

Lampiran - Lampiran

Lampiran 1

Populasi Penelitian

No	Perusahaan
1	PT. Alakasa Industrindo Tbk.
2	PT. Alumindo Light Metal Industry Tbk.
3	PT. Saracentral Bajatama Tbk.
4	PT. Betonajaya Manunggal Tbk.
5	PT. Gunawan Dianjaya Steel Tbk.
6	PT. Indah Aluminium Industry Tbk.
7	PT. Steel Pipe Industry of Indonesia Tbk.
8	PT. Jakarta Kyoei Steel Works Tbk.
9	PT. Krakatau Steel (Persero) Tbk.
10	PT. Lion Metal Works Tbk.
11	PT. Lionmesh Prima Tbk.
12	PT. Pelat Timah Nusantara Tbk.
13	PT. Pelangi Indah Canindo Tbk.
14	PT. Tembaga Mulia Semanan Tbk.
15	PT. Citra Tubindo Tbk.

Lampiran 2

Perhitungan Pertumbuhan Laba

No	KODE	TAHUN	TOTAL ASET	LABA	PERTUMBUHAN LABA	No	KODE	TAHUN	TOTAL ASET	LABA	PERTUMBUHAN LABA
1	ALKA	2015	1.44628E+11	-1175538000	-0.81	61	ALKA	2019	6.04825E+11	7354721000	1.22
2	ALMI	2015	2.18904E+12	-53613905767	-2.45	62	ALMI	2019	1.72565E+12	-22438088000	-1.30
3	BAJA	2015	9.48683E+11	-9349900882	-0.99	63	BAJA	2019	8.36871E+11	1112983748	0.13
4	BTON	2015	1.83116E+11	6,323,778,025	3.45	64	BTON	2019	2.30561E+11	1367612129	0.59
5	GDST	2015	1.18393E+12	-55212703852	-4.66	65	GDST	2019	1.75858E+12	26807416721	1.52
6	INAI	2015	1.33026E+12	28615673167	2.15	66	INAI	2019	1.21289E+12	33558115185	2.77
7	ISSP	2015	5.44778E+12	1.58999E+11	2.92	67	ISSP	2019	6.42451E+12	1.85694E+11	2.89
8	JKSW	2015	2.6528E+11	-23096657780	-8.71	68	JKSW	2019	4.92811E+12	2.02283E+11	4.10
9	KRAS	2015	3.70214E+12	-3.26514E+11	-8.82	69	KRAS	2019	3.28804E+13	-5.0539E+11	-1.54
10	LION	2015	6.3933E+11	46018637487	7.20	70	LION	2019	6.88018E+11	9264631990	1.35
11	LMSH	2015	1.33783E+11	1944443395	1.45	71	LMSH	2019	1.47091E+12	-18245567355	-1.24
12	NIKL	2015	1.13721E+11	-6010495000	-5.29	72	NIKL	2019	1.51689E+11	2680666000	1.77
13	PICO	2015	5.05788E+11	14975406018	2.96	73	PICO	2019	1.12848E+12	7487452045	0.66
14	TBMS	2015	1.30738E+11	2174223000	1.66	74	TBMS	2019	1.5399E+11	5931052000	3.85
15	CTBN	2015	2.22558E+11	8115077000	3.65	75	CTBN	2019	1.72322E+11	1645059000	0.95
16	ALKA	2016	1.55088E+11	5,161,670,000	3.33	76	ALKA	2020	4.18631E+11	6684414000	1.60
17	ALMI	2016	2.15303E+12	-99,931,854,409	-4.64	77	ALMI	2020	1.01149E+12	18916626000	1.87
18	BAJA	2016	9.82627E+11	34,393,355,090	3.50	78	BAJA	2020	7.60425E+11	55118520227	7.25
19	BTON	2016	1.77291E+11	-5,974,737,984	-3.37	79	BTON	2020	2.34905E+11	4486083939	1.91
20	GDST	2016	1.25761E+12	31,704,557,018	2.52	80	GDST	2020	1.58814E+12	77845328805	4.90
21	INAI	2016	1.33903E+12	35552975244	2.66	81	INAI	2020	1.39597E+12	3991581552	0.29
22	ISSP	2016	6.04181E+12	1.02925E+11	1.70	82	ISSP	2020	6.0766E+12	1.75835E+11	2.89
23	JKSW	2016	2.73182E+11	-2895181993	-1.06	83	JKSW	2020	4.56532E+12	51834425000	1.14
24	KRAS	2016	3.93671E+12	-1.80724E+11	-4.59	84	KRAS	2020	3.48635E+12	22635000000	0.65
25	LION	2016	6.85813E+11	42345417055	6.17	85	LION	2020	6.4783E+11	-9571328569	-1.48
26	LMSH	2016	1.62828E+11	6252814811	3.84	86	LMSH	2020	1.43486E+11	-8068488692	-5.62
27	NIKL	2016	1.19668E+11	2519314000	2.11	87	NIKL	2020	1.31925E+11	2718077000	2.06
28	PICO	2016	6.38566E+11	13753651941	2.15	88	PICO	2020	1.09281E+12	-64398773870	-5.89
29	TBMS	2016	1.29799E+11	7227005000	5.57	89	TBMS	2020	1.56833E+11	4504285000	2.87
30	CTBN	2016	1.60481E+11	-933521000	-0.58	90	CTBN	2020	1.30445E+11	-3057237000	-2.34
31	ALKA	2017	3.05209E+11	15406256000	5.05	91	ALKA	2021	4.99393E+11	17445033000	3.49
32	ALMI	2017	2.37628E+12	8446455684	0.36	92	ALMI	2021	9.38098E+11	18916626000	2.02
33	BAJA	2017	9.46449E+11	-22984761751	-2.43	93	BAJA	2021	7.25507E+12	88523639594	1.22
34	BTON	2017	1.83502E+11	11370927212	6.20	94	BTON	2021	2.7067E+11	9635958498	3.56
35	GDST	2017	1.28695E+12	-5462096177	-0.42	95	GDST	2021	1.58398E+12	77845328805	4.91
36	INAI	2017	1.21392E+12	38651704520	3.18	96	INAI	2021	1.54883E+12	4319665242	0.28
37	ISSP	2017	6.26937E+12	8634000000	0.14	97	ISSP	2021	7.09732E+12	4.86061E+11	6.85
38	JKSW	2017	2.52295E+11	-4017866640	-1.59	98	JKSW	2021	1.68202E+11	-67161974	-0.04
39	KRAS	2017	4.11439E+12	-8609700000	-0.21	99	KRAS	2021	3.77368E+12	43742000000	1.16

