LAMPIRAN

Lampiran 1 Daftar Populasi Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2023

No	Nama Emiten	Kode Saham
1	Bank Rakyat Indonesia Agro Niaga Tbk	AGRO
2	Bank IBK Indonesia Tbk	AGRS
3	Bank Amar Indonesia Tbk	AMAR
4	Bank Artos Indonesia Tbk (Bnak Jago)	ARTO
5	Bank MNC Internasional Tbk	BABP
6	Bank Capital Indonesai Tbk	BACA
7	Bank Central Indoenesia Tbk	BBCA
8	Bank Harda Internasional Tbk	BBHI
9	Bank Bukopin Tbk	BBKP
10	Bank Mestika Dharma Tbk	BBMD
11	Bank Negara Indonesia (Persero) Tbk	BBNI
12	Bank Rakyat Indonesia Tbk	BBRI
13	Bank Tabungan Negara Tbk	BBTN
14	Bank Yudha Bhakti Tbk (Bank Neo Commerce)	BBYB
15	Bank Jtrust Indonesia Tbk	BCIC
16	Bank Danamon Indonesia Tbk	BDMN
17	Bank Pembangunan Daerah Banten Tbk	BEKS
18	Bank Ganesha Tbk	BGTG
19	Bank Ina Perdana Tbk	BINA
20	Bank Jabar Banten Tbk	BJBR
21	Bank Pembangunan Daerah Jawa Timur Tbk	BJTM
22	Bank QNB Indonesia Tbk	BKSW
23	Bank Maspion Indonesia Tbk	BMAS
24	Bank Mandiri (Persero) Tbk	BMRI
25	Bank Bumi Arta Tbk	BNBA
26	Bank CIMB Niaga Tbk	BNGA
27	Bank Maybank Indonesia Tbk	BNII
28	Bank Permata Tbk	BNLI

29	Bank Sinar Mas Tbk	BSIM
30	Bank Of India Indonesia Tbk	BSWD
31	Bank Tabungan Pensiunan Nasional Tbk	BTPN
32	Bank Victoria International Tbk	BVIC
33	Bank Oke Indonesia Tbk	DNAR
34	Bank Artha Graha International Tbk	INPC
35	Bank Mayapada International Tbk	MAYA
36	Bank China Construction Bank Ind. Tbk	MCOR
37	Bank Mega Tbk	MEGA
38	Bank OCBC NISP Tbk	NISP
39	Bank Nationalnobu Tbk	NOBU
40	Bank Pan Indonesia Tbk	PNBN
41	Bank Panin Syariah Tbk	PNBS
42	Bank Woori Saudara Indonesia 1906 Tbk	SDRA
43	Bank Aladin Syariah Tbk	BANK
44	Bank Syariah Indonesia Tbk	BRIS
45	Bank BTPN Syariah Tbk	BTPS
46	Bank Multiarta Sentosa Tbk	MASB
47	Krom Bank Indonesia Tbk	BBSI

Lampiran 2 Daftar Sampel Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2023

No	Nama Emiten	Kode Saham
1	Bank Rakyat Indonesia Agro Niaga Tbk	AGRO
2	Bank IBK Indonesia Tbk	AGRS
3	Bank Amar Indonesia Tbk	AMAR
4	Bank MNC Internasional Tbk	BABP
5	Bank Capital Indonesai Tbk	BACA
6	Bank Central Indoenesia Tbk	BBCA
7	Bank Harda Internasional Tbk	BBHI
8	Bank Bukopin Tbk	BBKP

