

Lampiran 1. Populasi Perusahaan *Food and Beverages* Periode Triwulan 2/2020-Triwulan 1/2021

No	Kode Saham	Nama Emiten	Tanggal IPO
1	ADES	Akasha Wira International Tbk.	6/13/1994
2	AISA	Tiga Pilar Sejahtera Food Tbk,PT	11 Juni 1997
3	ALTO	Tri Banyan Tirta Tbk, PT	10 Juli 2012
4	BTEK	Bumi Teknokultura Unggul Tbk	5/14/2004
5	BUDI	Budi Starch & Sweetener Tbk	5/8/1995
6	CAMP	Campina Ice Cream Industry Tbk, PT	19 Des 2017
7	CEKA	Wilmar Cahaya Indonesia Tbk, PT	9 Juli 1996
8	CLEO	Sariguna Primatirta Tbk, PT	5 Mei 2017
9	DLTA	Delta Djakarta Tbk., PT	12 Februari 1984
10	DMND	Diamond Food Indonesia Tbk., PT	22 Januari 2020
11	FOOD	Sentra Food Indonesia Tbk., PT	8 Januari 2019
12	GOOD	Garudafood Putra Putri Jaya Tbk., PT	10 Oktober 2018
13	HOKI	Buyung Poetra Sembada Tbk., PT	22 Juni 2017
14	ICBP	Indofood CBP Sukses Makmur Tbk., PT	7 Oktober 2010
15	IIKP	Inti Agri Resources Tbk.	10/20/2002
16	IKAN	Era Mandiri Cemerlang Tbk	12 Februari 2020
17	INDF	Indofood Sukses Makmur Tbk., PT	14 Juli 1994
18	KEJU	Mulia Boga Raya Tbk., PT	25-Nov-19
19	MGNA	Magna Investama Mandiri Tbk.	7-Jul-14
20	MLBI	Multi Bintang Indonesia Tbk., PT	17 Januari 1994
21	MYOR	Mayora Indah Tbk., PT	4 Juli 1990
22	PANI	Pratama Abadi Nusa Industri Tbk., PT	18-Sep-18
23	PCAR	Prima Cakrawala Abadi Tbk	29 Desember 2017
24	PSDN	Prashida Aneka Niaga Tbk., PT	18 Oktober 1994
25	ROTI	Nippon Indosari Corporindo Tbk., PT	28 Juni 2010
26	SKBM	Sekar Bumi Tbk., PT	28-Sep-12
27	SKLT	Sekar Laut Tbk., PT	8-Sep-93
28	STTP	Siantar Top Tbk., PT	16 Desember 1996
29	TBLA	Tunas Baru Lampung Tbk.	2/14/2000
30	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk., PT	2 Juli 1990

Lampiran 2. Sampel Perusahaan *Food and Beverages* Periode Triwulan 2/2022-Triwulan 1/2021

No	Kode Saham	Nama Emiten	Tanggal IPO
1	ADES	Akasha Wira International Tbk.	6/13/1994
2	AISA	Tiga Pilar Sejahtera Food Tbk,PT	11 Juni 1997
3	ALTO	Tri Banyan Tirta Tbk, PT	10 Juli 2012
4	BTEK	Bumi Teknokultura Unggul Tbk	5/14/2004
5	BUDI	Budi Starch & Sweetener Tbk	5/8/1995
6	CAMP	Campina Ice Cream Industry Tbk, PT	19 Des 2017
7	CEKA	Wilmar Cahaya Indonesia Tbk, PT	9 Juli 1996
8	CLEO	Sariguna Primatirta Tbk, PT	5 Mei 2017
9	DLTA	Delta Djakarta Tbk., PT	12 Februari 1984
10	GOOD	Garudafood Putra Putri Jaya Tbk., PT	10 Oktober 2018
11	HOKI	Buyung Poetra Sembada Tbk., PT	22 Juni 2017
12	ICBP	Indofood CBP Sukses Makmur Tbk., PT	7 Oktober 2010
13	INDF	Indofood Sukses Makmur Tbk., PT	14 Juli 1994
14	MLBI	Multi Bintang Indonesia Tbk., PT	17 Januari 1994
15	MYOR	Mayora Indah Tbk., PT	4 Juli 1990
16	PANI	Pratama Abadi Nusa Industri Tbk., PT	18-Sep-18
17	PCAR	Prima Cakrawala Abadi Tbk	29 Desember 2017
18	PSDN	Prashida Aneka Niaga Tbk., PT	18 Oktober 1994
19	ROTI	Nippon Indosari Corporindo Tbk., PT	28 Juni 2010
20	SKBM	Sekar Bumi Tbk., PT	28-Sep-12
21	SKLT	Sekar Laut Tbk., PT	8-Sep-93
22	STTP	Siantar Top Tbk., PT	16 Desember 1996
23	TBLA	Tunas Baru Lampung Tbk.	2/14/2000
24	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk., PT	2 Juli 1990

