





**LAMPIRAN 1**  
**POPULASI PENELITIAN**

### Lampiran 1 Populasi Penelitian

No.	Kode Perusahaan	Nama Perusahaan	Kriteria	
			Memenuhi	Tidak Memenuhi
1.	BAYU	Bayu Buana Tbk	✓	
2.	BUVA	Bukit Uluwatu Villa Tbk		✓
3.	CLAY	Citra Putra Realty Tbk		✓
4.	DFAM	Dafam Property Indonesia Tbk	✓	
5.	DUCK	Jaya Bersama Indo Tbk.	✓	
6.	EAST	Eastparc Hotel Tbk		✓
7.	FAST	Fast Food Indonesia Tbk	✓	
8.	FITT	Hotel Fitra International Tbk		✓
9.	HOME	Hotel Mandarine Regency Tbk		✓
10.	HOTL	Saraswati Griya Lestari Tbk	✓	
11.	HRME	Menteng Heritage Realty Tbk.	✓	
12.	ICON	Island Concepts Indonesia Tbk	✓	
13.	INPP	Indonesian Paradise Property Tbk	✓	
14.	JGLE	Graha Andrasenta Propertindo Tbk		✓
15.	JIHD	Jakarta International Hotel & Development Tbk		✓
16.	JSPT	Jakarta Setiabudi International Tbk	✓	
17.	KPIG	MNC Land Tbk	✓	
18.	MABA	Marga Abhinaya Abadi Tbk		✓
19.	MAMI	Mas Murni Indonesia Tbk		✓
20.	MAPB	MAP Boga Adiperkasa Tbk	✓	
21.	MINA	Sanurhasta Mitra Tbk	✓	
22.	NASA	Ayana Land International Tbk		✓
23.	NATO	Nusantara Properti Internasional Tbk	✓	
24.	NUSA	Sinergi Megah Internusa Tbk		✓
25.	PANR	Panorama Sentrawisata Tbk		✓

26.	PDES	Destinasi Tirta Nusantara Tbk	✓	
27.	PGJO	Tourindo Guide Indonesia Tbk.		✓
28.	PGLI	Pembangunan Graha Lestari Indah Tbk	✓	
29.	PJAA	Pembangunan Jaya Ancol Tbk	✓	
30.	PNSE	Pudjiadi and sons Tbk	✓	
31.	PSKT	Red Planet Indonesia Tbk		✓
32.	PTSP	Pioneerindo Gourmet International Tbk		✓
33.	PZZA	Sarimelati Kencana Tbk.	✓	
34.	SHID	Hotel Sahid Jaya International Tbk		✓
35.	SOTS	Satria Mega Kencana Tbk.	✓	

Sumber: [www.idx.co.id](http://www.idx.co.id), 2021





**LAMPIRAN 2**  
**PERHITUNGAN**  
***RETURN ON ASSETS***

**Lampiran 2 Perhitungan *Return On Assets***

No.	Daftar Perusahaan	Tahun	Profitabilitas (ROA)		
			Laba Sebelum Pajak (a) Rp	Total Aktiva (b) Rp	ROA (c) = a/b
1	BAYU	2017	42.496.773.007	759.510.011.496	5,6%
		2018	50.997.511.760	800.918.912.470	6,4%
		2019	59.757.461.506	815.195.083.632	7,3%
2	DFAM	2017	5.034.000.000	285.046.000.000	1,8%
		2018	1.306.000.000	335.599.000.000	0,4%
		2019	6.855.000.000	333.490.000.000	2,1%
3	DUCK	2017	100.140.218.705	528.942.657.230	18,9%
		2018	164.219.199.210	1.047.678.119.105	15,7%
		2019	131.381.772.103	1.320.247.821.795	10,0%
4	FAST	2017	164.732.000.000	2.749.422.000.000	6,0%
		2018	279.091.000.000	2.989.693.000.000	9,3%
		2019	309.651.000.000	3.404.685.000.000	9,1%
5	HOTL	2017	12.780.000.000	1.090.352.000.000	1,2%
		2018	- 11.735.000.000	1.205.126.000.000	-1,0%
		2019	- 6.856.848.699	1.354.274.340.464	-0,5%
6	HRME	2017	- 30.571.000.000	803.613.000.000	-3,8%
		2018	- 23.314.000.000	807.063.000.000	-2,9%
		2019	- 8.456.000.000	937.460.000.000	-0,9%
7	ICON	2017	17.107.599.000	417.620.774.000	4,1%
		2018	35.426.069.000	395.969.370.000	8,9%
		2019	41.729.110.000	369.071.617.000	11,3%
8	INPP	2017	147.896.118.540	6.658.138.016.661	2,2%
		2018	122.894.269.254	6.964.734.840.779	1,8%
		2019	2.081.142.336.348	7.989.904.868.957	26,0%
9	JSPT	2017	777.700.000.000	4.120.100.000.000	18,9%
		2018	1.134.400.000.000	5.048.600.000.000	22,5%
		2019	880.600.000.000	5.591.200.000.000	15,7%
10	KPIG	2017	1.309.962.000.000	15.327.156.000.000	8,5%
		2018	696.180.000.000	17.521.363.000.000	4,0%
		2019	284.351.000.000	28.574.867.000.000	1,0%
11	MAPB	2017	156.982.000.000	1.233.828.000.000	12,72%
		2018	134.788.000.000	1.496.858.000.000	9,00%
		2019	148.432.000.000	2.067.287.000.000	7,18%
12	MINA	2017	712.553.884	126.101.206.934	0,57%
		2018	296.215.615	125.589.779.464	0,24%
		2019	1.815.341.369	167.494.528.514	1,08%
13	NATO	2017	113.274.830	635.531.588.918	0,02%

