

DAFTAR PUSTAKA

- (Pinayungan, 2019). (2019). BAB II Tinjauan Pustaka BAB II TINJAUAN PUSTAKA 2.1. 1–64. *Gastronomía Ecuatoriana y Turismo Local.*, 1(69), 5–24.
- Arifin, A. (2019). Analisis Faktor-Faktor Yang Berpengaruh Terhadap Kinerja Keuangan Perusahaan Otomotif Dan Komponen Yang Terdaftar Di Bursa Efek Indonesia. *Prosiding FRIMA (Festival Riset Ilmiah Manajemen Dan Akuntansi)*, 2, 477–483. <https://doi.org/10.55916/frima.v0i2.71>
- Astutik, R. E. P., & Mildawati, T. (2016). Pengaruh Perencanaan Pajak Dan Beban Pajak Tangguhan. *Jurnal Ilmu Dan Riset Akuntansi*, 5(3), 1–17.
- Bhaktiar, F. F., & Hidayat, V. S. (2020). Pengaruh Pajak Tangguhan dan Perencanaan Pajak Terhadap Kinerja Perusahaan. *Jurnal Akuntansi*, 12(2), 265–276. <https://doi.org/10.28932/jam.v12i2.2950>
- Cahyani, L. P. G., & Noviari, N. (2019). Pengaruh Tarif Pajak, Pemahaman Perpajakan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM. *E-Jurnal Akuntansi*, 26, 1885. <https://doi.org/10.24843/eja.2019.v26.i03.p08>
- Dini, A. W., & Indarti, I. (2012). Pengaruh Net Profit Margin (NPM), Return On Assets (ROA) Dan Return On Equity (ROE) Terhadap Harga Saham Yang Terdaftar Dalam Indeks Emiten LQ45 Tahun 2008 – 2010 The influence of Net Profit Margin (NPM), Return On Assets (Roa), and Return On Eq. *Jurnal Kajian Akuntansi Dan Bisnis*, 1(1), 1–18.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Harmana, I. M. D., & Suardana, K. A. (2014). Pengaruh Pajak Tangguhan Dan Tax To Book Ratio Terhadap Kinerja Perusahaan. *Accounting Analysis Journal*, 3(2), 468–480.
- Ikatan Akuntan Indonesia. (2022). *Standar Akuntansi Keuangan*. Ikatan Akuntan Indonesia.
- Kashmir. (2018). *Analisis Laporan Keuangan* (8th ed.). PT RajaGrafindo Persada.
- Kosanke, R. M. (2019). 濟無No Title No Title No Title. 46, 28–41.
- Marpaung, E. I., & Tjun, L. T. (2016). Pengaruh Pajak Tangguhan Dan Tax To Book Ratio Terhadap Profitabilitas Dan Persistensi Laba. *Artikel Ilmiah STIE Perbanas*, 8(1), 1–14.
- MOHAMMAD SOFYAN. (2019). Rasio Keuangan Untuk Menilai Kinerja Keuangan. *Jurnal AKADEMIKA*, 17(2), 54–69.
- Nwaorgu, I. A., Abiahu, M.-F. C., Tapang, A. T., & Iormbagah, J. A. (2019). Deferred Tax Accounting and Financial Performance: The Listed Agricultural

