



Lampiran 1
Pemilihan Sampel

**Lampiran 1
Pemilihan Sampel**

No	Kode	Nama Perusahaan	Kriteria Pemilihan Sampel									Sampel
			Kriteria 1			Kriteria 2			Kriteria 3			
			2018	2019	2020	2018	2019	2020	2018	2019	2020	
1.	INTP	Indocement Tunggul Prakasa Tbk	✓	✓	✓	✓	✓	✓	✗	✓	✓	
2.	BTON	Betonjaya Manunggal Tbk	✓	✓	✓	✓	✓	✓	✓	✗	✓	
3.	INAI	Indal Alumunium Industry Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 1
4.	BRPT	Barito Pacific Tbk	✓	✓	✓	✗	✗	✗	✓	✓	✓	
5.	MOLI	PT Madusari Murni Indah Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 2
6.	AKKU	PT Anugerah Kagum Karya Utama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 3
7.	PBID	PT Panca Budi Idaman Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 4
8.	ALDO	Alkindo Naratama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 5
9.	AISA	Tiga Pilar Sejahtera Food Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 6
10.	CEKA	PT Wilmar Cahaya Indonesia Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 7
11.	PANI	PT Pratama Abadi Nusa Industri Tbk	✓	✓	✓	✓	✓	✓	✓	✗	✓	
12.	SKBM	Sekar Bumi Tbk	✓	✓	✓	✓	✓	✓	✓	✗	✓	
13.	STTP	PT Siantar Top Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 8
14.	ITIC	PT Indonesian Tobacco Tbk	✓	✓	✓	✓	✓	✓	✓	✗	✓	
15.	DVLA	Darya-Varia Laboratoria Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 9
16.	ADES	Akasha Wira International Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 10
17.	ABBA	Mahaka Media Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 11
18.	MERK	Merck Tbk	✓	✓	✓	✓	✓	✓	✗	✗	✓	
19.	PEHA	PT Phapros Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 12
20.	ARMY	PT Armidian Karyatama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 13
21.	ACES	Ace Hadware Indonesia Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 14
22.	WSBP	PT Waskita Beton Precast Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sample 15

Sumber : IDX, data diolah tahun 2022



Lampiran 2
Perhitungan Rasio Profitabilitas
Tahun 2018-2020

No.	Kode Perusahaan	Tahun	Laba Setelah Pajak A(Rp)	Total Asset B(Rp)	Profitabilitas (%)C=A/B
1	INAI	2018	40.463.141.352	1.400.683.598.096	0,02889
		2019	33.558.115.185	1.212.894.403.676	0,02767
		2020	3.991.581.552	1.395.969.637.457	1,00338
2	MOLI	2018	94.243.997	1.868.245.599	0,05045
		2019	60.910.956	1.872.712.715	0,03253
		2020	79.288.256	2.279.580.714	0,03478
3	AKKU	2018	-9.313.373.619	1.074.466.192.087	-0,00867
		2019	-163.466.438.181	936.699.355.696	-0,17451
		2020	-8.727.919.405	726.551.136.516	-0,011201
4	PBID	2018	297.628.915	2.295.734.967	0,21964
		2019	223.626.619	2.338.919.728	0,06561
		2020	373.653.845	2.421.301.079	0,15975
5	ALDO	2018	42.650.954.208	887.748.699.687	0,04804
		2019	78.421.735.355	925.114.449.507	0,08477
		2020	65.331.041.553	953.551.967.212	0,07062
6	AISA	2018	-123.513	1.816.406	-0,068
		2019	1.134.776	1.868.966	0,60717
		2020	1.204.972	2.011.557	0,64473
7	CEKA	2018	92.649.656.775	1.168.956.042.706	0,07926
		2019	215.459.200.242	1.393.079.542.074	0,15466
		2020	181.812.593.992	1.393.079.542.074	0,13051
8	STTP	2018	255.088.886.019	2.631.189.810.030	0,09695
		2019	482.590.522.840	2.881.563.083.954	0,16748
		2020	628.628.879.549	3.448.995.059.882	0,21816
9	DVLA	2018	200.651.958	1.682.821.739	0,11924
		2019	221.783.249	1.829.960.714	0,1212
		2020	162.072.984	1.986.711.872	0,08857
10	ADES	2018	52.958	881.275	0,06009
		2019	83.885	882.375	0,102
		2020	135.789	958.791	0,16512
11	ABBA	2018	-36.172.489.319	518.345.276.089	-0,06978
		2019	-44.287.168.469	412.910.587.469	-0,10726
		2020	-58.331.871.976	221.649.284.169	-0,141227
12	PEHA	2018	133.292.514	2.096.719.180	0,06357
		2019	102.310.124	2.096.719.180	0,0488
		2020	48.665.149	1.915.989.375	0,02321
13	ARMY	2018	56.172.489.319	1.513.669.666.232	0,0374
		2019	17.969.031.379	1.852.607.264.568	0,0097
		2020	21.609.390.622	1.743.475.528.159	0,01167
14	ACES	2018	979.27303560697	5.321.180.855.541	0,18347
		2019	1.036.610.556.510	5.920.169.803.449	0,1751
		2020	1.023.636.538.399	7.247.063.894.294	0,14125
15	WSBP	2018	1.103.472.788.782	15.222.388.589.814	0,07249
		2019	806.148.752.926	16.149.121.684.330	0,04992
		2020	4.759.958.927.543	10.557.550.739.243	0,45086

