

LAMPIRAN-LAMPIRAN

Lampiran 1 :

Daftar Perusahaan Properti dan Real Estate dan Pemilihan Sampel

No	Perusahaan	Kriteria			Sampel
		I	II	III	
	Perusahaan Properti dan Real Estate di Papan Utama				
1	PT Agung Podomoro Land Tbk. (APLN)	O	O	X	
2	PT Alam Sutera Realty Tbk. (ASRI)	O	O	X	
3	PT Bekasi Asri Pemula Tbk. (BAPA)	O	O	X	
4	PT Bekasi Fajar Industrial Estate Tbk. (BEST)	O	O	X	
5	PT Sentul City Tbk. (BKSL)	O	O	X	
6	PT Bumi Serpong Damai Tbk. (BSDE)	O	O	O	I
7	PT Ciputra Development Tbk. (CTRA)	O	O	O	I
8	PT Duta Anggada Realty Tbk. (DART)	O	O	X	
9	PT Intiland Development Tbk. (DILD)	O	O	X	
10	PT Puradelta Lestari Tbk. (DMAS)	O	O	O	I
11	PT Aksara Global Development Tbk. (GAMA)	O	X	X	
12	PT Perdana Gapuraprima Tbk. (GPRA)	O	O	O	I
13	PT Greenwood Sejahtera Tbk. (GWSA)	O	O	X	
14	PT Jaya Real Property Tbk. (JRPT)	O	O	O	I
15	PT Kawasan Industri Jababeka Tbk. (KIJA)	O	O	O	I
16	PT Lippo Cikarang Tbk. (LPCK)	O	O	X	
17	PT Lippo Karawaci Tbk. (LPKR)	O	O	X	
18	PT Modernland Realty Tbk. (MDLN)	O	O	X	
19	PT Metropolitan Land Tbk. (MTLA)	O	O	O	I
20	PT City Retail Developments Tbk. (NIRO)	O	O	X	
21	PT Plaza Indonesia Realty Tbk. (PLIN)	O	O	X	
22	PT PP Properti Tbk. (PPRO)	O	O	O	I
23	PT Pudjiadi Prestige Tbk. (PUDP)	O	O	X	
24	PT Pakuwon Jati Tbk. (PWON)	O	O	O	I
25	PT Ristia Bintang Mahkotasejati Tbk. (RBMS)	O	O	X	
26	PT Roda Vivatex Tbk. (RDTX)	O	O	O	I
27	PT Summarecon Agung Tbk. (SMRA)	O	O	O	I
28	PT Agung Semesta Sejahtera Tbk. (TARA)	O	O	X	
29	PT Natura City Developments Tbk. (CITY)	O	O	X	
30	PT Bima Sakti Pertiwi Tbk. (PAMG)	O	O	X	
31	PT DMS Propertindo Tbk. (KOTA)	O	O	X	
32	PT Nusantara Almazia Tbk. (NZIA)	O	O	O	I

No	Perusahaan	Kriteria			Sampel
		I	II	III	
33	PT Adhi Commuter Properti Tbk. (ADCP)	O	O	X	
34	PT Winner Nusantara Jaya Tbk. (WINR)	O	O	X	
35	PT Wulandari Bangun Laksana Tbk. (BSBK)	O	O	X	
	Perusahaan Properti dan Real Estate di Papan Pengembangan				
1	PT Vastland Indonesia Tbk. (VAST)	O	X	X	
2	PT Bumi Citra Permai Tbk. (BCIP)	O	O	O	I
3	PT Binakarya Jaya Abadi Tbk. (BIKA)	O	O	X	
4	PT Bhuwanatala Indah Permai Tbk. (BIPP)	O	O	O	I
5	PT Bukit Darmo Property Tbk. (BKDP)	O	O	X	
6	PT Cowell Development Tbk. (COWL)	O	X	X	
7	PT Duta Pertiwi Tbk. (DUTI)	O	O	O	I
8	PT Bakrieland Development Tbk. (ELTY)	O	O	X	
9	PT Megapolitan Developments Tbk. (EMDE)	O	O	X	
10	PT Fortune Mate Indonesia Tbk. (FMII)	O	O	X	
11	PT Gowa Makassar Tourism Development Tbk. (GMTD)	O	O	X	
12	PT Indonesian Paradise Property Tbk. (INPP)	O	O	X	
13	PT Eureka Prima Jakarta Tbk. (LCGP)	O	X	X	
14	PT Star Pacific Tbk. (LPLI)	O	O	X	
15	PT Metropolitan Kentjana Tbk. (MKPI)	O	O	O	I
16	PT Mega Manunggal Property Tbk. (MMLP)	O	O	X	
17	PT Metro Realty Tbk. (MTSM)	O	O	X	
18	PT Hanson International Tbk. (MYRX)	O	X	X	
19	PT Indonesia Prima Property Tbk. (OMRE)	O	O	X	
20	PT Rimo International Lestari Tbk. (RIMO)	O	X	X	
21	PT Pikko Land Development Tbk. (RODA)	O	O	X	
22	PT Suryamas Dutamakmur Tbk. (SMDM)	O	O	O	I
23	PT Forza Land Indonesia Tbk. (FORZ)	O	X	X	
24	PT Cahayasakti Investindo Sukses (CSIS)	O	O	O	I
25	PT Armidian Karyatama Tbk. (ARMY)	O	X	X	
26	PT Jaya Sukses Makmur Sentosa Tbk. (RISE)	O	O	X	
27	PT Pollux Properties Indonesia Tbk. (POLL)	O	O	X	
28	PT Trimitra Propertindo Tbk. (LAND)	O	O	X	
29	PT Maha Properti Indonesia Tbk. (MPRO)	O	O	X	
30	PT Kota Satu Properti Tbk. (SATU)	O	O	X	
31	PT Urban Jakarta Propertindo Tbk. (URBN)	O	O	O	I
32	PT Pollux Hotels Group Tbk. (POLI)	O	O	O	I
33	PT Capri Nusa Satu Properti Tbk. (CPRI)	O	O	X	

No	Perusahaan	Kriteria			Sampel
		I	II	III	
34	PT Bliss Properti Indonesia Tbk. (POSA)	O	O	X	
35	PT Bhakti Agung Propertindo Tbk. (BAPI)	O	O	X	
36	PT Repower Asia Indonesia Tbk. (REAL)	O	O	O	I
37	PT Royalindo Investa Wijaya Tbk. (INDO)	O	O	O	I
38	PT Perintis Trinita Properti Tbk. (TRIN)	O	O	X	
39	PT Diamond Citra Propertindo Tbk. (DADA)	O	O	O	I
40	PT Andalan Sakti Primaindo Tbk. (ASPI)	O	O	X	
41	PT Makmur Berkah Amanda Tbk. (AMAN)	O	O	O	I
42	PT Karya Bersama Anugerah Tbk. (KBAG)	O	O	O	I
43	PT Bumi Benowo Sukses Sejahtera Tbk. (BBSS)	O	O	X	
44	PT Puri Global Sukses Tbk. (PURI)	O	X	X	
45	PT Grand House Mulia Tbk. (HOMI)	O	O	O	I
46	PT Rockfields Properti Indonesia Tbk. (ROCK)	O	O	X	
47	PT Trimitra Prawara Goldland Tbk. (ATAP)	O	O	O	I
48	PT Trinita Dinamik Tbk. (TRUE)	O	O	X	
49	PT Saraswanti Indoland Development Tbk. (SWID)	O	X	X	
50	PT Citra Buana Prasida Tbk (CBPE)	O	X	X	

Hasil Pemilihan Sampel

No	Kriteria Sampel	Jumlah
1.	Perusahaan properti dan real estate yang terdaftar di dalam BEI pada tahun 2019-2022	85
2.	Laporan keuangan tahunan perusahaan yang menyediakan data yang lengkap dengan variabel	74
3.	Perusahaan yang selalu memperoleh keuntungan atau laba positif selama tahun 2019-2022	27
	Jumlah Sampel Penelitian	27
	Tahun Pengamatan	4
	Jumlah data penelitian	108
	Jumlah data <i>Outlier</i>	20
	Total Sampel	88

Lampiran 2 :

Daftar Sampel Penelitian

No	Kode	Nama Perusahaan
1	BSDE	PT Bumi Serpong Damai Tbk.
2	CTRA	PT Ciputra Development Tbk.
3	DMAS	PT Puradelta Lestari Tbk.
4	GPRA	PT Perdana Gapuraprima Tbk.
5	JRPT	PT Jaya Real Property Tbk.
6	KIJA	PT Kawasan Industri Jababeka Tbk.
7	MTLA	PT Metropolitan Land Tbk.
8	PPRO	PT PP Properti Tbk.
9	PWON	PT Pakuwon Jati Tbk.
10	RDTX	PT Roda Vivatex Tbk.
11	SMRA	PT Summarecon Agung Tbk.
12	NZIA	PT Nusantara Almazia Tbk.
13	BCIP	PT Bumi Citra Permai Tbk.
14	BIPP	PT Bhuwanatala Indah Permai Tbk.
15	DUTI	PT Duta Pertiwi Tbk.
16	MKPI	PT Metropolitan Kentjana Tbk.
17	SMDM	PT Suryamas Dutamakmur Tbk.
18	CSIS	PT Cahayasakti Investindo Sukses
19	URBN	PT Urban Jakarta Propertindo Tbk.
20	POLI	PT Pollux Hotels Group Tbk.
21	REAL	PT Repower Asia Indonesia Tbk.
22	INDO	PT Royalindo Investa Wijaya Tbk.
23	DADA	PT Diamond Citra Propertindo Tbk.
24	AMAN	PT Makmur Berkah Amanda Tbk.
25	KBAG	PT Karya Bersama Anugerah Tbk.
26	HOMI	PT Granda House Mulia Tbk.
27	ATAP	PT Trimitra Prawara Goldland Tbk.

