

LAMPIRAN – LAMPIRAN

LAMPIRAN 1

Daftar Sampel Penelitian

5 Perusahaan Ritel Subsektor Supermarket Dan Minimarket

| No | Kode Saham | Nama Perusahaan |
|----|------------|---------------------------------------|
| 1 | MIDI | PT Midi Utama Indonesia Tbk |
| 2 | RANC | PT Supra Boga Lestari Tbk |
| 3 | AMRT | PT Sumber Alfaria Trijaya Tbk |
| 4 | MPPA | PT Matahari Putra Prima Tbk |
| 5 | DNET | PT Indoritel Makmur Internasional Tbk |

LAMPIRAN 2

Perhitungan Efisiensi Investasi

$$INVEST_{i,t} = \beta_0 + \beta_1 NEG_{i,t-1} + \beta_2 GROW_{i,t-1} + \beta_1 NEG * GROW_{i,t-1} + \epsilon_{i,t}$$

Tahap 1

Mencari INVES

$$Invest = \frac{Investasi\ Baru\ Aktiva\ Tetap_{i,t} - Penjualan\ Aktiva\ Tetap_{i,t}}{Total\ Aktiva_{i,t}}$$

| Company | Year | TOTAL ASSET | TAMBAH ASSET | JUAL ASSET | TAMBAH ASSET - JUAL ASSET | INVES |
|---------|------|---------------|--------------|-------------|---------------------------|--------------|
| MIDI | 2020 | 5.923.693 | | | | |
| MIDI | 2021 | 6.344.016 | -43.729 | 4.841 | -48.570 | -0,008199277 |
| MIDI | 2022 | 6.905.148 | -83.210 | 7.741 | -90.951 | -0,014336502 |
| MIDI | 2023 | 7.786.109 | -129.667 | 6.538 | -136.205 | -0,019725138 |
| RANC | 2020 | 1.319.134.443 | | | | |
| RANC | 2021 | 1.512.036.014 | -131.915.676 | 177.546.810 | -309.462.486 | -0,234595107 |
| RANC | 2022 | 1.354.418.638 | -41.257.332 | 94.567.200 | -135.824.532 | -0,0898289 |
| RANC | 2023 | 1.247.187.872 | -12.199.792 | 8.048.904 | -20.248.696 | -0,014950101 |
| AMRT | 2020 | 25.970.743 | | | | |
| AMRT | 2021 | 27.493.748 | -125.158 | 30.352 | -155.510 | -0,005987892 |
| AMRT | 2022 | 30.746.266 | -161.433 | 55.609 | -217.042 | -0,007894231 |

| | | | | | | |
|------|------|------------|----------|--------|----------|--------------|
| AMRT | 2023 | 34.246.183 | -276.956 | 54.590 | -331.546 | -0,010783293 |
| MPPA | 2020 | 4.510.511 | | | | |
| MPPA | 2021 | 4.650.448 | -9.803 | 2.398 | -12.201 | -0,002705015 |
| MPPA | 2022 | 3.784.871 | -18.132 | 1.588 | -19.720 | -0,004240452 |
| MPPA | 2023 | 3.641.458 | -23.644 | 5.403 | -29.047 | -0,007674502 |
| DNET | 2020 | 17.223.362 | | | | |
| DNET | 2021 | 18.046.214 | -386.874 | 105 | -386.979 | -0,022468261 |
| DNET | 2022 | 18.918.152 | -273.504 | 97 | -273.601 | -0,01516113 |
| DNET | 2023 | 20.710.860 | -395.273 | 189 | -395.462 | -0,020903839 |

Tahap 2

Menghitung Nilai NEG dan GROW

$NEG_{i,t-1}$ = bernilai 1 jika tingkat pertumbuhan penjualan bernilai negatif, 0 jika tidak

