

LAMPIRAN

Lampiran 1. Data Sampel Perusahaan Manufaktur

No	Nama Perusahaan	Kode
1	INDOCEMENT TUNGGAL PRAKARSA TBK	INTP
2	SEMEN BATURAJA (PERSERO), PT	SMBR
3	HOLCIM INDONESIA TBK	SMCB
4	SEMEN INDONESIA (PERSERO) TBK, PT	SMGR
5	ASAHIMAS FLAT GLASS TBK	AMFG
6	ARWANA CITRA MULIA TBK	ARNA
7	INTIKERAMIK ALAMASRI INDUSTRI TBK	IKAI
8	KERAMIKA INDONESIA ASSOSIASI TBK	KIAS
9	MULIA INDUSTRINDO TBK	MLIA
10	SURYA TOTO INDONESIA TBK	TOTO
11	ALAKASA INDUSTRINDO TBK	ALKA
12	ALUMINDO LIGHT METAL INDUSTRY TBK	ALMI
13	SARANACENTRAL BAJATAMA TBK, PT.	BAJA
14	BETONJAYA MANUNGGAL TBK	BTON
15	CITRA TUBINDO TBK	CTBN
16	GUNAWAN DIANJAYA STEEL TBK	GDST
17	Indal Aluminium Industry Tbk)	INAI
18	STEEL PIPE INDUSTRY OF INDONESIA TBK., PT. (SPINDO)	ISSP
19	JAKARTA KYOEI STEEL WORKS LIMITED TBK	JKSW
20	JAYA PARI STEEL TBK	JPRS
21	LION METAL WORKS TBK	LION
22	LIONMESH PRIMA TBK	LMSH
23	PELAT TIMAH NUSANTARA TBK	NIKL
24	PELANGI INDAH CANINDO TBK	PICO
25	TEMBAGA MULIA SEMANAN TBK	TBMS
26	BARITO PACIFIC TBK	BRPT
27	BUDI STARCH & SWEETENER TBK, PT	BUDI
28	DUTA PERTIWI NUSANTARA TBK	DPNS
29	EKADHARMA INTERNATIONAL TBK	EKAD

30	INTAN WIJAYA INTERNATIONAL TBK	INCI
31	INDO ACIDATAMA TBK	SRSN
32	CHANDRA ASRI PETROCEMICAL TBK	TPIA
33	UNGGUL INDAH CAHAYA TBK	UNIC
34	ARGHA KARYA PRIMA INDUSTRY TBK	AKPI
35	ASIAPLAST INDUSTRIES TBK	APLI
36	BERLINA TBK	BRNA
37	FATRA POLINDO NUSA INDUSTRI TBK	FPNI
38	KAGEO IGA JAYA TBK	IGAR
39	IMPACK PRATAMA INDUSTRI TBK	IMPC
40	INDOPOL SWAKARSA INDUSTRY TBK	IPOL
41	SEKAWAN INTI PRATAMA TBK	SIAP
42	TUNAS ALFIN TBK	TALF
43	TRIAS SENTOSA TBK	TRST
44	YANA PRIMA HASTA PERSADA TBK	YPAS
45	CHROEN POKHPAN INDONESIA TBK	CPIN
46	JAPFA COMFEED INDONESIA TBK	JPFA
47	MALINDO FEEDMILL TBK	MAIN
48	SIERAD PRODUCE TBK	SIPD
49	SLJ GLOBAL TBK.	SULI
50	TIRTA MAHAKAM RESOURCES TBK	TIRT
51	ALKINDO NARATAMA TBK	ALDO
52	DWI ANEKA JAYA KEMASINDO TBK	DAJK
53	FAJAR SURYA WISESA TBK	FASW
54	INDAH KIAT PULP & PAPER CORPORATION	INKP
55	TOBA PULP LESTARI TBK	INRU
56	KERTAS BASUKI RACHMAT INDONESIA TBK., PT	KBRI
57	KEDAWUNG SETIA INDUSTRIAL TBK	KDSI
58	PABRIK KERTAS TJIWI KIMIA TBK	TKIM
59	GRAND KARTECH TBK	KRAH
60	ASTRA INTERNATIONAL TBK	ASII
61	ASTRA OTOPARTS TBK	AUTO
62	INDO KORDSA TBK	BRAM
63	GOODYEAR INDONESIA TBK	GDYR
64	GAJAH TUNGGAL TBK	GJTL
65	INDOMOBIL SUKSES INTERNASIONAL TBK	IMAS
66	INDOSPRING TBK	INDS
67	MULTISTRADA ARAH SARANA TBK	MASA