Lampiran 3 :

Tabel Perhitungan Kualitas Laba Tahun 2019-2022

No	Kode	Tahun	Arus Kas		Laba Bersih		Kualitas Laba
1	BSDE	2019	Rp	2.016.997.906.950	Rp	3.130.076.103.452	0,64
2	BSDE	2020	Rp	1.464.349.026.164	Rp	486.257.814.158	3,01
3	BSDE	2021	Rp	3.305.687.034.045	Rp	1.538.840.956.173	2,15
4	BSDE	2022	Rp	3.091.638.015.054	Rp	2.656.885.590.302	1,16
5	CTRA	2019	Rp	979.826.000.000	Rp	1.283.281.000.000	0,76
6	CTRA	2020	Rp	1.213.679.000.000	Rp	1.370.686.000.000	0,89
7	CTRA	2021	Rp	3.625.210.000.000	Rp	2.003.028.000.000	1,81
8	CTRA	2022	Rp	3.759.340.000.000	Rp	2.087.716.000.000	1,80
9	DMAS	2019	Rp	1.948.653.166.175	Rp	1.335.420.919.293	1,46
10	DMAS	2020	Rp	2.897.585.281.405	Rp	1.348.575.384.650	2,15
11	DMAS	2021	Rp	122.905.385.625	Rp	714.858.418.799	0,17
12	DMAS	2022	Rp	1.270.130.626.473	Rp	1.218.496.386.998	1,04
13	GPRA	2019	Rp	2.903.342.268	Rp	55.222.657.634	0,05
14	GPRA	2020	Rp	41.243.859.271	Rp	34.752.426.451	1,19
15	GPRA	2021	Rp	132.664.388.039	Rp	49.537.431.683	2,68
16	GPRA	2022	Rp	75.999.566.602	Rp	76.356.236.772	1,00
17	JPRT	2019	Rp	437.029.964.000	Rp	1.037.201.837.000	0,42
18	JRPT	2020	Rp	629.710.812.000	Rp	1.013.418.153.000	0,62
19	JRPT	2021	Rp	858.451.619.000	Rp	786.726.309.000	1,09
20	JRPT	2022	Rp	990.441.047.000	Rp	879.772.894.000	1,13
21	KIJA	2019	Rp	371.076.723.360	Rp	141.140.307.068	2,63
22	KIJA	2020	Rp	446.813.763.469	Rp	45.249.873.535	9,87
23	KIJA	2021	Rp	335.479.241.697	Rp	87.635.897.475	3,83
24	KIJA	2022	Rp	627.875.596.401	Rp	40.980.837.130	15,32
25	MTLA	2019	Rp	441.045.000.000	Rp	487.622.000.000	0,90
26	MTLA	2020	Rp	145.631.000.000	Rp	286.307.000.000	0,51
27	MTLA	2021	Rp	661.660.000.000	Rp	380.666.000.000	1,74
28	MTLA	2022	Rp	586.019.000.000	Rp	417.934.000.000	1,40
29	PPRO	2019	-Rp	207.197.743.053	Rp	360.895.336.040	-0,57
30	PPRO	2020	-Rp	486.489.881.177	Rp	106.377.057.578	-4,57
31	PPRO	2021	-Rp	106.810.932.705	Rp	21.019.897.927	-5,08
32	PPRO	2022	-Rp	209.472.732.202	Rp	24.274.403.853	-8,63
33	PWON	2019	Rp	1.770.398.006	Rp	3.239.796.227	0,55
34	PWON	2020	Rp	1.419.103.967	Rp	1.119.113.010	1,27
35	PWON	2021	Rp	2.238.566.096	Rp	1.550.434.339	1,44
36	PWON	2022	Rp	2.719.573.422	Rp	1.831.130.001	1,49
37	RDTX	2019	Rp	268.804.968.488	Rp	232.773.280.699	1,15

38	RDTX	2020	Rp	204.833.735.572	Rp	236.087.887.526	0,87
39	RDTX	2021	Rp	300.274.794.356	Rp	195.806.481.653	1,53
40	RDTX	2022	Rp	419.364.098.225	Rp	270.816.725.275	1,55
41	SMRA	2019	Rp	504.743.778.000	Rp	613.020.426.000	0,82
42	SMRA	2020	-Rp	22.931.734.000	Rp	245.909.143.000	-0,09
43	SMRA	2021	Rp	2.443.280.647.000	Rp	546.961.720.000	4,47
44	SMRA	2022	Rp	2.656.645.215.000	Rp	774.649.362.000	3,43
45	NZIA	2019	Rp	4.918.264.812	Rp	3.356.447.223	1,47
46	NZIA	2020	Rp	23.491.968.809	Rp	2.665.918.594	8,81
47	NZIA	2021	Rp	33.516.821.558	Rp	3.061.999.615	10,95
48	NZIA	2022	Rp	12.283.044.908	Rp	1.539.821.684	7,98
49	BCIP	2019	-Rp	167.877.790	Rp	23.201.520.208	-0,01
50	BCIP	2020	Rp	7.192.151.571	Rp	12.990.816.748	0,55
51	BCIP	2021	Rp	79.124.075.750	Rp	124.179.366	637,18
52	BCIP	2022	Rp	789.100.805	Rp	17.063.851.989	0,05
53	BIPP	2019	Rp	124.106.112.706	Rp	946.349.508	131,14
54	BIPP	2020	Rp	124.954.513.326	Rp	94.063.094.416	1,33
55	BIPP	2021	Rp	110.361.924.128	Rp	17.043.157.013	6,48
56	BIPP	2022	Rp	34.627.950.784	Rp	22.212.330.445	1,56
57	DUTI	2019	Rp	1.204.660.160.006	Rp	1.289.962.965.315	0,93
58	DUTI	2020	Rp	487.483.460.104	Rp	638.427.373.273	0,76
59	DUTI	2021	Rp	970.669.842.620	Rp	730.113.120.884	1,33
60	DUTI	2022	Rp	1.156.735.614.511	Rp	846.697.244.502	1,37
61	MKPI	2019	Rp	882.176.701.105	Rp	614.639.392.159	1,44
62	MKPI	2020	Rp	406.979.906.375	Rp	231.113.916.843	1,76
63	MKPI	2021	Rp	753.106.871.434	Rp	324.669.719.210	2,32
64	MKPI	2022	Rp	1.110.016.332.485	Rp	701.335.731.285	1,58
65	SMDM	2019	Rp	17.781.435.313	Rp	73.368.288.038	0,24
66	SMDM	2020	Rp	85.603.364.522	Rp	18.706.792.552	4,58
67	SMDM	2021	Rp	230.500.652.436	Rp	117.647.293.156	1,96
68	SMDM	2022	Rp	65.878.486.679	Rp	179.796.943.605	0,37
69	CSIS	2019	-Rp	67.203.994.339	Rp	9.258.212.633	-7,26
70	CSIS	2020	-Rp	3.335.785.150	Rp	12.446.402.605	-0,27
71	CSIS	2021	Rp	28.119.004.452	Rp	19.810.506.330	1,42
72	CSIS	2022	Rp	16.023.243.442	Rp	23.619.897.053	0,68
73	URBN	2019	-Rp	184.665.478.441	Rp	20.404.037.730	-9,05
74	URBN	2020	-Rp	165.829.041.793	Rp	99.273.623.486	-1,67
75	URBN	2021	Rp	210.825.595.584	Rp	70.290.569.392	3,00
76	URBN	2022	-Rp	281.466.460.799	Rp	11.253.523.334	-25,01
77	POLI	2019	Rp	146.714.441.697	Rp	54.643.639.689	2,68
78	POLI	2020	Rp	40.572.168.385	Rp	17.438.462.295	2,33
79	POLI	2021	Rp	94.228.502.205	Rp	35.847.355.212	2,63
80	POLI	2022	Rp	130.097.510.671	Rp	155.049.779.830	0,84

81	REAL	2019	Rp	6.061.630.042	Rp	1.382.879.694	4,38
82	REAL	2020	Rp	305.393.345	Rp	1.022.961.976	0,30
83	REAL	2021	Rp	32.615.595	Rp	1.266.587.627	0,03
84	REAL	2022	-Rp	2.408.694.422	Rp	167.069.190	-14,42
85	INDO	2019	-Rp	36.883.705.963	Rp	421.142.772.693	-0,09
86	INDO	2020	-Rp	116.713.226.513	Rp	47.639.834.935	-2,45
87	INDO	2021	Rp	1.979.929.309	Rp	8.598.932.859	0,23
88	INDO	2022	Rp	828.573.168	Rp	32.223.070.988	0,03
89	DADA	2019	Rp	21.378.549.199	Rp	5.362.021.327	3,99
90	DADA	2020	-Rp	13.018.815.006	Rp	11.165.515.298	-1,17
91	DADA	2021	Rp	25.929.146.056	Rp	5.087.365.030	5,10
92	DADA	2022	Rp	42.969.392.211	Rp	890.204.967	48,27
93	AMAN	2019	-Rp	1.275.465.000	Rp	11.961.112.000	-0,11
94	AMAN	2020	-Rp	15.130.323.000	Rp	16.231.256.000	-0,93
95	AMAN	2021	Rp	27.933.266.000	Rp	30.282.784.000	0,92
96	AMAN	2022	Rp	5.458.276.000	Rp	34.531.399.000	0,16
97	KBAG	2019	Rp	69.017.726.651	Rp	85.649.872.256	0,81
98	KBAG	2020	-Rp	5.627.589.741	Rp	4.999.571.653	-1,13
99	KBAG	2021	-Rp	20.045.522.251	Rp	1.559.972.648	-12,85
100	KBAG	2022	Rp	13.397.024.751	Rp	9.322.110.495	1,44
101	HOMI	2019	-Rp	28.562.003.876	Rp	3.986.781.353	-7,16
102	HOMI	2020	-Rp	6.397.500.566	Rp	1.250.018.273	-5,12
103	HOMI	2021	Rp	16.991.914.547	Rp	5.363.772.499	3,17
104	HOMI	2022	Rp	14.551.162.782	Rp	7.022.211.935	2,07
105	ATAP	2019	Rp	6.946.542.654	Rp	19.745.550.513	0,35
106	ATAP	2020	-Rp	19.546.372.511	Rp	3.391.105.309	-5,76
107	ATAP	2021	Rp	8.509.645.225	Rp	5.523.720.887	1,54
108	ATAP	2022	-Rp	5.648.188.169	Rp	2.152.362.165	-2,62

GRESIK

Lampiran 4 :

