

LAMPIRAN-LAMPIRAN

Lampiran 1 : Ringkasan Sampel

No	Kriteria Sampel	Jumlah
1	Perusahaan sektor infrastruktur, utilitas & transportasi dan sektor pertambangan yang terdaftar di BEI selama periode 2019-2022.	138
2	Yang tidak mempublikasikan laporan keuangan periode 2019-2022.	(4)
3	Yang tidak membagikan dividen	(77)
4	Yang tidak melaporkan laporan keuangan dalam mata uang rupiah secara berturut-turut selama periode 2019-2022.	(56)
5	Yang tidak memperoleh laba selama periode 2019-2022.	(76)
	Total perusahaan yang memenuhi kriteria	25
	Total perusahaan *periode penelitian 2019-2022	100
	Total data perusahaan yang dikeluarkan karna dividen	21
	n = total keseluruhan data	79
	Data <i>Outlier</i>	23
	Jumlah data akhir	56

Lampiran 2 : Penentuan Kriteria Sampel

No.	Emiten	Kriteria					Sampel
		I	II	III	IV	V	
Sektor Infrastruktur, Utilitas, dan Transportasi							
Sub Sektor Konstruksi Non Bangunan							
1	BALI (Bali Towerindo Sentra Tbk)	0	0	0	0	0	0
2	BUKK (Bukaka Teknik Utama Tbk)	0	0	X	0	0	X
3	CENT (Centrama Telekomunikasi Indonesia Tbk)	0	0	X	0	X	X
4	GHON (Gihon Telekomunikasi Indonesia Tbk)	0	0	0	0	0	0
5	GOLD (Visi Telekomunikasi Tbk)	0	0	X	0	0	X
6	IBST (Inti Bangun Sejahtera Tbk)	0	0	0	0	0	0
7	LCKM (LCK Global Kedaton Tbk)	0	0	0	0	0	0
8	MTPS (Meta Epsi Tbk)	0	0	X	0	X	X
9	OASA (Protech Mitra Perkasa Tbk)	0	0	X	0	X	X
10	PPRE (PP Presisi Tbk)	0	0	0	0	0	0
11	PTPW (Pratama Widyia Tbk)	0	0	X	0	0	X
12	SUPR (Solusi Tunas Pratama Tbk)	0	0	X	0	X	X
13	TBIG (Tower Bersama Infrastructure Tbk)	0	0	0	0	0	0
14	TOWR (Serana Merah Nusantara Tbk)	0	0	0	0	0	0
Jumlah		14	14	7	14	10	7
Sub Sektor Jalan Tol, Bandara, Dan Pelabuhan							
1	CMNP (Citra Marga Nusphala Tbk)	0	0	X	0	0	X
2	IPCC (Indonesia Kendaraan Terminal Tbk)	0	0	0	0	X	X
3	JSMR (Jasa Marga (Persero) Tbk)	0	0	0	0	X	X
4	META (Nusantara Infrastructure Tbk)	0	0	0	0	0	0
5	TEBE (Dana Brata Luhur Tbk)	0	0	X	0	X	X
Jumlah		5	5	3	5	2	1
Sub Sektor Telekomunikasi							
1	BTEL (Bakrie Telecom Tbk)	0	0	X	0	X	X
2	EXCL (XL Axiata Tbk)	0	0	0	0	0	0
3	FREN (Smartfren Telecom Tbk)	0	0	X	0	X	X
4	ISAT (Indosat Tbk)	0	0	0	0	X	X
5	JAST (Jasnita Telekomindo Tbk)	0	0	X	0	X	X
6	TLKM (Telekomunikasi Indonesia (Persero) Tbk)	0	0	0	0	0	0
Jumlah		6	6	3	6	2	2
Sub Sektor Energi							
1	KEEN (Kencana Energi Lestasi Tbk)	0	0	0	X	0	X
2	KOPI (Mitra Energi Persada Tbk)	0	0	X	0	0	X
3	LAPD (Leyand International Tbk)	0	0	X	0	X	X
4	MPOW (Megapower Makmur)	0	0	X	0	X	X
5	PGAS (Perusahaan Gas Negara (Persero) Tbk)	0	0	0	X	X	X
6	POWR (Cikarang Listrindo Tbk)	0	0	0	X	0	X
7	RAJA (Rukun Raharja Tbk)	0	0	0	X	0	X
8	TGRA (Terregra Asia Energy Tbk)	0	0	X	0	0	X
Jumlah		8	8	4	4	5	0