40	LION	2017	6.81938E+11	9282943009	1.36	100	LION	2021	6.86807E+11	-8737689655	-1.27
41	LMSH	2017	1.61163E+11	12967113850	8.05	101	LMSH	2021	1.4546E+11	6514290108	4.48
42	NIKL	2017	1.26123E+11	1359171000	1.08	102	NIKL	2021	1.87754E+11	5862823000	3.12
43	PICO	2017	7.23063E+11	20189516036	2.79	103	PICO	2021	1.07389E+12	-48356764285	-4.50
44	TBMS	2017	1.64821E+11	7583671000	4.60	104	TBMS	2021	1.47236E+11	6974835000	4.74
45	CTBN	2017	1.49451E+12	12114563000	0.81	105	CTBN	2021	1.3682E+12	-16017388000	-1.17
46	ALKA	2018	6.48968E+11	15406256000	2.37	106	ALKA	2022	6.38953E+12	480412190000	7.52
47	ALMI	2018	2.78167E+12	84464556840	3.04	107	ALMI	2022	7.35814E+11	-31633500000	-4.30
48	BAJA	2018	9.01182E+12	96695781573	1.07	108	BAJA	2022	7.31341E+11	-103341187716	-14.13
49	BTON	2018	2.17363E+12	27812712161	1.28	109	BTON	2022	3.44553E+12	39902398961	1.16
50	GDST	2018	1.35186E+12	-87798857709	-6.49	110	GDST	2022	2.10645E+12	273673913875	12.99
51	INAI	2018	1.40068E+12	40463141352	2.89	111	INAI	2022	1.5548E+12	-1.13953E+11	-7.33
52	ISSP	2018	6.49407E+12	48741000000	0.75	112	ISSP	2022	7.40593E+11	30584900000	4.13
53	JKSW	2018	1.90631E+12	-48588147020	-2.55	113	JKSW	2022	1.59343E+11	3156651566	1.98
54	KRAS	2018	4.29832E+12	77163000000	1.80	114	KRAS	2022	3.16243E+12	22644000000	0.72
55	LION	2018	6.96193E+11	14679673993	2.11	115	LION	2022	6.84498E+11	2314362759	0.34
56	LMSH	2018	1.60027E+11	2886727390	1.80	116	LMSH	2022	1.32399E+11	-4744549983	-3.58
57	NIKL	2018	1.47777E+11	-1537262000	-1.04	117	NIKL	2022	1.96375E+11	7127218000	3.63
58	PICO	2018	8.52932E+11	15730408346	1.84	118	PICO	2022	1.01489E+12	8904521434	0.88
59	TBMS	2018	1.90954E+11	6377441000	3.34	119	TBMS	2022	1.34892E+11	5225262000	3.87
60	CTBN	2018	1.55653E+11	5794754000	3.72	120	CTBN	2022	1.33941E+11	-6647854000	-4.96