- Firms Perspective in Nigeria. *SSRN Electronic Journal*, 1–16. <https://doi.org/10.2139/ssrn.3474769>
- Pajak, P., Dan, T., To, T. A. X., Ratio, B., Kinerja, T., Yang, B., & Di, T. (2020). *Skripsi Diajukan Oleh : Dimas Fuja Romal*.
- Pujiati, H., & Maulidina, I. (2022). Pengaruh Net Profit Margin Dan Return on Asset Terhadap Effective Tax Rate. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing ...)*, 02(1), 55–64.
- Rachmawati, D., & Pinem, D. B. (2015). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Jurnal Equity*, 18(1), 1. <https://doi.org/10.34209/v18i1.456>
- Sajiwa, B., P. (2019). Fakultas ekonomi dan bisnis universitas muhammadiyah sumatera utara medan 2019. *Jurnal Ilmiah Universitas Sumatera Utara*, 8–13.
- Saprudin, S., Kristianti, E., & Koeswardhana, G. (2021). Pengaruh Pajak Tangguhan dan Tax To Book Ratio Terhadap Kinerja Keuangan Perusahaan Industri Sub Sektor Makanan dan Minuman Yang Terdaftar di BEI Tahun 2015-2019. *Jurnal STEI Ekonomi*, 30(01), 49–59. <https://doi.org/10.36406/jemi.v30i01.401>
- Suandy, E. (2017). *Perencanaan Pajak* (6th ed.). Salemba Empat.
- Tania, R., & Nainggolan, B. R. M. (2021). Analisis Current Ratio, Debt To Equity Ratio, Total Assets Turn Over dan Net Profit Margin dalam Menilai Kinerja Keuangan Perusahaan Sektor Aneka Industri pada Bursa Efek Indonesia 2016-2019. *Owner*, 5(2), 536–544. <https://doi.org/10.33395/owner.v5i2.430>
- Teng, S. H., Sitohang, P. R., Feronika, P. C., & Damanik, R. O. (2022). Pengaruh NPM, ROA, DER dan Size terhadap Kinerja Keuangan pada Sektor Real Estate dan Property yang terdaftar di BEI Periode 2018-2020. *Owner*, 6(2), 1425–1437. <https://doi.org/10.33395/owner.v6i2.761>
- Trianto, A., Studi, P., Politeknik, A., & Palembang, D. (2017). *Analisis Laporan Keuangan Sebagai Alat Untuk Menilai Kinerja Keuangan Perusahaan Pada Pt. Bukit Asam (Persero) Tbk Tanjung Enim*. 8(03).
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of The Determination of Accounting Standard. *Review Literature And Arts Of The Americas*, 503(1), 112–156.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(I), 131–156.
- Wijayanti, S. (2016). *Pengaruh Beban Pajak Tangguhan terhadap Persistensi Laba dan Manajemen Laba pada Perusahaan Manufaktur*.
- Yasa, kadek dwi mahendra, & Wirawati, ni gusti putu. (2016). Pengaruh Net Profit Margin, Current Ratio, dan Debt to Equity Ratio pada Dividend Payout Ratio. *E-Jurnal Akuntansi Universitas Udayana*, 16, 921–950.
- Yulianti, F. (2021). *Hukum pajak 4/12/2021*. 1–17.

LAMPIRAN

Lampiran 1 Daftar Nama Populasi Perusahaan Infrastruktur Yang Terdaftar di BEI Periode 2017-2021

TABULASI VARIABEL						
NO	KODE	TAHUN	BPT	Tax to Book Ratio	Net Profit Margin (x100%)	ROA
1	ADHI	2017	0.000062187	0.540133470	3.41%	0.01825
		2018	0.000048173	0.993110571	4.12%	0.02142
		2019	0.000053647	0.968764192	4.34%	0.01221
		2020	0.000047421	0.596513784	0.22%	0.00274
		2021	0.000028644	0.871683858	0.75%	0.00217
2	BALI	2017	0.000296570	1.169481602	19.22%	0.02541
		2018	0.000048173	0.791763884	10.85%	0.01465
		2019	0.000053647	0.777752602	7.45%	0.01110
		2020	0.000047421	0.648744074	10.84%	0.01814
		2021	0.000028644	0.777231462	19.92%	0.03770
3	BUKK	2017	0.001539034	0.708450956	7.35%	0.05148
		2018	0.000116767	0.884313162	11.55%	0.12719
		2019	0.001042134	0.749486052	8.15%	0.10381
		2020	0.000982962	0.795136402	10.64%	0.14980
		2021	0.004499047	0.850032993	12.49%	0.15499
4	CASS	2017	0.070727255	0.718307394	15.70%	0.16941
		2018	0.002682699	0.584646194	7.18%	0.08131
		2019	0.006267099	0.665927008	4.40%	0.05993
		2020	0.005641757	0.486967315	2.41%	0.01982
		2021	0.010416274	0.667670353	10.10%	0.09024
5	CMNP	2017	0.001477104	0.802922262	23.84%	0.06455
		2018	0.001716392	0.845294217	19.12%	0.05432
		2019	0.000171983	0.807124671	19.55%	0.04464
		2020	0.000001154	0.736534210	14.49%	0.02274
		2021	0.001441151	0.775429303	15.98%	0.04592
6	IBST	2017	0.000256017	1.769260979	34.41%	0.04138
		2018	0.000599970	0.943984501	16.27%	0.01890
		2019	0.000229572	0.975982168	11.84%	0.01449
		2020	0.000385520	0.728939690	5.99%	0.00645
		2021	0.000321861	0.837140022	6.50%	0.00664
7	IPCM	2017	0.003138193	0.715657237	23.47%	0.08878

