

Lampiran 1 DATA PENELITIAN

No.	Kode	Tahun	KL	IOS	KAU	KI	INST	MANJ
1	AALI	2006	-241904	5,7707	1	0,333333	0,7968	0,0002
2	ANTM		-640132	2,1457	1	0,4	0,65	0
3	ASII		-5233195	11,2342	0	0,545455	0,5011	0
4	INCO		126130	1,2858	0	0,3	0,8207	0,0004
5	INDF		-880933	1,0621	1	0,3	0,5153	0
6	PGAS		-449206	17,9285	1	0,285714	0,55256	0,0016
7	PTBA		148173	2,1418	1	0,333333	0,6502	0
8	TLKM		- 15689611	3,0986	0	0,4	0,6804	0
9	UNTR		-693401	1,8477	1	0,333333	0,5845	0
10	AALI	2007	-622985	8,2693	1	0,375	0,7968	0,0001
11	ANTM		-1050345	3,2564	1	0,25	0,75	0
12	ASII		-4724727	17,7056	0	0,5	0,5011	0,0002
13	INCO		-2279450	5,0756	1	0,3	0,8207	0,0003
14	INDF		-1521644	1,1027	1	0,3	0,5153	0,0005
15	PGAS		-1761546	17,6689	1	0,4	0,5522	0,0005
16	PTBA		-637590	6,5523	0	0,333333	0,871	0,00018
17	TLKM		- 14870254	2,8390	1	0,4	0,6902	0
18	UNTR		-1164741	2,4926	1	0,375	0,5845	0
19	AALI	2008	543590	2,3615	1	0,428571	0,7968	0
20	ANTM		-1690878	0,6951	1	0,4	0,65	0
21	ASII		-1394000	5,5133	1	0,5	0,5011	0,0003
22	INCO		696350	1,0014	1	0,3	0,8207	0,0001
23	INDF		-1650417	0,4961	1	0,3	0,5005	0,0006
24	PGAS		-3145079	2,2235	1	0,4	0,5458	0,0004

25	PTBA		98194	2,2354	1	0,4	0,871	0,00018
26	TLKM		-9591297	2,0400	1	0,4	0,6902	0
27	UNTR		-1593153	0,6489	1	0,375	0,595	0
28	AALI	2009	-324245	4,7176	1	0,428571	0,7968	0
29	ANTM		-391102	1,7847	1	0,4	0,65	0
30	ASII		1109000	15,7901	1	0,5	0,5011	0,0004
31	INCO		-360360	1,7823	1	0,3	0,7986	0
32	INDF		-238646	1,0395	1	0,3	0,5005	0,0005
33	PGAS		-723891	3,6441	1	0,4	0,5697	0,0003
34	PTBA		-8580	4,4386	1	0,4	0,8906	0,00018
35	TLKM		- 13672574	2,3329	1	0,4	0,6156	0
36	UNTR		-1283481	2,1047	1	0,375	0,595	0
37	AALI	2010	-929877	4,6563	1	0,5	0,7968	0
38	ANTM		-321174	1,5569	1	0,5	0,65	0
39	ASII		14097000	19,5995	1	0,4	0,5009	0
40	INCO		-2034810	2,1617	1	0,3	0,7986	0
41	INDF		-3054934	0,9285	1	0,3	0,5005	0
42	PGAS		-3305819	3,5385	1	0,4	0,5697	0
43	PTBA		-490857	5,6039	1	0,4	0,90153	0,00018
44	TLKM		- 11889000	1,8933	1	0,4	0,6465	0
45	UNTR		1449050	2,6720	1	0,5	0,595	0
46	AALI	2011	-663910	3,3991	1	0,4286	0,7968	0
47	ANTM		359934	0,7407	1	0,3333	0,65	0
48	ASII		11066000	19,5270	1	0,4545	0,5011	0,0004
49	INCO		129660	1,2823	1	0,222222	0,7951	0
50	INDF		-77291	0,6870	1	0,333333	0,5007	0,0006
51	PGAS		-2453709	2,6003	1	0,4	0,5697	0
52	PTBA		-512582	3,1019	1	0,333333	0,83759	0,00004
53	TLKM		- 15083000	1,6457	1	0,4	0,6847	0
54	UNTR		-4539366	2,0151	1	0,5	0,595	0

55	AALI	2012	-89245	2,6520	1	0,4286	0,7968	0
56	ANTM		2102513	0,6114	1	0,3333	0,65	0
57	ASII		13810000	17,0413	1	0,4167	0,5011	0,0004
58	INCO		-116680	1,0773	1	0,3	0,7951	0
59	INDF		-2627734	0,8256	1	0,375	0,5007	0,0002
60	PGAS		-2511622	2,9665	1	0,333333	0,5697	0
61	PTBA		696720	2,4373	1	0,333333	0,6502	0
62	TLKM		-9579000	1,8818	1	0,4	0,6538	0
63	UNTR		-526759	1,4135	1	0,5	0,595	0

