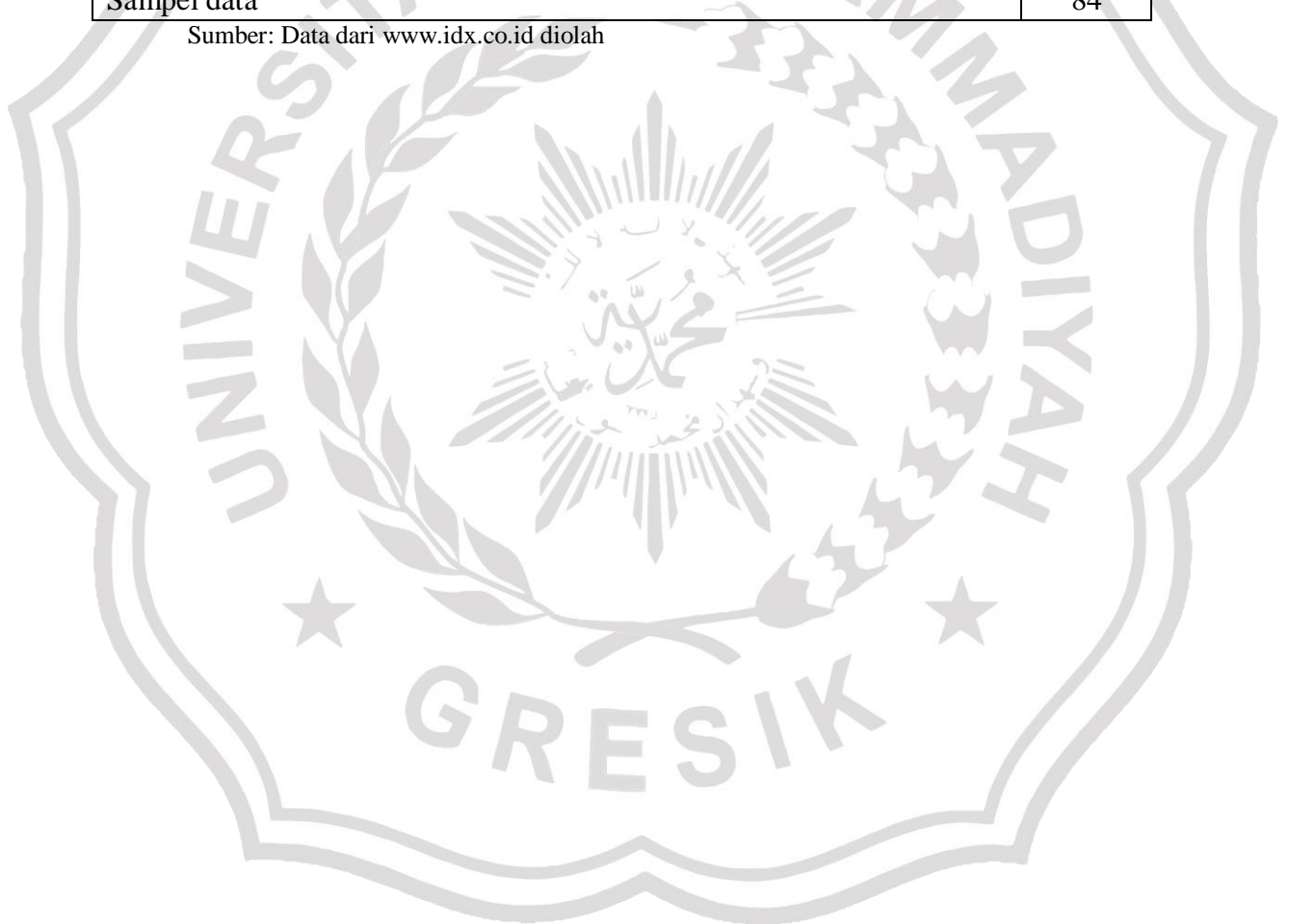


## LAMPIRAN-LAMPIRAN

### Lampiran 1 Ringkasan Sampel

No	Keterangan	Jumlah
1	Perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI selama periode 2019-2021	55
2	Mempublikasikan laporan keuangan secara lengkap dan berturut-turut	52
3	Melaporkan laporan keuangan dalam mata uang rupiah	55
4	Menghasilkan laba secara berturut-turut	36
Total perusahaan yang memenuhi kriteria		36
Total perusahaan*periode penelitian (2019-2021)		108
Data outlier		24
Sampel data		84

Sumber: Data dari [www.idx.co.id](http://www.idx.co.id) diolah



Lampiran 2 Daftar Perusahaan Manufaktur Sektor Industri Barang Konsumsi

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	BTEK	Bumi Teknokultura Unggul Tbk
5	BUDI	Budi Starch & Sweetener Tbk
6	CAMP	Campine Ice Cream Industry Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CLEO	Sariguna Primatirta Tbk
9	DLTA	Delta Djakarta Tbk
10	FOOD	Sentra Food Indonesia Tbk
11	GOOD	Garuda Food Putra Putri Jaya Tbk
12	HOKI	Buyung Poetra Sembada Tbk
13	ICBP	Indofood CBP Sukses Makmur Tbk
14	IIKP	Inti Agri Resources Tbk
15	INDF	Indofood Sukses Makmur Tbk
16	KEJU	Mulia Boga Raya Tbk
17	MGNA	Magna Investama Mandiri Tbk
18	MLBI	Multi Bintang Indonesia Tbk
19	MYOR	Mayora Indah Tbk
20	PANI	Pratama Abadi Nusa Industri Tbk
21	PCAR	Prima Cakrawala Abadi Tbk
22	PSDN	Prasidha Aneka Niaga Tbk
23	PSGO	Palma Serasih Tbk
24	ROTI	Nippon Indosari Corpindo Tbk
25	SKBM	Sekar Bumi Tbk
26	SKLT	Sekar Laut Tbk
27	STTP	Siantar Top Tbk
28	TBLA	Tunas Baru Lampung Tbk
29	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
30	GGRM	Gudang Garam Tbk
31	HMSP	H.M. Sampoerna Tbk
32	ITIC	Indonesian Tobacco Tbk
33	RMBA	Bentoel Internasional Investama+D24 Tbk
34	WIIM	Wismilak Inti Makmur Tbk
35	DVLA	Darya-Varia Laboratoria Tbk
36	INAF	Indofarma Tbk
37	KAEF	Kimia Farma Tbk
38	KLBF	Kalbe Farma Tbk
39	MERK	Merck Tbk
40	PEHA	Pharos Tbk
41	PYFA	Pyridam Farma Tbk
42	SCPI	Merck Sharp Dohme Pharma Tbk
43	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
44	TSPC	Tempo Scan Pacific Tbk
45	KINO	Kino Indonesia Tbk
46	KPAS	Cottonindo Ariesta Tbk
47	MBTO	Martina Berto Tbk
48	MRAT	Mustika Ratu Tbk
49	TCID	Mandom Indonesia Tbk
50	UNVR	Unilever Indonesia Tbk
51	CINT	Chitose International Tbk
52	KICI	Kedaung Indah Can Tbk
53	LMPI	Langgeng Makmur Industri Tbk
54	WOOD	Integra Indocabinet Tbk
55	HRTA	Hartadinata Abadi Tbk