Sumber : IDX, data diolah tahun 2022



Lampiran 3
Perhitungan Rasio *Leverage*
Tahun 2018-2020

No.	Kode Perusahaan	Tahun	Total Hutang A(Rp)	Modal Sendiri B(Rp)	Leverage (%)C=A/B
1	INAI	2018	1.096.799.666.849	303.883.931.247	3,60927
		2019	393.625.998.063	319.268.405.613	2,79898
		2020	1.074.565.554.861	321.404.082.596	3,34335
2	MOLI	2018	705.279.760	1.180.788.832	0,5973
		2019	691.923.883	1.180.788.832	0,58598
		2020	889.592.205	1.389.988.509	0,64
3	AKKU	2018	323.598.055.358	750.868.136.728	0,43097
		2019	349.297.058.283	587.402.297.412	0,59465
		2020	134.896.853.532	591.654.282.984	0,228
4	PBID	2018	751.597.581	1.544.137.386	0,48674
		2019	670.694.230	1.668.225.498	0,40204
		2020	492.491.798	1.928.809.281	0,25533
5	ALDO	2018	442.342.130.920	445.406.568.767	0,99312
		2019	391.708.143.237	533.406.306.270	0,73435
		2020	363.428.319.392	590.123.647.820	0,61585
6	AISA	2018	5.267.348	3.450.942	1,52635
		2019	3.526.819	-1.657.853	-2,12735
		2020	855.449	327.851	2,60926
7	CEKA	2018	192.308.466.864	976.647.575.842	0,19691
		2019	261.784.845.240	1.131.294.696.834	0,2314
		2020	305.958.833.204	1.260.714.994.864	0,24269
8	STTP	2018	984.801.863.078	1.646.387.946.952	0,59816
		2019	733.556.075.974	2.148.007.007.980	0,34151
		2020	775.696.860.738	2.673.298.199.144	0,29016
9	DVLA	2018	482.559.576	1.200.261.863	0,40205
		2019	523.881.726	1.306.078.988	0,40111
		2020	660.424.729	1.326.287.143	0,49795
10	ADES	2018	399.361	481.914	0,8287
		2019	254.438	567.937	0,448
		2020	258.283	700.508	0,36871
11	ABBA	2018	318.356.825.440	199.988.450.649	0,59188
		2019	320.854.145.430	92.056.442.039	3,48541
		2020	325.359.955.177	-103.710.671.008	-3,13719
12	PEHA	2018	1.078.865.440	789.789.337	1,366
		2019	320.854.145.430	821.609.349	1,55197
		2020	325.359.955.177	740.909.194	1,586
13	ARMY	2018	320.723.018.568	1.192.946.647.664	0,26885
		2019	401.378.446.023	1.451.228.818.574	0,27658
		2020	270.619.923.964	1.472.855.604.194	0,18374
14	ACES	2018	1.085.709.809.612	4.235.471.045.929	0,25634
		2019	1.177.675.527.585	4.742.494.275.864	0,24832
		2020	2.024.821.339.896	5.222.242.554.398	0,38773
15	WSBP	2018	7.340.075.399.350	7.882.313.190.464	0,93121
		2019	8.014.571.097.975	8.134.550.586.355	0,98525
		2020	9.400.121.261.159	1.157.429.478.084	8,12155