$GROW_{i,t-1}$ = tingkat perubahan penjualan perusahaan I dari tahun t-1

$$Grow = \frac{\text{Penjualan bersih } i,t - \text{Penjualan bersih } i,t-1}{\text{Penjualan bersih } i,t-1}$$

| Company | Year | Sales | ΔSales | GROW | NEG | neg*grow |
|---------|------|---------------|--------------|--------------|-----|--------------|
| MIDI | 2019 | 11.625.313 | | | | |
| MIDI | 2020 | 12.659.705 | 1.034.392 | 0,088977561 | 0 | |
| MIDI | 2021 | 13.584.036 | 924.331 | 0,073013629 | 0 | 0 |
| MIDI | 2022 | 15.623.654 | 2.039.618 | 0,150148159 | 0 | 0 |
| MIDI | 2023 | 17.351.152 | 1.727.498 | 0,110569397 | 0 | 0 |
| RANC | 2019 | 2.397.792.415 | | | | |
| RANC | 2020 | 3.011.422.750 | 613.630.335 | 0,255914704 | 0 | |
| RANC | 2021 | 2.887.533.821 | -123.888.929 | -0,041139667 | 1 | 0,255914704 |
| RANC | 2022 | 2.898.831.241 | 11.297.420 | 0,003912481 | 0 | 0 |
| RANC | 2023 | 2.804.214.846 | -94.616.395 | -0,032639497 | 1 | 0,003912481 |
| AMRT | 2019 | 72.944.988 | | | | |
| AMRT | 2020 | 75.826.880 | 2.881.892 | 0,039507745 | 0 | |
| AMRT | 2021 | 84.904.301 | 9.077.421 | 0,119712442 | 0 | 0 |
| AMRT | 2022 | 96.924.868 | 12.020.567 | 0,141577834 | 0 | 0 |
| AMRT | 2023 | 106.944.683 | 10.019.815 | 0,103377133 | 0 | 0 |
| MPPA | 2019 | 8.654.646 | | | | |
| MPPA | 2020 | 6.746.594 | -1.908.052 | -0,220465632 | 1 | |
| MPPA | 2021 | 6.655.222 | -91.372 | -0,013543427 | 1 | -0,220465632 |
| MPPA | 2022 | 7.017.530 | 362.308 | 0,054439657 | 0 | 0 |
| MPPA | 2023 | 6.914.802 | -102.728 | -0,014638769 | 1 | 0,054439657 |

| | | | | | | |
|------|------|-----------|---------|-------------|---|---|
| DNET | 2019 | 257.798 | | | | |
| DNET | 2020 | 488.888 | 231.090 | 0,896399507 | 0 | |
| DNET | 2021 | 844.412 | 355.524 | 0,727209504 | 0 | 0 |
| DNET | 2022 | 1.138.330 | 293.918 | 0,348074163 | 0 | 0 |
| DNET | 2023 | 1.390.105 | 251.775 | 0,221179271 | 0 | 0 |

Tahap 3

Menghitung Nilai EFFIN

$$\text{INVEST } I_{i,t} = \beta_0 + \beta_1 \text{NEG}_{i,t-1} + \beta_2 \text{GROW}_{i,t-1} + \beta_1 \text{NEG} * \text{GROW}_{i,t-1} + \varepsilon_{i,t}$$

| Company | Year | INVES | NEG | GROW | neg*grow | EFFIN |
|---------|------|--------------|-----|------------|-------------|--------------|
| MIDI | 2021 | 0,008199277 | 0 | 0,08897756 | 0 | 0,080778284 |
| MIDI | 2022 | -0,014336502 | 0 | 0,07301363 | 0 | 0,087350131 |
| MIDI | 2023 | -0,019725138 | 0 | 0,15014816 | 0 | 0,169873298 |
| RANC | 2021 | -0,234595107 | 0 | 0,2559147 | 0,255914704 | 0,490509811 |
| RANC | 2022 | -0,0898289 | 1 | -0,0411397 | 0 | 0,048689233 |
| RANC | 2023 | -0,014950101 | 0 | 0,00391248 | 0,003912481 | 0,018862582 |
| AMRT | 2021 | -0,005987892 | 0 | 0,03950775 | 0 | 0,045495637 |
| AMRT | 2022 | -0,007894231 | 0 | 0,11971244 | 0 | 0,127606673 |
| AMRT | 2023 | -0,010783293 | 0 | 0,14157783 | 0 | 0,152361127 |
| MPPA | 2021 | -0,002705015 | 1 | -0,2204656 | -0,22046563 | -0,217760617 |
| MPPA | 2022 | -0,004240452 | 1 | -0,0135434 | 0 | -0,009302975 |
| MPPA | 2023 | -0,007674502 | 0 | 0,05443966 | 0,054439657 | 0,062114159 |
| DNET | 2021 | -0,022468261 | 0 | 0,89639951 | 0 | 0,918867768 |
| DNET | 2022 | -0,01516113 | 0 | 0,7272095 | 0 | 0,742370634 |
| DNET | 2023 | -0,020903839 | 0 | 0,34807416 | 0 | 0,368978002 |

