

## LAMPIRAN 1

### Hasil Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Good Corporate Governance	40	3,16	4,92	4,0793	,55611
Profitabilitas	40	-.03	.58	.1490	.12584
Leverage	40	.07	4.00	.3908	.60120
Manajemen Laba	40	-.31	1.28	.1668	.42333
Valid N (listwise)	40				

### Hasil Analisis Regresi Linier Berganda dan Uji Statistika t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3.517	2.788		-1.261	.222
Good.Corporate.Governance	.058	.515	.021	.112	.912
Profitabilitas	-1,213	2.948	-.095	-.411	.685
Leverage	6.614	2.215	.696	2.986	.007

### Hasil Uji Statistika F (Simultan)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.955	3	9.318	8.748	.001 <sup>b</sup>
	Residual	21.304	20	1.065		
	Total	49.258	23			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Good Corporate Governance, Profitabilitas, Leverage

Sumber: Hasil pengolahan data dengan SPSS

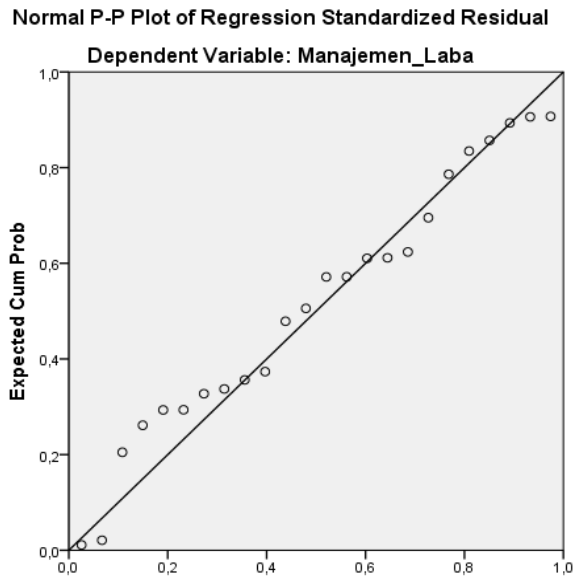
### Hasil Uji Koefisien Determinasi (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.753 <sup>a</sup>	.568	.503	1.03208

a. Predictors: (Constant), *Good Corporate Governance*, Profitabilitas, *Leverage*

## LAMPIRAN 2

✚ **Grafik Uji Normalitas**



✚ **Hasil Uji One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		40
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.96241681
Most Extreme Differences	Absolute	.122
	Positive	.078
	Negative	-.122
Kolmogorov-Smirnov Z		.595
Asymp. Sig. (2-tailed)		.870

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Hasil pengolahan data dengan SPSS

### LAMPIRAN 3

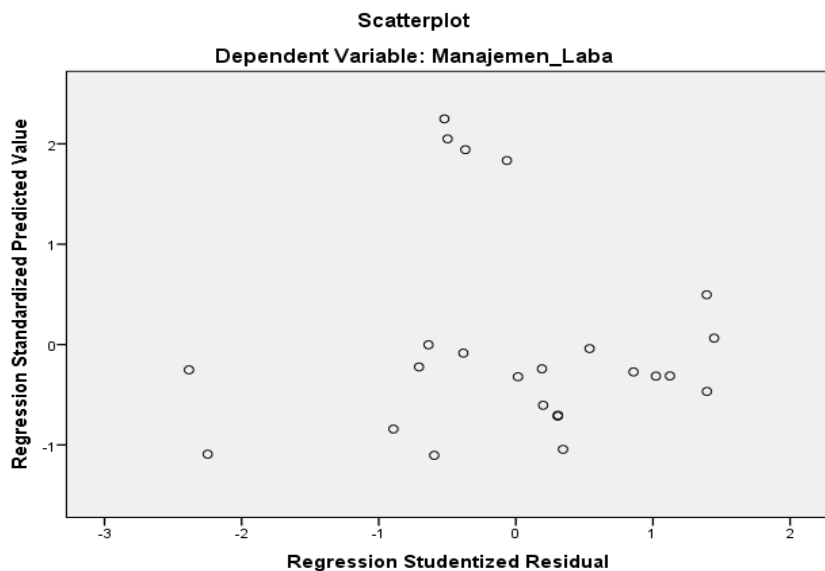
#### ✚ Hasil Uji Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Good Corporate Governance	.597	1.676
Profitabilitas	.405	2.468
Leverage	.398	2.512