Sumber : IDX, data diolah tahun 2022



Lampiran 4
Perhitungan Rasio Intensitas Aktiva Tetap
Tahun 2018-2020

No.	Kode Perusahaan	Tahun	Total Aset Tetap A (Rp)	Total Asset B (Rp)	CI (%) $C=A/B$
1	INAI	2018	227.489.647.951	1.400.683.598.096	0,16241
		2019	222.336.962.991	1.212.894.403.676	0,18331
		2020	261.608.342.068	1.395.969.637.457	0,1874
2	MOLI	2018	707.897.980	1.868.245.599	0,37891
		2019	785.564.145	1.872.712.715	0,41948
		2020	1.092.105.963	2.279.580.714	0,47908
3	AKKU	2018	9.315.445.970	1.074.466.192.087	0,00537
		2019	8.793.118.787	936.699.355.696	0,00939
		2020	8.337.583.182	726.551.136.516	0,01148
4	PBID	2018	496.925.726	2.295.734.967	0,21646
		2019	646.162.007	2.338.919.728	0,27627
		2020	736.342.962	2.421.301.079	0,30411
5	ALDO	2018	368.147.875.949	889.948.699.687	0,4147
		2019	393.219.454.865	925.114.449.507	0,42505
		2020	411.364.849.072	953.551.967.212	0,4314
6	AISA	2018	764.532	1.816.406	0,4209
		2019	1.150.417	1.868.966	0,61554
		2020	1.081.687	2.011.557	0,53774
7	CEKA	2018	200.024.117.988	1.168.956.042.706	0,17111
		2019	195.283.411.192	1.939.079.542.074	0,14018
		2020	204.186.009.945	1.566.673.828.068	0,13033
8	STTP	2018	1.096.143.561.950	2.631.179.810.030	0,4166
		2019	1.124.520.287.704	2.881.563.083.954	0,39025
		2020	1.538.988.540.784	3.448.995.059.882	0,44621
9	DVLA	2018	394.751.573	1.682.821.739	0,23458
		2019	392.923.654	1.829.960.714	0,21472
		2020	434.473.766	1.986.711.872	0,21869
10	ADES	2018	447.249	881.275	0,5075
		2019	405.448	822.375	0,49302
		2020	351.626	958.791	0,36674
11	ABBA	2018	34.237.885.534	518.345.276.089	0,06605
		2019	27.963.797.673	412.910.587.469	0,06772
		2020	22.750.715.063	221.649.284.169	0,10264
12	PEHA	2018	621.466.518	2.096.719.180	0,2964
		2019	644.245.638	2.096.719.180	0,30726
		2020	650.651.970	1.915.989.375	0,33959
13	ARMY	2018	2.332.120.288	1.513.669.666.232	0,00154
		2019	5.159.617.044	1.852.607.264.598	0,00279
		2020	5.210.350.051	1.743.475.528.159	0,00299
14	ACES	2018	443.895.142.416	5.321.170.855.541	0,08342
		2019	502.037.664.506	5.920.169.803.449	0,0848
		2020	511.639.035.778	7.247.096.894.294	0,0706
15	WSBP	2018	4.726.297.844.350	15.222.388.589.814	0,31048
		2019	5.741.675.633.194	16.149.121.684.330	0,35554
		2020	4.935.919.303.500	10.557.550.739.243	0,49753