Lampiran 3 Penentuan Sampel Penelitian

No	Kode	Emiten	Kriteria				Sampel
			I	II	III	IV	
<b>Sektor Industri Barang Konsumsi</b>							
<b>Sub Sektor Industri Makanan dan Minuman</b>							
1	ADES	Akasha Wira International Tbk	0	0	0	0	0
2	AISA	Tiga Pilar Sejahtera Food Tbk	0	0	0	0	0
3	ALTO	Tri Banyan Tirta Tbk	0	0	0	X	X
4	BTEK	Bumi Teknokultura Unggul Tbk	0	0	0	X	X
5	BUDI	Budi Starch & Sweetener Tbk	0	0	0	0	0
6	CAMP	Campine Ice Cream Industry Tbk	0	0	0	0	0
7	CEKA	Wilmar Cahaya Indonesia Tbk	0	0	0	0	0
8	CLEO	Sariguna Primatirta Tbk	0	0	0	0	0
9	DLTA	Delta Djakarta Tbk	0	0	0	0	0
10	FOOD	Sentra Food Indonesia Tbk	0	0	0	X	X
11	GOOD	Garuda Food Putra Putri Jaya Tbk	0	0	0	0	0
12	HOKI	Buyung Poetra Sembada Tbk	0	0	0	0	0
13	ICBP	Indofood CBP Sukses Makmur Tbk	0	0	0	0	0
14	IIKP	Inti Agri Resources Tbk	0	X	0	X	X
15	INDF	Indofood Sukses Makmur Tbk	0	0	0	0	0
16	KEJU	Mulia Boga Raya Tbk	0	0	0	0	0
17	MGNA	Magna Investama Mandiri Tbk	0	X	0	X	X
18	MLBI	Multi Bintang Indonesia Tbk	0	0	0	0	0
19	MYOR	Mayora Indah Tbk	0	0	0	0	0
20	PANI	Pratama Abadi Nusa Industri Tbk	0	0	0	X	X
21	PCAR	Prima Cakrawala Abadi Tbk	0	0	0	X	X
22	PSDN	Prasidha Aneka Niaga Tbk	0	0	0	X	X
23	PSGO	Palma Serasih Tbk	0	0	0	X	X
24	ROTI	Nippon Indosari Corpindo Tbk	0	0	0	0	0
25	SKBM	Sekar Bumi Tbk	0	0	0	0	0
26	SKLT	Sekar Laut Tbk	0	0	0	0	0
27	STTP	Siantar Top Tbk	0	0	0	0	0
28	TBLA	Tunas Baru Lampung Tbk	0	0	0	0	0
29	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	0	0	0	0	0
<b>Jumlah</b>			<b>29</b>	<b>27</b>	<b>29</b>	<b>20</b>	<b>20</b>
<b>Sub sektor Rokok</b>							
1	GGRM	Gudang Garam Tbk	0	0	0	0	0
2	HMSP	H.M. Sampoerna Tbk	0	0	0	0	0
3	ITIC	Indonesian Tobacco Tbk	0	0	0	X	X

4	RMBA	Bentoel Internasional Investama+D24 Tbk	0	0	0	X	X
5	WIIM	Wismilak Inti Makmur Tbk	0	0	0	0	0
<b>Jumlah</b>			<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>
<b>Sub Sektor Farmasi</b>							
1	DVLA	Darya-Varia Laboratoria Tbk	0	0	0	0	0
2	INAF	Indofarma Tbk	0	0	0	X	X
3	KAEF	Kimia Farma Tbk	0	0	0	0	0
4	KLBF	Kalbe Farma Tbk	0	0	0	0	0
5	MERK	Merck Tbk	0	0	0	0	0
6	PEHA	Phapros Tbk	0	0	0	0	0
7	PYFA	Pyridam Farma Tbk	0	0	0	0	0
8	SCPI	Merck Sharp Dohme Pharma Tbk	0	0	0	0	0
9	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	0	0	0	0	0
10	TSPC	Tempo Scan Pacific Tbk	0	0	0	0	0
<b>Jumlah</b>			<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>9</b>
<b>Sub Sektor Kosmetik &amp; Barang Keperluan Rumah Tangga</b>							
1	KINO	Kino Indonesia Tbk	0	0	0	0	0
2	KPAS	Cottonindo Ariesta Tbk	0	X	0	X	X
3	MBTO	Martina Berto Tbk	0	0	0	X	X
4	MRAT	Mustika Ratu Tbk	0	0	0	X	X
5	TCID	Mandom Indonesia Tbk	0	0	0	X	X
6	UNVR	Unilever Indonesia Tbk	0	0	0	0	0
7	CINT	Chitose International Tbk	0	0	0	X	X
8	KICI	Kedaung Indah Can Tbk	0	0	0	X	X
9	LMPI	Langgeng Makmur Industri Tbk	0	0	0	X	X
10	WOOD	Integra Indocabinet Tbk	0	0	0	0	0
11	HRTA	Hartadinata Abadi Tbk	0	0	0	0	0
<b>Jumlah</b>			<b>11</b>	<b>10</b>	<b>11</b>	<b>4</b>	<b>4</b>

Keterangan :

O = Memenuhi kriteria

X = Tidak memenuhi kriteria

Lampiran 4 Sampel Penelitian

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	BUDI	Budi Starch & Sweetener Tbk
4	CAMP	Campine Ice Cream Industry Tbk
5	CEKA	Wilmar Cahaya Indonesia Tbk
6	CLEO	Sariguna Primatirta Tbk
7	DLTA	Delta Djakarta Tbk
8	DVLA	Darya-Varia Laboratoria Tbk
9	GGRM	Gudang Garam Tbk
10	GOOD	Garuda Food Putra Putri Jaya Tbk
11	HMSP	H.M. Sampoerna Tbk
12	HOKI	Buyung Poetra Sembada Tbk
13	HRTA	Hartadinata Abadi Tbk
14	ICBP	Indofood CBP Sukses Makmur Tbk
15	INDF	Indofood Sukses Makmur Tbk
16	KAEF	Kimia Farma Tbk
17	KEJU	Mulia Boga Raya Tbk
18	KINO	Kino Indonesia Tbk
19	KLBF	Kalbe Farma Tbk
20	MERK	Merck Tbk
21	MLBI	Multi Bintang Indonesia Tbk
22	MYOR	Mayora Indah Tbk
23	PEHA	Pharos Tbk
24	PYFA	Pyridam Farma Tbk
25	ROTI	Nippon Indosari Corpindo Tbk
26	SCPI	Merck Sharp Dohme Pharma Tbk
27	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
28	SKBM	Sekar Bumi Tbk
29	SKLT	Sekar Laut Tbk
30	STTP	Siantar Top Tbk
31	TBLA	Tunas Baru Lampung Tbk
32	TSPC	Tempo Scan Pacific Tbk
33	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
34	UNVR	Unilever Indonesia Tbk
35	WIIM	Wismilak Inti Makmur Tbk
36	WOOD	Integra Indocabinet Tbk