a. Dependent Variable: Manajemen Laba

Sumber Hasil pengolahan data dengan SPSS

#### ✚ Hasil Uji Heteroskedastisitas



#### ✚ Hasil Uji Autokorelasi

Model	Durbin-Watson
1	1.602

a. Predictors: (Constant), Good Corporate Governance, Profitabilitas, Leverage

b. Dependent Variable: Manajemen Laba

Sumber: Hasil pengolahan data dengan SPSS

## LAMPIRAN 4



**Tabel Tabulasi Komisaris Independen**

<b>Emiten</b>	<b>Tahun</b>	<b>Total Komin</b>	<b>Total Dekom</b>	<b>Komin</b>
DVLA	2012	2	7	0.29
INAF	2012	2	4	0.50
KAEF	2012	2	5	0.40
KLBF	2012	2	6	0.33
MERCK	2012	1	3	0.33
PYFA	2012	1	3	0.33
SIDO	2012	1	3	0.33
SQBB	2012	1	3	0.33
DVLA	2013	2	7	0.29
INAF	2013	2	4	0.50
KAEF	2013	2	5	0.40
KLBF	2013	2	6	0.33
MERCK	2013	1	3	0.33
PYFA	2013	1	3	0.33
SIDO	2013	1	3	0.33
SQBB	2013	1	3	0.33
DVLA	2014	2	6	0.33
INAF	2014	1	3	0.33
KAEF	2014	2	5	0.40
KLBF	2014	2	6	0.33
MERCK	2014	1	3	0.33
PYFA	2014	1	3	0.33
SIDO	2014	1	3	0.33
SQBB	2014	1	3	0.33
DVLA	2015	2	6	0.33
INAF	2015	1	3	0.33
KAEF	2015	2	5	0.40
KLBF	2015	3	7	0.43
MERCK	2015	1	3	0.33
PYFA	2015	2	4	0.50
SIDO	2015	1	3	0.33

SQBB	2015	1	3	0.33
DVLA	2016	3	7	0.43
INAF	2016	1	3	0.33
KAEF	2016	2	5	0.40
KLBF	2016	3	7	0.43
MERCK	2016	1	3	0.33
PYFA	2016	2	4	0.50
SIDO	2016	1	3	0.33
SQBB	2016	1	3	0.33

 **Tabel Tabulasi Komite Audit, Kepemilikan Manajerial (*Dummy*), dan Kepemilikan Institusional**

Emiten	Tahun	KA	KM ( <i>Dummy</i> )	KI
DVLA	2012	4	0	0.07
INAF	2012	3	0	0.20
KAEF	2012	3	1	0.10
KLBF	2012	3	1	0.09
MERCK	2012	3	1	0.20
PYFA	2012	3	1	0.23
SIDO	2012	3	1	0.19
SQBB	2012	3	0	0.02
DVLA	2013	4	0	0.07
INAF	2013	3	0	0.20
KAEF	2013	3	1	0.10
KLBF	2013	3	1	0.09
MERCK	2013	3	1	0.20
PYFA	2013	3	1	0.23
SIDO	2013	3	1	0.19
SQBB	2013	3	0	0.02
DVLA	2014	3	0	0.07
INAF	2014	3	1	0.23
KAEF	2014	3	1	0.10
KLBF	2014	2	1	0.08