Tabel Perhitungan Persistensi Laba 2019-2022

No	Kode	Tahun	Labat	Labat-1	Total Aset	Pers. Laba
1	BSDE	2019	Rp 3.173.276.901.015	Rp 882.854.517.104	Rp 54.540.978.397.964	0,04
2	BSDE	2020	Rp 496.216.734.944	Rp 3.173.276.901.015	Rp 60.862.926.586.750	-0,04
3	BSDE	2021	Rp 1.547.006.489.870	Rp 496.216.734.944	Rp 61.469.712.165.656	0,02
4	BSDE	2022	Rp 2.661.691.654.486	Rp 1.547.006.489.870	Rp 64.999.403.480.787	0,02
5	CTRA	2019	Rp 1.555.103.000.000	Rp 1.599.457.000.000	Rp 36.196.024.000.000	0,00
6	CTRA	2020	Rp 1.659.121.000.000	Rp 1.555.103.000.000	Rp 39.255.187.000.000	0,00
7	CTRA	2021	Rp 2.396.714.000.000	Rp 1.659.121.000.000	Rp 40.668.411.000.000	0,02
8	CTRA	2022	Rp 2.309.573.000.000	Rp 2.396.714.000.000	Rp 41.902.382.000.000	0,00
9	DMAS	2019	Rp 1.350.343.016.543	Rp 514.376.079.188	Rp 7.616.971.029.620	0,11
10	DMAS	2020	Rp 1.361.300.006.890	Rp 1.350.343.016.543	Rp 6.752.233.240.104	0,00
11	DMAS	2021	Rp 730.898.148.439	Rp 1.361.300.006.890	Rp 6.113.941.603.354	-0,10
12	DMAS	2022	Rp 1.238.832.140.678	Rp 730.898.148.439	Rp 6.623.414.189.145	0,08
13	GPRA	2019	Rp 57.005.465.945	Rp 51.623.011.989	Rp 1.705.918.986.765	0,00
14	GPRA	2020	Rp 35.550.675.229	Rp 57.005.465.945	Rp 1.727.361.676.947	-0,01
15	GPRA	2021	Rp 51.128.043.950	Rp 35.550.675.229	Rp 1.760.551.462.449	0,01
16	GPRA	2022	Rp 77.391.754.171	Rp 51.128.043.950	Rp 1.781.355.644.223	0,01
17	JRPT	2019	Rp 1.055.706.814.000	Rp 1.081.417.358.000	Rp 11.164.935.100.000	0,00
18	JRPT	2020	Rp 1.067.078.595.000	Rp 1.055.706.814.000	Rp 11.481.521.265.000	0,00
19	JRPT	2021	Rp 797.817.044.000	Rp 1.067.078.595.000	Rp 11.748.147.834.000	-0,02
20	JRPT	2022	Rp 892.861.723.000	Rp 797.817.044.000	Rp 12.251.800.500.000	0,01
21	KIJA	2019	Rp 173.273.871.156	Rp 85.419.179.335	Rp 12.184.611.579.312	0,01
22	KIJA	2020	Rp 37.485.058.742	Rp 173.273.871.156	Rp 12.200.175.979.870	-0,01
23	KIJA	2021	Rp 100.330.430.110	Rp 37.485.058.742	Rp 12.292.090.330.026	0,01
24	KIJA	2022	Rp 48.892.233.242	Rp 100.330.430.110	Rp 13.110.459.383.600	0,00
25	MTLA	2019	Rp 490.462.000.000	Rp 508.300.000	Rp 6.107.364.000.000	0,08
26	MTLA	2020	Rp 286.448.000.000	Rp 490.462.000.000	Rp 5.932.483.000.000	-0,03
27	MTLA	2021	Rp 382.778.000.000	Rp 286.448.000.000	Rp 6.409.548.000.000	0,02
28	MTLA	2022	Rp 419.425.000.000	Rp 382.778.000.000	Rp 6.735.895.000.000	0,01
29	PPRO	2019	Rp 361.702.480.201	Rp 496.783.496.821	Rp 18.588.970.471.992	-0,01
30	PPRO	2020	Rp 107.532.925.668	Rp 361.702.480.201	Rp 18.588.970.471.992	-0,01
31	PPRO	2021	Rp 44.747.398.808	Rp 107.532.925.668	Rp 21.086.427.083.575	0,00
32	PPRO	2022	Rp 66.631.470.557	Rp 44.747.398.808	Rp 21.812.999.448.669	0,00
33	PWON	2019	Rp 3.270.697.901	Rp 2.853.882.334	Rp 26.095.153.343	0,02
34	PWON	2020	Rp 1.148.979.421	Rp 3.270.697.901	Rp 26.458.805.377	-0,08
35	PWON	2021	Rp 1.564.246.044	Rp 1.148.979.421	Rp 28.866.081.129	0,01
36	PWON	2022	Rp 1.840.056.301	Rp 1.564.246.044	Rp 30.602.179.916	0,01
37	RDTX	2019	Rp 233.356.814.398	Rp 309.046.897.459	Rp 2.795.788.452.762	-0,03

38	RDTX	2020	Rp 236.955.002.130	Rp 233.356.814.398	Rp 2.971.061.771.714	0,00
39	RDTX	2021	Rp 196.384.936.622	Rp 236.955.002.130	Rp 3.161.105.356.526	-0,01
40	RDTX	2022	Rp 272.103.914.200	Rp 196.384.936.622	Rp 3.387.321.004.206	0,02
41	SMRA	2019	Rp 922.919.835.000	Rp 969.027.135.000	Rp 24.441.657.276.000	0,00
42	SMRA	2020	Rp 439.767.516.000	Rp 922.919.835.000	Rp 24.922.534.224.000	-0,02
43	SMRA	2021	Rp 755.916.681.000	Rp 439.767.516.000	Rp 26.049.716.678.000	0,01
44	SMRA	2022	Rp 1.017.856.287.000	Rp 755.916.681.000	Rp 28.433.574.878.000	0,01
45	NZIA	2019	Rp 3.940.409.341	-Rp 1.324.487.985	Rp 659.066.106.591	0,01
46	NZIA	2020	Rp 3.681.019.608	Rp 3.940.409.341	Rp 663.378.054.003	0,00
47	NZIA	2021	Rp 4.421.506.549	Rp 3.681.019.608	Rp 633.543.391.000	0,00
48	NZIA	2022	Rp 2.610.644.626	Rp 4.421.506.549	Rp 605.500.645.195	0,00
49	BCIP	2019	Rp 29.394.923.243	Rp 58.369.754.070	Rp 867.065.425.451	-0,03
50	BCIP	2020	Rp 14.608.034.597	Rp 29.394.923.243	Rp 909.264.462.663	-0,02
51	BCIP	2021	Rp 3.533.027.936	Rp 14.608.034.597	Rp 887.073.065.396	-0,01
52	BCIP	2022	Rp 21.202.560.879	Rp 3.533.027.936	Rp 884.034.513.122	0,02
53	BIPP	2019	Rp 18.538.831.184	-Rp 71.359.793.883	Rp 2.167.012.633.198	0,04
54	BIPP	2020	Rp 110.330.257.649	Rp 18.538.831.184	Rp 2.126.525.330.314	0,04
55	BIPP	2021	Rp 28.214.677.440	Rp 110.330.257.649	Rp 2.045.283.188.218	-0,04
56	BIPP	2022	Rp 34.104.942.846	Rp 28.214.677.440	Rp 1.888.336.506.757	0,00
57	DUTI	2019	Rp 1.298.473.559.565	Rp 1.126.657.230.110	Rp 13.788.227.459.960	0,01
58	DUTI	2020	Rp 640.826.951.818	Rp 1.298.473.559.565	Rp 13.753.624.738.885	-0,05
59	DUTI	2021	Rp 731.322.766.012	Rp 640.826.951.818	Rp 15.308.923.447.779	0,01
60	DUTI	2022	Rp 848.355.149.032	Rp 731.322.766.012	Rp 15.586.178.093.961	0,01
61	MKPI	2019	Rp 569.323.095.024	Rp 1.009.936.526.194	Rp 7.175.234.517.578	-0,06
62	MKPI	2020	Rp 300.613.018.637	Rp 569.323.095.024	Rp 7.622.918.065.733	-0,04
63	MKPI	2021	Rp 412.578.500.051	Rp 300.613.018.637	Rp 7.994.282.432.092	0,01
64	MKPI	2022	Rp 854.922.482.020	Rp 412.578.500.051	Rp 8.155.939.004.812	0,05
65	SMDM	2019	Rp 73.331.309.607	Rp 85.289.325.740	Rp 3.213.173.105.916	0,00
66	SMDM	2020	Rp 18.502.546.881	Rp 73.331.309.607	Rp 3.201.910.904.021	-0,02
67	SMDM	2021	Rp 119.289.897.200	Rp 18.502.546.881	Rp 3.303.511.723.151	0,03
68	SMDM	2022	Rp 181.421.560.158	Rp 119.289.897.200	Rp 3.423.278.470.836	0,02
69	CSIS	2019	Rp 8.352.175.534	-Rp 34.349.341.905	Rp 472.484.542.685	0,06
70	CSIS	2020	Rp 15.434.341.386	-Rp 8.352.175.534	Rp 538.263.035.994	0,04
71	CSIS	2021	Rp 21.672.254.143	Rp 15.434.341.386	Rp 526.136.140.616	0,01
72	CSIS	2022	Rp 26.692.517.807	Rp 21.672.254.143	Rp 546.666.448.170	0,01
73	URBN	2019	Rp 20.404.037.730	Rp 46.221.261.696	Rp 2.730.521.533.769	-0,01
74	URBN	2020	Rp 118.386.435.666	Rp 20.404.037.730	Rp 3.941.663.945.087	0,02
75	URBN	2021	Rp 91.530.580.052	Rp 118.386.435.666	Rp 4.053.223.772.464	-0,01
76	URBN	2022	Rp 25.068.713.074	Rp 91.530.580.052	Rp 4.269.806.195.058	-0,02
77	POLI	2019	Rp 78.076.530.039	Rp 252.221.057.589	Rp 2.325.578.782.725	-0,07
78	POLI	2020	Rp 21.366.446.070	Rp 78.076.530.039	Rp 2.473.039.414.917	-0,02
79	POLI	2021	Rp 42.912.141.964	Rp 21.366.446.070	Rp 2.440.573.927.925	0,01
80	POLI	2022	Rp 179.671.945.180	Rp 42.912.141.964	Rp 2.583.234.248.023	0,05

