

LAMPIRAN

5. Tabulasi Data

Lampiran 1 Tabulasi Data

No	Kode	Nama Perusahaan	Tahun	Kebijakan Dividen (Y)	Profitabilitas (X1)
1	CAMP	Campina Ice Cream Industry Tbk	2018	0,0000	0,0645
2	CEKA	Wilmar Cahaya Indonesia Tbk	2018	0,2885	0,0255
3	CLEO	Sariguna Primatirta Tbk	2018	0,0000	0,0761
4	DLTA	Delta Djakarta Tbk	2018	0,6161	0,3786
5	GOOD	Garudafood Putra Putri Jaya Tbk	2018	0,4369	0,0529
6	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2018	0,9250	0,1268
7	HOKI	Buyung Poetra Sembada Tbk	2018	0,1574	0,0630
8	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2018	0,5884	0,1213
9	INDF	Indofood Sukses Makmur Tbk	2018	0,8373	0,0676
10	KINO	Kino Indonesia Tbk (KINO)	2018	0,2571	0,0416
11	KLBF	Kalbe Farma Tbk (KLBF)	2018	0,4845	0,1185
12	MERK	Merck Indonesia Tbk (MERK)	2018	1,0891	1,9010
13	MLBI	Multi Bintang Indonesia Tbk	2018	1,2850	0,3250
14	MYOR	Mayora Indah Tbk	2018	0,3506	0,0732
15	PEHA	Phapros Tbk,PT (PEHA)	2018	0,6607	0,1303
16	ROTI	Nippon Indosari Corpindo Tbk	2018	0,2073	0,0460
17	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2018	0,9789	0,2402
18	STTP	Siantar Top Tbk	2018	0,0000	0,0902

19	TSPC	Tempo Scan Pacific Tbk (TSPC)	2018	0,3509	0,0536
20	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2018	0,1805	0,1282
21	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2018	0,0000	0,0364
22	CAMP	Campina Ice Cream Industry Tbk	2019	0,0000	0,0746
23	CEKA	Wilmar Cahaya Indonesia Tbk	2019	0,2762	0,0690
24	CLEO	Sariguna Primatirta Tbk	2019	0,0000	0,1201
25	DLTA	Delta Djakarta Tbk	2019	1,2040	0,3842
26	GOOD	Garudafood Putra Putri Jaya Tbk	2019	0,3176	0,0516
27	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2019	1,0153	0,1294
28	HOKI	Buyung Poetra Sembada Tbk	2019	0,2498	0,0627
29	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2019	0,3340	0,1267
30	INDF	Indofood Sukses Makmur Tbk	2019	0,4023	0,0771
31	KINO	Kino Indonesia Tbk (KINO)	2019	0,1566	0,1102
32	KLBF	Kalbe Farma Tbk (KLBF)	2019	0,4998	0,1503
33	MERK	Merck Indonesia Tbk (MERK)	2019	0,0000	0,1051
34	MLBI	Multi Bintang Indonesia Tbk	2019	1,0192	0,3250
35	MYOR	Mayora Indah Tbk	2019	0,3258	0,0820
36	PEHA	Phapros Tbk,PT (PEHA)	2019	0,9112	0,0926
37	ROTI	Nippon Indosari Corpindo Tbk	2019	0,1959	0,0709
38	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2019	1,5727	0,2633
39	STTP	Siantar Top Tbk	2019	0,0000	0,1374
40	TSPC	Tempo Scan Pacific Tbk (TSPC)	2019	0,3252	0,0541