## Lampiran 5 Kertas Kerja Kualitas Laba

NO	KODE SAMPEL	TAHUN	a	b	EQ = a/b
			ARUS KAS OPERASI (CFO)	LABA BERSIH (NI)	KUALITAS LABA (EQ)
1	ADES	2019	184.178.000.000	83.885.000.000	2,20
2	AISA	2019	12.183.000.000	1.134.776.000.000	0,01
3	BUDI	2019	271.140.000.000	64.021.000.000	4,24
4	CAMP	2019	158.440.399.915	76.758.829.457	2,06
5	CEKA	2019	453.147.999.966	215.459.200.242	2,10
6	CLEO	2019	198.145.077.505	130.756.461.708	1,52
7	DLTA	2019	274.364.533.000	317.815.177.000	0,86
8	DVLA	2019	272.538.844.000	221.783.249.000	1,23
9	GGRM	2019	11.174.403.000.000	10.880.704.000.000	1,03
10	GOOD	2019	474.666.272.987	435.766.359.480	1,09
11	HMSP	2019	17.145.967.000.000	13.721.513.000.000	1,25
12	HOKI	2019	105.224.199.992	103.723.133.972	1,01
13	HRTA	2019	(224.887.295.509)	14.990.636.633	-15,00
14	ICBP	2019	7.398.161.000.000	5.360.029.000.000	1,38
15	INDF	2019	13.344.494.000.000	5.902.729.000.000	2,26
16	KAEF	2019	(1.853.834.642.000)	15.890.439.000	-116,66
17	KEJU	2019	201.156.380.130	98.047.666.143	2,05
18	KINO	2019	17.379.083.127	515.603.339.649	0,03
19	KLBF	2019	2.502.968.822.391	2.537.601.823.645	0,99
20	MERK	2019	(210.843.887.000)	78.256.797.000	-2,69
21	MLBI	2019	1.334.524.000.000	1.206.059.000.000	1,11
22	MYOR	2019	3.303.864.262.122	2.039.404.206.764	1,62
23	PEHA	2019	(2.481.802.000)	102.310.124.000	-0,02
24	PYFA	2019	17.609.426.409	9.342.718.039	1,88
25	ROTI	2019	479.788.528.325	236.518.557.420	2,03
26	SCPI	2019	394.388.493.000	112.652.526.000	3,50
27	SIDO	2019	836.914.000.000	807.689.000.000	1,04
28	SKBM	2019	(80.895.531.759)	957.169.058	-84,52
29	SKLT	2019	55.384.490.789	44.943.627.900	1,23
30	STTP	2019	499.922.010.752	482.590.522.840	1,04
31	TBLA	2019	1.125.423.000.000	661.034.000.000	1,70
32	TSPC	2019	889.775.270.261	595.154.912.874	1,50
33	ULTJ	2019	1.096.817.000.000	1.035.865.000.000	1,06
34	UNVR	2019	8.669.069.000.000	7.392.837.000.000	1,17
35	WIIM	2019	199.249.244.086	27.328.091.481	7,29
36	WOOD	2019	(406.185.848.934)	218.064.313.042	-1,86

37	ADES	2020	230.679.000.000	135.789.000.000	1,70
38	AISA	2020	(6.968.000.000)	1.204.972.000.000	-0,01
39	BUDI	2020	193.682.000.000	67.093.000.000	2,89
40	CAMP	2020	202.642.422.392	44.045.828.313	4,60
41	CEKA	2020	171.295.450.196	181.812.593.992	0,94
42	CLEO	2020	226.926.314.731	132.772.234.495	1,71
43	DLTA	2020	246.905.899.000	123.465.762.000	2,00
44	DVLA	2020	106.583.179.000	162.072.984.000	0,66
45	GGRM	2020	17.477.714.000.000	7.647.729.000.000	2,29
46	GOOD	2020	823.166.102.577	245.103.761.907	3,36
47	HMSP	2020	11.953.039.000.000	8.581.378.000.000	1,39
48	HOKI	2020	78.181.287.748	38.038.419.405	2,06
49	HRTA	2020	(646.779.056.291)	170.679.197.734	-3,79
50	ICBP	2020	9.336.780.000.000	7.418.574.000.000	1,26
51	INDF	2020	13.855.497.000.000	8.752.066.000.000	1,58
52	KAEF	2020	1.018.975.185.000	20.425.756.000	49,89
53	KEJU	2020	212.500.750.913	121.000.016.429	1,76
54	KINO	2020	(71.182.500.389)	113.665.219.638	-0,63
55	KLBF	2020	4.221.549.815.090	2.799.622.515.814	1,51
56	MERK	2020	71.983.458.000	71.902.263.000	1,00
57	MLBI	2020	872.649.000.000	285.617.000.000	3,06
58	MYOR	2020	3.715.832.449.186	2.098.168.514.645	1,77
59	PEHA	2020	259.484.562.000	48.665.150.000	5,33
60	PYFA	2020	1.112.220.080	22.104.364.267	0,05
61	ROTI	2020	486.591.578.118	168.610.282.478	2,89
62	SCPI	2020	278.374.154.000	218.362.874.000	1,27
63	SIDO	2020	1.035.754.000.000	934.016.000.000	1,11
64	SKBM	2020	19.707.485.134	5.415.741.808	3,64
65	SKLT	2020	99.975.050.847	42.520.246.722	2,35
66	STTP	2020	926.245.668.352	628.628.879.549	1,47
67	TBLA	2020	(1.372.001.000.000)	680.730.000.000	-2,02
68	TSPC	2020	982.698.939.026	834.369.751.682	1,18
69	ULTJ	2020	1.217.063.000.000	1.109.666.000.000	1,10
70	UNVR	2020	8.363.993.000.000	7.163.536.000.000	1,17
71	WIIM	2020	215.554.537.768	172.506.562.986	1,25
72	WOOD	2020	170.620.167.695	314.373.402.229	0,54
73	ADES	2021	308.296.000.000	265.758.000.000	1,16
74	AISA	2021	(84.864.000.000)	8.771.000.000	-9,68
75	BUDI	2021	233.809.000.000	91.723.000.000	2,55
76	CAMP	2021	213.482.549.779	100.066.615.090	2,13
77	CEKA	2021	(91.481.686.113)	187.066.990.085	-0,49

78	CLEO	2021	304.980.204.013	180.711.667.020	1,69
79	DLTA	2021	335.398.629.000	187.992.998.000	1,78
80	DVLA	2021	435.333.430.000	146.725.628.000	2,97
81	GGRM	2021	5.325.167.000.000	5.605.321.000.000	0,95
82	GOOD	2021	709.767.241.234	492.637.672.186	1,44
83	HMSP	2021	10.302.406.000.000	7.137.097.000.000	1,44
84	HOKI	2021	13.949.428.441	12.533.087.704	1,11
85	HRTA	2021	(398.559.548.486)	194.432.397.219	-2,05
86	ICBP	2021	7.989.039.000.000	7.900.282.000.000	1,01
87	INDF	2021	14.692.641.000.000	11.203.585.000.000	1,31
88	KAEF	2021	(223.924.978.000)	289.888.789.000	-0,77
89	KEJU	2021	97.933.973.535	144.700.268.968	0,68
90	KINO	2021	591.719.438.701	100.649.538.230	5,88
91	KLBF	2021	2.825.946.276.086	3.232.007.683.281	0,87
92	MERK	2021	169.814.591.000	131.660.834.000	1,29
93	MLBI	2021	1.168.005.000.000	665.850.000.000	1,75
94	MYOR	2021	1.041.955.003.348	1.211.052.647.953	0,86
95	PEHA	2021	189.923.155.000	11.296.951.000	16,81
96	PYFA	2021	39.586.425.851	5.478.952.440	7,23
97	ROTI	2021	643.601.152.274	281.340.682.456	2,29
98	SCPI	2021	461.426.081.000	118.691.582.000	3,89
99	SIDO	2021	1.199.317.000.000	1.260.898.000.000	0,95
100	SKBM	2021	(44.012.427.508)	29.707.421.605	-1,48
101	SKLT	2021	(127.778.774.118)	84.524.160.228	-1,51
102	STTP	2021	624.353.076.652	617.573.766.863	1,01
103	TBLA	2021	1.531.950.000.000	791.916.000.000	1,93
104	TSPC	2021	689.652.508.330	877.817.637.643	0,79
105	ULTJ	2021	1.414.447.000.000	1.276.793.000.000	1,11
106	UNVR	2021	7.902.091.000.000	5.758.148.000.000	1,37
107	WIIM	2021	181.246.163.814	176.877.010.231	1,02
108	WOOD	2021	(51.752.783.777)	535.295.612.635	-0,10