MERCK	2014	3	0	0.17
PYFA	2014	3	1	0.23
SIDO	2014	3	1	0.19
SQBB	2014	3	0	0.02
DVLA	2015	3	0	0.07
INAF	2015	2	1	0.20
KAEF	2015	3	1	0.09
KLBF	2015	3	1	0.09
MERCK	2015	3	0	0.13
PYFA	2015	3	1	0.23
SIDO	2015	3	1	0.18
SQBB	2015	3	0	0.02
DVLA	2016	3	0	0.08
INAF	2016	2	0	0.83
KAEF	2016	3	1	0.52
KLBF	2016	2	1	0.43
MERCK	2016	3	0	0.13
PYFA	2016	3	1	0.23
SIDO	2016	3	1	0.18
SQBB	2016	3	0	0.02

## LAMPIRAN 5

 Tabel Tabulasi Profitabilitas

Emiten	Tahun	Laba Bersih	Penjualan	ROA
DVLA	2012	144909089.000	1087379869.000	<b>0.13</b>
INAF	2012	23346531496	5.64719E+11	<b>0.04</b>
KAEF	2012	2.05764E+11	3.13424E+12	<b>0.07</b>
KLBF	2012	1.7751E+12	1.36364E+13	<b>0.13</b>
MERCK	2012	107808155.000	929876824.000	<b>0.12</b>
PYFA	2012	5308221363	1.76731E+11	<b>0.03</b>
SIDO	2012	387538.000000	2391667.000	<b>0.16</b>
SQBB	2012	135248606.000	387535486.000	<b>0.35</b>
DVLA	2013	125796473.000	1101684170	<b>0.11</b>
INAF	2013	-30404803845	5.28322E+11	<b>-0.06</b>
KAEF	2013	2.15642E+11	4.34807E+12	<b>0.05</b>
KLBF	2013	1.97045E+12	1.60021E+13	<b>0.12</b>
MERCK	2013	1.75444757E+08	1193952302	<b>0.15</b>
PYFA	2013	6195800338	1.92556E+11	<b>0.03</b>
SIDO	2013	405943.000000	2.37236400E+06	<b>0.17</b>
SQBB	2013	149521096.000	4.26436344E+08	<b>0.35</b>
DVLA	2014	80929476.000	1103821775	<b>0.07</b>
INAF	2014	2402407449	4.13472E+11	<b>0.01</b>
KAEF	2014	2.36531E+11	4.52102E+12	<b>0.05</b>
KLBF	2014	2.12109E+12	1.73685E+13	<b>0.12</b>
MERCK	2014	1.51050483E+08	8.63207535E+08	<b>0.17</b>
PYFA	2014	2661022001	2.22302E+11	<b>0.01</b>
SIDO	2014	415193.000000	2.19790700E+06	<b>0.19</b>
SQBB	2014	164808009.000	4.97501571E+08	<b>0.33</b>
DVLA	2015	107894430.000	1306098136	<b>0.08</b>
INAF	2015	8296425426	4.17909E+11	<b>0.02</b>
KAEF	2015	2.0052E+11	4.86037E+12	<b>0.04</b>
KLBF	2015	2.05769E+12	1.78875E+13	<b>0.12</b>
MERCK	2015	1.42545462E+08	983446471.000	<b>0.14</b>
PYFA	2015	3087104465	2.17844E+11	<b>0.01</b>
SIDO	2015	437898.000000	2218536.000	<b>0.20</b>

SQBB	2015	1.50207262E+08	514708068.000	<b>0.29</b>
DVLA	2016	152083400.000	1451356680	<b>0.10</b>
INAF	2016	8157014418	4.86769E+11	<b>0.02</b>
KAEF	2016	2.46893E+11	5.8115E+12	<b>0.04</b>
KLBF	2016	2.35088E+12	1.93742E+13	<b>0.12</b>
MERCK	2016	1.53842847E+08	1034806890	<b>0.15</b>
PYFA	2016	2647713946	1.1345E+11	<b>0.02</b>
SIDO	2016	471722.000000	2561806.000	<b>0.18</b>
SQBB	2016	1.65195371E+08	566565662.000	<b>0.29</b>



