

LAMPIRAN

Lampiran 1

Data Perusahaan Manufaktur dan Pemilihan Sampel

No	Perusahaan	Kriteria			Sampel
		I	II	III	
1	Pabrik Kertas Tjiwi Kimia Tbk (TKIM)	O	X	X	
2	Alkindo Naratama Tbk (ALDO)	O	O	O	I
3	Kertas Basuki Rachmat Indonesia Tbk (KBRI)	O	O	X	
4	Toba Pulp Lestari Tbk (INRU)	O	O	X	
5	Fajar Surya Wisesa Tb (FASW)	O	X	O	
6	Indah Kiat Pulp & Paper Tbk (INKP)	O	O	X	
7	Suparma Tbk (SPMA)	O	O	O	I
8	Kedawung Setia Industrial Tbk (KDSI)	O	O	O	I
9	Sriwahana Adityakarta Tbk (SWAT)	O	X	O	
10	Indocement Tunggul Prakarsa Tbk (INTP)	O	X	O	
11	Solusi Bangun Indonesia Tbk (SMCB)	O	X	O	
12	Semen Baturaja (Persero) Tbk (SMBR)	O	X	O	
13	Waskita Beton Precast Tbk (WSBP)	O	X	O	
14	Semen Indonesia (Persero) Tbk (SMGR)	O	X	O	
15	Wijaya Karya Beton Tbk (WTON)	O	X	O	
16	Japfa Comfeed Indonesia Tbk (JPFA)	O	X	O	
17	Charoen Pokphand Indonesia Tbk (CPIN)	O	X	O	
18	Sierad Produce Tbk (SIPD)	O	X	O	
19	Malindo Feedmill Tbk (MAIN)	O	X	O	
20	Alam Karya Unggul Tbk (AKKU)	O	X	O	
21	Asiaplast Industries Tbk (APLI)	O	X	O	
22	Berlina Tbk (BRNA)	O	X	O	
23	Argha Karya Prima Industry Tbk (AKPI)	O	X	O	
24	Sinergi Inti Plastindo Tbk (ESIP)	O	X	O	
25	Champion Pacific Indonesia Tbk (IGAR)	O	X	O	
26	Impack Pratama Industri Tbk (IMPC)	O	X	O	
27	Lotte Chemical Titan Tbk (FPNI)	O	X	X	
28	Indopoly Swakarsa Industry Tbk (IPOL)	O	X	X	
29	Siwani Makmur Tbk (SIMA)	O	X	X	
30	Satyamitra Kemas Lestari Tbk (SMKL)	O	O	O	I
31	Panca Budi Idaman Tbk (PBID)	O	X	O	
32	Yana Prima Hasta Persada Tbk (YPAS)	O	O	O	I
33	Tunas Alfin Tbk (TALF)	O	X	X	
34	Barito Pacific Tbk (BRPT)	O	X	X	
35	Aneka Gas Industri Tbk (AGII)	O	O	O	I

No	Perusahaan	Kriteria			Sampel
		I	II	III	
36	Duta Pertiwi Nusantara Tbk (DPNS)	O	X	X	
37	Ekadharma International Tb (EKAD)	O	X	O	
38	Eterindo Wahanatama Tbk (ETWA)	O	X	X	
39	Budi Starch & Sweetener Tbk (BUDI)	O	O	O	I
40	Emdeki Utama Tbk (MDKI)	O	O	O	I
41	Intan Wijaya International Tbk (INCI)	O	X	O	
42	Indo Acidatama Tbk (SRSN)	O	X	O	
43	Madusari Murni Indah (MOLI)	O	X	O	
44	Chandra Asri Petrochemical Tbk (TPIA)	O	X	X	
45	Unggul Indah Cahaya Tbk (UNIC)	O	X	X	
46	Indonesia Fireboard Industry Tbk (IFII)	O	X	O	
47	Singaraja Putra Tbk (SINI)	O	O	O	I
48	SLJ Global Tbk (SULI)	O	X	X	
49	Trita Mahakam Resources Tbk (TIRT)	O	O	O	I
50	Asahimas Flat Glass Tbk (AMFG)	O	X	O	
51	Cahayaputra Asa Keramik Tbk (CAKK)	O	X	O	
52	Inti Keramik Alam Industri Tbk (KIAS)	O	X	O	
53	Arwana Citra Mulia Tbk (ARNA)	O	X	O	
54	Mark Dynamics Indonesia Tbk (MARK)	O	X	O	
55	Surya Toto Indonesia (TOTO)	O	X	O	
56	Mulia Industrindo Tbk (MLIA)	O	X	X	
57	Alaska Industrindo Tbk (ALKA)	O	X	O	
58	Alumindo Light Metal Industry Tbk (ALMI)	O	X	X	
59	Betonjaya Manunggal Tbk (BTON)	O	O	O	I
60	Saranacentral Bajatama Tbk (BAJA)	O	O	O	I
61	Citra Tubindo Tbk (CTBN)	O	X	X	
62	Gunung Raja Paksi Tbk (GGRP)	O	X	X	
63	Gunawan Dianjaya Steel Tbk (GDST)	O	O	O	I
64	Indal Aluminium Industry Tbk (INAI)	O	O	O	I
65	Krakatau Steel (Persero) Tbk (KRAS)	O	X	X	
66	Steel Pipe Industry of Indonesia Tbk (ISSP)	O	X	X	
67	Jakarta Kyoei Steel Work LTD Tbk (JKSW)	O	X	O	
68	Lion Metal Works Tbk (LION)	O	O	O	I
69	Lionmesh Prima Tbk (LMSH)	O	X	O	
70	Pelangi Indah Canindo Tbk (PICO)	O	O	O	I
71	Trinitan Metal and Mineral Tbk (PURE)	O	X	X	
72	Pelat Timah Nusantara Tbk (NIKL)	O	X	X	
73	Tembaga Mulia Semanan Tbk (TBMS)	O	X	X	
74	Ateliers Mecaniques D'Indonesie Tbk (AMIN)	O	X	O	
75	Garuda Maintenance Facility Aero Asia Tbk (GMFI)	O	X	X	
76	Arkha Jayanti Persada Tbk (ARKA)	O	X	O	

