694,928,667
7	HOKI	-	47,964,112,940	42,231,023,325	30,065,045,422
8	ICBP	708,153,000,000	(88,128,000,000)	1,115,608,000,000	578,544,333,333
9	INDF	1,557,405,000,000	(121,843,000,000)	(183,212,000,000)	417,450,000,000
10	MLBI	485,220,000,000	339,938,000,000	(97,260,000,000)	242,632,666,667
11	MYOR	138,442,999,105	242,277,703,228	129,480,449,411	170,067,050,581
12	PCAR				

		-	370,909,777	(8,756,077,292)	(2,795,055,838)
13	PSDN	5,957,651,305	68,812,742,607	(78,749,990,923)	(1,326,532,337)
14	ROTI	9,238,668,391	(144,413,347,692)	(8,192,584,776)	(47,789,088,026)
15	SKBM	(17,605,112,571)	3,335,008,741	(9,925,832,319)	(8,065,312,050)
16	SKLT	579,329,225	2,324,594,274	8,983,415,904	3,962,446,468
17	STTP	(11,528,483,305)	41,847,361,968	39,064,806,185	23,127,894,949
18	ULTJ	186,725,420,713	1,855,364,258	(10,074,000,000)	59,502,261,657

No	Kode	Total Penjualan			
		2015	2016	2017	2018
1	AISA	6,010,895,000,000	6,545,680,000,000	4,920,632,000,000	
2	ALTO	301,781,831,914	296,471,502,365	262,143,990,839	
3	CAMP	0	0	944,837,322,446	961,136,629,003
4	CEKA	3,485,733,830,354	4,115,541,761,173	4,257,738,486,908	3,629,327,583,572
5	CLEO	0	0	614,677,561,202	831,104,026,853
6	DLTA	1,573,137,749,000	1,658,618,899,000	777,308,328,000	893,006,350,000
7	HOKI	0	0	1,209,215,316,632	1,430,785,280,985
8	ICBP	31,741,094,000,000	34,466,069,000,000	35,606,593,000,000	38,413,407,000,000
9	INDF	64,061,947,000,000	66,659,484,000,000	70,186,618,000,000	73,394,728,000,000
10	MLBI	2,696,318,000,000	3,263,311,000,000	3,389,736,000,000	3,649,615,000,000
11	MYOR	14,818,730,635,847	18,349,959,898,358	20,816,673,946,473	24,060,802,395,725
12	PCAR	0	0	135,431,651,945	176,509,268,479
13	PSDN				

		975,081,057,089	932,905,806,441	1,399,580,416,996	1,334,070,483,011
14	ROTI	2,174,501,712,899	2,521,920,968,213	2,491,100,179,560	2,766,545,866,684
15	SKBM	1,362,245,580,664	1,501,115,928,446	1,841,487,199,828	1,953,910,957,160
16	SKLT	745,107,731,208	833,850,372,883	914,188,759,779	1,045,029,834,378
17	STTP	2,544,277,844,656	2,629,107,367,897	2,825,409,180,889	2,826,957,323,397
18	ULTJ	4,393,932,684,171	4,685,987,917,355	4,879,559,000,000	5,472,882,000,000

No	Kode	ΔS 1	ΔS 2	ΔS 3	Rata-rata ΔS
1	AISA	534,785,000,000	(1,625,048,000,000)	(4,920,632,000,000)	(2,003,631,666,667)
2	ALTO	(5,310,329,549)	(34,327,511,526)	(262,143,990,839)	(100,593,943,971)
3	CAMP	-	944,837,322,446	16,299,306,557	320,378,876,334
4	CEKA	629,807,930,819	142,196,725,735	(628,410,903,336)	47,864,584,406
5	CLEO	-	614,677,561,202	216,426,465,651	277,034,675,618
6	DLTA	85,481,150,000	(881,310,571,000)	115,698,022,000	(226,710,466,333)
7	HOKI	-	1,209,215,316,632	221,569,964,353	476,928,426,995
8	ICBP	2,724,975,000,000	1,140,524,000,000	2,806,814,000,000	2,224,104,333,333
9	INDF	2,597,537,000,000	3,527,134,000,000	3,208,110,000,000	3,110,927,000,000
10	MLBI	566,993,000,000	126,425,000,000	259,879,000,000	317,765,666,667
11	MYOR	3,531,229,262,511	2,466,714,048,115	3,244,128,449,252	3,080,690,586,626