68	NIPPRES TBK	NIPS
69	SELAMAT SEMPURNA TBK	SMSM
70	POLYCHEM INDONESIA TBK	ADMG
71	ARGO PANTES TBK	ARGO
72	ERATEX DJAJA LTD. TBK	ERTX
73	EVER SHINE TEX TBK	ESTI
74	INDORAMA SYNTHETICS TBK	INDR
75	PAN BROTHERS TBK	PBRX
76	RICKY PUTRA GLOBALINDO TBK	RICY
77	STAR PETROCHEM TBK PT	STAR
78	SRI REJEKI ISMAN TBK, PT	SRIL
79	SUNSON TEXTILE MANUFACTURER TBK	SSTM
80	TRISULA INTERNATIONAL TBK., PT	TRIS
81	SEPATU BATA TBK	BATA
82	PRIMARINDO ASIA INFRASTRUCTURE TBK	BIMA
83	SUMI INDO KABEL TBK	IKBI
84	JEMBO CABLE COMPANY TBK	JECC
85	KABELINDO MURNI TBK	KBLM
86	SUPREME CABLE MANUFACTURING & COMMERCE TBK	SCCO
87	VOKSEL ELECTRIC TBK	VOKS
88	TIGA PILAR SEJAHTERA FOOD TBK	PTSN
89	TRI BANYAN TIRTA TBK., PT	AISA
90	WILMAR CAHAYA INDONESIA TBK, PT	ALTO
91	DELTA DJAKARTA TBK	CEKA
92	PRIMARINDO ASIA INFRASTRUCTURE TBK	DLTA
93	INDOFOOD CBP SUKSES MAKMUR TBK., PT	ICBP
94	INDOFOOD SUKSES MAKMUR	INDF
95	MULTI BINTANG INDONESIA	MLBI
96	MAYORA INDAH TBK.	MYOR
97	PRASIDHA ANEKA NIAGA TBK	PSDN
98	NIPPON INDOSARI CORPINDO TBK., PT	ROTI
99	SEKAR LAUT TBK	SKLT
100	SIANTAR TOP TBK	STTP
101	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY TBK	ULTJ

102	GUDANG GARAM TBK	GGRM
103	HANJAYA MANDALA SAMPOERNA	HMSP
104	BENTOEL INTERNASIONAL INVESTAMA TBK	RMBA
105	DARYA-VARIA LABORATORIA TBK	WIIM
106	INDOFARMA TBK	DVLA
107	INDOFOOD CBP SUKSES MAKMUR TBK., PT	INAF
108	KIMIA FARMA (PERSERO) TBK	KAEF
109	KALBE FARMA TBK	KLBF
110	MERCK TBK	MERK
111	PYRIDAM FARMA TBK	PYFA
112	INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK, PT	SIDO
113	TEMPO SCAN PACIFIC TBK	TSPC
114	AKASHA WIRA INTERNATIONAL TBK	ADES
115	Kino Indonesia Tbk	KINO
116	MARTINA BERTO TBK., PT	MBTO
117	MUSTIKA RATU TBK	MRAT
118	MANDOM INDONESIA TBK	TCID
119	UNILEVER INDONESIA TBK	UNVR
120	CHITOSE INTERNASIONAL TBK	CINT
121	KEDAUNG INDAH CAN TBK	KICI
122	LANGGENG MAKMUR INDUSTRY TBK)	LMPI