No	Perusahaan	Kriteria			Sampel
		I	II	III	
77	Grand Kartech Tbk (KRAH)	O	X	X	
78	Steadfast Marine Tbk (KPAL)	O	X	X	
79	Argo Pantas Tbk (ARGO)	O	X	O	
80	Century Textile Industry Tbk (CNTB)	O	X	X	
81	Polychem Indonesia Tbk (ADMG)	O	X	X	
82	Trisula Textile Industries Tbk (BELL)	O	O	O	I
83	Eratex Djaja Tbk (ERTX)	O	X	X	
84	Ever Shine Tbk (ESTI)	O	X	X	
85	Panasia Indo Resources Tbk (HDTX)	O	O	O	I
86	Pan Brothers Tbk (PBRX)	O	X	X	
87	Asia Pacific Investama Tbk (MYTX)	O	X	O	
88	Golden Flower Tbk (POLU)	O	X	O	
89	Sri Rejeki Isman Tbk (SRIL)	O	X	X	
90	Asia Pacific Fibers Tbk (POLY)	O	X	X	
91	Sunson Textile Manufacturer Tbk (SSTM)	O	O	O	I
92	Star Petrochem Tbk (STAR)	O	X	X	
93	Tifico Fiber Indonesia Tbk (TFCO)	O	X	X	
94	Trisula International Tbk (TRIS)	O	O	O	I
95	Uni-Charm Indonesia Tbk (UCIT)	O	X	X	
96	Nusantara Inti Corpora Tbk (UNIT)	O	X	X	
97	Mega Perintis Tbk (ZONE)	O	O	O	I
98	Sky Energi Indonesia Tbk (JSKY)	O	X	X	
99	Sat Nusaparsada Tbk (PTSN)	O	X	X	
100	Gaya Abadi Sempurna Tbk (SLIS)	O	O	O	I
101	Communication Cable System Indonesia Tbk (CCSI)	O	O	O	I
102	Jembo Cable Company Tbk (JECC)	O	X	O	
103	Sumi Indo Kabel Tbk (IKBI)	O	X	X	
104	Kabelindo Murni Tbk (KBLM)	O	X	O	
105	KMI Wire And Cable Tbk (KBLI)	O	X	O	
106	Supreme Cable Manufacturing and Commerce Tbk (SCCO)	O	X	O	
107	Voksel Electric Tbk (VOKS)	O	O	O	I
108	Astra Otoparts Tbk (AUTO)	O	O	O	I
109	Astra International Tbk (ASII)	O	O	O	I
110	Garuda Metalindo Tbk (BOLT)	O	X	O	
111	Indo Kordsa Tbk (BRAM)	O	X	X	
112	Goodyear Indonesia Tbk (GDYR)	O	X	O	
113	Gajah Tunggal Tbk (GJTL)	O	O	O	I
114	Indomobil Sukses Internasional Tbk (IMAS)	O	X	O	
115	Indospring Tbk (INDS)	O	X	O	
116	Nipress Tbk (NIPS)	O	X	O	

No	Perusahaan	Kriteria			Sampel
		I	II	III	
117	Prima Alloy Steel Universal Tbk (PRAS)	O	O	O	I
118	Selamat Sempurna Tbk (SMSM)	O	X	X	
119	Ultrajaya Milk Industry and Trading Company Tbk (ULTJ)	O	X	X	

Hasil Pemilihan Sampel

No	Kriteria Sampel	Jumlah
1,	Perusahaan manufaktur yang tercatat dan selalu terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2022,	119
2,	Perusahaan manufaktur yang mempublikasikan laporan keuangan secara lengkap dalam bentuk rupiah selama periode 2019-2022,	28
	Jumlah Sampel Penelitian	27
	Tahun Pengamatan	2
	Jumlah Data Penelitian	54
	Total Data Penelitian	54

LAMPIRAN 2 :

Daftar Sampel Penelitian

No	Kode Saham	Nama Perusahaan	Listing Date
1	ALDO	Alkindo Naratama Tbk,	12 Jul 2011
2	SPMA	Suparma Tbk,	16 Nov 1994
3	KDSI	Kedawang Setia Industrial Tbk,	29 Jul 1996
4	SMKL	Satyamitra Kemas Lestari Tbk,	11 Jul 2019
5	YPAS	Yanaprima Hastapersada Tbk	05 Mar 2008
6	AGII	Samator Indo Gas Tbk,	28 Sep 2016
7	BUDI	Budi Starch & Sweetener Tbk,	08 Mei 1995
8	MDKI	Emdeki Utama Tbk,	25 Sep 2017
9	SINI	Singaraja Putra Tbk,	08 Nov 2019
10	TIRT	Tirta Mahakam Resources Tbk	13 Des 1999
11	BTON	Betonjaya Manunggal Tbk,	18 Jul 2001
12	BAJA	Saranacentral Bajatama Tbk,	21 Des 2011
13	GDST	Gunawan Dianjaya Steel Tbk,	23 Des 2009
14	INAI	Indal Aluminium Industry Tbk,	05 Des 1994
15	LION	Lion Metal Works Tbk,	20 Agt 1993
16	PICO	Pelangi Indah Canindo Tbk	23 Sep 1996
17	BELL	Trisula Textile Industries Tbk	03 Okt 2017
18	HDTX	Panasia Indo Resources Tbk,	06 Jun 1990