9	Bank Mestika Dharma Tbk	BBMD
10	Bank Negara Indonesia (Persero) Tbk	BBNI
11	Bank Rakyat Indonesia Tbk	BBRI
12	Bank Tabungan Negara Tbk	BBTN
13	Bank Yudha Bhakti Tbk (Bank Neo Commerce)	BBYB
14	Bank Jtrust Indonesia Tbk	BCIC
15	Bank Danamon Indonesia Tbk	BDMN
16	Bank Pembangunan Daerah Banten Tbk	BEKS
17	Bank Ganesha Tbk	BGTG
18	Bank Ina Perdana Tbk	BINA
19	Bank Jabar Banten Tbk	BJBR
20	Bank Pembangunan Daerah Jawa Timur Tbk	BJTM
21	Bank QNB Indonesia Tbk	BKSW
22	Bank Maspion Indonesia Tbk	BMAS
23	Bank Bumi Arta Tbk	BNBA
24	Bank CIMB Niaga Tbk	BNGA
25	Bank Maybank Indonesia Tbk	BNII
26	Bank Permata Tbk	BNLI
27	Bank Sinar Mas Tbk	BSIM
28	Bank Of India Indonesia Tbk	BSWD
29	Bank Tabungan Pensiunan Nasional Tbk	BTPN
30	Bank Victoria International Tbk	BVIC
31	Bank Oke Indonesia Tbk	DNAR
32	Bank Mayapada International Tbk	MAYA
33	Bank China Construction Bank Ind. Tbk	MCOR
34	Bank Mega Tbk	MEGA
35	Bank OCBC NISP Tbk	NISP
36	Bank Nationalnobu Tbk	NOBU
37	Bank Pan Indonesia Tbk	PNBN
38	Bank Panin Syariah Tbk	PNBS
39	Bank Woori Saudara Indonesia 1906 Tbk	SDRA
40	Bank Aladin Syariah Tbk	BANK
41	Bank Syariah Indonesia Tbk	BRIS
42	Bank BTPN Syariah Tbk	BTPS

43	Krom Bank Indonesia Tbk	BBSI

Lampiran 3 Data Perhitungan Indikator Variabel Penelitian 2020-2023

Kode Emiten	Tahun	UKURAN PERUSAHAAN		OA	UK KAP	AD
		TOTAL ASET	TOTAL PENDAPATAN			
AGRO	2020	28.015.492.262.000	2.002.872.493.000	3	3	95
AGRO	2021	16.866.522.655.000	1.757.939.888.000	3	3	87
AGRO	2022	13.896.775.065.000	1.645.801.111.000	3	3	59
AGRO	2023	12.440.642.239.000	1.304.524.847.000	3	3	74
AGRS	2020	9.854.035.000.000	476.983.000.000	3	1	119
AGRS	2021	14.286.910.000.000	604.639.000.000	3	1	90
AGRS	2022	18.304.587.000.000	893.700.000.000	3	1	72
AGRS	2023	19.377.403.000.000	1.358.093.000.000	3	1	73
AMAR	2020	4.057.988.611.000	825.557.489.000	3	3	119
AMAR	2021	5.203.044.896.000	904.477.186.000	3	3	90
AMAR	2022	4.505.045.609.000	1.041.104.000.000	3	3	96
AMAR	2023	4.379.417.000.000	1.382.687.000.000	3	3	119
BABP	2020	11.652.904.000.000	1.177.311.000.000	3	2	85
BABP	2021	14.015.360.000.000	1.149.298.000.000	3	2	88

BABP	2022	16.862.363.000.000	1.293.275.000.000	3	2	89
BABP	2023	18.147.378.000.000	1.430.385.000.000	3	2	86
BACA	2020	20.223.558.000.000	1.443.322.000.000	3	2	95
BACA	2021	22.325.883.000.000	1.791.987.000.000	3	2	89
BACA	2022	20.628.501.000.000	1.546.575.000.000	3	2	89
BACA	2023	19.259.187.000.000	1.792.797.000.000	3	2	87
BBCA	2020	1.075.570.256.000.000	86.407.189.000.000	3	3	29
BBCA	2021	1.228.344.680.000.000	87.964.770.000.000	3	3	24
BBCA	2022	1.314.731.674.000.000	95.727.999.000.000	3	3	25
BBCA	2023	1.408.107.010.000.000	112.214.325.000.000	3	3	24
BBHI	2020	2.586.663.487.991	166.476.723.382	3	2	74
BBHI	2021	4.649.357.148.732	459.048.164.275	3	2	39
BBHI	2022	11.058.956.402.885	901.191.875.737	3	2	67
BBHI	2023	12.750.434.573.380	1.451.517.959.295	3	1	29
BBKP	2020	79.938.578.000.000	6.339.115.000.000	3	2	90
BBKP	2021	89.215.674.000.000	4.368.780.000.000	3	2	90
BBKP	2022	89.995.352.000.000	4.628.179.000.000	3	2	90
BBKP	2023	84.307.300.000.000	5.318.163.000.000	3	2	141