1 2	PCAR	-	135,431,651,945	41,077,616,534	58,836,422,826
1 3	PSDN	(42,175,250,648)	466,674,610,555	(65,509,933,985)	119,663,141,974
1 4	ROTI	347,419,255,31 4	(30,820,788,653)	275,445,687,124	197,348,051,262
1 5	SKBM	138,870,347,78 2	340,371,271,382	112,423,757,332	197,221,792,165
1 6	SKLT	88,742,641,675	80,338,386,896	130,841,074,599	99,974,034,390
1 7	STTP	84,829,523,241	196,301,812,992	1,548,142,508	94,226,492,914
1 8	ULTJ	292,055,233,18 4	193,571,082,645	593,323,000,000	359,649,771,943

No	Kode	Perubahan Laba - Rata rata perubahan laba		
		2016	2017	2018
1	AISA	110,478,828,547,556, 000,000,000	1,038,894,336,573,390,000, 000,000	471,801,532,629,389,000,00 0,000
2	ALTO	52,737,294,522,597,7 00,000	988,535,082,736,198,000,00 0	1,497,923,954,740,710,000, 000
3	CAMP	213,192,635,732,244, 000,000	259,296,476,355,652,000,00 0	2,254,705,731,470,670,000
4	CEKA	10,919,586,864,788,7 00,000,000	9,472,778,920,456,770,000, 000	51,389,184,023,291,000,000
5	CLEO	222,336,073,671,203, 000,000	423,011,659,521,241,000,00 0	31,993,833,734,415,300,000
6	DLTA	94,794,612,759,513,4 00,000	274,519,041,069,401,000,00 0	46,681,193,011,427,600,000
7	HOKI	451,953,478,103,440, 000,000	160,188,309,012,928,000,00 0	74,005,509,172,197,400,000
8	ICBP	8,399,203,237,555,55 0,000,000	222,226,000,016,056,000,00 0,000	144,218,691,026,722,000,00 0,000
9	INDF	649,748,701,012,500, 000,000,000	145,418,469,924,500,000,00 0,000	180,397,419,122,000,000,00 0,000

10	MLBI	29,424,307,146,888,900,000,000	4,734,163,947,555,560,000,000	57,763,512,426,888,900,000,000
11	MYOR	500,040,315,888,891,000,000	2,607,189,177,828,770,000,000	823,636,097,279,852,000,000
12	PCAR	3,906,168,569,700,630,000	5,011,669,138,736,490,000,000	17,766,888,385,537,100,000,000
13	PSDN	26,529,665,665,190,200,000	2,459,758,944,835,010,000,000	2,997,195,969,709,030,000,000
14	ROTI	1,626,082,500,959,330,000,000	4,668,123,778,033,510,000,000	783,941,534,800,431,000,000
15	SKBM	45,503,896,993,415,900,000	64,983,657,065,053,300,000,000	1,730,767,836,300,090,000,000
16	SKLT	5,722,741,138,814,250,000	1,341,279,904,149,360,000,000	12,605,067,040,296,700,000,000
17	STTP	600,532,276,853,714,000,000	175,209,222,731,475,000,000	126,992,569,866,759,000,000
18	ULTJ	8,092,866,100,094,140,000,000	1,661,582,389,865,420,000,000	2,420,428,093,081,660,000,000