81	REAL	2019	Rp 1.636.134.785	Rp 714.422.887	Rp 352.565.515.823	0,00
82	REAL	2020	Rp 1.410.165.176	Rp 1.636.134.785	Rp 352.590.228.523	0,00
83	REAL	2021	Rp 1.865.261.871	Rp 1.410.165.176	Rp 353.731.723.320	0,00
84	REAL	2022	Rp 392.936.204	Rp 1.865.261.871	Rp 352.269.524.066	0,00
85	INDO	2019	Rp 566.034.096.101	Rp 4.946.487.660	Rp 950.642.771.308	0,59
86	INDO	2020	Rp 47.726.834.541	Rp 566.034.096.101	Rp 968.396.392.751	-0,54
87	INDO	2021	Rp 8.943.932.859	Rp 47.726.834.541	Rp 980.668.268.510	-0,04
88	INDO	2022	Rp 32.735.679.996	Rp 8.943.932.859	Rp 980.544.177.714	0,02
89	DADA	2019	Rp 10.049.762.653	Rp 5.385.401.156	Rp 247.235.954.017	0,02
90	DADA	2020	Rp 12.795.193.152	Rp 10.049.762.653	Rp 587.156.156.898	0,00
91	DADA	2021	Rp 7.004.158.489	Rp 12.795.193.152	Rp 631.233.385.628	-0,01
92	DADA	2022	Rp 1.640.384.222	Rp 7.004.158.489	Rp 660.425.520.304	-0,01
93	AMAN	2019	Rp 8.690.622.000	Rp 67.101.607.000	Rp 728.120.841.000	-0,08
94	AMAN	2020	Rp 18.724.620.000	Rp 8.690.622.000	Rp 799.397.510.000	0,01
95	AMAN	2021	Rp 28.936.609.000	Rp 18.724.620.000	Rp 861.888.870.000	0,01
96	AMAN	2022	Rp 38.962.387.000	Rp 28.936.609.000	Rp 966.109.133.000	0,01
97	KBAG	2019	Rp 86.260.626.595	Rp 835.130.670	Rp 251.842.574.686	0,34
98	KBAG	2020	Rp 7.205.054.037	Rp 86.260.626.595	Rp 463.491.459.004	-0,17
99	KBAG	2021	Rp 1.781.165.720	Rp 7.205.054.037	Rp 458.744.601.288	-0,01
100	KBAG	2022	Rp 9.376.834.470	Rp 1.781.165.720	Rp 443.422.913.606	0,02
101	HOMI	2019	Rp 4.551.576.340	Rp 9.376.834.470	Rp 145.936.442.967	-0,03
102	HOMI	2020	Rp 1.971.001.878	Rp 4.551.576.340	Rp 234.755.380.515	-0,01
103	HOMI	2021	Rp 6.936.172.128	Rp 1.971.001.878	Rp 265.809.234.206	0,02
104	HOMI	2022	Rp 8.880.293.297	Rp 6.936.172.128	Rp 265.322.673.542	0,01
105	ATAP	2019	Rp 19.745.550.513	Rp 8.880.293.297	Rp 89.826.611.239	0,12
106	ATAP	2020	Rp 3.391.105.309	Rp 19.745.550.513	Rp 100.138.039.699	-0,16
107	ATAP	2021	Rp 5.523.720.887	Rp 3.391.105.309	Rp 92.377.902.100	0,02
108	ATAP	2022	Rp 2.152.362.165	Rp 5.523.720.887	Rp 115.428.413.973	-0,03

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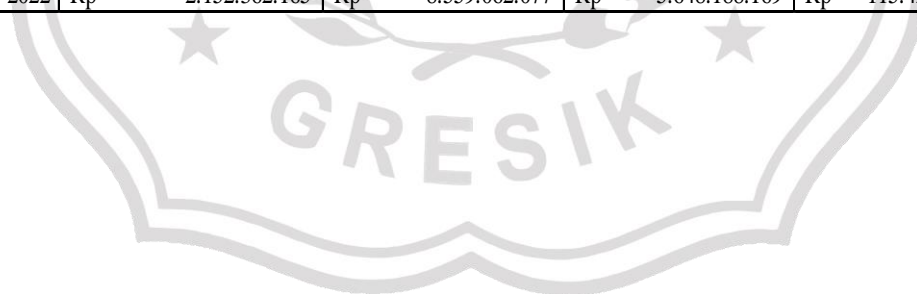
Lampiran 5 :

Tabel Perhitungan Konservatisme Akuntansi Tahun 2019-2022

No	Kode	Tahun	NIO	DEP	CFO	TA	CONNA
1	BSDE	2019	Rp 3.130.076.103.452	Rp 631.541.383.154	Rp 2.016.997.906.950	Rp 54.540.978.397.964	-0,03
2	BSDE	2020	Rp 486.257.814.158	Rp 584.619.322.260	Rp 1.464.349.026.164	Rp 60.862.926.586.750	0,01
3	BSDE	2021	Rp 1.538.840.956.173	Rp 530.203.479.403	Rp 3.305.687.034.045	Rp 61.469.712.165.656	0,02
4	BSDE	2022	Rp 2.656.885.590.302	Rp 548.157.192.272	Rp 3.091.638.015.054	Rp 64.999.403.480.787	0,00
5	CTRA	2019	Rp 2.087.716.000.000	Rp 3.089.106.000.000	Rp 3.759.340.000.000	Rp 36.196.024.000.000	-0,04
6	CTRA	2020	Rp 1.370.686.000.000	Rp 2.594.980.000.000	Rp 1.213.679.000.000	Rp 39.255.187.000.000	-0,07
7	CTRA	2021	Rp 2.003.028.000.000	Rp 2.503.919.000.000	Rp 3.625.210.000.000	Rp 40.668.411.000.000	-0,02
8	CTRA	2022	Rp 2.087.716.000.000	Rp 2.568.690.000.000	Rp 3.759.340.000.000	Rp 41.902.382.000.000	-0,02
9	DMAS	2019	Rp 1.335.420.919.293	Rp 152.731.422.007	Rp 1.948.653.166.175	Rp 7.616.971.029.620	0,06
10	DMAS	2020	Rp 1.348.575.384.650	Rp 148.517.506.021	Rp 2.897.585.281.405	Rp 6.752.233.240.104	0,21
11	DMAS	2021	Rp 122.905.385.625	Rp 149.616.595.323	Rp 6.113.941.603.354	Rp 6.113.941.603.354	0,96
12	DMAS	2022	Rp 1.270.130.626.473	Rp 164.899.506.847	Rp 6.623.414.189.145	Rp 6.623.414.189.145	0,78
13	GPRA	2019	Rp 55.222.657.634	Rp 41.145.419.704	Rp 2.903.342.268	Rp 1.705.918.986.765	-0,05
14	GPRA	2020	Rp 34.752.426.451	Rp 38.405.471.214	Rp 41.243.859.271	Rp 1.727.361.676.947	-0,02
15	GPRA	2021	Rp 49.537.431.683	Rp 36.808.190.227	Rp 132.664.388.039	Rp 1.760.551.462.449	0,03
16	GPRA	2022	Rp 76.356.236.772	Rp 35.128.940.202	Rp 75.999.566.602	Rp 1.781.355.644.223	-0,02
17	JRPT	2019	Rp 1.037.201.837.000	Rp 150.078.346.000	Rp 437.029.964.000	Rp 11.164.935.100.000	-0,07
18	JRPT	2020	Rp 1.013.418.153.000	Rp 160.171.913.000	Rp 629.710.812.000	Rp 11.481.521.265.000	-0,05
19	JRPT	2021	Rp 786.726.309.000	Rp 164.334.238.000	Rp 858.451.619.000	Rp 11.748.147.834.000	-0,01
20	JRPT	2022	Rp 879.772.894.000	Rp 202.286.989.000	Rp 990.441.047.000	Rp 12.251.800.500.000	-0,01
21	KIJA	2019	Rp 141.140.307.068	Rp 2.140.893.989.406	Rp 371.076.723.360	Rp 12.184.611.579.312	-0,16
22	KIJA	2020	Rp 45.249.873.535	Rp 2.033.797.383.048	Rp 446.813.763.469	Rp 12.200.175.979.870	-0,13
23	KIJA	2021	Rp 335.479.241.697	Rp 1.948.427.461.045	Rp 87.635.897.475	Rp 12.292.090.330.026	-0,18
24	KIJA	2022	Rp 627.875.596.401	Rp 2.062.260.296.206	Rp 40.980.837.130	Rp 13.110.459.383.600	-0,20
25	MTLA	2019	Rp 487.622.000.000	Rp 385.178.000.000	Rp 441.045.000.000	Rp 6.107.364.000.000	-0,07
26	MTLA	2020	Rp 286.307.000.000	Rp 492.362.000.000	Rp 145.631.000.000	Rp 5.932.483.000.000	-0,11
27	MTLA	2021	Rp 380.666.000.000	Rp 604.416.000.000	Rp 661.660.000.000	Rp 6.409.548.000.000	-0,05
28	MTLA	2022	Rp 417.934.000.000	Rp 710.498.000.000	Rp 586.019.000.000	Rp 6.735.895.000.000	-0,08
29	PPRO	2019	Rp 360.895.336.040	Rp 2.481.947.878.357	-Rp 207.197.743.053	Rp 18.588.970.471.992	-0,16
30	PPRO	2020	Rp 106.377.057.578	Rp 2.695.332.398.970	-Rp 486.489.881.177	Rp 18.588.970.471.992	-0,18
31	PPRO	2021	Rp 21.019.897.927	Rp 1.393.557.773.191	-Rp 106.810.932.705	Rp 21.086.427.083.575	-0,07
32	PPRO	2022	Rp 24.274.403.853	Rp 1.152.905.207.878	-Rp 209.472.732.202	Rp 21.812.999.448.669	-0,06
33	PWON	2019	Rp 3.239.796.227	Rp 11.185.724.490	Rp 1.770.398.006	Rp 26.095.153.343	-0,48
34	PWON	2020	Rp 1.119.113.010	Rp 2.355.148.670	Rp 1.419.103.967	Rp 26.458.805.377	-0,08
35	PWON	2021	Rp 1.550.434.339	Rp 2.318.296.002	Rp 2.238.566.096	Rp 28.866.081.129	-0,06
36	PWON	2022	Rp 1.831.130.001	Rp 2.326.872.517	Rp 2.719.573.422	Rp 30.602.179.916	-0,05