**Tabel Tabulasi *Leverage***

<b>Emiten</b>	<b>Tahun</b>	<b>Total Aset</b>	<b>Total Liabilitas</b>	<b>DAR</b>
DVLA	2012	1074691476.000	233144997.000	<b>0.22</b>
INAF	2012	9.23941E+11	2.95087E+11	<b>0.32</b>
KAEF	2012	2.07635E+12	6.34814E+11	<b>0.31</b>
KLBF	2012	9.41796E+12	2.04631E+12	<b>0.22</b>
MERCK	2012	569430951.000	152689086	<b>0.27</b>
PYFA	2012	1.3585E+11	48144037183	<b>0.35</b>
SIDO	2012	2150999.000	846348.000000	<b>0.39</b>
SQBB	2012	397144458.000	71785430.000	<b>0.18</b>
DVLA	2013	1190054288	275351336.000	<b>0.23</b>
INAF	2013	1.29763E+12	7.16195E+11	<b>0.55</b>
KAEF	2013	2.47194E+12	1.01872E+12	<b>0.41</b>
KLBF	2013	1.13194E+13	2.84001E+12	<b>0.25</b>
MERCK	2013	696946318.000	184727696.000	<b>0.27</b>
PYFA	2013	1.75119E+11	81217648190	<b>0.46</b>
SIDO	2013	2951507.000	326051.000000	<b>0.11</b>
SQBB	2013	421187982.000	74135708.000	<b>0.18</b>
DVLA	2014	1241239780	293785055.000	<b>0.24</b>
INAF	2014	1.24976E+12	6.62062E+11	<b>0.53</b>
KAEF	2014	2.96818E+12	1.2917E+12	<b>0.44</b>
KLBF	2014	1.24393E+13	2.67517E+12	<b>0.22</b>
MERCK	2014	711055830.000	166811511	<b>0.23</b>



PYFA	2014	1.72557E+11	75460789155	<b>0.44</b>
SIDO	2014	2821399.000	186740.000000	<b>0.07</b>
SQBB	2014	459352720.000	90473777.000	<b>0.20</b>
DVLA	2015	1376278237	402760903.000	<b>0.29</b>
INAF	2015	1.53371E+12	9.41E+11	<b>0.61</b>
KAEF	2015	3.43879E+11	1.37413E+12	<b>4.00</b>
KLBF	2015	1.36964E+13	2.75813E+12	<b>0.20</b>
MERCK	2015	641646818.000	168103536.000	<b>0.26</b>
PYFA	2015	1.59952E+11	58729478032	<b>0.37</b>
SIDO	2015	2796111.000	197797.000000	<b>0.07</b>
SQBB	2015	464027522.000	109974035.000	<b>0.24</b>
DVLA	2016	1531365558	451785946.000	<b>0.30</b>
INAF	2016	1.38163E+12	8.05876E+11	<b>0.58</b>
KAEF	2016	4.61256E+12	2.34116E+12	<b>0.51</b>
KLBF	2016	1.5226E+13	2.76216E+12	<b>0.18</b>
MERCK	2016	743934894.000	161262425.000	<b>0.22</b>
PYFA	2016	1.67063E+11	61554005181	<b>0.37</b>
SIDO	2016	2987614.000	229729.000000	<b>0.08</b>
SQBB	2016	479233790.000	124404091.000	<b>0.26</b>