41	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2019	0,1459	0,1665
42	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2019	0,1929	0,0196
43	CAMP	Campina Ice Cream Industry Tbk	2020	0,0000	0,0460
44	CEKA	Wilmar Cahaya Indonesia Tbk	2020	0,3268	0,0500
45	CLEO	Sariguna Primatirta Tbk	2020	0,0000	0,1365
46	DLTA	Delta Djakarta Tbk	2020	2,5161	0,2260
47	GOOD	Garudafood Putra Putri Jaya Tbk	2020	0,8230	0,0318
48	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2020	1,5838	0,0928
49	HOKI	Buyung Poetra Sembada Tbk	2020	0,6753	0,0324
50	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2020	0,4426	0,1591
51	INDF	Indofood Sukses Makmur Tbk	2020	0,5225	0,1071
52	KINO	Kino Indonesia Tbk (KINO)	2020	1,2875	0,0282
53	KLBF	Kalbe Farma Tbk (KLBF)	2020	0,4582	0,1211
54	MERK	Merck Indonesia Tbk (MERK)	2020	0,8125	0,1096
55	MLBI	Multi Bintang Indonesia Tbk	2020	0,0000	0,1439
56	MYOR	Mayora Indah Tbk	2020	0,3261	0,0857
57	PEHA	Phapros Tbk,PT (PEHA)	2020	1,4660	0,0496
58	ROTI	Nippon Indosari Corpindo Tbk	2020	0,6718	0,0525
59	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2020	0,8222	0,2800
60	STTP	Siantar Top Tbk	2020	0,1591	0,1634
61	TSPC	Tempo Scan Pacific Tbk (TSPC)	2020	0,2857	0,0761
62	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2020	1,6051	0,1860

63	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2020	0,0429	0,0865
64	CAMP	Campina Ice Cream Industry Tbk	2021	0,0000	0,0982
65	CEKA	Wilmar Cahaya Indonesia Tbk	2021	0,3185	0,0349
66	CLEO	Sariguna Primatirta Tbk	2021	0,0000	0,1638
67	DLTA	Delta Djakarta Tbk	2021	1,0638	0,2760
68	GOOD	Garudafood Putra Putri Jaya Tbk	2021	0,3082	0,0560
69	HOKI	Buyung Poetra Sembada Tbk	2021	0,8000	0,0127
70	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2021	0,5670	0,1393
71	KINO	Kino Indonesia Tbk (KINO)	2021	0,3283	0,0246
72	KLBF	Kalbe Farma Tbk (KLBF)	2021	0,4312	0,1231
73	MERK	Merck Indonesia Tbk (MERK)	2021	0,4150	0,1237
74	MLBI	Multi Bintang Indonesia Tbk	2021	1,5032	0,2692
75	MYOR	Mayora Indah Tbk	2021	0,9727	0,0434
76	PEHA	Phapros Tbk,PT (PEHA)	2021	1,7761	0,0107
77	ROTI	Nippon Indosari Corpindo Tbk	2021	1,0339	0,0863
78	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2021	0,8027	0,3136
79	STTP	Siantar Top Tbk	2021	0,0000	0,1456
80	TSPC	Tempo Scan Pacific Tbk (TSPC)	2021	0,4364	0,0781
81	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2021	0,2440	0,0647
82	CAMP	Campina Ice Cream Industry Tbk	2022	0,0000	0,1074
83	CEKA	Wilmar Cahaya Indonesia Tbk	2022	0,2695	0,0359
84	CLEO	Sariguna Primatirta Tbk	2022	0,0000	0,1440
85	DLTA	Delta Djakarta Tbk	2022	1,0417	0,2954
86	GOOD	Garudafood Putra Putri Jaya Tbk	2022	0,5157	0,0496

87	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2022	1,1722	0,0569
88	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2022	0,7708	0,0883
89	INDF	Indofood Sukses Makmur Tbk	2022	0,6609	0,0829
90	KINO	Kino Indonesia Tbk (KINO)	2022	-0,0147	-0,2617
91	KLBF	Kalbe Farma Tbk (KLBF)	2022	0,4979	0,1192
92	MERK	Merck Indonesia Tbk (MERK)	2022	0,5985	0,1599
93	MLBI	Multi Bintang Indonesia Tbk	2022	1,0284	0,2969
94	MYOR	Mayora Indah Tbk	2022	0,2414	0,0642
95	PEHA	Phapros Tbk,PT (PEHA)	2022	0,2397	0,0234
96	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2022	0,9832	0,2858
97	TSPC	Tempo Scan Pacific Tbk (TSPC)	2022	0,3378	0,0847
98	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2022	0,1814	0,0674