Lampiran 6 Kertas Kerja Konservatisme Akuntansi

NO	KODE SAMPEL	TAHUN	a	b	c	d	CONACC = (a+b-c) x (-1) / d
			LABA TAHUN BERJALAN (NI)	BEBAN PENYUSUTAN ASET TETAP (DEP)	ARUS KAS DARI AKTIVITAS OPERASI (CFO)	TOTAL ASET	CONACC
1	ADES	2019	83.885.000.000	42.653.000.000	184.178.000.000	822.375.000.000	0,07
2	AISA	2019	1.134.776.000.000	63.494.000.000	12.183.000.000	1.868.966.000.000	-0,63
3	BUDI	2019	64.021.000.000	171.879.000.000	271.140.000.000	2.999.767.000.000	0,01
4	CAMP	2019	76.758.829.457	72.966.470.987	158.440.399.915	1.057.529.235.985	0,01
5	CEKA	2019	215.459.200.242	23.482.658.129	453.147.999.966	1.393.079.542.074	0,15
6	CLEO	2019	130.756.461.708	56.880.765.141	198.145.077.505	1.245.144.303.719	0,01
7	DLTA	2019	317.815.177.000	17.061.854.000	274.364.533.000	1.425.983.722.000	-0,04
8	DVLA	2019	221.783.249.000	51.308.023.000	272.538.844.000	1.829.960.714.000	0,00
9	GGRM	2019	10.880.704.000.000	2.529.574.000.000	11.174.403.000.000	78.647.274.000.000	-0,03
10	GOOD	2019	435.766.359.480	229.118.257.838	474.666.272.987	5.063.067.672.414	-0,04
11	HMSP	2019	13.721.513.000.000	1.374.440.000.000	17.145.967.000.000	50.902.806.000.000	0,04
12	HOKI	2019	103.723.133.972	8.788.417.394	105.224.199.992	848.676.035.300	-0,01
13	HRTA	2019	14.990.636.633	8.113.640.065	(224.887.295.509)	2.311.190.054.987	-0,11
14	ICBP	2019	5.360.029.000.000	1.026.760.000.000	7.398.161.000.000	38.709.314.000.000	0,03
15	INDF	2019	5.902.729.000.000	3.014.292.000.000	13.344.494.000.000	96.198.559.000.000	0,05
16	KAEF	2019	15.890.439.000	157.274.126.000	(1.853.834.642.000)	18.352.877.132.000	-0,11
17	KEJU	2019	98.047.666.143	45.066.458.754	201.156.380.130	666.313.386.673	0,09
18	KINO	2019	515.603.339.649	75.798.125.384	17.379.083.127	4.695.764.958.883	-0,12

19	KLBF	2019	2.537.601.823.645	462.703.779.576	2.502.968.822.391	20.264.726.862.584	-0,02
20	MERK	2019	78.256.797.000	60.733.025.000	(210.843.887.000)	901.060.986.000	-0,39
21	MLBI	2019	1.206.059.000.000	247.421.000.000	1.334.524.000.000	2.896.950.000.000	-0,04
22	MYOR	2019	2.039.404.206.764	588.189.017.002	3.303.864.262.122	19.037.918.806.473	0,04
23	PEHA	2019	102.310.124.000	40.464.145.000	(2.481.802.000)	2.096.719.180.000	-0,07
24	PYFA	2019	9.342.718.039	7.406.301.013	17.609.426.409	190.786.208.250	0,00
25	ROTI	2019	236.518.557.420	159.176.875.553	479.788.528.325	4.682.083.844.951	0,02
26	SCPI	2019	112.652.526.000	21.383.337.000	394.388.493.000	1.417.704.185.000	0,18
27	SIDO	2019	807.689.000.000	86.994.000.000	836.914.000.000	3.536.898.000.000	-0,02
28	SKBM	2019	957.169.058	40.403.226.907	(80.895.531.759)	1.820.383.352.811	-0,07
29	SKLT	2019	44.943.627.900	23.264.795.452	55.384.490.789	79.084.543.826	-0,16
30	STTP	2019	482.590.522.840	69.769.299.561	499.922.010.752	2.881.563.083.954	-0,02
31	TBLA	2019	661.034.000.000	484.176.000.000	1.125.423.000.000	17.363.003.000.000	0,00
32	TSPC	2019	595.154.912.874	182.373.244.296	889.775.270.261	8.372.769.580.743	0,01
33	ULTJ	2019	1.035.865.000.000	144.736.000.000	1.096.817.000.000	6.608.422.000.000	-0,01
34	UNVR	2019	7.392.837.000.000	867.160.000.000	8.669.069.000.000	20.649.371.000.000	0,02
35	WIIM	2019	27.328.091.481	61.459.931.974	199.249.244.086	1.299.521.608.556	0,09
36	WOOD	2019	218.064.313.042	101.712.779.167	(406.185.848.934)	5.515.384.761.490	-0,13
37	ADES	2020	135.789.000.000	43.153.000.000	230.679.000.000	958.791.000.000	0,05
38	AISA	2020	1.204.972.000.000	62.548.000.000	(6.968.000.000)	2.011.557.000.000	-0,63
39	BUDI	2020	67.093.000.000	189.773.000.000	193.682.000.000	2.963.007.000.000	-0,02
40	CAMP	2020	44.045.828.313	78.234.383.533	202.642.422.392	1.086.873.666.641	0,07
41	CEKA	2020	181.812.593.992	24.478.228.633	171.295.450.196	1.566.673.828.068	-0,02
42	CLEO	2020	132.772.234.495	81.010.877.731	226.926.314.731	1.310.940.121.622	0,01

