

## SURAT PERNYATAAN KEABSAHAN KARYA ILMIAH

Yang bertanda tangan di bawah ini :

Nama : **Dr. Yurniwati, SE, M.Si, Ak, CA**  
 NIP : 196404141990022001  
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 Tempat, tanggal lahir : Padang, 14 April 1964  
 Pangkat, golongan ruang, TMT : Pembina, IV.a / 1 April 2010  
 Jabatan, TMT : Lektor Kepala / 1 Oktober 2007  
 Bidang Ilmu\* : Akutansi  
 Jurusan/Program Studi : Jurusan Akutansi  
 Fakultas : Ekonomi  
 Universitas : Universitas Andalas

Dengan ini menyatakan bahwa Karya Ilmiah, seperti di bawah ini :

| NO | KARYA ILMIAH         | JUDUL   | IDENTITAS KARYA ILMIAH  |
|----|----------------------|---|---|
| 1  | Jurnal Internasional | Development Model of Syari'ah Financial Service Cooperatives with Data Envelopment Analysis Approach and Financial Performance, (The Study on Syari'ah Financial Service Cooperatives in West Sumatera) | Nama Jurnal : International Journal of Recent Technology and Engineering (IJRTE)<br>Volume Jurnal : 7<br>Nomor Jurnal : 6S5<br>Halaman : 942-948<br>ISSN : 2277-3878<br>Penerbit : Blue Eyes Intelligence Engineering and Sciences Publication<br>Tahun Terbit : 2019 |
| 2  | Jurnal Internasional | Enhancing Competitiveness of Creative Industries: SME in West Sumatra   | Nama Jurnal : International Journal of Engineering & Technology<br>Volume Jurnal : 7<br>Nomor Jurnal : 3<br>Halaman : 544-548<br>ISSN : 2227-524X<br>Penerbit: Science Publishing Corporation Inc<br>Tahun Terbit : 2018  |
| 3  | Jurnal Internasional | The Analysis of Intellectual Capital Performance of Islamic Bank in Indonesia   | Nama Jurnal : Global Journal of Business & Social Science Review<br>Volume Jurnal : 2<br>Nomor Jurnal : 4<br>ISSN : 2289-8506<br>Penerbit : GATR Enterprise<br>Tahun Terbit : 2014  |

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| 4 | Jurnal Internasional | The Influence of the Quality of an Audit to Relationship Other Comprehensive Income (OCI) And Relevance of Value Accounting Information, And Asymmetry of Information (Study on Companies in Indonesia) | Nama Jurnal : Global Journal of Business & Social Science Review<br>Volume Jurnal : 5<br>Nomor Jurnal : 2<br>Halaman : 46-52<br>ISSN : 2289-8506<br>Penerbit : GATR Enterprise<br>Tahun Terbit : 2017   |
| 5 | Jurnal Internasional | The Effect of Financial Literacy and Financial Access to the Performance of SMEs (Small and Medium Enterprises) in the Trade Sector of Padang City  | Nama Jurnal : International Journal of Progressive Sciences and Technologies (IJPSAT)<br>Volume Jurnal : 10<br>Nomor Jurnal : 2<br>Halaman : 371-381<br>ISSN : 2509-0119<br>Penerbit : Welcome to International Journals of Sciences and High Technologies (IJSHT)<br>Tahun Terbit: 2018  |
| 6 | Jurnal Internasional | Effect of Biological Asset Intensity, Company Size, Ownership Concentration, and Type Firm against Biological Assets  | Nama Jurnal : The Indonesian Journal of Accounting Research<br>Volume Jurnal : 21<br>Nomor Jurnal : 1<br>Halaman : 121-146<br>ISSN : 2086-6887<br>Penerbit : Indonesian Institute of Accountants-Compartment of Accounting Educators<br>Tahun Terbit : 2018   |
| 7 | Jurnal Internasional | Analysis of Comparative Value Added in Small Firms Processing Poultry Products  | Nama Jurnal : Jurnal Keuangan dan Perbankan<br>Volume Jurnal : 17<br>Nomor Jurnal : 2<br>Halaman : 99-110<br>ISSN : 1410-8623<br>Penerbit : Pusat Penelitian dan Pengabdian kepada Masyarakat Program Magister Manajemen IKPIA Perbanas Jakarta<br>Pusat Penelitian dan Pengabdian kepada Masyarakat Program Magister Manajemen IKPIA Perbanas Jakarta<br>Tahun: 2015 |
| 8 | Jurnal Nasional      | Determinant Factors of Annual Report Readability in Indonesia   | Nama Jurnal :<br>INTERNATIONAL JOURNAL FOR INNOVATIVE RESEARCH IN ULTIDISCIPLINARY FIELD<br>Volume Jurnal : 5<br>Nomor Jurnal : 6<br>Halaman : 163-170<br>ISSN : 2455-0620  |