No	Kode	Nama Perusahaan	Tahun	Likuiditas (X2)	Solvabilitas (X3)	Kepemilikan Manajerial (X4)
1	CAMP	Campina Ice Cream Industry Tbk	2018	10,8390	0,1342	0,8496
2	CEKA	Wilmar Cahaya Indonesia Tbk	2018	5,1130	0,1969	0,0076
3	CLEO	Sariguna Primatirta Tbk	2018	1,6400	0,3123	0,0000
4	DLTA	Delta Djakarta Tbk	2018	9,9096	0,1864	0,0000
5	GOOD	Garudafood Putra Putri Jaya Tbk	2018	1,1825	0,6921	0,1027
6	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2018	4,3020	0,3180	0,0000
7	HOKI	Buyung Poetra Sembada Tbk	2018	2,6784	0,3475	0,0150

8	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2018	1,9517	0,5135	0,0000
9	INDF	Indofood Sukses Makmur Tbk	2018	1,0663	0,9340	0,0002
10	KINO	Kino Indonesia Tbk (KINO)	2018	1,5011	0,6426	0,1075
11	KLBF	Kalbe Farma Tbk (KLBF)	2018	4,6577	0,1864	0,0000
12	MERK	Merck Indonesia Tbk (MERK)	2018	1,3719	1,4371	0,0000
13	MLBI	Multi Bintang Indonesia Tbk	2018	0,6361	2,1151	0,0000
14	MYOR	Mayora Indah Tbk	2018	2,6546	1,0593	0,2522
15	PEHA	Phapros Tbk,PT (PEHA)	2018	1,0382	1,3660	0,0922
16	ROTI	Nippon Indosari Corpindo Tbk	2018	3,5712	0,5063	0,0000
17	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2018	4,2013	0,1499	0,0000
18	STTP	Siantar Top Tbk	2018	1,8485	0,5982	0,0326
19	TSPC	Tempo Scan Pacific Tbk (TSPC)	2018	2,5162	0,4486	0,0000
20	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2018	4,3981	0,1635	0,3451
21	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2018	5,9185	0,2372	0,3801
22	CAMP	Campina Ice Cream Industry Tbk	2019	12,6337	0,1306	0,8496
23	CEKA	Wilmar Cahaya Indonesia Tbk	2019	4,7997	0,2314	0,0000
24	CLEO	Sariguna Primatirta Tbk	2019	1,1747	0,6249	0,0000
25	DLTA	Delta Djakarta Tbk	2019	6,7229	0,1750	0,0000
26	GOOD	Garudafood Putra Putri Jaya Tbk	2019	1,5338	0,8308	0,0991

27	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2019	3,2761	0,4267	0,0000
28	HOKI	Buyung Poetra Sembada Tbk	2019	2,9859	0,3228	0,0150
29	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2019	2,5357	0,4514	0,0000
30	INDF	Indofood Sukses Makmur Tbk	2019	1,2721	0,7748	0,0002
31	KINO	Kino Indonesia Tbk (KINO)	2019	1,3473	0,7373	0,0998
32	KLBF	Kalbe Farma Tbk (KLBF)	2019	4,3547	0,2131	0,0000
33	MERK	Merck Indonesia Tbk (MERK)	2019	2,5085	0,5169	0,0000
34	MLBI	Multi Bintang Indonesia Tbk	2019	0,7319	1,5279	0,0000
35	MYOR	Mayora Indah Tbk	2019	3,4397	0,9207	0,2522
36	PEHA	Phapros Tbk,PT (PEHA)	2019	1,0126	1,5520	0,0924
37	ROTI	Nippon Indosari Corpindo Tbk	2019	1,6933	0,5140	0,0000
38	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2019	4,1975	0,1517	0,0000
39	STTP	Siantar Top Tbk	2019	4,2012	0,3415	0,0326
40	TSPC	Tempo Scan Pacific Tbk (TSPC)	2019	2,7808	0,4458	0,0000
41	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2019	4,4441	0,1686	0,3601
42	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2019	6,0239	0,2578	0,3801
43	CAMP	Campina Ice Cream Industry Tbk	2020	13,2673	0,1301	0,8496
44	CEKA	Wilmar Cahaya Indonesia Tbk	2020	4,6627	0,2427	0,0000
45	CLEO	Sariguna Primatirta Tbk	2020	1,7228	0,4652	0,0000