		2018	5.169.231.019	625.087.426.131	0,83%
		2019	4.711.370.346	811.463.616.498	0,58%
14	PDES	2017	41.918.578.866	465.726.345.148	9,00%
		2018	7.279.398.203	456.923.225.038	1,59%
		2019	- 15.457.420.935	451.206.902.576	-3,43%
15	PGLI	2017	2.511.981.319	80.931.406.341	3,10%
		2018	7.723.632.720	84.366.005.470	9,15%
		2019	8.436.512.647	90.208.368.243	9,35%
16	PJAA	2017	336.949.000.000	3.748.270.000.000	8,99%
		2018	344.722.000.000	4.361.394.000.000	7,90%
		2019	358.395.000.000	4.095.915.000.000	8,75%
17	PNSE	2017	29.116.026.166	507.861.064.122	5,73%
		2018	- 7.361.578.252	457.477.659.067	-1,61%
		2019	- 11.595.481.867	460.489.681.549	-2,52%
18	PZZA	2017	189.456.568.486	1.494.005.079.036	12,68%
		2018	232.137.383.955	2.030.186.958.976	11,43%
		2019	268.882.674.661	2.109.171.909.038	12,75%
19	SOTS	2017	8.842.898.654	359.193.918.633	2,46%
		2018	- 26.312.448.090	456.364.039.807	-5,77%
		2019	- 30.740.989.425	432.357.996.854	-7,11%

Sumber: [www.idx.co.id](http://www.idx.co.id) Diolah, Juli 2022.





**LAMPIRAN 3**  
**PERHITUNGAN**  
***DEBT RATIO***



### Lampiran 3 Perhitungan Debt Ratio

No.	Daftar Perusahaan	Tahun	DR		
			Total Hutang (a)	Total Aset (b)	DR (c) = a/b
1	BAYU	2017	354.038.525.426	759.510.011.496	46,61 %
		2018	353.061.402.953	800.918.912.470	44,08 %
		2019	377.374.357.637	815.195.083.632	46,29 %
2	DFAM	2017	275.891.000.000	285.046.000.000	96,79 %
		2018	260.764.000.000	335.599.000.000	77,70 %
		2019	239.244.000.000	333.490.000.000	71,74 %
3	DUCK	2017	210.717.544.926	528.942.657.230	39,84 %
		2018	299.242.241.335	1.047.678.119.105	28,56 %
		2019	476.289.309.174	1.320.247.821.795	36,08 %
4	FAST	2017	1.455.852.000.000	2.749.422.000.000	52,95 %
		2018	1.449.200.000.000	2.989.693.000.000	48,47 %
		2019	1.745.113.000.000	3.404.685.000.000	51,26 %
5	HOTL	2017	701.090.000.000	1.090.352.000.000	64,30 %
		2018	825.762.000.000	1.205.126.000.000	68,52 %
		2019	982.653.000.000	1.354.274.340.464	72,56 %
6	HRME	2017	345.515.000.000	803.613.000.000	43,00 %
		2018	200.458.000.000	807.063.000.000	24,84 %
		2019	226.967.000.000	937.460.000.000	24,21 %
7	ICON	2017	244.118.030.000	417.620.774.000	58,45 %
		2018	191.132.298.000	395.969.370.000	48,27 %
		2019	129.953.534.000	369.071.617.000	35,21 %
8	INPP	2017	2.422.794.541.527	6.658.138.016.661	36,39 %

