

## DAFTAR PUSTAKA

- Alareeni, B. (2018). Does corporate governance influence earnings management in listed companies in Bahrain Bourse? *Journal of Asia Business Studies*, 12(4), 551–570. <https://doi.org/10.1108/JABS-06-2017-0082>
- Alzoubi, E. S. S. (2016). Audit quality and earnings management: Evidence from Jordan. *Journal of Applied Accounting Research*, 9(1). <https://doi.org/10.1108/jaar.2008.37509aaa.001>
- Arifin, Z. 2018. *Manajemen Keuangan*. Yogyakarta : Zahir Publishing.
- Belkaoui. A. Riahi. 2004. *Accounting Theory*. Edisi Kelima. Jakarta : Salemba Empat
- Bergstresser, D., & Philippon, T. 2006. *CEO incentives and earnings management*. *Journal of Financial Economics*. <https://doi.org/10.1016/j.jfineco.2004.10.011>
- Boediono.SB. Gideon. 2005. “*Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur*”. Simposium Nasional Akuntansi VIII Solo
- Copeland, R. M. 1968. Income Smoothing. *Journal of Accounting Research*, 6, 101-116.
- Darmawati. 2003. *Corporate Governance Dan Manajemen Laba: Suatu Studi Empiris*, 5(1), 47-68.
- Dechow, P. M, Sloan, R. G., and Sweeney, A. P. 1995. *Detecting Earnings Management*. *The Accounting Review*, Vol. 70, No. 2, h. 193-225
- Eisenberg, T., Sundgren, S., & Wells, M. T. (1998). Larger Board Size and Decreasing Firm Value in Small Firms. *Journal of Financial Economics*, 48, 35–54. <http://scholarship.law.cornell.edu/facpub%5Cnhttp://scholarship.law.cornell.edu/facpub/393>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.5465/amr.1989.4279003>
- Fischer, M dan K Rosenzweig. 1995. *Attitudes of Students and Accounting Practitioners Concerning the Ethical Acceptability of Earnings Management*. *Journal of Business Ethics*, 14: 434-444

- Ghozali, Imam, 2013. Aplikasi Analisis dengan Program IBM SPSS 21. Edisi 7, Penerbit Universitas Diponegoro, Semarang.
- Ghozali, I. (2022). *Partial Least Squares Konsep, Metode, dan Aplikasi menggunakan Program WarpPLS 7.0*. Badan Penerbit Universitas Diponegoro.
- Gitman, Lawrence and Chad J. Zutter. 2010. *Principles of Managerial Finance. Thirteenth Edition. United States of America: Boston, Pearson Education Inc., Right and Contracts Departement*
- Githaiga, P. N., Muturi Kabete, P., & Caroline Bonareri, T. (2022). Board characteristics and earnings management. Does firm size matter? *Cogent Business and Management*, 9(1).  
<https://doi.org/10.1080/23311975.2022.2088573>
- Gunawan, K. Darmawan dan Purnawati, A. 2015. *Pengaruh Ukuran Perusahaan, Profitabilitas dan Leverage Terhadap Earnings Management*. Jurnal Akuntansi Program S1, Vol. 3 No. 10
- Hardiyanti, W., Kartika, A., & Sudarsi, S. (2022). Analisis Profitabilitas, Ukuran Perusahaan, Leverage dan Pengaruhnya Terhadap Manajemen Laba Perusahaan Manufaktur. *Owner*, 6(4), 4071–4082.  
<https://doi.org/10.33395/owner.v6i4.1035>
- Healy P.M., dan J.M. Wahlen. 1999. “A Review of The Earnings Management Literature and Its Implication for Standard Setters”. *Accounting Horizons*
- Herlambang, S dan Darsono. 2015. *Pengaruh Corporate Governance dan Ukuran Perusahaan Terhadap Manajemen Laba*. Jurnal Akuntansi Fakultas Ekonomi dan Bisnis, Vol. 4 No. 3
- Indra. 2012. *Jurnal Ilmiah Mahasiswa Akuntansi. Fenomena Manajemen Laba Dan Underpricing Pada Perusahaan Yang Melakukan Initial Public Offering*, 1(4).
- Jensen, C., & Meckling, H. (1976). Theory of firm : managerial behavior agency costs and ownership structure. *Journal of Financial Economics* 3, 3, 305–360.
- Kashmir. (2018). *Analisis Laporan Keuangan* (8th ed.). PT RajaGrafindo Persada.
- Kasmir. (2014). *Analisis Laporan Keuangan* (Cetakan Ke). Raja Grafindo Persada.
- Kieso E. Donald, Weygandt J Jerry, dan Warfield. D.Terry. 2002. *Intermediate Accounting* .Edisi Kesepuluh, Jilid 1. Jakarta : Erlangga.