Perhitungan Kualitas Audit

NO	KODE	TAHUN	KUALITAS AUDIT	NO	KODE	TAHUN	KUALITAS AUDIT
1	ALKA	2015	0	61	ALKA	2019	1
2	ALMI	2015	1	62	ALMI	2019	0
3	BAJA	2015	0	63	BAJA	2019	1
4	BTON	2015	1	64	BTON	2019	1

5	GDST	2015	0	65	GDST	2019	0
6	INAI	2015	0	66	INAI	2019	1
7	ISSP	2015	0	67	ISSP	2019	1
8	JKSW	2015	1	68	JKSW	2019	0
9	KRAS	2015	1	69	KRAS	2019	1
10	LION	2015	0	70	LION	2019	0
11	LMSH	2015	1	71	LMSH	2019	0
12	NIKL	2015	1	72	NIKL	2019	0
13	PICO	2015	1	73	PICO	2019	1
14	TBMS	2015	1	74	TBMS	2019	1
15	CTBN	2015	1	75	CTBN	2019	1
16	ALKA	2016	0	76	ALKA	2020	0
17	ALMI	2016	0	77	ALMI	2020	1
18	BAJA	2016	0	78	BAJA	2020	1
19	BTON	2016	0	79	BTON	2020	1
20	GDST	2016	0	80	GDST	2020	0
21	INAI	2016	1	81	INAI	2020	1
22	ISSP	2016	1	82	ISSP	2020	1
23	JKSW	2016	1	83	JKSW	2020	1
24	KRAS	2016	1	84	KRAS	2020	1
25	LION	2016	1	85	LION	2020	1
26	LMSH	2016	1	86	LMSH	2020	0
27	NIKL	2016	1	87	NIKL	2020	0
28	PICO	2016	1	88	PICO	2020	0
29	TBMS	2016	1	89	TBMS	2020	1
30	CTBN	2016	1	90	CTBN	2020	1
31	ALKA	2017	1	91	ALKA	2021	1
32	ALMI	2017	1	92	ALMI	2021	0
33	BAJA	2017	1	93	BAJA	2021	0
34	BTON	2017	1	94	BTON	2021	1
35	GDST	2017	1	95	GDST	2021	0
36	INAI	2017	1	96	INAI	2021	1
37	ISSP	2017	1	97	ISSP	2021	1
38	JKSW	2017	1	98	JKSW	2021	0
39	KRAS	2017	1	99	KRAS	2021	1
40	LION	2017	1	100	LION	2021	0
41	LMSH	2017	1	101	LMSH	2021	1
42	NIKL	2017	0	102	NIKL	2021	1
43	PICO	2017	1	103	PICO	2021	1
44	TBMS	2017	1	104	TBMS	2021	0
45	CTBN	2017	1	105	CTBN	2021	1
46	ALKA	2018	0	106	ALKA	2022	1
47	ALMI	2018	1	107	ALMI	2022	0
48	BAJA	2018	0	108	BAJA	2022	0
49	BTON	2018	0	109	BTON	2022	0