Lampiran 3. Perhitungan Return Saham Perusahaan Food and Beverages

Closing Price Perusahaan ADES	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	1100		
Friday, June 28, 2019	1090		
Monday, September 30, 2019	1055		
Monday, December 30, 2019	1045		
Tuesday, March 31, 2020	700		
Tuesday, June 30, 2020	865	-0.206422018 > Triwulan 2/2020	
Wednesday, September 30, 2020	1125	0.066350711 > Triwulan 3/2020	
Wednesday, December 30, 2020	1460	0.397129187 > Triwulan 4/2020	
Wednesday, March 31, 2021	1670	1.385714286 > Triwulan 1/2021	
Wednesday, June 30, 2021	1950		
Thursday, September 30, 2021	2680		
Thursday, December 30, 2021	3290		

Closing Price Perusahaan BTEK	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	131		
Friday, June 28, 2019	110		
Monday, September 30, 2019	67		
Monday, December 30, 2019	50		
Tuesday, March 31, 2020	50		
Tuesday, June 30, 2020	50	-0.545454545 > Triwulan 2/2020	
Wednesday, September 30, 2020	50	-0.253731343 > Triwulan 3/2020	
Wednesday, December 30, 2020	50	0 > Triwulan 4/2020	
Wednesday, March 31, 2021	50	0 > Triwulan 1/2021	
Wednesday, June 30, 2021	50		
Thursday, September 30, 2021	50		
Thursday, December 30, 2021	50		

Closing Price Perusahaan CEKA	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	1055		
Friday, June 28, 2019	1525		
Monday, September 30, 2019	1500		
Monday, December 30, 2019	1670		
Tuesday, March 31, 2020	1200		
Tuesday, June 30, 2020	1995	0.308196721 > Triwulan 2/2020	
Wednesday, September 30, 2020	1675	0.116666667 > Triwulan 3/2020	
Wednesday, December 30, 2020	1785	0.068862275 > Triwulan 4/2020	
Wednesday, March 31, 2021	1850	0.541666667 > Triwulan 1/2021	
Wednesday, June 30, 2021	1780		
Thursday, September 30, 2021	1795		
Thursday, December 30, 2021	1880		

Closing Price Perusahaan GOOL	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	359		
Friday, June 28, 2019	319		
Monday, September 30, 2019	325		
Monday, December 30, 2019	302		
Tuesday, March 31, 2020	232		
Tuesday, June 30, 2020	260	-0.184952978 > Triwulan 2/2020	
Wednesday, September 30, 2020	248	-0.236923077 > Triwulan 3/2020	
Wednesday, December 30, 2020	254	-0.158940397 > Triwulan 4/2020	
Wednesday, March 31, 2021	367	0.452586207 > Triwulan 1/2021	
Wednesday, June 30, 2021	339		
Thursday, September 30, 2021	420		
Thursday, December 30, 2021	525		