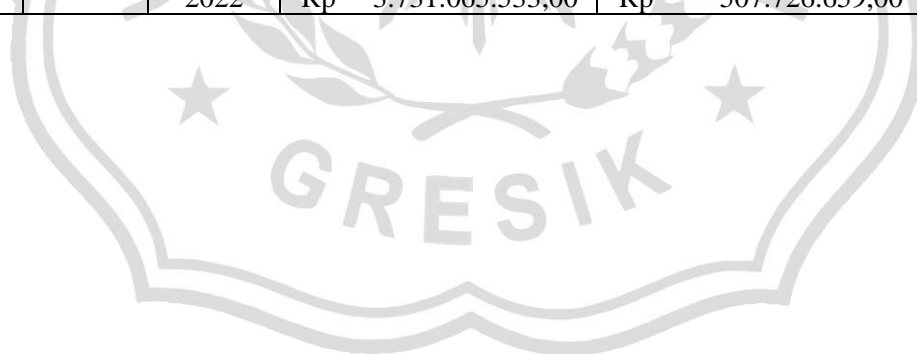
No	Kode Saham	Nama Perusahaan	Listing Date
19	SSTM	Sunson Textile Manufacture Tbk	20 Agt 1997
20	TRIS	Trisula International Tbk,	28 Jun 2012
21	ZONE	Mega Perintis Tbk	12 Des 2018
22	SLIS	Gaya Abadi Sempurna Tbk,	07 Okt 2019
23	CCSI	Communication Cable Systems In	18 Jun 2019
24	VOKS	Voksel Electric Tbk,	20 Des 1990
25	AUTO	Astra Otoparts Tbk,	15 Jun 1998
26	ASII	Astra International Tbk,	04 Apr 1990
27	GJTL	Gajah Tunggul Tbk,	08 Mei 1990
28	PRAS	Prima Alloy Steel Universal Tb	12 Jul 1990

Lampiran 3 :

Tabel Perhitungan Kualitas Laba Tahun 2021-2022

NO	KODE	TAHUN	ARUS KAS OPERASIONAL	LABA BERSIH	KUALITAS LABA
1	ALDO	2021	Rp 30.427.214.125,00	Rp 24.159.789.657,00	1,259415523
		2022	Rp 36.465.249.547,00	Rp 32.335.723.535,00	1,127707859
2	SPMA	2021	Rp 146.433.958.860,00	Rp 42.823.305.086,00	3,419492227
		2022	Rp 205.189.901.471,00	Rp 101.015.988.041,00	2,031261639
3	KDSI	2021	Rp 37.656.464.225,00	Rp 28.073.752.770,00	1,341340594
		2022	Rp 1.056.016.367,00	Rp 20.949.851.642,00	0,050406866
4	SMKL	2021	Rp 29.952.830.826,00	Rp 35.727.679.710,00	0,83836485
		2022	-Rp 47.066.805.780,00	Rp 42.715.644.720,00	-1,101863406
5	YPAS	2021	Rp 14.636.614.331,00	Rp 1.265.317.883,00	11,56753929
		2022	-Rp 26.939.124.424,00	-Rp 3.171.153.222,00	8,495056069
6	AGII	2021	Rp 166.232,000	Rp 60.296,000	2,756932466
		2022	Rp 60.571,000	Rp 60.155,000	1,006915468
7	BUDI	2021	Rp 23.116,000	Rp 39.896,000	0,579406457
		2022	Rp 9.190,000	Rp 38.605,000	0,238052066
8	MDKI	2021	Rp 9.060,000	Rp 7.158,000	1,265716681
		2022	-Rp 23.460,000	Rp 7.699,000	-3,04714898
9	SINI	2021	Rp 2.985.649.308,00	Rp 3.575.653.932,00	0,834993924
		2022	Rp 8.581.012.123,00	Rp 4.753.240.532,00	1,805297263
10	TIRT	2021	-Rp 26.844.453.656,00	-Rp 86.368.152.604,00	0,310814263
		2022	-Rp 4.618.888.076,00	-Rp 13.165.047.503,00	0,350844771
11	BTON	2021	Rp 14.784.271.734,00	Rp 10.741.894.712,00	1,376318809
		2022	Rp 14.636.638.524,00	Rp 4.170.201.803,00	3,509815404
12	BAJA	2021	-Rp 3.714.741.798,00	Rp 54.695.812.739,00	-0,067916384
		2022	-Rp 62.506.932.445,00	-Rp 14.842.532.163,00	4,211338858
13	GDST	2021	Rp 53.206.291.061,00	Rp 8.647.500.303,00	6,152794356
		2022	-Rp 22.562.880.544,00	Rp 45.137.275.728,00	-0,499872449
14	INAI	2021	-Rp 106.338.007.090,00	-Rp 15.025.768.440,00	7,077042849
		2022	Rp 35.093.037.351,00	Rp 10.654.078.554,00	3,293859452