		2018	2.608.374.670.866	6.964.734.840.779	37,45 %
		2019	1.658.261.945.713	7.989.904.868.957	20,75 %
9	JSPT	2017	1.335.000.000.000	4.120.100.000.000	32,40 %
		2018	1.811.800.000.000	5.048.600.000.000	35,89 %
		2019	2.287.000.000.000	5.591.200.000.000	40,90 %
10	KPIG	2017	2.963.167.000.000	15.327.156.000.000	19,33 %
		2018	4.581.999.000.000	17.521.363.000.000	26,15 %
		2019	5.493.773.000.000	28.574.867.000.000	19,23 %
11	MAPB	2017	1.086.176.000.000	1.233.828.000.000	88,03 %
		2018	518.072.000.000	1.496.858.000.000	34,61 %
		2019	831.592.000.000	2.067.287.000.000	40,23 %
12	MINA	2017	2.953.476.686	126.101.206.934	2,34%
		2018	2.492.876.191	125.589.779.464	1,98%
		2019	5.432.601.274	167.494.528.514	3,24%
13	NATO	2017	35.334.676.026	635.531.588.918	5,56%
		2018	21.831.317.432	625.087.426.131	3,49%
		2019	4.786.805.291	811.463.616.498	0,59%
14	PDES	2017	257.056.441.083	465.726.345.148	55,19 %
		2018	244.773.483.309	456.923.225.038	53,57 %
		2019	253.625.707.915	451.206.902.576	56,21 %
15	PGLI	2017	22.609.286.208	80.931.406.341	27,94 %
		2018	21.590.607.870	84.366.005.470	25,59 %
		2019	26.482.248.574	90.208.368.243	29,36 %
16	PJAA	2017	1.757.832.000.000	3.748.270.000.000	46,90 %
		2018	2.235.764.000.000	4.361.394.000.000	51,26 %
		2019	1.945.233.000.000	4.095.915.000.000	47,49 %
17	PNSE	2017	218.330.667.452	507.861.064.122	42,99 %

		2018	175.029.709.760	457.477.659.067	38,26 %
		2019	197.249.336.258	460.489.681.549	42,83 %
18	PZZA	2017	1.124.308.921.083	1.494.005.079.036	75,25 %
		2018	817.611.659.930	2.030.186.958.976	40,27 %
		2019	769.296.474.698	2.109.171.909.038	36,47 %
19	SOTS	2017	135.809.586.089	359.193.918.633	37,81 %
		2018	118.836.077.488	456.364.039.807	26,04 %
		2019	124.004.087.199	432.357.996.854	28,68 %

Sumber: [www.idx.co.id](http://www.idx.co.id) Diolah, Juli 2022.





