

BAB V

PENUTUP

5.1. Kesimpulan

Penelitian ini menguji pengaruh mekanisme *corporate governance*, yang terdiri dari Komite Audit; Komisaris independent; Kepemilikan institusional; dan kepemilikan manajerial, dan variabel *Investment opportunity set (IOS)* terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan uji regresi linear berganda. Pada bab sebelumnya telah dipaparkan mengenai hasil dan juga pembahasan atas pengujian hipotesis. Berdasarkan analisis dan pembahasan yang telah dilakukan, maka dapat disimpulkan:

1. *Investment opportunity set* tidak berpengaruh terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 sehingga hipotesis satu (H1) ditolak.
2. Komite audit tidak berpengaruh terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 sehingga hipotesis dua (H2) ditolak.
3. Komisaris independent tidak berpengaruh terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 sehingga hipotesis tiga (H3) ditolak.
4. Kepemilikan manajerial berpengaruh positif terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 sehingga hipotesis empat (H4) diterima.

5. Kepemilikan institusional berpengaruh negative terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 sehingga hipotesis lima (H5) ditolak.

5.2. Keterbatasan

Penelitian ini memiliki beberapa keterbatasan sebagai berikut:

1. Objek yang digunakan pada penelitian ini hanya perusahaan pada satu sektor saja yaitu sektor manufaktur.
2. Penelitian ini hanya menggunakan rentang waktu tiga tahun, tahun 2017-2019.
3. Variabel yang digunakan hanya sebatas *Investment opportunity set*, komite audit, komisaris independen, kepemilikan manajerial, dan kepemilikan institusional. Sedangkan jika dilihat dari nilai Adj. R-Square sebesar 22,5%, masih ada 77,5% faktor diluar variabel tersebut yang dapat mempengaruhi kualitas laba.

5.3. Saran

Berdasarkan hasil analisis serta kesimpulan dan keterbatasan pada penelitian ini, saran bagi penelitian selanjutnya:

1. Menggunakan berbagai sector perusahaan agar hasil dapat dijadikan perbandingan.
2. Menggunakan rentang waktu yang lebih lama agar lebih akurat.
3. Dapat menambahkan variabel lain seperti likuiditas, *growth* dan mekanisme *corporate governance* lainnya seperti frekuensi rapat komite audit.



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LAMPIRAN I

Tabel Daftar Perusahaan Sampel

No	Nama Perusahaan
1	PT Indocement Tunggal Prakarsa Tbk (XIDX:INTP)
2	PT Semen Baturaja (Persero) Tbk (XIDX:SMBR)
3	PT Solusi Bangun Indonesia Tbk (XIDX:SMCB)
4	PT Semen Indonesia (Persero) Tbk (XIDX:SMGR)
5	PT Waskita Beton Precast Tbk (XIDX:WSBP)
6	PT Wijaya Karya Beton Tbk (XIDX:WTON)
7	PT Asahimas Flat Glass Tbk (XIDX:AMFG)
8	PT Tirta Mahakam Resources Tbk (XIDX:TIRT)
9	PT Arwana Citramulia Tbk (XIDX:ARNA)
10	PT Keramik Indonesia Asosiasi Tbk (XIDX:KIAS)
11	PT Mark Dynamics Indonesia Tbk (XIDX:MARK)
12	PT Mulia Industrindo Tbk (XIDX:MLIA)
13	PT Surya Toto Indonesia Tbk (XIDX:TOTO)
14	PT Argha Karya Prima Industry Tbk (XIDX:AKPI)
15	PT Asiaplast Industries Tbk (XIDX:APLI)
16	PT Berlina Tbk (XIDX:BRNA)
17	PT Champion Pacific Indonesia Tbk (XIDX:IGAR)
18	PT Impack Pratama Industri Tbk (XIDX:IMPC)
19	PT Tunas Alfin Tbk (XIDX:TALF)
20	PT Trias Sentosa Tbk (XIDX:TRST)
21	PT Yanaprima Hastapersada Tbk (XIDX:YPAS)
22	PT Alkindo Naratama Tbk (XIDX:ALDO)
23	PT Fajar Surya Wisesa Tbk (XIDX:FASW)
24	PT Kedawung Setia Industrial Tbk (XIDX:KDSI)
25	PT Suparma Tbk (XIDX:SPMA)
26	PT Aneka Gas Industri Tbk (XIDX:AGII)
27	PT Duta Pertiwi Nusantara Tbk (XIDX:DPNS)
28	PT Ekadharm International Tbk (XIDX:EKAD)
29	PT Intanwijaya Internasional Tbk (XIDX:INCI)
30	PT Indo Acidatama Tbk (XIDX:SRSN)
31	PT Alakasa Industrindo Tbk (XIDX:ALKA)
32	PT Alumindo Light Metal Industry Tbk (XIDX:ALMI)
33	PT Saranacentral Bajatama Tbk (XIDX:BAJA)
34	PT Betonjaya Manunggal Tbk (XIDX:BTON)
35	PT Gunawan Dianjaya Steel Tbk (XIDX:GDST)
36	PT Indal Aluminium Industry Tbk (XIDX:INAI)
37	PT Steel Pipe Industry of Indonesia Tbk (XIDX:ISSP)
38	PT Lion Metal Works Tbk (XIDX:LION)

39	PT Lionmesh Prima Tbk (XIDX:LMSH)
40	PT Pelangi Indah Canindo Tbk (XIDX:PICO)
41	PT Charoen Pokphand Indonesia Tbk (XIDX:CPIN)
42	PT Malindo Feedmill Tbk (XIDX:MAIN)
43	PT Sreeya Sewu Indonesia Tbk (XIDX:SIPD)
44	PT Indo Komoditi Korpora Tbk (XIDX:INCF)
45	PT Kirana Megatara Tbk (XIDX:KMTR)
46	PT Akasha Wira International Tbk (XIDX:ADES)
47	PT Tri Banyan Tirta Tbk (XIDX:ALTO)
48	PT Bumi Teknokultura Unggul Tbk (XIDX:BTEK)
49	PT Budi Starch & Sweetener Tbk (XIDX:BUDI)
50	PT Campina Ice Cream Industry Tbk (XIDX:CAMP)
51	PT Wilmar Cahaya Indonesia Tbk (XIDX:CEKA)
52	PT Sariguna Primatirta Tbk (XIDX:CLEO)
53	PT Delta Djakarta Tbk (XIDX:DLTA)
54	PT Buyung Poetra Sembada Tbk (XIDX:HOKI)
55	PT Indofood CBP Sukses Makmur Tbk (XIDX:ICBP)
56	PT Inti Agri Resources Tbk (XIDX:IIKP)
57	PT Indofood Sukses Makmur Tbk (XIDX:INDF)
58	PT Magna Investama Mandiri Tbk (XIDX:MGNA)
59	PT Multi Bintang Indonesia Tbk (XIDX:MLBI)
60	PT Mayora Indah Tbk (XIDX:MYOR)
61	PT Prasadha Aneka Niaga Tbk (XIDX:PSDN)
62	PT Nippon Indosari Corpindo Tbk (XIDX:ROTI)
63	PT Sekar Bumi Tbk (XIDX:SKBM)
64	PT Sekar Laut Tbk (XIDX:SKLT)
65	PT Siantar Top Tbk (XIDX:STTP)
66	PT Tunas Baru Lampung Tbk (XIDX:TBLA)
67	PT Ultrajaya Milk Industry Tbk (XIDX:ULTJ)
68	PT Gudang Garam Tbk (XIDX:GGRM)
69	PT Hanjaya Mandala Sampoerna Tbk (XIDX:HMSP)
70	PT Bentoel International Investama Tbk (XIDX:RMBA)
71	PT Wismilak Inti Makmur Tbk (XIDX:WIIM)
72	PT Darya-Varia Laboratoria Tbk (XIDX:DVLA)
73	PT Indofarma Tbk (XIDX:INAF)
74	PT Kimia Farma Tbk (XIDX:KAEF)
75	PT Kalbe Farma Tbk (XIDX:KLBF)
76	PT Merck Tbk (XIDX:MERK)
77	PT Pyridam Farma Tbk (XIDX:PYFA)
78	PT Industri Jamu dan Farmasi Sido Muncul Tbk (XIDX:SIDO)
79	PT Tempo Scan Pacific Tbk (XIDX:TSPC)
80	PT Kino Indonesia Tbk (XIDX:KINO)

81	PT Martina Berto Tbk (XIDX:MBTO)
82	PT Mustika Ratu Tbk (XIDX:MRAT)
83	PT Mandom Indonesia Tbk (XIDX:TCID)
84	PT Unilever Indonesia Tbk (XIDX:UNVR)
85	PT Chitose Internasional Tbk (XIDX:CINT)
86	PT Kedaung Indah Can Tbk (XIDX:KICI)
87	PT Langgeng Makmur Industri Tbk (XIDX:LMPI)
88	PT Integra Indocabinet Tbk (XIDX:WOOD)
89	PT Hartadinata Abadi Tbk (XIDX:HRTA)