15	LION	2021	Rp 2.876.478.111,00	Rp 2.082.315.136,00	1,381384624
		2022	-Rp 16.029.989.224,00	Rp 11.865.625.913,00	-1,350960273
16	PICO	2021	-Rp 1.778.080.063,00	-Rp 3.209.999.074,00	0,553919183
		2022	-Rp 264.946.816,00	Rp 2.404.918.042,00	-0,110168751
17	BELL	2021	Rp 7.463.778.113,00	Rp 5.136.367.130,00	1,453123954
		2022	-Rp 14.009.669.486,00	Rp 2.977.504.023,00	-4,705172311
18	HDTX	2021	-Rp 9.253.300,00	-Rp 15.141.324,00	0,611128855
		2022	-Rp 1.741.591,00	-Rp 7.932.404,00	0,219553996
19	SSTM	2021	Rp 24.818.071.140,00	Rp 17.530.099.726,00	1,415740442
		2022	Rp 2.465.582.253,00	Rp 3.901.441.281,00	0,631967028
20	TRIS	2021	Rp 48.439.770.740,00	Rp 4.466.593.382,00	10,84490273
		2022	Rp 5.373.329.815,00	Rp 21.739.310.035,00	0,247171129
21	ZONE	2021	Rp 7.539.578.508,00	Rp 1.954.611.301,00	3,857328822
		2022	Rp 6.738.391.693,00	Rp 24.695.213.785,00	0,272862254
22	SLIS	2021	Rp 6.904.715.142,00	Rp 8.283.278.091,00	0,83357278
		2022	Rp 781.719.071,00	Rp 8.864.911.488,00	0,088181261
23	CCSI	2021	-Rp 5.669.123,00	Rp 19.466.955,00	-0,291217759
		2022	-Rp 5.165.773,00	Rp 19.889.672,00	-0,259721377
24	VOKS	2021	-Rp 107.855.732.428,00	-Rp 43.601.810.278,00	2,473652625
		2022	-Rp 72.354.813.446,00	-Rp 56.403.832.997,00	1,282799583
25	AUTO	2021	Rp 458.889,000	Rp 215.169,000	2,132691048
		2022	Rp 118.485,000	Rp 267.488,000	0,44295445
26	ASII	2021	Rp 10.884,000	Rp 5.777,000	1,884022849
		2022	Rp 9.524,000	Rp 11.458,000	0,831209635
27	GJTL	2021	Rp 224.425,000	Rp 191.398,000	1,172556662
		2022	Rp 316.386,000	Rp 122.899,000	2,574357806
28	PRAS	2021	Rp 2.210.647.889,00	-Rp 40.666.077.417,00	-0,054360982
		2022	Rp 3.731.065.533,00	Rp 507.726.659,00	7,348571258



Lampiran 4 :

Tabel Perhitungan Likuiditas Tahun 2021-2022

NO	KODE	TAHUN	AKTIVA LANCAR	HUTANG LANCAR	LIKUIDITAS
1	ALDO	2021	Rp 710.233.784.991,00	Rp 387.942.345.634,00	1,830771487
		2022	Rp 747.813.811.520,00	Rp 441.165.753.414,00	1,695085817
2	SPMA	2021	Rp 1.004.400.966.183,00	Rp 450.774.754.651,00	2,228165965
		2022	Rp 1.121.619.234.813,00	Rp 546.713.960.344,00	2,051565016
3	KDSI	2021	Rp 801.833.794.863,00	Rp 429.460.722.343,00	1,867071313
		2022	Rp 905.427.701.063,00	Rp 467.193.904.231,00	1,93801266
4	SMKL	2021	Rp 1.033.642.912.879,00	Rp 951.105.516.740,00	1,086780483
		2022	Rp 1.178.890.152.093,00	Rp 1.061.793.252.278,00	1,110282204
5	YPAS	2021	Rp 147.297.098.469,00	Rp 83.711.236.334,00	1,759585749
		2022	Rp 177.200.449.500,00	Rp 114.148.695.643,00	1,552365084
6	AGII	2021	Rp 2.044.419,000	Rp 1.979.987,000	1,032541628
		2022	Rp 1.844.597,000	Rp 1.746.443,000	1,056202235
7	BUDI	2021	Rp 1.320.277,000	Rp 1.131.686,000	1,166646048
		2022	Rp 1.449.343,000	Rp 1.244.086,000	1,164986183
8	MDKI	2021	Rp 342.575,000	Rp 43.588,000	7,859387905
		2022	Rp 352.947,000	Rp 57.716,000	6,115236676
9	SINI	2021	Rp 112.783.303.853,00	Rp 106.147.059.315,00	1,062519344
		2022	Rp 102.834.465.570,00	Rp 95.419.094.376,00	1,077713703
10	TIRT	2021	Rp 53.418.838.375,00	Rp 198.517.209.180,00	0,269089207
		2022	Rp 52.909.692.692,00	Rp 196.080.163.272,00	0,269837049
11	BTON	2021	Rp 233.819.274.627,00	Rp 67.363.136.940,00	3,471027111
		2022	Rp 255.726.222.687,00	Rp 85.996.628.842,00	2,973677296
12	BAJA	2021	Rp 543.722.430.669,00	Rp 211.939.279.423,00	2,565463241
		2022	Rp 600.670.228.630,00	Rp 275.585.887.061,00	2,179611718
13	GDST	2021	Rp 353.310.177.226,00	Rp 727.757.214.191,00	0,485478083
		2022	Rp 674.891.619.609,00	Rp 1.003.696.669.887,00	0,672405957
14	INAI	2021	Rp 1.108.631.451.996,00	Rp 1.086.320.642.719,00	1,020537959
		2022	Rp 1.073.983.354.333,00	Rp 1.023.325.904.223,00	1,049502754
15	LION	2021	Rp 473.632.576.449,00	Rp 145.920.423.985,00	3,245827853
		2022	Rp 478.820.865.542,00	Rp 143.553.836.809,00	3,335479401
16	PICO	2021	Rp 443.050.554.108,00	Rp 785.092.247.247,00	0,564329295
		2022	Rp 431.294.882.275,00	Rp 769.141.326.072,00	0,560748549
17	BELL	2021	Rp 348.622.477.814,00	Rp 228.429.369.228,00	1,526171871
		2022	Rp 357.928.045.958,00	Rp 232.646.777.587,00	1,538504207
18	HDTX	2021	Rp 15.081.244,00	Rp 256.839.206,00	0,058718621
		2022	Rp 16.784.396,00	Rp 261.798.797,00	0,064111815
19	SSTM	2021	Rp 256.580.539.718,00	Rp 111.926.833.396,00	2,292395237
		2022	Rp 252.162.640.163,00	Rp 103.013.390.045,00	2,447862749
20	TRIS	2021	Rp 707.056.882.252,00	Rp 344.961.850.615,00	2,049666886
		2022	Rp 746.035.681.743,00	Rp 373.086.223.362,00	1,999633423
21	ZONE	2021	Rp 296.037.031.512,00	Rp 174.469.281.796,00	1,696785981
		2022	Rp 344.077.017.300,00	Rp 205.629.699.483,00	1,673284638