Lampiran 2 Pengolahan Data

No	KODE	FF	ROA	DERR	MANAJEMEN LABA
1		0	15.76	0.16	0.012386971
2	INTP	0	12.84	0.13	-0.014822326
3		0	10.84	0.11	0.225229393
4	SMBR	0	4.41	0.31	-0.039087573
5		0	1.15	1.05	-0.030615362
6	SMCB	0	-0.05	1.43	-0.05469162
7		0	11.86	0.39	-0.0549162
8	SMGR	0	10.25	0.45	-0.022516534
9		1	7.99	0.26	-0.016902669
10	AMFG	1	4.23	0.46	-0.318854105
11		1	4.98	0.6	-0.107850604

12	ARNA	1	4.02	0.67	0.103428651
13		1	-27.92	4.65	0.005856941
14	IKAI	1	-6.02	2.54	0.56960965
15		0	-7.71	0.17	-0.011486871
16	KIAS	0	-3.8	0.16	-0.077291287
17		1	-2.19	5.39	-0.059683349
18	MLIA	1	-0.38	5.41	0.000643639
19		1	11.69	0.64	0.052131196
20	TOTO	1	6.4	0.55	0.062933611
21		0	-0.81	1.33	-0.063252923
22	ALKA	0	0.04	5.25	0.001738553
23		1	-2.45	2.87	-0.05657857
24	ALMI	1	-3.33	3.66	-0.081526094
25		1	-0.99	4.87	0.02908342
26	BAJA	1	4.16	3.48	0.529774695
27		1	3.45	0.23	-0.549128251
28	BTON	1	-4.67	0.26	-0.102972422
29		1	3.53	3.53	0.043977311
30	CTBN	1	2.77	2.77	-0.189541947
31		0	-4.66	0.47	-0.006545246
32	GDST	1	2.57	0.4	0.094037593
33		1	11.93	2.15	-0.094673411
34	INAI	1	10.61	2.08	-0.094673411
35		1	2.92	1.13	-0.029351694
36	ISSP	1	1.42	1.13	0.103384079
37		1	-8.71	-1.6	-0.225154803
38	JKSW	1	0.26	-1.68	-0.027411814
39		1	-6.05	0.09	-0.145005093
40	JPRS	1	-5.65	0.08	-0.259475219
41		0	-8.82	1.07	-0.147890416
42	KRAS	0	-3.2	1.13	0.363864537
43		1	7.2	0.41	-0.026630632
44	LION	1	5.38	0.39	0.093762866
45		1	1.45	0.19	-0.043923505
46	LMSH	1	1.54	0.16	0.029755623
47		0	-5.29	2.04	-0.04005307
48	NIKL	0	1.6	1.8	-0.082584985
49		0	2.47	1.45	-0.02173282
50	PICO	0	2.07	1.34	0.03213515
51		1	1.66	5.02	0.004381628
52	TBMS	1	4.76	3.41	0.0683866

53		1	0.23	0.88	-0.032776965
54	BRPT	1	8.41	0.77	0.026530926
55		1	0.65	1.95	-0.015995426
56	BUDI	1	1.15	1.59	-0.012268427
57		1	3.59	0.14	-0.189246677
58	DPNS	1	2.57	0.16	0.108117773
59		1	12.07	0.33	-0.001930248
60	EKAD	1	11.27	0.29	0.059847289
61		1	10	0.1	-0.016748617
62	INCI	1	2.65	0.08	0.104504933
63		1	2.7	0.69	0.050785123
64	SRSN	1	2.26	0.63	-0.041904306
65		1	1.40	0.4	(0.112781)
66	TPIA	1	15.00	0.3	(0.15)
67		1	-0.39	0.58	0.06243903
68	UNIC	1	8.53	0.42	-0.019219531
69		1	0.96	1.6	-0.028720172
70	AKPI	1	1.51	1.49	0.033017833
71		1	0.6	0.39	-0.192851416
72	APLI	1	6.37	0.3	0.07655091
73		1	-0.86	-0.39	0.049011502
74	BRNA	1	2.15	1.45	-0.035837654
75		1	1.28	1.43	0.031049226
76	FPNI	1	0.76	1.08	0.030466006
77		0	13.39	0.24	-0.04178531
78	IGAR	0	13.79	0.22	0.091224291
79		1	7.75	0.53	0.126991788
80	IMPC	1	5.77	0.54	-0.04547292
81		1	0.95	0.83	-0.02821202
82	IPOL	1	5.9	0.79	0.122530881
83		0	-2.12	1.73	-0.102959013
84	SIAP	0	0.15	0.05	-0.039310318
85		1	7.77	0.24	0.057986834
86	TALF	1	5.66	0.21	0.109922894
87		1	0.75	0.72	0.028424127
88	TRST	1	0.85	0.76	-0.025393579
89		1	7.77	0.24	0.057986834
90	YPAS	1	5.66	0.21	0.109922894
91		1	7.42	0.97	-0.00091073

