

LAMPIRAN I

**(Data Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di
BEI Tahun 2013-2016)**

Lampiran I

Data Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di BEI Periode 2013-2016

NO	Kode Perusahaan	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ALTO	Tri Banyan Tirta Tbk
3	CEKA	Wilmar Cahaya Indonesia Tbk <i>d.h Cahaya Kalbar Tbk</i>
4	DLTA	Delta Djakarta Makmur Tbk
5	ICBP	Indofood CBP Sukses Makmur Tbk
6	INDF	Indofood Sukses Makmur Tbk
7	MLBI	Multi Bintang Indonesia Tbk
8	MYOR	Mayora Indah Tbk
9	PSDN	Prashida Aneka Niaga Tbk
10	ROTI	Nippon Indosari Corporindo Tbk
11	SKBM	Sekar Bumi Tbk
12	SKLT	Sekar Laut Tbk
13	STTP	Siantar Top Tbk
14	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
15	GGRM	Gudang Garam Tbk
16	HMSP	Hanjaya Mandala Sampoerna Tbk
17	RMBA	Bentoel Internasional Investama Tbk
18	WIIM	Wismilak inti makmur Tbk
19	DVLA	Darya Varia Laboratoria Tbk
20	INAF	Indofarma Tbk
21	KAEF	Kimia Farma Tbk
22	KLBF	Kalbe Farma Tbk
23	MERK	Merck Tbk
24	PYFA	Pyridam Farma Tbk
25	SCPI	Merck Sharp Dohme Pharma Tbk
26	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
27	SQBI	Taisho Pharmaceutical Indonesia Tbk
28	TSPC	Tempo Scan Pasific Tbk
29	ADES	Akasha Wira Internasional Tbk <i>d.h Ades Waters Indonesia Tbk</i>
30	KINO	PT Kino Indonesia Tbk
31	MBTO	Martina Berto Tbk
32	MRAT	Mustika Ratu TbkPt Chitose Internasional Tbk
33	TCID	Mandom Indonesia Tbk
34	UNVR	Unilever Indonesia Tbk
35	CINT	
36	KICI	Kino Indoensia Tbk
37	LMPI	Kedaung Indag Can Tbk

LAMPIRAN II

(Pengklasifikasian Perusahaan Sesuai Kreteria Sampel)

Lampiran 2

Pengklasifikasian Data Sesuai Kreteria Sampel

NO	Kode Perusahaan	Kriteria Sampel			
		Perusahaan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia Periode 2013-2016	Perusahaan sektor industri barang konsumsi yang delisting dari BEI selama periode penelitian	Perusahaan yang tidak memiliki laba positif selama periode penelitian	Perusahaan tidak menyajikan data lengkap termasuk informasi Pengungkapan CSR berturut-turut selama periode penelitian
1	AISA	✓	✓		
2	ALTO	✓		✓	
3	CEKA	✓			✓
4	DLTA	✓			
5	ICBP	✓			✓
6	INDF	✓			
7	MLBI	✓			
8	MYOR	✓			
9	PSDN	✓		✓	
10	ROTI	✓			
11	SKBM	✓			
12	SKLT	✓			
13	STTP	✓	✓		
14	ULTJ	✓			
15	GGRM	✓			
16	HMSP	✓			

17	RMBA	✓		✓	
18	WIIM	✓			
19	DVLA	✓			
20	INAF	✓			
21	KAEF	✓			
22	KLBF	✓			
23	MERK	✓			
24	PYFA	✓			
25	SCPI	✓	✓		
26	SIDO	✓			
27	SQBI	✓			✓
28	TSPC	✓			
29	ADES	✓			
30	KINO	✓	✓		
31	MBTO	✓		✓	
32	MRAT	✓	✓		
33	TCID	✓			
34	UNVR	✓		✓	
35	CINT	✓	✓		
36	KICI	✓		✓	
37	LMPI	✓		✓	

LAMPIRAN III

(Data Hasil Perhitungan Variabel Ukuran Perusahaan)

Lampiran 3

Data Hasil Perhitungan Ukuran Perusahaan

Tahun 2013-2016

<i>SIZE = LN Total Assets</i>

No	Kode Perusahaan	Periode	Total Assets	Log Natural (%)
1	ADES	2013	Rp 441.064.000.000	26,8125
		2014	Rp 504.865.000.000	26,9476
		2015	Rp 653.224.000.000	27,2052
		2016	Rp 767.479.000.000	27,3664
2	DLTA	2013	Rp 867.040.802.000	27,4884
		2014	Rp 991.947.134.000	27,6229
		2015	Rp 1.038.321.916.000	27,6686
		2016	Rp 1.197.796.650.000	27,8115
3	DVLA	2013	Rp 1.190.054.288.000	27,805
		2014	Rp 1.236.247.525.000	27,8431
		2015	Rp 1.376.278.237.000	27,9504
		2016	Rp 1.531.365.558.000	28,0572
4	GGRM	2013	Rp 50.770.251.000.000	31,5583
		2014	Rp 58.220.600.000.000	31,6953
		2015	Rp 63.505.413.000.000	31,7821
		2016	Rp 62.951.634.000.000	31,7734
5	HMSP	2013	Rp 27.404.594.000.000	30,9417
		2014	Rp 28.380.630.000.000	30,9767
		2015	Rp 38.010.724.000.000	31,2689
		2016	Rp 42.508.277.000.000	31,3807
6	INDF	2013	Rp 78.092.789.000.000	31,9889
		2014	Rp 85.938.885.000.000	32,0847
		2015	Rp 91.831.526.000.000	32,1510
		2016	Rp 82.174.515.000.000	32,0399
7	KAEF	2013	Rp 2.471.939.548.890	28,5360
		2014	Rp 2.968.184.626.297	28,7190
		2015	Rp 3.236.224.076.311	28,8054