Closing Price Perusahaan INDF	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	6425		
Friday, June 28, 2019	7025		
Monday, September 30, 2019	7700		
Monday, December 30, 2019	7925		
Tuesday, March 31, 2020	6350		
Tuesday, June 30, 2020	6525	-0.071174377 > Triwulan 2/2020	
Wednesday, September 30, 2020	7150	-0.071428571 > Triwulan 3/2020	
Wednesday, December 30, 2020	6850	-0.135646688 > Triwulan 4/2020	
Wednesday, March 31, 2021	6600	0.039370079 > Triwulan 1/2021	
Wednesday, June 30, 2021	6175		
Thursday, September 30, 2021	6350		
Thursday, December 30, 2021	6325		

Closing Price Perusahaan PANI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	118		
Friday, June 28, 2019	113		
Monday, September 30, 2019	104		
Monday, December 30, 2019	113		
Tuesday, March 31, 2020	75		
Tuesday, June 30, 2020	59	-0.477876106 > Triwulan 2/2020	
Wednesday, September 30, 2020	104	0 > Triwulan 3/2020	
Wednesday, December 30, 2020	116	0.026548673 > Triwulan 4/2020	
Wednesday, March 31, 2021	100	0.333333333 > Triwulan 1/2021	
Wednesday, June 30, 2021	121		
Thursday, September 30, 2021	306		
Thursday, December 30, 2021	1725		

Closing Price Perusahaan ROTI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	1315		
Friday, June 28, 2019	1280		
Monday, September 30, 2019	1270		
Monday, December 30, 2019	1300		
Tuesday, March 31, 2020	1200		
Tuesday, June 30, 2020	1190	-0.0703125 > Triwulan 2/2020	
Wednesday, September 30, 2020	1230	-0.031496063 > Triwulan 3/2020	
Wednesday, December 30, 2020	1360	0.046153846 > Triwulan 4/2020	
Wednesday, March 31, 2021	1350	0.125 > Triwulan 1/2021	
Wednesday, June 30, 2021	1350		
Thursday, September 30, 2021	1330		
Thursday, December 30, 2021	1360		

Closing Price Perusahaan STTP	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	3300		
Friday, June 28, 2019	3210		
Monday, September 30, 2019	4200		
Monday, December 30, 2019	4500		
Tuesday, March 31, 2020	6500		
Tuesday, June 30, 2020	8000	1.492211838 > Triwulan 2/2020	
Wednesday, September 30, 2020	6625	0.577380952 > Triwulan 3/2020	
Wednesday, December 30, 2020	9500	1.111111111 > Triwulan 4/2020	
Wednesday, March 31, 2021	7325	0.126923077 > Triwulan 1/2021	
Wednesday, June 30, 2021	8700		
Thursday, September 30, 2021	6825		
Thursday, December 30, 2021	7550		

Closing Price Perusahaan AISI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	168		
Friday, June 28, 2019	168		
Monday, September 30, 2019	168		
Monday, December 30, 2019	168		
Tuesday, March 31, 2020	168		
Tuesday, June 30, 2020	168	0 > Triwulan 2/2020	
Wednesday, September 30, 2020	214	0.273809524 > Triwulan 3/2020	
Wednesday, December 30, 2020	390	1.321428571 > Triwulan 4/2020	
Wednesday, March 31, 2021	274	0.630952381 > Triwulan 1/2021	
Wednesday, June 30, 2021	194		
Thursday, September 30, 2021	202		
Thursday, December 30, 2021	192		

Closing Price Perusahaan BUDI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	99		
Friday, June 28, 2019	105		
Monday, September 30, 2019	100		
Monday, December 30, 2019	103		
Tuesday, March 31, 2020	83		
Tuesday, June 30, 2020	86	-0.180952381 > Triwulan 2/2020	
Wednesday, September 30, 2020	93	-0.07 > Triwulan 3/2020	
Wednesday, December 30, 2020	99	-0.038834951 > Triwulan 4/2020	
Wednesday, March 31, 2021	107	0.289156627 > Triwulan 1/2021	
Wednesday, June 30, 2021	161		
Thursday, September 30, 2021	170		
Thursday, December 30, 2021	179		