LAMPIRAN II

Data Variabel *Corporate Governance*

NO	KODE	Tahun	Proporsi Dewan Komisaris	Kepemilikan Manajerial	Kepemilikan Institusional	Komite Audit
1	INTP	2017	0.429	0	0.51	3
		2018	0.333	0	0.51	3
		2019	0.333	0	0.51	3
2	SMBR	2017	0.2	0	0.756	3
		2018	0.4	0	0.755	3
		2019	0.4	0	0.755	3
3	SMCB	2017	0.375	0	0.806	3
		2018	0.167	0	0.806	2
		2019	0.333	0	0.983	3
4	SMGR	2017	0.25	0	0.51	4
		2018	0.25	0	0.51	4
		2019	0.25	0	0.51	4
5	WSBP	2017	0.25	0	0.6	3
		2018	0.2	0	0.6	3
		2019	0.2	0	0.6	3
6	WTON	2017	0.429	0	0.679	3
		2018	0.429	0.002	0.679	3
		2019	0.5	0.001	0.679	3
7	AMFG	2017	0.333	0	0.848	3
		2018	0.333	0	0.848	3
		2019	0.333	0	0.862	3
8	TIRT	2017	0.5	0	0.78	3
		2018	0.333	0	0.78	3
		2019	0.333	0	0.78	3
9	ARNA	2017	0.5	0.373	0.14	3
		2018	0.5	0.373	0.14	3
		2019	0.5	0.373	0.14	3
10	KIAS	2017	0.333	0	0.982	3
		2018	0.333	0	0.982	3
		2019	0.333	0	0.982	3
11	MARK	2017	0.5	0.001	0.788	3
		2018	0.5	0.001	0.788	3
		2019	0.5	0.034	0.788	3
12	MLIA	2017	0.4	0.083	0.672	3

		2018	0.4	0.083	0.672	3
		2019	0.4	0.083	0.672	3
13	TOTO	2017	0.4	0	0.924	3
		2018	0.4	0	0.924	3
		2019	0.4	0	0.924	3
14	AKPI	2017	0.333	0.046	0.7	3
		2018	0.333	0.046	0.702	3
		2019	0.333	0.046	0.702	3
15	APLI	2017	0.333	0.267	0.588	3
		2018	0.5	0.267	0.588	3
		2019	0.5	0.28	0.588	3
16	BRNA	2017	0.4	0.051	0.546	3
		2018	0.4	0.051	0.65	3
		2019	0.4	0.051	0.65	3
17	IGAR	2017	0.333	0	0.848	3
		2018	0.333	0	0.848	3
		2019	0.333	0	0.848	3
18	IMPC	2017	0.5	0.016	0.898	3
		2018	0.5	0.016	0.898	3
		2019	0.5	0.016	0.898	3
19	TALF	2017	0.333	0	0.994	3
		2018	0.333	0	0.994	3
		2019	0.333	0	0.994	3
20	TRST	2017	0.333	0.063	0.578	3
		2018	0.333	0.063	0.578	3
		2019	0.333	0.063	0.578	3
21	YPAS	2017	0.333	0.006	0.895	3
		2018	0.333	0.006	0.895	3
		2019	0.333	0.006	0.895	3
22	ALDO	2017	0.333	0.195	0.584	3
		2018	0.333	0.195	0.584	3
		2019	0.333	0.095	0.778	3
23	FASW	2017	0.5	0.084	0.862	3
		2018	0.667	0.084	0.862	3
		2019	0.5	0	0.996	3
24	KDSI	2017	0.5	0.055	0.784	3
		2018	0.333	0.055	0.784	3
		2019	0.333	0.055	0.784	3
25	SPMA	2017	0.6	0	0.835	3
		2018	0.6	0	0.924	3

		2019	0.6	0	0.924	3
26	AGII	2017	0.333	0.056	0.655	3
		2018	0.333	0.056	0.655	3
		2019	0.333	0.059	0.738	3
27	DPNS	2017	0.333	0.059	0.599	3
		2018	0.5	0.059	0.667	3
		2019	0.5	0.059	0.667	3
28	EKAD	2017	0.5	0	0.768	3
		2018	0.5	0	0.784	3
		2019	0.5	0	0.784	3
29	INCI	2017	0.25	0.483	0	3
		2018	0.25	0.483	0	3
		2019	0.25	0.483	0	3
30	SRSN	2017	0.375	0.317	0.328	3
		2018	0.375	0.29	0.328	3
		2019	0.333	0.29	0.328	3
31	ALKA	2017	0.333	0	0.931	3
		2018	0.333	0	0.931	3
		2019	0.333	0	0.931	3
32	ALMI	2017	0.25	0.016	0.774	3
		2018	0.333	0.016	0.774	3
		2019	0.333	0.016	0.774	3
33	BAJA	2017	0.333	0.777	0	3
		2018	0.333	0.777	0	3
		2019	0.333	0.777	0	3
34	BTON	2017	0.5	0.893	0	3
		2018	0.5	0.893	0	3
		2019	0.5	0.893	0	3
35	GDST	2017	0.5	0	0.107	3
		2018	0.333	0	0.019	3
		2019	0.333	0	0.019	3
36	INAI	2017	0.5	0	0.673	3
		2018	0.333	0	0.673	3
		2019	0.333	0	0.673	3
37	ISSP	2017	0.4	0	0.568	3
		2018	0.4	0	0.568	3
		2019	0.4	0	0.568	3
38	LION	2017	0.333	0.002	0.577	3
		2018	0.333	0.002	0.577	3
		2019	0.333	0.002	0.577	3

39	LMSH	2017	0.333	0.206	0.322	3
		2018	0.333	0.206	0.322	3
		2019	0.333	0.206	0.322	3
40	PICO	2017	0.333	0	0.93	3
		2018	0.333	0	0.93	3
		2019	0.333	0	0.93	3
41	CPIN	2017	0.333	0	0.555	4
		2018	0.333	0	0.555	3
		2019	0.333	0	0.555	4
42	MAIN	2017	0.6	0	0.572	5
		2018	0.6	0	0.572	5
		2019	0.6	0	0.572	5
43	SIPD	2017	0.333	0	0.852	3
		2018	0.333	0	0.861	3
		2019	0.333	0	0.862	3
44	INCF	2017	0.5	0.479	0.4	3
		2018	0.5	0.479	0.4	3
		2019	0.5	0.479	0.4	3
45	KMTR	2017	0.375	0	0.925	3
		2018	0.375	0	0.947	3
		2019	0.375	0	0.925	3
46	ADES	2017	0.333	0	0.915	3
		2018	0.333	0	0.915	3
		2019	0.333	0	0.915	3
47	ALTO	2017	0.5	0.022	0.376	3
		2018	0.5	0.022	0.39	3
		2019	0.5	0.022	0.405	3
48	BTEK	2017	0.333	0	0.734	2
		2018	0.333	0	0.475	2
		2019	0.333	0	0.415	3
49	BUDI	2017	0.333	0	0.534	3
		2018	0.333	0	0.534	3
		2019	0.333	0	0.578	3
50	CAMP	2017	0.333	0.844	0	3
		2018	0.333	0.844	0	3
		2019	0.333	0.844	0	3
51	CEKA	2017	0.333	0.007	0.92	3
		2018	0.333	0.007	0.92	3
		2019	0.333	0	0.92	3
52	CLEO	2017	0.333	0	0.795	3

		2018	0.333	0	0.812	3
		2019	0.333	0.01	0.812	3
53	DLTA	2017	0.4	0	0.817	3
		2018	0.4	0	0.817	3
		2019	0.4	0	0.845	3
54	HOKI	2017	0.333	0.04	0.668	3
		2018	0.333	0.015	0.661	3
		2019	0.333	0.015	0.66	3
55	ICBP	2017	0.5	0	0.805	3
		2018	0.5	0	0.805	3
		2019	0.5	0	0.805	3
56	IIKP	2017	0.333	0	0.193	0
		2018	0.333	0	0.195	0
		2019	0.333	0	0.178	0
57	INDF	2017	0.375	0	0.501	3
		2018	0.375	0	0.501	3
		2019	0.375	0	0.501	3
58	MGNA	2017	0.5	0	0.49	3
		2018	0.5	0	0.49	3
		2019	0.5	0	0.479	3
59	MLBI	2017	0.5	0	0.817	3
		2018	0.5	0	0.817	3
		2019	0.5	0	0.817	3
60	MYOR	2017	0.4	0.25	0.59	3
		2018	0.4	0.25	0.59	3
		2019	0.4	0.25	0.59	3
61	PSDN	2017	0.333	0.045	0.662	3
		2018	0.333	0.045	0.662	3
		2019	0.333	0.045	0.662	3
62	ROTI	2017	0.333	0	0.703	3
		2018	0.333	0	0.731	3
		2019	0.333	0	0.731	3
63	SKBM	2017	0.333	0.083	0.828	3
		2018	0.333	0.083	0.828	3
		2019	0.333	0.083	0.828	3
64	SKLT	2017	0.333	0.01	0.841	0
		2018	0.333	0.01	0.841	0
		2019	0.333	0.01	0.841	0
65	STTP	2017	0.5	0.033	0.567	3
		2018	0.5	0.033	0.567	3