43	DLTA	2020	123.465.762.000	16.278.335.000	246.905.899.000	1.225.580.913.000	0,09
44	DVLA	2020	162.072.984.000	53.128.346.000	106.583.179.000	1.986.711.872.000	-0,05
45	GGRM	2020	7.647.729.000.000	2.725.627.000.000	17.477.714.000.000	78.191.409.000.000	0,09
46	GOOD	2020	245.103.761.907	318.247.209.065	823.166.102.577	6.570.969.641.033	0,04
47	HMSP	2020	8.581.378.000.000	1.328.205.000.000	11.953.039.000.000	49.674.030.000.000	0,04
48	HOKI	2020	38.038.419.405	9.481.351.513	78.181.287.748	906.924.214.166	0,03
49	HRTA	2020	170.679.197.734	11.967.821.813	(646.779.056.291)	2.830.686.417.461	-0,29
50	ICBP	2020	7.418.574.000.000	1.112.392.000.000	9.336.780.000.000	103.588.325.000.000	0,01
51	INDF	2020	8.752.066.000.000	3.139.642.000.000	13.855.497.000.000	163.136.516.000.000	0,01
52	KAEF	2020	20.425.756.000	163.028.398.000	1.018.975.185.000	17.562.816.674.000	0,05
53	KEJU	2020	121.000.016.429	5.987.848.889	212.500.750.913	674.806.910.037	0,13
54	KINO	2020	113.665.219.638	97.628.647.588	(71.182.500.389)	5.255.359.155.031	-0,05
55	KLBF	2020	2.799.622.515.814	552.991.479.060	4.221.549.815.090	22.564.300.317.374	0,04
56	MERK	2020	71.902.263.000	31.212.717.000	71.983.458.000	929.901.046.000	-0,03
57	MLBI	2020	285.617.000.000	265.550.000.000	872.649.000.000	2.907.425.000.000	0,11
58	MYOR	2020	2.098.168.514.645	732.442.134.052	3.715.832.449.186	19.777.500.514.550	0,04
59	PEHA	2020	48.665.150.000	43.052.553.000	259.484.562.000	1.915.989.375.000	0,09
60	PYFA	2020	22.104.364.267	7.736.444.884	1.112.220.080	228.575.380.866	-0,13
61	ROTI	2020	168.610.282.478	170.523.461.601	486.591.578.118	4.452.166.671.985	0,03
62	SCPI	2020	218.362.874.000	24.503.899.000	278.374.154.000	1.598.281.523.000	0,02
63	SIDO	2020	934.016.000.000	96.876.000.000	1.035.754.000.000	3.849.516.000.000	0,00
64	SKBM	2020	5.415.741.808	30.729.378.921	19.707.485.134	1.768.660.546.754	-0,01
65	SKLT	2020	42.520.246.722	26.382.874.727	99.975.050.847	773.863.042.440	0,04
66	STTP	2020	628.628.879.549	69.589.509.989	926.245.668.352	3.448.995.059.882	0,07

67	TBLA	2020	680.730.000.000	499.048.000.000	(1.372.001.000.000)	19.431.293.000.000	-0,13
68	TSPC	2020	834.369.751.682	184.133.713.886	982.698.939.026	9.104.657.533.366	0,00
69	ULTJ	2020	1.109.666.000.000	153.262.000.000	1.217.063.000.000	8.754.116.000.000	-0,01
70	UNVR	2020	7.163.536.000.000	841.653.000.000	8.363.993.000.000	20.534.632.000.000	0,02
71	WIIM	2020	172.506.562.986	64.153.761.604	215.554.537.768	161.442.007.528	-0,13
72	WOOD	2020	314.373.402.229	86.844.227.717	170.620.167.695	5.949.006.786.510	-0,04
73	ADES	2021	265.758.000.000	38.781.000.000	308.296.000.000	1.304.108.000.000	0,00
74	AISA	2021	8.771.000.000	58.109.000.000	(84.864.000.000)	1.761.634.000.000	-0,09
75	BUDI	2021	91.723.000.000	194.379.000.000	233.809.000.000	2.993.218.000.000	-0,02
76	CAMP	2021	100.066.615.090	69.778.167.626	213.482.549.779	1.147.260.611.704	0,04
77	CEKA	2021	187.066.990.085	24.885.362.150	(91.481.686.113)	1.697.387.196.209	-0,18
78	CLEO	2021	180.711.667.020	89.377.996.965	304.980.204.013	1.348.181.576.913	0,03
79	DLTA	2021	187.992.998.000	16.817.826.000	335.398.629.000	1.308.722.065.000	0,10
80	DVLA	2021	146.725.628.000	53.107.635.000	435.333.430.000	2.085.904.980.000	0,11
81	GGRM	2021	5.605.321.000.000	2.896.538.000.000	5.325.167.000.000	89.964.369.000.000	-0,04
82	GOOD	2021	492.637.672.186	339.357.812.668	709.767.241.234	6.766.602.280.143	-0,02
83	HMSP	2021	7.137.097.000.000	1.157.806.000.000	10.302.406.000.000	53.090.428.000.000	0,04
84	HOKI	2021	12.533.087.704	23.515.415.558	13.949.428.441	989.119.315.334	-0,02
85	HRTA	2021	194.432.397.219	11.967.821.813	(398.559.548.486)	3.478.074.220.547	-0,17
86	ICBP	2021	7.900.282.000.000	1.271.005.000.000	7.989.039.000.000	118.066.628.000.000	-0,01
87	INDF	2021	11.203.585.000.000	3.249.512.000.000	14.692.641.000.000	179.356.193.000.000	0,00
88	KAEF	2021	289.888.789.000	244.162.497.000	(223.924.978.000)	17.760.195.040.000	-0,04
89	KEJU	2021	144.700.268.968	5.835.494.169	97.933.973.535	767.726.284.113	-0,07
90	KINO	2021	100.649.538.230	126.502.423.850	591.719.438.701	5.346.800.159.052	0,07

91	KLBF	2021	3.232.007.683.281	606.364.268.106	2.825.946.276.086	25.666.635.156.271	-0,04
92	MERK	2021	131.660.834.000	30.241.247.000	169.814.591.000	1.026.266.866.000	0,01
93	MLBI	2021	665.850.000.000	325.358.000.000	1.168.005.000.000	2.922.017.000.000	0,06
94	MYOR	2021	1.211.052.647.953	844.085.689.408	1.041.955.003.348	19.917.653.265.528	-0,05
95	PEHA	2021	11.296.951.000	42.661.753.000	189.923.155.000	1.838.539.299.000	0,07
96	PYFA	2021	5.478.952.440	25.137.870.115	39.586.425.851	806.221.575.272	0,01
97	ROTI	2021	281.340.682.456	167.568.367.898	643.601.152.274	4.191.284.422.677	0,05
98	SCPI	2021	118.691.582.000	23.877.507.000	461.426.081.000	1.212.160.543.000	0,26
99	SIDO	2021	1.260.898.000.000	93.944.000.000	1.199.317.000.000	4.068.970.000.000	-0,04
100	SKBM	2021	29.707.421.605	29.211.352.909	(44.012.427.508)	1.970.428.120.056	-0,05
101	SKLT	2021	84.524.160.228	25.387.700.738	(127.778.774.118)	889.125.250.792	-0,27
102	STTP	2021	617.573.766.863	69.755.335.096	624.353.076.652	3.919.243.683.748	-0,02
103	TBLA	2021	791.916.000.000	504.430.000.000	1.531.950.000.000	21.084.017.000.000	0,01
104	TSPC	2021	877.817.637.643	193.453.572.968	689.652.508.330	9.644.326.662.784	-0,04
105	ULTJ	2021	1.276.793.000.000	161.055.000.000	1.414.447.000.000	7.406.856.000.000	0,00
106	UNVR	2021	5.758.148.000.000	834.692.000.000	7.902.091.000.000	19.068.532.000.000	0,07
107	WIIM	2021	176.877.010.231	61.458.479.742	181.246.163.814	1.891.169.731.202	-0,03
108	WOOD	2021	535.295.612.635	90.825.467.351	(51.752.783.777)	6.801.034.778.630	-0,10