LAMPIRAN 3

Perhitungan Kualitas pelaporan keuangan diukur menggunakan indicator manajemen laba yang dihitung berdasarkan *discreatory accruals*

Tahap 1

Menghitung TACC

$$TACC = EBXT - OFC$$

| Company | Year | EBXT | OFC | TACC |
|---------|------|-----------------|----------------|-----------------|
| MIDI | 2021 | 275.221 | 1.141.971 | -866.750 |
| MIDI | 2022 | 399.121 | 1.587.139 | -1.188.018 |
| MIDI | 2023 | 516.318 | 1.310.502 | -794.184 |
| RANC | 2021 | 9.838.767.784 | 99.018.069.286 | -89.179.301.502 |
| RANC | 2022 | -83.668.234.859 | 124.183.902 | -83.792.418.761 |
| RANC | 2023 | -121.047.971 | 136.082.896 | -257.130.867 |
| AMRT | 2021 | 1.988.750 | 6.335.963 | -4.347.213 |
| AMRT | 2022 | 2.907.478 | 7.062.488 | -4.155.010 |
| AMRT | 2023 | 3.484.025 | 6.817.021 | -3.332.996 |
| MPPA | 2021 | -337.548 | 411,716 | -337.960 |
| MPPA | 2022 | -429.634 | 216,726 | -429.851 |
| MPPA | 2023 | -255.350 | 164,251 | -255.350 |
| DNET | 2021 | 984.670 | 411,716 | 984.258 |
| DNET | 2022 | 1.357.750 | -65.131 | 1.422.881 |
| DNET | 2023 | 786.842 | 333.657 | 453.185 |

Tahap 2

Mencari nilai a untuk memperoleh nilai NDACC, dengan rumus:

$$TACC_{i,t} = a_1 \frac{1}{TA_{i,t-1}} + a_2 \frac{(\Delta REVi,t - \Delta RECi,t)}{TA_{i,t-1}} + a_3 \frac{PPE_{i,t}}{TA_{i,t-1}}$$

| Company | Year | $\frac{TAAC_{i,t}}{TA_{i,t-1}}$ | $\frac{1}{TA_{i,t-1}}$ | $\frac{(\Delta REVi,t - \Delta RECi,t)}{TA_{i,t-1}}$ | $\frac{PPE_{i,t}}{TA_{i,t-1}}$ |
|---------|------|---------------------------------|------------------------|--|--------------------------------|
| MIDI | 2021 | -0,146319196 | 0,00000016881 | 0,00222328 | 0,333212575 |
| MIDI | 2022 | -0,187265921 | 0,00000015763 | 0,00240463 | 0,338871623 |
| MIDI | 2023 | -0,11501332 | 0,00000014482 | 0,00245397 | 0,356510389 |
| RANC | 2021 | -67,6044068 | 0,00000000076 | 0,00216952 | 0,306935859 |
| RANC | 2022 | -55,41694641 | 0,00000000066 | 0,00189944 | 0,248132079 |
| RANC | 2023 | -0,189845931 | 0,00000000074 | 0,00205484 | 0,219899056 |

| | | | | | |
|------|------|--------------|---------------|------------|-------------|
| AMRT | 2021 | -0,167388858 | 0,0000000385 | 0,00320141 | 0,248844132 |
| AMRT | 2022 | -0,15112563 | 0,00000003637 | 0,00344667 | 0,262024479 |
| AMRT | 2023 | -0,108403277 | 0,00000003252 | 0,00339466 | 0,261902502 |
| MPPA | 2021 | -0,074927146 | 0,0000002217 | 0,00146879 | 0,000138209 |
| MPPA | 2022 | -0,092432111 | 0,00000021503 | 0,00150072 | 0,000112038 |
| MPPA | 2023 | -0,067465972 | 0,00000026421 | 0,00181961 | 0,000120412 |
| DNET | 2021 | 0,057146699 | 0,00000005806 | 0,03038663 | 0,114598532 |
| DNET | 2022 | 0,07884651 | 0,00000005541 | 0,03718813 | 0,130432899 |
| DNET | 2023 | 0,023955035 | 0,00000005286 | 0,04628433 | 0,15074982 |