		2019	0.5	0.033	0.567	3
66	TBLA	2017	0.333	0.001	0.543	3
		2018	0.333	0.001	0.552	3
		2019	0.333	0.001	0.552	3
67	ULTJ	2017	0.333	0.338	0.369	3
		2018	0.333	0.343	0.363	3
		2019	0.5	0.36	0.363	3
68	GGRM	2017	0.5	0.007	0.755	3
		2018	0.5	0.007	0.755	3
		2019	0.5	0.01	0.755	3
69	HMSP	2017	0.5	0	0.925	3
		2018	0.428	0	0.925	3
		2019	0.5	0	0.925	3
70	RMBA	2017	1	0	0.924	3
		2018	1	0	0.924	3
		2019	1	0	0.924	3
71	WIIM	2017	0.333	0.38	0.051	3
		2018	0.333	0.38	0.055	3
		2019	0.333	0.38	0.051	3
72	DVLA	2017	0.429	0	0.924	3
		2018	0.429	0	0.924	3
		2019	0.429	0	0.922	3
73	INAF	2017	0.333	0	0.872	2
		2018	0.333	0	0.88	2
		2019	0.333	0	0.881	2
74	KAEF	2017	0.4	0	0.945	4
		2018	0.4	0	0.945	4
		2019	0.4	0	0.945	4
75	KLBF	2017	0.429	0	0.565	3
		2018	0.333	0	0.57	3
		2019	0.429	0	0.57	3
76	MERK	2017	0.5	0	0.865	3
		2018	0.5	0	0.865	3
		2019	0.5	0	0.865	3
77	PYFA	2017	0.5	0.231	0.538	3
		2018	0.5	0.023	0.538	3
		2019	0.5	0.023	0.538	3
78	SIDO	2017	0.333	0	0.816	3
		2018	0.4	0	0.816	3
		2019	0.4	0	0.816	3

79	TSPC	2017	0.6	0	0.789	3
		2018	0.6	0.0053	0.799	3
		2019	0.4	0	0.804	3
80	KINO	2017	0.5	0.106	0.799	3
		2018	0.5	0.108	0.802	3
		2019	0.5	0.099	0.812	3
81	MBTO	2017	0.333	0	0.678	2
		2018	0.333	0	0.678	2
		2019	0.333	0	0.678	2
82	MRAT	2017	0.333	0	0.802	0
		2018	0.333	0	0.802	0
		2019	0.4	0	0.802	0
83	TCID	2017	0.5	0.001	0.738	3
		2018	0.4	0.001	0.738	3
		2019	0.4	0.001	0.758	3
84	UNVR	2017	0.2	0	0.85	3
		2018	0.2	0	0.85	3
		2019	0.2	0	0.85	3
85	CINT	2017	0.5	0	0.678	3
		2018	0.5	0	0.718	3
		2019	0.5	0.003	0.788	3
86	KICI	2017	0.333	0.002	0.834	3
		2018	0.333	0.002	0.881	3
		2019	0.333	0.002	0.894	3
87	LMPI	2017	0.5	0.683	0.235	3
		2018	0.5	0.683	0.235	3
		2019	0.5	0.683	0.235	3
88	WOOD	2017	0.333	0	0.8	0
		2018	0.333	0.09	0.793	0
		2019	0.333	0	0.793	0
89	HRTA	2017	0.5	0.03	0.73	3
		2018	0.333	0.03	0.73	3
		2019	0.333	0.004	0.761	3

LAMPIRAN III

Data Variabel *Investment Opportunity Set*

No	KODE	Tahun	Total Ekuitas	Harga Penutupan	Jmlh Saham	IOS
1	INTP	2017	24556507000000	21950	3681231699	3.29
		2018	23221589000000	18450	3681231699	2.92
		2019	23080261000000	19025	3681231699	3.03
2	SMBR	2017	34128598590000	3800	9924797283	11.05
		2018	34736710560000	1750	9932534336	5.00
		2019	34822930920000	440	9932534336	1.26
3	SMCB	2017	71969510000000	835	7662900000	0.89
		2018	64163500000000	1885	7662900000	2.25
		2019	69826120000000	1180	7662900000	1.29
4	SMGR	2017	30046032000000	9900	5931520000	1.95
		2018	32736295000000	11500	5931520000	2.08
		2019	33891924000000	12000	5931520000	2.10
5	WSBP	2017	7316656090419	408	26361157534	1.47
		2018	7882313190464	376	26361157534	1.26
		2019	8134550586355	304	26361157534	0.99
6	WTON	2017	2747935334085	500	8715466600	1.59
		2018	3136812010205	376	8715466600	1.04
		2019	3508445940007	450	8715466600	1.12
7	AMFG	2017	35488770000000	6025	4340000000	0.74
		2018	35966660000000	3690	4340000000	0.45
		2019	34099310000000	3430	4340000000	0.44
8	TIRT	2017	123822344724	89	1011774750	0.73
		2018	87485419125	62	1011774750	0.72
		2019	35946225736	53	1011774750	1.49
9	ARNA	2017	1029399792539	342	7341430976	2.44
		2018	1096596429104	420	7341430976	2.81
		2019	1176781762600	436	7341430976	2.72
10	KIAS	2017	1426730296840	100	14929100000	1.05
		2018	1354837233385	100	14929100000	1.10
		2019	905567560481	64	14929100000	1.06
11	MARK	2017	166843865684	1600	760000062	7.29
		2018	237737869956	1985	760000062	6.35
		2019	299023079312	452	3800000310	5.74
12	MLIA	2017	1754295083000	590	1323000000	0.44
		2018	2241367974000	1205	1323000000	0.71

		2019	2532966885000	700	1323000000	0.37
13	TOTO	2017	1663791596547	408	1032000000	2.53
		2018	1929477152737	348	1032000000	1.86
		2019	1924262563701	292	1032000000	1.57
14	AKPI	2017	1126612491000	725	680000000	0.44
		2018	1233833753000	750	680000000	0.41
		2019	1244955791000	370	680000000	0.20
15	APLI	2017	227183997248	72	1500000000	0.48
		2018	204184876657	84	1362671400	0.56
		2019	212741070436	179	1362671400	1.15
16	BRNA	2017	853029437000	1240	979110000	1.42
		2018	1123271562000	1200	979110000	1.05
		2019	953780791000	1030	979110000	1.06
17	IGAR	2017	441946749143	378	972204500	0.83
		2018	482914243337	384	972204500	0.77
		2019	536925371505	340	972204500	0.62
18	IMPC	2017	1289020969663	1090	4833500000	4.09
		2018	1372223331022	940	4833500000	3.31
		2019	1408287832788	1050	4833500000	3.60
19	TALF	2017	766164831783	418	1353435000	0.74
		2018	808378986806	324	1353435000	0.54
		2019	1008291258921	272	1353435000	0.37
20	TRST	2017	1975570000000	374	2808000000	0.53
		2018	2237384616122	400	2808000000	0.50
		2019	2174460936275	380	2808000000	0.49
21	YPAS	2017	1270930000000	965	668000089	5.07
		2018	118150696467	780	668000089	4.41
		2019	121349127890	550	668000089	3.03
22	ALDO	2017	360665548035	600	550000000	0.91
		2018	445406568767	670	550000000	0.83
		2019	533406306270	428	1100000000	0.88
23	FASW	2017	3288317572389	5400	2477888787	4.07
		2018	4288337297565	7775	2477888787	4.49
		2019	4692597823392	7700	2477888787	4.07
24	KDSI	2017	485539501109	550	405000000	0.46
		2018	555171029401	1000	405000000	0.73
		2019	608205409017	1170	405000000	0.78
25	SPMA	2017	1172195335156	212	2114570958	0.38
		2018	1254609679208	248	2114570958	0.42
		2019	1377538593804	334	2114570958	0.51

26	AGII	2017	335801000000	605	3066660000	0.55
		2018	3147792000000	680	3066660000	0.66
		2019	3299564000000	695	3066660000	0.65
27	DPNS	2017	267835387367	350	331129952	0.43
		2018	277708599001	316	331129952	0.38
		2019	282101635876	254	331129952	0.30
28	EKAD	2017	662817725465	695	698775000	0.73
		2018	724582501247	855	698775000	0.82
		2019	852543550822	1070	698775000	0.88
29	INCI	2017	268379825144	408	181035556	0.28
		2018	319952419798	575	196121237	0.35
		2019	340121790973	418	196121237	0.24
30	SRSN	2017	514600563000	50	6020000000	0.58
		2018	477788016000	63	6020000000	0.79
		2019	415505899000	68	6020000000	0.99
31	ALKA	2017	78490877000	306	507665055	1.98
		2018	100731483000	300	507665055	1.51
		2019	104792363000	418	507665055	2.02
32	ALMI	2017	378870552389	220	616000000	0.36
		2018	327200695930	400	616000000	0.75
		2019	378870552389	358	616000000	0.58
33	BAJA	2017	172016210273	160	1800000000	1.67
		2018	76521348613	113	1800000000	2.66
		2019	74187193716	62	1800000000	1.50
34	BTON	2017	154638932325	113	720000000	0.53
		2018	183155228930	230	720000000	0.90
		2019	184234096343	210	720000000	0.82
35	GDST	2017	1017057818709	82	8200000000	0.66
		2018	895976402398	94	9242500000	0.97
		2019	917390621410	62	9242500000	0.62
36	INAI	2017	277404670750	378	633600000	0.86
		2018	303883931247	410	633600000	0.85
		2019	319268405613	440	633600000	0.87
37	ISSP	2017	2840941000000	115	7185992035	0.29
		2018	2915416000000	84	7185992035	0.21
		2019	3098666000000	184	7185992035	0.43
38	LION	2017	452307088017	765	520160000	0.88
		2018	475170562075	680	520160000	0.74
		2019	468699629730	468	520160000	0.52
39	LMSH	2017	129622003077	640	96000000	0.47