Lampiran 7 Kertas Kerja Struktur Modal

NO	KODE SAMPEL	TAHUN	a	b	DR = a/b
			TOTAL HUTANG	TOTAL ASET	DEBT RATIO
1	ADES	2019	254.438.000.000	822.375.000.000	0,31
2	AISA	2019	3.526.819.000.000	1.868.966.000.000	1,89
3	BUDI	2019	1.714.449.000.000	2.999.767.000.000	0,57
4	CAMP	2019	122.136.752.135	1.057.529.235.985	0,12
5	CEKA	2019	261.784.845.240	1.393.079.542.074	0,19
6	CLEO	2019	478.844.867.693	1.245.144.303.719	0,38
7	DLTA	2019	212.420.390.000	1.425.983.722.000	0,15
8	DVLA	2019	523.881.726.000	1.829.960.714.000	0,29
9	GGRM	2019	27.716.516.000.000	78.647.274.000.000	0,35
10	GOOD	2019	2.297.546.907.499	5.063.067.672.414	0,45
11	HMSP	2019	15.223.076.000.000	50.902.806.000.000	0,24
12	HOKI	2019	207.108.590.481	848.676.035.300	0,24
13	HRTA	2019	1.099.943.156.591	2.311.190.054.987	0,48
14	ICBP	2019	12.038.210.000.000	38.709.314.000.000	0,31
15	INDF	2019	41.996.071.000.000	96.198.559.000.000	0,44
16	KAEF	2019	10.939.950.304.000	18.352.877.132.000	0,60
17	KEJU	2019	230.619.409.786	666.313.386.673	0,35
18	KINO	2019	1.992.902.779.331	4.695.764.958.883	0,42
19	KLBF	2019	3.559.144.386.553	20.264.726.862.584	0,18
20	MERK	2019	307.049.328.000	901.060.986.000	0,34
21	MLBI	2019	1.750.943.000.000	2.896.950.000.000	0,60
22	MYOR	2019	9.137.978.611.155	19.037.918.806.473	0,48
23	PEHA	2019	1.275.109.831.000	2.096.719.180.000	0,61
24	PYFA	2019	66.060.214.687	190.786.208.250	0,35
25	ROTI	2019	1.589.486.465.854	4.682.083.844.951	0,34
26	SCPI	2019	800.703.906.000	1.417.704.185.000	0,56
27	SIDO	2019	472.191.000.000	3.536.898.000.000	0,13
28	SKBM	2019	784.562.971.811	1.820.383.352.811	0,43
29	SKLT	2019	410.463.595.860	79.084.543.826	5,19
30	STTP	2019	733.556.075.974	2.881.563.083.954	0,25
31	TBLA	2019	12.000.079.000.000	17.363.003.000.000	0,69
32	TSPC	2019	2.581.733.610.850	8.372.769.580.743	0,31
33	ULTJ	2019	953.283.000.000	6.608.422.000.000	0,14
34	UNVR	2019	15.367.509.000.000	20.649.371.000.000	0,74
35	WIIM	2019	266.351.031.079	1.299.521.608.556	0,20
36	WOOD	2019	2.811.776.373.408	5.515.384.761.490	0,51

37	ADES	2020	258.283.000.000	958.791.000.000	0,27
38	AISA	2020	1.183.300.000.000	2.011.557.000.000	0,59
39	BUDI	2020	1.640.851.000.000	2.963.007.000.000	0,55
40	CAMP	2020	125.161.736.939	1.086.873.666.641	0,12
41	CEKA	2020	305.958.833.204	1.566.673.828.068	0,20
42	CLEO	2020	416.194.010.942	1.310.940.121.622	0,32
43	DLTA	2020	205.681.950.000	1.225.580.913.000	0,17
44	DVLA	2020	660.424.729.000	1.986.711.872.000	0,33
45	GGRM	2020	19.668.941.000.000	78.191.409.000.000	0,25
46	GOOD	2020	3.676.532.851.880	6.570.969.641.033	0,56
47	HMSP	2020	19.432.604.000.000	49.674.030.000.000	0,39
48	HOKI	2020	244.363.297.557	906.924.214.166	0,27
49	HRTA	2020	1.473.739.202.695	2.830.686.417.461	0,52
50	ICBP	2020	53.270.272.000.000	103.588.325.000.000	0,51
51	INDF	2020	83.998.472.000.000	163.136.516.000.000	0,51
52	KAEF	2020	10.457.144.628.000	17.562.816.674.000	0,60
53	KEJU	2020	233.905.945.919	674.806.910.037	0,35
54	KINO	2020	2.678.123.608.810	5.255.359.155.031	0,51
55	KLBF	2020	4.288.218.173.294	22.564.300.317.374	0,19
56	MERK	2020	317.218.021.000	929.901.046.000	0,34
57	MLBI	2020	1.474.019.000.000	2.907.425.000.000	0,51
58	MYOR	2020	8.506.032.464.592	19.777.500.514.550	0,43
59	PEHA	2020	1.175.080.321.000	1.915.989.375.000	0,61
60	PYFA	2020	70.943.630.711	228.575.380.866	0,31
61	ROTI	2020	122.495.624.254	4.452.166.671.985	0,03
62	SCPI	2020	766.072.367.000	1.598.281.523.000	0,48
63	SIDO	2020	627.776.000.000	3.849.516.000.000	0,16
64	SKBM	2020	806.678.887.419	1.768.660.546.754	0,46
65	SKLT	2020	366.908.471.713	773.863.042.440	0,47
66	STTP	2020	775.696.860.738	3.448.995.059.882	0,22
67	TBLA	2020	13.542.437.000.000	19.431.293.000.000	0,70
68	TSPC	2020	2.727.421.825.611	9.104.657.533.366	0,30
69	ULTJ	2020	3.972.379.000.000	8.754.116.000.000	0,45
70	UNVR	2020	15.597.264.000.000	20.534.632.000.000	0,76
71	WIIM	2020	428.590.166.019	161.442.007.528	2,65
72	WOOD	2020	2.919.169.404.821	5.949.006.786.510	0,49
73	ADES	2021	334.291.000.000	1.304.108.000.000	0,26
74	AISA	2021	942.744.000.000	1.761.634.000.000	0,54
75	BUDI	2021	1.605.521.000.000	2.993.218.000.000	0,54
76	CAMP	2021	124.445.640.572	1.147.260.611.704	0,11
77	CEKA	2021	310.020.233.374	1.697.387.196.209	0,18

78	CLEO	2021	346.601.683.606	1.348.181.576.913	0,26
79	DLTA	2021	298.548.048.000	1.308.722.065.000	0,23
80	DVLA	2021	705.106.719.000	2.085.904.980.000	0,34
81	GGRM	2021	30.676.095.000.000	89.964.369.000.000	0,34
82	GOOD	2021	3.735.944.249.731	6.766.602.280.143	0,55
83	HMSP	2021	23.899.022.000.000	53.090.428.000.000	0,45
84	HOKI	2021	320.458.715.888	989.119.315.334	0,32
85	HRTA	2021	1.962.521.802.121	3.478.074.220.547	0,56
86	ICBP	2021	63.342.765.000.000	118.066.628.000.000	0,54
87	INDF	2021	92.724.082.000.000	179.356.193.000.000	0,52
88	KAEF	2021	10.528.322.405.000	17.760.195.040.000	0,59
89	KEJU	2021	181.900.755.126	767.726.284.113	0,24
90	KINO	2021	2.683.168.655.955	5.346.800.159.052	0,50
91	KLBF	2021	4.400.757.363.148	25.666.635.156.271	0,17
92	MERK	2021	342.223.078.000	1.026.266.866.000	0,33
93	MLBI	2021	1.822.860.000.000	2.922.017.000.000	0,62
94	MYOR	2021	8.557.621.869.393	19.917.653.265.528	0,43
95	PEHA	2021	1.097.562.036.000	1.838.539.299.000	0,60
96	PYFA	2021	639.121.007.816	806.221.575.272	0,79
97	ROTI	2021	1.341.864.891.951	4.191.284.422.677	0,32
98	SCPI	2021	239.608.077.000	1.212.160.543.000	0,20
99	SIDO	2021	597.785.000.000	4.068.970.000.000	0,15
100	SKBM	2021	977.942.627.046	1.970.428.120.056	0,50
101	SKLT	2021	347.288.021.564	889.125.250.792	0,39
102	STTP	2021	618.395.061.219	3.919.243.683.748	0,16
103	TBLA	2021	14.591.663.000.000	21.084.017.000.000	0,69
104	TSPC	2021	2.769.022.665.619	9.644.326.662.784	0,29
105	ULTJ	2021	2.268.730.000.000	7.406.856.000.000	0,31
106	UNVR	2021	14.747.263.000.000	19.068.532.000.000	0,77
107	WIIM	2021	572.784.572.607	1.891.169.731.202	0,30
108	WOOD	2021	3.158.497.024.662	6.801.034.778.630	0,46