92	CPIN	1	9.92	0.73	0.01162213
93		0	3.06	1.81	0.01302294
94	JPFA	0	9.93	1.25	0.008563332
95		1	-1.57	1.56	0.033493089
96	MAIN	1	5.95	1.2	0.101602346
97		1	-16.11	2.06	-0.152488609
98	SIPD	1	1.3	1.35	0.088600258
99		0	0.36	-4.93	0.011292551
100	SULI	0	1.22	-5.09	0.035886161
101		1	-0.11	7.37	0.000626187
102	TIRT	1	10.16	3.71	0.090080536
103		1	6.58	1.14	0.00641946
104	ALDO	1	6.8	1	0.058488728
105		1	-21.99	1.58	-0.873294555
106	DAJK	1	-17.19	2.58	-1.11511832
107		1	-4.42	1.86	0.030095974
108	FASW	1	8.39	1.66	-0.085704287
109		1	3.16	1.68	0.049587823
110	INKP	1	1.42	1.52	0.09023992
111		0	-0.82	1.67	0.00369151
112	INRU	0	10.8	1.03	-0.117555259
113		0	-10.7	1.79	-0.518268541
114	KBRI	0	-6.36	1.85	-1.407632401
115		1	0.97	2.11	-0.055555426
116	KDSI	1	2.55	1.83	0.06141153
117		1	0.05	1.81	-0.108842787
118	TKIM	1	0.43	1.85	-0.26215768
119		1	0.75	1.72	0.008703386
120	KRAH	1	1.78	1.92	0.081133365
121		0	6.36	0.94	0.042834806
122	ASII	0	6.99	0.93	-0.0543946
123		0	2.25	0.41	0.016017691
124	AUTO	0	2.35	0.43	0.055045997
125		1	4.31	0.6	0.081476023
126	BRAM	1	5.42	0.5	0.248901336
127		0	-0.09	1.15	-0.013886679
128	GDYR	0	0.97	1.1	0.016727631
129		1	-1.79	2.15	0.002878282
130	GJTL	1	3.25	2.12	0.0072873
131		0	-0.09	2.71	-0.077569699
132	IMAS	0	-0.85	3.28	-0.121446333