 **Tabel Tabulasi Manajemen Laba**

Emiten	Tahun	Laba Bersih	Arus Kas	Total Aset	Pendapatan	Piutang
DVLA	2012	148909089.000	119207439.000	1074691476	-6125815.000	78476185.000
INAF	2012	23346531496	3440141927	9.23941E+11	2264631041	1.53858E+11
KAEF	2012	2.05764E+11	2.30613E+11	2.07635E+12	2490646723	1.37585E+11
KLBF	2012	1.7751E+12	1.37634E+12	9.41796E+12	14000000000	3.02844E+11
MERCK	2012	1.07808155E+08	138968067.000	105547861.000	68702.000000	-36562032.000
PYFA	2012	5308221363	448715089.000	1.3585E+11	-445474869	6510498534
SIDO	2012	387538.000000	16446.000000	2150999.000	4043.000000	926689.000000
SQBB	2012	135248606.000	138285657.000	397144458.000	10432855.000	24582825.000
DVLA	2013	125796473.000	106931180.000	1190054288	20009952.000	-12897823.000
INAF	2013	-30404803845	-40799421466	1.04662E+12	1337498.000	38345652074
KAEF	2013	2.15642E+11	2.53784E+11	2.47194E+12	19546307178	23812680686
KLBF	2013	1.97045E+12	9.27164E+11	1.13151E+13	53008224746	4.68144E+11
MERCK	2013	1.75444757E+08	1.33099062E+08	6.9694632E+08	15095.000000	69238207.000
PYFA	2013	6195800338	-5856771777	1.75119E+11	1460397030	-2.94530243E+08
SIDO	2013	405943.000000	-64246.000000	2951507.000	-1.2771700000E+05	5.5140000000E+03
SQBB	2013	149521096.000	1.53706638E+08	421187982.000	5.26617000E+06	-2.7513750E+06
DVLA	2014	80929476.000	104438317.000	1236247525	-19658485.000	-23832045.000
INAF	2014	2402407449	1.28805E+11	8.85717E+11	43938.000000	-1.01611E+11
KAEF	2014	2.36531E+11	2.86309E+11	2.96818E+12	3910304571	-29135498771
KLBF	2014	2.12109E+12	2.31613E+12	1.2425E+13	35223790937	1.91523E+11
MERCK	2014	1.51050483E+08	2.32826497E+08	7.1105583E+08	7150709.000	6850209.000

PYFA	2014	2661022001	1472541371	1.72557E+11	-4.6526388E+08	9323187512
SIDO	2014	415193.000000	369322.000000	2821399.000	1.2771700000E+05	-5.2160000000E+04
SQBB	2014	164808009.000	1.60898696E+08	459352720.000	-2.76400300E+06	2.8242819E+07
DVLA	2015	107894430.000	214166823.000	1376278237	23367474.000	45237705.000
INAF	2015	8296425426	-34832975259	9.21548E+11	240463.000000	1780015148
KAEF	2015	2.0052E+11	1.75967E+11	3.43488E+12	33707534056	51111876771
KLBF	2015	2.05769E+12	2.457E+12	1.36964E+13	13199850752	-30819770689
MERCK	2015	1.42545462E+08	1.60700345E+08	6.4164682E+08	-2741947.000	26954243.000
PYFA	2015	3087104465	15699910434	1.59952E+11	-1406337268	-9351369384
SIDO	2015	437898.000000	432896.000000	2796111.000	-1.1424500000E+05	-4.1003000000E+04
SQBB	2015	1.50207262E+08	1.39913445E+08	464027522.000	6.96883800E+06	1.2356384E+07
DVLA	2016	152083400.000	187475539.000	1531365558	-12720589.000	63278910.000
INAF	2016	8157014418	-1.19307E+11	1.12652E+12	52299.000000	1.6205E+11
KAEF	2016	2.46893E+11	1.98051E+11	4.61256E+12	-18669614865	1.56849E+11
KLBF	2016	2.35088E+12	2.15983E+12	1.5226E+13	58520145771	2.91726E+11
MERCK	2016	1.53842847E+08	4.37990010E+07	7.4393489E+08	-244662.000000	-18156770.000
PYFA	2016	2647713946	2115157357	1.67063E+11	5.25516018E+08	8470696274
SIDO	2016	471722.000000	464748.000000	2987614.000	3.9488000000E+04	-1.9876000000E+04
SQBB	2016	1.65195371E+08	1.79485976E+08	479233790.000	-4.10417000000E+05	1.2995961E+07
<b>Emiten</b>	<b>Tahun</b>	<b>Aset Tetap</b>	<b>TAC</b>	<b>OLS</b>	<b>NDA<sub>t</sub></b>	<b>DAC<sub>t</sub></b>
DVLA	2012	218295222.000	29701650.000	0.26898	0.29661386	<b>-0.268976491</b>