		2016	Rp 4.612.562.541.064	29,1598
8	KLBF	2013	Rp 11.315.061.275.026	30,0572
		2014	Rp 12.425.032.367.729	30,1507
		2015	Rp 13.696.417.381.439	30,2482
		2016	Rp 15.226.009.210.657	30,3540
9	MERK	2013	Rp 696.946.318.000	27,2700
		2014	Rp 716.599.526.000	27,2978
		2015	Rp 641.646.818.000	27,1873
		2016	Rp 743.934.894.000	27,3352
10	MLBI	2013	Rp 1.782.148.000.000	28,2088
		2014	Rp 2.231.051.000.000	28,4335
		2015	Rp 2.100.853.000.000	28,3734
		2016	Rp 2.275.038.000.000	28,4530
11	MYOR	2013	Rp 9.710.223.454.000	29,9042
		2014	Rp 10.291.108.029.334	29,9623
		2015	Rp 11.342.715.686.221	30,0596
		2016	Rp 12.922.421.859.142	30,1900
12	PYFA	2013	Rp 175.118.921.406	25,8887
		2014	Rp 172.736.624.689	25,875
		2015	Rp 159.951.537.229	25,7981
		2016	Rp 167.062.795.608	25,8416
13	ROTI	2013	Rp 1.822.689.047.108	28,2313
		2014	Rp 2.142.894.276.216	28,3932
		2015	Rp 2.706.323.637.034	28,6266
		2016	Rp 2.919.640.858.718	28,7025
14	SIDO	2013	Rp 2.951.507.000.000	28,7133
		2014	Rp 2.821.399.000.000	28,6683
		2015	Rp 2.796.111.000.000	28,6593
		2016	Rp 2.987.614.000.000	28,7255
15	SKBM	2013	Rp 497.652.557.672	26,9332
		2014	Rp 649.534.031.113	27,1995
		2015	Rp 764.484.248.710	27,3625
		2016	Rp 1.001.657.012.004	27,6327
16	SKLT	2013	Rp 301.989.488.699	26,4337
		2014	Rp 331.574.891.637	26,5271
		2015	Rp 377.110.748.359	26,6558
		2016	Rp 568.239.939.951	27,0658

17	TCID	2013	Rp 1.465.952.460.752	28,0135
		2014	Rp 1.853.235.343.636	28,2480
		2015	Rp 2.082.096.848.703	28,3644
		2016	Rp 2.185.101.038.101	28,4127
18	TSPC	2013	Rp 5.407.957.915.805	29,3189
		2014	Rp 5.592.739.492.960	29,3525
		2015	Rp 6.284.729.099.203	29,4691
		2016	Rp 6.585.807.349.438	29,5159
19	ULTJ	2013	Rp 2.811.620.982.142	28,6648
		2014	Rp 2.917.083.567.355	28,7016
		2015	Rp 3.539.995.910.248	28,8951
		2016	Rp 4.239.199.641.365	29,0754
20	UNVR	2013	Rp 13.348.188.000.000	30,2224
		2014	Rp 14.280.670.000.000	30,2899
		2015	Rp 15.729.945.000.000	30,3866
		2016	Rp 16.745.695.000.000	30,4492
21	WIIM	2013	Rp 1.229.011.260.881	27,8372
		2014	Rp 1.332.907.675.785	27,9184
		2015	Rp 1.342.700.045.391	27,9257
		2016	Rp 1.353.634.132.275	27,9338

Sumber : IDX Statistik (Data Diolah. 2018)

LAMPIRAN IV

(Data Hasil Perhitungan Variabel Profitabilitas)

Lampiran 4
Data Hasil Perhitungan Profitabilitas
Periode 2013-2016

$$ROE = \frac{\text{Net Income}}{\text{Total Equity}}$$

No	Kode Perusahaan	Thn	Net Income	Total Equity	ROE
			(a)	(b)	(a/b)
1	ADES	2013	Rp 55.656.000.000	Rp 264.778.000.000	0,2102
		2014	Rp 31.021.000.000	Rp 295.799.000.000	0,1049
		2015	Rp 32.839.000.000	Rp 328.369.000.000	0,1000
		2016	Rp 55.951.000.000	Rp 384.388.000.000	0,1456
2	DLTA	2013	Rp 270.498.062.000	Rp 676.557.993.000	0,3998
		2014	Rp 288.073.432.000	Rp 764.479.253.000	0,3768
		2015	Rp 192.045.199.000	Rp 849.621.481.000	0,2260
		2016	Rp 254.509.268.000	Rp 1.012.374.008.000	0,2514
3	DVLA	2013	Rp 125.796.473.000	Rp 914.702.952.000	0,1375
		2014	Rp 80.929.476.000	Rp 962.431.483.000	0,0841
		2015	Rp 107.894.430.000	Rp 973.517.334.000	0,1108
		2016	Rp 152.083.400.000	Rp 1.079.579.612.000	0,1409
4	GGRM	2013	Rp 4.383.932.000.000	Rp 29.416.271.000.000	0,1490
		2014	Rp 5.395.293.000.000	Rp 33.228.720.000.000	0,1624
		2015	Rp 6.452.834.000.000	Rp 38.007.909.000.000	0,1698
		2016	Rp 6.672.682.000.000	Rp 39.564.228.000.000	0,1687
5	HMSP	2013	Rp10.818.486.000.000	Rp 14.155.035.000.000	0,7643
		2014	Rp10.181.083.000.000	Rp 13.498.114.000.000	0,7543
		2015	Rp10.363.308.000.000	Rp 32.016.060.000.000	0,3237
		2016	Rp12.762.229.000.000	Rp 34.175.014.000.000	0,3734
6	INDF	2013	Rp 3.416.635.000.000	Rp 38.373.129.000.000	0,0890
		2014	Rp 5.146.323.000.000	Rp 41.228.376.000.000	0,1248
		2015	Rp 3.709.501.000.000	Rp 43.121.593.000.000	0,0860
		2016	Rp 5.266.906.000.000	Rp 43.941.423.000.000	0,1199
7	KAEF	2013	Rp 215.642.329.977	Rp 1.624.354.688.981	0,1328

