

LAMPIRAN

LAMPIRAN 1 DAFTAR SAMPEL PERUSAHAAN

No	Kode Perusahaan	Nama Perusahaan
1	AMAN	Makmur Berkah Amanda
2	APLN	Agung Podomoro Land
3	ARMY	Armidian Karyatam
4	ATAP	Trimitra Prawara Goldland
5	BCIP	Bumi Citra Permai
6	BIPP	Bhuwanatala Indah Permai
7	BSDE	Bumi Serpong Damai
8	CITY	Natura City Developments
9	CSIS	Cahayasakti Investindo Sukses
10	CTRA	Ciputra Development
11	DADA	Diamond Citra Propertindo
12	DILD	Intiland Development
13	DMAS	Puradelta Lestari
14	DUTI	Duta Pertiwi
15	GPRA	Perdana Gapuraprima
16	HOMI	Grand House Mulia
17	INDO	Royalindo Investa Wijaya
18	JRPT	Jaya Real Property
19	KBAG	Karya Bersama Anugerah
20	KIJA	Kawasan Industry Jababeka
21	MKPI	Metropolitan Kentjana
22	MPRO	Maha Property Indonesia
23	MTLA	Metropolitan Land
24	NIRO	City Retail Developments
25	NZIA	Nusantara Almazia
26	POLI	Pollux Hotels Group
27	POLL	Pollux Properties Indonesia
28	PPRO	PP Property
29	PURI	Puri Global Sukses
30	PWON	Pakuwon Jati
31	RDTX	Roda Vivatex
32	REAL	Repower Asia Indonesia
33	SMDM	Suryamas Dutamakmur
34	SMRA	Summarecon Agung
35	TRIN	Perintis Trinity Property
36	URBN	Urban Jakarta Propertindo

LAMPIRAN 2
GABUNGAN VARIABEL PENGUKURAN

No	Kode Perusahaan	Tahun	Risiko Litigasi	Debt Covenant	Konservatisme Akuntansi	Ukuran Perusahaan	Kualitas Laba
			X1	X2	X3	Z	Y
1	AMAN	2020	0,352	0,261	-0,035	20,499	-0,598
2	APLN	2020	1,676	0,626	0,027	24,137	0,779
3	ARMY	2020	0,184	0,155	-0,001	28,187	0,992
4	ATAP	2020	0,368	0,269	-0,225	25,330	-2,842
5	BCIP	2020	1,036	0,509	-0,005	27,536	-1,729
6	BIPP	2020	0,762	0,432	0,016	28,386	0,864
7	BSDE	2020	0,766	0,434	0,017	31,740	0,664
8	CITY	2020	0,092	0,085	-0,071	27,583	-0,052
9	CSIS	2020	1,008	0,502	-0,027	27,012	-0,148
10	CTRA	2020	1,249	0,555	-0,015	31,301	0,249
11	DADA	2020	0,738	0,425	-0,040	27,099	-0,560
12	DILD	2020	1,596	0,615	-0,002	30,385	0,038
13	DMAS	2020	0,221	0,181	0,231	29,541	2,192
14	DUTI	2020	0,331	0,249	-0,010	30,252	0,839
15	GPRA	2020	0,640	0,390	0,009	28,178	0,588
16	HOMI	2020	1,052	0,513	-0,032	26,182	-2,864
17	INDO	2020	0,003	0,003	-0,170	27,599	54,598
18	JRPT	2020	0,458	0,314	-0,033	23,164	0,574
19	KBAG	2020	0,212	0,175	-0,021	26,862	-2,463
20	KIJA	2020	0,949	0,487	0,035	30,132	0,906
21	MKPI	2020	0,359	0,264	0,058	29,662	1,708
22	MPRO	2020	0,294	0,227	-0,012	21,294	-0,255
23	MTLA	2020	0,455	0,313	-0,022	29,411	0,445
24	NIRO	2020	0,610	0,379	-0,042	29,993	-0,854
25	NZIA	2020	0,305	0,233	0,032	27,221	3,409
26	POLI	2020	0,461	0,316	0,009	28,536	2,015
27	POLL	2020	3,736	0,789	-0,046	29,579	-1,909
28	PPRO	2020	3,091	0,756	-0,028	30,554	-1,872
29	PURI	2020	0,845	0,458	-0,301	26,118	-5,779
30	PWON	2020	0,503	0,335	0,013	23,999	0,957
31	RDTX	2020	0,086	0,079	-0,010	28,720	1,041
32	REAL	2020	0,007	0,007	0,001	26,589	0,420
33	SMDM	2020	0,209	0,173	0,023	28,795	1,920
34	SMRA	2020	1,743	0,635	-0,008	23,939	-0,018
35	TRIN	2020	1,083	0,520	-0,143	21,110	-32,524
36	URBN	2020	0,888	0,470	-0,067	29,003	-1,734