INAF	2012	3.16546E+11	19906389569.000	-1.06345	-1.04190012	<b>1.063445202</b>
KAEF	2012	4.4914E+11	-24848657113.000	0.05204	0.04007266	<b>-0.052040144</b>
KLBF	2012	2.25476E+12	398754857907.000	-0.15710	-0.11476173	<b>0.157101577</b>
MERCK	2012	63317809.000	-31159912.000	-0.71527	-1.01049254	<b>0.715271854</b>
PYFA	2012	66153646271	4859506274.000	0.10212	0.13788985	<b>-0.102118602</b>
SIDO	2012	441794.000000	371092.000	0.18379	0.35631215	<b>-0.183791382</b>
SQBB	2012	84893233.000	-3037051.000	-0.10506	-0.11270415	<b>0.105056928</b>
DVLA	2013	243055168.000	18865293.000	0.23893	0.25478369	<b>-0.238931226</b>
INAF	2013	3.45759E+11	10394617621.000	-1.03804	-1.02811134	<b>1.038042982</b>
KAEF	2013	4.98644E+11	-38141334756.000	0.05202	0.03659095	<b>-0.052020669</b>
KLBF	2013	2.92555E+12	1043288795474.000	-0.27605	-0.18384379	<b>0.276047338</b>
MERCK	2013	61626794.000	42345695.000	-0.09691	-0.03615207	<b>0.096910976</b>
PYFA	2013	97554474825	12052572115.000	0.05147	0.12029203	<b>-0.051466959</b>
SIDO	2013	556376.000000	470189.000	-0.02874	0.13056315	<b>0.028741569</b>
SQBB	2013	87590027.000	-4185542.000	-0.10351	-0.11344311	<b>0.103505640</b>
DVLA	2014	267039943.000	-23508841.000	0.27062	0.25160167	<b>-0.270617963</b>
INAF	2014	3.72667E+11	-126402147996.000	-1.21701	-1.35972002	<b>1.217008407</b>
KAEF	2014	5.57939E+11	-49778184517.000	0.05372	0.03694807	<b>-0.053718652</b>
KLBF	2014	3.40446E+12	-195035239415.000	-0.28584	-0.30154122	<b>0.285844257</b>
MERCK	2014	81384920.000	-81776014.000	-0.01217	-0.12717311	<b>0.012166651</b>
PYFA	2014	91716051981	1188480630.000	0.14467	0.15155997	<b>-0.144672521</b>

SIDO	2014	791081.000000	45871.000000	-0.00626	0.01000248	<b>0.006255763</b>
SQBB	2014	87174799.000	3909313.000	-0.10523	-0.09672314	<b>0.105233625</b>
DVLA	2015	258265183.000	-106272393.000	0.30541	0.22818782	<b>-0.305405051</b>
INAF	2015	3.74183E+11	43129400685.000	-1.28069	-1.23389295	<b>1.280693973</b>
KAEF	2015	6.74489E+11	24553492461.000	0.03896	0.04610675	<b>-0.038958464</b>
KLBF	2015	3.93849E+12	-399301146233.000	-0.36247	-0.39162099	<b>0.362467294</b>
MERCK	2015	110784138.000	-18154883.000	-0.10595	-0.13424431	<b>0.105950113</b>
PYFA	2015	84152132186	-12612805969.000	0.16986	0.09100964	<b>-0.169863564</b>
SIDO	2015	961873.000000	5002.000000	-0.02878	-0.02699270	<b>0.028781618</b>
SQBB	2015	86021584.000	10293817.000	-0.12128	-0.09909393	<b>0.121277569</b>
DVLA	2016	404599316.000	-35392139.000	0.24669	0.22357918	<b>-0.246690673</b>
INAF	2016	4.00354E+11	127464264669.000	-1.05723	-0.94407975	<b>1.057227969</b>
KAEF	2016	1.00675E+12	48842214458.000	0.05412	0.06470842	<b>-0.054119463</b>
KLBF	2016	4.55576E+12	191051652375.000	-0.39635	-0.38380466	<b>0.396352375</b>
MERCK	2016	129991953.000	110043846.000	-0.32855	-0.18063114	<b>0.328552484</b>
PYFA	2016	79954782788	532556589.000	0.13112	0.13430966	<b>-0.131121896</b>
SIDO	2016	1051227.000	6974.000000	-0.07456	-0.07222889	<b>0.074563198</b>
SQBB	2016	90312268.000	-14290605.000	-0.06884	-0.09865985	<b>0.068840155</b>