50	GDST	2018	0	110	GDST	2022	1
51	INAI	2018	0	111	INAI	2022	0
52	ISSP	2018	1	112	ISSP	2022	1
53	JKSW	2018	1	113	JKSW	2022	0
54	KRAS	2018	1	114	KRAS	2022	0
55	LION	2018	1	115	LION	2022	1
56	LMSH	2018	1	116	LMSH	2022	0
57	NIKL	2018	0	117	NIKL	2022	0
58	PICO	2018	0	118	PICO	2022	0
59	TBMS	2018	1	119	TBMS	2022	1
60	CTBN	2018	1	120	CTBN	2022	1



Perhitungan Kualitas Laba

No	Kode	Tahun	Arus Operasi	Laba Bersih	Kualitas Laba	No	Kode	Tahun	Arus Operasi	Laba Bersih	Kualitas Laba
1	ALKA	2015	-2880134000	-1175538000	2.45	61	ALKA	2019	233260999000	7354721000	31.72
2	ALMI	2015	1.74958E+12	-53613905767	-32.63	62	ALMI	2019	-182075640000	-22438088000	8.11
3	BAJA	2015	27344372141	-9349900882	-2.92	63	BAJA	2019	79605539441	1112983748	71.52
4	BTON	2015	2.38405E+11	6,323,778,025	37.70	64	BTON	2019	25034751120	1367612129	18.31
5	GDST	2015	-39316274672	-55212703852	0.71	65	GDST	2019	60367965848	26807416721	2.25
6	INAI	2015	-87,307,429,254	28615673167	-3.05	66	INAI	2019	-66131822016	33558115185	-1.97
7	ISSP	2015	1.76316E+11	1.58999E+11	1.11	67	ISSP	2019	-461351000000	1.85694E+11	-2.48

