

## Lampiran

### Lampiran 1 : Kartu Bimbingan Skripsi

**UNIVERSITAS PGRI ADI BUANA SURABAYA**  
**FAKULTAS EKONOMI DAN BISNIS**  
Kampus : Jl. DuhailMemanggal 33/4, Telp. Fax: 031-829114, Surabaya 60234  
Website : <http://www.unpriadi.ac.id>

**KARTU BIMBINGAN SKRIPSI**

Nama	: FITRI DWI PRATIWI
Prodi / NIM	: AKUNTANSI / 191600246
Judul Skripsi	: Pengaruh Minat dan Motivasi Berprestasi terhadap Kinerja Manajerial dan Staf Operasional Perusahaan Jasa Keuangan di PT. Bank Permata Tbk. Studi Kasus: Kantor Cabang Surabaya
Dosen Pembimbing	: Anika Perwanthari Jauhari S.,C.,M.A
Periode Kepembimbingan	: 17 September 2022 s/d 17 Maret 2023

**URAIAN KEGIATAN KEPEMBIMBINGAN :**

NO	TANGGAL	MATERI BIMBINGAN	KET.	TANDA TANGAN
1.	23 / 9 / 2022	Teori → Bab 1-3	acc	✓
2.	18 / 10 / 2022	Bab 1-3	acc	✓
3.	8 / 11 / 2022	Bab 1-3	acc	✓
4.	5 / 12 / 2022	Bab 1-3	acc	✓
5.	16 / 01 / 2023	Bab 1-3	acc	✓
6.	30 / 01 / 2023	Bab 1-3	acc	✓
7.	30 / 01 / 2023	Bab 1-3	acc	✓

Bimbingan selesai pada tanggal :  
Dosen Pembimbing,

  
\_\_\_\_\_



Mahasiswa  
  
\_\_\_\_\_

Fitri Dwi P.



### Lampiran 3 : Berita Acara Bimbingan Revisi Skripsi Penguji 1



## UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI dan BISNIS

Kampus: Jl. Dukuh Menanggal XII-4, Telp. Fax. 031-8261183 Surabaya 60214  
Website: <http://www.pgrisab.ac.id>

### BERITA ACARA BIMBINGAN REVISI SKRIPSI

Nama : Fieri Dwi Pratiwi  
 NIM/Program Studi : 191600265  
 Judul Skripsi : Pengaruh Kepemilikan Intelektual, Kepemilihan Manajerial dan Anat Per Operasi terhadap Konservasi Akuntansi pada perusahaan sektor industri makanan dan minuman periode 2017 - 2021  
 Tanggal Ujian Skripsi : 17 Juli 2023  
 Penguji : 1. Dra. Yuli Gelandini, SE,MM  
 2. Yuli Kurnia Firdausi, SE,MA,AG

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	17/7/23	Daftar Pustaka ISI	7
2		Hal 6	7
3		Hal 15, 16, 17 - 20 - perbaikan rumus	7
4		Hal 26 -> Bantayan - 29 (kriteria)	7
5		Hal 32 - 36 -> spss, tabel ming	7
6		Hal 40, 43 -	7
7		Hal 51 - 60 -> penjelasan analisis	7
8		regresi linear berganda	7

Penguji I,

Fieri S.

Surabaya,  
Penguji II,

YULI KURNIA F., SE,MA,AG.

Lampiran 4 : Berita Acara Bimbingan Revisi Skripsi Penguji 2



UNIVERSITAS PGRI ADI BUANA SURABAYA  
**FAKULTAS EKONOMI dan BISNIS**

Kampus Jl Dukuhtemenanggal XIII-4, Telp- Fax 031-8281183 Surabaya 60234  
 Website: <http://www.upgrisab.ac.id>

**BERITA ACARA**  
**BIMBINGAN REVISI SKRIPSI**

Nama : Fitti Juri Pratiwi  
 NIM/Program Studi : 191600265  
 Judul Skripsi : Pengaruh Kepemilihan Institusional, Kepemilihan Manajerial dan Anus kor Olerasi terhadap Konservasi Akuntansi pada perusahaan Sektor Industri Makanan dan Minuman Periode 2019 - 2021  
 Tanggal Ujian Skripsi : 17 Juli 2023  
 Penguji : 1. Dra. Funi Supandani, S.E., M.M.  
2. Yuli Kurnia Febriana, S.E., M.Ak.

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	17/7	Abstrak, Daftar Isi, Lampiran, hal-7, 8, 9,	[Signature]
2		hal 9, hal 9, hal 13, hal 16, hal 18, hal 19,	
3		hal 21, hal 22, hal 25, hal 27, hal 28, hal 29,	
4		hal 40, hal 41, hal 50, hal 63, hal 69,	
5	7/9	Dab 1 - 5	Ace [Signature]
6			
7			
8			

Penguji I,  
  
Funi S.