Sumber : IDX, data diolah tahun 2022



Lampiran 5
Perhitungan Rasio *Corporate Governance*
Tahun 2018-2020

No.	Kode Perusahaan	Tahun	Jml Seluruh Dewan Komisaris I A	Seluruh Dewan Komisaris B	KI (%) $C=A/B$
1	INAI	2018	1	3	33
		2019	1	3	33
		2020	1	3	33
2	MOLI	2018	2	7	29
		2019	2	6	33
		2020	2	6	33
3	AKKU	2018	1	2	50
		2019	1	2	50
		2020	1	2	50
4	PBID	2018	1	3	33
		2019	1	3	33
		2020	1	3	33
5	ALDO	2018	1	3	33
		2019	1	3	33
		2020	1	3	33
6	AISA	2018	1	2	50
		2019	2	4	50
		2020	2	4	50
7	CEKA	2018	1	3	33
		2019	1	3	33
		2020	1	3	33
8	STTP	2018	1	2	50
		2019	1	2	50
		2020	1	2	50
9	DVLA	2018	4	8	50
		2019	4	8	50
		2020	4	9	44
10	ADES	2018	2	6	33
		2019	2	6	33
		2020	2	6	33
11	ABBA	2018	1	2	50
		2019	1	2	50
		2020	1	2	50
12	PEHA	2018	2	4	50
		2019	2	4	50
		2020	2	4	50
13	ARMY	2018	1	4	25
		2019	1	4	25
		2020	1	4	25
14	ACES	2018	2	4	50
		2019	2	4	50
		2020	2	4	50
15	WSBP	2018	1	5	20
		2019	1	5	20
		2020	2	5	40

Sumber : IDX, data diolah tahun 2022



Lampiran 6

Perhitungan Rasio *Tax Avoidance*

Tahun 2018-2020

No.	Kode Perusahaan	Tahun	Pajak A (Rp)	Laba Sebelum Pajak B (Rp)	Profitabilitas (%) $C=A/B$
1	INAI	2018	14.901.843.664	64.757.097.094	0,23012
		2019	26.994.997.201	48.116.436.880	0,33014
		2020	11.432.741.653	26.221.826.142	0,43600
2	MOLI	2018	32.524.948	129.117.520	0,2519
		2019	28.172.293	82.408.851	0,34186
		2020	25.951.055	105.501.929	0,24597
3	AKKU	2018	923.265.405	9.666.450.850	0,09551
		2019	1.018.788.447	164.071.653.452	0,00621
		2020	5.330.771.372	8.890.818.362	0,59958
4	PBID	2018	144.430.375	385.050.642	0,37509
		2019	119.518.148	297.821.465	0,40131
		2020	86.753.190	489.217.622	0,17733
5	ALDO	2018	12.120.461.559	117.027.542.698	0,10357
		2019	22.545.291.220	121.937.309.241	0,18489
		2020	24.962.387.219	83.963.236.519	0,29730
6	AISA	2018	25.384	85.573	0,29664
		2019	29.125	1.364.465	0,02135
		2020	27.798	1.008.405	0,02756
7	CEKA	2018	13.897.283.933	123.394.812.359	0,11262
		2019	51.024.771.845	285.132.249.695	0,17895
		2020	68.470.778.126	232.864.791.126	0,29403
8	STTP	2018	89.810.904.314	324.694.650.175	0,2766
		2019	92.823.915.898	607.043.293.422	0,15291
		2020	115.958.847.906	773.607.195.121	0,14989
9	DVLA	2018	76.348.303	272.843.904	0,27982
		2019	79.897.505	301.250.035	0,26522
		2020	57.643.498	214.069.167	0,26927
10	ADES	2018	6.113	70.060	0,08725
		2019	15.885	110.179	0,14417
		2020	19.093	167.919	0,11370
11	ABBA	2018	1.259.750.146	41.327.659.821	0,03048
		2019	1.062.394.903	42.988.462.215	0,02471
		2020	161.321.708	48.159.798.663	0,00334
12	PEHA	2018	60.563.286	177.569.720	0,34107
		2019	26.928.398	129.656.515	0,20769
		2020	3.089.991	64.083.379	0,04821
13	ARMY	2018	3.721.314.722	61.390.633.691	0,06060
		2019	4.384.078.675	17.998.952.284	0,24357
		2020	5.090.218.808	21.619.390.622	0,23544
14	ACES	2018	405.782.420.161	1.202.709.103.365	0,33739
		2019	463.911.142.330	1.280.008.338.244	0,36243
		2020	485.694.453.545	923.335.768.686	0,52602
15	WSBP	2018	38.587.250.567	1.355.548.311.604	0,02847
		2019	393.22.731.339	949.090.135.544	0,04143
		2020	19.429.250.144	5.091.122.873.621	0,00381