		2018	0.000431102	0.602545239	22.54%	0.06281
		2019	0.000386136	0.681006761	20.47%	0.07039
		2020	0.002388759	0.718373004	0.48%	0.05697
		2021	0.001356806	0.798890378	8.08%	0.09565
8	JSMR	2017	0.021622232	0.644112193	29.63%	0.02644
		2018	0.001384141	0.634360431	21.16%	0.02471
		2019	0.000478885	0.669513814	23.82%	0.02081
		2020	0.001231205	0.059773049	23.26%	0.00040
		2021	0.000136021	0.420388786	19.83%	0.00861
9	LINK	2017	0.000194855	0.752024942	11.76%	0.17469
		2018	0.004225814	0.704079265	27.77%	0.13097
		2019	0.002351912	0.721217408	13.05%	0.13446
		2020	0.006402851	0.755402770	7.17%	0.12073
		2021	0.000692966	0.770595112	3.05%	0.09083
10	META	2017	0.003315199	0.585341038	8.02%	0.01750
		2018	0.010816369	0.659530927	7.80%	0.05042
		2019	0.009840878	0.684928056	4.90%	0.04045
		2020	0.000544889	0.830273723	1.97%	0.01926
		2021	0.001164330	0.409235349	2.16%	0.00391
11	PTPP	2017	0.000101531	0.961831091	58.14%	0.04126
		2018	0.000665037	0.977985182	16.27%	0.03902
		2019	0.000596924	0.974597940	18.43%	0.01867
		2020	0.000393756	0.930510479	20.02%	0.00584
		2021	0.000280858	0.958601799	25.91%	0.00650
12	TBIG	2017	0.066762240	2.577047703	25.50%	0.09138
		2018	0.004959723	0.690903906	20.63%	0.02413
		2019	0.003263956	0.708428384	20.35%	0.02806
		2020	0.006093799	0.706597220	21.66%	0.02920
		2021	0.001348939	0.827160526	23.71%	0.03825
13	TLKM	2017	0.007789055	0.766567430	7.88%	0.16475
		2018	0.001526571	0.741079522	7.34%	0.13084
		2019	0.000029099	0.727867469	7.09%	0.12473
		2020	0.000786590	0.762424242	3.90%	0.11972
		2021	0.002373017	0.777233390	3.65%	0.12247
14	TOWR	2017	0.005934855	0.749257214	39.34%	0.11193
		2018	0.002976314	0.745351757	37.49%	0.09582
		2019	0.002905972	0.782053596	36.46%	0.08505
		2020	0.005287487	0.839565556	38.33%	0.08332
		2021	0.006061452	0.851123731	39.93%	0.05238
15	WEGE	2017	0.000040275	1.000220116	7.58%	0.06420
		2018	0.000007343	0.999366055	7.63%	0.07550
		2019	0.000007983	0.999047319	9.99%	0.07360
		2020	0.000047433	1.000609359	5.56%	0.02570

		2021	0.000018998	0.999590050	6.83%	0.03622
16	WIKA	2017	0.000353378	0.927327341	5.18%	0.02968
		2018	0.001806950	0.879027572	6.65%	0.03500
		2019	0.000386394	0.939682637	9.63%	0.04220
		2020	0.000610456	1.038890656	1.95%	0.00473
		2021	0.000382553	1.090307979	1.20%	0.00309
17	POWR	2017	0.002709267	0.731625757	25.60%	0.08110
		2018	0.017627923	0.623078427	18.47%	0.06027
		2019	0.002638322	0.808601016	26.19%	0.08570
		2020	0.007698496	0.711243153	20.48%	0.05567
		2021	0.003630504	0.749010894	21.25%	0.06655

Lampiran 2 Data Tabulasi Variabel Y

	Kinerja Keuangan				
	2017	2018	2019	2020	2021
ADHI	0.01825	0.02142	0.01221	0.00274	0.00217
BALI	0.02541	0.01465	0.01110	0.01814	0.03770
BUKK	0.05148	0.12719	0.10381	0.14980	0.15499
CASS	0.16941	0.08131	0.05993	0.01982	0.09024
CMNP	0.06455	0.05432	0.04464	0.02274	0.04592
IBST	0.04138	0.01890	0.01449	0.00645	0.00664
IPCM	0.08878	0.06281	0.07039	0.05697	0.09565
JSMR	0.02644	0.02471	0.02081	0.00040	0.00861
LINK	0.17469	0.13097	0.13446	0.12073	0.09083
META	0.01750	0.05042	0.04045	0.01926	0.00391
PTPP	0.04126	0.03902	0.01867	0.00584	0.00650
TBIG	0.09138	0.02413	0.02806	0.02920	0.03825
TLKM	0.16475	0.13084	0.12473	0.11972	0.12247
TOWR	0.11193	0.09582	0.08505	0.08332	0.05238
WEGE	0.06420	0.07550	0.07360	0.02570	0.03622
WIKA	0.02968	0.03500	0.04220	0.00473	0.00309
POWR	0.08110	0.06027	0.08570	0.05567	0.06655