## Lampiran 8 Kertas Kerja Ukuran Perusahaan

NO	KODE SAMPEL	TAHUN	a	SIZE = log a
			TOTAL ASET	UKURAN PERUSAHAAN
1	ADES	2019	822.375.000.000	27,44
2	AISA	2019	1.868.966.000.000	28,26
3	BUDI	2019	2.999.767.000.000	28,73
4	CAMP	2019	1.057.529.235.985	27,69
5	CEKA	2019	1.393.079.542.074	27,96
6	CLEO	2019	1.245.144.303.719	27,85
7	DLTA	2019	1.425.983.722.000	27,99
8	DVLA	2019	1.829.960.714.000	28,24
9	GGRM	2019	78.647.274.000.000	32,00
10	GOOD	2019	5.063.067.672.414	29,25
11	HMSP	2019	50.902.806.000.000	31,56
12	HOKI	2019	848.676.035.300	27,47
13	HRTA	2019	2.311.190.054.987	28,47
14	ICBP	2019	38.709.314.000.000	31,29
15	INDF	2019	96.198.559.000.000	32,20
16	KAEF	2019	18.352.877.132.000	30,54
17	KEJU	2019	666.313.386.673	27,23
18	KINO	2019	4.695.764.958.883	29,18
19	KLBF	2019	20.264.726.862.584	30,64
20	MERK	2019	901.060.986.000	27,53
21	MLBI	2019	2.896.950.000.000	28,69
22	MYOR	2019	19.037.918.806.473	30,58
23	PEHA	2019	2.096.719.180.000	28,37
24	PYFA	2019	190.786.208.250	25,97
25	ROTI	2019	4.682.083.844.951	29,17
26	SCPI	2019	1.417.704.185.000	27,98
27	SIDO	2019	3.536.898.000.000	28,89
28	SKBM	2019	1.820.383.352.811	28,23
29	SKLT	2019	79.084.543.826	25,09
30	STTP	2019	2.881.563.083.954	28,69
31	TBLA	2019	17.363.003.000.000	30,49
32	TSPC	2019	8.372.769.580.743	29,76
33	ULTJ	2019	6.608.422.000.000	29,52
34	UNVR	2019	20.649.371.000.000	30,66
35	WIIM	2019	1.299.521.608.556	27,89
36	WOOD	2019	5.515.384.761.490	29,34
37	ADES	2020	958.791.000.000	27,59

38	AISA	2020	2.011.557.000.000	28,33
39	BUDI	2020	2.963.007.000.000	28,72
40	CAMP	2020	1.086.873.666.641	27,71
41	CEKA	2020	1.566.673.828.068	28,08
42	CLEO	2020	1.310.940.121.622	27,90
43	DLTA	2020	1.225.580.913.000	27,83
44	DVLA	2020	1.986.711.872.000	28,32
45	GGRM	2020	78.191.409.000.000	31,99
46	GOOD	2020	6.570.969.641.033	29,51
47	HMSP	2020	49.674.030.000.000	31,54
48	HOKI	2020	906.924.214.166	27,53
49	HRTA	2020	2.830.686.417.461	28,67
50	ICBP	2020	103.588.325.000.000	32,27
51	INDF	2020	163.136.516.000.000	32,73
52	KAEF	2020	17.562.816.674.000	30,50
53	KEJU	2020	674.806.910.037	27,24
54	KINO	2020	5.255.359.155.031	29,29
55	KLBF	2020	22.564.300.317.374	30,75
56	MERK	2020	929.901.046.000	27,56
57	MLBI	2020	2.907.425.000.000	28,70
58	MYOR	2020	19.777.500.514.550	30,62
59	PEHA	2020	1.915.989.375.000	28,28
60	PYFA	2020	228.575.380.866	26,16
61	ROTI	2020	4.452.166.671.985	29,12
62	SCPI	2020	1.598.281.523.000	28,10
63	SIDO	2020	3.849.516.000.000	28,98
64	SKBM	2020	1.768.660.546.754	28,20
65	SKLT	2020	773.863.042.440	27,37
66	STTP	2020	3.448.995.059.882	28,87
67	TBLA	2020	19.431.293.000.000	30,60
68	TSPC	2020	9.104.657.533.366	29,84
69	ULTJ	2020	8.754.116.000.000	29,80
70	UNVR	2020	20.534.632.000.000	30,65
71	WIIM	2020	161.442.007.528	25,81
72	WOOD	2020	5.949.006.786.510	29,41
73	ADES	2021	1.304.108.000.000	27,90
74	AISA	2021	1.761.634.000.000	28,20
75	BUDI	2021	2.993.218.000.000	28,73
76	CAMP	2021	1.147.260.611.704	27,77
77	CEKA	2021	1.697.387.196.209	28,16
78	CLEO	2021	1.348.181.576.913	27,93

79	DLTA	2021	1.308.722.065.000	27,90
80	DVLA	2021	2.085.904.980.000	28,37
81	GGRM	2021	89.964.369.000.000	32,13
82	GOOD	2021	6.766.602.280.143	29,54
83	HMSP	2021	53.090.428.000.000	31,60
84	HOKI	2021	989.119.315.334	27,62
85	HRTA	2021	3.478.074.220.547	28,88
86	ICBP	2021	118.066.628.000.000	32,40
87	INDF	2021	179.356.193.000.000	32,82
88	KAEF	2021	17.760.195.040.000	30,51
89	KEJU	2021	767.726.284.113	27,37
90	KINO	2021	5.346.800.159.052	29,31
91	KLBF	2021	25.666.635.156.271	30,88
92	MERK	2021	1.026.266.866.000	27,66
93	MLBI	2021	2.922.017.000.000	28,70
94	MYOR	2021	19.917.653.265.528	30,62
95	PEHA	2021	1.838.539.299.000	28,24
96	PYFA	2021	806.221.575.272	27,42
97	ROTI	2021	4.191.284.422.677	29,06
98	SCPI	2021	1.212.160.543.000	27,82
99	SIDO	2021	4.068.970.000.000	29,03
100	SKBM	2021	1.970.428.120.056	28,31
101	SKLT	2021	889.125.250.792	27,51
102	STTP	2021	3.919.243.683.748	29,00
103	TBLA	2021	21.084.017.000.000	30,68
104	TSPC	2021	9.644.326.662.784	29,90
105	ULTJ	2021	7.406.856.000.000	29,63
106	UNVR	2021	19.068.532.000.000	30,58
107	WIIM	2021	1.891.169.731.202	28,27
108	WOOD	2021	6.801.034.778.630	29,55

Lampiran 9 Tabel Durbin Watson

$\alpha = 5\%$  ( $k = 3/84$ )

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
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