		2014	Rp 236.531.070.864	Rp 1.811.143.949.913	0,1306
		2015	Rp 252.972.506.074	Rp 1.862.096.822.470	0,1359
		2016	Rp 271.597.947.663	Rp 2.271.407.409.194	0,1196
8	KLBF	2013	Rp 1.970.452.449.686	Rp 8.499.957.965.575	0,2318
		2014	Rp 2.121.090.581.630	Rp 9.817.475.678.446	0,2161
		2015	Rp 2.057.694.281.873	Rp 10.938.285.985.269	0,1881
		2016	Rp 2.350.884.933.551	Rp 12.463.847.141.085	0,1886
9	MERK	2013	Rp 175.444.757.000	Rp 512.218.622.000	0,3425
		2014	Rp 181.472.234.000	Rp 553.690.856.000	0,3278
		2015	Rp 142.545.462.000	Rp 473.543.282.000	0,3010
		2016	Rp 153.842.847.000	Rp 582.672.469.000	0,2640
10	MLBI	2013	Rp 1.171.229.000.000	Rp 987.533.000.000	1,1860
		2014	Rp 794.883.000.000	Rp 553.797.000.000	1,4353
		2015	Rp 496.909.000.000	Rp 766.480.000.000	0,6483
		2016	Rp 982.129.000.000	Rp 820.640.000.000	1,1968
11	MYOR	2013	Rp 1.013.558.238.779	Rp 3.893.900.119.177	0,2603
		2014	Rp 409.824.768.594	Rp 4.100.554.992.244	0,0999
		2015	Rp 1.250.233.128.560	Rp 5.194.459.927.187	0,2407
		2016	Rp 1.388.676.127.665	Rp 6.265.255.987.065	0,2216
12	PYFA	2013	Rp 6.195.800.338	Rp 93.901.273.216	0,0660
		2014	Rp 2.657.665.405	Rp 96.558.938.621	0,0275
		2015	Rp 3.087.104.465	Rp 101.222.059.197	0,0305
		2016	Rp 5.146.317.041	Rp 105.508.790.427	0,0488
13	ROTI	2013	Rp 158.015.270.921	Rp 787.337.649.671	0,2007
		2014	Rp 188.577.521.074	Rp 960.122.354.744	0,1964
		2015	Rp 270.538.700.440	Rp 1.188.534.951.872	0,2276
		2016	Rp 279.777.368.831	Rp 1.442.751.772.026	0,1939
14	SIDO	2013	Rp 405.943.000.000	Rp 2.625.456.000.000	0,1546
		2014	Rp 415.193.000.000	Rp 2.634.659.000.000	0,1576
		2015	Rp 437.475.000.000	Rp 2.598.314.000.000	0,1684
		2016	Rp 480.525.000.000	Rp 2.757.885.000.000	0,1742
15	SKBM	2013	Rp 58.266.986.268	Rp 201.124.214.511	0,2897
		2014	Rp 89.115.994.107	Rp 317.909.776.363	0,2803
		2015	Rp 40.150.568.621	Rp 344.087.439.659	0,1167
		2016	Rp 22.545.456.050	Rp 368.389.286.646	0,0612
16	SKLT	2013	Rp 11.440.014.188	Rp 139.650.353.636	0,0819

		2014	Rp 16.840.714.984	Rp 153.368.106.620	0,1098
		2015	Rp 20.066.791.849	Rp 152.044.668.111	0,1320
		2016	Rp 20.646.121.074	Rp 296.151.295.872	0,0697
17	TCID	2013	Rp 160.148.465.833	Rp 1.182.990.689.957	0,1354
		2014	Rp 174.314.394.101	Rp 1.283.504.442.268	0,1358
		2015	Rp 644.474.278.014	Rp 1.714.871.478.033	0,3758
		2016	Rp 162.059.596.347	Rp 1.783.158.507.325	0,0909
18	TSPC	2013	Rp 638.535.108.795	Rp 3.862.951.854.240	0,1653
		2014	Rp 584.293.062.124	Rp 4.132.338.998.550	0,1414
		2015	Rp 529.218.651.807	Rp 4.337.140.975.120	0,1220
		2016	Rp 545.493.536.262	Rp 4.635.273.142.692	0,1177
19	ULTJ	2013	Rp 325.127.420.664	Rp 2.015.146.534.086	0,1613
		2014	Rp 283.360.914.211	Rp 2.265.097.759.355	0,1251
		2015	Rp 523.100.215.029	Rp 2.797.505.693.922	0,1870
		2016	Rp 709.825.635.742	Rp 3.489.233.494.783	0,2034
20	UNVR	2013	Rp 5.352.625.000.000	Rp 4.254.670.000.000	1,2581
		2014	Rp 5.738.523.000.000	Rp 4.598.782.000.000	1,2478
		2015	Rp 5.851.805.000.000	Rp 4.827.360.000.000	1,2122
		2016	Rp 6.390.672.000.000	Rp 4.704.258.000.000	1,3585
21	WIIM	2013	Rp 132.322.207.861	Rp 781.359.304.525	0,1693
		2014	Rp 112.304.822.060	Rp 854.425.098.590	0,1314
		2015	Rp 131.081.111.587	Rp 943.708.980.906	0,1389
		2016	Rp 106.290.306.868	Rp 991.093.391.804	0,1072