		2018	132692208290	580	96000000	0.42
		2019	113635463887	476	96000000	0.40
40	PICO	2017	283048886048	228	568375000	0.46
		2018	299569173629	250	568375000	0.47
		2019	301639460421	1700	568375000	3.20
41	CPIN	2017	15710129000000	3000	16398000000	3.13
		2018	19391174000000	7225	16398000000	6.11
		2019	21071600000000	6500	16398000000	5.06
42	MAIN	2017	1637542940000	740	2238750000	1.01
		2018	1896646094000	1395	2238750000	1.65
		2019	2028641621000	1005	2238750000	1.11
43	SIPD	2017	791312000000	930	1339102579	1.57
		2018	840488000000	1025	1339102579	1.63
		2019	916213000000	850	1339102579	1.24
44	INCF	2017	142612290192	192	1438370465	1.94
		2018	149694592894	276	1438370465	2.65
		2019	148063200718	50	1438370465	0.49
45	KMTR	2017	1584274862682	462	7682950000	2.24
		2018	1457822944202	270	7682950000	1.42
		2019	1.82313E+12	316	8215366379	1.42
46	ADES	2017	423011000000	885	589896800	1.23
		2018	481914000000	920	589896800	1.13
		2019	567937000000	1045	589896800	1.09
47	ALTO	2017	419284788700	388	2191870558	2.03
		2018	387126677545	400	2191870558	2.26
		2019	380730523614	398	2191870558	2.29
48	BTEK	2017	1987619409028	140	46277496376	3.26
		2018	2260528669378	150	46277496376	3.07
		2019	2142615920977	50	46277496376	1.08
49	BUDI	2017	1194700000000	94	4498997362	0.35
		2018	1226484000000	96	4498997362	0.35
		2019	1285318000000	103	4498997362	0.36
50	CAMP	2017	837911581216	1185	5885000000	8.32
		2018	885422598655	346	5885000000	2.30
		2019	935392483850	374	5885000000	2.35
51	CEKA	2017	903044187067	1290	595000000	0.85
		2018	976647575842	1375	595000000	0.84
		2019	1131294696834	1670	595000000	0.88
52	CLEO	2017	297969528163	755	2200000000	5.57
		2018	635478469892	284	12000000000	5.36

		2019	766299436026	505	12000000000	7.91
53	DLTA	2017	1144645393000	4590	800659050	3.21
		2018	1284163814000	5500	800659050	3.43
		2019	1213563332000	6800	800659050	4.49
54	HOKI	2017	475980511759	344	2350000000	1.70
		2018	563167578239	730	2374834620	3.08
		2019	641567444819	940	2378405500	3.48
55	ICBP	2017	20324330000000	8900	11661908000	5.11
		2018	22707150000000	10450	11661908000	5.37
		2019	26671104000000	11150	11661908000	4.88
56	IIKP	2017	288887959837	330	33600000000	38.38
		2018	274343742077	240	33600000000	29.39
		2019	359441336181	50	33600000000	4.67
57	INDF	2017	41027660000000	7625	8780426500	1.63
		2018	49916800000000	7450	8780426500	1.31
		2019	54202488000000	7925	8780426500	1.28
58	MGNA	2017	53540927936	77	1003080977	1.44
		2018	16556254934	50	1003080977	3.03
		2019	-105092097967	50	1003080977	-0.48
59	MLBI	2017	1064905000000	13675	2107000000	27.06
		2018	1167536000000	16000	2107000000	28.87
		2019	1146007000000	15500	2107000000	28.50
60	MYOR	2017	7354346366072	2020	22358699725	6.14
		2018	8542544481694	2620	22358699725	6.86
		2019	9899940195318	2050	22358699725	4.63
61	PSDN	2017	299519909843	256	1440000000	1.23
		2018	242897129653	192	1440000000	1.14
		2019	175963488806	153	1440000000	1.25
62	ROTI	2017	2820105715429	1275	6186488888	2.80
		2018	2916901120111	1200	6186488888	2.55
		2019	3092597379097	1300	6186488888	2.60
63	SKBM	2017	1023237460399	715	1726003217	1.21
		2018	1040576552571	695	1726003217	1.15
		2019	1035820381000	410	1726003217	0.68
64	SKLT	2017	307569774228	1100	690740500	2.47
		2018	339236007000	1500	690740500	3.05
		2019	380381947966	1610	690740500	2.92
65	STTP	2017	1384772068360	4360	1310000000	4.12
		2018	1646387946952	3750	1310000000	2.98
		2019	2148007007980	4500	1310000000	2.74

66	TBLA	2017	4256654000000	1225	5342098939	1.54
		2018	4763616000000	865	5342098939	0.97
		2019	5362924000000	995	5342098939	0.99
67	ULTJ	2017	4197711000000	1295	11553528000	3.56
		2018	4774956000000	1350	11553528000	3.27
		2019	5655139000000	1680	11553528000	3.43
68	GGRM	2017	42187664000000	83800	1924088000	3.82
		2018	45133285000000	83625	1924088000	3.57
		2019	50930758000000	53000	1924088000	2.00
69	HMSP	2017	34112985000000	4730	116318076900	16.13
		2018	35358253000000	3710	116318076900	12.20
		2019	35679730000000	2100	116318076900	6.85
70	RMBA	2017	8923670000000	380	36401136250	1.55
		2018	8365971000000	312	36401136250	1.36
		2019	8401643000000	330	36401136250	1.43
71	WIIM	2017	978091361111	290	2099873760	0.62
		2018	1005236802665	141	2099873760	0.29
		2019	1033170577477	168	2099873760	0.34
72	DVLA	2017	1116300069000	1960	1120000000	1.97
		2018	1200261863000	1940	1120000000	1.81
		2019	1306078988000	2250	1120000000	1.93
73	INAF	2017	526409897704	5900	3099267500	34.74
		2018	496646859858	6500	3099267500	40.56
		2019	504935327036	870	3099267500	5.34
74	KAEF	2017	3273911106000	2700	5554000000	4.58
		2018	4146258067000	2600	5554000000	3.48
		2019	7412926828000	1250	5554000000	0.94
75	KLBF	2017	13894031782689	1690	46875122110	5.70
		2018	15294594796354	1520	46875122110	4.66
		2019	16705582476031	1620	46875122110	4.55
76	MERK	2017	615437441000	8500	448000000	6.19
		2018	518280401000	4300	448000000	3.72
		2019	594011658000	2850	448000000	2.15
77	PYFA	2017	108856000711	183	535080000	0.90
		2018	118927560800	189	535080000	0.85
		2019	124725993563	198	535080000	0.85
78	SIDO	2017	2895865000000	545	15000000000	2.82
		2018	2902614000000	840	15000000000	4.34
		2019	3064707000000	1275	15000000000	6.24
79	TSPC	2017	5082008409145	1800	4500000000	1.59

		2018	5432848070494	1390	4500000000	1.15
		2019	5791040000000	1395	4500000000	1.08
80	KINO	2017	2055170880109	2120	1428571500	1.47
		2018	2186900126396	2800	1428571500	1.83
		2019	2702862179552	3430	1428571500	1.81
81	MBTO	2017	412742622543	135	1070000000	0.35
		2018	300499756873	126	1070000000	0.45
		2019	235171201739	94	1070000000	0.43
82	MRAT	2017	366731414004	206	428000000	0.24
		2018	367973996780	179	428000000	0.21
		2019	368641525050	153	428000000	0.18
83	TCID	2017	1858326336424	17900	201066667	1.94
		2018	1972463165139	17250	201066667	1.76
		2019	2.01914E+12	11000	201066667	1.10
84	UNVR	2017	5173388000000	5590	7630000000	8.24
		2018	7578133000000	4540	7630000000	4.57
		2019	5281862000000	4200	7630000000	6.07
85	CINT	2017	382273759946	334	1000000000	0.87
		2018	388678577828	284	1000000000	0.73
		2019	389671404669	302	1000000000	0.78
86	KICI	2017	91498438996	171	276000000	0.52
		2018	94649601902	284	276000000	0.83
		2019	87355039686	202	276000000	0.64
87	LMPI	2017	376256327751	167	1008517669	0.45
		2018	330490664696	144	1008517669	0.44
		2019	289321381716	89	1008517669	0.31
88	WOOD	2017	1912624105680	244	6250000000	0.80
		2018	2450039514752	615	6306250000	1.58
		2019	2.70361E+12	685	6306250000	1.60
89	HRTA	2017	1092723219024	298	4605262400	1.26
		2018	996515466805	306	4605262400	1.41
		2019	1.21125E+12	200	4605262400	0.76