No	Kode	Perubahan penjualan - Rata rata perubahan penjualan		
		2016	2017	2018
1	AISA	3,221,779,586,805,560,000,000,000	71,662,796,333,388,900,000,000	4,254,445,472,333,390,000,000,000
2	ALTO	4,539,483,588,691,940,000,000	2,195,620,034,515,960,000,000	13,049,208,821,472,700,000,000
3	CAMP	51,321,312,200,625,000,000,000	194,974,175,460,099,000,000,000	46,232,192,377,984,100,000,000
4	CEKA	169,329,029,217,180,000,000,000	4,449,276,443,857,220,000,000	228,674,267,660,340,000,000,000
5	CLEO	38,374,105,747,292,900,000,000	57,001,359,092,857,600,000,000	1,836,677,557,681,780,000,000,000
6	DLTA	48,731,802,654,409,600,000,000	214,250,648,514,805,000,000,000	58,621,786,441,359,200,000,000,000
7	HOKI	113,730,362,237,963,000,000,000	268,122,044,367,116,000,000,000	32,603,972,221,442,900,000,000,000
8	ICBP	125,435,712,363,555,000,000,000	587,073,169,393,389,000,000,000	169,775,277,813,389,000,000,000,000
9	INDF	131,784,646,050,000,000,000,000	86,614,133,424,500,000,000,000	4,722,267,744,500,000,000,000,000

10	MLBI	31,057,131,840,222,200,000,000	18,305,625,360,222,200,000,000	1,675,433,088,888,890,000,000
11	MYOR	101,492,549,234,105,000,000,000	188,483,594,920,975,000,000,000	13,355,967,469,877,600,000,000
12	PCAR	1,730,862,325,499,540,000,000	2,933,414,561,870,520,000,000	157,687,600,464,309,000,000
13	PSDN	13,095,832,663,236,300,000,000	60,208,479,663,371,200,000,000	17,144,534,030,058,800,000,000
14	ROTI	11,260,683,142,858,500,000,000	26,030,509,754,002,400,000,000	3,049,620,363,642,810,000,000
15	SKBM	1,702,445,530,810,620,000,000	10,245,886,700,001,400,000,000	3,595,353,355,797,610,000,000
16	SKLT	63,072,091,159,277,500,000,000	192,779,326,254,314,000,000,000	476,387,085,632,011,000,000
17	STTP	44,151,519,514,508,600,000,000	5,209,685,484,547,100,000,000	4,294,638,316,957,770,000,000
18	ULTJ	2,284,510,835,020,980,000,000	13,791,065,519,470,800,000,000	27,301,588,755,289,400,000,000

No	Kode	Perubahan Laba - Rata rata perubahan laba		
		2016	2017	2018
1	AISA	332,383,556,374	1,019,261,662,466	686,878,106,093
2	ALTO	7,262,044,789	31,440,977,764	38,703,022,553
3	CAMP	14,601,117,619	16,102,685,377	1,501,567,758
4	CEKA	104,496,827,056	97,328,202,082	7,168,624,974
5	CLEO	14,910,938,055	20,567,247,252	5,656,309,197
6	DLTA	9,736,252,501	16,568,616,148	6,832,363,647
7	HOKI	21,259,197,494	12,656,552,019	8,602,645,475
8	ICBP	91,647,167,101	471,408,527,729	379,761,360,629
9	INDF	806,069,910,748	381,337,737,346	424,732,173,401
10	MLBI	171,535,148,430	68,805,261,046	240,340,409,476
11	MYOR	22,361,581,248	51,060,642,160	28,699,060,913
12	PCAR	1,976,402,937	2,238,675,756	4,215,078,693
13	PSDN	5,150,695,649	49,595,956,940	54,746,652,589
14	ROTI	40,324,713,278	68,323,669,237	27,998,955,959
15	SKBM	6,745,657,640	8,061,244,139	1,315,586,499
16	SKLT	2,392,225,144	1,158,136,393	3,550,361,537
17	STTP	24,505,760,075	13,236,662,069	11,269,098,006
18	ULTJ	89,960,358,492	40,762,512,065	49,197,846,427