Sumber : IDX Statistik (Data Diolah. 2018)

LAMPIRAN V

(Data Hasil Perhitungan Variabel *Leverage*)

Lampiran 5
Data Hasil Perhitungan Leverage
Periode 2013-2016

$$DAR = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

NO	Kode Perusahaan	Thn	Total Liabilities	Total Assest	DAR
			(a)	(b)	(a/b) %
1	ADES	2013	Rp 176.286.000.000	Rp 441.064.000.000	0,3997
		2014	Rp 209.066.000.000	Rp 504.865.000.000	0,4141
		2015	Rp 324.855.000.000	Rp 653.224.000.000	0,4973
		2016	Rp 383.091.000.000	Rp 767.479.000.000	0,4992
2	DLTA	2013	Rp 190.482.809.000	Rp 867.040.802.000	0,2197
		2014	Rp 227.473.881.000	Rp 991.947.134.000	0,2293
		2015	Rp 188.700.435.000	Rp 1.038.321.916.000	0,1817
		2016	Rp 185.422.642.000	Rp 1.197.796.650.000	0,1548
3	DVLA	2013	Rp 275.351.336.000	Rp 1.190.054.288.000	0,2314
		2014	Rp 273.816.042.000	Rp 1.236.247.525.000	0,2215
		2015	Rp 402.760.903.000	Rp 1.376.278.237.000	0,2926
		2016	Rp 451.785.946.000	Rp 1.531.365.558.000	0,2950
4	GGRM	2013	Rp 21.353.980.000.000	Rp 50.770.251.000.000	0,4206
		2014	Rp 24.991.880.000.000	Rp 58.220.600.000.000	0,4293
		2015	Rp 25.497.504.000.000	Rp 63.505.413.000.000	0,4015
		2016	Rp 23.387.406.000.000	Rp 62.951.634.000.000	0,3715
5	HMSP	2013	Rp 13.249.559.000.000	Rp 27.404.594.000.000	0,4835
		2014	Rp 14.882.516.000.000	Rp 28.380.630.000.000	0,5244
		2015	Rp 5.994.664.000.000	Rp 38.010.724.000.000	0,1577
		2016	Rp 8.333.263.000.000	Rp 42.508.277.000.000	0,1960

6	INDF	2013	Rp 39.719.660.000.000	Rp 78.092.789.000.000	0,5086
		2014	Rp 44.710.509.000.000	Rp 85.938.885.000.000	0,5203
		2015	Rp 48.709.933.000.000	Rp 91.831.526.000.000	0,5304
		2016	Rp 38.233.092.000.000	Rp 82.174.515.000.000	0,4653
7	KAEF	2013	Rp 847.584.859.909	Rp 2.471.939.548.890	0,3429
		2014	Rp 1.157.040.676.384	Rp 2.968.184.626.297	0,3898
		2015	Rp 1.374.127.253.841	Rp 3.236.224.076.311	0,4246
		2016	Rp 2.341.155.131.870	Rp 4.612.562.541.064	0,5076
8	KLBF	2013	Rp 2.815.103.309.451	Rp 11.315.061.275.026	0,2488
		2014	Rp 2.607.556.689.283	Rp 12.425.032.367.729	0,2099
		2015	Rp 2.758.131.396.170	Rp 13.696.417.381.439	0,2014
		2016	Rp 2.762.162.069.572	Rp 15.226.009.210.657	0,1814
9	MERK	2013	Rp 184.727.696.000	Rp 696.946.318.000	0,2651
		2014	Rp 162.908.670.000	Rp 716.599.526.000	0,2273
		2015	Rp 168.103.536.000	Rp 641.646.818.000	0,2620
		2016	Rp 161.262.425.000	Rp 743.934.894.000	0,2168
10	MLBI	2013	Rp 794.615.000.000	Rp 1.782.148.000.000	0,4459
		2014	Rp 1.647.254.000.000	Rp 2.231.051.000.000	0,7383
		2015	Rp 1.334.373.000.000	Rp 2.100.853.000.000	0,6352
		2016	Rp 1.454.398.000.000	Rp 2.275.038.000.000	0,6393
11	MYOR	2013	Rp 5.816.323.334.623	Rp 9.710.223.454.000	0,5990
		2014	Rp 6.190.553.036.545	Rp 10.291.108.029.334	0,6015
		2015	Rp 6.148.255.759.034	Rp 11.342.715.686.221	0,5420
		2016	Rp 6.657.165.872.077	Rp 12.922.421.859.142	0,5152
12	PYFA	2013	Rp 81.217.648.190	Rp 175.118.921.406	0,4638
		2014	Rp 76.177.686.068	Rp 172.736.624.689	0,4410
		2015	Rp 58.729.478.032	Rp 159.951.537.229	0,3672