Closing Price Perusahaan CLEO	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	276		
Friday, June 28, 2019	388		
Monday, September 30, 2019	540		
Monday, December 30, 2019	505		
Tuesday, March 31, 2020	372		
Tuesday, June 30, 2020	466	0.201030928 > Triwulan 2/2020	
Wednesday, September 30, 2020	446	-0.174074074 > Triwulan 3/2020	
Wednesday, December 30, 2020	500	-0.00990099 > Triwulan 4/2020	
Wednesday, March 31, 2021	460	0.23655914 > Triwulan 1/2021	
Wednesday, June 30, 2021	414		
Thursday, September 30, 2021	456		
Thursday, December 30, 2021	470		

Closing Price Perusahaan HOKI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	146.25		
Friday, June 28, 2019	187.5		
Monday, September 30, 2019	213.75		
Monday, December 30, 2019	235		
Tuesday, March 31, 2020	172.5		
Tuesday, June 30, 2020	165	-0.12 > Triwulan 2/2020	
Wednesday, September 30, 2020	188.75	-0.116959064 > Triwulan 3/2020	
Wednesday, December 30, 2020	251.25	0.069148936 > Triwulan 4/2020	
Wednesday, March 31, 2021	242	0.402898551 > Triwulan 1/2021	
Wednesday, June 30, 2021	192		
Thursday, September 30, 2021	188		
Thursday, December 30, 2021	181		

Closing Price Perusahaan MLBI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	18725		
Friday, June 28, 2019	20175		
Monday, September 30, 2019	17950		
Monday, December 30, 2019	15500		
Tuesday, March 31, 2020	10950		
Tuesday, June 30, 2020	10025	-0.503097893 > Triwulan 2/2020	
Wednesday, September 30, 2020	8600	-0.520891365 > Triwulan 3/2020	
Wednesday, December 30, 2020	9700	-0.374193548 > Triwulan 4/2020	
Wednesday, March 31, 2021	9000	-0.178082192 > Triwulan 1/2021	
Wednesday, June 30, 2021	8100		
Thursday, September 30, 2021	7850		
Thursday, December 30, 2021	7800		

Closing Price Perusahaan PCAR	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	4560		
Friday, June 28, 2019	2950		
Monday, September 30, 2019	2300		
Monday, December 30, 2019	1100		
Tuesday, March 31, 2020	232		
Tuesday, June 30, 2020	216	-0.926779661 > Triwulan 2/2020	
Wednesday, September 30, 2020	372	-0.83826087 > Triwulan 3/2020	
Wednesday, December 30, 2020	555	-0.495454545 > Triwulan 4/2020	
Wednesday, March 31, 2021	248	0.068965517 > Triwulan 1/2021	
Wednesday, June 30, 2021	276		
Thursday, September 30, 2021	294		
Thursday, December 30, 2021	282		

Closing Price Perusahaan SKBM	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	454		
Friday, June 28, 2019	462		
Monday, September 30, 2019	570		
Monday, December 30, 2019	410		
Tuesday, March 31, 2020	400		
Tuesday, June 30, 2020	322	-0.303030303 > Triwulan 2/2020	
Wednesday, September 30, 2020	264	-0.536842105 > Triwulan 3/2020	
Wednesday, December 30, 2020	324	-0.209756098 > Triwulan 4/2020	
Wednesday, March 31, 2021	330	-0.175 > Triwulan 1/2021	
Wednesday, June 30, 2021	310		
Thursday, September 30, 2021	352		
Thursday, December 30, 2021	360		

Closing Price Perusahaan TBLA	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	835		
Friday, June 28, 2019	850		
Monday, September 30, 2019	930		
Monday, December 30, 2019	995		
Tuesday, March 31, 2020	486		
Tuesday, June 30, 2020	555	-0.347058824 > Triwulan 2/2020	
Wednesday, September 30, 2020	735	-0.209677419 > Triwulan 3/2020	
Wednesday, December 30, 2020	935	-0.060301508 > Triwulan 4/2020	
Wednesday, March 31, 2021	895	0.841563786 > Triwulan 1/2021	
Wednesday, June 30, 2021	800		
Thursday, September 30, 2021	835		
Thursday, December 30, 2021	795		