22	SLIS	2021	Rp 332.416.909.291,00	Rp 135.103.286.970,00	2,460465002
		2022	Rp 336.864.716.283,00	Rp 131.103.600.549,00	2,569454347
23	CCSI	2021	Rp 314.056.289,00	Rp 132.952.572,00	2,362167834
		2022	Rp 367.968.648,00	Rp 174.669.488,00	2,106656705
24	VOKS	2021	Rp 2.138.854.401.923,00	Rp 1.765.612.333.045,00	1,211395255
		2022	Rp 2.220.729.703.592,00	Rp 1.892.316.854.849,00	1,173550665
25	AUTO	2021	Rp 6.621.704,000	Rp 4.320.354,000	1,532676258
		2022	Rp 7.238.405,000	Rp 4.843.214,000	1,494545771
26	ASII	2021	Rp 160.262,000	Rp 103.778,000	1,544277207
		2022	Rp 174.332,000	Rp 110.138,000	1,582850606
27	GJTL	2021	Rp 8.320.220,000	Rp 4.720.225,000	1,762674449
		2022	Rp 8.902.907,000	Rp 5.173.336,000	1,720921858
28	PRAS	2021	Rp 439.674.241.950,00	Rp 237.465.302.875,00	1,851530462
		2022	Rp 323.069.754.642,00	Rp 202.448.019.558,00	1,595815831

LAMPIRAN 5 :

Tabel Perhitungan Ukuran Perusahaan Tahun 2021-2022

NO	KODE	TAHUN	TOTAL ASET	UKURAN PERUSAHAAN
1	ALDO	2021	Rp 1.210.809.442.028,00	27,82231021
		2022	Rp 1.338.325.063.184,00	27,92244
2	SPMA	2021	Rp 2.746.153.295.147,00	28,64122225
		2022	Rp 2.860.931.107.949,00	28,68216825
3	KDSI	2021	Rp 1.348.730.229.275,00	27,93018469
		2022	Rp 1.447.087.599.132,00	28,0005741
4	SMKL	2021	Rp 1.911.921.812.381,00	28,27913004
		2022	Rp 2.050.966.343.327,00	28,34933218
5	YPAS	2021	Rp 258.162.529.531,00	26,27685518
		2022	Rp 285.355.965.929,00	26,37700324
6	AGII	2021	Rp 8.164.599,000	15,915
		2022	Rp 7.950.961,000	15,889
7	BUDI	2021	Rp 2.993.218,000	14,912
		2022	Rp 3.105.465,000	14,949
8	MDKI	2021	Rp 41,0444	3,71466
		2022	Rp 1.003.832,000	13,819
9	SINI	2021	Rp 174.987.775.320,00	25,88798195
		2022	Rp 166.683.169.583,00	25,83936066
10	TIRT	2021	Rp 282.668.964.144,00	26,36754231
		2022	Rp 276.476.870.733,00	26,345393
11	BTON	2021	Rp 270.669.540.064,00	26,3241645
		2022	Rp 293.095.716.064,00	26,40376507
12	BAJA	2021	Rp 726.173.017.525,00	27,31105414
		2022	Rp 780.496.806.020,00	27,38319648
13	GDST	2021	Rp 1.583.979.016.422,00	28,09096116

		2022	Rp 1.890.923.266.573,00	28,26808633
14	INAI	2021	Rp 1.543.478.061.330,00	28,06505947
		2022	Rp 1.514.379.830.755,00	28,04602712
15	LION	2021	Rp 692.582.711.193,00	27,26369351
		2022	Rp 697.368.807.745,00	27,27058024
16	PICO	2021	Rp 1.073.888.124.689,00	27,70230694
		2022	Rp 1.059.313.977.570,00	27,68864262
17	BELL	2021	Rp 524.473.606.697,00	26,98566094
		2022	Rp 528.822.346.651,00	26,99391838
18	HDTX	2021	Rp 346.377.425,00	19,66303956
		2022	Rp 341.694.112,00	19,64942649
19	SSTM	2021	Rp 471.128.491.654,00	26,8783967
		2022	Rp 465.816.489.584,00	26,86705759
20	TRIS	2021	Rp 1.060.742.742.644,00	27,68999048
		2022	Rp 1.094.587.308.750,00	27,72139852
21	ZONE	2021	Rp 562.739.101.102,00	27,05608195
		2022	Rp 609.479.177.835,00	27,13587062
22	SLIS	2021	Rp 395.546.064.266,00	26,70353309
		2022	Rp 398.944.763.185,00	26,71208881
23	CCSI	2021	Rp 523.443.664,00	20,07593997
		2022	Rp 578.183.170,00	20,17540128
24	VOKS	2021	Rp 2.893.167.569.270,00	28,69337306
		2022	Rp 2.975.462.853.072,00	28,72142072
25	AUTO	2021	Rp 16.947.148,000	16,646
		2022	Rp 17.726.792,000	16,691
26	ASII	2021	Rp 367.311,000	12,814
		2022	Rp 383.183,000	12,856
27	GJTL	2021	Rp 18.449.075,000	16,731
		2022	Rp 18.916.159,000	16,756
28	PRAS	2021	Rp 1.637.794.655.748,00	28,12437173
		2022	Rp 1.573.166.553.780,00	28,08411162