133		1	0.08	0.33	-0.055543035
134	INDS	1	1.87	0.2	0.049607796
135		0	-4.49	0.73	-0.115329869
136	MASA	0	-0.41	0.8	-0.070348207
137		1	1.98	1.54	-0.129152524
138	NIPS	1	2.96	1.09	0.128207276
139		1	20.78	0.54	0.054519138
140	SMSM	1	6.25	0.38	0.180306251
141		1	-5.75	0.57	-0.010678874
142	ADMG	1	-7.63	0.65	-0.099124523
143		1	-8.3	-5.12	-0.385638382
144	ARGO	1	-8.61	-4.05	0.139219753
145		0	9.94	2.09	0.031532544
146	ERTX	0	2.95	1.64	-0.046483338
147		1	-18.17	3.36	-0.033417401
148	ESTI	1	7.69	1.89	0.70315683
149		1	1.26	1.71	0.002440711
150	INDR	1	0.19	1.84	0.007155791
151		1	3.99	1.95	0.191998868
152	PBRX	1	4.88	2.25	0.054611451
153		0	1.12	1.99	-0.219255462
154	RICY	0	0.94	1.84	-0.027186754
155		1	0.04	0.49	-0.039086061
156	STAR	1	0.03	0.42	0.044459638
157		1	7.11	1.83	0.041945642
158	SRIL	1	6.27	1.86	-0.001600759
159		1	-1.45	1.96	-0.04132522
160	SSTM	1	-0.58	1.5	0.039392216
161		1	6.52	0.74	-0.011505764
162	TRIS	1	6.17	0.64	0.00416438
163		0	16.29	0.45	0.104296929
164	BATA	0	3.66	0.41	0.074243518
165		1	-0.77	-1.49	-0.0778993
166	BIMA	1	15.35	1.9	0.055722327
167		0	1.12	0.27	-0.02720316
168	IKBI	0	3.78	0.21	-0.172005823
169		1	0.18	2.69	-0.03029645
170	JECC	1	7.98	2.34	0.051381546
171		1	1.95	1.21	0.034158994
172	KBLM	1	5.14	0.91	-0.382999283
173		1	8.97	0.92	-0.036776117

174	SCCO	1	12.46	0.78	-0.019540503
175		0	0.02	2.01	-0.0236929
176	VOKS	0	8.29	1.77	0.135439694
177		1	0.17	0.29	0.002433169
178	PTSN	1	0.23	0.36	-0.048060751
179		1	9.42	4.12	-0.023716768
180	AISA	1	10.38	4.76	0.204299667
181		1	-2.06	1.33	-0.880934523
182	ALTO	1	0.27	1.36	1.348972907
183		0	7.17	1.32	0.034082061
184	CEKA	0	9.07	0.92	0.066511097
185		0	18.5	0.22	0.026647339
186	DLTA	0	15.2	0.22	0.08062364
187		1	11.01	0.62	0.008572546
188	ICBP	1	10.47	0.58	0.050805402
189		1	4.04	1.13	0.007441235
190	INDF	1	4.44	1.06	0.009860379
191		0	23.65	1.74	0.025510344
192	MLBI	0	28.6	3.56	-0.120777743
193		1	11.02	1.18	-0.004098259
194	MYOR	1	7.42	1.15	0.020032753
195		0	-6.87	0.91	-0.038618878
196	PSDN	0	-0.96	1.02	-0.059941363
197		0	10	1.28	-0.022206924
198	ROTI	0	7.28	1.06	0.079489955
199		1	5.32	1.48	0.005679714
200	SKLT	1	3.9	1.3	0.045935731
201		1	9.67	0.9	0.0233976
202	STTP	1	4.56	1.07	0.147648657
203		1	14.78	0.27	0.00704699
204	ULTJ	1	13.92	0.19	-0.002028137
205		1	10.16	0.67	0.037462894
206	GGRM	1	7.32	0.67	0.013053755
207		0	27.26	0.19	0.184549771
208	HMSP	0	30.02	0.24	-0.014529502
209		0	-12.94	-5.02	0.235999282
210	RMBA	0	-11.52	0.45	-0.048296655
211		1	0.98	0.37	0.032618978
212	WIIM	1	0.79	0.42	-0.01736509