Tahap 3

Menghitung NDACC

$$NDACC_{i,t} = \alpha_1 \frac{1}{TA_{i,t-1}} + \alpha_2 \frac{(\Delta RE_{i,t} - \Delta EC_{i,t})}{TA_{i,t-1}} + \alpha_3 \frac{PPE_{i,t}}{TA_{i,t-1}}$$

| Company | Year | α_1 | $1/TA_{i,t-1}$ | α_2 | $(\Delta RE_{i,t} - \Delta EC_{i,t})/TA_{i,t-1}$ | α_3 | $PPE_{i,t}/TA_{i,t-1}$ |
|---------|------|-------------|----------------|------------|--|-------------|------------------------|
| MIDI | 2021 | -1,16548272 | 0,00000016881 | 0,14189663 | 0,002223275 | 0,281182718 | 0,333212575 |
| MIDI | 2022 | -1,16548272 | 0,00000015763 | 0,14189663 | 0,002404628 | 0,281182718 | 0,338871623 |
| MIDI | 2023 | -1,16548272 | 0,00000014482 | 0,14189663 | 0,002453966 | 0,281182718 | 0,356510389 |
| RANC | 2021 | -1,16548272 | 0,00000000076 | 0,14189663 | 0,002169518 | 0,281182718 | 0,306935859 |
| RANC | 2022 | -1,16548272 | 0,00000000066 | 0,14189663 | 0,001899444 | 0,281182718 | 0,248132079 |
| RANC | 2023 | -1,16548272 | 0,00000000074 | 0,14189663 | 0,002054837 | 0,281182718 | 0,219899056 |
| AMRT | 2021 | -1,16548272 | 0,0000000385 | 0,14189663 | 0,00320141 | 0,281182718 | 0,248844132 |
| AMRT | 2022 | -1,16548272 | 0,00000003637 | 0,14189663 | 0,003446674 | 0,281182718 | 0,262024479 |
| AMRT | 2023 | -1,16548272 | 0,00000003252 | 0,14189663 | 0,003394656 | 0,281182718 | 0,261902502 |
| MPPA | 2021 | -1,16548272 | 0,0000002217 | 0,14189663 | 0,001468791 | 0,281182718 | 0,000138209 |
| MPPA | 2022 | -1,16548272 | 0,00000021503 | 0,14189663 | 0,001500716 | 0,281182718 | 0,000112038 |
| MPPA | 2023 | -1,16548272 | 0,00000026421 | 0,14189663 | 0,001819613 | 0,281182718 | 0,000120412 |
| DNET | 2021 | -1,16548272 | 0,00000005806 | 0,14189663 | 0,030386634 | 0,281182718 | 0,114598532 |
| DNET | 2022 | -1,16548272 | 0,00000005541 | 0,14189663 | 0,037188133 | 0,281182718 | 0,130432899 |
| DNET | 2023 | -1,16548272 | 0,00000005286 | 0,14189663 | 0,046284331 | 0,281182718 | 0,15074982 |

Tahap 3

Menghitung NDACC

| Company | Year | NDACC |
|---------|------|-------------|
| MIDI | 2021 | 0,094008896 |
| MIDI | 2022 | 0,095625869 |
| MIDI | 2023 | 0,100592601 |
| RANC | 2021 | 0,086612905 |
| RANC | 2022 | 0,070039976 |
| RANC | 2023 | 0,062123388 |
| AMRT | 2021 | 0,070424894 |
| AMRT | 2022 | 0,074165784 |
| AMRT | 2023 | 0,07412411 |
| MPPA | 2021 | 0,00024702 |
| MPPA | 2022 | 0,000244199 |
| MPPA | 2023 | 0,000291747 |
| DNET | 2021 | 0,03653482 |
| DNET | 2022 | 0,041952283 |
| DNET | 2023 | 0,048955773 |