- Kurniawan, R., & Fuad. (2022). Faktor-Faktor Yang Mempengaruhi Manajemen Laba. *Owner (Riset Dan Jurnal Akuntansi)*, 1(8), 499–508.  
<https://doi.org/10.33395/owner.v6i4.1181>
- Lestari, C., dan Wulandari, O. 2019. *Pengaruh Profitabilitas Terhadap Manajemen Laba (Studi Kasus Pada Bank Yang Terdaftar Di Bei Tahun 2016- 2018)*. Vol. 2 No. 1
- Mirwan, D. R., & Amin, M. N. (2020). Pengaruh Financial Leverage, Profitabilitas, Net Profit Margin, dan Ukuran Perusahaan terhadap Praktik Perataan Laba. *Akuntabilitas*, 14(2), 225–242.
- Oktaviani, H. S. (2019). *Pengaruh Struktur Modal, Profitabilitas Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2018*. STEI Jakarta.
- Prawida, N., & Sutrisno. (2021). Leverage, Profitability, Corporate Governance Mecanism and Earning Management: Cases in Manufacturing Company in Indonesia Stock Exchange. *Asian Management and Business Review*, 1(1), 35–45.
- Putri, A. S. (2020). Pengaruh *Good Corporate Governance* terhadap Praktik Manajemen Lab Perusahaan. *Jurnal TECHNOBIZ*, 3(2), 15–20.
- Ramdhanti, M., & Indrati, M. (2022). Mekanisme *Good Corporate Governance* terhadap Manajemen Laba. *Fair Value*, 5(4), 208–219.  
<https://doi.org/10.31539/budgeting.v2i1.1231>
- Scott, R. William. 2009. *Financial Accounting Theory 4 th Edition*. Prentice-Hall, New Jersey
- Sehrawat, N. K., Kumar, A., Lohia, N., Bansal, S., & Agarwal, T. (2019). Impact of corporate governance on earnings management: Large sample evidence from India. *Asian Economic and Financial Review*, 9(12), 1335–1345.  
<https://doi.org/10.18488/journal.aefr.2019.912.1335.1345>
- Sitanggang, A., & Purba, A. M. (2022). Pengaruh Asymmetric Informaiton, Leverage Dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2013). *Jurnal Riset Akuntansi & Keuangan*, 8(1), 1–7.  
<https://doi.org/10.54367/jrak.v8i1.1754>

- Suheny, E. (2019). Pengaruh Corporate Governance, Ukuran Perusahaan, Leverage dan Kualitas Audit Terhadap Manajemen Laba. *Jurnal Ekonomi Vokasi*, 2(1), 26–43.
- Sumardi, R., Suharyono. 2020. *Dasar – Dasar Manajemen Keuangan*. Jakarta : LPU-UNAS.
- Suprianto, E. 2017. *Manajemen Laba di Indonesia : Studi Sebuah Bibliografi*. 21(2): 287–301
- Ujiayantho, Muh Arief dan Bambang Agus Pramuka. 2007. "Mekanisme Corporate Governence, Manajemen Laba dan Kinerja Keuangan". SNA X. Ujung Pandang.
- Wardhani, Widya Kusuma, dan Y. C. S. (2020). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Perusahaan dan Leverage terhadap Integritas Laporan Keuangan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(2), Jul, 475–481.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(I), 131–156.  
<https://www.jstor.org/stable/247880>
- Yan, Sophia. 2015. *Toshiba CEO resigns over \$1.2 billion accounting scandal*. <http://money.cnn.com/2015/07/21/investing/toshiba-ceo-resigns/>. Diunduh tanggal 14 Maret 2017.
- Yermack, D. 1996. *Higher Market Valuation of Companies with a Small Board of Directors*. *Journal of Financial Economics*. 40, 185-211.
- Yovianti, L., & Dermawan, E. S. (2020). Pengaruh Leverage, Profitabilitas, Ukuran Perusahaan, Dan Kepemilikan Institusional Terhadap Manajemen Laba. *Jurnal Paradigma Akuntansi*, 2(4), 1799.  
<https://doi.org/10.24912/jpa.v2i4.9376>