Surabaya,  
 Penguji II,  
  
YULI KURNIA F

Lampiran 5 : Hasil akhir dari perhitungan masing-masing variabel

No	Kode	Tahun	Kepemilikan Institusional	Kepemilikan Manajerial	Arus Kas Operasi	Konservatisme Akuntansi
1	CEKA	2017	0.92012	0.00756	0.14997	0.84996
		2018	0.92012	0.00756	0.24574	0.83769
		2019	0.92012	0.00756	0.32529	0.87833
		2020	0.92012	0.00756	0.10934	0.84244
		2021	0.92012	0.00756	-0.05390	0.80628
2	HOKI	2017	0.66869	0.02006	-0.19967	1.69840
		2018	0.66170	0.01504	0.00975	3.07836
		2019	0.66071	0.01502	0.12399	3.48476
		2020	0.64950	0.03537	0.08620	11.04502
		2021	0.64950	0.03537	0.01410	3.35719
3	INDF	2017	0.49917	0.00016	0.07400	1.42605
		2018	0.49917	0.00017	0.06149	1.35117
		2019	0.49917	0.00016	0.13872	0.79341
		2020	0.49917	0.00016	0.08493	0.62378
		2021	0.49917	0.00016	0.08192	0.67055
4	MYOR	2017	0.59071	0.25220	0.08552	2.14731
		2018	0.59071	0.25220	0.02611	1.94602
		2019	0.59071	0.25220	0.17354	1.84194
		2020	0.59071	0.25220	0.18788	1.41940
		2021	0.59071	0.25220	0.05231	1.15066

No	Kode	Tahun	Kepemilikan Institusional	Kepemilikan Manajerial	Arus Kas Operasi	Konservatisme Akuntansi
5	SKBM	2017	0.82794	0.01685	-0.06079	1.42605
		2018	0.76659	0.02219	-0.03150	1.35117
		2019	0.82794	0.02219	-0.02224	0.79341
		2020	0.82794	0.02219	0.01114	0.62378
		2021	0.82598	0.02214	-0.02234	0.67055
6	SKLT	2017	0.97731	0.00768	2.06621	2.46735
		2018	0.85710	0.00768	2.19942	3.04946
		2019	0.97751	0.00862	2.07593	2.91919
		2020	0.96696	0.00761	1.89889	2.65256
		2021	0.97700	0.00862	1.63919	3.08175
7	STTP	2017	0.56763	0.03187	0.12860	4.16233
		2018	0.56763	0.03187	0.09312	3.01276
		2019	0.56763	0.03263	0.17349	2.78455
		2020	0.56763	0.03263	0.26856	4.71007
		2021	0.56763	0.03263	0.15930	3.02497
8	TBLA	2017	0.54344	0.00088	0.14994	1.64122
		2018	0.55262	0.00088	-0.00624	0.97003
		2019	0.55262	0.00088	0.06419	0.99292
		2020	0.55262	0.00088	0.00197	0.84975
		2021	0.55262	0.00088	0.07266	0.65496
9	ULTJ	2017	0.36860	0.33844	0.20677	3.66274
		2018	0.36295	0.34508	0.08713	3.34686

No	Kode	Tahun	Kepemilikan Institusional	Kepemilikan Manajerial	Arus Kas Operasi	Konservatisme Akuntansi
		2019	0.36381	0.36802	0.16597	3.49827
		2020	0.23776	0.53525	0.13821	3.51187
		2021	0.23776	0.53846	0.19096	3.23451

Sumber : Data diolah (2023)

## Lampiran 6: Hasil Output SPSS Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Institusional	45	.23776	.97751	.6518960	.20041996
Kepemilikan Manajerial	45	.00016	.53846	.0857227	.14649596
Arus Kas Operasi	45	.00197	2.19942	.3159806	.60160813
Konservatisme Akuntansi	45	.62378	11.04502	2.2075956	1.77837598
Valid N (listwise)	45				



## Lampiran 7 : Hasil Output SPSS Uji Normalitas

### a. Uji normalitas sebelum di outlier

		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.67319120
Most Extreme Differences	Absolute	.202
	Positive	.202
	Negative	-.155
Test Statistic		.202
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

b. Uji normalitas setelah di transform LN  
**One-Sample Kolmogorov-Smirnov Test**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.52547548
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.092
Test Statistic		.115
Asymp. Sig. (2-tailed)		.168 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Lampiran 8 : Data Transform

<b>LN_X1</b>	<b>LN_X2</b>	<b>LN_X3</b>	<b>Y</b>
-0.08325	-4.88488	-1.89732	-0.16257
-0.40243	-3.90903	-1.61110	0.52969
-0.69481	-8.74034	-2.60369	0.35491
-0.52643	-1.37753	-2.45901	0.76422
-0.18881	-4.08340	-2.80034	0.35491
-0.02295	-4.86914	0.72572	0.90314
-0.56629	-3.44609	-2.05105	1.42608
-0.60984	-7.03559	-1.89752	0.49544
-0.99804	-1.08341	-1.57615	1.29821
-0.08325	-4.88488	-1.40348	-0.17711
-0.41294	-4.19704	-4.63049	1.12440
-0.69481	-8.67971	-2.78888	0.30097
-0.52643	-1.37753	-3.64544	0.66579
-0.26580	-3.80811	-3.45773	0.30097
-0.15420	-4.86914	0.78819	1.11496
-0.56629	-3.44609	-2.37387	1.10286
-0.59308	-7.03559	-5.07733	-0.03043
-1.01349	-1.06398	-2.44035	1.20802
-0.08325	-4.88488	-1.12304	-0.12973
-0.41444	-4.19837	-2.08755	1.24840
-0.69481	-8.74034	-1.97530	-0.23142
-0.52643	-1.37753	-1.75135	0.61082
-0.18881	-3.80811	-3.80569	-0.23142
-0.02275	-4.75367	0.73041	1.07131
-0.56629	-3.42252	-1.75164	1.02409
-0.59308	-7.03559	-2.74591	-0.00711
-1.01112	-0.99962	-1.79595	1.25227
-0.08325	-4.88488	-2.21329	-0.17145
-0.43155	-3.34189	-2.45109	2.40198
-0.69481	-8.74034	-2.46593	-0.47196