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|    |                 |   | Penerbit : Research Culture Society & Publication<br>Tahun: 2019   |
| 9  | Jurnal Nasional | What are the Factors Affecting Firm Values in Indonesia?  | Nama Jurnal :<br>INTERNATIONAL JOURNAL FOR INNOVATIVE RESEARCH IN MULTIDISCIPLINARY FIELD<br>Volume Jurnal : 5<br>Nomor Jurnal : 10<br>Halaman : 141-148<br>ISSN : 2455-0620<br>Penerbit : Research Culture Society & Publication<br>Tahun: 2019 |
| 10 | Jurnal Nasional | Analysis of The Influence of Employee Stock Ownership Program (ESOP) Application of Company Financial Performance | Nama Jurnal : Jurnal Ilmiah Universitas Batanghari Jambi<br>Volume Jurnal : 20<br>Nomor Jurnal : 2<br>Halaman :<br>ISSN : 2549-4236<br>Penerbit : Lembaga Penelitian dan Pengabdian pada Masyarakat Universitas Batanghari Jambi<br>Tahun: 2020  |
| 11 | Jurnal Nasional | Tingkat Inflasi, Tingkat Bunga SBI, dan Nilai Tukar Rupiah terhadap Pengaruh Indeks Harga Saham                   | Nama Jurnal : OWNER (Riset dan Jurnal Akuntansi)<br>Volume Jurnal : 2<br>Nomor Jurnal : 2<br>Halaman : 356-365<br>ISSN : 2548-7507<br>Penerbit : Politeknik Ganesha<br>Tahun: 2020   |
| 12 | Jurnal Nasional | Stock Split, Financial Performance, Size, dan Likuiditas Saham di Bursa Efek Indonesia                            | Nama Jurnal : Jurnal Analisis Bisnis Ekonomi<br>Volume Jurnal : 6<br>Nomor Jurnal : 1<br>Halaman : 16-32<br>ISSN : 1693-5950<br>Penerbit : Fakultas Ekonomi Universitas Muhammadiyah Magelang<br>Tahun: 2008                                     |
| 13 | Jurnal Nasional | Analisis Kinerja UMKM Kota Payakumbuh dan Kabupaten Tanah Datar   | Nama Jurnal : Jurnal Ekonomi dan Bisnis Dharma Andalas<br>Volume Jurnal : 7<br>Nomor Jurnal : 2<br>Halaman : 103-126<br>ISSN : 1993-3273<br>Penerbit : Sekolah Tinggi Ilmu Ekonomi (STIE) Dharma Andalas<br>Tahun: 2009                          |

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| 14 | Jurnal Nasional         | APAKAH IMPLEMENTASI REINVENTING POLICY” MENINGKATKAN TAX COMPLIANCE PAJAK BADAN? (Survei pada KPP Pratama Padang)                                  | Nama Jurnal : Jurnal Akuntansi dan Governance Andalas<br>Volume Jurnal : 2<br>Nomor Jurnal : 2<br>Halaman : 182-194<br>ISSN : 2442-2363<br>Penerbit : Fakultas Ekonomi, Universitas Andalas<br>Tahun: 2020  |
| 15 | Prosiding Internasional | Control Environment Analysis at Government Internal Control System: Indonesia Case   | Nama Seminar/Konferensi : 2nd Global Conference on Business and Social Sciences (GCBSS-2015) on “Multidisciplinary Perspectives on Management and Society”<br>Penyelenggara Seminar :<br>Tanggal/ Waktu Pelaksanaan : 17-18 September 2015<br>ISBN/ISSN : 1877-0428 |
| 16 | Prosiding Internasional | The Effect of Intellectual Capital to Value Relevance of Accounting Information Based on PSAK Convergence of IFRS (Manufacture Firms in Indonesia) | Nama Seminar/Konferensi : 2nd Global Conference on Business and Social Science-2015, GCBSS-2015<br>Penyelenggara Seminar :<br>Tanggal/ Waktu Pelaksanaan : September 2015<br>ISBN/ISSN : 1877-0428  |
| 17 | Prosiding Internasional | Interdependence of Debtpolicy,Dividend Policy And Managerial Ownership   | Nama Seminar/Konferensi : International Conference on Entrepreneurship, Management, Accounting and Social Sciences (ICEMASS)<br>Penyelenggara Seminar : Universitas Ma Chung<br>Tanggal/ Waktu Pelaksanaan : 25 Oktober 2018<br>ISBN/ISSN : 978-602-9155-19-8       |
| 18 | Prosiding Internasional | The Relation Between Compensation of Banking Executives,Charter Value, Capital Requirements and Risk Taking  | Nama Seminar/Konferensi : International Conference on Entrepreneurship, Management, Accounting and Social Sciences (ICEMASS)<br>Penyelenggara Seminar : Universitas Ma Chung<br>Tanggal/ Waktu Pelaksanaan : 25 Oktober 2018<br>ISBN/ISSN : 978-602-9155-19-8       |
| 19 | Prosiding Internasional | Increasing Competitiveness of Creative Industry with Market Orientation, Entrepreneurship and Competitive Advantage                                | Nama Seminar/Konferensi : International Conference on Management, Accounting, Business and Entrepreneurship ICMABE 2017<br>Penyelenggara Seminar : IPMI International Business School &   |