8	JKSW	2015	8409440670	-23096657780	-0.36	68	JKSW	2019	9987146498	2.02283E+11	0.05
9	KRAS	2015	-73922000	-3.26514E+11	0.00	69	KRAS	2019	176125000000	-5.0539E+11	-0.35
10	LION	2015	59304153529	46018637487	1.29	70	LION	2019	-5161613004	9264631990	-0.56
11	LMSH	2015	10910801951	1944443395	5.61	71	LMSH	2019	-5608946676	-18245567355	0.31
12	NIKL	2015	9981907000	-6010495000	-1.66	72	NIKL	2019	10177959000	2680666000	3.80
13	PICO	2015	59320891249	14975406018	3.96	73	PICO	2019	53711119411	7487452045	7.17
14	TBMS	2015	66032777000	2174223000	30.37	74	TBMS	2019	12417076000	5931052000	2.09
15	CTBN	2015	20917514000	8115077000	2.58	75	CTBN	2019	2602328000	1645059000	1.58
16	ALKA	2016	12,555,800,000	5,161,670,000	2.43	76	ALKA	2020	-106771696000	6684414000	-15.97
17	ALMI	2016	49,190,107,633	-99,931,854,409	-0.49	77	ALMI	2020	137108890000	18916626000	7.25
18	BAJA	2016	34,234,428,082	34,393,355,090	1.00	78	BAJA	2020	213280040920	55118520227	3.87
19	BTON	2016	-1,794,007,269	-5,974,737,984	0.30	79	BTON	2020	20339707649	4486083939	4.53
20	GDST	2016	87,280,999,316	31,704,557,018	2.75	80	GDST	2020	2779567394	77845328805	0.04
21	INAI	2016	-149,761,732,022	35552975244	-4.21	81	INAI	2020	228514243674	3991581552	57.25
22	ISSP	2016	-374,268,000,000	1.02925E+11	-3.64	82	ISSP	2020	350585000000	1.75835E+11	1.99
23	JKSW	2016	-36,049,861,855	-2895181993	12.45	83	JKSW	2020	18753636000	51834425000	0.36
24	KRAS	2016	67,215,000,000	-1.80724E+11	-0.37	84	KRAS	2020	70827000000	22635000000	3.13
25	LION	2016	53,300,060,257	42345417055	1.26	85	LION	2020	5137481414	-9571328569	-0.54
26	LMSH	2016	6,871,373,245	6252814811	1.10	86	LMSH	2020	7820789500	-8068488692	-0.97
27	NIKL	2016	13,848,323,000	2519314000	5.50	87	NIKL	2020	8492378000	2718077000	3.12
28	PICO	2016	6,595,052,098	13753651941	0.48	88	PICO	2020	24283561928	-64398773870	-0.38
29	TBMS	2016	-13,972,876,000	7227005000	-1.93	89	TBMS	2020	29867150000	4504285000	6.63
30	CTBN	2016	24,245,123,000	-933521000	-25.97	90	CTBN	2020	11890777000	-3057237000	-3.89
31	ALKA	2017	-3678215000	15406256000	-0.24	91	ALKA	2021	163122550000	17445033000	9.35
32	ALMI	2017	-373368308766	8446455684	-44.20	92	ALMI	2021	16312255000	18916626000	0.86
33	BAJA	2017	52474094986	-22984761751	-2.28	93	BAJA	2021	129095155608	88523639594	1.46
34	BTON	2017	6005724423	11370927212	0.53	94	BTON	2021	10891668200	9635958498	1.13
35	GDST	2017	31357855008	-5462096177	-5.74	95	GDST	2021	24267580741	77845328805	0.31
36	INAI	2017	51365012507	38651704520	1.33	96	INAI	2021	-78159395727	4319665242	-18.09
37	ISSP	2017	743427000000	8634000000	86.10	97	ISSP	2021	-110281000000	4.86061E+11	-0.23
38	JKSW	2017	-1263443906	-4017866640	0.31	98	JKSW	2021	7608238826	-67161974	-113.28
39	KRAS	2017	127132000000	-8609700000	-14.77	99	KRAS	2021	119885000000	43742000000	2.74
40	LION	2017	9661711698	9282943009	1.04	100	LION	2021	-11547720678	-8737689655	1.32
41	LMSH	2017	-1984921568	12967113850	-0.15	101	LMSH	2021	-1471329430	6514290108	-0.23
42	NIKL	2017	-11242727000	1359171000	-8.27	102	NIKL	2021	-1691147000	5862823000	-0.29
43	PICO	2017	-42952000000	20189516036	-2.13	103	PICO	2021	790993509	-48356764285	-0.02
44	TBMS	2017	-11940360000	7583671000	-1.57	104	TBMS	2021	4188868000	6974835000	0.60
45	CTBN	2017	-21130913000	12114563000	-1.74	105	CTBN	2021	-5176648000	-16017388000	0.32
46	ALKA	2018	71626222000	15406256000	4.65	106	ALKA	2022	17771419300	480412190000	0.04
47	ALMI	2018	-444151604001	84464556840	-5.26	107	ALMI	2022	-55689480000	-31633500000	1.76
48	BAJA	2018	10125713329	96695781573	0.10	108	BAJA	2022	-151704853712	-103341187716	1.47
49	BTON	2018	25560227579	27812712161	0.92	109	BTON	2022	62155863732	39902398961	1.56
50	GDST	2018	6606782082	-87798857709	-0.08	110	GDST	2022	21302014200	273673913875	0.08