Lampiran 6 :

Tabel Perhitungan Konservatisme Akuntansi Tahun 2021-2022

NO	KODE	TAHUN	PADA PERIODE TAHUN	Penyusutan Aset Tetap	Arus Kas Oprasional	TOTAL ASET	KONSERVATI
1	ALDO	2021	Rp 18.801.946.941,00	Rp 495.847.625.081,00	Rp 30.427.214.125,00	Rp 1.210.809.442.028,00	-0,399916239
		2022	Rp 25.182.223.716,00	Rp 585.302.104.413,00	Rp 36.465.249.547,00	Rp 1.338.325.063.184,00	-0,428908562
2	SPMA	2021	Rp 33.352.747.852,00	Rp 1.711.988.805.498,00	Rp 146.433.958.860,00	Rp 2.746.153.295.147,00	-0,582235375
		2022	Rp 78.846.650.281,00	Rp 1.707.030.354.669,00	Rp 205.189.901.471,00	Rp 2.860.931.107.949,00	-0,552507923
3	KDSI	2021	Rp 20.928.760.526,00	Rp 515.806.733.821,00	Rp 37.656.464.225,00	Rp 1.348.730.229.275,00	-0,370036216
		2022	Rp 16.441.862.523,00	Rp 507.751.243.255,00	Rp 1.056.016.367,00	Rp 1.447.087.599.132,00	-0,361510312
4	SMKL	2021	Rp 27.351.604.851,00	Rp 819.645.497.956,00	Rp 29.952.830.826,00	Rp 1.911.921.812.381,00	-0,427341885
		2022	Rp 33.155.500.726,00	Rp 813.502.047.587,00	-Rp 47.066.805.780,00	Rp 2.050.966.343.327,00	-0,435757689
5	YPAS	2021	Rp 1.347.574.962,00	Rp 102.609.609.656,00	Rp 14.636.614.331,00	Rp 258.162.529.531,00	-0,345985804
		2022	-Rp 3.139.965.898,00	Rp 100.451.536.887,00	-Rp 26.939.124.424,00	Rp 285.355.965.929,00	-0,435423507
6	AGII	2021	Rp 51.482,00	Rp 5.466.207,00	Rp 166.232,00	Rp 8.164.599,00	-0,655446397
		2022	Rp 45.806,00	Rp 5.453.192,00	Rp 60.571,00	Rp 7.950.961,00	-0,683996186
7	BUDI	2021	Rp 32.003,00	Rp 1.663.014,00	Rp 23.116,00	Rp 2.993.218,00	-0,558563058
		2022	Rp 31.068,00	Rp 1.646.194,00	Rp 9.190,00	Rp 3.105.465,00	-0,537140815
8	MDKI	2021	Rp 5.520,00	Rp 609.238,00	Rp 9.060,00	Rp 41,04	-14757,12507
		2022	Rp 5.999,00	Rp 616.142,00	-Rp 23.460,00	Rp 1.003.832,00	-0,643136501
9	SINI	2021	Rp 2.534.426.112,00	Rp 53.066.185.307,00	Rp 2.985.649.308,00	Rp 174.987.775.320,00	-0,30067793
		2022	Rp 3.410.262.392,00	Rp 54.725.403.518,00	Rp 8.581.012.123,00	Rp 166.683.169.583,00	-0,292798485
10	TIRT	2021	-Rp 86.368.152.604,00	Rp 226.864.086.563,00	-Rp 26.844.453.656,00	Rp 28.844.964.144,00	-0,2592001277
		2022	-Rp 13.165.047.503,00	Rp 221.181.138.834,00	-Rp 4.618.888.076,00	Rp 276.476.870.733,00	-0,769087768
11	BTON	2021	Rp 9.875.866.401,00	Rp 8.230.712.896,00	Rp 14.784.271.734,00	Rp 270.669.540.064,00	-0,012274405
		2022	Rp 3.630.101.594,00	Rp 7.996.775.593,00	Rp 14.636.638.524,00	Rp 293.095.716.064,00	-0,162638868
12	BAJA	2021	Rp 42.927.868.317,00	Rp 174.541.022.309,00	-Rp 3.714.741.798,00	Rp 726.173.017.525,00	-0,304588062
		2022	-Rp 11.636.595.303,00	Rp 168.818.910.165,00	-Rp 62.506.932.445,00	Rp 780.496.806.020,00	-0,281473602
13	GDST	2021	Rp 6.192.769.681,00	Rp 1.165.659.949.983,00	Rp 53.206.291.061,00	Rp 1.583.979.016.422,00	-0,706225535
		2022	Rp 37.541.325.910,00	Rp 1.163.909.389.306,00	-Rp 22.562.880.544,00	Rp 1.890.923.266.573,00	-0,64731003
14	INAI	2021	-Rp 19.077.787.802,00	Rp 303.896.709.523,00	-Rp 106.338.007.090,00	Rp 1.543.478.061.330,00	-0,253425649
		2022	Rp 5.191.009.946,00	Rp 301.785.637.794,00	Rp 35.093.037.351,00	Rp 1.514.379.830.755,00	-0,179534622
15	LION	2021	Rp 1.807.503.545,00	Rp 87.577.193.967,00	Rp 2.876.478.111,00	Rp 692.582.711.193,00	-0,124906698
		2022	Rp 9.496.851.378,00	Rp 87.888.692.722,00	-Rp 16.029.989.224,00	Rp 697.368.807.745,00	-0,162633505
16	PICO	2021	-Rp 3.209.999.074,00	Rp 122.820.711.973,00	-Rp 1.778.080.063,00	Rp 1.073.888.124.689,00	-0,113036722
		2022	Rp 2.231.595.342,00	Rp 120.175.559.388,00	-Rp 264.946.816,00	Rp 1.059.313.977.570,00	-0,115803345
17	BELL	2021	Rp 3.776.292.275,00	Rp 167.739.231.991,00	Rp 7.463.778.113,00	Rp 524.473.606.697,00	-0,31279314
		2022	Rp 1.974.396.187,00	Rp 162.866.034.865,00	-Rp 14.009.669.486,00	Rp 528.822.346.651,00	-0,338204506
18	HDTX	2021	-Rp 14.012.192,00	Rp 310.796.530,00	-Rp 9.253.300,00	Rp 346.377.425,00	-0,88353806
		2022	-Rp 7.406.055,00	Rp 304.410.065,00	-Rp 1.741.591,00	Rp 341.694.112,00	-0,874307138
19	SSTM	2021	Rp 13.614.723.574,00	Rp 213.646.511.936,00	Rp 24.818.071.140,00	Rp 471.128.491.654,00	-0,429698411
		2022	Rp 2.959.816.332,00	Rp 212.752.409.421,00	Rp 2.465.582.253,00	Rp 465.816.489.584,00	-0,457791101
20	TRIS	2021	Rp 2.934.177.521,00	Rp 287.462.003.804,00	Rp 48.439.770.740,00	Rp 1.060.742.742.644,00	-0,228100934
		2022	Rp 16.969.064.005,00	Rp 281.928.714.256,00	Rp 5.373.329.815,00	Rp 1.094.587.308.750,00	-0,268159923
21	ZONE	2021	Rp 1.341.470.452,00	Rp 87.010.717.494,00	Rp 7.539.578.508,00	Rp 562.739.101.102,00	-0,143605819
		2022	Rp 19.667.277.370,00	Rp 85.756.378.475,00	Rp 6.738.391.693,00	Rp 609.479.177.835,00	-0,161917368
22	SLIS	2021	Rp 6.419.748.184,00	Rp 60.805.617.603,00	Rp 6.904.715.142,00	Rp 395.546.064.266,00	-0,152499686
		2022	Rp 6.848.000.837,00	Rp 59.718.262.269,00	Rp 781.719.071,00	Rp 398.944.763.185,00	-0,164896372
23	CCSI	2021	Rp 15.142.931,00	Rp 206.227.287,00	-Rp 5.669.123,00	Rp 523.443.664,00	-0,433741693
		2022	Rp 15.426.286,00	Rp 206.483.267,00	-Rp 5.165.773,00	Rp 578.183.170,00	-0,392739425
24	VOKS	2021	-Rp 35.734.662.956,00	Rp 574.541.779.285,00	-Rp 107.855.732.428,00	Rp 2.893.167.569.270,00	-0,22351379
		2022	-Rp 45.230.347.562,00	Rp 570.059.627.704,00	-Rp 72.354.813.446,00	Rp 2.975.462.853.072,00	-0,200702924
25	AUTO	2021	Rp 171.509,00	Rp 3.232.407,00	Rp 458.889,00	Rp 16.947.148,00	-0,173777145
		2022	Rp 239.025,00	Rp 3.188.294,00	Rp 118.485,00	Rp 17.726.792,00	-0,186657236
26	ASII	2021	Rp 4.657,00	Rp 55.349,00	Rp 10.884,00	Rp 367.311,00	-0,133734084
		2022	Rp 9.272,00	Rp 55.299,00	Rp 9.524,00	Rp 383.183,00	-0,143657208
27	GJTL	2021	Rp 113.277,00	Rp 8.618.424,00	Rp 224.425,00	Rp 18.449.075,00	-0,461122089
		2022	Rp 69.735,00	Rp 8.568.441,00	Rp 316.386,00	Rp 18.916.159,00	-0,439930221
28	PRAS	2021	-Rp 33.754.589.552,00	Rp 1.169.660.070.982,00	Rp 2.210.647.889,00	Rp 1.637.794.655.748,00	-0,692208165
		2022	Rp 258.035.968,00	Rp 1.221.883.143.733,00	Rp 3.731.065.533,00	Rp 1.573.166.553.780,00	-0,774495308