Tahap 4

Menghitung nilai discretionary accruals (DACC) sebagai berikut:

$$DACC_{i,t} = \left(\frac{TACC_{i,t}}{TA_{i,t-1}} \right) - NDACC_{i,t}$$

| Company | Year | DACC | TACC _{i,t} /TA _{i,t-1} | NDACC |
|---------|------|--------------|--|-------------|
| MIDI | 2021 | -0,088652609 | 0,005356287 | 0,094008896 |
| MIDI | 2022 | -0,09840723 | -0,002781361 | 0,095625869 |
| MIDI | 2023 | -0,073144529 | 0,027448072 | 0,100592601 |
| RANC | 2021 | -0,174535447 | -0,087922542 | 0,086612905 |
| RANC | 2022 | -0,192726319 | -0,122686342 | 0,070039976 |
| RANC | 2023 | -0,316176422 | -0,254053035 | 0,062123388 |
| AMRT | 2021 | -0,11974547 | -0,049320576 | 0,070424894 |
| AMRT | 2022 | -0,107305064 | -0,03313928 | 0,074165784 |
| AMRT | 2023 | -0,093329857 | -0,019205747 | 0,07412411 |
| MPPA | 2021 | -0,241934714 | -0,241687693 | 0,00024702 |
| MPPA | 2022 | -0,161546293 | -0,161302094 | 0,000244199 |
| MPPA | 2023 | -0,067757718 | -0,067465972 | 0,000291747 |
| DNET | 2021 | -0,004913932 | 0,031620888 | 0,03653482 |

| | | | | |
|-------------|-------------|--------------|--------------|-------------|
| DNET | 2022 | 0,012834389 | 0,054786672 | 0,041952283 |
| DNET | 2023 | -0,055661925 | -0,006706152 | 0,048955773 |

LAMPIRAN 4

Statistik Deskriptif

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-----------------------|----|------------|-----------|-------------|----------------|
| DACC | 15 | -316176422 | 12834389 | -105777714 | 94838971.55 |
| EFFIN | 15 | -217760617 | 918867768 | 205786249.8 | 301854653.6 |
| Valid N (listwise) | 15 | | | | |

LAMPIRAN 5

Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 15 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 256587267.6 |
| Most Extreme Differences | Absolute | .214 |
| | Positive | .214 |
| | Negative | -.108 |
| Test Statistic | | .214 |
| Asymp. Sig. (2-tailed) | | .063 ^c |

2. Uji Multikolonieritas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|--------------|-----------------------------|-------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 338931591.0 | 153924929.7 | | 2.202 | .046 | | |
| DACC | -1.507 | 1.387 | -.289 | -1.087 | .297 | 1.000 | 1.000 |

3. Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|--------------|-----------------------------|--------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 264895307.400 | 55538697.780 | | 4.770 | .000 |
| DACC | .580 | .397 | .376 | 1.461 | .168 |

4. Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .527 ^a | .277 | .222 | 266273191.4 | 1.612 |

LAMPIRAN 6

Uji Hipotesis

1. Uji Simultan (F)

ANOVA^a

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 2833211503 | 1 | 2833211503 | 1.181 | .297 ^b |
| | Residual | 3119130775 | 13 | 2399331366 | | |
| | Total | 3402451926 | 14 | | | |

2. Uji Hipotesis Parsial (T)

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|--------------|-----------------------------|---------------|---------------------------|--------|------|
| | B | StdError | Beta | | |
| 1 (Constant) | 338931591.000 | 153924929.700 | | 2.202 | .046 |
| DACC | -1.507 | 1.387 | -.289 | -1.087 | .297 |

LAMPIRAN 7

Surat Ijin Penelitian



PENGEMBANGAN BISNIS DAN INOVASI
UNIVERSITAS MUHAMMADIYAH GRESIK



Nomor : 003/II.3.UMG/PB&II/A/2024
Lampiran : 1
Hal : Pemberian Ijin riset/survey

Kepada Yth.
Mahasiswa Universitas Muhammadiyah Lamongan
Di Tempat

Assalamu'alaikum Warahmatullahi Wabarakatuh,


Puji syukur kita panjatkan kehadiran Allah SWT atas segala rahmat dan hidayah-Nya, semoga kita semua senantiasa dalam lindungan-Nya dalam menjalankan tugas, sholat dan dalam semoga tetap tercurahkan kepada Rasulullah SAW beserta keluarganya.