Sumber : IDX, data diolah tahun 2022



Lampiran 7
Hasil Output SPSS Statistik Deskriptif

Hasil Output SPSS Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas X1	45	-,174	1,003	,11536	,204756
Leverage X2	45	-2,127	8,121	,91002	1,565648
Intensitas Aktiva Tetap X3	45	,001	,615	,25769	,176378
Corporate Governance X4	45	,20	,50	,3976	,10048
Tax Avoidance Y	45	,003	,599	,20713	,141708
Valid N (listwise)	45				





Lampiran 8
Hasil Output SPSS Uji Asumsi Klasik

Hasil Output SPSS Uji Asumsi Klasik

1) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,12265785
	Most Extreme Differences	
	Absolute	,073
	Positive	,073
	Negative	-,066
Test Statistic		,073
Asymp. Sig. (2-tailed)		,200 ^{c,d}

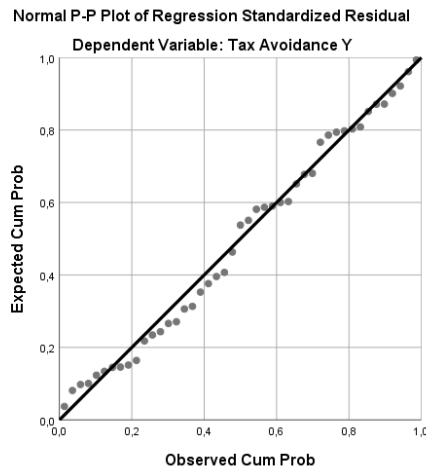
a. Test distribution is Normal.

b. Calculated from data.

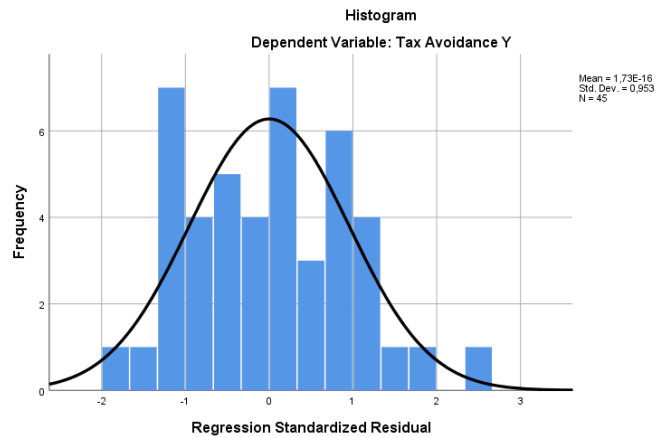
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Uji Normalitas (*Probability Plot*)



UjiNormalitas (grafik histogram)



2) Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,127	,086		1,468	,150		
Profitabilitas X1	,232	,104	,336	2,231	,031	,826	1,211
Leverage X2	-,032	,013	-,355	-2,506	,016	,936	1,069
Intensitas Aktiva Tetap X3	-,188	,118	-,234	-1,600	,117	,873	1,146
Corporate Governance X4	,330	,193	,234	1,709	,095	,996	1,004

a. Dependent Variable: Tax Avoidance Y

3) Uji Heteroskedastisitas

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,018	4	,004	1,020	,408 ^b
	Residual	,175	40	,004		
	Total	,193	44			

a. Dependent Variable: ABSResidual

b. Predictors: (Constant), Corporate Governance, Profitabilitas, Leverage, Intensitas Aktiva Tetap

