

LAMPIRAN

Lampiran 1. Hasil Operasionalisasi Variabel

Kode	Tahun	IC	KI	EM	EQ
AKRA	2018	4,81	0,59	0,44	(0,68)
AKRA	2019	2,69	0,59	(0,13)	0,94
AKRA	2020	3,05	0,59	(0,31)	1,11
AKRA	2021	3,55	0,59	0,77	2,59
AKRA	2022	5,34	0,60	1,57	1,06
APEX	2018	(1,10)	0,83	0,12	(0,10)
APEX	2019	3,08	0,84	0,01	0,55
APEX	2020	4,35	0,87	(0,25)	0,12
APEX	2021	1,62	0,87	0,12	3,73
APEX	2022	(1,16)	0,72	0,16	(0,29)
BULL	2018	2,37	0,51	0,18	1,42
BULL	2019	3,43	0,50	0,11	1,93
BULL	2020	3,50	0,48	0,58	1,89
BULL	2021	(5,58)	0,30	(0,06)	(0,19)
BULL	2022	1,43	0,24	(0,28)	0,30
CNKO	2018	(9,36)	0,28	0,70	(0,17)
CNKO	2019	3,57	0,28	(0,58)	(1,52)
CNKO	2020	(4,16)	0,19	(0,32)	(0,77)
CNKO	2021	(0,18)	0,28	0,13	0,25
CNKO	2022	(1,01)	0,28	0,52	(7,74)
ENRG	2018	4,17	0,44	(0,13)	(5,14)
ENRG	2019	3,86	0,44	0,21	5,18
ENRG	2020	6,22	0,40	(0,03)	3,32
ENRG	2021	4,83	0,51	0,27	4,24
ENRG	2022	7,61	0,54	0,13	2,36
FIRE	2018	(0,12)	0,18	1,33	3,68
FIRE	2019	3,20	0,16	0,23	1,29
FIRE	2020	3,19	0,16	(0,06)	6,71
FIRE	2021	(2,18)	0,16	(0,10)	(0,48)
FIRE	2022	(7,02)	0,21	(0,36)	0,21
HITS	2018	4,23	0,78	0,16	3,55
HITS	2019	3,92	0,78	0,04	2,05
HITS	2020	3,14	0,78	(0,79)	5,57
HITS	2021	(0,70)	0,78	(0,09)	(1,34)
HITS	2022	6,03	0,78	0,50	3,53
KOPI	2018	(1,60)	0,88	(0,24)	(0,02)
KOPI	2019	2,05	0,88	0,58	2,43
KOPI	2020	1,35	0,88	0,03	6,09

KOPI	2021	1,57	0,88	(0,03)	1,46
KOPI	2022	2,33	0,88	(0,01)	3,22
MYOH	2018	3,58	0,59	0,32	1,76
MYOH	2019	3,54	0,59	0,07	0,66
MYOH	2020	3,11	0,59	(0,40)	2,06
MYOH	2021	3,60	0,59	(0,10)	2,21
MYOH	2022	3,35	0,59	(0,17)	1,30
PGAS	2018	4,16	0,57	0,08	2,52
PGAS	2019	2,42	0,57	(0,01)	7,24
PGAS	2020	2,77	0,57	(0,27)	(1,93)
PGAS	2021	4,05	0,57	0,06	1,60
PGAS	2022	4,06	0,57	0,21	2,42
PTBA	2018	6,58	0,66	0,09	1,54
PTBA	2019	5,10	0,66	0,03	1,06
PTBA	2020	4,59	0,66	(0,23)	1,46
PTBA	2021	5,80	0,66	0,79	1,34
PTBA	2022	10,06	0,66	0,56	0,98
PTRO	2018	2,16	0,70	0,90	3,26
PTRO	2019	2,23	0,70	0,04	2,94
PTRO	2020	2,11	0,70	(0,58)	3,31
PTRO	2021	2,16	0,70	0,46	3,23
PTRO	2022	2,11	0,90	0,32	2,36
RAJA	2018	4,55	0,32	(0,17)	0,86
RAJA	2019	3,89	0,32	0,03	0,75
RAJA	2020	3,53	0,32	(0,18)	6,75
RAJA	2021	4,44	0,32	(0,01)	(1,02)
RAJA	2022	5,29	0,44	0,30	1,09
RUIS	2018	3,19	0,38	0,12	0,87
RUIS	2019	3,83	0,38	0,20	1,61
RUIS	2020	3,60	0,38	0,01	5,58
RUIS	2021	3,17	0,38	(0,47)	5,88
RUIS	2022	3,10	0,38	0,14	5,10
SHIP	2018	5,02	0,82	0,17	2,14
SHIP	2019	4,69	0,82	0,15	1,54
SHIP	2020	4,66	0,82	(0,13)	1,58
SHIP	2021	4,45	0,82	0,79	1,80
SHIP	2022	4,98	0,82	0,18	2,04
SMRU	2018	0,51	0,59	0,09	(5,19)
SMRU	2019	(1,91)	0,59	(0,11)	(0,94)
SMRU	2020	2,15	0,60	(0,19)	(0,64)
SMRU	2021	3,87	0,60	0,07	(0,62)