Closing Price Perusahaan ALTO	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	396		
Friday, June 28, 2019	390		
Monday, September 30, 2019	380		
Monday, December 30, 2019	398		
Tuesday, March 31, 2020	398		
Tuesday, June 30, 2020	386	-0.01025641 > Triwulan 2/2020	
Wednesday, September 30, 2020	300	-0.210526316 > Triwulan 3/2020	
Wednesday, December 30, 2020	308	-0.226130653 > Triwulan 4/2020	
Wednesday, March 31, 2021	360	-0.095477387 > Triwulan 1/2021	
Wednesday, June 30, 2021	370		
Thursday, September 30, 2021	322		
Thursday, December 30, 2021	280		

Closing Price Perusahaan CAMI	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	630		
Friday, June 28, 2019	550		
Monday, September 30, 2019	462		
Monday, December 30, 2019	374		
Tuesday, March 31, 2020	157		
Tuesday, June 30, 2020	206	-0.625454545 > Triwulan 2/2020	
Wednesday, September 30, 2020	270	-0.415584416 > Triwulan 3/2020	
Wednesday, December 30, 2020	302	-0.192513369 > Triwulan 4/2020	
Wednesday, March 31, 2021	234	0.49044586 > Triwulan 1/2021	
Wednesday, June 30, 2021	256		
Thursday, September 30, 2021	292		
Thursday, December 30, 2021	290		

Closing Price Perusahaan DLTA	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	7175		
Friday, June 28, 2019	7000		
Monday, September 30, 2019	6800		
Monday, December 30, 2019	6800		
Tuesday, March 31, 2020	4750		
Tuesday, June 30, 2020	5100	-0.271428571 > Triwulan 2/2020	
Wednesday, September 30, 2020	3990	-0.413235294 > Triwulan 3/2020	
Wednesday, December 30, 2020	4400	-0.352941176 > Triwulan 4/2020	
Wednesday, March 31, 2021	3840	-0.191578947 > Triwulan 1/2021	
Wednesday, June 30, 2021	3790		
Thursday, September 30, 2021	3710		
Thursday, December 30, 2021	3740		

Closing Price Perusahaan ICPB	Harga Saham Triwulan	Return Saham	Periode
Friday, March 29, 2019	9325		
Friday, June 28, 2019	10150		
Monday, September 30, 2019	12025		
Monday, December 30, 2019	11150		
Tuesday, March 31, 2020	10225		
Tuesday, June 30, 202			

Lampiran 5. Tabel Perhitungan Average Manajemen Laba dan Kinerja Pasar

NO	Kode Perusahaan	ML (DA) Triwulan 2/2020	ML (DA) Triwulan 3/2020	ML (DA) Triwulan 4/2020	ML (DA) Triwulan 1/2021
1	ADES	0.020760813	0.010076636	0.007065986	0.003094441
2	AISA	0.031509609	0.006143556	-0.010977981	-0.001550745
3	ALTO	0.002669723	0.002228034	0.003474508	-0.014313315
4	BTEK	-0.004354219	-0.001482236	0.010893662	0.02249008
5	BUDI	0.001653199	0.0163256	-0.009361698	-0.041743631
6	CAMP	0.017014175	0.005817316	0.021429751	0.017627107
7	CEKA	0.005108048	-0.012810716	-0.016348447	-0.0686123
8	CLEO	-0.001623814	0.00183392	0.001121518	0.001735123
9	DLTA	0.017294418	0.029671454	0.025814416	0.016226477
10	GOOD	0.00059668	0.008876489	0.007733881	-0.005186714
11	HOKI	0.033559854	0.016235223	0.002147268	0.040466588
12	ICBP	0.006588954	-0.01641946	-0.016283213	-0.015734438
13	INDF	0.001755744	-0.007359036	-0.006034674	-0.005946821
14	MLBI	0.039823082	0.021126525	0.070586987	0.023525228
15	MYOR	0.030918499	0.020154918	0.015802552	-0.006574068
16	PANI	-0.041748521	-0.050861917	0.007505161	0.042779557
17	PCAR	0.048074469	0.009797504	0.041309872	0.04329085
18	PSDN	-0.001960254	0.01587576	-0.002765463	0.037486443
19	ROTI	0.008722597	0.012096115	0.009521082	0.011403124
20	SKBM	-0.021451656	-0.036399798	-0.017456732	-0.029884526
21	SKLT	0.018529575	0.014165275	0.013640333	0.014238201
22	STTP	0.006382475	0.014868212	0.016194965	0.009588326
23	TBLA	-0.016833735	-0.014859174	-0.026220886	-0.014520993
24	ULTJ	-0.014088067	0.011931359	-0.000246719	0.017583204
AVERAGE		0.007870902	0.003209648	0.006189422	0.004061133
		1%	0%	1%	0%