Sub Sektor Transportasi							
1	AKSI (Marning Enam Sembilan Mineral Tbk)	O	O	X	O	O	X
2	ASSA (Adi Sarana Armada Tbk)	O	O	O	O	O	O
3	BBRM (Pelayaran Nasional Bina Buana Tbk)	O	O	X	X	X	X
4	BESS (Batulicin Nusantara Maritim Tbk)	O	O	X	O	O	X
5	BIRD (Blue Bird Tbk)	O	O	X	O	X	X
6	BLTA (Berlian Laju Tanker Tbk)	O	O	X	X	X	X
7	BPTR (Batavia Prosperindo Trans Tbk)	O	O	X	O	O	X
8	BULL (Buana Lintas Lautan Tbk)	O	O	X	X	X	X
9	CANI (Capitol Nusantara Tbk)	O	O	X	X	X	X
10	CASS (Cardig Aero Services Tbk)	O	O	O	O	X	X
11	CMPP (AirAsia Indonesia Tbk)	O	O	X	O	X	X
12	DEAL (Dewata Freight International Tbk)	O	O	X	O	X	X
13	GIAA (Garuda Indonesia (Persero) Tbk)	O	O	X	X	X	X
14	HELI (Jaya Trishindo Tbk)	O	O	X	O	X	X
15	HITS (Humpuss Intermoda Transportasi Tbk)	O	O	X	X	X	X
16	IATA (Indonesia Transport & Infrastructure Tbk)	O	O	X	X	X	X
17	IPCM (Jasa Armada Indonesia Tbk)	O	O	O	O	O	O
18	JAYA (Armada Berjaya Trans Tbk)	O	O	O	O	O	O
19	KARW (ICTSI Jasa Prima Tbk)	O	O	X	X	X	X
20	KJEN (Krida Jaringan Nusantara Tbk)	O	O	X	O	X	X
21	LEAD (Logindo Samudramakmur Tbk)	O	O	X	X	X	X
22	LRNA (Eka Sari Lorena Transport Tbk)	O	O	X	O	X	X
23	MBSS (Mitrahaftera Segara Sejati Tbk)	O	O	X	X	X	X
24	MIRA (Mitra International Resources Tbl)	O	O	X	O	X	X
25	NELY (Pelayaran Nelly Dwi Putri Tbk)	O	O	O	O	O	O
26	PORT (Nusantara Pelabuhan Handal Tbk)	O	O	X	O	X	X
27	PPGL (Prima Globalindo Logistik Tbk)	O	O	O	O	O	O
28	PSSI (Pelita Samudera Shipping Tbk)	O	O	O	X	O	X
29	PTIS (Indo Straits Tbk)	O	O	X	X	O	X
30	PURA (Putra Rajawali Kencana Tbk)	O	O	X	O	O	X
31	RIGS (Rig Tenders Indonesia Tbk)	O	O	X	X	O	X
32	SAFE (Steady Safe Tbk)	O	O	X	O	X	X
33	SAPX (Satria Antara Prima Tbk)	O	O	O	O	O	O
34	SDMU (Sidomulyo Selaras Tbk)	O	O	X	O	X	X
35	SHIP (Sillo Maritime Perdana Tbk)	O	O	X	X	O	X
36	SMDR (Samudera Indonesia Tbk)	O	O	O	X	X	X
37	SOCI (Soechi Lines Tbk)	O	O	X	X	O	X
38	TAMU (Pelayaran Tamarin Samudra Tbk)	O	O	X	O	X	X
39	TAXI (Express Transindo Utama Tbk)	O	O	X	O	X	X
40	TCPI (Transcoal Pacific Tbk)	O	O	O	O	O	O
41	TMAS (Pelayaran Tempuran Emas Tbk)	O	O	O	O	O	O
42	TNCA (Trimuda Nuansa Citra Tbk)	O	O	X	O	X	X
43	TPMA (Trans Power Marine Tbk)	O	O	O	X	O	X
44	TRJA (Transkon Jaya Tbk)	O	O	O	O	O	O
45	TRUK (Guna Timur Raya Tbk)	O	O	X	O	X	X
46	WEHA (WEHA Transportasi Indonesia Tbk)	O	O	X	O	X	X
47	WINS (Wintermar Offshore Marine Tbk)	O	O	X	X	X	X
Jumlah	79	47	47	13	29	19	9

Sektor Pertambangan							
Sub Sektor Batubara							
1	ADRO (Adaro Energy Tbk)	O	O	O	X	O	X
2	ARII (Atlas Resources Tbk)	O	O	X	X	X	X
3	ATPK (Bara Jaya Internasional Tbk)	O	O	X	O	X	X
4	BOSS (Borneo Olah Sarana Sukses Tbk)	O	O	X	O	X	X
5	BRAU (Berau Coral Energy Tbk)	O	O	O	X	X	X
6	BRMS (Bumi Resources Minerals Tbk)	O	O	X	X	O	X
7	BSSR (Baramulti Suksessarana Tbk)	O	O	O	X	O	X
8	BUMI (Bumi Resources Tbk)	O	O	X	X	X	X
9	BYAN (Bayan Resources Tbk)	O	O	O	X	O	X
10	CPDW (Indo Setu Bara Resources Tbk)	O	X	X	X	X	X
11	DEWA (Darma Henwa Tbk)	O	O	X	X	X	X
12	DOID (Delta Dunia Makmur Tbk)	O	O	O	X	X	X
13	DSSA (Dian Swastatika Sentosa Tbk)	O	O	O	X	X	X
14	FIRE (Alfa Energi Investama Tbk)	O	O	X	O	X	X
15	GEMS (Golden Energy Mines Tbk)	O	O	O	X	O	X
16	GTBO (Garda Tujuh Buana Tbk)	O	O	X	X	X	X
17	HRUM (Harum Energy Tbk)	O	O	O	X	O	X
18	INDY (Indika Energy Tbk)	O	O	O	X	X	X
19	ITMG (Indo Tambangraya Megah Tbk)	O	O	O	X	O	X
20	KKGI (Resource Alam Indonesia Tbk)	O	O	O	X	X	X
21	MBAP (Mitrabara Adiperdana Tbk)	O	O	O	X	O	X
22	MCOL (Prima Andalan Mandiri Tbk)	O	X	O	X	O	X
23	MYOH (Samindo Resources Tbk)	O	O	O	X	O	X
24	PKPK (Perdana Karya Perkasa Tbk)	O	O	X	O	X	X
25	PTBA (Bukit Asam Tbk)	O	O	O	O	O	O
26	PTRO (Petrosea Tbk)	O	O	O	X	O	X
27	RMKE (RMK Energy Tbk)	O	X	X	O	O	X
28	SMMT (Golden Eagle Energy Tbk)	O	O	O	O	X	X
29	TOBA (Toba Bara Sejahtera Tbk)	O	O	X	X	O	X
30	TRAM (Trada Alam Minera Tbk)	O	X	X	X	X	X
Jumlah		30	26	17	7	14	1
Sub Sektor Minyak & Gas Bumi							
1	APEX (Apexindo Pratama Duta Tbk)	O	O	X	X	X	X
2	ARTI (Ratu Prabu Energi Tbk)	O	O	X	O	X	X
3	BIPI (Astrindo Nusantara Infrastruktur Tbk)	O	O	X	X	O	X
4	ELSA (Elnusa Tbk)	O	O	O	O	O	O
5	ENRG (Energi Mega Persada Tbk)	O	O	X	X	O	X
6	ESSA (Surya Esa Perkasa Tbk)	O	O	O	X	X	X
7	MEDC (Medco Energi Internasional Tbk)	O	O	O	X	X	X
8	MTFN (Capitalinc Investment Tbk)	O	O	X	O	X	X
9	RUIS (Radiant Utama Interinsco Tbk)	O	O	O	O	O	O
10	SURE (Super Energy Tbk)	O	O	X	O	X	X
11	UNIQ (Ultima Nitra Tbk)	O	O	O	O	X	X
12	WOWS (Ginting Jaya Energi Tbk)	O	O	X	O	X	X
Jumlah		12	12	5	7	4	2