SMRU	2022	1,64	0,60	(0,06)	(9,05)
SOCI	2018	3,05	0,80	(0,02)	0,67
SOCI	2019	2,59	0,80	0,09	4,04
SOCI	2020	4,30	0,80	(0,09)	1,03
SOCI	2021	2,68	0,80	(0,01)	4,73
SOCI	2022	2,83	0,80	0,07	5,79
TAMU	2018	(1,48)	0,80	0,01	(1,42)
TAMU	2019	(3,16)	0,80	0,01	(0,62)
TAMU	2020	(0,78)	0,80	(0,01)	(6,61)
TAMU	2021	(1,89)	0,80	(0,12)	(0,95)
TAMU	2022	(9,65)	0,80	(0,01)	(0,36)
TCPI	2018	3,79	0,80	0,18	1,39
TCPI	2019	3,64	0,80	0,00	2,23
TCPI	2020	1,45	0,80	(0,12)	5,12
TCPI	2021	2,35	0,80	0,01	5,24
TCPI	2022	2,46	0,80	0,03	3,85
TOBA	2018	4,29	0,93	0,23	0,56
TOBA	2019	3,68	0,93	0,12	(2,91)
TOBA	2020	3,37	0,93	(0,24)	(3,13)
TOBA	2021	5,70	0,88	0,27	0,33
TOBA	2022	5,73	0,85	0,27	1,14
TPMA	2018	3,17	0,88	0,08	2,02
TPMA	2019	3,29	0,88	0,05	2,14
TPMA	2020	1,75	0,88	(0,10)	6,13
TPMA	2021	2,22	0,74	0,04	4,23
TPMA	2022	4,04	0,58	0,33	1,82

Lampiran 2. Formulir Pengajuan Sidang Skripsi/TA

	FORMULIR PERSETUJUAN SIDANG SKRIPSI/TA	F-0644
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Menerangkan bahwa mahasiswa bimbingan kami:

1. Nama Lengkap : Giacinta Galuh Dwi Widowati
2. NIM : 2020011010
3. Program Studi : Akuntansi

Telah menyelesaikan penyusunan skripsi/tugas akhir dengan judul:

Pengaruh *Intellectual Capital* dan Kepemilikan Institusional terhadap Kualitas Laba dengan Manajemen Laba Sebagai Pemediasi (Studi Empiris pada Sektor Energi yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022)

Dan siap diuji dalam sidang skripsi/tugas akhir semester *gasal/genap** tahun akademik 2023/2024 serta mengusulkan nama-nama tim penguji skripsi/tugas akhir** yang sesuai dengan tema skripsi/tugas akhir sebagai berikut:

Tanggal : 18 Juni 2024

Mengetahui,



(Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA)
Pembimbing I

*Coret yang tidak perlu

**Penentuan akhir tim penguji skripsi adalah pada Ketua Program Studi

Lampiran 3. Daftar Riwayat Hidup

GIACINTA GALUH DWI WIDOWATI

South Tangerang, Banten | (+62) 82298448872 | giacintagaluh@gmail.com
linkedin.com/in/giacinta-galuh-dwi-widowati-b38006244

ABOUT ME

An undergraduate accounting student who has experience in accounting, finance, and tax for several years. I have the ability to audit, analyze financial reports, and have a good understanding of tax and manage budgets. In addition, I have the ability to work independently or in a team with good communication skills and high sense of responsibility towards my work. I'm always enthusiastic about learning and developing in accounting.

EDUCATION

Pembangunan Jaya University 2020 – 2024 (expected)
Bachelor of Accounting, GPA 3.79

CERTIFICATION

Brevet A & B Applied Tax Training Feb 2023 – Apr 2023
Ikatan Akuntansi Indonesia

INTERNSHIP EXPERIENCES

ZUZU Hospitality Jan 2024 – Jul 2024
Finance Intern

- Generate Invoices.
- Prepare and send Tax Invoices.
- Reconciliation of AR, AP, Tax Invoices
- Conduct thorough account reviews and bank reconciliations.