NO	Kode Perusahaan	KP (RS)Triwulan 2/2020	KP (RS)Triwulan 3/2020	KP (RS)Triwulan 4/2020	KP (RS)Triwulan 1/2021
1	ADES	-0.206422018	0.066350711	0.397129187	1.385714286
2	AISA	0	0.273809524	1.321428571	0.630952381
3	ALTO	-0.01025641	-0.210526316	-0.226130653	-0.095477387
4	BTEK	-0.545454545	-0.253731343	0	0
5	BUDI	-0.180952381	-0.07	-0.038834951	0.289156627
6	CAMP	-0.625454545	-0.415584416	-0.192513369	0.49044586
7	CEKA	0.308196721	0.116666667	0.068862275	0.541666667
8	CLEO	0.201030928	-0.174074074	-0.00990099	0.23655914
9	DLTA	-0.271428571	-0.413235294	-0.352941176	-0.191578947
10	GOOD	-0.184952978	-0.236923077	-0.158940397	0.452586207
11	HOKI	-0.12	-0.116959064	0.069148936	0.402898551
12	ICBP	-0.078817734	-0.162162162	-0.141255605	-0.100244499
13	INDF	-0.071174377	-0.071428571	-0.135646688	0.039370079
14	MLBI	-0.503097893	-0.520891365	-0.374193548	-0.178082192
15	MYOR	-0.088709677	0.067264574	0.32195122	0.412398922
16	PANI	-0.477876106	0	0.026548673	0.333333333
17	PCAR	-0.926779661	-0.83826087	-0.495454545	0.068965517
18	PSDN	-0.415929204	-0.318471338	-0.150326797	0.207692308
19	ROTI	-0.0703125	-0.031496063	0.046153846	0.125
20	SKBM	-0.303030303	-0.536842105	-0.209756098	-0.175
21	SKLT	0.073333333	-0.161490683	-0.027950311	0.242236025
22	STTP	1.492211838	0.577380952	1.111111111	0.126923077
23	TBLA	-0.347058824	-0.209677419	-0.060301508	0.841563786
24	ULTJ	0.153846154	0.069620253	-0.047619048	-0.05015674
AVERAGE		-0.133295365	-0.148777562	0.030857006	0.251538458
		-13%	-15%	3%	25%

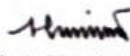


SURAT KEPUTUSAN
REKTOR IIB DARMAJAYA
NOMOR : SK. 0322/DMI/DFEB/BAAK/V-22
 Tentang
Dosen Pembimbing Skripsi
Semester Genap TA.2021/2022
Program Studi S1 Akuntansi