Lampiran 3 Data Tabulasi Variabel X1

	Beban Pajak Tangguhan				
	2017	2018	2019	2020	2021
ADHI	0.000062187	0.000048173	0.000053647	0.000047421	0.000028644
BALI	0.000296570	0.000048173	0.000053647	0.000047421	0.000028644
BUKK	0.001539034	0.000116767	0.001042134	0.000982962	0.004499047
CASS	0.070727255	0.002682699	0.006267099	0.005641757	0.010416274
CMNP	0.001477104	0.001716392	0.000171983	0.000001154	0.001441151
IBST	0.000256017	0.000599970	0.000229572	0.000385520	0.000321861
IPCM	0.003138193	0.000431102	0.000386136	0.002388759	0.001356806
JSMR	0.021622232	0.001384141	0.000478885	0.001231205	0.000136021
LINK	0.000194855	0.004225814	0.002351912	0.006402851	0.000692966
META	0.003315199	0.010816369	0.009840878	0.000544889	0.001164330
PTPP	0.000101531	0.000665037	0.000596924	0.000393756	0.000280858
TBIG	0.066762240	0.004959723	0.003263956	0.006093799	0.001348939
TLKM	0.007789055	0.001526571	0.000029099	0.000786590	0.002373017
TOWR	0.005934855	0.002976314	0.002905972	0.005287487	0.006061452
WEGE	0.000040275	0.000007343	0.000007983	0.000047433	0.000018998
WIKA	0.000353378	0.001806950	0.000386394	0.000610456	0.000382553
POWR	0.002709267	0.017627923	0.002638322	0.007698496	0.003630504

Lampiran 4 Data Tabulasi Variabel X2

	Tax to Book Ratio				
	2017	2018	2019	2020	2021
ADHI	0.540133470	0.993110571	0.968764192	0.596513784	0.871683858
BALI	1.169481602	0.791763884	0.777752602	0.648744074	0.777231462
BUKK	0.708450956	0.884313162	0.749486052	0.795136402	0.850032993
CASS	0.718307394	0.584646194	0.665927008	0.486967315	0.667670353
CMNP	0.802922262	0.845294217	0.807124671	0.736534210	0.775429303
IBST	1.769260979	0.943984501	0.975982168	0.728939690	0.837140022
IPCM	0.715657237	0.602545239	0.681006761	0.718373004	0.798890378
JSMR	0.644112193	0.634360431	0.669513814	0.059773049	0.420388786
LINK	0.752024942	0.704079265	0.721217408	0.755402770	0.770595112
META	0.585341038	0.659530927	0.684928056	0.830273723	0.409235349
PTPP	0.961831091	0.977985182	0.974597940	0.930510479	0.958601799
TBIG	2.577047703	0.690903906	0.708428384	0.706597220	0.827160526
TLKM	0.766567430	0.741079522	0.727867469	0.762424242	0.777233390
TOWR	0.749257214	0.745351757	0.782053596	0.839565556	0.851123731
WEGE	1.000220116	0.999366055	0.999047319	1.000609359	0.999590050
WIKA	0.927327341	0.879027572	0.939682637	1.038890656	1.090307979
POWR	0.731625757	0.623078427	0.808601016	0.711243153	0.749010894