Lampiran IV

Data Mentahan Variabel Dependen (Kualitas Laba)

No	KODE	Tahun	Niit	OCFit	TAit-1	Δ REVit	PPE	Δ RECit
1	INTP	2017	1859818	2781805	30150580	-2511164	14979453	-69161
		2018	1145937	1984532	28863676	759072	14637185	494475
		2019	1835305	3530772	27788562	749065	14080158	9879
2	SMBR	2017	146648432	183236105	4368876996	28716897	3844488329	194925227
		2018	76074721	64469290	5060337247	444282538	4012558978	80091999
		2019	30073855	87929949	5538079503	3709243	4171966909	-7126706
3	SMCB	2017	758045	818464	19763133	-76283	15999771	167704
		2018	-827985	404517	19626403	995609	15468710	-186908
		2019	499052	-53247	16069515	680114	15465852	339508
4	SMGR	2017	2043025914	2745186809	44226895982	1679358038	32523309598	1047748104
		2018	3085704236	4462460482	49068650213	2873961794	32748895968	900549043
		2019	2371233000	5608931	50783836000	9680481030	56601702000	1090808643
5	WSBP	2017	1000330150510	-2413798672493	13734267485212	2387007829451	3148700789918	1000936127537
		2018	1103472788182	1818103331586	14919548673755	895991522297	4726297844350	-2372648532885
		2019	806148752926	26265454496	15222388589814	-532973507152	5741675633194	-1752428886817
6	WTON	2017	340458859391	556091289817	4663078318968	1880531731650	2679459038772	565996247895
		2018	486640174453	733378642718	7067976095043	1568365021076	2947961042010	-6358163176
		2019	486640174453	1126052429214	8881778299672	152756208733	3012075396737	96412982039
7	AMFG	2017	38569	299081	5504890	161716	4068690	9394
		2018	6596	216818	6267816	557471	5940400	31824

		2019	-132223	-45608	8432632	-153486	5989585	27457
8	TIRT	2017	1001385942	-12654191609	815997477795	-47917568385	253719803577	24771249535
		2018	-36477174515	-11767626516	859299056455	247201967692	257979531878	-8989192301
		2019	-51742898055	7895681075	923366433799	-396953894381	261231518908	9416178052
9	ARNA	2017	122183909643	245599197741	1543216299146	221006994652	833704877050	4158389581
		2018	158207798602	356764910588	1601346561573	238492708301	795547807911	-871068597
		2019	217675239509	368988791699	1652905985730	180323061515	799758119934	6081860045
10	KIAS	2017	-85300976555	-17868868446	1859669927962	-53650460541	1225691073605	27728293689
		2018	-79206468705	-19687681719	1767603505697	65899044386	1131111493896	28770074354
		2019	-494426816904	-45225708260	1704424579208	-140896705896	791722380374	-164596825450
11	MARK	2017	47057392499	46139446815	170937642460	32562267084	89201366653	14814672917
		2018	81905439662	50917211634	227599575294	85686284996	150750138714	6062812096
		2019	88002544533	44434687873	318080326465	36072395756	205864426823	4478479070
12	MLIA	2017	47534072	243550943	7723578677	483398091	3893303720	114974296
		2018	189082238	227388878	5186685608	-700191443	4076950726	-125429624
		2019	126773341	175969808	5263726099	-1689868466	4184063703	27611140
13	TOTO	2017	278935804544	421340061708	2581440938262	106617683176	806391112949	55292408761
		2018	346692796102	356708792806	2826490815501	52625061998	732411678729	-91013088277
		2019	140597500915	277886404272	2897119790044	-172163718564	684884793275	74027038307
14	AKPI	2017	13333970	145628143	2615909190	17639004	1588222494	79190629
		2018	64226271	-16883236	2745325833	322562393	1675087492	105135849
		2019	54355268	243459904	3070410492	-136296737	1521317226	-96195257
15	APLI	2017	12367185497	10904672310	382461777452	35032560768	261132927270	-61254070
		2018	-23496671376	1429851349	398698779619	55812408707	255455817507	-92195000

		2019	9588681370	18517650964	503177499114	-60595383	284043986042	255489752
16	BRNA	2017	-178283422	9047191	2088696909	-54408909	1126409541	12343551
		2018	-23662406	55946663	1964877082	8904207	1504942584	-8637539
		2019	-163083992	142202375	2461326183	-97809267	1498164523	-64895215
17	IGAR	2017	72376683136	88100059088	439465673296	-30867882551	86389049329	1834024026
		2018	44672438405	2010760208	513022591574	15389554584	129189294974	17111441489
		2019	60836752751	110401909570	570197810698	-775065387	144745920744	1236374577
18	IMPC	2017	91303491940	20613985520	2276031922082	57758239279	742160252895	55676856855
		2018	10523929164	43232569972	2294677493483	202244384352	757379485281	12910974156
		2019	93145200039	136558916453	2370198817803	100460886085	851624396191	36998698581
19	TALF	2017	21465836784	804193508	881673021959	76667892503	614189270296	38726483299
		2018	51099917086	39174885367	1023065661103	280233295272	623527809781	54174020755
		2019	27456246966	27401453041	1103965526279	-1667122756	840773505144	4919213314
20	TRST	2017	38199681742	229411066077	3290596224286	105519169633	1992196958293	21416852237
		2018	63193899099	118453889096	3332905936010	275980541518	2535555929013	75806127197
		2019	38911968283	112801524233	4284901587126	-64823809962	2720377238742	15205538495
21	YPAS	2017	-14500028420	-27114919034	280257664992	24259243769	145775746645	34451381319
		2018	-9041326116	-20780019054	303542864533	110244221078	111230941345	25550468510
		2019	3488737738	57946283372	330955269476	-24716447369	121253624964	-18819477681
22	ALDO	2017	29035395397	12706380594	410330576602	42305590225	147610455698	9998238997
		2018	42506275523	821158086160	498701656995	469638076488	368147875949	69594681884
		2019	78421735355	99465554519	887748699687	-81942810237	393219454865	-31529097877
23	FASW	2017	595868198714	1113426743731	8583223835997	1462440106147	6434772710208	231083006870
		2018	1405367771073	1733244001462	9369891776775	2601125552564	7263839935749	527825070094

		2019	968833390696	1116219495805	10965118708784	-1669806811130	7847119795753	-587714065465
24	KDSI	2017	68965208549	-61261640106	1142273020550	250182310920	440422767236	48378395120
		2018	76761902211	88557902537	1328291727616	82432167856	524053587271	-44845006194
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25	SPMA	2017	92280117234	131771691225	2158852415950	160702826011	1393421919181	3881386862
		2018	82232722269	224285334887	2175660855114	296130999196	1367186114023	15185569793
		2019	131005670940	112951558986	2282845632924	124892525583	1438907503522	55303123207
26	AGII	2017	97598	213726	5847722	187281	4671372	118001
		2018	114374	311207	6403543	234841	4835874	16809
		2019	103431	415975	6647755	130359	5093397	-17476
27	DPNS	2017	5963420071	-3994084302	296129565784	-4645861295	11011716195	5578119910
		2018	9380137352	-12882144526	308491173960	32087232095	10910763194	866945560
		2019	3937685121	2120773193	322185012261	-24464678050	10075298217	-3961815010
28	EKAD	2017	76195665729	51605876745	702508630708	74952990926	364850961596	9591666608
		2018	74045187763	57726147295	796767646172	95987036894	371559780027	12913521322
		2019	77402572552	115559223532	853267454400	18720504156	455499161587	-820025004
29	INCI	2017	16554272131	12507667355	269351381344	93639175746	135918981861	22187040214
		2018	16675673703	12092574806	303788390330	98254863565	174915334612	10915948017
		2019	13811736623	11868109959	391362697956	13471923256	177352798369	25396850525
30	SRSN	2017	17698567	85865101	717149704	20942059	211756440	-22942682
		2018	38735092	31387997	652726454	79505145	224257888	32912741
		2019	42829128	10927791	686777211	83477520	228818788	26334150
31	ALKA	2017	15406256	-3678215	136618855	781178149	22603493	139574752
		2018	22943498	71626222	305208703	1660014330	20228835	323839376