Sub Sektor Batu batuan							
1	CTTH (Citatah Tbk)	0	0	X	0	X	X
2	MITI (Mitra Investindo Tbk)	0	0	X	0	X	X
Jumlah		2	2	0	2	0	0
Sub Sektor Logam & Mineral							
1	ADMR (Adaro Minerals Indonesia Tbk)	0	0	0	X	0	X
2	ANTM (Aneka Tambang Tbk)	0	0	0	0	0	0
3	ARCI (Archi Indonesia Tbk)	0	0	0	X	0	X
4	CITA (Cita Mineral Investindo Tbk)	0	0	0	0	0	0
5	DKFT (Central Omega Resources Tbk)	0	0	X	0	X	X
6	IFSH (Ifishdeco Tbk)	0	0	0	0	0	0
7	INCO (Vale Indonesia Tbk)	0	0	0	X	0	X
8	MDKA (Merdeka Copper Gold Tbk)	0	0	0	X	0	X
9	NICL (Pam Mineral Tbk)	0	0	X	0	X	X
10	PSAB (J Resources Asia Pasifik Tbk)	0	0	0	X	X	X
11	SMRU (SMR Utama Tbk)	0	0	X	0	X	X
12	TINS (Timah Tbk)	0	0	0	0	X	X
13	ZINC (Kapuas Prima Coal Tbk)	0	0	0	0	X	X
Jumlah		13	13	10	8	7	3
Sub Sektor Tambang Lainnya							
1	AKKU (Anugerah Kagum Karya Utama Tbk)	0	0	X	0	X	X
Jumlah		1	1	0	1	0	0

Lampiran 3 : Daftar Nama Sampel Penelitian dan Perusahaan yang hanya membagikan di periode penelitian tertentu

No	Kode	Nama Perusahaan	Membagikan dividen
1	ANTM	Aneka Tambang Tbk	2019-2022
2	ASSA	Adi Sarana Armada Tbk	2020
3	BALI	Bali Towerindo Sentra Tbk	2021 & 2022
4	CITA	Cita Mineral Investindo Tbk	2020-2022
5	ELSA	Elnusa Tbk	2019-2022
6	EXCL	XL Axiata Tbk	2020-2022
7	GHON	Gihon Telekomunikasi Indonesia Tbk	2019-2022
8	IBST	Inti Bangun Sejahtera Tbk	2022
9	IFSH	Ifishdeco Tbk	2019 & 2022
10	IPCM	Jasa Armada Indonesia Tbk	2019-2022
11	JAYA	Armada Berjaya Trans Tbk	2020-2022
12	LCKM	LCK Global Kedaton Tbk	2019-2022
13	META	Nusantara Infrastructure Tbk	2019-2021
14	NELY	Pelayaran Nelly Dwi Putri Tbk	2019-2022
15	PPGL	Prima Globalindo Logistik Tbk	2019-2022
16	PPRE	PP Presisi Tbk	2019-2022
17	PTBA	Bukit Asam Tbk	2019-2022
18	RUIS	Radiant Utama Interinsco Tbk	2019-2022
19	SAPX	Satria Antara Prima Tbk	2021
20	TBIG	Tower Bersama Infrastructure Tbk	2020-2022
21	TCPI	Transcoal Pacific Tbk	2019-2022
22	TLKM	Telekomunikasi Indonesia (Persero) Tbk	2019-2022
23	TMAS	Pelayaran Tempuran Emas Tbk	2020-2022
24	TOWR	Serana Merah Nusantara Tbk	2019-2022
25	TRJA	Transkon Jaya Tbk	2021 & 2022

Lampiran 4 : Kertas Kerja Kualitas Laba

No	Kode Emiten	Tahun	c = a/b	a	b
			EQ	CFO	NI
1	ANTM	2019	8,428	Rp 1.633.837.222.000	Rp 193.852.031.000
2	ELSA	2019	1,615	Rp 575.797.000.000	Rp 356.477.000.000
3	GHON	2019	1,519	Rp 96.479.049.000	Rp 63.509.234.000
4	IFSH	2019	1,039	Rp 101.522.398.356	Rp 97.724.305.744
5	IPCM	2019	2,750	Rp 247.606.987.000	Rp 90.047.274.000
6	LCKM	2019	-5,551	Rp (12.743.347.286)	Rp 2.295.609.020
7	META	2019	1,809	Rp 371.501.901.440	Rp 205.366.733.531
8	NELY	2019	1,706	Rp 89.278.938.587	Rp 52.344.151.967
9	PPGL	2019	3,465	Rp 12.232.076.246	Rp 3.530.554.078
10	PPRE	2019	0,326	Rp 143.310.500.082	Rp 439.253.263.108
11	PTBA	2019	1,063	Rp 4.296.479.000.000	Rp 4.040.394.000.000
12	RUIS	2019	1,611	Rp 53.310.529.026	Rp 33.086.271.543
13	TCPI	2019	2,226	Rp 599.995.000.000	Rp 269.489.000.000
14	TLKM	2019	1,859	Rp 54.949.000.000.000	Rp 29.563.000.000.000
15	TOWR	2019	1,681	Rp 3.955.483.000.000	Rp 2.353.089.000.000
1	ANTM	2020	1,930	Rp 2.218.674.280.000	Rp 1.149.353.693.000
2	ASSA	2020	4,711	Rp 301.019.586.872.000	Rp 63.896.421.980.000
3	CITA	2020	0,657	Rp 427.162.792.765	Rp 649.921.288.710
4	ELSA	2020	3,790	Rp 943.928.000.000	Rp 249.085.000.000
5	EXCL	2020	37,539	Rp 13.949.485.000.000	Rp 371.598.000.000
6	GHON	2020	1,438	Rp 111.771.296.000	Rp 77.752.839.000
7	IPCM	2020	2,811	Rp 225.575.377.000	Rp 80.234.175.000
8	JAYA	2020	3,383	Rp 10.240.650.714	Rp 3.027.214.839
9	LCKM	2020	2,133	Rp 10.277.929.859	Rp 4.817.922.834
10	META	2020	2,352	Rp 264.869.567.035	Rp 112.621.885.604
11	NELY	2020	1,748	Rp 76.826.370.335	Rp 43.944.061.538
12	PPGL	2020	-0,401	Rp (2.710.971.414)	Rp 6.767.526.619
13	PPRE	2020	2,075	Rp 240.500.120.706	Rp 115.881.928.744
14	PTBA	2020	1,459	Rp 3.513.628.000.000	Rp 2.407.927.000.000
15	RUIS	2020	5,585	Rp 153.812.807.198	Rp 27.542.197.663
16	TBIG	2020	3,550	Rp 3.786.457.000.000	Rp 1.066.576.000.000
17	TCPI	2020	5,119	Rp 295.509.000.000	Rp 57.730.000.000
18	TLKM	2020	2,209	Rp 65.317.000.000.000	Rp 29.563.000.000.000
19	TMAS	2020	10,834	Rp 565.684.000.000	Rp 52.214.000.000
20	TOWR	2020	2,085	Rp 5.951.202.000.000	Rp 2.853.617.000.000