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|    |                                 |   | UTM Malaysia<br>Tanggal/ Waktu Pelaksanaan :<br>17/10/2019  |
| 20 | Prosiding Internasional         | Determination of Zakat Payer's Preference of Zakat Distribution Chanel  | Nama Seminar/Konferensi :<br>International Conference on Business and Economics<br>Penyelenggara Seminar :<br>Universitas Andalas<br>Tanggal/ Waktu Pelaksanaan :<br>11/11/2019<br>ISBN/ISSN : 2086-4043                                    |
| 21 | Prosiding Internasional         | Unit Cost Analysis of Laboratory Services in Naili DBS Hospital in 2007 Using Activity Based Costing (ABC) Method                       | Nama Seminar/Konferensi : EIA International Conference on Medical And Health Research<br>Penyelenggara Seminar : Padang, Sumatera Barat<br>Tanggal/ Waktu Pelaksanaan :<br>2018<br>ISBN/ISSN : 978-1-63190-180-5                            |
| 22 | Prosiding Internasional         | The Effect Of Role Stressor On Job Outcomes With Burnout As Mediation Variables   | Nama Seminar/Konferensi : 2nd International Conference on Business and Economics (ICBE) 2014<br>Penyelenggara Seminar :<br>Fakultas Ekonomi Universitas Andalas<br>Tanggal/ Waktu Pelaksanaan :<br>23/04/2014<br>ISBN/ISSN : 977-208-640400 |
| 23 | Prosiding Internasional         | Merger Acquisition Influence for Level Return of Companies  | Nama Seminar/Konferensi : 2nd International Conference on Business and Economics (ICBE) 2014<br>Penyelenggara Seminar :<br>Fakultas Ekonomi Universitas Andalas<br>Tanggal/ Waktu Pelaksanaan :<br>23/04/2014<br>ISBN/ISSN : 977-208-640400 |
| 24 | Sebagai Presenter Internasional | Intellectual Capital Management and Market Value  | Nama Seminar/Konferensi : 1st International Conference of Asset and Facility Management<br>Penyelenggara Seminar :<br>Universitas Bung Hatta<br>Tanggal/ Waktu Pelaksanaan :<br>08/04/2010  |
| 25 | Sebagai Presenter Internasional | Corporate Social & Environmental Responsibility (Cser) Dan Reaksi Investor (Studi pada Perusahaan High Profile di Bursa Efek Indonesia) | Nama Seminar/Konferensi : 1st International Conference On Business and Economics (ICBE) 2010<br>Penyelenggara Seminar : Andalas University<br>Tanggal/ Waktu Pelaksanaan : 5-   |

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|    |                                 |  | 17 April 2010   |
| 26 | Sebagai Presenter Internasional | Analyzing of Comparative Bankruptcy Prediction Models to Determine: The Most Accurate Predictor            | Nama Seminar/Konferensi : ISSAAS 2014 International Congress and General Meeting<br>Penyelenggara Seminar : ISSAAS<br>Tanggal/ Waktu Pelaksanaan : November 8-10, 2014  |
| 27 | Sebagai Presenter Internasional | Analysis of green intellectual capital and financial performance (study at poultry companies in Indonesia) | Nama Seminar/Konferensi : The XXV World's Poultry Congress (WPC2016)<br>Penyelenggara Seminar : The World's Poultry Science Association<br>Tanggal/ Waktu Pelaksanaan : September 5-9, 2016,                          |
| 28 | Sebagai Presenter Internasional | Financial Ratio Analysis; FDR, BOPO, CAR, ROA, Total Asset and Non Performing Financing (NPF)              | Nama Seminar/Konferensi : 3rd International Conference On Business and Economics (ICBE) 2017<br>Penyelenggara Seminar : Faculty of Economics - Andalas University<br>Tanggal/ Waktu Pelaksanaan : 15-16 November 2017 |

1. Adalah benar **karya saya sendiri** atau bukan **plagiat hasil karya orang lain** dan saya ajukan sebagai bahan penilaian penetapan angka kredit dan kenaikan jabatan.
2. Apabila dikemudian hari terbukti bahwa karya ilmiah ini **bukan** karya saya sendiri atau plagiat hasil karya orang lain, maka saya bersedia menerima sanksi sesuai ketentuan perundang-undangan yang berlaku.

Demikian surat pernyataan ini saya buat untuk dipergunakan sebagaimana mestinya.

Padang, Desember 2021  
Yang Membuat Pernyataan,



Dr. Yurniwati, SE, M.Si, Ak, CA  
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