46	DLTA	Delta Djakarta Tbk	2020	7,4985	0,2017	0,0000
47	GOOD	Garudafood Putra Putri Jaya Tbk	2020	1,7608	1,2472	0,1019
48	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2020	2,4541	0,6426	0,0000
49	HOKI	Buyung Poetra Sembada Tbk	2020	2,2440	0,3688	0,0148
50	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2020	2,2576	1,0587	0,0000
51	INDF	Indofood Sukses Makmur Tbk	2020	1,3733	1,0614	0,0002
52	KINO	Kino Indonesia Tbk (KINO)	2020	1,1937	1,0391	0,1249
53	KLBF	Kalbe Farma Tbk (KLBF)	2020	4,1160	0,2346	0,0000
54	MERK	Merck Indonesia Tbk (MERK)	2020	2,5471	0,5178	0,0000
55	MLBI	Multi Bintang Indonesia Tbk	2020	0,8885	1,0283	0,0000
56	MYOR	Mayora Indah Tbk	2020	3,6943	0,7547	0,2522
57	PEHA	Phapros Tbk,PT (PEHA)	2020	0,9426	1,5860	0,0923
58	ROTI	Nippon Indosari Corpindo Tbk	2020	3,8303	0,3794	0,0000
59	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2020	3,6641	0,1949	0,0000
60	STTP	Siantar Top Tbk	2020	3,1034	0,2902	0,0326
61	TSPC	Tempo Scan Pacific Tbk (TSPC)	2020	2,9587	0,4277	0,0000
62	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2020	2,4034	0,8307	0,3601
63	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2020	3,6633	0,3614	0,3842
64	CAMP	Campina Ice Cream Industry Tbk	2021	13,3091	0,1217	0,8496

65	CEKA	Wilmar Cahaya Indonesia Tbk	2021	4,7971	0,2235	0,0002
66	CLEO	Sariguna Primatirta Tbk	2021	1,5300	0,3461	0,0000
67	DLTA	Delta Djakarta Tbk	2021	4,8090	0,2955	0,0000
68	GOOD	Garudafood Putra Putri Jaya Tbk	2021	1,4754	1,2242	0,1014
69	HOKI	Buyung Poetra Sembada Tbk	2021	1,6028	0,4648	0,0150
70	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2021	1,7992	1,1481	0,0000
71	KINO	Kino Indonesia Tbk (KINO)	2021	1,5070	0,9885	0,1260
72	KLBF	Kalbe Farma Tbk (KLBF)	2021	4,4452	0,2069	0,0000
73	MERK	Merck Indonesia Tbk (MERK)	2021	2,7149	0,5003	0,0000
74	MLBI	Multi Bintang Indonesia Tbk	2021	0,7376	1,6584	0,0000
75	MYOR	Mayora Indah Tbk	2021	2,3282	0,7533	0,2524
76	PEHA	Phapros Tbk,PT (PEHA)	2021	1,2966	1,4812	0,0911
77	ROTI	Nippon Indosari Corpindo Tbk	2021	2,6532	0,4606	0,0000
78	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2021	4,1311	0,1722	0,0001
79	STTP	Siantar Top Tbk	2021	4,1649	0,1873	0,0326
80	TSPC	Tempo Scan Pacific Tbk (TSPC)	2021	3,2919	0,4027	0,0000
81	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2021	2,9323	0,4345	0,5381
82	CAMP	Campina Ice Cream Industry Tbk	2022	10,6707	0,1416	0,8496
83	CEKA	Wilmar Cahaya Indonesia Tbk	2022	9,9542	0,1085	0,0004
84	CLEO	Sariguna Primatirta Tbk	2022	1,8123	0,4290	0,0000
85	DLTA	Delta Djakarta Tbk	2022	4,5639	0,3062	0,0000