37	RDTX	2019	Rp 232.773.280.699	Rp 2.160.649.950.730	Rp 268.804.968.488	Rp 2.795.788.452.762	-0,76
38	RDTX	2020	Rp 236.087.887.526	Rp 13.550.657.547	Rp 204.833.735.572	Rp 2.971.061.771.714	-0,02
39	RDTX	2021	Rp 195.806.481.653	Rp 11.440.792.848	Rp 300.274.794.356	Rp 3.161.105.356.526	0,03
40	RDTX	2022	Rp 270.816.725.275	Rp 30.561.063.282	Rp 419.364.098.225	Rp 3.387.321.004.206	0,03
41	SMRA	2019	Rp 613.020.426.000	Rp 338.338.677.000	Rp 504.743.778.000	Rp 24.441.657.276.000	-0,02
42	SMRA	2020	Rp 245.909.143.000	Rp 331.695.551.000	-Rp 22.931.734.000	Rp 24.922.534.224.000	-0,02
43	SMRA	2021	Rp 546.961.720.000	Rp 317.846.663.000	Rp 2.443.280.647.000	Rp 26.049.716.678.000	0,06
44	SMRA	2022	Rp 774.649.362.000	Rp 370.444.862.000	Rp 2.656.645.215.000	Rp 28.433.574.878.000	0,05
45	NZIA	2019	Rp 3.356.447.223	Rp 780.681.599	Rp 4.918.264.812	Rp 659.066.106.591	0,00
46	NZIA	2020	Rp 2.665.918.594	Rp 511.559.542	Rp 23.491.968.809	Rp 663.378.054.003	0,03
47	NZIA	2021	Rp 3.061.999.615	Rp 486.188.201	Rp 33.516.821.558	Rp 633.543.391.000	0,05
48	NZIA	2022	Rp 1.539.821.684	Rp 1.568.134.093	Rp 12.283.044.908	Rp 605.500.645.195	0,02
49	BCIP	2019	Rp 23.201.520.208	Rp 34.992.765.408	-Rp 167.877.790	Rp 867.065.425.451	-0,07
50	BCIP	2020	Rp 12.990.816.748	Rp 39.270.240.610	Rp 7.192.151.571	Rp 909.264.462.663	-0,05
51	BCIP	2021	Rp 124.179.366	Rp 19.876.971.239	Rp 79.124.075.750	Rp 887.073.065.396	0,07
52	BCIP	2022	Rp 17.063.851.989	Rp 21.470.773.012	Rp 789.100.805	Rp 884.034.513.122	-0,04
53	BIPP	2019	Rp 946.349.508	Rp 158.020.943.564	Rp 124.106.112.706	Rp 2.167.012.633.198	-0,02
54	BIPP	2020	Rp 94.063.094.416	Rp 178.028.051.322	Rp 124.954.513.326	Rp 2.126.525.330.314	-0,07
55	BIPP	2021	Rp 17.043.157.013	Rp 175.375.574.152	Rp 110.361.924.128	Rp 2.045.283.188.218	-0,04
56	BIPP	2022	Rp 22.212.330.445	Rp 236.479.046.159	Rp 34.627.950.784	Rp 1.888.336.506.757	-0,12
57	DUTI	2019	Rp 1.289.962.965.315	Rp 304.735.856.152	Rp 1.204.660.160.006	Rp 13.788.227.459.960	-0,03
58	DUTI	2020	Rp 638.427.373.273	Rp 272.344.777.548	Rp 487.483.460.104	Rp 13.753.624.738.885	-0,03
59	DUTI	2021	Rp 730.113.120.884	Rp 244.177.290.719	Rp 970.669.842.620	Rp 15.308.923.447.779	0,00
60	DUTI	2022	Rp 846.697.244.502	Rp 233.050.518.655	Rp 1.156.735.614.511	Rp 15.586.178.093.961	0,00
61	MKPI	2019	Rp 614.639.392.159	Rp 4.436.070.364.083	Rp 882.176.701.105	Rp 7.175.234.517.578	-0,58
62	MKPI	2020	Rp 231.113.916.843	Rp 4.954.987.397.846	Rp 406.979.906.375	Rp 7.622.918.065.733	-0,63
63	MKPI	2021	Rp 324.669.719.210	Rp 5.140.640.532.540	Rp 753.106.871.434	Rp 7.994.282.432.092	-0,59
64	MKPI	2022	Rp 701.335.731.285	Rp 5.003.371.113.638	Rp 1.110.016.332.485	Rp 8.155.939.004.812	-0,56
65	SMDM	2019	Rp 73.368.288.038	Rp 290.637.988.164	Rp 17.781.435.313	Rp 3.213.173.105.916	-0,11
66	SMDM	2020	Rp 18.706.792.552	Rp 273.672.474.446	Rp 85.603.364.522	Rp 3.201.910.904.021	-0,06
67	SMDM	2021	Rp 117.647.293.156	Rp 263.174.344.891	Rp 230.500.652.436	Rp 3.303.511.723.151	-0,05
68	SMDM	2022	Rp 179.796.943.605	Rp 253.410.149.718	Rp 65.878.486.679	Rp 3.423.278.470.836	-0,11
69	CSIS	2019	Rp 9.258.212.633	Rp 10.446.754.671	-Rp 67.203.994.339	Rp 472.484.542.685	-0,18
70	CSIS	2020	Rp 12.446.402.605	Rp 26.214.874.887	-Rp 3.335.785.150	Rp 538.263.035.994	-0,08
71	CSIS	2021	Rp 19.810.506.330	Rp 30.932.701.937	Rp 28.119.004.452	Rp 526.136.140.616	-0,04
72	CSIS	2022	Rp 23.619.897.053	Rp 49.963.176.306	Rp 16.023.243.442	Rp 546.666.448.170	-0,11
73	URBN	2019	Rp 20.404.037.730	Rp 28.783.411.702	-Rp 184.665.478.441	Rp 2.730.521.533.769	-0,09
74	URBN	2020	Rp 99.273.623.486	Rp 26.642.858.368	-Rp 165.829.041.793	Rp 3.941.663.945.087	-0,07
75	URBN	2021	Rp 70.290.569.392	Rp 10.733.122.843	Rp 210.825.595.584	Rp 4.053.223.772.464	0,03
76	URBN	2022	Rp 11.253.523.334	Rp 12.060.299.218	-Rp 281.466.460.799	Rp 4.269.806.195.058	-0,07
77	POLI	2019	Rp 54.643.639.689	Rp 557.692.350.959	Rp 146.714.441.697	Rp 2.325.578.782.725	-0,20
78	POLI	2020	Rp 17.438.462.295	Rp 527.234.567.365	Rp 40.572.168.385	Rp 2.473.039.414.917	-0,20
79	POLI	2021	Rp 35.847.355.212	Rp 501.332.446.435	Rp 94.228.502.205	Rp 2.440.573.927.925	-0,18

80	POLI	2022	Rp 155.049.779.830	Rp 480.600.464.612	Rp 130.097.510.671	Rp 2.583.234.248.023	-0,20
81	REAL	2019	Rp 1.382.879.694	Rp 23.686.316.417	Rp 6.061.630.042	Rp 352.565.515.823	-0,05
82	REAL	2020	Rp 1.022.961.976	Rp 22.969.473.586	Rp 305.393.345	Rp 352.590.228.523	-0,07
83	REAL	2021	Rp 1.266.587.627	Rp 21.953.726.644	Rp 32.615.595	Rp 353.731.723.320	-0,07
84	REAL	2022	Rp 167.069.190	Rp 20.905.252.607	-Rp 2.408.694.422	Rp 352.269.524.066	-0,07
85	INDO	2019	Rp 421.142.772.693	Rp 159.525.590.116	-Rp 36.883.705.963	Rp 950.642.771.308	-0,65
86	INDO	2020	Rp 47.639.834.935	Rp 260.883.519.341	-Rp 116.713.226.513	Rp 968.396.392.751	-0,44
87	INDO	2021	Rp 8.598.932.859	Rp 244.479.448.297	Rp 1.979.929.309	Rp 980.668.268.510	-0,26
88	INDO	2022	Rp 32.223.070.988	Rp 197.864.137.756	Rp 828.573.168	Rp 980.544.177.714	-0,23
89	DADA	2019	Rp 5.362.021.327	Rp 2.288.463.592	Rp 21.378.549.199	Rp 247.235.954.017	0,06
90	DADA	2020	Rp 11.165.515.298	Rp 1.806.802.124	-Rp 13.018.815.006	Rp 587.156.156.898	-0,04
91	DADA	2021	Rp 5.087.365.030	Rp 1.517.276.626	Rp 25.929.146.056	Rp 631.233.385.628	0,03
92	DADA	2022	Rp 890.204.967	Rp 986.040.787	Rp 42.969.392.211	Rp 660.425.520.304	0,06
93	AMAN	2019	Rp 11.961.112.000	Rp 199.249.048.000	-Rp 1.275.465.000	Rp 728.120.841.000	-0,29
94	AMAN	2020	Rp 16.231.256.000	Rp 192.685.928.000	-Rp 15.130.323.000	Rp 799.397.510.000	-0,28
95	AMAN	2021	Rp 30.282.784.000	Rp 183.234.444.000	Rp 27.933.266.000	Rp 861.888.870.000	-0,22
96	AMAN	2022	Rp 34.531.399.000	Rp 171.068.715.000	Rp 5.458.276.000	Rp 966.109.133.000	-0,21
97	KBAG	2019	Rp 85.649.872.256	Rp 2.620.078.489	Rp 69.017.726.651	Rp 251.842.574.686	-0,08
98	KBAG	2020	Rp 4.999.571.653	Rp 4.048.884.401	-Rp 5.627.589.741	Rp 463.491.459.004	-0,03
99	KBAG	2021	Rp 1.559.972.648	Rp 3.576.039.995	-Rp 20.045.522.251	Rp 458.744.601.288	-0,05
100	KBAG	2022	Rp 9.322.110.495	Rp 4.408.746.188	Rp 13.397.024.751	Rp 443.422.913.606	0,00
101	HOMI	2019	Rp 3.986.781.353	Rp 452.646.699	-Rp 28.562.003.876	Rp 145.936.442.967	-0,23
102	HOMI	2020	Rp 1.250.018.273	Rp 397.727.504	-Rp 6.397.500.566	Rp 234.755.380.515	-0,03
103	HOMI	2021	Rp 5.363.772.499	Rp 312.648.341	Rp 16.991.914.547	Rp 265.809.234.206	0,04
104	HOMI	2022	Rp 7.022.211.935	Rp 304.751.565	Rp 14.551.162.782	Rp 265.322.673.542	0,03
105	ATAP	2019	Rp 19.745.550.513	Rp 8.334.160.555	Rp 6.946.542.654	Rp 89.826.611.239	-0,24
106	ATAP	2020	Rp 3.391.105.309	Rp 8.146.753.537	-Rp 19.546.372.511	Rp 100.138.039.699	-0,31
107	ATAP	2021	Rp 5.523.720.887	Rp 7.623.156.209	Rp 8.509.645.225	Rp 92.377.902.100	-0,05
108	ATAP	2022	Rp 2.152.362.165	Rp 8.559.062.077	-Rp 5.648.188.169	Rp 115.428.413.973	-0,14