		2016	Rp 61.554.005.181	Rp 167.062.795.608	0,3684
13	ROTI	2013	Rp 1.035.351.397.437	Rp 1.822.689.047.108	0,5680
		2014	Rp 1.182.771.921.472	Rp 2.142.894.276.216	0,5520
		2015	Rp 1.517.788.685.162	Rp 2.706.323.637.034	0,5608
		2016	Rp 1.476.889.086.692	Rp 2.919.640.858.718	0,5058
14	SIDO	2013	Rp 326.051.000.000	Rp 2.951.507.000.000	0,1105
		2014	Rp 186.740.000.000	Rp 2.821.399.000.000	0,0662
		2015	Rp 197.797.000.000	Rp 2.796.111.000.000	0,0707
		2016	Rp 229.729.000.000	Rp 2.987.614.000.000	0,0769
15	SKBM	2013	Rp 242.528.434.161	Rp 497.652.557.672	0,4873
		2014	Rp 331.624.254.750	Rp 649.534.031.113	0,5106
		2015	Rp 420.369.809.051	Rp 764.484.248.710	0,5499
		2016	Rp 633.267.725.358	Rp 1.001.657.012.004	0,6322
16	SKLT	2013	Rp 162.339.135.063	Rp 301.989.488.699	0,5376
		2014	Rp 178.206.785.017	Rp 331.574.891.637	0,5375
		2015	Rp 225.066.080.248	Rp 377.110.748.359	0,5968
		2016	Rp 272.088.644.079	Rp 568.239.939.951	0,4788
17	TCID	2013	Rp 282.961.770.795	Rp 1.465.952.460.752	0,1930
		2014	Rp 569.730.901.368	Rp 1.853.235.343.636	0,3074
		2015	Rp 367.225.370.670	Rp 2.082.096.848.703	0,1764
		2016	Rp 401.942.530.776	Rp 2.185.101.038.101	0,1839
18	TSPC	2013	Rp 1.545.006.061.565	Rp 5.407.957.915.805	0,2857
		2014	Rp 1.460.391.494.410	Rp 5.592.739.492.960	0,2611
		2015	Rp 1.947.588.124.083	Rp 6.284.729.099.203	0,3099
		2016	Rp 1.950.534.206.746	Rp 6.585.807.349.438	0,2962
19	ULTJ	2013	Rp 796.474.448.056	Rp 2.811.620.982.142	0,2833
		2014	Rp 651.985.807.625	Rp 2.917.083.567.355	0,2235

		2015	Rp 742.490.216.326	Rp 3.539.995.910.248	0,2097
		2016	Rp 749.966.146.582	Rp 4.239.199.641.365	0,1769
20	UNVR	2013	Rp 9.093.518.000.000	Rp 13.348.188.000.000	0,6813
		2014	Rp 9.681.888.000.000	Rp 14.280.670.000.000	0,6780
		2015	Rp 10.902.585.000.000	Rp 15.729.945.000.000	0,6931
		2016	Rp 12.041.437.000.000	Rp 16.745.695.000.000	0,7191
21	WIIM	2013	Rp 447.651.956.356	Rp 1.229.011.260.881	0,3642
		2014	Rp 478.482.577.195	Rp 1.332.907.675.785	0,3590
		2015	Rp 398.991.064.485	Rp 1.342.700.045.391	0,2972
		2016	Rp 362.540.740.471.00	Rp 1.353.634.132.275	0,2678

Sumber : IDX Statistik (Data Diolah. 2018)

LAMPIRAN VI

(Data Hasil Perhitungan Variabel Tipe Industri)

Lampiran 6
Data Hasil Perhitungan Tipe Industri
Periode 2013-2016

Variabel Dummy :

1. Skor 1 apabila termasuk perusahaan *High Profile*
2. Skor 0 apabila termasuk perusahaan *Low Profile*

No	Kode Perusahaan	Periode	Tipe Industri
1	ADES	2013	0.00
		2014	0.00
		2015	0.00
		2016	0.00
2	DLTA	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
3	DVLA	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
4	GGRM	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
5	HMSP	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
6	INDF	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
7	KAEF	2013	1.00
		2014	1.00
		2015	1.00

		2016	1.00
8	KLBF	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
9	MERK	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
10	MLBI	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
11	MYOR	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
12	PYFA	2013	0.00
		2014	0.00
		2015	0.00
		2016	0.00
13	ROTI	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
14	SIDO	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
15	SKBM	2013	0.00
		2014	0.00
		2015	0.00
		2016	0.00
16	SKLT	2013	0.00
		2014	0.00
		2015	0.00
		2016	0.00
17	TCID	2013	0.00
		2014	0.00

		2015	0.00
		2016	0.00
18	TSPC	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
19	ULTJ	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00
20	UNVR	2013	0.00
		2014	0.00
		2015	0.00
		2016	0.00
21	WIIM	2013	1.00
		2014	1.00
		2015	1.00
		2016	1.00

Sumber :IDX Statistik (Data Diolah. 2018)

LAMPIRAN VII

(Data Hasil Perhitungan Variabel Ukuran Dewan Komisaris)

Lampiran 7
Data Hasil Perhitungan Ukuran Dewan Komisaris
Periode 2013-2016

No	Kode Perusahaan	Periode	Ukuran Dewan Komisaris (Orang)
1	ADES	2013	3
		2014	3
		2015	3
		2016	3
2	DLTA	2013	5
		2014	5
		2015	5
		2016	5
3	DVLA	2013	7
		2014	6
		2015	6
		2016	7
4	GGRM	2013	3
		2014	4
		2015	4
		2016	4
5	HMSP	2013	6
		2014	6
		2015	5
		2016	5
6	INDF	2013	8
		2014	8
		2015	8
		2016	8
7	KAEF	2013	5
		2014	5
		2015	5
		2016	5
8	KLBF	2013	6
		2014	6
		2015	7
		2016	7
9	MERK	2013	3
		2014	3

		2015	3
		2016	3
10	MLBI	2013	7
		2014	8
		2015	7
		2016	7
11	MYOR	2013	5
		2014	5
		2015	5
		2016	5
12	PYFA	2013	3
		2014	3
		2015	4
		2016	4
13	ROTI	2013	3
		2014	3
		2015	3
		2016	3
14	SIDO	2013	3
		2014	3
		2015	3
		2016	3
15	SKBM	2013	3
		2014	3
		2015	3
		2016	3
16	SKLT	2013	3
		2014	3
		2015	3
		2016	3
17	TCID	2013	5
		2014	5
		2015	6
		2016	5
18	TSPC	2013	5
		2014	4
		2015	4
		2016	4
19	ULTJ	2013	3