No	Kode	Perubahan penjualan - Rata rata perubahan penjualan		
		2016	2017	2018
1	AISA	1,794,931,638,477	267,699,077,946	2,062,630,716,423

2	ALTO	67,375,689,894	46,857,443,747	114,233,133,641
3	CAMP	226,542,076,005	441,558,801,815	215,016,725,810
4	CEKA	411,496,086,515	66,702,896,818	478,198,983,333
5	CLEO	195,893,097,753	238,749,574,016	42,856,476,263
6	DLTA	220,752,808,939	462,872,172,975	242,119,364,036
7	HOKI	337,239,324,869	517,805,025,436	180,565,700,568
8	ICBP	354,169,044,897	766,207,001,660	412,037,956,763
9	INDF	363,021,550,393	294,302,792,077	68,718,758,316
10	MLBI	176,230,337,457	135,298,282,917	40,932,054,540
11	MYOR	318,578,952,905	434,146,973,871	115,568,020,965
12	PCAR	41,603,633,561	54,161,005,916	12,557,372,355
13	PSDN	114,437,024,879	245,374,162,583	130,937,137,704
14	ROTI	106,116,366,046	161,339,733,959	55,223,367,913
15	SKBM	41,260,702,015	101,221,967,477	59,961,265,462
16	SKLT	7,941,793,951	13,884,499,496	21,826,293,447
17	STTP	6,644,660,978	72,178,151,019	65,533,490,041
18	ULTJ	47,796,556,728	117,435,367,413	165,231,924,141

No	Kode	Perubahan Laba - Rata rata perubahan laba		
		2016	2017	2018
1	AISA	0.96	(0.65)	0.81
2	ALTO	(3.37)	(0.86)	0.62
3	CAMP	0.00	0.37	0.08
4	CEKA	0.73	(0.68)	(0.49)
5	CLEO	0.00	0.41	0.43
6	DLTA	0.16	0.66	0.12
7	HOKI	0.00	0.26	0.20
8	ICBP	0.13	(5.35)	0.34
9	INDF	0.52	(3.13)	(2.32)
10	MLBI	0.35	0.20	(2.47)
11	MYOR	0.16	0.21	0.22
12	PCAR	0.00	6.04	(0.48)
13	PSDN	0.86	0.72	(0.70)
14	ROTI	4.36	(0.47)	(3.42)
15	SKBM	(0.38)	2.42	(0.13)
16	SKLT	4.13	0.50	0.40
17	STTP	(2.13)	0.32	0.29
18	ULTJ	0.48	21.97	(4.88)

No	Kode	Perubahan penjualan - Rata rata perubahan penjualan		
		2016	2017	2018
1	AISA	3.36	(0.16)	(0.42)

2	ALTO	(12.69)	(1.37)	(0.44)
3	CAMP	0.00	0.47	13.19
4	CEKA	0.65	0.47	(0.76)
5	CLEO	0.00	0.39	0.20
6	DLTA	2.58	(0.53)	2.09
7	HOKI	0.00	0.43	0.81
8	ICBP	0.13	0.67	0.15
9	INDF	0.14	0.08	0.02
10	MLBI	0.31	1.07	0.16
11	MYOR	0.09	0.18	0.04
12	PCAR	0.00	0.40	0.31
13	PSDN	(2.71)	0.53	(2.00)
14	ROTI	0.31	(5.23)	0.20
15	SKBM	0.30	0.30	0.53
16	SKLT	0.09	0.17	0.17
17	STTP	0.08	0.37	42.33
18	ULTJ	0.16	0.61	0.28