REKTOR IIB DARMAJAYA

- | | |
|-------------------|---|
| Memperhatikan : | 1. Bahwa dalam rangka usaha peningkatan mutu dan peranan IIB Darmajaya dalam melaksanakan Pendidikan Nasional perlu ditingkatkan kemampuan mahasiswa dalam Skripsi. |
| Menimbang : | 2. Laporan dan usulan Ketua Program Studi S1 Akuntansi
1. Bahwa untuk mengefektifkan tenaga pengajar dalam Skripsi mahasiswa perlu ditetapkan Dosen Pembimbing Skripsi .
2. Bahwa untuk maksud tersebut dipandang perlu menerbitkan Surat Keputusan Rektor. |
| Mengingat : | 1. UU No 20 Tahun 2003 Tentang Sistem Pendidikan Nasional.
2. Peraturan Pemerintah No.60 Tahun 2010 tentang Pendidikan Sekolah Tinggi
6. Surat Keputusan Menteri Pendidikan Nasional Republik Indonesia No.165/D/0/2008 tertanggal 20 Agustus 2008 tentang Perubahan Status STMIK-STIE Darmajaya menjadi Informatics and Business Institute (IBI) Darmajaya
7. STATUTA IBI Darmajaya
8. Surat Ketua Yayasan Pendidikan Alfian Husin No. IM.001/YP-AH/X-08 tentang Persetujuan Perubahan Struktur Organisasi
6. Surat Keputusan Rektor 0383/DMI/REK/X-08 tentang Struktur Organisasi. |
| Menetapkan | |
| Pertama | Mengangkat nama-nama seperti tersebut dalam lampiran Surat Keputusan ini sebagai Dosen Pembimbing Skripsi mahasiswa Program Studi S1 Akuntansi |
| Kedua | Pembimbing Skripsi berkewajiban melaksanakan tugasnya sesuai dengan jadwal yang telah ditetapkan |
| Ketiga | Pembimbing Skripsi yang ditunjuk akan diberikan honorarium yang besarnya sesuai dengan ketentuan peraturan dan norma pengajaran dan honorarium IBI Darmajaya |
| Keempat | Surat Keputusan ini berlaku sejak tanggal ditetapkan dan apabila dikemudian hari terdapat kekeliruan dalam keputusan ini, maka keputusan ini akan ditinjau kembali. |

Ditetapkan di Bandar Lampung
 Pada tanggal 09 Mei 2022
 a.n. Rektor IIB Darmajaya,
 Dekan Fakultas Ekonomi & Bisnis


 Aswin, S.E. M.M.
 NIK. 103200005

1. Kepala Program Studi S1 Akuntansi
 2. Yang bersangkutan
 3. Arsip

Lampiran : Surat Keputusan Rektor IB Dermajaya
 Nomor : SK.032/DNI/DFEB/BAK/V-22
 Tanggal : 09 Mei 2022
 Perihal : Pembimbing Penulisan Skripsi Semester Genap TA. 2021/2022
 Program Studi Strata Satu (S1) Akuntansi

Judul Skripsi Dan Dosen Pembimbing Skripsi Semester Genap TA. 2021/2022
 Program Studi Strata Satu (S1) Akuntansi