1	ANTM	2021	2,709	Rp 5.042.665.000.000	Rp 1.861.740.000.000
2	BALI	2021	3,361	Rp 633.625.417.511	Rp 188.536.504.140
3	CITA	2021	0,792	Rp 449.977.281.836	Rp 568.345.150.593
4	ELSA	2021	9,225	Rp 1.004.197.000.000	Rp 108.852.000.000
5	EXCL	2021	9,290	Rp 11.963.257.000.000	Rp 1.287.807.000.000
6	GHON	2021	1,547	Rp 138.968.170.000	Rp 89.855.831.000
7	IPCM	2021	2,222	Rp 303.448.102.000	Rp 136.582.719.000
8	JAYA	2021	1,991	Rp 11.333.718.278	Rp 5.691.983.654
9	LCKM	2021	-1,022	Rp (1.683.537.229)	Rp 1.647.206.699
10	META	2021	4,618	Rp 118.963.687.807	Rp 25.760.949.227
11	NELY	2021	2,047	Rp 105.212.544.066	Rp 51.407.237.669
12	PPGL	2021	1,378	Rp 27.991.308.530	Rp 20.310.259.037
13	PPRE	2021	1,696	Rp 248.967.442.407	Rp 146.813.185.337
14	PTBA	2021	1,343	Rp 10.795.075.000.000	Rp 8.036.888.000.000
15	RUIS	2021	5,819	Rp 106.688.878.705	Rp 18.335.466.460
16	SAPX	2021	0,863	Rp 38.598.568.443	Rp 44.750.176.749
17	TBIG	2021	2,788	Rp 4.465.282.000.000	Rp 1.601.353.000.000
18	TCPI	2021	5,352	Rp 452.680.000.000	Rp 84.578.000.000
19	TLKM	2021	2,013	Rp 68.353.000.000.000	Rp 33.948.000.000.000
20	TMAS	2021	1,016	Rp 708.628.000.000	Rp 697.621.000.000
21	TOWR	2021	1,797	Rp 6.196.246.000.000	Rp 3.447.875.000.000
22	TRJA	2021	3,288	Rp 151.347.743.281	Rp 46.023.426.901
1	ANTM	2022	1,075	Rp 4.108.037.000.000	Rp 3.820.964.000.000
2	BALI	2022	3,034	Rp 643.453.844.739	Rp 212.090.007.799
3	CITA	2022	0,700	Rp 521.538.716.056	Rp 744.820.930.786
4	ELSA	2022	3,865	Rp 1.461.281.000.000	Rp 378.058.000.000
5	EXCL	2022	12,572	Rp 14.104.495.000.000	Rp 1.121.880.000.000
6	GHON	2022	1,508	Rp 136.813.196.000	Rp 90.728.112.000
7	IBST	2022	17,258	Rp 716.689.173.822	Rp 41.526.767.474
8	IFSH	2022	0,791	Rp 156.359.698.181	Rp 197.694.385.018
9	IPCM	2022	0,829	Rp 124.888.050.000	Rp 150.654.849.000
10	JAYA	2022	-1,186	Rp (5.142.901.287)	Rp 4.337.338.556
11	LCKM	2022	-3,216	Rp (2.258.318.091)	Rp 702.210.466
12	NELY	2022	1,103	Rp 139.398.156.357	Rp 126.391.885.783
13	PPGL	2022	0,311	Rp 6.352.567.577	Rp 20.444.669.646
14	PPRE	2022	1,712	Rp 311.091.832.031	Rp 181.661.615.624
15	PTBA	2022	0,980	Rp 12.527.439.000.000	Rp 12.779.427.000.000
16	RUIS	2022	5,100	Rp 102.563.356.303	Rp 20.111.351.869
17	TBIG	2022	2,900	Rp 4.900.133.000.000	Rp 1.689.441.000.000
18	TCPI	2022	3,850	Rp 445.367.000.000	Rp 115.667.000.000
19	TLKM	2022	2,650	Rp 73.354.000.000.000	Rp 27.680.000.000.000
20	TMAS	2022	1,112	Rp 1.572.221.000.000	Rp 1.413.818.000.000
21	TOWR	2022	2,309	Rp 8.072.991.000.000	Rp 3.496.535.000.000
22	TRJA	2022	2,222	Rp 81.056.462.546	Rp 36.480.233.496