## LAMPIRAN

### Lampiran 1 : Daftar Sampel Perusahaan Properti dan *Real Estate* yang terdaftar di Bursa Efek Indonesia

No	Kode	Nama Perusahaan
1	BSDE	Bumi Serpong Damai Tbk.
2	CTRA	Ciputra Development Tbk.
3	DILD	Intiland Development Tbk.
4	DMAS	Puradelta Lestari Tbk.
5	DUTI	Duta Pertiwi Tbk
6	GPRA	Perdana Gapuraprima Tbk.
7	JRPT	Jaya Real Property Tbk.
8	MKPI	Metropolitan Kentjana Tbk.
9	MTLA	Metropolitan Land Tbk.
10	PPRO	PP Properti Tbk.
11	PWON	Pakuwon Jati Tbk.
12	RDTX	Roda Vivatex Tbk
13	SMRA	Summarecon Agung Tbk.



## Lampiran 2 : Variabel *Leverage* ( $X_1$ )

No	Kode Perusahaan	Tahun	Total Hutang	Total Aset	DAR
1	BSDE	2017	16.754.337.385.933	45.951.188.475.157	0,3646
		2018	21.814.594.254.302	52.101.492.204.552	0,4187
		2019	20.897.343.170.602	54.444.849.052.447	0,3838
		2020	26.391.824.110.926	60.862.926.586.750	0,4336
		2021	30.014.104.525.680	61.469.712.165.656	0,4883
2	CTRA	2017	16.255.398.000.000	31.872.302.000.000	0,5100
		2018	17.644.741.000.000	34.289.017.000.000	0,5146
		2019	18.434.456.000.000	36.196.024.000.000	0,5093
		2020	21.797.659.000.000	39.255.187.000.000	0,5553
		2021	23.697.818.000.000	40.668.411.000.000	0,5827
3	DILD	2017	6.786.634.657.165	13.097.184.984.411	0,5182
		2018	7.699.882.620.129	14.215.535.191.206	0,5417
		2019	7.542.625.380.504	14.777.496.292.639	0,5104
		2020	10.501.977.976.960	15.701.872.562.920	0,6688
		2021	10.429.635.817.904	16.641.784.737.635	0,6267
4	DMAS	2017	465.103.754.344	7.470.941.557.319	0,0623
		2018	311.529.808.844	7.500.033.435.372	0,0415
		2019	1.121.231.243.313	7.616.971.029.620	0,1472
		2020	1.227.713.247.260	6.752.233.240.104	0,1818
		2021	765.762.798.440	6.113.941.603.354	0,1252
5	DUTI	2017	2.240.819.998.834	10.575.681.686.285	0,2119
		2018	3.227.976.940.583	12.642.895.738.823	0,2553
		2019	3.197.457.277.140	13.788.227.459.960	0,2319
		2020	5.260.550.727.320	13.753.624.738.885	0,3825
		2021	6.148.290.708.770	15.308.923.447.779	0,4016
6	GPRA	2017	466.150.356.014	1.499.462.028.211	0,3109
		2018	454.440.028.598	1.536.453.590.418	0,2958
		2019	573.167.523.724	1.705.918.986.765	0,3360
		2020	739.916.884.400	1.727.361.676.947	0,4284
		2021	654.638.555.294	1.760.551.462.449	0,3718
7	JRPT	2017	3.496.187.155.000	9.472.682.688.000	0,3691
		2018	3.847.899.580.000	10.541.248.267.000	0,3650
		2019	3.762.437.184.000	11.164.935.100.000	0,3370
		2020	3.606.436.882.000	11.481.521.265.000	0,3141