Lampiran 5 Data Tabulasi X3

	<i>Net Profit Margin (x100%)</i>				
	2017	2018	2019	2020	2021
ADHI	3.41%	4.12%	4.34%	0.22%	0.75%
BALI	19.22%	10.85%	7.45%	10.84%	19.92%
BUKK	7.35%	11.55%	8.15%	10.64%	12.49%
CASS	15.70%	7.18%	4.40%	2.41%	10.10%
CMNP	23.84%	19.12%	19.55%	14.49%	15.98%
IBST	34.41%	16.27%	11.84%	5.99%	6.50%
IPCM	23.47%	22.54%	20.47%	0.48%	8.08%
JSMR	29.63%	21.16%	23.82%	23.26%	19.83%
LINK	11.76%	27.77%	13.05%	7.17%	3.05%
META	8.02%	7.80%	4.90%	1.97%	2.16%
PTPP	58.14%	16.27%	18.43%	20.02%	25.91%
TBIG	25.50%	20.63%	20.35%	21.66%	23.71%
TLKM	7.88%	7.34%	7.09%	3.90%	3.65%
TOWR	39.34%	37.49%	36.46%	38.33%	39.93%
WEGE	7.58%	7.63%	9.99%	5.56%	6.83%
WIKA	5.18%	6.65%	9.63%	1.95%	1.20%
POWR	25.60%	18.47%	26.19%	20.48%	21.25%



Lampiran 6 Perusahaan Yang Memenuhi Kriteria

No.	Keterangan	Jumlah
1.	Perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2017 - 2021	62
2.	Perusahaan sektor infrastruktur yang tidak melaporkan laporan keuangan di Bursa Efek Indonesia secara berturut-turut selama periode 2017-2021	(17)
3.	Perusahaan sektor infrastruktur yang tidak mendapatkan keuntungan secara berturut-turut selama periode 2017-2021.	(24)
4.	Tidak terdapat informasi dan data terkait variabel yang dibutuhkan pada penelitian ini.	(4)
Jumlah Perusahaan yang dapat dijadikan sampel		17
Tahun Penelitian		5
Jumlah data penelitian		85

Lampiran 7 Daftar Perusahaan Yang Diambil Sebagai Sampel

No	Kode	Nama Perusahaan
1	ADHI	Adhi Karya (Persero) Tbk.
2	BALI	Bali Towerindo Sentra Tbk.
3	BUKK	Bukaka Teknik Utama Tbk.
4	CASS	Cardig Aero Services Tbk.
5	CMNP	Citra Marga Nusaphala Persada Tbk.
6	IBST	Inti Bangun Sejahtera Tbk.
7	IPCM	Jasa Armada Indonesia Tbk.
8	JSMR	Jasa Marga (Persero) Tbk.
9	LINK	Link Net Tbk.
10	META	Nusantara Infrastructure Tbk.
11	PTPP	PP (Persero) Tbk.
12	TBIG	Tower Bersama Infrastructure Tbk.
13	TLKM	Telkom Indonesia (Persero) Tbk.
14	TOWR	Sarana Menara Nusantara Tbk.
15	WEGE	Wijaya Karya Bangunan Gedung Tbk.
16	WIKA	Wijaya Karya (Persero) Tbk.
17	POWR	Cikarang Listrindo Tbk.

Lampiran 8 Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Pajak Tanguhan	85	,0000	,0707	,004017	,0107743
Tax To Book Ratio	85	,0598	2,5770	,809880	,2758919
Net Profit Margin	85	,0022	,5814	,148908	,1115827
Kinerja Keuangan	85	,0004	,1747	,057448	,0456285
Valid N (listwise)	85				

Lampiran 9 Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a, b}	Mean	,0001450
	Std. Deviation	,00000791
Most Extreme Differences	Absolute	,071
	Positive	,047
	Negative	-,071
Test Statistic		,071
Asymp. Sig. (2-tailed)		,200 ^{c, d}

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

Lampiran 10 Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Pajak Tangguhan	,958	1,043
	Tax To Book Ratio	,795	1,258
	Net Profit Margin	,766	1,306

a. Dependent Variable: Kinerja Keuangan

Lampiran 11 Hasil Uji Autokorelasi

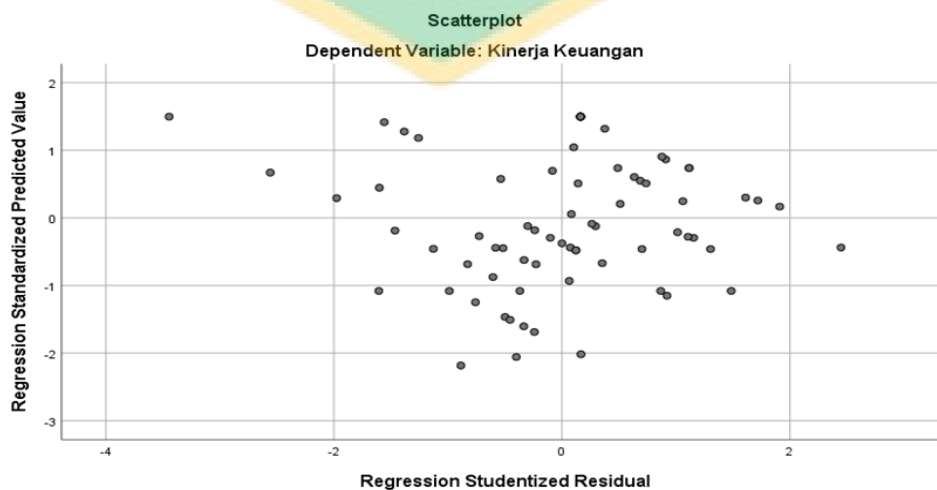
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,667 ^a	,444	,424	,03184	1,848