Lampiran 5 : Kertas Kerja Kebijakan Dividen

No	Kode Emiten	Tahun	c = a/b	a	b
			DPR	Jumlah Dividen	Laba bersih
1	ANTM	2019	1,579	Rp 306.048.761.000	Rp 193.852.031.000
2	ELSA	2019	0,194	Rp 69.127.000.000	Rp 356.477.000.000
3	GHON	2019	0,117	Rp 7.425.000.000	Rp 63.509.234.000
4	IFSH	2019	0,223	Rp 21.751.527.958	Rp 97.724.305.744
5	IPCM	2019	0,575	Rp 51.791.149.000	Rp 90.047.274.000
6	LCKM	2019	0,436	Rp 1.000.000.000	Rp 2.295.609.020
7	META	2019	0,048	Rp 9.960.159.363	Rp 205.366.733.531
8	NELY	2019	0,292	Rp 15.275.000.000	Rp 52.344.151.967
9	PPGL	2019	0,453	Rp 1.600.000.000	Rp 3.530.554.078
10	PPRE	2019	0,223	Rp 97.948.516.180	Rp 439.253.263.108
11	PTBA	2019	0,951	Rp 3.841.441.000.000	Rp 4.040.394.000.000
12	RUIS	2019	0,140	Rp 4.620.000.000	Rp 33.086.271.543
13	TCPI	2019	0,288	Rp 77.500.000.000	Rp 269.489.000.000
14	TLKM	2019	0,549	Rp 16.229.000.000.000	Rp 29.563.000.000.000
15	TOWR	2019	0,503	Rp 1.184.695.000.000	Rp 2.353.089.000.000
1	ANTM	2020	0,059	Rp 67.847.901.000	Rp 1.149.353.693.000
2	ASSA	2020	0,000	Rp 12.632.500.000	Rp 63.896.421.980.000
3	CITA	2020	0,567	Rp 368.313.596.250	Rp 649.921.288.710
4	ELSA	2020	0,358	Rp 89.274.000.000	Rp 249.085.000.000
5	EXCL	2020	0,573	Rp 213.024.000.000	Rp 371.598.000.000
6	GHON	2020	0,141	Rp 11.000.000.000	Rp 77.752.839.000
7	IPCM	2020	0,777	Rp 62.311.459.000	Rp 80.234.175.000
8	JAYA	2020	0,124	Rp 375.000.105	Rp 3.027.214.839
9	LCKM	2020	0,104	Rp 500.000.000	Rp 4.817.922.834
10	META	2020	0,315	Rp 35.421.416.388	Rp 112.621.885.604
11	NELY	2020	0,187	Rp 8.225.000.000	Rp 43.944.061.538
12	PPGL	2020	0,222	Rp 1.500.000.000	Rp 6.767.526.619
13	PPRE	2020	0,572	Rp 66.255.088.159	Rp 115.881.928.744
14	PTBA	2020	1,520	Rp 3.661.067.000.000	Rp 2.407.927.000.000
15	RUIS	2020	0,168	Rp 4.620.000.000	Rp 27.542.197.663
16	TBIG	2020	0,568	Rp 605.670.000.000	Rp 1.066.576.000.000
17	TCPI	2020	0,433	Rp 25.000.000.000	Rp 57.730.000.000
18	TLKM	2020	0,516	Rp 15.262.000.000.000	Rp 29.563.000.000.000
19	TMAS	2020	0,393	Rp 20.539.000.000	Rp 52.214.000.000
20	TOWR	2020	0,419	Rp 1.196.476.000.000	Rp 2.853.617.000.000

1	ANTM	2021	0,216	Rp 402.273.000.000	Rp 1.861.740.000.000
2	BALI	2021	0,626	Rp 118.037.775.000	Rp 188.536.504.140
3	CITA	2021	0,634	Rp 360.392.873.750	Rp 568.345.150.593
4	ELSA	2021	0,687	Rp 74.736.000.000	Rp 108.852.000.000
5	EXCL	2021	0,263	Rp 338.182.000.000	Rp 1.287.807.000.000
6	GHON	2021	0,306	Rp 27.500.000.000	Rp 89.855.831.000
7	IPCM	2021	0,526	Rp 71.816.853.000	Rp 136.582.719.000
8	JAYA	2021	0,132	Rp 750.000.210	Rp 5.691.983.654
9	LCKM	2021	0,304	Rp 500.000.000	Rp 1.647.206.699
10	META	2021	0,401	Rp 10.342.832.639	Rp 25.760.949.227
11	NELY	2021	1,143	Rp 58.750.000.000	Rp 51.407.237.669
12	PPGL	2021	0,222	Rp 4.500.128.046	Rp 20.310.259.037
13	PPRE	2021	0,080	Rp 11.713.871.788	Rp 146.813.185.337
14	PTBA	2021	0,118	Rp 944.896.000.000	Rp 8.036.888.000.000
15	RUIS	2021	0,210	Rp 3.850.000.000	Rp 18.335.466.460
16	SAPX	2021	0,335	Rp 14.999.999.400	Rp 44.750.176.749
17	TBIG	2021	0,432	Rp 692.194.000.000	Rp 1.601.353.000.000
18	TCPI	2021	0,001	Rp 71.000.000	Rp 84.578.000.000
19	TLKM	2021	0,490	Rp 16.643.000.000.000	Rp 33.948.000.000.000
20	TMAS	2021	0,537	Rp 374.657.000.000	Rp 697.621.000.000
21	TOWR	2021	0,406	Rp 1.399.002.000.000	Rp 3.447.875.000.000
22	TRJA	2021	0,098	Rp 4.530.600.000	Rp 46.023.426.901
1	ANTM	2022	0,244	Rp 930.871.000.000	Rp 3.820.964.000.000
2	BALI	2022	0,578	Rp 122.562.556.375	Rp 212.090.007.799
3	CITA	2022	0,292	Rp 217.819.868.750	Rp 744.820.930.786
4	ELSA	2022	0,144	Rp 54.374.000.000	Rp 378.058.000.000
5	EXCL	2022	0,485	Rp 544.078.000.000	Rp 1.121.880.000.000
6	GHON	2022	0,606	Rp 55.000.000.000	Rp 90.728.112.000
7	IBST	2022	20,099	Rp 834.659.244.886	Rp 41.526.767.474
8	IFSH	2022	0,257	Rp 50.851.250.000	Rp 197.694.385.018
9	IPCM	2022	0,734	Rp 110.548.360.000	Rp 150.654.849.000
10	JAYA	2022	0,657	Rp 2.850.000.798	Rp 4.337.338.556
11	LCKM	2022	0,310	Rp 218.000.000	Rp 702.210.466
12	NELY	2022	0,279	Rp 35.250.000.000	Rp 126.391.885.783
13	PPGL	2022	0,339	Rp 6.932.513.991	Rp 20.444.669.646
14	PPRE	2022	0,042	Rp 7.692.916.304	Rp 181.661.615.624
15	PTBA	2022	0,634	Rp 8.104.044.000.000	Rp 12.779.427.000.000
16	RUIS	2022	0,153	Rp 3.080.000.000	Rp 20.111.351.869
17	TBIG	2022	0,483	Rp 815.652.000.000	Rp 1.689.441.000.000
18	TCPI	2022	0,130	Rp 15.000.000.000	Rp 115.667.000.000
19	TLKM	2022	0,537	Rp 14.856.000.000.000	Rp 27.680.000.000.000
20	TMAS	2022	0,476	Rp 672.821.000.000	Rp 1.413.818.000.000
21	TOWR	2022	0,343	Rp 1.200.154.000.000	Rp 3.496.535.000.000
22	TRJA	2022	0,166	Rp 6.040.800.000	Rp 36.480.233.496