		2019	7354721	233260999	648968295	-1374412726	16739396	-204465994
32	ALMI	2017	8446455684	-373368308766	2153030503531	1023104803148	644735905720	142801004565
		2018	6544635062	-444151604001	2376281796928	937975284589	644184195044	-88922498173
		2019	-298808902797	-253724256753	2781666374017	-2188755480593	558601511553	-114363216054
33	BAJA	2017	-22984761751	52474094985	982626956424	239477187279	200831592410	-69614327567
		2018	-96695781573	10125713239	946448936464	61492056851	196210656527	19707729263
		2019	1112983748	79605539441	901181796270	-207184291361	191224692945	-23463365351
34	BTON	2017	11370927212	6005724423	177290628918	25250753120	11007927237	3762632852
		2018	27812712161	25560227579	183501650442	29478329080	10034535847	4067802965
		2019	1367612129	25034751120	217362960011	4836516510	8842386839	-4240600981
35	GDST	2017	-5462096177	32693373940	1353553267976	646781223856	814030768811	8903716276
		2018	-87798857709	6006782082	1374987178565	152224232130	928656308043	-7554346105
		2019	26807416721	-60367965848	1351861756994	296478932809	1063118620711	62728700567
36	INAI	2017	38651704520	51365012507	1339032413455	-304224572214	226998517718	-116534536183
		2018	40463141352	132356154811	1213916545120	150011770206	227489647951	-41256343195
		2019	33558115185	-66131822016	1400683598096	85839244678	222336962991	-25383179476
37	ISSP	2017	8634	743427	6041811	403610	2199589	55613
		2018	48741	-374759	6269365	804780	2197050	-46306
		2019	185694	461351	6494070	418285	2128844	129084
38	LION	2017	9282943009	9661711698	685812995987	-29446352895	97577993791	4723178586
		2018	14679673993	8977194202	681937947736	74437624586	88577346166	21936965316
		2019	926463199	-9573844159	696192628101	-51639397799	78832191819	-14026311576
39	LMSH	2017	12967113850	15388660677	162828169250	66516080515	55856775347	-1706007191
		2018	2886727390	-1984921568	161163426840	15658484294	53554909787	2575592781

		2019	-18245567355	-5608946676	160027280153	-62241413380	51661745091	1512309945
40	PICO	2017	16824380227	2326543149	638566761462	41334017486	124263162860	79574878358
		2018	15730408346	75713565476	723062823329	28980721044	142861408050	-5073867294
		2019	7487452045	-195249634618	862932442566	-5884552737	144488956486	-10026994133
41	CPIN	2017	2496787	1624465	24210615	11110529	11009361	52773
		2018	4551485	5035954	24532331	4590218	11685261	531427
		2019	3632174	3400173	27645118	4676898	11685261	270028
42	MAIN	2017	48698329	265893212	3769007416	203694686	2038990401	22503672
		2018	284246878	367904123	4008635719	1264496900	2092575482	-94380284
		2019	152425111	312988282	4335844455	749027348	2284212362	93772735
43	SIPD	2017	-354925	-54375	2567211	22762	915679	5025
		2018	25934	116511	2239699	670498	879228	58761
		2019	79776	116511	2187879	985532	856230	129691
44	INCF	2017	3803969459	54345870981	438721183703	117033605342	120751091460	-911535110
		2018	4470170254	20928724987	579967844297	171229454509	117481401418	192452972394
		2019	-4223774106	14204803313	534676677469	-199374000512	115155513431	-57833145326
45	KMTR	2017	423185843320	966462775591	3806822723198	4415768430784	815004538745	42653954841
		2018	1585148671	219337873643	3556855509481	-1945548549633	824521900088	-377405484427
		2019	14671516876	-73542549887	3548239174625	-491752640206	1238955764453	91507355963
46	ADES	2017	38242	87199	767479	-73173	478184	-12942
		2018	52958	146588	840236	-10188	447249	-8732
		2019	83885	184178	881275	30028	405448	2542
47	ALTO	2017	-62849581665	5602423448	1165093632823	-34327511529	893121939349	-14464549126
		2018	-33021220862	7723486943	1109383971111	28130848481	883204636248	8689907794

		2019	-7383289239	33552221386	1109843522344	53696802995	885151767583	-5306673104
48	BTEK	2017	-42843793031	-160428734408	4879715095300	139074387678	3037773442344	70247412776
		2018	76001730866	1088089209381	5306055112389	2904663787	1660649783142	-224560784979
		2019	-83843800594	94459968552	5165236468705	-192131735744	1697943510168	-17512179775
49	BUDI	2017	45691	69285	2931807	43025	1863833	109536
		2018	50467	26016	2939456	136615	1871467	179221
		2019	64021	271140	3392980	356573	1808968	-58403
50	CAMP	2017	43421734614	29589753950	1031041060010	14305587838	219597825148	8117916110
		2018	61947295689	103821716191	1211184522669	16299306557	214497825924	23308823221
		2019	76758829457	158440399914	1004275813783	67816318815	208167764816	-10887144794
51	CEKA	2017	107420886839	208851008007	1425964152418	-3689767912265	212312805803	73475425035
		2018	92649656775	287259686428	1392636444501	3203553734664	200024117988	-79135277884
		2019	215459200242	453147999966	1168956042706	-508390484592	195283411192	-39649055957
52	CLEO	2017	50173730829	78486685676	463288593970	90744876230	408954285257	27556984915
		2018	63261752474	131839301387	660917775322	216426465651	550478901276	24907566106
		2019	130756461708	198145077505	833933861594	257575593054	926961764182	33197459263
53	DLTA	2017	279772635	342202126	1197796650	2340060	89978944	-2377731
		2018	338129985	342493551	1340842765	115698022	90191394	11088510
		2019	317815177	274364533	1523517170	-65869623	85234517	39942344
54	HOKI	2017	47964112940	-115201632290	370245134305	62327488787	169755333788	122570458563
		2018	90195136265	7395470836	576963542579	221569964353	263407043489	10903674950
		2019	103723133972	105224199992	758846556031	222246542520	353945662234	-11497191410
55	ICBP	2017	3543173	5174368	28901948	1231357	8120254	150046
		2018	4658781	4653375	31619514	2806814	10741622	256939

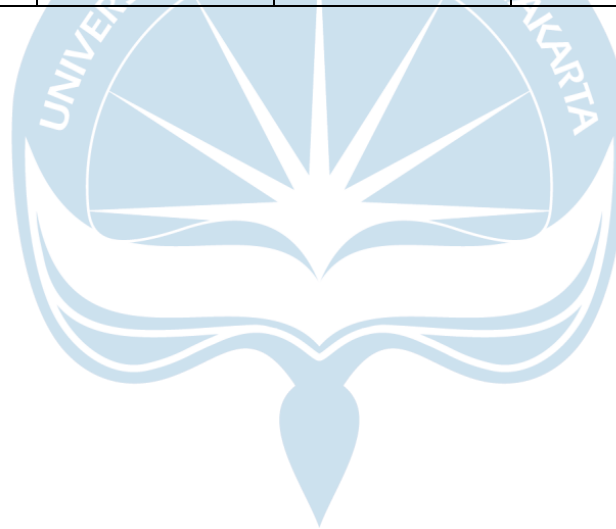
		2019	5360029	7398161	34367153	3883296	11342412	-78901
56	IIKP	2017	-13010375867	-3829837721	364933257765	-62941925942	98127940459	-10686013268
		2018	-15074081971	841079440	313924526593	-3610378441	91056719451	-1177420000
		2019	85544158340	624782809	298090648072	2275981862	83799265389	2131515028
57	INDF	2017	5097264	6507806	82174515	3527134	39492287	422887
		2018	4961851	5935829	88400877	3208110	42388236	362238
		2019	5902729	13344494	96537796	3198227	43072504	4062
58	MGNA	2017	-16392518250	22644325162	266724224833	130058226464	102702751566	-204525792668
		2018	-36887821525	-22634456325	226027673845	58746885089	94780784029	-4021422123
		2019	-121648352901	-12034828060	204476568540	-215150565712	84360578661	-20876129373
59	MLBI	2017	1322067	1331611	2275038	126425	1364086	282817
		2018	1224807	1412515	2510078	185065	1524061	33246
		2019	1206059	1334524	2889501	136604	1559289	255008
60	MYOR	2017	1630953830893	1275530669068	12922421859142	2466714048115	3988757428380	1379837266272
		2018	1760434280304	459273241788	14915849800251	3244128449252	4258300525120	-171255096728
		2019	2039404206764	33003864262122	17591706426634	965937076822	4674963819225	329127327379
61	PSDN	2017	32172307135	-24864871829	653796725408	466674610555	269910638722	29620296450
		2018	-46599426588	17812366089	691014455523	-65509933985	268384275903	-2266075935
		2019	-25762573884	57339523786	697657400651	-109786930062	450070227177	-20299787553
62	ROTI	2017	135364021139	370617213073	2919640858718	-30820788653	1993663314016	44536143716
		2018	127171436363	295922456326	4559573709411	275445687124	2222133112899	88032323626
		2019	236518557420	479788528325	4393810380883	570476447940	2540413874692	68623246825
63	SKBM	2017	25880464791	-98662799904	1001657012004	340371271382	485558490029	42415087668
		2018	15954632472	-55800390845	1623027457045	112423757332	582660258194	45203852539