Lampiran 6 :**Tabel Perhitungan Investment Opportunity Set Tahun 2019-2022**

No	Kode	Tahun	EPS	Penutupan	IOS
1	BSDE	2019	147	1262	0,12
2	BSDE	2020	14,12	1225	0,01
3	BSDE	2021	64,49	1010	0,06
4	BSDE	2022	116,34	920	0,13
5	CTRA	2019	62	1040	0,06
6	CTRA	2020	71	985	0,07
7	CTRA	2021	94	970	0,10
8	CTRA	2022	101	940	0,11
9	DMAS	2019	27,7	296	0,09
10	DMAS	2020	27,96	246	0,11
11	DMAS	2021	14,83	191	0,08
12	DMAS	2022	25,26	159	0,16
13	GPRA	2019	11,44	76	0,15
14	GPRA	2020	6,96	75	0,09
15	GPRA	2021	12,11	87	0,14
16	GPRA	2022	17,65	99	0,18
17	JPRT	2019	73,95	660	0,11
18	JRPT	2020	74,4	600	0,12
19	JRPT	2021	57,05	520	0,11
20	JRPT	2022	65,17	500	0,13
21	KIJA	2019	5,71	292	0,02
22	KIJA	2020	-2,31	214	-0,01
23	KIJA	2021	-0,25	166	0,00
24	KIJA	2022	-3,121	146	-0,02
25	MTLA	2019	63,62	580	0,11
26	MTLA	2020	35,75	430	0,08
27	MTLA	2021	48,6	460	0,11
28	MTLA	2022	51,64	386	0,13
29	PPRO	2019	5,82	68	0,09
30	PPRO	2020	1,51	94	0,02
31	PPRO	2021	1,36	58	0,02
32	PPRO	2022	0,35	50	0,01
33	PWON	2019	56,47	570	0,10
34	PWON	2020	19,31	510	0,04
35	PWON	2021	28,71	464	0,06
36	PWON	2022	31,95	456	0,07
37	RDTX	2019	865,97	5550	0,16
38	RDTX	2020	878,3	5250	0,17

39	RDTX	2021	728,45	6700	0,11
40	RDTX	2022	1.007,50	9275	0,11
41	SMRA	2019	35,70	1005	0,04
42	SMRA	2020	12,47	805	0,02
43	SMRA	2021	20,82	835	0,02
44	SMRA	2022	37,88	605	0,06
45	NZIA	2019	1,95	820	0,00
46	NZIA	2020	0,06	180	0,00
47	NZIA	2021	0,69	157	0,00
48	NZIA	2022	0,6	354	0,00
49	BCIP	2019	15,47	64	0,24
50	BCIP	2020	7,92	75	0,11
51	BCIP	2021	-1,09	92	-0,01
52	BCIP	2022	10,88	68	0,16
53	BIPP	2019	-0,2	50	0,00
54	BIPP	2020	10,01	50	0,20
55	BIPP	2021	-1,25	55	-0,02
56	BIPP	2022	-0,14	51	0,00
57	DUTI	2019	596,14	5000	0,12
58	DUTI	2020	288,5	3800	0,08
59	DUTI	2021	356,7	3390	0,11
60	DUTI	2022	404,08	4140	0,10
61	MKPI	2019	655,95	16200	0,04
62	MKPI	2020	243,91	28000	0,01
63	MKPI	2021	342,5	24925	0,01
64	MKPI	2022	739,68	39000	0,02
65	SMDM	2019	5,27	119	0,04
66	SMDM	2020	-0,17	103	0,00
67	SMDM	2021	21,17	196	0,11
68	SMDM	2022	34,23	181	0,19
69	CSIS	2019	-5,65	90	-0,06
70	CSIS	2020	2,3	65	0,04
71	CSIS	2021	7,58	151	0,05
72	CSIS	2022	9,26	71	0,13
73	URBN	2019	6,35	2330	0,00
74	URBN	2020	26,71	645	0,04
75	URBN	2021	22,46	580	0,04
76	URBN	2022	3,74	164	0,02
77	POLI	2019	29,21	1490	0,02
78	POLI	2020	8,67	800	0,01
79	POLI	2021	17,83	1475	0,01
80	POLI	2022	77,12	805	0,10
81	REAL	2019	0,52	400	0,00

82	REAL	2020	0,15	50	0,00
83	REAL	2021	0,19	90	0,00
84	REAL	2022	0,03	50	0,00
85	INDO	2019	122,167	187	0,65
86	INDO	2020	11,06	126	0,09
87	INDO	2021	1,99	102	0,02
88	INDO	2022	7,4	91	0,08
89	DADA	2019	2,12	173	0,01
90	DADA	2020	1,6	52	0,03
91	DADA	2021	0,71	50	0,01
92	DADA	2022	0,17	50	0,00
93	AMAN	2019	1,06	148	0,01
94	AMAN	2020	4,58	312	0,01
95	AMAN	2021	7,82	525	0,01
96	AMAN	2022	8,91	705	0,01
97	KBAG	2019	3,11	135	0,02
98	KBAG	2020	1,65	50	0,03
99	KBAG	2021	0,22	62	0,00
100	KBAG	2022	1,3	50	0,03
101	HOMI	2019	138,67	380	0,36
102	HOMI	2020	1,84	1320	0,00
103	HOMI	2021	3,41	1625	0,00
104	HOMI	2022	4,46	338	0,01
105	ATAP	2019	1,57	100	0,02
106	ATAP	2020	5,79	152	0,04
107	ATAP	2021	4,42	181	0,02
108	ATAP	2022	1,72	83	0,02

GRESIK

Lampiran 7 :**Tabel Struktur Modal Tahun 2019-2022**

No	Kode	Tahun	Hutang		Asset		DER
1	BSDE	2019	Rp	20.915.564.099.313	Rp	54.540.978.397.964	0,38
2	BSDE	2020	Rp	26.391.824.110.926	Rp	60.862.926.586.750	0,43
3	BSDE	2021	Rp	25.575.995.151.814	Rp	61.469.712.165.656	0,42
4	BSDE	2022	Rp	26.953.967.352.972	Rp	64.999.403.480.787	0,41
5	CTRA	2019	Rp	18.434.456.000.000	Rp	36.196.024.000.000	0,51
6	CTRA	2020	Rp	21.797.659.000.000	Rp	39.255.187.000.000	0,56
7	CTRA	2021	Rp	21.274.214.000.000	Rp	40.668.411.000.000	0,52
8	CTRA	2022	Rp	20.989.450.000.000	Rp	41.902.382.000.000	0,50
9	DMAS	2019	Rp	1.121.231.243.313	Rp	7.616.971.029.620	0,15
10	DMAS	2020	Rp	1.224.176.089.310	Rp	6.752.233.240.104	0,18
11	DMAS	2021	Rp	762.768.422.674	Rp	6.113.941.603.354	0,12
12	DMAS	2022	Rp	898.765.268.060	Rp	6.623.414.189.145	0,14
13	GPRA	2019	Rp	573.167.523.724	Rp	1.705.918.986.765	0,34
14	GPRA	2020	Rp	674.113.858.270	Rp	1.727.361.676.947	0,39
15	GPRA	2021	Rp	654.638.555.294	Rp	1.760.551.462.449	0,37
16	GPRA	2022	Rp	602.857.333.624	Rp	1.781.355.644.223	0,34
17	JPRT	2019	Rp	3.762.437.184.000	Rp	11.164.935.100.000	0,34
18	JRPT	2020	Rp	3.606.436.882.000	Rp	11.481.521.265.000	0,31
19	JRPT	2021	Rp	3.283.208.945.000	Rp	11.748.147.834.000	0,28
20	JRPT	2022	Rp	3.390.150.461.000	Rp	12.251.800.500.000	0,28
21	KIJA	2019	Rp	5.877.596.349.996	Rp	12.184.611.579.312	0,48
22	KIJA	2020	Rp	5.939.921.471.289	Rp	12.200.175.979.870	0,49
23	KIJA	2021	Rp	5.920.079.958.943	Rp	12.292.090.330.026	0,48
24	KIJA	2022	Rp	6.605.083.823.533	Rp	13.110.459.383.600	0,50
25	MTLA	2019	Rp	2.257.513.000.000	Rp	6.107.364.000.000	0,37
26	MTLA	2020	Rp	1.855.546.000.000	Rp	5.932.483.000.000	0,31
27	MTLA	2021	Rp	2.003.374.000.000	Rp	6.409.548.000.000	0,31
28	MTLA	2022	Rp	1.981.223.000.000	Rp	6.735.895.000.000	0,29
29	PPRO	2019	Rp	13.459.622.235.742	Rp	19.584.680.576.433	0,69
30	PPRO	2020	Rp	14.044.750.475.360	Rp	18.588.970.471.992	0,76
31	PPRO	2021	Rp	16.588.283.290.255	Rp	21.086.427.083.575	0,79
32	PPRO	2022	Rp	17.257.435.445.777	Rp	21.812.999.448.669	0,79
33	PWON	2019	Rp	7.999.510.286	Rp	26.095.153.343	0,31
34	PWON	2020	Rp	8.860.110.106	Rp	26.458.805.377	0,33
35	PWON	2021	Rp	9.687.642.670	Rp	28.866.081.129	0,34
36	PWON	2022	Rp	9.883.903.905	Rp	30.602.179.916	0,32
37	RDTX	2019	Rp	271.083.812.343	Rp	2.795.788.452.762	0,10
38	RDTX	2020	Rp	234.410.089.039	Rp	2.971.061.771.714	0,08