GALERI INVESTASI  
UNIVERSITAS 17 AGUSTUS 1945 SURABAYA



Jl semolowaru no.45 Surabaya Email: [galeriinvestasiuntagsby@gmail.com](mailto:galeriinvestasiuntagsby@gmail.com)

Nomer : 055/pmb/GI/KSPM/I/2018  
Lampiran :  
Perihal : Pemberian Ijin penelitian saham

Surabaya, 29 Januari 2018

Kepada  
Sdr Nina Lailatul Mufidah  
Di tempat

Dengan hormat,  
Berdasarkan surat permohonan saudara dengan nomor 158/K/FE/I/2018 perihal permohonan ijin mengadakan penelitian tentang saham di Galeri BEI Untag Surabaya, maka dengan ini kami memberi ijin kepada :

N a m a : Nina Lailatul Mufidah

NBI : 1221408661

Fakultas : Ekonomi / Akuntansi

Untuk melakukan penelitian dengan judul:

“PENGARUH GOOD CORPORATE GOVERNANCE, PROFITABILITAS, DAN LAVERAGE TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR FARMASI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2012-2016”

Demikian surat ijin ini dibuat untuk digunakan sebagaimana mestinya.



Ketua Galeri

Drs. Sri Hadijono. MM.Ak.CPAI

YAYASAN PERGURUAN 17 AGUSTUS 1945 SURABAYA  
 UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA  
 FAKULTAS EKONOMI



PROGRAM STUDI EKONOMI BISNIS (S1)  
 PROGRAM STUDI MANAJEMEN (S1)  
 PROGRAM STUDI AKUNTANSI (S1)  
 PROGRAM STUDI MAGISTER MANAJEMEN (S2)  
 PROGRAM STUDI DOKTOR ILMU EKONOMI (S3)  
 Kampus: Jl. Semolowaru 45 Surabaya 60118. Telp. (031) 5925289, 082233788126 E-mail: ts@

26 SEP 2017

TERAKREDITASI  
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**KARTU BIMBINGAN SKRIPSI**

Nama Mahasiswa / NBI : Nira Lailatul Mufidah / 1221408661  
 Nama Pembimbing : Dr. Sri Hartutie Moehaditoyo, S.E., MM  
 Judul Skripsi : Pengaruh Good Corporate Governance Profitability Dan Leverage Terhadap Manajemen Laba Pada Perusahaan Manufaktur Subsektor Farmasi yang terdaftar di Tahun 2012 - 2016  
 Mulai Program Skripsi : Semester ..... Thn. Ak. .... Selesai Bimbingan Tanggal .....

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL.	KETERANGAN REVISI	
1.	Selasa, 5 Des 2017	Bab 1, 2, 3	Revisi	Sri Hartutie Moehaditoyo, S.E., MM
	Kamis, 14 Des 2017	Bab 1, 2, 3.	Ace signa sempro	
	Selasa, 9 Jan 2018	Revisi Sempro	Ace	
	Kamis, 25 Jan 18	Bab 4 & 5	Revisi	
	Jum'at, 26 Jan 18	Bab 6	Revisi	
	Selasa, 30 Jan 18	Bab 4, 5, 6.	sebagian Revisi	
	Kamis, 1 feb 18	Bab 6	Ace	

*Skripsi siap untuk dipinjam*

Perpanjangan I  
 Semester :  
 Th. Ak. :  
 Paraf Kajar :

Surabaya, 1 Februari 2018

*Sri Hartutie Moehaditoyo*  
 Dr. SRI HARTUTIE MOEHADITYO, S.E., MM  
 ( Nama dan tanda tangan Pembimbing )

