BBMD	2020	14.159.755.232.533	1.277.438.103.170	3	2	90
BBMD	2021	15.983.152.301.240	1.372.734.615.314	3	2	88
BBMD	2022	16.583.990.927.531	1.414.882.475.934	3	2	88
BBMD	2023	16.054.823.605.763	1.351.553.694.407	3	2	82
BBNI	2020	891.337.425.000.000	69.585.452.000.000	3	3	22
BBNI	2021	964.837.692.000.000	66.245.586.000.000	3	3	21
BBNI	2022	1.029.836.868.000.000	73.218.352.000.000	3	3	20
BBNI	2023	1.086.663.986.000.000	81.284.125.000.000	3	3	25
BBRI	2020	1.511.804.628.000.000	173.864.316.000.000	3	3	29
BBRI	2021	1.678.097.734.000.000	184.739.136.000.000	3	3	34
BBRI	2022	1.865.639.010.000.000	191.002.510.000.000	3	3	37
BBRI	2023	1.965.007.030.000.000	224.621.779.000.000	3	3	31
BBTN	2020	361.208.406.000.000	27.631.095.000.000	3	3	41
BBTN	2021	371.868.311.000.000	28.157.525.000.000	3	3	38
BBTN	2022	402.148.312.000.000	28.182.220.000.000	3	3	48
BBTN	2023	438.749.736.000.000	32.172.399.000.000	3	3	43
BBYB	2020	5.421.324.398.438	521.982.611.793	3	2	64
BBYB	2021	11.337.808.684.383	794.552.873.225	3	3	90

BBYB	2022	19.694.280.000.000	2.617.046.000.000	3	3	88
BBYB	2023	18.169.541.000.000	4.484.335.000.000	3	3	64
BCIC	2020	16.204.908.000.000	1.001.375.000.000	3	2	112
BCIC	2021	21.317.575.000.000	998.189.000.000	3	2	56
BCIC	2022	33.617.390.000.000	1.794.370.000.000	3	2	83
BCIC	2023	39.234.312.000.000	2.781.070.000.000	3	2	121
BDMN	2020	200.890.068.000.000	24.279.929.000.000	3	3	42
BDMN	2021	192.239.698.000.000	21.740.570.000.000	3	1	28
BDMN	2022	197.729.688.000.000	21.323.577.000.000	3	1	45
BDMN	2023	221.304.532.000.000	24.470.525.000.000	3	1	49
BEKS	2020	5.337.281.000.000	431.690.000.000	3	2	89
BEKS	2021	8.849.611.000.000	409.225.000.000	3	2	74
BEKS	2022	7.223.058.000.000	702.478.000.000	3	2	88
BEKS	2023	6.800.821.000.000	724.953.000.000	3	2	50
BGTG	2020	5.365.456.000.000	402.540.000.000	3	2	109
BGTG	2021	8.575.950.000.000	358.888.000.000	3	2	87
BGTG	2022	8.968.132.000.000	476.635.000.000	3	3	90
BGTG	2023	9.402.309.000.000	644.640.000.000	3	3	88