39	RDTX	2021	Rp	256.434.333.798	Rp	3.161.105.356.526	0,08
40	RDTX	2022	Rp	414.789.785.669	Rp	3.387.321.004.206	0,12
41	SMRA	2019	Rp	14.990.297.354.000	Rp	24.441.657.276.000	0,61
42	SMRA	2020	Rp	15.836.845.684.000	Rp	24.922.534.224.000	0,64
43	SMRA	2021	Rp	14.819.493.511.000	Rp	26.049.716.678.000	0,57
44	SMRA	2022	Rp	16.683.534.371.000	Rp	28.433.574.878.000	0,59
45	NZIA	2019	Rp	150.840.021.079	Rp	659.066.106.591	0,23
46	NZIA	2020	Rp	154.875.436.623	Rp	663.378.054.003	0,23
47	NZIA	2021	Rp	122.172.014.040	Rp	633.543.391.000	0,19
48	NZIA	2022	Rp	92.722.724.763	Rp	605.500.645.195	0,15
49	BCIP	2019	Rp	433.530.491.804	Rp	867.065.425.451	0,50
50	BCIP	2020	Rp	462.672.453.925	Rp	909.264.462.663	0,51
51	BCIP	2021	Rp	440.374.923.594	Rp	887.073.065.396	0,50
52	BCIP	2022	Rp	420.288.826.352	Rp	884.034.513.122	0,48
53	BIPP	2019	Rp	1.045.504.866.617	Rp	2.167.012.633.198	0,48
54	BIPP	2020	Rp	919.581.439.010	Rp	2.126.525.330.314	0,43
55	BIPP	2021	Rp	942.012.364.746	Rp	2.045.283.188.218	0,46
56	BIPP	2022	Rp	806.384.409.413	Rp	1.888.336.506.757	0,43
57	DUTI	2019	Rp	3.197.457.277.140	Rp	13.788.227.459.960	0,23
58	DUTI	2020	Rp	3.423.402.804.653	Rp	13.753.624.738.885	0,25
59	DUTI	2021	Rp	4.347.434.120.813	Rp	15.308.923.447.779	0,28
60	DUTI	2022	Rp	4.659.937.738.573	Rp	15.586.178.093.961	0,30
61	MKPI	2019	Rp	1.771.631.581.519	Rp	7.175.234.517.578	0,25
62	MKPI	2020	Rp	2.015.619.366.153	Rp	7.622.918.065.733	0,26
63	MKPI	2021	Rp	2.157.944.970.302	Rp	7.994.282.432.092	0,27
64	MKPI	2022	Rp	1.726.321.957.737	Rp	8.155.939.004.812	0,21
65	SMDM	2019	Rp	589.477.689.864	Rp	3.213.173.105.916	0,18
66	SMDM	2020	Rp	553.905.302.046	Rp	3.201.910.904.021	0,17
67	SMDM	2021	Rp	523.995.257.470	Rp	3.303.511.723.151	0,16
68	SMDM	2022	Rp	463.973.692.434	Rp	3.423.278.470.836	0,14
69	CSIS	2019	Rp	266.092.029.525	Rp	472.484.542.685	0,56
70	CSIS	2020	Rp	270.227.522.474	Rp	538.263.035.994	0,50
71	CSIS	2021	Rp	239.158.814.425	Rp	526.136.140.616	0,45
72	CSIS	2022	Rp	236.219.079.799	Rp	546.666.448.170	0,43
73	URBN	2019	Rp	1.637.164.950.479	Rp	2.730.521.533.769	0,60
74	URBN	2020	Rp	1.853.740.538.891	Rp	3.941.663.945.087	0,47
75	URBN	2021	Rp	2.038.788.906.308	Rp	4.053.223.772.464	0,50
76	URBN	2022	Rp	2.243.809.623.642	Rp	4.269.806.195.058	0,53
77	POLI	2019	Rp	649.959.008.442	Rp	2.325.578.782.725	0,28
78	POLI	2020	Rp	780.478.933.365	Rp	2.473.039.414.917	0,32
79	POLI	2021	Rp	708.818.433.520	Rp	2.440.573.927.925	0,29
80	POLI	2022	Rp	683.099.929.963	Rp	2.583.234.248.023	0,26
81	REAL	2019	Rp	3.701.033.173	Rp	352.565.515.823	0,01

82	REAL	2020	Rp	2.608.820.964	Rp	352.590.228.523	0,01
83	REAL	2021	Rp	2.492.305.309	Rp	353.731.723.320	0,01
84	REAL	2022	Rp	814.437.215	Rp	352.269.524.066	0,00
85	INDO	2019	Rp	125.236.451.417	Rp	950.642.771.308	0,13
86	INDO	2020	Rp	2.550.402.145	Rp	968.396.392.751	0,00
87	INDO	2021	Rp	1.927.235.221	Rp	980.668.268.510	0,00
88	INDO	2022	Rp	2.235.949.447	Rp	980.544.177.714	0,00
89	DADA	2019	Rp	144.667.079.389	Rp	247.235.954.017	0,59
90	DADA	2020	Rp	249.315.209.903	Rp	587.156.156.898	0,42
91	DADA	2021	Rp	287.926.500.025	Rp	631.233.385.628	0,46
92	DADA	2022	Rp	315.880.366.336	Rp	660.425.520.304	0,48
93	AMAN	2019	Rp	214.212.848.000	Rp	728.120.841.000	0,29
94	AMAN	2020	Rp	208.345.614.000	Rp	799.397.510.000	0,26
95	AMAN	2021	Rp	242.578.454.000	Rp	861.888.870.000	0,28
96	AMAN	2022	Rp	313.827.161.000	Rp	966.109.133.000	0,32
97	KBAG	2019	Rp	78.283.769.306	Rp	251.842.574.686	0,31
98	KBAG	2020	Rp	81.038.905.732	Rp	463.491.459.004	0,17
99	KBAG	2021	Rp	77.243.842.432	Rp	458.744.601.288	0,17
100	KBAG	2022	Rp	53.394.262.317	Rp	443.422.913.606	0,12
101	HOMI	2019	Rp	89.153.376.174	Rp	145.936.442.967	0,61
102	HOMI	2020	Rp	120.358.430.070	Rp	234.755.380.515	0,51
103	HOMI	2021	Rp	145.908.301.262	Rp	265.809.234.206	0,55
104	HOMI	2022	Rp	138.397.781.663	Rp	265.322.673.542	0,52
105	ATAP	2019	Rp	42.299.433.558	Rp	89.826.611.239	0,47
106	ATAP	2020	Rp	26.911.314.093	Rp	100.138.039.699	0,27
107	ATAP	2021	Rp	14.085.534.430	Rp	92.377.902.100	0,15
108	ATAP	2022	Rp	35.810.133.789	Rp	115.428.413.973	0,31



Lampiran 8 :**Tabel Data Setelah di *Outlier***

NO	KODE	TAHUN	KL (Y)	PL (X1)	K.A (X2)	IOS (X3)	SM (X4)
1	BSDE	2019	0,64	0,04	-0,03	0,12	0,38
2	BSDE	2020	3,01	-0,04	0,01	0,01	0,43
3	BSDE	2021	2,15	0,02	0,02	0,06	0,42
4	BSDE	2022	1,16	0,02	0,00	0,13	0,41
5	CTRA	2019	0,76	0,00	-0,04	0,06	0,51
6	CTRA	2020	0,89	0,00	-0,07	0,07	0,56
7	CTRA	2021	1,81	0,02	-0,02	0,10	0,52
8	CTRA	2022	1,80	0,00	-0,02	0,11	0,50
9	DMAS	2019	1,46	0,11	0,06	0,09	0,15
10	DMAS	2020	2,15	0,00	0,21	0,11	0,18
11	DMAS	2021	0,17	-0,10	0,96	0,08	0,12
12	DMAS	2022	1,04	0,08	0,78	0,16	0,14
13	GPRA	2019	0,05	0,00	-0,05	0,15	0,34
14	GPRA	2020	1,19	-0,01	-0,02	0,09	0,39
15	GPRA	2021	2,68	0,01	0,03	0,14	0,37
16	GPRA	2022	1,00	0,01	-0,02	0,18	0,34
17	JPRT	2019	0,42	0,00	-0,07	0,11	0,34
18	JRPT	2020	0,62	0,00	-0,05	0,12	0,31
19	JRPT	2021	1,09	-0,02	-0,01	0,11	0,28
20	JRPT	2022	1,13	0,01	-0,01	0,13	0,28
21	KIJA	2019	2,63	0,01	-0,16	0,02	0,48
22	KIJA	2021	3,83	0,01	-0,18	0,00	0,48
23	MTLA	2019	0,90	0,08	-0,07	0,11	0,37
24	MTLA	2020	0,51	-0,03	-0,11	0,08	0,31
25	MTLA	2021	1,74	0,02	-0,05	0,11	0,31
26	MTLA	2022	1,40	0,01	-0,08	0,13	0,29
27	PPRO	2019	-0,57	-0,01	-0,16	0,09	0,69
28	PWON	2019	0,55	0,02	-0,48	0,10	0,31
29	PWON	2020	1,27	-0,08	-0,08	0,04	0,33
30	PWON	2021	1,44	0,01	-0,06	0,06	0,34
31	PWON	2022	1,49	0,01	-0,05	0,07	0,32
32	RDTX	2019	1,15	-0,03	-0,76	0,16	0,10
33	RDTX	2020	0,87	0,00	-0,02	0,17	0,08
34	RDTX	2021	1,53	-0,01	0,03	0,11	0,08
35	RDTX	2022	1,55	0,02	0,03	0,11	0,12
36	SMRA	2019	0,82	0,00	-0,02	0,04	0,61
37	SMRA	2020	-0,09	-0,02	-0,02	0,02	0,64