No	Kode	Indeks Perataan Laba		
		2016	2017	2018
1	AISA	0.29	3.95	(1.94)
2	ALTO	0.27	0.63	(1.41)
3	CAMP	0.00	0.79	0.01
4	CEKA	1.12	(1.46)	0.64
5	CLEO	0.00	1.06	2.18
6	DLTA	0.06	(1.25)	0.06
7	HOKI	0.00	0.62	0.25
8	ICBP	1.00	(7.96)	2.32
9	INDF	3.70	(37.51)	(108.23)
10	MLBI	1.14	0.19	(15.69)
11	MYOR	1.79	1.20	6.22
12	PCAR	0.00	15.09	(1.57)
13	PSDN	(0.32)	1.37	0.35
14	ROTI	14.29	0.09	(17.05)
15	SKBM	(1.29)	8.13	(0.25)
16	SKLT	46.14	2.88	2.37
17	STTP	(27.14)	0.86	0.01
18	ULTJ	2.94	36.21	(17.54)

LAMPIRAN 4 Sampel Penelitian

No	Kode	Tahun	Indeks	Kepemilikan	DPR	ROA	DAR	Ukuran
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			Perataan Laba	Manajerial				Perusahaan
1	AISA	2016	0.29	-	0.00	0.08	0.54	29.86
2	CAMP	2017	0.79	0.85	9.79	0.04	0.31	27.82
3	CAMP	2018	0.01	0.85	3.00	0.06	0.12	27.64
4	CEKA	2016	1.12	0.01	0.00	0.18	0.38	27.99
5	CEKA	2017	-1.46	0.01	49.75	0.08	0.35	27.96
6	CEKA	2018	0.64	0.01	44.89	0.08	0.16	27.79
7	CLEO	2017	1.06	0.00	0.00	0.08	0.55	27.22
8	CLEO	2018	2.18	0.00	0.00	0.08	0.24	27.45
9	DLTA	2016	0.06	-	119.94	0.21	0.15	27.81
10	DLTA	2017	-1.25	-	179.69	0.21	0.15	27.92
11	DLTA	2018	0.06	-	329.70	0.22	0.16	28.05
12	HOKI	2017	0.62	0.04	0.00	0.08	0.18	27.08
13	HOKI	2018	0.25	0.02	5.98	0.12	0.26	27.36
14	ICBP	2016	1.00	-	128.00	0.13	0.36	30.99
15	ICBP	2017	-7.96	-	166.60	0.11	0.36	31.08
16	ICBP	2018	2.32	-	230.65	0.14	0.34	31.17
17	INDF	2016	3.70	0.00	223.76	0.06	0.47	32.04
18	INDF	2017	-37.51	0.00	311.46	0.06	0.47	32.11
19	INDF	2018	-108.23	0.00	396.90	0.05	0.48	32.20
20	MLBI	2016	1.14	-	437.97	0.43	0.64	28.45
21	MLBI	2017	0.19	-	49.16	0.53	0.58	28.55
22	MLBI	2018	-15.69	-	532.39	0.42	0.60	28.69
23	MYOR	2016	1.79	0.25	12.30	0.11	0.52	30.19
24	MYOR	2017	1.20	0.26	21.52	0.11	0.51	30.33
25	MYOR	2018	6.22	0.25	27.58	0.10	0.51	30.50
26	PCAR	2017	15.09	0.00	0.00	0.00	0.32	25.67
27	PSDN	2017	1.37	0.09	4.97	0.05	0.57	27.26

28	ROTI	2016	14.29	-	10.61	0.10	0.51	28.70
29	ROTI	2017	0.09	-	13.73	0.03	0.38	29.15
30	ROTI	2018	-17.05	-	5.82	0.03	0.34	29.11
31	SKBM	2016	-1.29	0.03	0.00	0.02	0.63	27.63
32	SKBM	2017	8.13	0.02	0.00	0.02	0.37	28.12
33	SKBM	2018	-0.25	0.02	0.00	0.01	0.41	28.20
34	SKLT	2016	46.14	0.00	6.00	0.04	0.48	27.07
35	SKLT	2017	2.88	0.01	4.50	0.04	0.52	27.18
36	SKLT	2018	2.37	0.01	6.30	0.04	0.55	27.34
37	STTP	2016	-27.14	0.03	0.00	0.07	0.17	28.48
38	STTP	2017	0.86	0.03	0.00	0.09	0.41	28.48
39	STTP	2018	0.01	0.03	0.00	0.10	0.37	28.60
40	ULTJ	2016	2.94	0.11	2.83	0.17	0.18	29.08
41	ULTJ	2017	36.21	0.34	4.29	0.14	0.19	29.28
42	ULTJ	2018	-17.54	0.35	13.77	0.13	0.14	29.35