**LAMPIRAN 4**  
**PERHITUNGAN**  
**TOBIN'S Q**

#### Lampiran 4 Perhitungan Tobin's Q

No.	Daftar Perusahaan	Tobins'Q			
		Nilai Pasar Ekuitas (a) Rp	Total Hutang (b) Rp	Total Aktiva (c) Rp	Tobins' Q (d) = (a+b)/c
1	BAYU	353.220.780	354.038.525.426	759.510.011.496	46,66%
		353.220.780	353.061.402.953	800.918.912.470	44,13%
		353.220.780	377.374.357.637	815.195.083.632	46,34%
2	DFAM	120.000.000.000	275.891.000.000	285.046.000.000	138,89%
		177.841.000.000	260.764.000.000	335.599.000.000	130,69%
		189.958.000.000	239.244.000.000	333.490.000.000	128,70%
3	DUCK	2.500.000.000	210.717.544.926	528.942.657.230	40,31%
		128.333.000.000	299.242.241.335	1.047.678.119.105	40,81%
		128.333.000.000	476.289.309.174	1.320.247.821.795	45,80%
4	FAST	1.293.571.000.000	1.455.852.000.000	2.749.422.000.000	100,00%
		1.540.494.000.000	1.449.200.000.000	2.989.693.000.000	100,00%
		1.659.573.000.000	1.745.113.000.000	3.404.685.000.000	100,00%
5	HOTL	355.000.145.200	701.090.000.000	1.090.352.000.000	96,86%
		355.000.145.200	825.762.000.000	1.205.126.000.000	97,98%
		355.000.145.200	982.653.000.000	1.354.274.340.464	98,77%
6	HRME	5.000.000.000	345.515.000.000	803.613.000.000	43,62%
		476.700.000.000	200.458.000.000	807.063.000.000	83,90%
		595.875.000.000	226.967.000.000	937.460.000.000	87,77%
7	ICON	74.103.000.000	244.118.030.000	417.620.774.000	76,20%
		74.103.000.000	191.132.298.000	395.969.370.000	66,98%
		74.103.000.000	129.953.534.000	369.071.617.000	55,29%
8	INPP	7.380.101.343.120	2.422.794.541.527	6.658.138.016.661	147,23%
		7.827.380.212.400	2.608.374.670.866	6.964.734.840.779	149,84%
		9.392.856.254.880	1.658.261.945.713	7.989.904.868.957	138,31%
9	JSPT	56.500.000	1.335.000.000.000	4.120.100.000.000	32,40%
		133.000.000	1.811.800.000.000	5.048.600.000.000	35,89%
		123.000.000	2.287.000.000.000	5.591.200.000.000	40,91%
10	KPIG	74.079.122.790	2.963.167.000.000	15.327.156.000.000	19,82%
		80.625.726.664	4.581.999.000.000	17.521.363.000.000	26,61%

		80.625.726.664	5.493.773.000.000	28.574.867.000.000	19,51%
11	MAPB	171.720.000.000	1.086.176.000.000	1.233.828.000.000	101,95%
		217.092.000.000	518.072.000.000	1.496.858.000.000	49,11%
		217.092.000.000	831.592.000.000	2.067.287.000.000	50,73%
12	MINA	131.250.000.000	2.953.476.686	126.101.206.934	106,43%
		131.250.000.000	2.492.876.191	125.589.779.464	106,49%
		131.250.000.000	5.432.601.274	167.494.528.514	81,60%
13	NATO	600.000.000.000	35.334.676.026	635.531.588.918	99,97%
		600.000.000.000	21.831.317.432	625.087.426.131	99,48%
		800.098.650.000	4.786.805.291	811.463.616.498	99,19%
14	PDES	71.500.000.000	257.056.441.083	465.726.345.148	70,55%
		71.500.000.000	244.773.483.309	456.923.225.038	69,22%
		71.500.000.000	253.625.707.915	451.206.902.576	72,06%
15	PGLI	48.800.000.000	22.609.286.208	80.931.406.341	88,23%
		48.800.000.000	21.590.607.870	84.366.005.470	83,43%
		48.800.000.000	26.482.248.574	90.208.368.243	83,45%
16	PJAA	400.000.000.000	1.757.832.000.000	3.748.270.000.000	57,57%
		400.000.000.000	2.235.764.000.000	4.361.394.000.000	60,43%
		400.000.000.000	1.945.233.000.000	4.095.915.000.000	57,26%
17	PNSE	79.781.349.600	218.330.667.452	507.861.064.122	58,70%
		79.781.349.600	175.029.709.760	457.477.659.067	55,70%
		79.781.349.600	197.249.336.258	460.489.681.549	60,16%
18	PZZA	302.187.500.000	1.124.308.921.083	1.494.005.079.036	95,48%
		302.187.500.000	817.611.659.930	2.030.186.958.976	55,16%
		302.187.500.000	769.296.474.698	2.109.171.909.038	50,80%
19	SOTS	100.000.000.000	135.809.586.089	359.193.918.633	65,65%
		100.000.000.000	118.836.077.488	456.364.039.807	47,95%
		100.000.000.500	124.004.087.199	432.357.996.854	51,81%

Sumber: [www.idx.co.id](http://www.idx.co.id) Diolah, Juli 2022.