86	GOOD	Garudafood Putra Putri Jaya Tbk	2022	1,7407	1,1863	0,0916
87	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)	2022	1,6851	0,9449	0,0000
88	ICBP	Indofood CBP Sukses Makmur Tbk (ICBP)	2022	3,0965	1,0063	0,0000
89	INDF	Indofood Sukses Makmur Tbk	2022	1,7860	0,9272	0,0002
90	KINO	Kino Indonesia Tbk (KINO)	2022	0,8723	2,0488	0,1261
91	KLBF	Kalbe Farma Tbk (KLBF)	2022	3,7712	0,2328	0,0000
92	MERK	Merck Indonesia Tbk (MERK)	2022	3,3278	0,3703	0,0000
93	MLBI	Multi Bintang Indonesia Tbk	2022	0,7654	2,1441	0,0000
94	MYOR	Mayora Indah Tbk	2022	2,6208	0,7356	0,2524
95	PEHA	Phapros Tbk,PT (PEHA)	2022	1,3361	1,3403	0,1008
96	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	2022	4,0555	0,1643	0,0001
97	TSPC	Tempo Scan Pacific Tbk (TSPC)	2022	2,4833	0,5004	0,0000
98	WIIM	Wismilak Inti Makmur Tbk (WIIM)	2022	2,8357	0,4450	0,5381

6. Output SPSS

Lampiran 2 Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kebijakandidiven	98	-,0147	2,5161	,542767	,4914687
Profitabilitas	98	-,2617	1,9010	,131238	,2034115
Likuiditas	98	,6361	13,3091	3,406281	2,7000356
Solvabilitas	98	,1085	2,1441	,622708	,4851691
Kepemilikanmanajerial	98	,0000	,8496	,107597	,2118746
Valid N (listwise)	98				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	,495 ^a	,245	,213	,4360391	,245	7,557	4	93	,000	2,107

a. Predictors: (Constant), Kepemilikanmanajerial, Profitabilitas, Solvabilitas, Likuiditas

b. Dependent Variable: Kebijakandividen

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5,747	4	1,437	7,557	,000 ^b
	Residual	17,682	93	,190		
	Total	23,430	97			