a. Predictors: (Constant), Net Profit Margin, Pajak Tangguhan, Tax To Book Ratio

b. Dependent Variable: Kinerja Keuangan

Lampiran 12 Hasil Uji Heteroskedastisitas



Lampiran 13 Hasil Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,017	,006		2,952	
	Pajak Tangguhan	-,212	,464	-,039	-,458	
	Tax To Book Ratio	,016	,003	,439	4,727	
	Net Profit Margin	,123	,034	,346	3,657	

a. Dependent Variable: Kinerja Keuangan

Lampiran 14 Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,667 ^a	,444	,424	,03184	1,848

a. Predictors: (Constant), Net Profit Margin, Pajak Tangguhan, Tax To Book Ratio

b. Dependent Variable: Kinerja Keuangan

Lampiran 15 Hasil Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,066	3	,022	21,583	,000 ^b
	Residual	,082	81	,001		
	Total	,148	84			

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Net Profit Margin, Pajak Tangguhan, Tax To Book Ratio

Lampiran 16 Hasil Uji Statistik t

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	,017	,006		2,952	,004
	Pajak Tangguhan	-,212	,464	-,039	-,458	,649
	Tax To Book Ratio	,016	,003	,439	4,727	,000
	Net Profit Margin	,123	,034	,346	3,657	,000

a. Dependent Variable: Kinerja Keuangan



Lampiran 17 Konsultasi Bimbingan



UNIVERSITAS NASIONAL FAKULTAS EKONOMI DAN BISNIS

S1- Manajemen, S1- Akuntansi, dan S1- Pariwisata

Jl. Sawo Manila No. 61 Pejaten, Pasar Minggu, Jakarta 12520 Telp. (021) 78833307, 7806700 (Hunting) Fax. 7802718, 7802719

P.O. Box 4741 Jakarta 12047 Homepage : <http://www.unas.ac.id> E-mail : febunas49@gmail.com

KONSULTASI BIMBINGAN

Npm : 193403516122
Nama : SAMUEL CHRISTIAN DWI PUTRA
Program Studi : Akuntansi
Konsentrasi : Perpajakan

KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
17 November, 2022	approval bab i (yang sudah direvisi)	Sudah Ditanggapi
17 November, 2022	approval bab ii (yang sudah direvisi)	Sudah Ditanggapi
18 November, 2022	revisi bab iii	Sudah Ditanggapi
18 November, 2022	revisi bab 1,2, dan 3	Sudah Ditanggapi

KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
2 February, 2023	revisi bab 1, 2, dan 3 - setelah sempro	Sudah Ditanggapi
2 February, 2023	pengecekan hasil olah data	Sudah Ditanggapi
2 February, 2023	bab 4 & bab 5	Sudah Ditanggapi
3 February, 2023	gabungan bab 1-5 dan daftar pustaka	Sudah Ditanggapi
4 February, 2023	setelah revisi	Sudah Ditanggapi
4 February, 2023	bab 4 & 5 perubahan	Sudah Ditanggapi
4 February, 2023	revisi daftar pustaka	Sudah Ditanggapi

Lampiran 18 Hasil Pengecekan Turnitin

Samuel Christian Dwi Putra .TA

ORIGINALITY REPORT

20%
SIMILARITY INDEX

22%
INTERNET SOURCES

4%
PUBLICATIONS

15%
STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Universitas Nasional Student Paper	6%
2	repository.unsada.ac.id Internet Source	3%
3	repository.umsu.ac.id Internet Source	2%
4	jurnal.unai.edu Internet Source	2%
5	repository.unas.ac.id Internet Source	1%
6	repository.um-palembang.ac.id Internet Source	1%
7	jurnalfe.ustjogja.ac.id Internet Source	1%
8	www.cnbcindonesia.com Internet Source	1%
9	digilibadmin.unismuh.ac.id Internet Source	1%