LAMPIRAN 5 Hasil SPSS

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PerataanLaba	42	-108.23	46.14	-1.9131	21.32993
KM	42	.00	.85	.0862	.19698
DPR	42	.00	532.39	79.8536	137.38452
ROA	42	.00	.53	.1155	.11153
DAR	42	.12	.64	.3793	.15629
Size	42	25.67	32.20	28.7369	1.53409
Valid N (listwise)	42				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Size, KM, ROA, DAR, DPR ^b		Enter

a. Dependent Variable: PerataanLaba

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.596 ^a	.355	.266	18.27571	.355	3.970	5	36	.006	2.046

a. Predictors: (Constant), Size, KM, ROA, DAR, DPR

b. Dependent Variable: PerataanLaba

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6629.547	5	1325.909	3.970	.006 ^b
	Residual	12024.057	36	334.002		
	Total	18653.603	41			

a. Dependent Variable: PerataanLaba

b. Predictors: (Constant), Size, KM, ROA, DAR, DPR

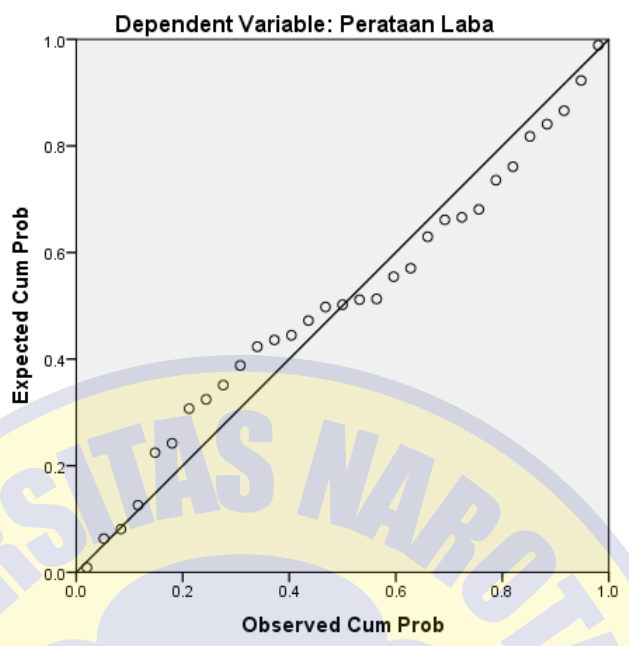
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	100.373	61.083		1.643	.109		
	KM	2.325	15.398	.021	.151	.881	.886	1.129
	DPR	-.078	.028	-.499	-2.736	.010	.537	1.861
	ROA	53.139	30.931	.278	1.718	.094	.684	1.461
	DAR	8.231	19.352	.060	.425	.673	.891	1.123
	Size	-3.673	2.153	-.264	-1.706	.097	.747	1.339