BINA	2020	8.437.685.000.000	503.464.000.000	3	3	116
BINA	2021	15.055.850.000.000	770.706.000.000	3	3	90
BINA	2022	20.552.736.000.000	1.202.983.000.000	3	3	89
BINA	2023	24.384.580.000.000	1.785.842.000.000	3	3	90
BJBR	2020	140.934.002.000.000	14.078.827.000.000	3	1	69
BJBR	2021	158.356.097.000.000	14.932.690.000.000	3	1	60
BJBR	2022	181.241.291.000.000	15.275.662.000.000	3	1	55
BJBR	2023	188.295.488.000.000	16.180.464.000.000	3	1	60
BJTM	2020	83.619.452.000.000	6.506.613.000.000	3	1	99
BJTM	2021	100.723.330.000.000	7.461.525.000.000	3	2	31
BJTM	2022	103.031.367.000.000	7.416.220.000.000	3	2	44
BJTM	2023	103.854.773.000.000	8.005.704.000.000	3	2	15
BKSW	2020	18.297.700.000.000	1.356.094.000.000	3	1	36
BKSW	2021	17.701.527.000.000	1.089.039.000.000	3	1	31
BKSW	2022	16.717.087.000.000	1.133.351.000.000	3	1	41
BKSW	2023	11.753.485.000.000	1.190.613.000.000	3	3	59
BMAS	2020	10.110.519.691.000	697.888.295.000	3	2	36
BMAS	2021	14.234.358.584.000	957.752.155.000	3	2	52

BMAS	2022	14.956.302.274.000	1.001.503.117.000	3	2	89
BMAS	2023	19.665.962.966.000	1.254.543.775.000	3	2	85
BNGA	2020	280.943.605.000.000	19.190.038.000.000	3	3	48
BNGA	2021	310.786.960.000.000	18.301.613.000.000	3	3	48
BNGA	2022	306.754.229.000.000	18.252.918.000.000	3	3	48
BNGA	2023	334.369.233.000.000	21.198.663.000.000	3	3	50
BNII	2020	173.224.412.000.000	15.211.212.000.000	3	3	49
BNII	2021	168.758.476.000.000	12.822.260.000.000	3	3	48
BNII	2022	160.813.918.000.000	12.082.290.000.000	3	3	47
BNII	2023	171.803.070.000.000	13.924.459.000.000	3	3	54
BNLI	2020	197.726.097.000.000	14.232.407.000.000	3	3	67
BNLI	2021	234.379.042.000.000	14.094.068.000.000	3	3	70
BNLI	2022	255.112.471.000.000	14.621.915.000.000	3	3	53
BNLI	2023	257.444.147.000.000	17.993.372.000.000	3	3	44
BSIM	2020	44.612.045.000.000	7.176.194.000.000	3	2	105
BSIM	2021	52.671.981.000.000	6.659.154.000.000	3	2	84
BSIM	2022	47.350.601.000.000	6.591.287.000.000	3	2	89
BSIM	2023	52.634.996.000.000	7.065.195.000.000	3	2	88

BSWD	2020	3.721.363.459.751	239.348.392.675	3	2	109
BSWD	2021	4.255.493.556.351	187.097.044.813	3	2	112
BSWD	2022	6.060.045.883.689	218.528.355.802	3	2	90
BSWD	2023	6.128.562.060.955	367.659.869.800	3	2	87
BTPN	2020	183.165.978.000.000	4.059.367.000.000	3	2	57
BTPN	2021	191.917.794.000.000	4.696.174.000.000	3	2	54
BTPN	2022	209.169.704.000.000	5.439.436.000.000	3	2	55
BTPN	2023	201.448.392.000.000	5.807.131.000.000	3	2	53
BVIC	2020	26.221.407.472.000	2.281.645.682.000	3	3	120
BVIC	2021	24.947.143.045.000	2.066.139.344.000	3	3	90
BVIC	2022	25.932.001.125.000	2.085.221.634.000	3	3	88
BVIC	2023	29.624.240.421.000	2.089.756.391.000	3	3	87
DNAR	2020	6.275.182.366.166	467.796.465.134	3	2	71
DNAR	2021	7.721.344.206.381	539.536.165.382	3	2	77
DNAR	2022	10.183.411.235.537	712.417.030.610	3	2	76
DNAR	2023	11.075.151.083.905	1.017.332.011.006	3	2	81
INPC	2020	30.526.965.000.000	1.803.901.000.000	3	2	78
INPC	2021	26.127.820.000.000	1.840.751.000.000	3	2	81