38	SMRA	2021	4,47	0,01	0,06	0,02	0,57
39	SMRA	2022	3,43	0,01	0,05	0,06	0,59
40	NZIA	2019	1,47	0,01	0,00	0,00	0,23
41	BCIP	2019	-0,01	-0,03	-0,07	0,24	0,50
42	BCIP	2020	0,55	-0,02	-0,05	0,11	0,51
43	BCIP	2022	0,05	0,02	-0,04	0,16	0,48
44	BIPP	2020	1,33	0,04	-0,07	0,20	0,43
45	BIPP	2022	1,56	0,00	-0,12	0,00	0,43
46	DUTI	2019	0,93	0,01	-0,03	0,12	0,23
47	DUTI	2020	0,76	-0,05	-0,03	0,08	0,25
48	DUTI	2021	1,33	0,01	0,00	0,11	0,28
49	DUTI	2022	1,37	0,01	0,00	0,10	0,30
50	MKPI	2019	1,44	-0,06	-0,58	0,04	0,25
51	MKPI	2020	1,76	-0,04	-0,63	0,01	0,26
52	MKPI	2021	2,32	0,01	-0,59	0,01	0,27
53	MKPI	2022	1,58	0,05	-0,56	0,02	0,21
54	SMDM	2019	0,24	0,00	-0,11	0,04	0,18
55	SMDM	2020	4,58	-0,02	-0,06	0,00	0,17
56	SMDM	2021	1,96	0,03	-0,05	0,11	0,16
57	SMDM	2022	0,37	0,02	-0,11	0,19	0,14
58	CSIS	2020	-0,27	0,04	-0,08	0,04	0,50
59	CSIS	2021	1,42	0,01	-0,04	0,05	0,45
60	CSIS	2022	0,68	0,01	-0,11	0,13	0,43
61	URBN	2020	-1,67	0,02	-0,07	0,04	0,47
62	URBN	2021	3,00	-0,01	0,03	0,04	0,50
63	POLI	2019	2,68	-0,07	-0,20	0,02	0,28
64	POLI	2020	2,33	-0,02	-0,20	0,01	0,32
65	POLI	2021	2,63	0,01	-0,18	0,01	0,29
66	POLI	2022	0,84	0,05	-0,20	0,10	0,26
67	REAL	2019	4,38	0,00	-0,05	0,00	0,01
68	REAL	2020	0,30	0,00	-0,07	0,00	0,01
69	REAL	2021	0,03	0,00	-0,07	0,00	0,01
70	INDO	2019	-0,09	0,59	-0,65	0,65	0,13
71	INDO	2020	-2,45	-0,54	-0,44	0,09	0,00
72	INDO	2021	0,23	-0,04	-0,26	0,02	0,00
73	INDO	2022	0,03	0,02	-0,23	0,08	0,00
74	DADA	2019	3,99	0,02	0,06	0,01	0,59
75	DADA	2020	-1,17	0,00	-0,04	0,03	0,42
76	DADA	2021	5,10	-0,01	0,03	0,01	0,46
77	AMAN	2019	-0,11	-0,08	-0,29	0,01	0,29
78	AMAN	2020	-0,93	0,01	-0,28	0,01	0,26

79	AMAN	2021	0,92	0,01	-0,22	0,01	0,28
80	AMAN	2022	0,16	0,01	-0,21	0,01	0,32
81	KBAG	2019	0,81	0,34	-0,08	0,02	0,31
82	KBAG	2020	-1,13	-0,17	-0,03	0,03	0,17
83	KBAG	2022	1,44	0,02	0,00	0,03	0,12
84	HOMI	2021	3,17	0,02	0,04	0,00	0,55
85	HOMI	2022	2,07	0,01	0,03	0,01	0,52
86	ATAP	2019	0,35	0,12	-0,24	0,02	0,47
87	ATAP	2021	1,54	0,02	-0,05	0,02	0,15
88	ATAP	2022	-2,62	-0,03	-0,14	0,02	0,31



Lampiran 9 :

Hasil Pengujian Data

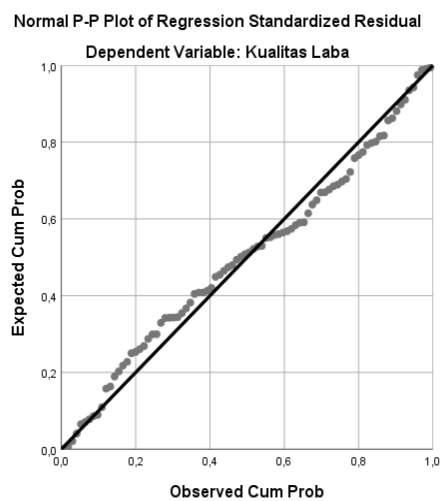
Hasil Uji Statistik Deskriptif Sebelum Di Outlier

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Laba	108	-25,01	637,18	8,1156	62,70484
Persistensi Laba	108	-,54	,59	,0029	,09274
Konservatisme	108	-,76	,96	-,0862	,21142
IOS	108	-,06	,65	,0652	,08659
Struktur Modal	108	,00	,79	,3446	,18344
Valid N (listwise)	108				

Hasil Uji Statistik Deskriptif Setelah Di Outlier

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Laba	88	-2,62	5,10	1,1976	1,41220
Persistensi Laba	88	-,54	,59	,0060	,10077
Konservatisme	88	-,76	,96	-,0887	,22938
IOS	88	,00	,65	,0760	,08411
Struktur Modal	88	,00	,69	,3199	,16556
Valid N (listwise)	88				

Hasil uji Normalitas P-Plot



Hasil Uji One-Sample Kolmogorov-Smirnov Test Sebelum Di Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	61,95091574
Most Extreme Differences	Absolute	,400
	Positive	,400
	Negative	-,303
Test Statistic		,400
Asymp. Sig. (2-tailed)		,000 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Hasil Uji One-Sample Kolmogorov-Smirnov Test Setelah Di Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		88
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,30712695
Most Extreme Differences	Absolute	,066
	Positive	,066
	Negative	-,065
Test Statistic		,066
Asymp. Sig. (2-tailed)		,200 ^{c,d}

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

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,381	,377		3,666	,000		
Persistensi Laba	3,963	1,633	,283	2,427	,017	,760	1,316
Konservatisme	,671	,631	,109	1,064	,290	,984	1,017
IOS	-5,635	1,964	-,336	-2,869	,005	,754	1,326
Struktur Modal	,877	,889	,103	,987	,327	,951	1,051

Hasil Uji Autokorelasi

Model Summary^b

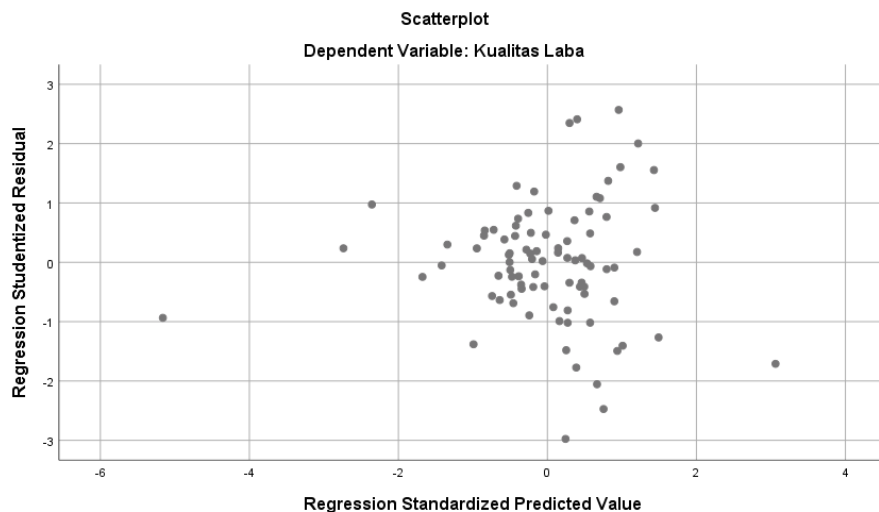
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,379 ^a	,143	,102	1,33825	1,961

a. Predictors: (Constant), Struktur Modal, Persistensi Laba, Konservatisme, IOS

b. Dependent Variable: Kualitas Laba

Sumber : Hasil Output SPSS 2024

Hasil Uji Heteroskedastisitas



Hasil Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t		Tolerance	VIF
1 (Constant)	1,381	,377		3,666	,000		
Persistensi Laba	3,963	1,633	,283	2,427	,017	,760	1,316
Konservatisme	,671	,631	,109	1,064	,290	,984	1,017
IOS	-5,635	1,964	-,336	-2,869	,005	,754	1,326
Struktur Modal	,877	,889	,103	,987	,327	,951	1,051

a. Dependent Variable: Kualitas Laba

Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,379 ^a	,143	,102	1,33825

a. Predictors: (Constant), Struktur Modal, Persistensi Laba, Konservatisme, IOS

b. Dependent Variable: Kualitas Laba

Hasil Uji Kelayakan Model (F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24,859	4	6,215	3,470	,011 ^b
	Residual	148,647	83	1,791		
	Total	173,505	87			

a. Dependent Variable: Kualitas Laba

b. Predictors: (Constant), Struktur Modal, Persistensi Laba, Konservatisme, IOS

Hasil Uji Hipotesis (Uji T)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t		Tolerance	VIF
1 (Constant)	1,381	,377		3,666	,000		
Persistensi Laba	3,963	1,633	,283	2,427	,017	,760	1,316
Konservatisme	,671	,631	,109	1,064	,290	,984	1,017
IOS	-5,635	1,964	-,336	-2,869	,005	,754	1,326
Struktur Modal	,877	,889	,103	,987	,327	,951	1,051

a. Dependent Variable: Kualitas Laba