**LAMPIRAN 5**  
**PERHITUNGAN**  
***CORPORATE SOCIAL***  
***RESPONSIBILITY***

### Lampiran 5 Perhitungan CSR

No.	Daftar Perusahaan Perhotelan	Tahun	CSR		
			CSR (a)	Ny (b)	CSR (c) = a/b
1	BAYU	2017	40	91	43,96%
		2018	21	91	23,08%
		2019	17	91	18,68%
2	DFAM	2017	30	91	32,97%
		2018	77	91	84,62%
		2019	49	91	53,85%
3	DUCK	2017	55	91	60,44%
		2018	22	91	24,18%
		2019	22	91	24,18%
4	FAST	2017	26	91	28,57%
		2018	25	91	27,47%
		2019	36	91	39,56%
5	HOTL	2017	19	91	20,88%
		2018	27	91	29,67%
		2019	28	91	30,77%
6	HRME	2017	12	91	13,19%
		2018	45	91	49,45%
		2019	40	91	43,96%
7	ICON	2017	24	91	26,37%
		2018	74	91	81,32%
		2019	80	91	87,91%
8	INPP	2017	65	91	71,43%
		2018	65	91	71,43%
		2019	75	91	82,42%
9	JSPT	2017	59	91	64,84%
		2018	58	91	63,74%
		2019	59	91	64,84%
10	KPIG	2017	63	91	69,23%
		2018	78	91	85,71%
		2019	59	91	64,84%
11	MAPB	2017	59	91	64,84%
		2018	65	91	71,43%



		2019	69	91	75,82%
12	MINA	2017	68	91	74,73%
		2018	70	91	76,92%
		2019	75	91	82,42%
13	NATO	2017	75	91	82,42%
		2018	50	91	54,95%
		2019	55	91	60,44%
14	PDES	2017	45	91	49,45%
		2018	34	91	37,36%
		2019	34	91	37,36%
15	PGLI	2017	65	91	71,43%
		2018	70	91	76,92%
		2019	75	91	82,42%
16	PJAA	2017	72	91	79,12%
		2018	65	91	71,43%
		2019	60	91	65,93%
17	PNSE	2017	24	91	26,37%
		2018	74	91	81,32%
		2019	80	91	87,91%
18	PZZA	2017	65	91	71,43%
		2018	65	91	71,43%
		2019	75	91	82,42%
19	SOTS	2017	59	91	64,84%
		2018	58	91	63,74%
		2019	59	91	64,84%

Sumber: Laporan Keuangan Diolah, Juli 2022.



## **LAMPIRAN 6**

# **UJI STATISTIK DESKRIPTIF**

## Lampiran 6 Hasil Uji Statistik Deskriptif

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	57	-.07	.26	.0567	.06988
X2	57	.01	.97	.4014	.21059
Y	57	.20	1.50	.7472	.32522
Z	57	.13	.88	.5804	.21955
X1Z	57	-.05	.21	.0349	.04831
X2Z	57	.01	.66	.2165	.13528
Valid N (listwise)	57				