Sesuai dengan surat pengajuan permohonan perijinan riset/survey saudara no. 017/TGS/III.3.AU/F/2024, 019/TGS/III.3.AU/F/2024, 021/TGS/III.3.AU/F/2024 tentang Penelitian, maka dengan ini kami **MEMBERIKAN IJIN** saudara untuk bisa akses website Bursa Efek Indonesia sesuai dengan data yang anda butuhkan yang tersedia di website resmi BEI yang bisa di akses secara umum.

Demikian surat yang bisa kami berikan sebagai bahan dalam proses penyusunan Karya Ilmiah, untuk dapat dipergunakan seperlunya.

Wassalamu'alaikum Warahmatullahi Wabarakatuh

Gresik, 13 Mei 2024
Kepala Pusat Bisnis dan Inovasi
Fakultas Ekonomi dan Bisnis UMG


Nur Cahyadi, S.ST., M.M.
 NIP. 11711907254

Tembusan :
- Arsip

**PENGEMBANGAN
BISNIS DAN INOVASI**

The Power of Islamic Entrepreneurship

Jl. Sumatera 101 Gresik Kota Baru (GKB) Gresik. 61121 Telp: (031) 3951414. Fax: (031) 3952585 Website: <http://www.umg.ac.id>, Email: info@umg.ac.id



Lampiran 1

| NO | NAMA | NIM | PROGRAM STUDI | JUDUL SKRIPSI |
|----|-------------------------------|------------|---------------|--|
| 1 | ANGGUN NOR DIANA AL HAQIQI | 2001020042 | AKUNTANSI | DAMPAK KONFLIK PERANG ISRAEL HAMAS TERHADAP PASAR MODAL INDONESIA: ANALISIS PERUBAHAN INDEKS HARGA SAHAM GABUNGAN (IHSG) |
| 2 | FIRDAUS FATMAWATI | 2001020045 | AKUNTANSI | PENGARUH RASIO KEUANGAN TERHADAP PERTUMBUHAN LABA PADA PT INDOCEMENT TUNGGAL PRAKARSA TBK YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2023 |
| 3 | BALDATUN NISA' | 2001040056 | AKUNTANSI | PENGARUH KUALITAS PELAPORAN KEUANGAN TERHADAP EFISIENSI INVESTASI PERUSAHAAN |

LAMPIRAN 7

Kartu Bimbingan Skripsi Pembimbing 1



UNIVERSITAS MUHAMMADIYAH LAMONGAN
SK. Menteri RISTEK DIKTI RI No. 880/KPT/1/2018
FAKULTAS EKONOMI & BISNIS

Program Studi :

Akuntansi (S1), Manajemen (S1), Ekonomi Syaria'ah (S1)

Website : www.umla.ac.id - Email : feb@umla.ac.id

Kampus I : Jl. Raya Plalangan - Plosowahyu KM 3, Telp./Fax. (0322) 322356 Lamongan 62251

Kampus II : Jl. Raya Deandles No. 115 Kecamatan Paciran Kabupaten Lamongan 62264

KARTU BIMBINGAN SKRIPSI

NAMA MAHASISWA : Baldatun Nisa'
NIM / JURUSAN : 2001020056/ Akuntansi
DOSEN PEMBIMBING 1 : Haryanto, SE.MSA
DOSEN PEMBIMBING 2 : Agus Wahid Suyoto, SE.MM