		2021	3.885.976.979.000	11.748.147.834.000	0,3308
8	MKPI	2017	2.276.438.836.762	6.828.046.514.843	0,3334
		2018	1.776.589.738.461	7.008.254.843.361	0,2535
		2019	1.771.631.581.519	7.275.234.517.578	0,2435
		2020	2.015.388.073.970	7.622.918.065.733	0,2644
		2021	2.157.944.970.302	7.994.282.432.092	0,2699
9	MTLA	2017	1.874.477.930.000	4.819.145.802.000	0,3890
		2018	1.755.200.333.000	5.193.963.000.000	0,3379
		2019	2.257.513.000.000	6.107.364.000.000	0,3696
		2020	2.143.022.000.000	5.932.483.000.000	0,3612
		2021	2.299.626.000.000	6.409.548.000.000	0,3588
10	PPRO	2017	1.819.793.556.000	12.559.932.322.129	0,1449
		2018	1.755.200.000.000	16.475.720.486.285	0,1065
		2019	2.257.513.000.000	19.584.680.576.433	0,1153
		2020	1.855.546.000.000	18.588.970.471.992	0,0998
		2021	2.003.374.000.000	21.086.427.083.575	0,0950
11	PWON	2017	7.559.823.781.194	23.358.717.736.000	0,3236
		2018	10.657.152.475.402	25.018.080.224.000	0,4260
		2019	13.459.622.235.742	26.095.153.343.000	0,5158
		2020	14.044.751.384.971	26.458.805.377.000	0,5308
		2021	16.588.283.290.255	28.866.081.129.000	0,5747
12	RDTX	2017	225.499.951.528	2.280.461.717.989	0,0989
		2018	213.066.766.537	2.526.489.781.165	0,0843
		2019	271.083.812.343	2.795.788.452.762	0,0970
		2020	234.410.089.039	2.971.061.771.714	0,0789
		2021	256.434.333.798	3.161.105.356.526	0,0811
13	SMRA	2017	13.308.969.928.000	21.662.950.720.000	0,6144
		2018	14.238.537.503.000	23.299.242.068.000	0,6111
		2019	14.990.297.354.000	24.441.657.276.000	0,6133
		2020	18.076.688.455.000	24.922.534.224.000	0,7253
		2021	17.388.548.808.000	26.049.716.678.000	0,6675

**Lampiran 3 : Variabel Ukuran Dewan Komisaris (X<sub>2</sub>)**

No	Kode Perusahaan	Tahun	Jumlah Anggota
1	BSDE	2017	5
		2018	5
		2019	5
		2020	5
		2021	5
2	CTRA	2017	8
		2018	8
		2019	8
		2020	7
		2021	7
3	DILD	2017	6
		2018	6
		2019	6
		2020	5
		2021	5
4	DMAS	2017	6
		2018	6
		2019	6
		2020	6
		2021	6
5	DUTI	2017	4
		2018	4
		2019	5
		2020	5
		2021	5
6	GPRA	2017	3
		2018	3
		2019	4
		2020	5
		2021	3
7	JRPT	2017	5
		2018	5
		2019	5
		2020	3
		2021	3
8	MKPI	2017	18
		2018	15
		2019	15
		2020	15
		2021	16
9	MTLA	2017	6
		2018	5
		2019	4
		2020	5
		2021	5
10	PPRO	2017	3
		2018	3
		2019	5
		2020	3
		2021	3
11	PWON	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
12	RDTX	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
13	SMRA	2017	4
		2018	4
		2019	5
		2020	5
		2021	5