51	INAI	2018	132356154811	40463141352	3.27	111	INAI	2022	5521503205	-1.13953E+11	-0.05
52	ISSP	2018	-374759000000	48741000000	-7.69	112	ISSP	2022	-315460000000	30584900000	-10.31
53	JKSW	2018	247544593	-48588147020	-0.01	113	JKSW	2022	65640391700	3156651566	20.79
54	KRAS	2018	-80151000000	77163000000	-1.04	114	KRAS	2022	22385330000	22644000000	0.99
55	LION	2018	8977194202	14679673993	0.61	115	LION	2022	-35584793571	2314362759	-15.38
56	LMSH	2018	-1984921568	2886727390	-0.69	116	LMSH	2022	11767823179	-4744549983	-2.48
57	NIKL	2018	-108823998	-1537262000	0.07	117	NIKL	2022	-25836209000	7127218000	-3.63
58	PICO	2018	75713565476	15730408346	4.81	118	PICO	2022	2230139088	8904521434	0.25
59	TBMS	2018	-10021741000	6377441000	-1.57	119	TBMS	2022	9297523000	5225262000	1.78
60	CTBN	2018	-21130913000	5794754000	-3.65	120	CTBN	2022	8754100000	-6647854000	-1.32

Lampiran 3

Tabulasi Data

No	KODE	TAHUN	ROA	KAP	DA	No	KODE	TAHUN	ROA	KAP	DA
1	ALKA	2015	- Rp0.81	0	Rp2.45	61	ALKA	2019	Rp1.22	1	Rp31.72
2	ALMI	2015	- Rp2.45	1	- Rp32.63	62	ALMI	2019	- Rp1.30	0	Rp8.11
3	BAJA	2015	- Rp0.99	0	- Rp2.92	63	BAJA	2019	Rp0.13	1	Rp71.52
4	BTON	2015	Rp3.45	1	Rp37.70	64	BTON	2019	Rp0.59	1	Rp18.31
5	GDST	2015	- Rp4.6	0	Rp0.71	65	GDST	2019	Rp1.52	0	Rp2.25

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6	INAI	2015	Rp2.1 5	0	- Rp3.05	66	INAI	2019	Rp2.77	1	-Rp1.97
7	ISSP	2015	Rp2.9 2	0	Rp1.11	67	ISSP	2019	Rp2.89	1	-Rp2.48
8	JKSW	2015	- Rp8.7 1	1	- Rp0.36	68	JKSW	2019	Rp4.10	0	Rp0.05
9	KRAS	2015	- Rp8.8 2	1	Rp0.00	69	KRAS	2019	- Rp1.54	1	-Rp0.35
10	LION	2015	Rp7.2 0	0	Rp1.29	70	LION	2019	Rp1.35	0	-Rp0.56
11	LMSH	2015	Rp1.4 5	1	Rp5.61	71	LMSH	2019	- Rp1.24	0	Rp0.31
12	NIKL	2015	- Rp5.2 9	1	- Rp1.66	72	NIKL	2019	Rp1.77	0	Rp3.80
13	PICO	2015	Rp2.9 6	1	Rp3.96	73	PICO	2019	Rp0.66	1	Rp7.17
14	TBMS	2015	Rp1.6 6	1	Rp30.3 7	74	TBMS	2019	Rp3.85	1	Rp2.09
15	CTBN	2015	Rp3.6 5	1	Rp2.58	75	CTBN	2019	Rp0.95	1	Rp1.58
16	ALKA	2016	Rp3.3 3	0	Rp2.43	76	ALKA	2020	Rp1.60	0	- Rp15.97
17	ALMI	2016	- Rp4.6 4	0	- Rp0.49	77	ALMI	2020	Rp1.87	1	Rp7.25
18	BAJA	2016	Rp3.5 0	0	Rp1.00	78	BAJA	2020	Rp7.25	1	Rp3.87
19	BTON	2016	- Rp3.3 7	0	Rp0.30	79	BTON	2020	Rp1.91	1	Rp4.53
20	GDST	2016	Rp2.5 2	0	Rp2.75	80	GDST	2020	Rp4.90	0	Rp0.04
21	INAI	2016	Rp2.6 6	1	- Rp4.21	81	INAI	2020	Rp0.29	1	Rp57.25
22	ISSP	2016	Rp1.7 0	1	- Rp3.64	82	ISSP	2020	Rp2.89	1	Rp1.99
23	JKSW	2016	- Rp1.0 6	1	Rp12.4 5	83	JKSW	2020	Rp1.14	1	Rp0.36
24	KRAS	2016	- Rp4.5 9	1	- Rp0.37	84	KRAS	2020	Rp0.65	1	Rp3.13
25	LION	2016	Rp6.1 7	1	Rp1.26	85	LION	2020	- Rp1.48	1	-Rp0.54
26	LMSH	2016	Rp3.8 4	1	Rp1.10	86	LMSH	2020	- Rp5.62	0	-Rp0.97
27	NIKL	2016	Rp2.1 1	1	Rp5.50	87	NIKL	2020	Rp2.06	0	Rp3.12
28	PICO	2016	Rp2.1 5	1	Rp0.48	88	PICO	2020	- Rp5.89	0	-Rp0.38