LAMPIRAN 7 :

Data Penelitian

NAMA PERUSAHAAN	Y	X1	X2	X3
ALDO 2021	1.66	1.83	27.82	-0.40
ALDO 2022	1.62	1.70	27.92	-0.43
SPMA 2021	2.66	2.23	28.64	-0.58
SPMA 2022	2.01	2.05	28.68	-0.55
KDSI 2021	1.71	1.87	27.93	-0.37
KDSI 2022	1.06	1.94	28.00	-0.36
SMKL 2021	1.62	1.09	28.28	-0.43
SMKL 2022	0.64	1.11	28.35	-0.44
YPAS 2021	6.76	1.76	26.28	-0.35
YPAS 2022	5.25	1.55	26.38	-0.44
AGII 2021	1.85	1.03	15.92	-0.66
AGII 2022	0.96	1.06	15.89	-0.68
BUDI 2021	0.71	1.17	14.91	-0.56
BUDI 2022	0.55	1.16	14.95	-0.54
MDKI 2022	-2.17	6.12	13.82	-0.64
SINI 2021	1.53	1.06	25.89	-0.30
SINI 2022	2.01	1.08	25.84	-0.30
TIRT 2021	1.36	0.27	26.37	-0.59
TIRT 2022	1.33	0.27	26.35	-0.77
BTON 2021	1.43	3.47	26.32	-0.01
BTON 2022	2.60	2.97	26.40	0.01
BAJA 2021	0.85	2.57	27.31	-0.30
BAJA 2022	3.08	2.18	27.38	-0.28
GDST 2021	4.30	0.49	28.09	-0.71
GDST 2022	0.97	0.67	28.27	-0.65
INAI 2021	4.79	1.02	28.07	-0.25