a. Dependent Variable: Kebijakandividen

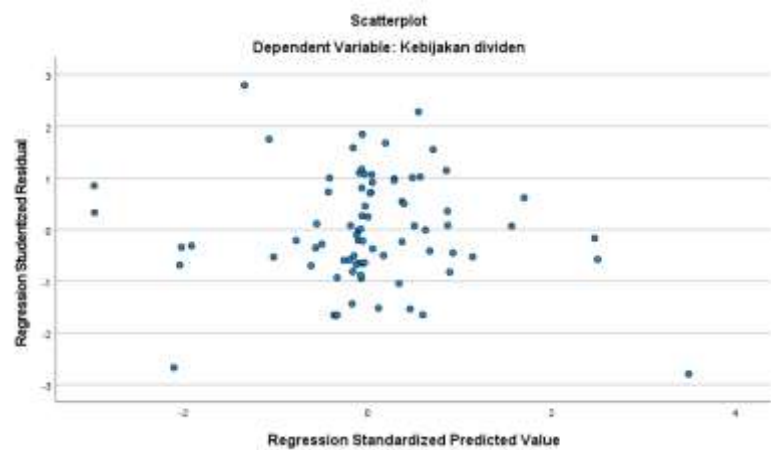
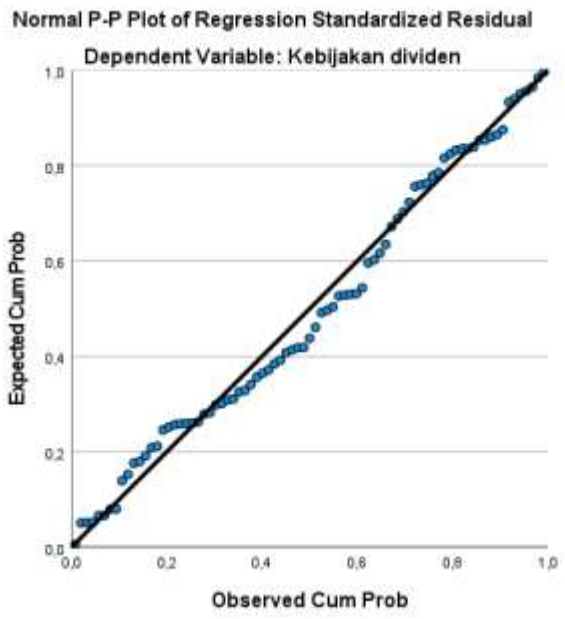
b. Predictors: (Constant), Kepemilikanmanajerial, Profitabilitas, Solvabilitas, Likuiditas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,129	,146		,882	,380		
	Profitabilitas	,453	,225	,188	2,019	,046	,939	1,065
	Likuiditas	,060	,028	,331	2,138	,035	,339	2,952
	Solvabilitas	,409	,123	,404	3,318	,001	,547	1,827
	Kepemilikan manajerial	-,980	,293	-,423	-3,350	,001	,510	1,961

a. Dependent Variable: Kebijakandividen

Charts



One-Sampel Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		98	
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	,26798458	
Most Extreme Differences	Absolute	,077	
	Positive	,077	
	Negative	-,055	
Test Statistic		,077	
Asymp. Sig. (2-tailed) ^c		,200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	,273	
	99% Confidence Interval	Lower Bound	,262
		Upper Bound	,285

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

e. Lilliefors' method based on 10000 Monte Carlo sampels with starting seed 1314643744.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,225	,095		2,363	,020		
	Profitabilitas	,091	,147	,065	,623	,535	,939	1,065
	Likuiditas	,017	,018	,161	,929	,356	,339	2,952
	Solvabilitas	,088	,081	,149	1,090	,279	,547	1,827
	Kepemilikan manajerial	-,322	,191	-,238	-1,684	,095	,510	1,961

a. Dependent Variable: AbsRes

Lampiran Bimbingan

NIM	202001045	Nama Mahasiswa	PUTRI SINDY KAMLAH
Program Studi	Akuntansi	Jenis TA	Skripsi
Periode Mulai	2023/2024 Genap	SKS Lulus	146 SKS
Tgl. Mulai	18 Juni 2024	Judul Tugas Akhir	Analisis Pengaruh Kinerja Keuangan dan Kepemilikan Manajerial Terhadap Kebijakan Dividen pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	27 April 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Review Tabulasi	✓	
2	10 Mei 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Review data Tabulasi	✓	
3	4 Mei 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Tabulasi dan SPSS	✓	
4	11 Mei 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Cara menggunakan SPSS	✓	
4	16 April 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Tabulasi Data Excel	✓	
6	11 Mei 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Finalisasi Tabulasi	✓	
7	18 Mei 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Review Bab 4	✓	
8	25 Mei 2024	Faihan Ady Pratama, S.Ak., M.Ak.	Review Bab 4 & 5	✓	