29	TBMS	2016	Rp5.5 7	1	- Rp1.93	89	TBMS	2020	Rp2.87	1	Rp6.63
30	CTBN	2016	- Rp0.5 8	1	- Rp25.9 7	90	CTBN	2020	- Rp2.34	1	-Rp3.89
31	ALKA	2017	Rp5.0 5	1	- Rp0.24	91	ALKA	2021	Rp3.49	1	Rp9.35
32	ALMI	2017	Rp0.3 6	1	- Rp44.2 0	92	ALMI	2021	Rp2.02	0	Rp0.86
33	BAJA	2017	- Rp2.4 3	1	- Rp2.28	93	BAJA	2021	Rp1.22	0	Rp1.46
34	BTON	2017	Rp6.2 0	1	Rp0.53	94	BTON	2021	Rp3.56	1	Rp1.13
35	GDST	2017	- Rp0.4 2	1	- Rp5.74	95	GDST	2021	Rp4.91	0	Rp0.31
36	INAI	2017	Rp3.1 8	1	Rp1.33	96	INAI	2021	Rp0.28	1	- Rp18.09
37	ISSP	2017	Rp0.1 4	1	Rp86.1 0	97	ISSP	2021	Rp6.85	1	-Rp0.23
38	JKSW	2017	- Rp1.5 9	1	Rp0.31	98	JKSW	2021	- Rp0.04	0	- Rp113.2 8
39	KRAS	2017	- Rp0.2 1	1	- Rp14.7 7	99	KRAS	2021	Rp1.16	1	Rp2.74
40	LION	2017	Rp1.3 6	1	Rp1.04	10 0	LION	2021	- Rp1.27	0	Rp1.32
41	LMSH	2017	Rp8.0 5	1	- Rp0.15	10 1	LMSH	2021	Rp4.48	1	-Rp0.23
42	NIKL	2017	Rp1.0 8	0	- Rp8.27	10 2	NIKL	2021	Rp3.12	1	-Rp0.29
43	PICO	2017	Rp2.7 9	1	- Rp2.13	10 3	PICO	2021	- Rp4.50	1	-Rp0.02
44	TBMS	2017	Rp4.6 0	1	- Rp1.57	10 4	TBMS	2021	Rp4.74	0	Rp0.60
45	CTBN	2017	Rp0.8 1	1	- Rp1.74	10 5	CTBN	2021	- Rp1.17	1	Rp0.32
46	ALKA	2018	Rp2.3 7	0	Rp4.65	10 6	ALKA	2022	Rp7.52	1	Rp0.04
47	ALMI	2018	Rp3.0 4	1	- Rp5.26	10 7	ALMI	2022	- Rp4.30	0	Rp1.76
48	BAJA	2018	Rp1.0 7	0	Rp0.10	10 8	BAJA	2022	- Rp14.1 3	0	Rp1.47
49	BTON	2018	Rp1.2 8	0	Rp0.92	10 9	BTON	2022	Rp1.16	0	Rp1.56
50	GDST	2018	- Rp6.4 9	0	- Rp0.08	11 0	GDST	2022	Rp12.9 9	1	Rp0.08
51	INAI	2018	Rp2.8 9	0	Rp3.27	11 1	INAI	2022	- Rp7.33	0	-Rp0.05