PT Jaya Konstruksi Manggala Pratama, Tbk Jun 2023 – Aug 2023
Accounting and Planning Department

- Preparation of General Journals.
- Reporting Tax Invoice, Tax Withholding Slip, Periodic VAT Return, Periodic Unification Return, and Annual Tax Return.
- Recapitulation of Invoice, Tax Invoice, and Tax Withholding Slip.
- Prepare Tax Reconciliation: VAT, PPh 23, and PPh 4(2).
- Bank reconciliation.

Pembangunan Jaya University Feb 2022 – Dec 2022
Administration Intern

- Managing 10,000 documents, both in physical and digital form.
- Writing and distributing meeting minutes to all relevant parties.
- Preparing approximately 50 invitation letters.

Pembangunan Jaya University Jul 2022 – Sep 2022
Stock Controller – Finance Unit

- Auditing and calculating all campus fixed assets by category.
- Listing campus fixed assets without barcodes.
- Summarizing the collected Stock Opname data.
- Prepared to make reports to the main server in Ms. Excel format.

ORGANIZATIONAL EXPERIENCES

Tax Center of Pembangunan Jaya University Dec 2022 – Sep 2023
Treasurer

- Responsible for financial and administrative management.
- Verify and validate expense claims and expenditures for work programs.
- Prepare financial reports and maintain well-organized financial transaction records.
- Maintain good relationships with DJP, nearest KPP, and other units at the University.
- Assisting Taxpayers in reporting SPT through e-Filing.

Accounting Student Association of Pembangunan Jaya University

Sep 2022 – Aug 2023

Treasurer

- Preparing expenditure budget for 8 annual work programs.
- Successfully managing and realizing budget for 5 work programs that have been implemented.
- Recording financial cash flow with 53 management members and businesses run by the entrepreneurship division.
- Preparing monthly and year-end financial reports.
- Summarizing all financial transaction evidence.
- Successfully maintaining HIMAKSI's assets worth IDR 8,000,000 in cash.

Student Executive Board of Pembangunan Jaya University

Jan 2022 – Aug 2022

Member of the Ministry of Academics and Professionalism

- Sending 3 student delegates to national academic competitions.
- Developing problem solving strategies for academic and administrative issues in student lectures.
- Publishing approximately 50 information about scholarships, internships, academic competitions, seminars, and workshops.

Badminton Student Activity Unit of Pembangunan Jaya University

Jun 2021 – Jun 2022

Secretary

- Supporting the planning and coordination of 7 work programs.
- Preparing reports on meetings and activities.
- Managing all documents, official letters, general administration, and finances.
- Handling administrative tasks for 25 management members and 46 active participants.

VOLUNTEER EXPERIENCES**Directorate General of Taxes**

Mar 2021

Tax Volunteer

- Serving 2-3 Taxpayers per day in reporting SPT through e-Filing.
- Providing advice and recommendations to Taxpayers to help them recover their annual tax income.
- Providing tax education and information on the latest tax regulations.

Village Fostering and Empowerment Holistic Program 2021

Jan 2021 – Dec 2021

Treasurer

- Planning budget expenses for 8 divisions.
- Managing activity funds of IDR 36,400,000 in cash.
- Preparing cash expenditure reports and bookkeeping.
- Keeping and managing financial transaction receipts.

PUBLICATION**The Effectiveness Of Building Waterways As A Source Of Clean Water Needs For People In Kampung Garung, Leuwubatu Village, Bogor Regency**

2021

*Proceedings of UNIMUS National Seminar (Volume 4, 2021) | e-ISSN: 2654-3168***SKILLS****Soft Skills**

Detail-Oriented	Data management	Data Entry	Problem Solving
Team Work	Communication	Time Management	

Hard Skills

Microsoft Word	Microsoft Excel	Microsoft Power Point
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Language skill

English (Intermediate)

Lampiran 4. Bukti Bimbingan Skripsi melalui MyUPJ

Bimbingan Proposal

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	16 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Pengajuan Judul		
2	22 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Penyusunan draft BAB I bagian latar belakang dan grand theory		
3	7 Maret 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Revisi Sidang Proposal (BAB I - III)		
3	26 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Penyusunan draft BAB II dan III		

*Note: Tanggal 7 Maret 2024 merupakan bimbingan ke-4.

Bimbingan Skripsi

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
5	19 April 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Penyusunan Tabulasi Data		
6	6 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Hasil Olah Data		
7	14 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Penyusunan draft BAB IV dan V		
8	28 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Revisi Sidang Skripsi		