a. Dependent Variable: PerataanLaba

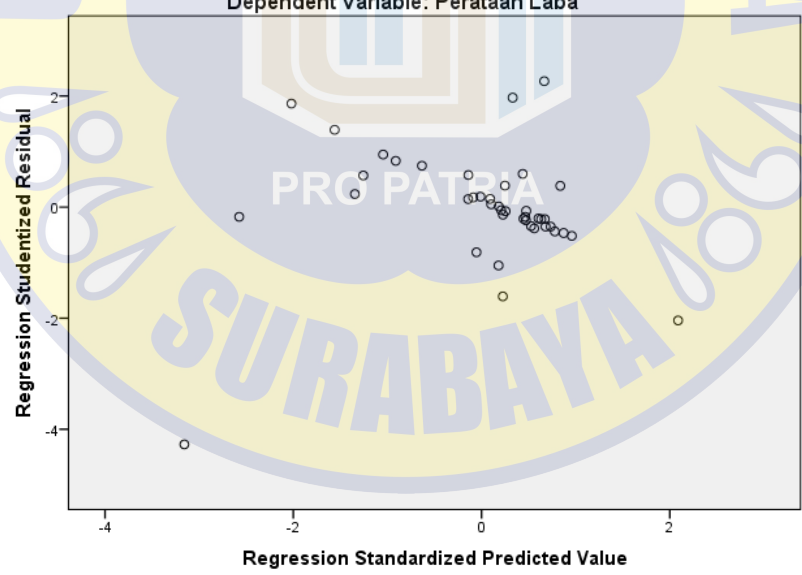
Charts

Normal P-P Plot of Regression Standardized Residual



Scatterplot

Dependent Variable: Perataan Laba



BIODATA

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- 2013 – 2014 **KARANG TARUNA RW**

PENGARUH STRUKTUR KEPEMILIKAN MANAJERIAL,
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DAN UKURAN PERUSAHAAN TERHADAP PRAKTIK
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BERITA ACARA BIMBINGAN SKRIPSI

 No. Dokumen : FM.FEB.05.07
 Tgl. Terbit : 01 Maret 2015
 Revisi : 01

1. NAMA MAHASISWA : DEVIDEY TRIMA ARDANA
2. NIM : 01114017
3. FAKULTAS : EKONOMI DAN BISNIS
4. PROGRAM STUDI : AKUNTANSI
5. TOPIK/JUDUL SKRIPSI : PENGARUH STRUKTUR KEPEMILIKAN, DEVIDEN PAYOUT RATIO, PROFITABILITAS, LEVERAGE DAN UKURAN PERUSAHAAN
6. TANGGAL PENGAJUAN : 24 April 2019
7. NAMA PEMBIMBING I : Dr. AGUS DWI SASONO, SE., M.Si., Ak
8. NAMA PEMBIMBING II :
9. URAIAN KONSULTASI :

NO	TANGGAL	JADWAL KEGIATAN PENELITIAN	MONITORING	
			CATATAN	PARAF PEMBIMBING
1	24/04/19	Observasi objek penelitian	Mat. Materi	
2	27/05/19	Observasi terhadap fenomena bisnis/manajemen	Jakus Industri	
3	13/05/19	Menentukan masalah penelitian	Langit	
4	23/05/19	Kajian Teoritis & Empiris	Tingguan Justo	
5	12/06/19	Sintesa dan Rasionalis teori	Mat. Model	
6	15/06/19	Pendekatan Metodologi penelitian	Fee	
7	4/09/19	Pembuatan instrument penelitian	Subur papus,	
8	18/09/19	Pengumpulan data	data BEI tahun 2016-18.	
9	10/10/19	Tabulasi & Pengelolaan Data	pengelolaan tabulasi data.	
10	14/11/19	Deskripsi Hasil Penelitian	penyusunan penelitian	
11	14/11/19	Intepretasi Hasil Penelitian	Rangkuman & Simpulan	
12	28/12/19	Kelengkapan Data	Fee	

Sidang SKRIPSI

10. TANGGAL SELESAI BIMBINGAN :

11. TELAH DIEVALUASI DAN SIAP UNTUK DIUJI

SURABAYA,

DOSEN PEMBIMBING

DEKAN





 Dr. AGUS DWI SASONO, SE., M.Si., Ak
 MM.