LAMPIRAN 3
OUTPUT HASIL PENELITIAN

1. STATISTIK DESKRIPTIF

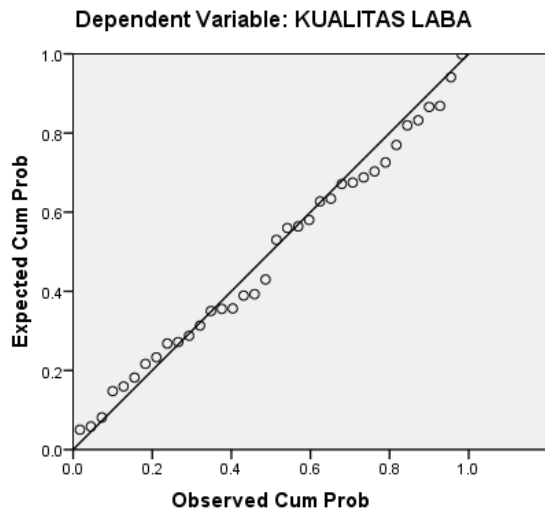
Tabel 4.1 Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
RISIKO LITIGASI	36	.003	3.736	.78800	.795072
DEBT COVENANT	36	.003	.789	.36483	.197486
KONSERVATISME AKUNTANSI	36	-.301	.231	-.02486	.084664
UKURAN PERUSAHAAN	36	20.499	31.599	27.18411	2.790433
KUALITAS LABA	36	-32.524	54.598	.52769	10.867529
Valid N (listwise)	36				

2. UJI ASUMSI KLASIK

a. Uji Normalitas

Gambar 4.1 Grafik Normal P-Plot



Tabel 4.2 Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		36
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	.40845449
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.050
Kolmogorov-Smirnov Z		.516
Asymp. Sig. (2-tailed)		.953
a. Test distribution is Normal.		
b. Calculated from data.		

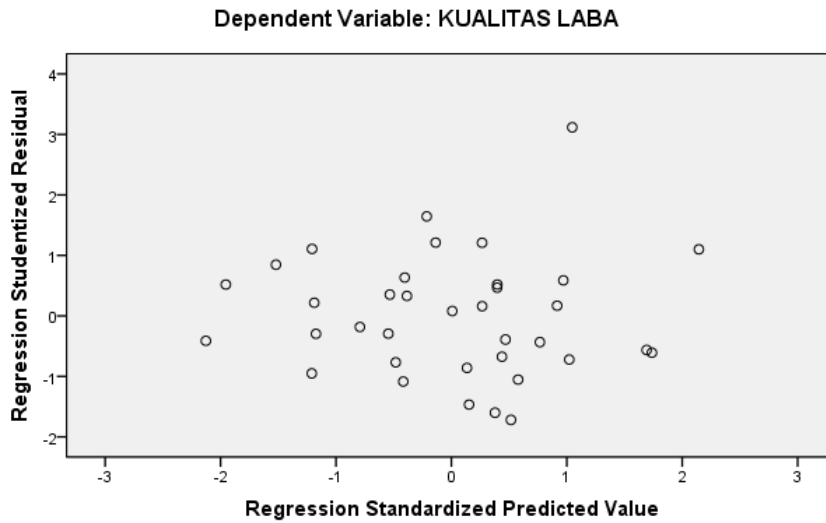
b. Uji Multikolonieritas

Tabel 4.3 Uji Multikolonieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	RISIKO LITIGASI (X1)	.868	1.152
	DEBT COVENANT (X2)	.908	1.101
	KONSERVATISME AKUNTANSI (X3)	.953	1.049
	UKURAN PERUSAHAAN (Z)	.855	1.169
	a. Dependent Variable: KUALITAS LABA		

c. Uji Heterokedastisitas

Gambar 4.2 Grafik Scatterplot



Tabel 4.4 Rank Spearman

Correlations							
			RISIKO LITIGASI	DEBT COVENANT	KONSERVATISME AKUNTANSI	UKURAN PERUSAHAAN	absresid
Spearman's rho	RISIKO LITIGASI	Correlation Coefficient	1.000	1.000**	-.093	-.135	-.266
		Sig. (2-tailed)	.	.	.591	.432	.117
		N	36	36	36	36	36
	DEBT COVENANT	Correlation Coefficient	1.000**	1.000	-.093	-.135	-.266
		Sig. (2-tailed)	.	.	.591	.432	.117
		N	36	36	36	36	36
	KONSERVATISME AKUNTANSI	Correlation Coefficient	-.093	-.093	1.000	.163	.051
		Sig. (2-tailed)	.591	.591	.	.341	.768
		N	36	36	36	36	36
	UKURAN PERUSAHAAN	Correlation Coefficient	-.135	-.135	.163	1.000	-.038
		Sig. (2-tailed)	.432	.432	.341	.	.825
		N	36	36	36	36	36
	absresid	Correlation Coefficient	-.266	-.266	.051	-.038	1.000
		Sig. (2-tailed)	.117	.117	.768	.825	.
		N	36	36	36	36	36

** . Correlation is significant at the 0.01 level (2-tailed).

3. UJI HIPOTESIS

a. Uji Koefisien Determinasi

Tabel 4.5 Koefisien Determinasi (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.844 ^a	.712	.652	6.407780

a. Predictors: (Constant), KA*UP, DC*UP, RISIKO LITIGASI, DEBT COVENANT, KONSERVATISME AKUNTANSI, RL*UP

b. Uji t

Tabel 4.6 Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	9.223	2.821		3.270	.003
	RISIKO LITIGASI	13.321	33.170	.975	.402	.691
	DEBT COVENANT	-36.726	87.904	-.667	-.418	.679
	KONSERVATISME	929.070	147.296	7.238	6.307	.000
	AKUNTANSI					
	RL*UP	-.400	1.169	-.815	-.342	.735
	DC*UP	.426	3.059	.214	.139	.890
	KA*UP	-34.345	5.331	-7.302	-6.442	.000

a. Dependent Variable: KUALITAS LABA