INAI 2022	2.91	1.05	28.05	-0.18
GDST 2021	4.30	0.49	28.09	-0.71
GDST 2022	0.97	0.67	28.27	-0.65
LION 2021	1.49	3.25	27.26	-0.12
LION 2022	0.10	3.34	27.27	-0.16
PICO 2021	1.64	0.56	27.70	-0.11
PICO 2022	1.31	0.56	27.69	-0.12
BELL 2021	1.80	1.53	26.99	-0.31
BELL 2022	-1.29	1.54	26.99	-0.34
HDTX 2021	1.11	0.06	19.66	-0.88
HDTX 2022	0.91	0.06	19.65	-0.87
SSTM 2021	1.59	2.29	26.88	-0.43
SSTM 2022	1.16	2.45	26.87	-0.46
TRIS 2021	6.46	2.05	27.69	-0.23
ZONE 2021	3.02	1.70	27.06	-0.14
ZONE 2022	1.23	1.67	27.14	-0.16
SLIS 2021	1.34	2.46	26.70	-0.15
SLIS 2022	0.94	2.57	26.71	-0.16
CCSI 2021	0.35	2.36	20.08	-0.43
CCSI 2022	0.44	2.11	20.18	-0.39

VOKS 2021	2.49	1.21	28.69	-0.22
VOKS 2022	1.91	1.17	28.72	-0.20
AUTO 2021	1.62	1.53	16.65	-0.17
AUTO 2022	0.78	1.49	16.69	-0.19
ASII 2021	1.29	1.54	12.81	-0.13
ASII 2022	0.76	1.58	12.86	-0.14
GJTL 2021	1.01	1.76	16.73	-0.46
GJTL 2022	1.73	1.72	16.76	-0.44
PRAS 2021	0.93	1.85	28.12	-0.69
PRAS 2022	4.66	1.60	28.08	-0.77

Lampiran 8 :

Hasil Uji Penelitian

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LIKUIDITAS	54	,06	3,47	1,5513	,8086
UKURAN PERUSAHAAN	54	12,81	28,72	24,6591	4,9604
KONSERVATISME AKUNTANSI	54	-,88	,01	-,3911	,2267
KUALITAS LABA	54	-1,29	6,76	1,7520	1,4256
Valid N (listwise)	54				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,34060328
Most Extreme Differences	Absolute	,170
	Positive	,170
	Negative	-,103
Test Statistic		,170
Asymp. Sig. (2-tailed)		,000 ^c

a, Test distribution is Normal,

b, Calculated from data,

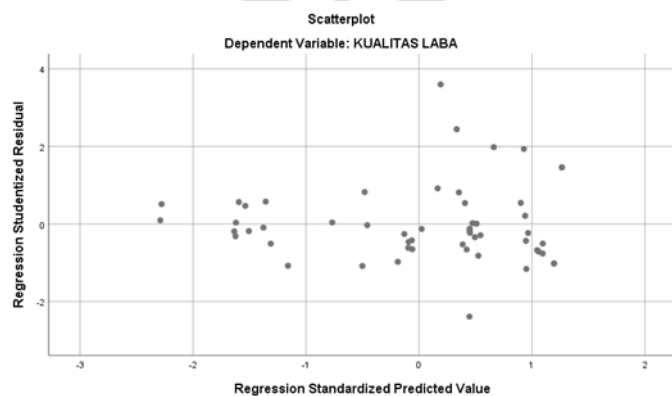
c, Lilliefors Significance Correction,

Hasil Uji Multikolinearitas Coefficients^a

Variabel	Tolerance	VIF
Likuiditas	,708	1,413
Ukuran Perusahaan	,985	1,015
Konservatisme Akuntansi	,712	1,405

Sumber : Hasil Output SPSS 2024

Hasil Uji Heteroskedastisitas



Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,340 ^a	,116	,063	1,38024	1,712

a, Predictors: (Constant), KONSERVATISME AKUNTANSI, UKURAN PERUSAHAAN, LIKUIDITAS

b, Dependent Variable: KUALITAS LABA

Hasil Uji Analisis Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	-,136	1,187		-,115	,909		
LIKUIDITAS	-,265	,279	-,150	-,952	,346	,708	1,413
UKURAN PERUSAHAAN	,093	,039	,322	2,403	,020	,985	1,015
KONSERVATISME AKUNTANSI	-,046	,991	-,007	-,046	,963	,712	1,405

a, Dependent Variable: KUALITAS LABA

Hasil Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	-,136	1,187		-,115	,909		
LIKUIDITAS	-,265	,279	-,150	-,952	,346	,708	1,413
UKURAN PERUSAHAAN	,093	,039	,322	2,403	,020	,985	1,015
KONSERVATISME AKUNTANSI	-,046	,991	-,007	-,046	,963	,712	1,405

a, Dependent Variable: KUALITAS LABA

Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12,465	3	4,155	2,181	,102 ^b
	Residual	95,253	50	1,905		
	Total	107,718	53			

a, Dependent Variable: KUALITAS LABA

b, Predictors: (Constant), KONSERVATISME AKUNTANSI, UKURAN PERUSAHAAN, LIKUIDITAS

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,340 ^a	,116	,063	1,38024	1,712

a, Predictors: (Constant), KONSERVATISME AKUNTANSI, UKURAN PERUSAHAAN, LIKUIDITAS

b, Dependent Variable: KUALITAS LABA