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,108	,044		2,423	,020
	Profitabilitas	,022	,054	,068	,411	,683
	Leverage	-,002	,007	-,054	-,349	,729
	Intensitas Aktiva Tetap	-,113	,061	-,301	-1,867	,069
	Corporate Governance	,059	,099	,089	,589	,559

a. Dependent Variable: ABSResidual

4) Uji Autokorelasi

Model Summary^b

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
,501 ^a	,251	,176	,128645	2,470

a. Predictors: (Constant), Corporate Governance X4, Profitabilitas X1, Leverage X2, Intensitas Aktiva Tetap X3

b. Dependent Variable: Tax Avoidance Y



Lampiran 9

Hasil Output SPSS Analisis Regresi

Linear Berganda

Hasil Output Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,127	,086		1,468	,150		
	Profitabilitas X1	,232	,104	,336	2,231	,031	,826	1,211
	Leverage X2	-,032	,013	-,355	-2,506	,016	,936	1,069
	Intensitas Aktiva Tetap X3	-,188	,118	-,234	-1,600	,117	,873	1,146
	Corporate Governance X4	,330	,193	,234	1,709	,095	,996	1,004

a. Dependent Variable: Tax Avoidance Y





Lampiran 10
Hasil Output SPSS Pengujian Hipotesis

Hasil Output Pengujian Hipotesis

1) Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Profitabilitas X1	,232	,104	,336	2,231	,031
Leverage X2	-,032	,013	-,355	-2,506	,016
Intensitas Aktiva Tetap X3	-,188	,118	-,234	-1,600	,117
Corporate Governance X4	,330	,193	,234	1,709	,095

a. Dependent Variable: Tax Avoidance Y

2) Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,222	4	,055	3,347	,019 ^b
	Residual	,662	40	,017		
	Total	,884	44			

a. Dependent Variable: Tax Avoidance Y

b. Predictors: (Constant), Corporate Governance X4, Profitabilitas X1, Leverage X2, Intensitas Aktiva Tetap X3

3) Uji Determinasi R²

Model Summary^b

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
,501 ^a	,251	,176	,128645	2,470

a. Predictors: (Constant), Corporate Governance X4, Profitabilitas X1, Leverage X2, Intensitas Aktiva Tetap X3

b. Dependent Variable: Tax Avoidance Y



Lampiran 11
Berita Acara Bimbingan



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

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **NOVIANA HESTI SUSILOWATI**
2. NIM : 18441611
3. Jurusan : S1 Akuntansi
4. Bidang : Akuntansi Perpajakan
5. Alamat : Rt/Rw 02/01 Dsn. Bugis, Ds. Bekare, Kec. Bungkal, Kab. Ponorogo
6. Judul Skripsi : Pengaruh Profitabilitas, Leverage, Intensitas Aktiva Tetap dan Corporate Governance terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2018-2020
7. Masa Pembimbingan : September 2021 s/d Agustus 2022
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
23-12-2021	Revisi Proposal	f.
24-1-2022	Revisi Proposal	f.
22-2-2022	ACC Proposal	f. f.
9-3-2022	revisi proposal	f. f.
26-3-2022	revisi proposal	f. f.
3-4-2022	ACC proposal	f. f.
7-4-2022	Revisi Bab 1, 2, 3	f. f.
17-4-2022	Revisi Bab 1, 2, 3	f. f.
21-4-2022	Revisi Bab 1, 2, 3	f. f.
21-5-2022	ACC Bab 1, 2, 3	f. f.
30-6-2022	Revisi Bab 4 & 5	f. f.
1-7-2022	Revisi Bab 4 & 5	f. f.
2-7-2022	ACC Bab 4 & 5	f. f.