		2019	957169058	-80895531759	1771365972009	150793915423	602802562379	32217514410
64	SKLT	2017	22970715348	2153248753	568239939951	80338386896	311810228981	7786586246
		2018	31954131252	14653378405	636284210210	130841074599	323244348971	47700418803
		2019	44943627900	55384490789	747293725435	236086420858	360346292384	14038153170
65	STTP	2017	216024079834	301239769296	2337207195055	196301812992	1125768977479	9152263425
		2018	255088886019	245006975842	2342432443196	1548142508	1096143561950	52081183000
		2019	482590522840	499922010752	2631189810030	685551845456	1124520287704	119435909386
66	TBLA	2017	978696	2102790	12596824	2460728	6192524	505744
		2018	764380	2213	12896679	-357819	6428456	385150
		2019	661034	1125423	14354225	-81706	6491794	-173385
67	ULTJ	2017	718402	1072516	4239200	193571	1336398	42206
		2018	701607	575823	5175896	593323	1453135	25869
		2019	1035865	1096817	5555871	768537	1556666	83274
68	GGRM	2017	7755347	8204579	62951634	7031778	21408575	139148
		2018	7793068	11224700	66759930	12401738	22758558	-503164
		2019	10880704	11174403	69097219	14816156	25373983	149976
69	HMSP	2017	12670534	15376315	42508277	3624827	6890750	275396
		2018	13538418	20193483	43141063	7650407	7288435	-90321
		2019	13721513	17145967	46602420	-686715	7297912	-252647
70	RMBA	2017	-480063	6706	13470943	1029889	4987984	291565
		2018	-608463	-8892	14083598	1664187	5216573	614489
		2019	50612	-948162	14879589	-1088358	5207023	347843
71	WIIM	2017	40589790851	194599188956	1353634132275	-202920244740	312881022672	-5876806330
		2018	51142850919	140978069476	1225712093041	-77491132472	319990859164	3848755023

		2019	27328091481	199249244086	1255573914558	-11810053645	329061638626	4452786840
72	DVLA	2017	226996023	230738193	1531365558	124290628	395989095	7556873
		2018	200651968	26628428	1640886147	124009988	394751573	102095524
		2019	221783249	272538844	1682821739	113362982	392923654	-14891118
73	INAF	2017	-46284759301	147184447849	1381633321120	-43385223232	487333743682	-34379534756
		2018	-32736482313	-70390895931	1529874782290	-38337557838	496765557301	-9995369536
		2019	7961966026	20790922347	1442350608575	-233804691603	469100892206	49742802202
74	KAEF	2017	331707917	5241244	4612562541	443809727	2074085083	219968061
		2018	535085322	171669100	7272084556	2203934904	3315148100	395116616
		2019	15890439	-1853834642	11329090864	941288189	9279811270	791610560
75	KLBF	2017	2453251410604	2008316536066	15226009210657	807889209111	5342669713054	245210919510
		2018	2497261964757	2770775949459	16616239416335	892186019411	6252801150475	379127511154
		2019	2537601823645	2502968822391	18146206145369	1559170175011	7666314692908	317309919891
76	MERK	2017	144677294	129919801	743934894	-452804420	177729098	61964311
		2018	1163324165	168964859	847006544	411293154	186743248	-53565175
		2019	78256797	-210843887	1263113689	744634530	190284730	88002253
77	PYFA	2017	7127402168	20930568344	167062795608	6050906325	75929987318	-1388380851
		2018	8447447988	4829470105	159563931041	27443363086	90377679595	5364737365
		2019	9342718039	17609426409	187057163854	-3331080777	88397889858	-1141214319
78	SIDO	2017	640236	640695	2987614	12034	1215176	60118
		2018	663849	846389	3158198	189452	1553362	-17471
		2019	807689	836914	3337628	304142	1593059	119554
79	TSPC	2017	557339581996	544164330634	6585807349438	427223051357	1984179208981	163159528052
		2018	540378145887	389088123975	7434900309021	522656785581	2271379683420	59545846443

		2019	595154912874	889775270261	7869975060326	905723226967	2370214050251	-3632146761
80	KINO	2017	109696001798	240312298590	2384504424358	-332391492417	1245055209006	-43089937917
		2018	150116045042	160526205538	3237595219274	451056790436	1416998860302	147227555873
		2019	515603339649	17379083127	3592164205408	1067174579123	2159772086658	402202616163
81	MBTO	2017	-24690826118	-33053446183	709959168088	46133422703	151096093283	41116490830
		2018	-114131026847	6591999142	780669761787	-229059629021	134332773420	-138853657247
		2019	-66945894110	-9617956093	648016880325	35049890490	131463966244	-68000226736
82	MRAT	2017	-1355570984	-10355155394	483037173864	317320980	62835680941	-5818541513
		2018	-2256476497	-5750378923	497354419089	-44105914512	59744095869	-18763152633
		2019	131836668	-6529917745	511887783867	4651826127	54872479523	21551825352
83	TCID	2017	179126382068	363708428317	2185101038101	179618683751	964642806296	74051756625
		2018	173049442756	193367434215	2361807189430	-57640503572	998708967039	-11269076692
		2019	145149344561	126569066962	2445143511801	155397326422	938300134590	63603461628
84	UNVR	2017	7004562	7059862	16745695	1150778	10422133	1056028
		2018	9109445	7914537	19851790	597563	10627387	138488
		2019	7392837	8669069	20326869	1120490	10715376	411309
85	CINT	2017	29648261092	33220121814	399336626636	46529705613	137972770736	-8209734529
		2018	13554152161	-9774374433	476577841605	-3565115810	162278930147	4543717278
		2019	7221065916	1955633127	491382035136	41392542580	249614390323	5547536082
86	KICI	2017	7946916114	6225044449	139809135385	14032688018	45101494583	-1381347931
		2018	-873742659	-531708506	149420009884	-26498553720	43041846123	531187766
		2019	-3172619509	8147131727	154088747766	4145153272	40242188749	-3526632026
87	LMPI	2017	-31140558174	-16797834611	810364824722	-801233293	262152976679	-20804739537
		2018	-46390704290	29060369596	834548374286	44411794087	260570405821	-62975298447

		2019	-41669593909	18147515192	786704752983	61956420585	257498561434	-75440172748
88	WOOD	2017	171431807795	414456873494	3081874210495	411313226488	1679940601050	-22780364793
		2018	242010106249	-414427984259	3843002133341	366775030363	1932994555038	295062396907
		2019	218064313042	-406185848934	4588497407410	34808810074	2363095389331	476140310900
89	HRTA	2017	110301225571	-148210309218	1071106873223	285871170323	95246386866	59908801304
		2018	123393863438	-21877704684	1418447342330	262834387627	91933498918	-581219255913
		2019	149990636633	-224887295509	1537031552479	489928862577	96236613278	733663395077



Lampiran V

Data Variabel Dependen (Kualitas Laba)

No	KODE	Tahun	DACCit
1	INTP	2017	-0.003675948
		2018	-0.006184739
		2019	-0.039035449
2	SMBR	2017	0.034006269
		2018	0.035170308
		2019	0.024108102
3	SMCB	2017	0.034800649
		2018	-0.029555449
		2019	0.077581553
4	SMGR	2017	0.017236816
		2018	0.000632223
		2019	0.089394955
5	WSBP	2017	0.254084572
		2018	-0.044281021
		2019	0.06457775
6	WTON	2017	-0.033905519
		2018	-0.026863195
		2019	-0.056708683
7	AMFG	2017	-0.014708436
		2018	0.005863938
		2019	0.023474651
8	TIRT	2017	-0.03549169
		2018	-0.029852293
		2019	-0.029569437
9	ARNA	2017	-0.062147668
		2018	-0.108614903
		2019	-0.074557621
10	KIAS	2017	-0.003754097
		2018	-0.005286314
		2019	-0.242877796
11	MARK	2017	0.024183256
		2018	0.149128401
		2019	0.161776508
12	MLIA	2017	-0.004576388
		2018	0.034313085
		2019	0.043532745

13	TOTO	2017	-0.041789269
		2018	0.005835162
		2019	-0.032264688
14	AKPI	2017	-0.021468007
		2018	0.053651994
		2019	-0.038144401
15	APLI	2017	0.030643421
		2018	-0.040057272
		2019	0.008253267
16	BRNA	2017	-0.06328259
		2018	-0.005730026
		2019	-0.095365295
17	IGAR	2017	-0.023015186
		2018	0.094909037
		2019	-0.075072671
18	IMPC	2017	0.046012012
		2018	-0.0031969
		2019	-0.003127208
19	TALF	2017	0.053327343
		2018	0.028643662
		2019	0.035381261
20	TRST	2017	-0.031536972
		2018	0.015412035
		2019	0.01289394
21	YPAS	2017	0.070756965
		2018	0.041577748
		2019	-0.146802408
22	ALDO	2017	0.052405864
		2018	-1.567508684
		2019	-0.000490047
23	FASW	2017	-0.032986074
		2018	-0.01039549
		2019	0.024412508
24	KDSI	2017	0.122909407
		2018	0.004476882
		2019	-0.117235922
25	SPMA	2017	0.00776559
		2018	-0.042841844
		2019	0.035378821
26	AGII	2017	0.016295431

		2018	0.002298047
		2019	-0.012882462
27	DPNS	2017	0.037062299
		2018	0.068731829
		2019	0.010259691
28	EKAD	2017	0.054241137
		2018	0.036719757
		2019	-0.021307172
29	INCI	2017	0.024972106
		2018	0.027197414
		2019	0.027335517
30	SRSN	2017	-0.084529038
		2018	0.023491215
		2019	0.057616695
31	ALKA	2017	-0.08751309
		2018	-0.375352813
		2019	-0.256775147
32	ALMI	2017	0.170669865
		2018	0.180527336
		2019	0.030316589
33	BAJA	2017	-0.083119213
		2018	-0.105536619
		2019	-0.067145357
34	BTON	2017	0.027058178
		2018	0.007866667
		2019	-0.109099752
35	GDST	2017	-0.024087659
		2018	-0.04296504
		2019	0.092014828
36	INAI	2017	0.005312138
		2018	-0.074957291
		2019	0.074503847
37	ISSP	2017	-0.10775109
		2018	0.07688339
		2019	-0.029594721
38	LION	2017	0.008483793
		2018	0.010487765
		2019	0.022992548
39	LMSH	2017	-0.020041001
		2018	0.041455002