**Lampiran 4 : Variabel Komite Audit (X<sub>3</sub>)**

No	Kode Perusahaan	Tahun	Jumlah Anggota
1	BSDE	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
2	CTRA	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
3	DILD	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
4	DMAS	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
5	DUTI	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
6	GPRA	2017	3
		2018	2
		2019	3
		2020	3
		2021	3
7	JRPT	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
8	MKPI	2017	4
		2018	4
		2019	4
		2020	4
		2021	4
9	MTLA	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
10	PPRO	2017	2
		2018	3
		2019	4
		2020	3
		2021	3
11	PWON	2017	3
		2018	3
		2019	3
		2020	3
		2021	3
12	RDTX	2017	2
		2018	2
		2019	2
		2020	2
		2021	2
13	SMRA	2017	3
		2018	3
		2019	3
		2020	3
		2021	3



### Lampiran 5 : Variabel Profitabilitas (X4)

No	Kode Perusahaan	Tahun	Net Income	Total Asset	ROA
1	BSDE	2017	4.920.228.055.350	45.951.188.475.157	0,107075
		2018	1.293.850.222.560	52.101.492.204.552	0,024833
		2019	2.791.416.326.400	54.444.849.052.447	0,051271
		2020	281.700.888.667	60.862.926.586.750	0,004628
		2021	1.348.623.038.140	61.469.712.165.656	0,02194
2	CTRA	2017	888.893.000.000	31.872.302.000.000	0,027889
		2018	1.180.241.000.000	34.289.017.000.000	0,03442
		2019	1.157.959.000.000	36.196.024.000.000	0,031991
		2020	1.320.754.000.000	39.255.187.000.000	0,033645
		2021	1.735.329.000.000	40.668.411.000.000	0,04267
3	DILD	2017	297.491.171.120	13.097.184.984.411	0,022714
		2018	203.665.763.500	14.215.535.191.206	0,014327
		2019	251.433.717.860	14.777.496.292.639	0,017015
		2020	76.766.474.630	15.701.872.562.920	0,004889
		2021	12.185.982.160	16.641.784.737.635	0,000732
4	DMAS	2017	656.718.024.630	7.470.941.557.319	0,087903
		2018	496.250.204.090	7.500.033.435.372	0,066166
		2019	1.334.935.791.770	7.616.971.029.620	0,175258
		2020	1.347.650.476.290	6.752.233.240.104	0,199586
		2021	714.740.525.320	6.113.941.603.354	0,116903
5	DUTI	2017	535.308.856.530	10.575.681.686.285	0,050617
		2018	911.492.519.460	12.642.895.738.823	0,072095
		2019	1.102.853.913.330	13.788.227.459.960	0,079985
		2020	533.728.203.350	13.753.624.738.885	0,038806
		2021	659.891.191.330	15.308.923.447.779	0,043105
6	GPRA	2017	31.854.411.210	1.499.462.028.211	0,021244
		2018	37.060.999.350	1.536.453.590.418	0,024121
		2019	48.940.541.230	1.705.918.986.765	0,028689
		2020	29.785.103.510	1.727.361.676.947	0,017243
		2021	51.827.993.085	1.760.551.462.449	0,029438
7	JRPT	2017	1.113.845.380.000	9.472.682.688.000	0,117585
		2018	1.033.205.288.000	10.541.248.267.000	0,098015
		2019	1.016.858.196.000	11.164.935.100.000	0,091076
		2020	924.905.073.000	11.481.521.265.000	0,080556
		2021	768.912.755.000	11.748.147.834.000	0,06545
8	MKPI	2017	1.193.640.010.170	6.828.046.514.843	0,174814
		2018	1.018.586.218.370	7.008.254.843.361	0,145341
		2019	614.784.427.700	7.275.234.517.578	0,084504
		2020	231.273.751.290	7.622.918.065.733	0,030339
		2021	324.752.617.186	7.994.282.432.092	0,040623
9	MTLA	2017	451.677.691.000	4.819.145.802.000	0,093726
		2018	481.703.091.000	5.193.963.000.000	0,092743
		2019	486.973.000.000	6.107.364.000.000	0,079735
		2020	272.299.000.000	5.932.483.000.000	0,0459
		2021	372.017.000.000	6.409.548.000.000	0,058041
10	PPRO	2017	444.679.955.380	12.559.932.322.129	0,035405
		2018	471.257.608.300	16.475.720.486.285	0,028603
		2019	342.695.217.450	19.584.680.576.433	0,017498
		2020	89.048.789.047	18.588.970.471.992	0,00479
		2021	20.357.606.631	21.086.427.083.575	0,000965
11	PWON	2017	1.872.780.857.000	23.358.717.736.000	0,080175
		2018	2.542.868.927.000	25.018.080.224.000	0,101641
		2019	2.719.532.999.000	26.095.153.343.000	0,104216
		2020	929.918.580.000	26.458.805.377.000	0,035146
		2021	1.382.548.068.000	28.866.081.129.000	0,047895
12	RDTX	2017	246.909.721.570	2.280.461.717.989	0,108272
		2018	267.384.570.820	2.526.489.781.165	0,105832
		2019	232.773.280.700	2.795.788.452.762	0,083259
		2020	236.087.887.530	2.971.061.771.714	0,079462
		2021	195.806.481.653	3.161.105.356.526	0,061942
13	SMRA	2017	362.062.815.000	21.662.950.720.000	0,016713
		2018	448.709.527.000	23.299.242.068.000	0,019259
		2019	514.984.429.000	24.441.657.276.000	0,02107
		2020	179.835.308.000	24.922.534.224.000	0,007216
		2021	323.708.801.000	26.049.716.678.000	0,012427