No	NAMA	NPM	JUDUL	PEJABIMBING
1	Destiar Pratami	1812120105	PENGARUH PENYAJIAN LAPORAN KEUANGAN DAERAH, AKSESIBILITAS LAPORAN KEUANGAN DAERAH DAN AKUNTABILITAS PENGELOLAAN KEUANGAN DAERAH TERHADAP TRANSPARANSI LAPORAN KEUANGAN DAERAH (studi kasus pada pemerintah kota bandar lampung)	Anik Irawati, S.E., M.Sc
2	Esmeralda Silaban	1812120083	PENGARUH SISTEM AKUNTANSI KEUANGAN DAERAH, PENGELOLAAN KEUANGAN DAERAH DAN PERAN INTERNAL AUDIT TERHADAP KUALITAS LAPORAN KEUANGAN DAERAH KABUPATEN PRINGSEWU	Anik Irawati, S.E., M.Sc
3	Melina Aria Putri	1812120075	PENGARUH AKUNTABILITAS, TRANSPARANSI, DAN FORUM PEMERIKSAAN INTERN TERHADAP KINERJA PEMERINTAH DESA (studi kasus pada desa-desa di kecamatan simpang pematang kabupaten mesuji)	Defi Putra, S.E., M.S.Ak
4	Fadhur Rohman	1912129011P	PENGARUH PENINGKATAN KUALITAS LABA, NILAI PERUSAHAAN DAN KINERJA PERUSAHAAN TERHADAP KEMAMPUAN MANAJERIAL (studi kasus perusahaan non keuangan yang terdaftar di BEI periode 2018-2020)	Defi Putra, S.E., M.S.Ak
5	Ronal Cipta Aldini	1712120138	PENGARUH SUSTAINABILITY REPORTING DAN PEMBERIAN CSR TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI DITAHULIN 2019-2021	Delli Maria, S.E., M.Sc
6	Marisa Agitha	1912129009P	PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP PROFITABILITAS PERUSAHAAN (studi pada perusahaan perbankan yang terdaftar di bursa efek Indonesia)	Delli Maria, S.E., M.Sc
7	Aprilia Susandi	1912129005P	ANALISIS ABNORMAL RETURN DAN RETURN SAHAM SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA	Dr.Faurni I santi singgardo SE, M.sc
8	Himbun Sinurat	1812120135	PENGARUH E-COMMERCE DAN PENGGUNAAN SISTEM INFORMASI AKUNTANSI DALAM PENGAMBILAN KEPUTUSAN UNTUK BERWIRASAH (studi kasus pada mahasiswa jurusan akuntansi fakultas ekonomi dan bisnis di bandar lampung)	Firi Agustina, S.E., M.Acc
9	Riski Oktaria Putra	1512120146	PENGARUH E-COMMERCE DAN PENGGUNAAN SISTEM INFORMASI AKUNTANSI DALAM PENGAMBILAN KEPUTUSAN UNTUK BERWIRASAH (studi kasus pada mahasiswa jurusan akuntansi fakultas ekonomi dan bisnis di bandar lampung)	Firi Agustina, S.E., M.Acc
10	M Yutha Afrandiyanda	1912128042P	PENGARUH KOMPETENSI APARAT PENGELOLA DANA DESA, KOMITMEN ORGANISASI PEMERINTAH DESA, PARTISIPASI MASYARAKAT, PEMANFAATAN TEKNOLOGI INFORMASI, DAN KEJELASAN SASARAN ANGGARAN TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA (studi empiris pada desa di kecamatan jati agung kabupaten lampung selatan)	Jaka Darmawan, S.E., M.Ak., CA, CPA, CMA
11	Anggun Marsela	1812120114	PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN DAN KUALITAS LAPORAN KEUANGAN TERHADAP AKUNTABILITAS KINERJA INTANSI PEMERINTAH (studi pada organisasi perangkat daerah (OPD) pemerintah kota bandar lampung)	Muhammad Sadat Pulungan, M.M., M.S.Ak.
12	Nia Indah Sari	1712120103	PENGARUH PROFITABILITAS, LEVERAGE, CAPITAL INTENSITY RATIO DAN KOMISARIS INDEPENDEN TERHADAP MANAJEMEN PAJAK (studi empiris pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia) (BEI) periode 2018-2021	Muhammad Sadat Pulungan, M.M., M.S.Ak.
13	Aiifa Maulidiya	1812120049	DAMPAK PENERAPAN PSAK 73 TENTANG SEWA TERHADAP KINERJA KEUANGAN (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR DI INDONESIA PERIODE 2019-2021)	Nolita Yeni Sreagar, S.E., M.S.Ak
14	Ahmad Lisan	1812120160	PENGARUH MANAJEMEN LABA TERHADAP KINERJA PASAR DI MASA PANDEMI COVID 19	Nolita Yeni Sreagar, S.E., M.S.Ak
15	Miranda Putri Sania	18121210053	DAMPAK TEKNOLOGI INFORMASI DAN SUMBER DAYA MANUSIA TERHADAP PENERAPAN E-GOVERNMENT SEBAGAI BENTUK PELAYANAN PUBLIK BADAN PENGELOLA KEUANGAN KOTA BANDAR LAMPUNG (studi kasus pada badan pengelola keuangan kota bandar lampung)	Pebrina Swisalia, SE, M.M
16	Siska Dwi Utami	1712120104	PRIOR OPINION, DEBT DEFAULT DAN UKURAN PERUSAHAAN TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 20018-2021	Pebrina Swisalia, SE, M.M