52	ISSP	2018	Rp0.7 5	1	- Rp7.69	11 2	ISSP	2022	Rp4.13	1	- Rp10.31
53	JKSW	2018	- Rp2.5 5	1	- Rp0.01	11 3	JKSW	2022	Rp1.98	0	Rp20.79
54	KRAS	2018	Rp1.8 0	1	- Rp1.04	11 4	KRAS	2022	Rp0.72	0	Rp0.99
55	LION	2018	Rp2.1 1	1	Rp0.61	11 5	LION	2022	Rp0.34	1	- Rp15.38
56	LMSH	2018	Rp1.8 0	1	- Rp0.69	11 6	LMSH	2022	- Rp3.58	0	-Rp2.48
57	NIKL	2018	- Rp1.0 4	0	Rp0.07	11 7	NIKL	2022	Rp3.63	0	-Rp3.63
58	PICO	2018	Rp1.8 4	0	Rp4.81	11 8	PICO	2022	Rp0.88	0	Rp0.25
59	TBMS	2018	Rp3.3 4	1	- Rp1.57	11 9	TBMS	2022	Rp3.87	1	Rp1.78
60	CTBN	2018	Rp3.7 2	1	- Rp3.65	12 0	CTBN	2022	- Rp4.96	1	-Rp1.32

Lampiran 4

Hasil SPSS

Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimu m	Maximu m	Mean	Std. Deviation
ROA	86	-6.49	8.05	1.3730	3.39628
KAP	86	.00	1.00	.5581	.49952
DA	86	-4.21	4.81	.3319	2.01643
Valid N (listwise)	86				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardiz ed Residual
N		86
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.92608568
Most Extreme Differences	Absolute	.073
	Positive	.055
	Negative	-.073
Test Statistic		.073

Asymp. Sig. (2-tailed)	.200 ^{c,d}
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- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Uji Multikolinieritas

		Coefficients^a		Standardized Coefficients		Collinearity Statistics	
Model		Unstandardized Coefficients		Beta		Tolerance	VIF
	B	Std. Error					
1	(Constant)	.713	.318				
	ROA	.131	.064	.220		.957	1.045
	KAP	-1.004	.433	-.249		.957	1.045

a. Dependent Variable: Kualitas Laba

Uji Heteroskedasitas

		Coefficients^a		Standardized Coefficients		t		Sig.	
Model		Unstandardized Coefficients		Beta					
	B	Std. Error							
1	(Constant)	1.302	.201			6.480		.000	
	ROA	.061	.040	.169		1.529		.130	
	KAP	.143	.273	.058		.525		.601	

Uji Autokorelasi

		Model Summary^b				Durbin-Watson	
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate			
1	.296 ^a	.088	.066	1.94915			1.733

a. Predictors: (Constant), Kualitas Audit, Pertumbuhan Laba

b. Dependent Variable: Kualitas Laba

Analisis Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
B	Std. Error					
1	(Constant)	.713	.318		2.239	.028
	ROA	.131	.064	.220	2.055	.043
	KAP	-1.004	.433	-.249	-2.321	.023

a. Dependent Variable: Kualitas Laba

Uji Koefisien Determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.296 ^a	.088	.066	1.94915	1.733

a. Predictors: (Constant), Kualitas Audit, Pertumbuhan Laba

b. Dependent Variable: Kualitas Laba

Uji F**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30.276	2	15.138	3.985	.022 ^b
	Residual	315.334	83	3.799		
	Total	345.610	85			

a. Dependent Variable: Kualitas Laba

b. Predictors: (Constant), Kualitas Audit, Pertumbuhan Laba

Uji t**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
B	Std. Error					
1	(Constant)	.713	.318		2.239	.028

ROA	.131	.064	.220	2.055	.043
KAP	-1.004	.433	-.249	-2.321	.023

a. Dependent Variable: Kualitas Laba