Lampiran 6 : Variabel *Earnings Management* (Y)

No	Kode Perusahaan	Tahun	Earnings Manajemen
1	BSDE	2017	-0,381
		2018	-0,420
		2019	-0,261
		2020	-0,288
		2021	-0,216
2	CTRA	2017	0,002
		2018	0,003
		2019	-0,002
		2020	0,001
		2021	-0,045
3	DILD	2017	0,077
		2018	0,019
		2019	0,044
		2020	-0,018
		2021	-0,032
4	DMAS	2017	0,010
		2018	0,043
		2019	-0,057
		2020	-0,180
		2021	0,104
5	DUTI	2017	0,084
		2018	0,015
		2019	0,017
		2020	-0,007
		2021	0,019
6	GPRA	2017	-0,005
		2018	0,029
		2019	0,005
		2020	-0,007
		2021	-0,018
7	JRPT	2017	0,054
		2018	0,001
		2019	0,042
		2020	0,030
		2021	-0,014
8	MKPI	2017	-0,755
		2018	-0,291
		2019	-0,397
		2020	-0,426
		2021	-0,418
9	MTLA	2017	0,070
		2018	0,011
		2019	-0,016
		2020	-0,047
		2021	-0,057
10	PPRO	2017	0,023
		2018	0,106
		2019	-0,317
		2020	-0,069
		2021	0,104
11	PWON	2017	0,031
		2018	0,050
		2019	0,094
		2020	0,052
		2021	0,018
12	RDTX	2017	0,698
		2018	0,709
		2019	0,761
		2020	0,737
		2021	-0,032
13	SMRA	2017	0,062
		2018	0,055
		2019	0,030
		2020	-0,006
		2021	-0,055