		2014	3
		2015	3
		2016	3
20	UNVR	2013	5
		2014	5
		2015	5
		2016	5
21	WIIM	2013	3
		2014	3
		2015	3
		2016	3

Sumber : IDX Statistik (Data Diolah. 2018)

LAMPIRAN VIII

(Data Hasil Perhitungan Variabel CSR *Disclosure*)

Lampiran 8

Data Hasil Perhitungan *Corporate Social Responsibility*

Disclosure Periode 2013-2016

$$CSRDI_j = \frac{\sum X_{ij}}{N_j}$$

NO	Kode Perusahaan	Periode	X _{ij}	N	CSRDI
			(a)	(b)	(a/b)
1	ADES	2013	18	79	0,2278
		2014	21	79	0,2658
		2015	26	79	0,3291
		2016	26	79	0,3291
2	DLTA	2013	52	79	0,6582
		2014	12	79	0,1519
		2015	12	79	0,1519
		2016	36	79	0,4557
3	DVLA	2013	12	79	0,1519
		2014	57	79	0,7215
		2015	21	79	0,2658
		2016	21	79	0,2658
4	GGRM	2013	7	79	0,0886
		2014	11	79	0,1392
		2015	11	79	0,1392
		2016	11	79	0,1392
5	HMSP	2013	12	79	0,1519
		2014	22	79	0,2785
		2015	10	79	0,1266
		2016	10	79	0,1266
6	INDF	2013	46	79	0,5823
		2014	49	79	0,6203
		2015	50	79	0,6329
		2016	51	79	0,6456
7	KAEF	2013	10	79	0,1266
		2014	14	79	0,1772
		2015	33	79	0,4177
		2016	33	79	0,4177
8	KLBF	2013	54	79	0,6835

		2014	57	79	0,7215
		2015	59	79	0,7468
		2016	59	79	0,7468
9	MERK	2013	55	79	0,6962
		2014	12	79	0,1519
		2015	47	79	0,5949
		2016	47	79	0,5949
10	MLBI	2013	12	79	0,1519
		2014	46	79	0,5823
		2015	52	79	0,6582
		2016	52	79	0,6582
11	MYOR	2013	11	79	0,1392
		2014	11	79	0,1392
		2015	11	79	0,1392
		2016	11	79	0,1392
12	PYFA	2013	10	79	0,1266
		2014	22	79	0,2785
		2015	41	79	0,5190
		2016	41	79	0,5190
13	ROTI	2013	17	79	0,2152
		2014	26	79	0,3291
		2015	29	79	0,3671
		2016	28	79	0,3544
14	SIDO	2013	24	79	0,3038
		2014	48	79	0,6076
		2015	40	79	0,5063
		2016	39	79	0,4937
15	SKBM	2013	8	79	0,1013
		2014	8	79	0,1013
		2015	8	79	0,1013
		2016	8	79	0,1013
16	SKLT	2013	8	79	0,1013
		2014	12	79	0,1519
		2015	52	79	0,6582
		2016	52	79	0,6582
17	TCID	2013	43	79	0,5443
		2014	51	79	0,6456
		2015	52	79	0,6582
		2016	49	79	0,6203
18	TSPC	2013	7	79	0,0886

		2014	8	79	0,1013
		2015	10	79	0,1266
		2016	10	79	0,1266
19	ULTJ	2013	26	79	0,3291
		2014	31	79	0,3924
		2015	31	79	0,3924
		2016	31	79	0,3924
20	UNVR	2013	47	79	0,5949
		2014	47	79	0,5949
		2015	53	79	0,6709
		2016	53	79	0,6709
21	WIIM	2013	12	79	0,1519
		2014	21	79	0,2658
		2015	52	79	0,6582
		2016	52	79	0,6582

Sumber : IDX Statistik (Data Diolah. 2018)

LAMPIRAN IX

(Statistik Deskriptif)

Lampiran 9 Statistik Diskriptif

```
DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 Y  
/STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

```
[DataSet1] F:\SPSS UJI COBA\ROE&DAR (simultan  
Berpengaruh)\ROE&DAR.sav
```

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SIZE	84	25.80	32.15	28.7605	1.63524
ROE	84	.03	1.44	.2838	.32785
DAR	84	.07	.74	.3848	.17070
TI	84	.00	1.00	.7143	.45447
UKD	84	3.00	8.00	4.5000	1.57923
CSR	84	.09	.75	.3768	.22595
Valid N (listwise)	84				

LAMPIRAN X

(Uji Normalitas)

Lampiran 10 Uji Normalitas

```

NPAR TESTS
  /K-S (NORMAL) =RES_1
  /MISSING ANALYSIS.
  
```

NPar Tests

[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.20201789
	Absolute	.109
Most Extreme Differences	Positive	.109
	Negative	-.086
Kolmogorov-Smirnov Z		.996
Asymp. Sig. (2-tailed)		.274

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN XI
(Uji Autokorelasi Tidak Normal)

Lampiran 11 Uji Autokorelasi Tidak Normal

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4 X5
  /RESIDUALS DURBIN
  /SAVE RESID.
  