		2019	-0.044195554
40	PICO	2017	0.034649448
		2018	-0.076223338
		2019	0.242401892
41	CPIN	2017	0.034111684
		2018	-0.006109754
		2019	0.019865335
42	MAIN	2017	-0.035144764
		2018	-0.013805852
		2019	-0.020354082
43	SIPD	2017	-0.101010622
		2018	-0.036040256
		2019	-0.018346734
44	INCF	2017	-0.115983933
		2018	-0.01723067
		2019	-0.011323443
45	KMTR	2017	-0.190301073
		2018	-0.028513265
		2019	0.049142412
46	ADES	2017	-0.031204697
		2018	-0.086860965
		2019	-0.094200625
47	ALTO	2017	-0.022637878
		2018	-0.000981934
		2019	-0.00285509
48	BTEK	2017	0.052027868
		2018	-0.178488697
		2019	-0.017708268
49	BUDI	2017	0.022330223
		2018	0.03832982
		2019	-0.042633684
50	CAMP	2017	0.022912858
		2018	-0.02613726
		2019	-0.075717273
51	CEKA	2017	0.067672413
		2018	-0.250993985
		2019	-0.175600009
52	CLEO	2017	-0.027327356
		2018	-0.079936516
		2019	-0.043129657

53	DLTA	2017	-0.048861674
		2018	-0.004061056
		2019	0.034566089
54	HOKI	2017	0.469922824
		2018	0.146253738
		2019	0.004076249
55	ICBP	2017	-0.045385482
		2018	0.011765737
		2019	-0.049887486
56	IIKP	2017	-0.005628035
		2018	-0.03696718
		2019	0.297784982
57	INDF	2017	0.003053147
		2018	0.009429627
		2019	-0.058216971
58	MGNA	2017	-0.191365137
		2018	-0.057656057
		2019	-0.469585425
59	MLBI	2017	0.026823109
		2018	-0.049875784
		2019	-0.017586936
60	MYOR	2017	0.037497783
		2018	0.088917072
		2019	-1.749759316
61	PSDN	2017	0.072806043
		2018	-0.070771201
		2019	-0.083027156
62	ROTI	2017	-0.047874667
		2018	-0.016647075
		2019	-0.03448114
63	SKBM	2017	0.131762813
		2018	0.058653598
		2019	0.058515745
64	SKLT	2017	0.055492662
		2018	0.044025861
		2019	-0.006647114
65	STTP	2017	-0.018307232
		2018	0.026908424
		2019	0.002314789
66	TBLA	2017	-0.074382802

		2018	0.084907476
		2019	-0.011867613
67	ULTJ	2017	-0.070817113
		2018	0.031734708
		2019	-0.004249285
68	GGRM	2017	0.003032979
		2018	-0.045386258
		2019	0.002028957
69	HMSP	2017	-0.060136006
		2018	-0.155462867
		2019	-0.065813033
70	RMBA	2017	-0.021842413
		2018	-0.029260527
		2019	0.088047267
71	WIIM	2017	-0.095863938
		2018	-0.057965198
		2019	-0.124223013
72	DVLA	2017	0.00563983
		2018	0.116453167
		2019	-0.023231107
73	INAF	2017	-0.123478182
		2018	0.040475691
		2019	0.015895622
74	KAEF	2017	0.08903565
		2018	0.058507587
		2019	0.202056153
75	KLBF	2017	0.043515261
		2018	-0.000694384
		2019	0.017920576
76	MERK	2017	0.065424365
		2018	1.156669433
		2019	0.209816559
77	PYFA	2017	-0.063942131
		2018	0.041810325
		2019	-0.02186985
78	SIDO	2017	0.019361046
		2018	-0.038449604
		2019	0.010434461
79	TSPC	2017	0.01385469
		2018	0.031287298

		2019	-0.029359468
80	KINO	2017	-0.024692208
		2018	0.012225224
		2019	0.157098936
81	MBTO	2017	0.021215578
		2018	-0.14094746
		2019	-0.087085851
82	MRAT	2017	0.023980002
		2018	0.015098426
		2019	0.019595874
83	TCID	2017	-0.06658128
		2018	0.011830429
		2019	0.023373839
84	UNVR	2017	0.025044088
		2018	0.083660672
		2019	-0.040280858
85	CINT	2017	9.49443E-05
		2018	0.065464225
		2019	0.030435473
86	KICI	2017	0.021642639
		2018	0.020006543
		2019	-0.063938477
87	LMPI	2017	-0.004052325
		2018	-0.082480767
		2019	-0.069711038
88	WOOD	2017	-0.060824182
		2018	0.193018422
		2019	0.16454605
89	HRTA	2017	0.234892294
		2018	0.075644561
		2019	0.25470625

LAMPIRAN VII

Hasil Pengujian SPSS

1. Statistik Deskriptif

Tabel 4.1 Statistik Deskriptif sebelum dilakukan *trimming*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KI	267	.1670	1.0000	.397479	.1095554
MANJ	267	.0000	.8930	.083788	.1897725
INST	267	.0000	.9960	.660124	.2545365
KA	267	.0000	5.0000	2.883895	.7081713
IOS	267	-.4772	40.5625	2.862439	5.3662515
SIZE	267	13.6200	30.6399	24.531981	4.9383738
KAP	267	.0000	1.0000	.280899	.4502822
DACC	267	-1.7498	1.1567	-.009173	.1844928
Valid N (listwise)	267				

Tabel 4.2 Statistik Deskriptif sesudah *trimming*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KI	188	.16700	1.00000	.4083404	.11849909
MANJ	188	.00000	.47900	.0397782	.09157253
INST	188	.01900	.99600	.6899096	.20980145
KA	188	.00000	5.00000	2.9042553	.70246547
IOS	188	.17764	40.56250	3.0671299	5.77861986
SIZE	188	13.64144	30.63990	24.2382588	5.15493365
KAP	188	.00000	1.00000	.3404255	.47511758
DACC	188	-.12422	.08805	-.0002556	.04132437
Valid N (listwise)	188				

2. Uji Normalitas

Tabel 4.3 Hasil Uji Normalitas sebelum *trimming*.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		267
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.18273461
Most Extreme Differences	Absolute	.244
	Positive	.202
	Negative	-.244
Test Statistic		.244
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Tabel 4.4 Hasil Uji Normalitas sesudah *trimming*.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		188
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03570303
Most Extreme Differences	Absolute	.044
	Positive	.044
	Negative	-.041
Test Statistic		.044
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

3. Uji Multikolinieritas

Tabel 4.5 Hasil Uji Multikolinieritas

		Coefficients ^a						Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
Model		B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	-.023	.024		-.990	.324			
	KI	-.035	.023	-.101	-1.515	.132	.936	1.069	
	MANJ	-.132	.036	-.292	-3.641	.000	.645	1.550	
	INST	.048	.016	.243	3.030	.003	.645	1.549	
	KA	.000	.004	.004	.056	.955	.791	1.264	
	IOS	.000	.001	-.042	-.595	.553	.847	1.181	
	SIZE	.001	.001	.078	1.146	.253	.903	1.108	
	KAP	-.015	.006	-.175	-2.521	.013	.862	1.161	

a. Dependent Variable: DACC

4. Uji Heteroskedastisitas

Tabel 4.6 Hasil Uji Heterokedastisitas

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	.021	.014		1.510	.133
	KI	-.008	.013	-.045	-.587	.558
	MANJ	.032	.021	.138	1.512	.132
	INST	.014	.009	.143	1.557	.121
	KA	.002	.002	.081	.976	.330
	IOS	3.570E-5	.000	.010	.123	.902
	SIZE	.000	.000	-.067	-.859	.391
	KAP	-.001	.003	-.017	-.219	.827

a. Dependent Variable: ABS_RES

5. Uji F

Tabel 4.7 Hasil Uji F

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.081	7	.012	8.735	.000 ^b
	Residual	.238	180	.001		
	Total	.319	187			

a. Dependent Variable: DACC

b. Predictors: (Constant), KAP, KI, MANJ, IOS, SIZE, KA, INST

6. Uji T

Tabel 4.8 Hasil Uji T

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.0233	.024		-.990	.324
	KI	-.0352	.023	-.101	-1.515	.132
	MANJ	-.1317	.036	-.292	-3.641	.000
	INST	.0478	.016	.243	3.030	.003
	KA	.0002	.004	.004	.056	.955
	IOS	-.0002	.001	-.042	-.595	.553
	SIZE	.0006	.001	.078	1.146	.253
	KAP	-.0152	.006	-.175	-2.521	.013

a. Dependent Variable: DACC

7. Uji Determinasi

Tabel 4.9 Hasil Uji Koefisien Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.504 ^a	.254	.225	.03639064

a. Predictors: (Constant), KAP, KI, MANJ, IOS, SIZE, KA, INST

b. Dependent Variable: DACC