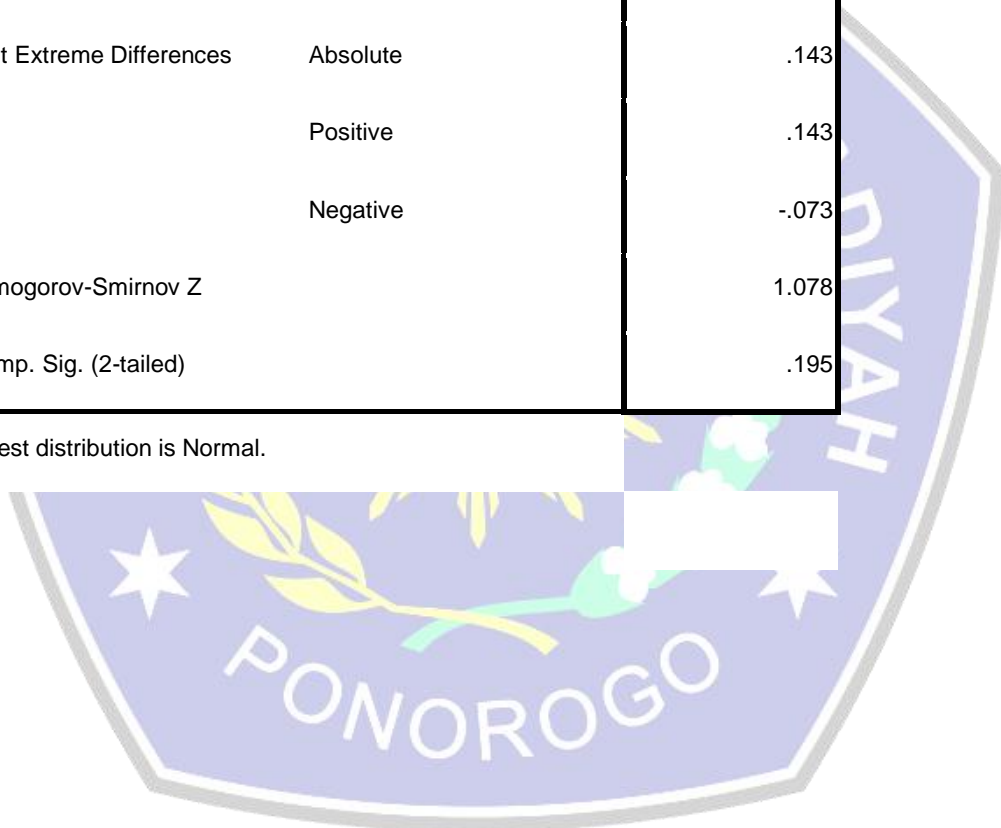
**LAMPIRAN 7**  
**UJI NORMALITAS**

## Lampiran 7 Hasil Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.30600198
Most Extreme Differences	Absolute	.143
	Positive	.143
	Negative	-.073
Kolmogorov-Smirnov Z		1.078
Asymp. Sig. (2-tailed)		.195

a. Test distribution is Normal.





## Lampiran 8 Hasil Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.498	.175		2.842	.006		
	X1	-1.130	.611	-.243	-1.850	.070	.970	1.031
	X2	.440	.215	.285	2.041	.046	.859	1.164
	Z	.235	.208	.159	1.130	.264	.846	1.182

a. Dependent Variable: Y





## **LAMPIRAN 9**

# **UJI HETEROSKEDASTISITAS**



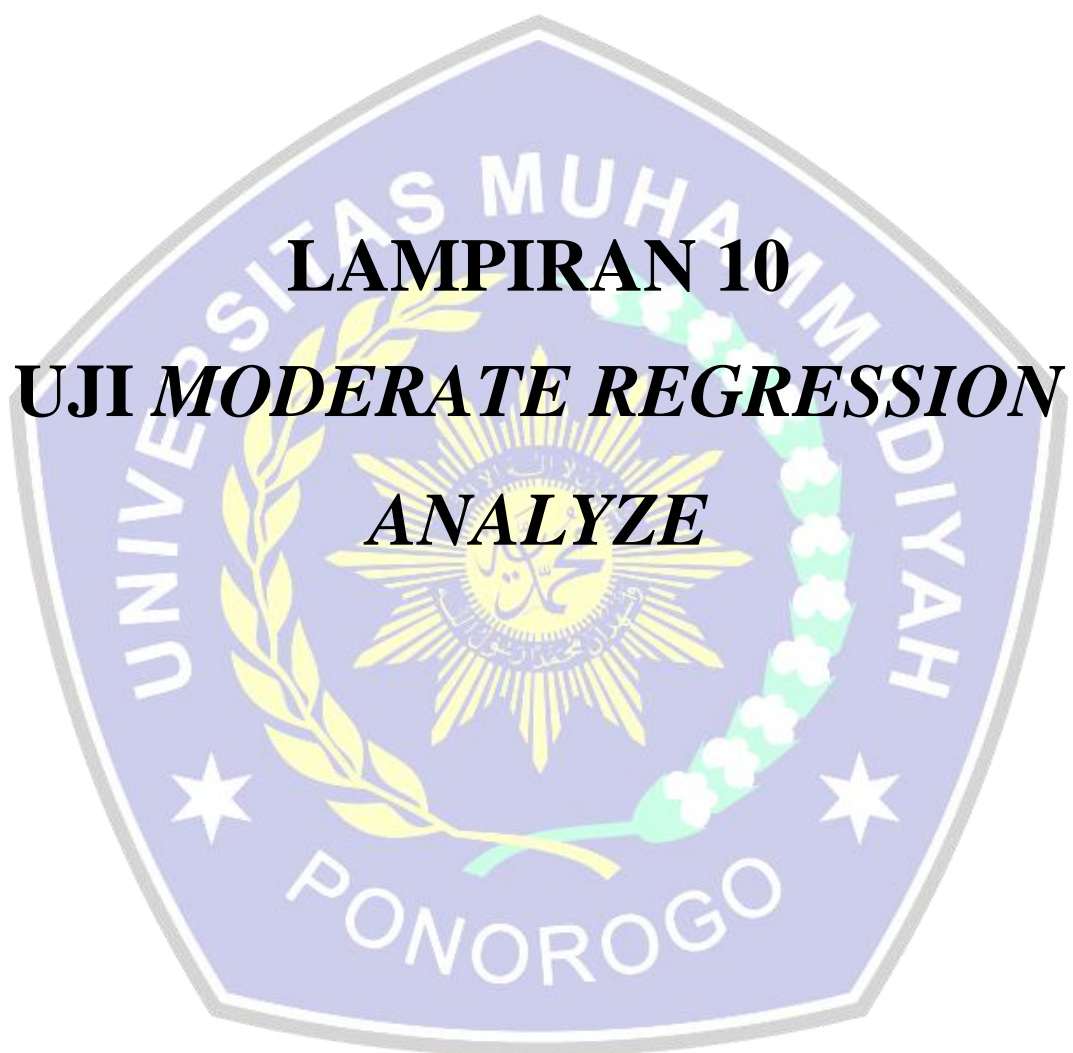
## Lampiran 9 Hasil Uji Heteroskedastisitas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.224	.089		2.518	.015
	X1	-.055	.310	-.023	-.178	.860
	X2	-.160	.109	-.203	-1.461	.150
	Z	.168	.106	.223	1.592	.117