```

Regression

[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UKD, DAR, TI, ROE, SIZE ^b	.	Enter

- a. Dependent Variable: CSRD
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.448 ^a	.201	.149	.20839	1.266

- a. Predictors: (Constant), UKD, DAR, TI, ROE, SIZE
 b. Dependent Variable: CSRD

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.850	5	.170	3.915	.003 ^b
	Residual	3.387	78	.043		
	Total	4.237	83			

- a. Dependent Variable: CSRD
 b. Predictors: (Constant), UKD, DAR, TI, ROE, SIZE

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
								(Constant)
1	SIZE	-.008	.018	-.057	-.439	.662	.608	1.645
	ROE	.155	.083	.225	1.872	.065	.712	1.404
	DAR	-.398	.163	-.300	-2.433	.017	.672	1.487
	TI	.113	.063	.227	1.783	.078	.631	1.584
	UKD	.052	.018	.367	2.979	.004	.676	1.480

a. Dependent Variable: CSRD

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	SIZE	ROE	DAR	TI	UKD
1	1	5.083	1.000	.00	.00	.01	.00	.01	.00
	2	.536	3.079	.00	.00	.52	.01	.07	.00
	3	.250	4.513	.00	.00	.28	.13	.33	.00
	4	.077	8.105	.00	.00	.00	.44	.38	.48
	5	.053	9.763	.01	.01	.19	.41	.06	.41
	6	.001	68.629	.99	.99	.00	.02	.16	.11

a. Dependent Variable: CSRD

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1833	.6356	.3768	.10120	84
Residual	-.44436	.37623	.00000	.20202	84
Std. Predicted Value	-1.911	2.558	.000	1.000	84
Std. Residual	-2.132	1.805	.000	.969	84

a. Dependent Variable: CSRD

LAMPIRAN XII

(Uji Autokorelasi Setelah Perbaikan)

Lampiran 12 Uji Autokorelasi Setelah Perbaikan

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT CSR.Disclosure
  /METHOD=ENTER SIZE ROA DER TI UKD
  /RESIDUALS DURBIN
  
```

Regression

[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DAR, SIZE, ROE, UKD, TI ^b		Enter

- a. Dependent Variable: CSR
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.377 ^a	.142	.086	.19339	1.900

- a. Predictors: (Constant), DAR, SIZE, ROE, UKD, TI
 b. Dependent Variable: CSR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.476	5	.095	2.548	.035 ^b
	Residual	2.880	77	.037		
	Total	3.356	82			

- a. Dependent Variable: CSR
 b. Predictors: (Constant), DAR, SIZE, ROE, UKD, TI

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
	(Constant)	.104	.388				.268	.790
1	SIZE	-.001	.022	-.006	-.043	.966	.663	1.509
	ROE	.026	.035	.084	.742	.460	.873	1.146
	DAR	-.119	.054	-.256	-2.192	.031	.814	1.228
	TI	.120	.057	.268	2.120	.037	.697	1.434
	UKD	.042	.016	.332	2.689	.009	.733	1.364

a. Dependent Variable: CSRD

Coefficient Correlations^a

Model		UKD	DAR	ROE	TI	SIZE	
1	Correlations	UKD	1.000	-.142	-.149	-.142	-.345
		DAR	-.142	1.000	-.164	.386	-.119
		ROE	-.149	-.164	1.000	-.058	-.136
		TI	-.142	.386	-.058	1.000	-.353
		SIZE	-.345	-.119	-.136	-.353	1.000
1	Covariances	UKD	.000	.000	-8.198E-005	.000	.000
		DAR	.000	.003	.000	.001	.000
		ROE	-8.198E-005	.000	.001	.000	.000
		TI	.000	.001	.000	.003	.000
		SIZE	.000	.000	.000	.000	.000

a. Dependent Variable: CSRD

LAMPIRAN XIII
(Uji Multikolinearitas)

Lampiran 13 Uji Multikolinearitas

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT CSRD
  /METHOD=ENTER SIZE ROE DAR X4 X5.
```

Regression

[DataSet1] F:\SPSS UJI COBA\ROE&DAR (simultan Berpengaruh)\ROE&DAR.sav

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UKD, DAR, ROE, TI, SIZE ^b	.	Enter

- a. Dependent Variable: CSRD
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.377 ^a	.142	.086	.19339

- a. Predictors: (Constant), UKD, DAR, ROE, TI, SIZE

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.476	5	.095	2.548	.035 ^b
	Residual	2.880	77	.037		
	Total	3.356	82			

- a. Dependent Variable: CSRD
b. Predictors: (Constant), UKD, DAR, ROE, TI, SIZE

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	.104	.388		.268	.790		
	SIZE	-.001	.022	-.006	-.043	.966	.663	1.509
	ROE	.026	.035	.084	.742	.460	.873	1.146
	DAR	-.119	.054	-.256	-2.192	.031	.814	1.228
	TI	.120	.057	.268	2.120	.037	.697	1.434
	UKD	.042	.016	.332	2.689	.009	.733	1.364

a. Dependent Variable: CSRD

Coefficient Correlations^a

Model		UKD	DAR	ROE	TI	SIZE
1	UKD	1.000	-.142	-.149	-.142	-.345
	DAR	-.142	1.000	-.164	.386	-.119
	Correlations ROE	-.149	-.164	1.000	-.058	-.136
	TI	-.142	.386	-.058	1.000	-.353
	SIZE	-.345	-.119	-.136	-.353	1.000
Covariances	UKD	.000	.000	-8.198E-005	.000	.000
	DAR	.000	.003	.000	.001	.000
	ROE	-8.198E-005	.000	.001	.000	.000
	TI	.000	.001	.000	.003	.000
	SIZE	.000	.000	.000	.000	.000

a. Dependent Variable: CSRD

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	SIZE	ROE	DAR	TI	UKD
1	1	5.234	1.000	.00	.00	.01	.01	.01	.00
	2	.324	4.017	.00	.00	.44	.01	.18	.02
	3	.250	4.579	.00	.00	.00	.55	.06	.06
	4	.142	6.072	.00	.00	.34	.32	.62	.03
	5	.049	10.342	.01	.01	.17	.09	.01	.82
	6	.001	60.292	.98	.99	.04	.02	.12	.07

a. Dependent Variable: CSR

LAMPIRAN XIV

(Uji Heterokedastisitas)