### Lampiran 7 : Variabel Ukuran Perusahaan (Z)

No	Kode Perusahaan	Tahun	Total Aset	Size
1	BSDE	2017	45.951.188.475.157	31,46
		2018	52.101.492.204.552	31,58
		2019	54.444.849.052.447	31,63
		2020	60.862.926.586.750	31,74
		2021	61.469.712.165.656	31,75
2	CTRA	2017	31.872.302.000.000	31,09
		2018	34.289.017.000.000	31,17
		2019	36.196.024.000.000	31,22
		2020	39.255.187.000.000	31,30
		2021	40.668.411.000.000	31,34
3	DILD	2017	13.097.184.984.411	30,20
		2018	14.215.535.191.206	30,29
		2019	14.777.496.292.639	30,32
		2020	15.701.872.562.920	30,38
		2021	16.641.784.737.635	30,44
4	DMAS	2017	7.470.941.557.319	29,64
		2018	7.500.033.435.372	29,65
		2019	7.616.971.029.620	29,66
		2020	6.752.233.240.104	29,54
		2021	6.113.941.603.354	29,44
5	DUTI	2017	10.575.681.686.285	29,99
		2018	12.642.895.738.823	30,17
		2019	13.788.227.459.960	30,25
		2020	13.753.624.738.885	30,25
		2021	15.308.923.447.779	30,36
6	GPRA	2017	1.499.462.028.211	28,04
		2018	1.536.453.590.418	28,06
		2019	1.705.918.986.765	28,17
		2020	1.727.361.676.947	28,18
		2021	1.760.551.462.449	28,20
7	JRPT	2017	9.472.682.688.000	29,88
		2018	10.541.248.267.000	29,99
		2019	11.164.935.100.000	30,04
		2020	11.481.521.265.000	30,07
		2021	11.748.147.834.000	30,09
8	MKPI	2017	6.828.046.514.843	29,55
		2018	7.008.254.843.361	29,58
		2019	7.275.234.517.578	29,62
		2020	7.622.918.065.733	29,66
		2021	7.994.282.432.092	29,71
9	MTLA	2017	4.819.145.802.000	29,20
		2018	5.193.963.000.000	29,28
		2019	6.107.364.000.000	29,44
		2020	5.932.483.000.000	29,41
		2021	6.409.548.000.000	29,49
10	PPRO	2017	12.559.932.322.129	30,16
		2018	16.475.720.486.285	30,43
		2019	19.584.680.576.433	30,61
		2020	18.588.970.471.992	30,55
		2021	21.086.427.083.575	30,68
11	PWON	2017	23.358.717.736.000	30,78
		2018	25.018.080.224.000	30,85
		2019	26.095.153.343.000	30,89
		2020	26.458.805.377.000	30,91
		2021	28.866.081.129.000	30,99
12	RDTX	2017	2.280.461.717.989	28,46
		2018	2.526.489.781.165	28,56
		2019	2.795.788.452.762	28,66
		2020	2.971.061.771.714	28,72
		2021	3.161.105.356.526	28,78
13	SMRA	2017	21.662.950.720.000	30,71
		2018	23.299.242.068.000	30,78
		2019	24.441.657.276.000	30,83
		2020	24.922.534.224.000	30,85
		2021	26.049.716.678.000	30,89

## KHALIFA ALYA SITI .TA

### ORIGINALITY REPORT

<b>20%</b>	<b>23%</b>	<b>8%</b>	<b>12%</b>
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

### PRIMARY SOURCES

<b>1</b>	<b>repository.uinjkt.ac.id</b> Internet Source	<b>5%</b>
<b>2</b>	<b>e-jurnal.lppmunsera.org</b> Internet Source	<b>2%</b>
<b>3</b>	<b>ejournal.ukrida.ac.id</b> Internet Source	<b>1%</b>
<b>4</b>	<b>eprints.uny.ac.id</b> Internet Source	<b>1%</b>
<b>5</b>	<b>eprints.undip.ac.id</b> Internet Source	<b>1%</b>
<b>6</b>	<b>repository.unhas.ac.id</b> Internet Source	<b>1%</b>
<b>7</b>	<b>text-id.123dok.com</b> Internet Source	<b>1%</b>
<b>8</b>	<b>lib.unnes.ac.id</b> Internet Source	<b>1%</b>
<b>9</b>	<b>etheses.uin-malang.ac.id</b> Internet Source	<b>1%</b>

<b>10</b>	<b>www.repository.uinjkt.ac.id</b> Internet Source	<b>1%</b>
<b>11</b>	<b>ejurnal.bunghatta.ac.id</b> Internet Source	<b>1%</b>
<b>12</b>	<b>lib.ibs.ac.id</b> Internet Source	<b>1%</b>
<b>13</b>	<b>Submitted to North West University</b> Student Paper	<b>1%</b>

<b>14</b>	<b>eprints.walisongo.ac.id</b>	<b>1%</b>
-----------	--------------------------------	-----------