<b>LN_X1</b>	<b>LN_X2</b>	<b>LN_X3</b>	<b>Y</b>
-0.52643	-1.37753	-1.67195	0.35023
-0.18881	-3.80811	-4.49721	-0.47196
-0.03360	-4.87829	0.64127	0.97553
-0.56629	-3.42252	-1.31468	1.54970
-0.59308	-7.03559	-6.22972	-0.16281
-1.43649	-0.62502	-1.97898	1.25615
-0.08325	-4.88488	-2.92071	-0.21532
-0.43155	-3.34189	-4.26158	1.21110
-0.69481	-8.74034	-2.50201	-0.39966
-0.52643	-1.37753	-2.95057	0.14034
-0.19118	-3.81037	-3.80153	-0.39966
-0.02327	-4.75367	0.49420	1.12550
-0.56629	-3.42252	-1.83697	1.10690
-0.59308	-7.03559	-2.62196	-0.42318
-1.43649	-0.61904	-1.65569	1.17388

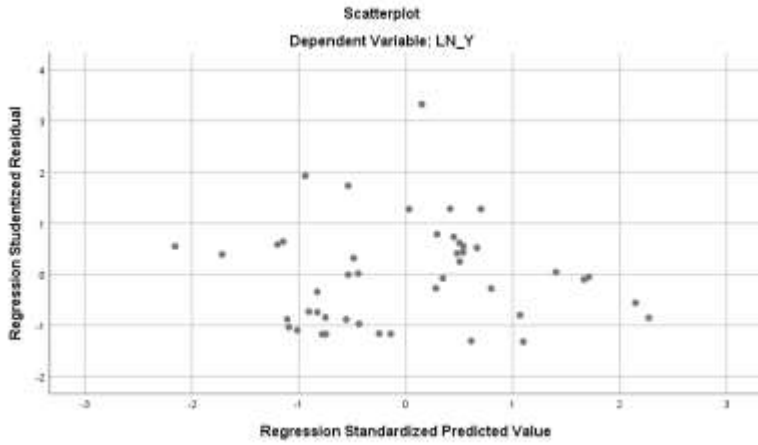
LN\_X1 = Kepemilikan Institusional  
LN\_X2 = Kepemilikan Manajerial  
LN\_X3 = Arus Kas Operasi  
LN\_Y = Konservatisme Akuntansi

Lampiran 9 : Hasil Output SPSS Uji Multikolinearitas

		Coefficients <sup>a</sup>						Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF	
Model		B	Std. Error	Beta					
1	(Constant)	1.262	.243		5.193	.000			
	LN_X1	-.476	.254	-.234	-1.873	.068	.896	1.116	
	LN_X2	.127	.036	.434	3.528	.001	.923	1.084	
	LN_X3	.173	.057	.371	3.043	.004	.940	1.064	

a. Dependent Variable: LN\_Y

Lampiran 10 : Hasil Output SPSS Uji Heteroskedastisitas



Lampiran 11 : Hasil Output SPSS Uji Autokorelasi

**Model Summary<sup>b</sup>**

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.270 <sup>a</sup>	.073	.003	1.59154	1.958

a. Predictors: (Constant), LN\_X3, LN\_X2, LN\_X1

b. Dependent Variable: LN\_Y

Lampiran 12 : Hasil Output SPSS Analisis Regresi Linear Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	1.678	1.068		1.571	.124
	LN_X1	-1.644	2.667	-.139	-.616	.541
	LN_X2	2.338	2.931	.155	.798	.430
	LN_X3	.743	.669	.205	1.111	.273

a. Dependent Variable: LN\_Y



Lampiran 13 : Hasil Output SPSS Koefisien Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.270 <sup>a</sup>	.073	.003	1.59154

a. Predictors: (Constant), Kepemilikan Institusional, Kepemilikan Manajerial, , Arus Kas Operasi

b. Dependent Variable: Konservatisme Akuntansi

Lampiran 14 : Hasil Output SPSS Uji Hipotesis Parsial (Uji t)

		Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.678	1.068		1.571	.124
	LN_X1	-1.644	2.667	-.139	-.616	.541
	LN_X2	2.338	2.931	.155	.798	.430
	LN_X3	.743	.669	.205	1.111	.273

a. Dependent Variable: Konservatisme Akuntansi