Lampiran 6 : Kertas Kerja Konservatisme Akuntansi

No	Kode Emiten	Tahun	CONACC =	a	b	c	d
			$(a+b-c) \times (-1) / d$				
			CONACC	NI	DEP	CFO	Total Aset
1	ANTM	2019	0,013	Rp 193.852.031.000	Rp 1.054.093.936.000	Rp 1.633.837.222.000	Rp 30.194.907.730.000
2	ELSA	2019	-0,024	Rp 356.477.000.000	Rp 381.134.000.000	Rp 575.797.000.000	Rp 6.805.037.000.000
3	GHON	2019	0,039	Rp 63.509.234.000	Rp 4.310.699.000	Rp 96.479.049.000	Rp 740.433.237.000
4	IFSH	2019	-0,020	Rp 97.724.305.744	Rp 27.727.778.472	Rp 101.522.398.356	Rp 1.195.198.550.046
5	IPCM	2019	0,100	Rp 90.047.274.000	Rp 29.850.856.000	Rp 247.606.987.000	Rp 1.279.304.590.000
6	LCKM	2019	-0,142	Rp 2.295.609.020	Rp 5.337.450.017	Rp (12.743.347.286)	Rp 143.904.158.664
7	META	2019	0,029	Rp 205.366.733.531	Rp 20.522.573.331	Rp 371.501.901.440	Rp 5.077.399.779.309
8	NELY	2019	0,009	Rp 52.344.151.967	Rp 32.240.212.217	Rp 89.278.938.587	Rp 527.467.886.738
9	PPGL	2019	-0,024	Rp 3.530.554.078	Rp 11.297.641.132	Rp 12.232.076.246	Rp 107.721.128.375
10	PPRE	2019	-0,091	Rp 439.253.263.108	Rp 406.764.475.457	Rp 143.310.500.082	Rp 7.760.863.409.420
11	PTBA	2019	-0,016	Rp 4.040.394.000.000	Rp 667.280.000.000	Rp 4.296.479.000.000	Rp 26.098.052.000.000
12	RUIS	2019	-0,029	Rp 33.086.271.543	Rp 56.492.210.379	Rp 53.310.529.026	Rp 1.251.357.407.016
13	TCPI	2019	0,050	Rp 269.489.000.000	Rp 177.677.000.000	Rp 599.995.000.000	Rp 3.077.535.000.000
14	TLKM	2019	0,112	Rp 29.563.000.000.000	Rp 637.000.000.000	Rp 54.949.000.000.000	Rp 221.208.000.000.000
15	TOWR	2019	0,037	Rp 2.353.089.000.000	Rp 578.778.000.000	Rp 3.955.483.000.000	Rp 27.665.695.000.000
1	ANTM	2020	0,000	Rp 1.149.353.693.000	Rp 1.063.620.513.000	Rp 2.218.674.280.000	Rp 31.729.512.995.000
2	ASSA	2020	-0,061	Rp 63.896.421.980.000	Rp 555.050.379.517.000	Rp 301.019.586.872.000	Rp 5.170.895.098.267.000
3	CITA	2020	-0,082	Rp 649.921.288.710	Rp 115.592.375.221	Rp 427.162.792.765	Rp 4.134.800.442.987
4	ELSA	2020	0,041	Rp 249.085.000.000	Rp 386.577.000.000	Rp 943.928.000.000	Rp 7.562.822.000.000
5	EXCL	2020	0,164	Rp 371.598.000.000	Rp 2.479.396.000.000	Rp 13.949.485.000.000	Rp 67.744.797.000.000

6	GHON	2020	0,033	Rp 77.752.839.000	Rp 6.957.576.000	Rp 111.771.296.000	Rp 827.628.586.000
7	IPCM	2020	0,082	Rp 80.234.175.000	Rp 30.067.784.000	Rp 225.575.377.000	Rp 1.408.289.984.000
8	JAYA	2020	-0,014	Rp 3.027.214.839	Rp 8.330.749.439	Rp 10.240.650.714	Rp 82.202.146.171
9	LCKM	2020	-0,003	Rp 4.817.922.834	Rp 5.972.888.650	Rp 10.277.929.859	Rp 146.610.616.333
10	META	2020	0,023	Rp 112.621.885.604	Rp 19.793.221.525	Rp 264.869.567.035	Rp 5.846.683.392.749
11	NELY	2020	0,008	Rp 43.944.061.538	Rp 28.239.914.868	Rp 76.826.370.335	Rp 568.048.326.214
12	PPGL	2020	-0,140	Rp 6.767.526.619	Rp 8.490.230.321	Rp (2.710.971.414)	Rp 128.677.969.694
13	PPRE	2020	-0,040	Rp 115.881.928.744	Rp 403.140.894.840	Rp 240.500.120.706	Rp 6.895.982.045.724
14	PTBA	2020	0,007	Rp 2.407.927.000.000	Rp 947.918.000.000	Rp 3.513.628.000.000	Rp 24.056.755.000.000
15	RUIS	2020	0,022	Rp 27.542.197.663	Rp 96.306.778.868	Rp 153.812.807.198	Rp 1.345.151.507.257
16	TBIG	2020	0,062	Rp 1.066.576.000.000	Rp 452.763.000.000	Rp 3.786.457.000.000	Rp 36.521.303.000.000
17	TCPI	2020	0,014	Rp 57.730.000.000	Rp 198.012.000.000	Rp 295.509.000.000	Rp 2.752.211.000.000
18	TLKM	2020	0,144	Rp 29.563.000.000.000	Rp 266.000.000.000	Rp 65.317.000.000.000	Rp 246.943.000.000.000
19	TMAS	2020	0,032	Rp 52.214.000.000	Rp 389.884.000.000	Rp 565.684.000.000	Rp 3.837.040.000.000
20	TOWR	2020	0,073	Rp 2.853.617.000.000	Rp 611.776.000.000	Rp 5.951.202.000.000	Rp 34.249.550.000.000
1	ANTM	2021	0,071	Rp 1.861.740.000.000	Rp 853.735.000.000	Rp 5.042.665.000.000	Rp 32.916.154.000.000
2	BALI	2021	0,052	Rp 188.536.504.140	Rp 184.705.319.213	Rp 633.625.417.511	Rp 5.001.398.828.957
3	CITA	2021	-0,054	Rp 568.345.150.593	Rp 114.807.136.463	Rp 449.977.281.836	Rp 4.305.752.389.646
4	ELSA	2021	0,076	Rp 108.852.000.000	Rp 342.139.000.000	Rp 1.004.197.000.000	Rp 7.234.857.000.000
5	EXCL	2021	0,144	Rp 1.287.807.000.000	Rp 233.103.000.000	Rp 11.963.257.000.000	Rp 72.753.282.000.000
6	GHON	2021	0,042	Rp 89.855.831.000	Rp 5.785.931.000	Rp 138.968.170.000	Rp 1.021.478.602.000
7	IPCM	2021	0,088	Rp 136.582.719.000	Rp 40.809.530.000	Rp 303.448.102.000	Rp 1.427.875.007.000
8	JAYA	2021	-0,018	Rp 5.691.983.654	Rp 7.841.342.002	Rp 11.333.718.278	Rp 121.943.097.733
9	LCKM	2021	-0,061	Rp 1.647.206.699	Rp 5.662.148.680	Rp (1.683.537.229)	Rp 147.143.541.262
10	META	2021	0,013	Rp 25.760.949.227	Rp 7.501.289.885	Rp 118.963.687.807	Rp 6.587.329.005.837