a. Dependent Variable: absres





## Lampiran 10 Lampiran Uji MRA

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	X2Z, X1, Z, X2, X1Z <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Y

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.411 <sup>a</sup>	.169	.088	.31061

a. Predictors: (Constant), X2Z, X1, Z, X2, X1Z

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.003	5	.201	2.079	.083 <sup>a</sup>
	Residual	4.920	51	.096		
	Total	5.923	56			

a. Predictors: (Constant), X2Z, X1, Z, X2, X1Z

b. Dependent Variable: Y

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.035	.424		-.082	.935
	X1	-1.473	2.204	-.317	-.669	.507
	X2	1.609	.750	1.042	2.145	.037
	X1Z	.861	3.331	.128	.259	.797
	X2Z	-1.956	1.176	-.814	-1.663	.102

a. Dependent Variable: Y



## BERITA ACARA BIMBINGAN SKRIPSI



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(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

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1. Nama Mahasiswa : MAHARTI NOVITA FATMAWATI
2. NIM : 16441157
3. Jurusan : S1 Akuntansi
4. Bidang : Akuntansi Keuangan
5. Alamat : Jl. Sadewo Rt 02 Rw 02 Pijeran , Siman , Ponorogo
6. Judul Skripsi : Pengaruh Profitabilitas dan *Leverage* terhadap Nilai Perusahaan dengan Pengungkapan *Corporate Social Responsibility* Sebagai Variabel Pemoderasi
7. Masa Pembimbingan : September 2021 s/d Agustus 2022
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
15 - 1 - 2021	Revisi Proposal	f
16 - 2 - 2021	Revisi Proposal	f f
11 - 4 - 2021	ACC Proposal	f f
19 - 4 - 2021	Revisi Proposal	
2 - 5 - 2021	Revisi Proposal	
9 - 7 - 2021	ACC Proposal	
12 - 7 - 2021	Revisi Bab BAB 1, 2, 3	f f
20 - 7 - 2021	Revisi BAB 1, 2, 3	f f
18 - 8 - 2021	Revisi BAB 1, 2, 3	f f
7 - 10 - 2021	Revisi BAB 1, 2, 3 & Bag. Sumpil	f f
6 - 1 - 2021	ACC BAB 1, 2, 3	f f
15 - 4 - 2022	Revisi BAB 4, 5	f f
28 - 7 - 2022	ACC BAB 4, 5	f f

Tanggal Disetujui	BAB	Paraf Pembimbing
29-7-2022	revisi bab 1, 2, 3	
30-7-2022	revisi bab 4, 5	
31-7-2022	revisi bab 5	
1-8-2022	Cek plagiariasi 19%	
2-8-2022	ACC bab 1-5	

10. Tanggal Selesai Penulisan Skripsi : \_\_\_\_\_
11. Keterangan Bimbingan Telah Selesai : \_\_\_\_\_
12. Telah Di Evaluasi/Di Uji Dengan Nilai : \_\_\_\_\_ (angka)  
 \_\_\_\_\_ (huruf)

Pembimbing, Ponorogo, 1 Agustus 2022

**Dra. Hj. KHUSNATUL ZULFA W., M.M., Ak., CA** **Dr. HADI SUMARSONO, M.Si**  
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