Lampiran 14 Uji Heterokedastisitas

```
NONPAR CORR
/VARIABLES=SIZE ROE DAR X4 X5 RES_6
/PRINT=SPEARMAN TWOTAIL NOSIG
/MISSING=PAIRWISE.
```

Nonparametric Correlations

		Correlations					
		SIZE	ROE	DAR	TI	UKD	Residual
SIZE	Correlation Coefficient	1.000	.267*	.127	.425**	.485**	.019
	Sig. (2-tailed)	.	.015	.253	.000	.000	.867
	N	83	83	83	83	83	83
ROE	Correlation Coefficient	.267*	1.000	.084	.186	.225*	.061
	Sig. (2-tailed)	.015	.	.448	.092	.041	.582
	N	83	83	83	83	83	83
DAR	Correlation Coefficient	.127	.084	1.000	-.301**	.101	.011
	Sig. (2-tailed)	.253	.448	.	.006	.365	.924
	N	83	83	83	83	83	83
TI	Correlation Coefficient	.425**	.186	.301*	1.000	.272*	.029
	Sig. (2-tailed)	.000	.092	.006	.	.012	.793
	N	83	83	83	84	84	83
UKD	Correlation Coefficient	.485**	.225*	.101	.272*	1.000	-.002
	Sig. (2-tailed)	.000	.041	.365	.012	.	.989
	N	83	83	83	84	84	83
Residual	Correlation Coefficient	.019	.061	.011	.029	-.002	1.000
	Sig. (2-tailed)	.867	.582	.924	.793	.989	.
	N	83	83	83	83	83	83

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

LAMPIRAN XV

(Analisis regresi Berganda. Uji T. Uji F. dan Koefisien Determinasi)

Lampiran 15
Analisis Regresi Berganda
(Uji T. F. Koefisien Determinasi)

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT CSRD
  /METHOD=ENTER SIZE ROE DAR X4 X5
  /SAVE RESID.
```

Regression

[DataSet1] F:\SPSS UJI COBA\ROE&DAR (simultan Berpengaruh)\ROE&DAR.sav

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UKD, DAR, ROE, TI, SIZE ^b	.	Enter

- a. Dependent Variable: CSRD
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.377 ^a	.142	.086	.19339

- a. Predictors: (Constant), UKD, DAR, ROE, TI, SIZE
 b. Dependent Variable: CSRD

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.476	5	.095	2.548	.035 ^b
	Residual	2.880	77	.037		
	Total	3.356	82			

a. Dependent Variable: CSRD

b. Predictors: (Constant), UKD, DAR, ROE, TI, SIZE

Coefficients^a

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	.104	.388		.268	.790
	SIZE	-.001	.022	-.006	-.043	.966
	ROE	.026	.035	.084	.742	.460
	DAR	-.119	.054	-.256	-2.192	.031
	TI	.120	.057	.268	2.120	.037
	UKD	.042	.016	.332	2.689	.009

a. Dependent Variable: CSRD

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1039	.4898	.2471	.07623	83
Residual	-.36943	.40248	.00000	.18740	83
Std. Predicted Value	-1.878	3.184	.000	1.000	83
Std. Residual	-1.910	2.081	.000	.969	83

a. Dependent Variable: CSRD

LAMPIRAN XVI

(CSR *Disclosure*)



UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
 Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website : www.umpo.ac.id
 Akreditasi Institusi oleh BAN-PT = B
 (SK Nomor 169/SK/Akred/PT/IV/2015)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **FERA SUSILOWATI**
2. NIM : 14440747
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Lingkungan (CSR Disclosure)
5. Alamat : Jl. Noroyono 73, Brotonegaran, Ponorogo
6. Judul Skripsi : Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Tipe Industri, dan Ukuran Dewan Komisaris terhadap Corporate Social Responsibility Disclosure Studi pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2016
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
14/12/2017	Revisi Proposal	[Signature]
08/01/2018	Revisi Proposal	[Signature]
25/01/2018	Revisi Proposal	[Signature]
07/02/2018	ACC Proposal	[Signature]
13-2-2018	Revisi proposal	[Signature]
21-2-2018	ACC proposal	[Signature]
19/03/2018	Revisi Bab I, II, III	[Signature]
02/04/2018	Revisi Bab I, II, III	[Signature]
18/04/2018	ACC Bab I, II, III	[Signature]
26/04/2018	Revisi Bab IV	[Signature]
03/05/2018	Revisi Bab IV	[Signature]
28/05/2018	Revisi Bab IV, V	[Signature]
04/06/2018	Revisi Bab V	[Signature]
26/06/2018	Checking final	[Signature]
26/06/2018	ACC final	[Signature]

Tanggal Disetujui	BAB	Paraf Pembimbing
29-6-2018	Revisi bab 1, 2, 3 Cek tabel populasi sample, tipe penelitian,	
6-7-2018	Revisi bab 1, 2, 3	
9-7-2018	revisi bab 4	
10-7-2018	Revisi bab 4, margin, perhitungan variabel 2, lampiran bab 5 revisi & layout hal depan & lampiran	
13-7-2018	Revisi hal. depan & cek plagiasi 17%	
17-7-2018	revisi lampiran	
18-7-2018	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,

Dra. Hj. KHUSNATUL Z. W, SE, MM, Ak CA
NIK. 19670822 199705 12



Ponorogo, 23 Oktober 2017
Dekan,

TITI RAPINI, SE, MM
NIP. 19630505 199003 2 003