11	NELY	2021	0,036	Rp 51.407.237.669	Rp 33.904.644.415	Rp 105.212.544.066	Rp 552.781.459.611
12	PPGL	2021	-0,002	Rp 20.310.259.037	Rp 8.024.183.108	Rp 27.991.308.530	Rp 162.981.953.815
13	PPRE	2021	0,006	Rp 146.813.185.337	Rp 60.313.662.584	Rp 248.967.442.407	Rp 7.029.648.280.015
14	PTBA	2021	0,046	Rp 8.036.888.000.000	Rp 1.110.881.000.000	Rp 10.795.075.000.000	Rp 36.123.703.000.000
15	RUIS	2021	-0,035	Rp 18.335.466.460	Rp 133.918.392.246	Rp 106.688.878.705	Rp 1.297.577.363.103
16	SAPX	2021	-0,092	Rp 44.750.176.749	Rp 16.883.236.293	Rp 38.598.568.443	Rp 250.767.550.139
17	TBIG	2021	0,052	Rp 1.601.353.000.000	Rp 673.974.000.000	Rp 4.465.282.000.000	Rp 41.870.435.000.000
18	TCPI	2021	0,049	Rp 84.578.000.000	Rp 227.539.000.000	Rp 452.680.000.000	Rp 2.847.296.000.000
19	TLKM	2021	0,124	Rp 33.948.000.000.000	Rp 18.000.000.000	Rp 68.353.000.000.000	Rp 277.184.000.000.000
20	TMAS	2021	-0,099	Rp 697.621.000.000	Rp 413.317.000.000	Rp 708.628.000.000	Rp 4.051.811.000.000
21	TOWR	2021	-0,070	Rp 3.447.875.000.000	Rp 7.337.132.000.000	Rp 6.196.246.000.000	Rp 65.828.670.000.000
22	TRJA	2021	0,046	Rp 46.023.426.901	Rp 75.823.342.274	Rp 151.347.743.281	Rp 646.357.408.099
1	ANTM	2022	-0,016	Rp 3.820.964.000.000	Rp 813.930.000.000	Rp 4.108.037.000.000	Rp 33.637.271.000.000
2	BALI	2022	0,046	Rp 212.090.007.799	Rp 191.373.473.844	Rp 643.453.844.739	Rp 5.196.995.589.938
3	CITA	2022	-0,064	Rp 744.820.930.786	Rp 110.525.121.496	Rp 521.538.716.056	Rp 5.213.814.774.459
4	ELSA	2022	0,107	Rp 378.058.000.000	Rp 351.725.000.000	Rp 1.461.281.000.000	Rp 6.836.089.000.000
5	EXCL	2022	0,146	Rp 1.121.880.000.000	Rp 253.088.000.000	Rp 14.104.495.000.000	Rp 87.277.780.000.000
6	GHON	2022	0,022	Rp 90.728.112.000	Rp 20.267.911.000	Rp 136.813.196.000	Rp 1.156.622.811.000
7	IBST	2022	0,040	Rp 41.526.767.474	Rp 296.283.725.759	Rp 716.689.173.822	Rp 9.431.928.852.947
8	IFSH	2022	-0,069	Rp 197.694.385.018	Rp 33.490.359.652	Rp 156.359.698.181	Rp 1.091.201.798.908
9	IPCM	2022	-0,433	Rp 150.654.849.000	Rp 38.649.716.000	Rp 124.888.050.000	Rp 148.820.806.600
10	JAYA	2022	-0,131	Rp 4.337.338.556	Rp 7.784.280.462	Rp (5.142.901.287)	Rp 131.564.860.762
11	LCKM	2022	-0,039	Rp 702.210.466	Rp 2.666.741.443	Rp (2.258.318.091)	Rp 145.557.220.841
12	NELY	2022	-0,045	Rp 126.391.885.783	Rp 42.179.365.440	Rp 139.398.156.357	Rp 653.425.820.330
13	PPGL	2022	-0,125	Rp 20.444.669.646	Rp 8.002.564.712	Rp 6.352.567.577	Rp 177.015.944.964
14	PPRE	2022	0,003	Rp 181.661.615.624	Rp 105.316.753.133	Rp 311.091.832.031	Rp 7.588.440.332.245
15	PTBA	2022	-0,037	Rp 12.779.427.000.000	Rp 1.429.971.000.000	Rp 12.527.439.000.000	Rp 45.359.207.000.000