INPC	2022	25.437.633.000.000	1.609.118.000.000	3	2	88
INPC	2023	26.103.611.000.000	1.797.371.000.000	3	2	88
MAYA	2020	92.518.025.000.000	6.672.970.000.000	3	2	139
MAYA	2021	119.104.185.000.000	7.387.454.000.000	3	2	117
MAYA	2022	135.382.812.000.000	7.796.131.000.000	3	2	100
MAYA	2023	141.488.996.000.000	8.853.119.000.000	3	2	91
MCOR	2020	25.235.573.000.000	1.346.940.000.000	3	3	83
MCOR	2021	26.194.548.000.000	1.312.112.000.000	3	3	25
MCOR	2022	25.022.953.000.000	1.391.571.000.000	3	3	48
MCOR	2023	27.851.946.000.000	1.733.672.000.000	3	3	33
MEGA	2020	112.202.653.000.000	10.965.623.000.000	3	2	20
MEGA	2021	132.879.390.000.000	11.250.066.000.000	3	2	18
MEGA	2022	141.750.449.000.000	11.566.335.000.000	3	2	27
MEGA	2023	132.049.591.000.000	12.505.562.000.000	3	1	26
NISP	2020	206.297.200.000.000	14.733.979.000.000	3	3	26
NISP	2021	214.395.608.000.000	13.629.718.000.000	3	3	27
NISP	2022	238.498.560.000.000	14.578.699.000.000	3	3	27
NISP	2023	249.757.139.000.000	17.827.322.000.000	3	3	26

NOBU	2020	13.737.934.000.000	888.657.000.000	3	1	104
NOBU	2021	20.742.643.000.000	1.022.061.000.000	3	1	101
NOBU	2022	22.116.366.000.000	1.233.707.000.000	3	1	68
NOBU	2023	26.622.352.000.000	1.654.423.000.000	3	1	60
PNBN	2020	218.067.091.000.000	19.462.616.000.000	3	1	88
PNBN	2021	204.462.542.000.000	17.457.621.000.000	3	1	84
PNBN	2022	212.431.881.000.000	15.901.781.000.000	3	1	67
PNBN	2023	222.010.050.000.000	17.164.670.000.000	3	1	54
PNBS	2020	11.302.082.193.000	808.679.519.000	3	1	88
PNBS	2021	14.426.004.879.000	785.951.380.000	3	1	77
PNBS	2022	14.791.738.012.000	1.040.313.740.000	3	1	67
PNBS	2023	17.343.246.865.000	1.223.301.196.000	3	1	54
SDRA	2020	38.053.939.000.000	2.681.658.000.000	3	3	57
SDRA	2021	43.801.571.000.000	2.693.729.000.000	3	1	60
SDRA	2022	51.499.424.000.000	3.260.909.000.000	3	1	59
SDRA	2023	54.822.181.000.000	4.009.529.000.000	3	1	44
BANK	2020	721.397.000.000	31.753.000.000	3	2	109
BANK	2021	2.173.162.000.000	36.896.000.000	3	3	77
BANK	2022	4.733.401.000.000	101.543.000.000	3	3	88

BANK	2023	7.092.120.000.000	371.296.000.000	3	3	88
BRIS	2020	239.581.524.000.000	19.706.293.000.000	3	3	26
BRIS	2021	265.289.081.000.000	20.820.678.000.000	3	3	19
BRIS	2022	305.727.438.000.000	23.323.976.000.000	3	3	30
BRIS	2023	353.624.124.000.000	26.456.209.000.000	3	3	30
BTPS	2020	16.435.005.000.000	4.059.367.000.000	3	2	41
BTPS	2021	18.543.856.000.000	4.696.174.000.000	3	2	41
BTPS	2022	21.161.976.000.000	5.439.436.000.000	3	2	41
BTPS	2023	21.435.366.000.000	5.807.131.000.000	3	2	38
BBSI	2020	1.441.234.275.187	97.213.487.316	3	2	74
BBSI	2021	2.476.075.485.358	126.584.968.051	3	2	53
BBSI	2022	3.313.589.745.696	164.210.416.754	3	1	90
BBSI	2023	3.638.412.543.437	438.169.252.553	3	1	90