Dr. Ir. Rr. HERMIEN TRIDAYANTI,

No	Tgl	Materi Konsultasi	Target Hasil Konsultasi	Ttd Pembimbing
1.	24/01/19	Proposisi + Bab I	Acc	
2.	7/02/19	Bab II	Revisi	
3.	13/05/19	Bab II Revisi	Acc	
4.	23/05/19	Bab III	Revisi	
5.	12/06/19	Revisi Bab III	Acc	
6.	15/06/19	Acc Sidang	Acc 1,2,3.	
7.	1/09/19	Mengorganisir bab IV	Revisi.	
8.	18/09/19	Tabulasi data.	Revisi	
9.	10/10/19	Revisi	Acc	
10.	10/11/19	Bab 4 pembalasan & bab 5	Revisi	
11.	20/11/19	Revisi.	Revisi	
12.	18/12/19	Acc.	Acc 1-5	
13.	06/02/20	Penyusunan Artikel.		
14.	06/02/20	Penyusunan Bab 1-1 + Artikel.		
15.	19/02/20	Revisi Bab 1-5 & Artikel jurnal.		
16.	20/02/20	Siap Sidang NAE. (conference).		

DAFTAR PERBAIKAN UJIAN PROPOSAL SKRIPSI
FAKULTAS EKONOMI DAN BISNIS – PRODI AKUNTANSI

NIM : 01114017
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 JUDUL SKRIPSI : PENGARUH STRUKTUR KEPEMILIKAN MANAJERIAL, DEVIDEND PAYOUT RATIO, PROFITABILITAS, LEVERAGE DAN UKURAN PERUSAHAAN TERHADAP PRAKTIK PERATAAN LABA

No.	Bentuk Perbaikan/Revisi	Nama Dosen	TTD/Paraf
1.	Pengukuran variabel	P. Agus	 27/07/2019
2.	Gambar kerangka	P. Agus	
3.	Penki operasional		
4.	Saluran 39 populasi & sampel		
5.	Teknik pengumpulan data		
6.	Ukuran pertadus		P. Perry
7.	Cara pengumpul	P. Perry	 5/8 2019

Surabaya, 06 Juli 2019

Sekretaris


 RONY WARDHANA, SE., M.Ak., CA.



PROGRAM STUDI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS

SERTIFIKAT

NOMOR : 16/AK/PRST/NAC/II/2020

DIBERIKAN KEPADA

DEVIED TRIMA ARDANA

SEBAGAI PRESENTER

NAROTAMA
ACCOUNTING CONFERENCE

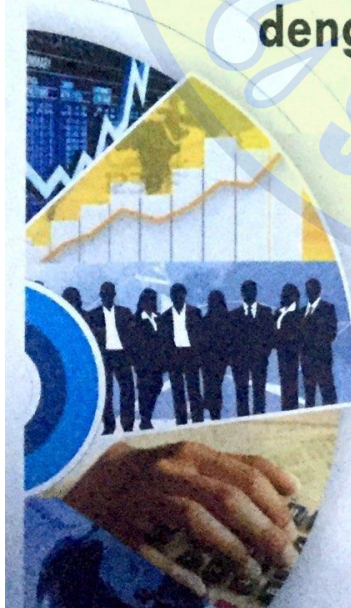
Universitas Narotama Surabaya, 22 Februari 2020

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dalam Menyongsong Era 4.0
dengan Semangat Tri Dharma**

Dekan Fakultas Ekonomi & Bisnis
Universitas Narotama



Dr. Ir. H. Hermien Tridayanti, M.M.



1st NAROTAMA ACCOUNTING CONFERENCE 2020

KEGIATAN
<ul style="list-style-type: none"> ❖ KEYNOTE 1 (Prof. Dr. Soebandi, SE.,Ak.,CPA.,CA) : « PERANAN STANDAR AKUNTANSI » ❖ KEYNOTE 2 (Dr. Agus Dwi Sasono, S.E., M.Si.,Ak) : « PERUBAHAN MANAGEMENT ACCOUNTING DI ERA GLOBAL» ❖ KEYNOTE 3 (Dr. Nurul Aini, S.E. Ak., M.Ak.,CA) : « THE ROLE OF CULTURE AND COSTUMER LOYALTY ON CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL PERFORMANCE »
PRESENTATION PARALLEL SESSION
<ul style="list-style-type: none"> ❖ Parallel Session 1 ❖ Parallel Session 2 ❖ Parallel Session 3

PRO PATRIA

SURABAYA