JUDUL SKRIPSI

Pengaruh kualitas Pelaporan Keuangan dan Diversitas Manajerial terhadap Efisiensi Investasi
Perusahaan

| NO | BAB | TANGGAL | MATERI BIMBINGAN | TANDA TANGAN PEMBIMBING |
|----|-----|------------|--|-------------------------|
| 1 | | 05/12/2023 | Judul dan Rumusan Masalah | |
| 2 | 1 | 20/12/2023 | Revisi istilah yang telah miring pastikan dapat data diversitas Manajerial | |
| 3 | 2 | 10/01/2024 | Revisi Hipotesis di paragraf Perdebatan Kalimat hasil penelitian Saya Formula di tabel pada Bab 3. | |
| 4 | 3 | 20/01/2024 | Bab 3 dipisahkan dan Bab 2. | |
| 5 | | 21/02/2024 | Rekomendasi ujian Sempurna | |
| 6 | 4 | 29/6/2024 | Revisi : Uji Normalitas Data | |
| 7 | 4 | 03/7/2024 | Revisi : Uji Hipotesis | |
| 8 | 5 | 08/7/2024 | Revisi : menjerumuskan Hasil uji Hipotesis | |
| 9 | | 10/7/2024 | Rekomendasi Ujian Skripsi | |

Lamongan, 26 Januari 2024

Mengetahui,
Dekan Fakultas Ekonomi dan Bisnis,

SUYITNO, SE., MM.
NIDN: 0011077303

Catatan : Kartu bimbingan ini harus dibawah pada saat melakukan bimbingan.



Kaprosdi Akuntansi,

UNIVERSITAS MUHAMMADIYAH LAMONGAN

HARYANTO, SE., MSA.

NIDN: 0006017702

MONGRAN

Kartu Bimbingan Skripsi Pembimbing 2



UNIVERSITAS MUHAMMADIYAH LAMONGAN
SK. Menteri RISTEK DIKTI RI No. 880/KPT/1/2018
FAKULTAS EKONOMI & BISNIS

Program Studi :

Akuntansi (S1), Manajemen (S1), Ekonomi Syari'ah (S1)

Website : www.umla.ac.id - Email : feb@umla.ac.id

Kampus I : Jl. Raya Plalangan - Plosowahyu KM 3, Telp./Fax. (0322) 322356 Lamongan 62251
Kampus II : Jl. Raya Deandies No. 115 Kecamatan Paciran Kabupaten Lamongan 62264

KARTU BIMBINGAN SKRIPSI

NAMA MAHASISWA : Baldatun Nisa'
NIM / JURUSAN : 2001020056/ AKUNTANSI
DOSEN PEMBIMBING 1 : Haryanto, SE.MSA
DOSEN PEMBIMBING 2 : Agus Wahid Suyoto, SE.MM

JUDUL SKRIPSI

Pengaruh Kualitas Pelaporan Keuangan Terhadap Efisiensi Investasi Pada Perusahaan Ritel Subsektor Supermarket dan Minimarket Yang Terdaftar di (BEI) Periode 2021 - 2023

| NO | BAB | TANGGAL | MATERI BIMBINGAN | TANDA TANGAN PEMBIMBING |
|----|-----|----------|--|-------------------------|
| 1 | I | 05/12/23 | Rumusan Masalah ditelaah kata <i>Gender</i> | |
| 2 | | 12/12/23 | Rumusan Masalah ditambah poin kualitas pelaporan keuangan | |
| 3 | II | 15/2/24 | Laudasan teori ditentaskan sesuai <i>dasar judul</i> | |
| 4 | | 17/2/24 | Kerangka Penelitian dan Hipotesis sesuai <i>Ag rumusan Masalah</i> | |
| 5 | III | 20/2/24 | Definisi Operasional | |
| 6 | | 26/2/24 | Ace Bab I, II, & III rekomendasi <i>Mengikuti Simpro</i> | |
| 7 | IV | 4/6/24 | Revisi BAB IV | |
| 8 | | 13/6/24 | Problem Uji Statistik | |
| 9 | | 20/6/24 | Revisi pembahasan bab IV | |
| 10 | | 27/6/24 | Ace bab IV | |
| U. | V | 7/7/2024 | Ace bab V dan direkomendasikan <i>Mengikuti sidang</i> | |



Catatan: Kartu bimbingan ini harus dibawah pada saat melakukan bimbingan.



Lamongan, 07 Juli 2024