213		1	7.84	0.41	-0.07624313
214	DVLA	1	8.75	0.47	0.057847959
215		0	0.43	1.59	-0.085464015
216	INAF	0	-2.05	1.64	0.257860969
217		0	7.82	0.74	-0.012501515
218	KAEF	0	4.13	0.88	0.078203674
219		1	15.02	0.25	-0.009855958
220	KLBF	1	11.82	0.24	0.038131002
221		0	22.22	0.35	0.002343799
222	MERK	0	17.61	0.29	0.118267945
223		1	1.93	0.58	0.024453278
224	PYFA	1	1.77	0.54	0.079360716
225		1	15.65	0.08	-0.057610965
226	SIDO	1	12.67	0.09	-0.030034584
227		1	8.42	0.45	-0.017672715
228	TSPC	1	7.15	0.43	0.061841601
229		0	5.03	0.99	-0.002969876
230	ADES	0	4.29	1.06	-0.033782029
231		1	8.19	0.81	-0.033782029
232	KINO	1	5.41	0.77	-0.033782029
233		1	-2.17	0.49	-0.001958885
234	MBTO	1	1.26	0.55	0.038502408
235		1	0.21	0.32	0.012681824
236	MRAT	1	-1.16	0.31	0.020849121
237		0	26.15	0.21	0.162945108
238	TCID	0	6.62	0.25	-0.004776947
239		0	37.2	2.26	-0.020441766
240	UNVR	0	38.16	2.56	-0.013262509
241		1	7.7	0.21	0.065640961
242	CINT	1	3.18	0.27	0.05426242
243		1	-9.71	0.43	0.066474083
244	KICI	1	-0.18	0.49	-0.034151225
No		0	0.5	0.98	0.010276257
1	LMPI	0	0.26	0.93	0.036972831

Lampiran 3 *Output SPSS*

Descriptives Statistik

Notes

Output Created		11-JUL-2018 09:01:13
Comments		
	Data	D:\DEWI PIDYA WULANSARI\New folder\skripsi.sav
	Active Dataset	DataSet1
Input	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	244
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=RES_1 /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.01

[DataSet1] D:\DEWI PIDYA WULANSARI\New folder\skripsi.sav

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Unstandardized Residual	24	-1.28804	.67680	0E-7	.1686111
Valid N (listwise)	24				

Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.330 ^a	.109	.098	.16966	1.634

a. Predictors: (Constant), FINANCIALLEVERAGE, FAMILY FIRM, PROFITABILITAS

b. Dependent Variable: MANAJEMEN LABA

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.843	3	.281	9.767	.000 ^b
Residual	6.908	240	.029		
Total	7.752	243			

a. Dependent Variable: MANAJEMEN LABA

b. Predictors: (Constant), FINANCIALLEVERAGE, FAMILY FIRM, PROFITABILITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.064	.022		2.933	.004
FAMILY FIRM	.050	.023	.131	2.121	.035
PROFITABILITAS	.007	.001	.315	5.104	.000
FINANCIALLEVERAGE	-.006	.007	-.054	-.891	.374

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	FAMILY FIRM	.979	1.022
	PROFITABILITAS	.976	1.025
	FINANCIALLEVERA GE	.996	1.004

a. Dependent Variable: MANAJEMEN LABA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.010	.019		.540	.590
FAMILY FIRM	.020	.021	.079	.973	.332
FINANCIALLEVERAGE	.008	.009	.069	.849	.397
PROFITABILITAS	.014	.013	.086	1.066	.288

a. Dependent Variable: MANAJEMEN LABA



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(SK Nomor 169/SK/Akred/PT/IV/2015)

1. Nama Mahasiswa : **DEWI PIDYA WULANSARI**
2. NIM : 14413436
3. Jurusan : Manajemen
4. Bidang : Keuangan
5. Alamat : Desa Baosan Lor Kec. Ngrayun Ponorogo
6. Judul Skripsi : Pengaruh *Family Firm*, Profitabilitas dan *Financial Leverage* Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2016)
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
	Proposal	
	Proposal Acc	
9/1 2018	Acc Proposal	
	Bab I - II	
	Bab I - III acc	
26/1 2018.	ACC Bab I - III dg perbaikan	
	Bab I - V	
	Bab I - V acc	
23/3 2018	Revisi Bab IV	
30/4 2018	Amplifikasi Hasil Penelitian perlu dipertajam	
21/5 2018	ACC Bab IV-V perbaikan hal 61	

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

Pembimbing,

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