Lampiran 10 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 11 Tabel T

Titik Persentase Distribusi t (df = 41 – 80)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 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 12 Hasil Uji SPSS

1. Uji Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Laba	84	-,10	5,33	1,4575	,82391
Konservatisme Akuntansi	84	-,63	,15	-,0089	,11287
Struktur Modal	84	,03	5,19	,4704	,62220
Ukuran Perusahaan	84	25,09	32,82	29,1354	1,68144
Valid N (listwise)	84				

2. Uji Asumsi Klasik

2.1 Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Kualitas Laba
N		84
Normal Parameters <sup>a,b</sup>	Mean	1,4575
	Std. Deviation	,82391
Most Extreme Differences	Absolute	,115
	Positive	,101
	Negative	-,115
Test Statistic		,115
Asymp. Sig. (2-tailed)		,008 <sup>c</sup>
Exact Sig. (2-tailed)		,200
Point Probability		,000

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

2.2 Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,819	1,362		2,070	,042
	Konservatisme Akuntansi	4,490	,712	,615	6,305	,000
	Struktur Modal	,170	,132	,128	1,280	,204
	Ukuran Perusahaan	-,048	,046	-,098	-1,042	,300

a. Dependent Variable: Kualitas Laba

## 2.3 Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,581 <sup>a</sup>	,338	,313	,68274	2,020

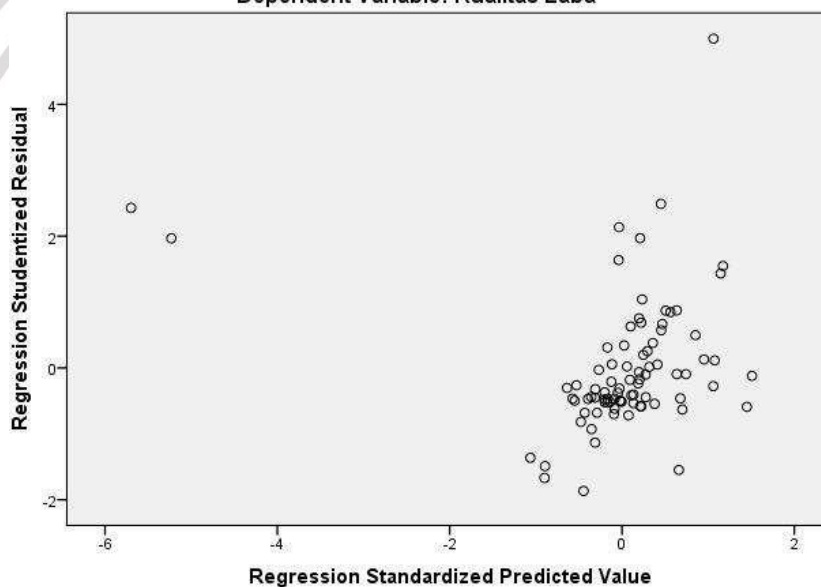
a. Predictors: (Constant), Ukuran Perusahaan, Konservatisme Akuntansi, Struktur Modal

b. Dependent Variable: Kualitas Laba

## 2.4 Uji Heteroskedastisitas

**Scatterplot**

Dependent Variable: Kualitas Laba



## 3. Uji Regresi Linier Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,819	1,362		2,070	,042		
	Konservatisme Akuntansi	4,490	,712	,615	6,305	,000	,869	1,151
	Struktur Modal	,170	,132	,128	1,280	,204	,827	1,209
	Ukuran Perusahaan	-,048	,046	-,098	-1,042	,300	,933	1,072

a. Dependent Variable: Kualitas Laba



## 4. Uji Hipotesis

### 4.1 Uji Simultan (F)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19,052	3	6,351	13,624	,000 <sup>b</sup>
	Residual	37,291	80	,466		
	Total	56,342	83			

a. Dependent Variable: Kualitas Laba

b. Predictors: (Constant), Ukuran Perusahaan, Konservatisme Akuntansi, Struktur Modal

### 4.2 Uji Parsial (T)

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,819	1,362		2,070	,042		
	Konservatisme Akuntansi	4,490	,712	,615	6,305	,000	,869	1,151
	Struktur Modal	,170	,132	,128	1,280	,204	,827	1,209
	Ukuran Perusahaan	-,048	,046	-,098	-1,042	,300	,933	1,072

a. Dependent Variable: Kualitas Laba

### 4.3 Uji Koefisien Determinan

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,581 <sup>a</sup>	,338	,313	,68274	2,020

a. Predictors: (Constant), Ukuran Perusahaan, Konservatisme Akuntansi, Struktur Modal

b. Dependent Variable: Kualitas Laba

Lampiran 13 Berita Acara Bimbingan Skripsi



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Nama Penyaji : Novalinda Yusria Anggraini  
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 Program Studi : Akuntansi  
 Alamat / Tlp : 085730504873  
 Judul Skripsi : Pengaruh Rasio Keuangan terhadap Pertumbuhan Laba pada Perusahaan Manufaktur yang Terdaftar di BEI

Pembimbing I : Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si  
 Pembimbing II : -  
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
12 Oktober 2022			Acc judul Penelitian
24 Oktober 2022			Revisi permasalahan (bab I)
11 November 2022			.. bab III
21 Desember 2022			Acc bab I, II, III
21 Desember 2022			Revisi bab IV
3 Jan 2023			.. bab V, abstrak
			Acc bab IV, V

Tanggal Pengajuan :  
 Batas Akhir Bimbingan :  
 Selesai Penulisan :  
 Tanggal Diujikan :

Prodi Akuntansi  
  
Muhammad Afa, SE., M.S.A

Dosen Pembimbing I  
  
Dr. Mu'minatus Sholichah, Dra., Ec., M.Si

Dosen Pembimbing II

## Lampiran 14 Surat Keterangan Bebas Plagiat



PENGEMBANGAN BISNIS DAN INOVASI  
UNIVERSITAS MUHAMMADIYAH GRESIK



### SURAT KETERANGAN BEBAS PLAGIAT

Saya yang bertanda tangan di bawah ini menyatakan nama yang di bawah ini:

Nama : Novalinda Yusria Anggraini  
NIM : 190302119  
Fakultas / Prodi : Ekonomi dan Bisnis / Akuntansi  
Perguruan Tinggi : Universitas Muhammadiyah Gresik  
Judul Skripsi : Pengaruh Konservatisme Akuntansi, Struktur Modal, Ukuran Perusahaan terhadap Kualitas Laba.

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Kepala Pengembangan Bisnis dan Inovasi FEB UMG

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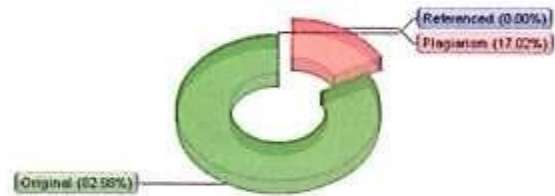
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Lampiran 15 Daftar Perbaikan Skripsi



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NIM : 190302119  
Program Studi : Akuntansi  
Tanggal : 24 November 2022  
Nama Dosen : Dr. Tumirin, SE., M.Si

No	Jenis Kesalahan	Hal	Revisi yang dilakukan (seharusnya)
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2.	Mohisan miset belum jelas		
3.	Cut off / batasan konservatif dan liberal		
4.	Cut off / funde lk konservatif / liberal		

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Dosen Penguji

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1	paragraph - (1-3 paragraf)		
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Nama Dosen : Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si

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2.	Konvensional		

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Dosen Pembimbing I

Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si