Lampiran 4 Hasil Uji Statistik Deskriptif

Hasil Uji Statistic Deskriptif					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	172	1	3	31,07	1,438
Opini Audit	172	1	3	18,56	1,868
Ukuran KAP	172	1	3	10,74	1,482
Audit Delay	172	1	3	10,77	,812

Valid N (listwise)	172				

Sumber ; data diolah dengan SPSS 26

Lampiran 5 Hasil Uji Asumsi Klasik

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		172
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,80760770
Most Extreme Differences	Absolute	,103
	Positive	,082
	Negative	-,103
Test Statistic		,103
Asymp. Sig. (2-tailed)		,200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Sumber ; data diolah dengan SPSS 26

Hasil Uji Multikolinearitas

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Ukuran Perusahaan	,996	1,004
	Opini Audit	,994	1,006
	Ukuran KAP	,997	1,003
a. Dependent Variable: Audit Delay			

Sumber : data diolah dengan SPSS 26

Hasil Uji Heteroskedastisitas

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,000	1,375		1,454	,154
	Ukuran Perusahaan	-,033	,039	-,131	-,836	,408
	Opini Audit	-,001	,030	-,004	-,026	,979
	Ukuran KAP	-,038	,038	-,157	-1,000	,324
a. Dependent Variable: Abs_Res						

Sumber : data diolah dengan SPSS 26

Hasil Uji Autokorelasi

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,566[a]	,320	,268	,695	2,174
a. Predictors: (Constant), Ukuran KAP, Ukuran Perusahaan, Opini Audit					
b. Dependent Variable: Audit Delay					

Sumber: data diolah SPSS 26

Lampiran 6 Hasil Uji Analisi Regresi Linier Berganda

Coefficients[a]			
Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	5,563	2,620
	Ukuran Perusahaan	,152	,075
	Opini Audit	,140	,058
	Ukuran KAP	,195	,072

a. Dependent Variable: Audit Delay

Sumber : data diolah dengan SPSS 26

Lampiran 7 Hasil Uji Hipotesis T (Secara Parsial)

Coefficients[a]			
Model		T	Sig.
2	(Constant)	2,123	,040
	Ukuran Perusahaan	2,030	,049
	Opini Audit	2,428	,020
	Ukuran KAP	2,696	,010
a. Dependent Variable: Audit Delay			

Sumber : data diolah dengan SPSS 26

Lampiran 8 Hasil Uji Hipotesis F (Secara Simultan)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8,856	3	2,952	6,118	,002[b]
	Residual	18,818	39	,483		
	Total	27,674	42			
a. Dependent Variable: Audit Delay						
b. Predictors: (Constant), Ukuran KAP, Ukuran Perusahaan, Opini Audit						

Sumber : data diolah dengan SPSS 26

Lampiran 9 Kartu Bimbingan

UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA
FAKULTAS EKONOMI DAN BISNIS
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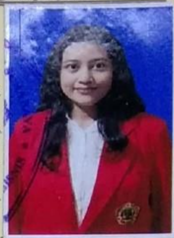

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2024 , 2025

KARTU BIMBINGAN SKRIPSI

Nama Mahasiswa / NBI : Meiyola Krisma Agatha / 1222100010
Nama Pemmbimbing : Drs. J. Bambang Amiranto, M.Si., Ak
Judul Skripsi : Pengaruh Ukuran Perusahaan, Opini Audit, dan Ukuran Kantor Akuntan Publik Terhadap Audit Delay Pada Perusahaan Perbankan Yang Terdaftar di Bursa Efek Indonesia Tahun 2020 - 2023.

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(Nama dan tanda tangan Pembimbing)

Lampiran 10 Hasil Uji Plagiasi

PENGARUH UKURAN PERUSAHAAN, OPINI AUDIT DAN UKURAN KANTOR AKUNTAN PUBLIK TERHADAP AUDIT DELAY PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2023.docx

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Telp. 031-3811966 Fax. 031-3813096
Email: jurnalmasharifal-syariah@um-surabaya.ac.id

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Institusi : Universitas 17 Agustus 1945 Surabaya

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