16	RUIS	2022	-0,050	Rp 20.111.351.869	Rp 145.553.389.529	Rp 102.563.356.303	Rp 1.267.549.300.138
17	TBIG	2022	0,054	Rp 1.689.441.000.000	Rp 888.254.000.000	Rp 4.900.133.000.000	Rp 43.139.968.000.000
18	TCPI	2022	0,020	Rp 115.667.000.000	Rp 273.545.000.000	Rp 445.367.000.000	Rp 2.809.869.000.000
19	TLKM	2022	0,166	Rp 27.680.000.000.000	Rp 93.000.000.000	Rp 73.354.000.000.000	Rp 275.192.000.000.000
20	TMAS	2022	-0,050	Rp 1.413.818.000.000	Rp 380.096.000.000	Rp 1.572.221.000.000	Rp 4.403.862.000.000
21	TOWR	2022	0,055	Rp 3.496.535.000.000	Rp 974.115.000.000	Rp 8.072.991.000.000	Rp 65.625.136.000.000
22	TRJA	2022	-0,050	Rp 36.480.233.496	Rp 88.312.559.690	Rp 81.056.462.546	Rp 873.443.134.370



Lampiran 7 : Tabel Durbin Watson

$\alpha = 5\%$ ($K = 2/56$)

Tabel Durbin-Watson (DW)
 $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

Lampiran 8 : Tabel Distribusi F untuk probabilitas = 0,05

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

Lampiran 9 : Tabel T

Titik Persentase Distribusi t (df = 41 – 80)

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

Lampiran 10 : Hasil Output SPSS

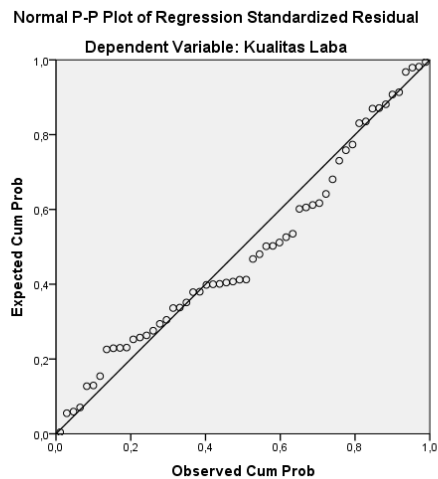
1. Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kebijakan Dividen	56	,04	,95	,3535	,20783
Konservatisme Akuntansi	56	-,14	,12	,0002	,06402
Kualitas Laba	56	-1,19	3,87	1,8071	1,12357
Valid N (listwise)	56				

2. Uji Asumsi Klasik

2.1. Uji Normalitas



One-Sample Kolmogrov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,78247806
Most Extreme Differences	Absolute	,107
	Positive	,107
	Negative	-,096
Test Statistic		,107
Asymp. Sig. (2-tailed)		,165 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

2.2. Uji Multikolinearitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,002	,212		9,452	,000		
Kebijakan Dividen	-,560	,518	-,104	-1,081	,284	,996	1,004
Konservatisme Akuntansi	12,572	1,682	,716	7,475	,000	,996	1,004

a. Dependent Variable: Kualitas Laba

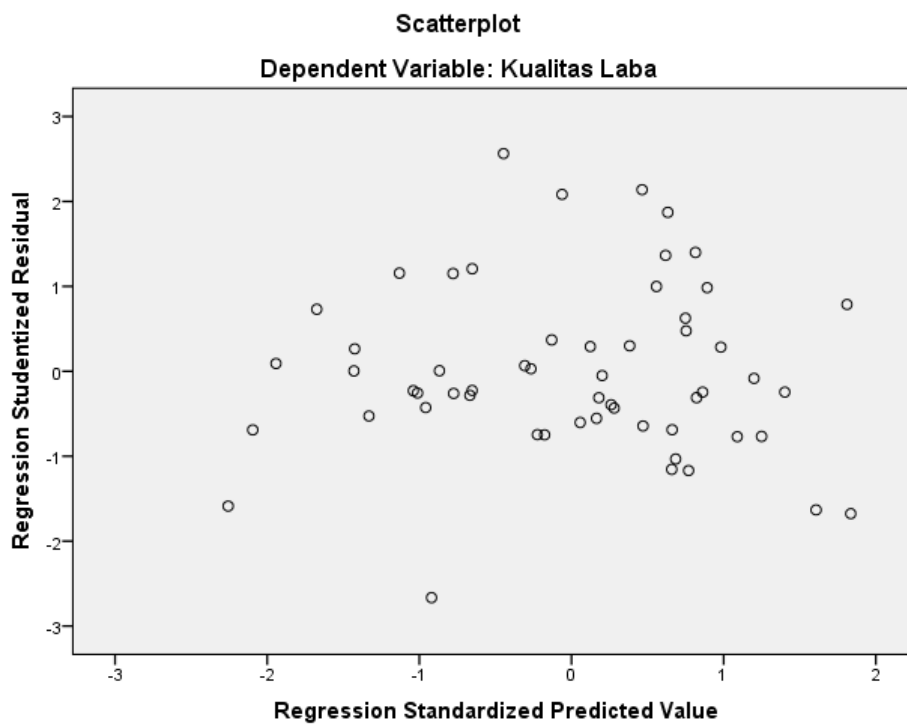
2.3. Uji AutoKorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,718 ^a	,515	,497	,79711	1,985

a. Predictors: (Constant), Konservatisme Akuntansi, Kebijakan Dividen

b. Dependent Variable: Kualitas Laba

2.4. Uji Heteroskedastisitas



3. Uji Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,002	,212		9,452	,000		
Kebijakan Dividen	-,560	,518	-,104	-1,081	,284	,996	1,004
Konservatisme Akuntansi	12,572	1,682	,716	7,475	,000	,996	1,004

a. Dependent Variable: Kualitas Laba

4. Uji Hipotesis

4.1 Uji Simultan (F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35,757	2	17,879	28,139	,000 ^b
	Residual	33,675	53	,635		
	Total	69,432	55			

a. Dependent Variable: Kualitas Laba

b. Predictors: (Constant), Konservatisme Akuntansi, Kebijakan Dividen

4.2 Uji Parsial (T)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,002	,212		9,452	,000		
Kebijakan Dividen	-,560	,518	-,104	-1,081	,284	,996	1,004
Konservatisme Akuntansi	12,572	1,682	,716	7,475	,000	,996	1,004

a. Dependent Variable: Kualitas Laba

4.3 Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,718 ^a	,515	,497	,79711	1,985

a. Predictors: (Constant), Konservatisme Akuntansi, Kebijakan Dividen

b. Dependent Variable: Kualitas Laba