No.	Kode	Tahun	KL	IOS	KAU	KI	INST	MANJ
1	AALI	2006	5,38	0,7612	1	-	-	-
2	ANTM		5,81	0,3316	1	-	-	0,0000
3	ASII		6,72	1,0505	0	-	-	0,0000
4	INCO		5,10	0,1092	0	-	-	-
5	INDF		5,94	0,0262	1	-	-	0,0000
6	PGAS		5,65	1,2535	1	-	-	-
7	PTBA		5,17	0,3308	1	-	-	0,0000
8	TLKM		7,20	0,4912	0	-	-	0,0000
9	UNTR		5,84	0,2666	1	-	-	0,0000
10	AALI	2007	5,79	0,9175	1	-	-	-

						0,4260	0,0987	4,0000
11	ANTM		6,02	0,5127	1	- 0,6021	- 0,1249	- 0,0000
12	ASII		6,67	1,2481	0	- 0,3010	- 0,3001	- 3,6990
13	INCO		6,36	0,7055	1	- 0,5229	- 0,0858	- 3,5229
14	INDF		6,18	0,0425	1	- 0,5229	- 0,2879	- 3,3010
15	PGAS		6,25	1,2472	1	- 0,3979	- 0,2579	- 3,3010
16	PTBA		5,80	0,8164	0	- 0,4771	- 0,0600	- 3,7447
17	TLKM		7,17	0,4532	1	- 0,3979	- 0,1610	- 0,0000
18	UNTR		6,07	0,3966	1	- 0,4260	- 0,2332	- 0,0000
19	AALI	2008	5,74	0,3732	1	- 0,3680	- 0,0987	- 0,0000
20	ANTM		6,23	- 0,1579	1	- 0,3979	- 0,1871	- 0,0000
21	ASII		6,14	0,7414	1	- 0,3010	- 0,3001	- 3,5229
22	INCO		5,84	0,0006	1	- 0,5229	- 0,0858	- 4,0000
23	INDF		6,22	- 0,3044	1	- 0,5229	- 0,3006	- 3,2218
24	PGAS		6,50	0,3470	1	- 0,3979	- 0,2630	- 3,3979
25	PTBA		4,99	0,3494	1	- 0,3979	- 0,0600	- 3,7447
26	TLKM		6,98	0,3096	1	- 0,3979	- 0,1610	- 0,0000
27	UNTR		6,20	- 0,1878	1	- 0,4260	- 0,2255	- 0,0000
28	AALI	2009	5,51	0,6737	1	-	-	0,0000

						0,3680	0,0987	
29	ANTM		5,59	0,2516	1	- 0,3979	- 0,1871	- 0,0000
30	ASII		6,04	1,1984	1	- 0,3010	- 0,3001	- 3,3979
31	INCO		5,56	0,2510	1	- 0,5229	- 0,0977	- 0,0000
32	INDF		5,38	0,0168	1	- 0,5229	- 0,3006	- 3,3010
33	PGAS		5,86	0,5616	1	- 0,3979	- 0,2444	- 3,5229
34	PTBA		3,93	0,6472	1	- 0,3979	- 0,0503	- 3,7447
35	TLKM		7,14	0,3679	1	- 0,3979	- 0,2107	- 0,0000
36	UNTR		6,11	0,3232	1	- 0,4260	- 0,2255	- 0,0000
37	AALI	2010	5,97	0,6680	1	- 0,3010	- 0,0987	- 0,0000
38	ANTM		5,51	0,1923	1	- 0,3010	- 0,1871	- 0,0000
39	ASII		7,15	1,2922	1	- 0,3979	- 0,3002	- 0,0000
40	INCO		6,31	0,3348	1	- 0,5229	- 0,0977	- 0,0000
41	INDF		6,49	- 0,0322	1	- 0,5229	- 0,3006	- 0,0000
42	PGAS		6,52	0,5488	1	- 0,3979	- 0,2444	- 0,0000
43	PTBA		5,69	0,7485	1	- 0,3979	- 0,0450	- 3,7447
44	TLKM		7,08	0,2772	1	- 0,3979	- 0,1894	- 0,0000
45	UNTR		6,16	0,4268	1	- 0,3010	- 0,2255	- 0,0000
46	AALI	2011	5,82	0,5314	1	-	-	0,0000

						0,3679	0,0987	
47	ANTM		5,56	- 0,1303	1	- 0,4772	- 0,1871	- 0,0000
48	ASII		7,04	1,2906	1	- 0,3425	- 0,3001	- 3,3979
49	INCO		5,11	0,1080	1	- 0,6532	- 0,0996	- 0,0000
50	INDF		4,89	- 0,1630	1	- 0,4771	- 0,3004	- 3,2218
51	PGAS		6,39	0,4150	1	- 0,3979	- 0,2444	- 0,0000
52	PTBA		5,71	0,4916	1	- 0,4771	- 0,0770	- 4,3979
53	TLKM		7,18	0,2164	1	- 0,3979	- 0,1645	- 0,0000
54	UNTR		6,66	0,3043	1	- 0,3010	- 0,2255	- 0,0000
55	AALI	2012	4,95	0,4236	1	- 0,3679	- 0,0987	- 0,0000
56	ANTM		6,32	- 0,2137	1	- 0,4772	- 0,1871	- 0,0000
57	ASII		7,14	1,2315	1	- 0,3802	- 0,3001	- 3,3979
58	INCO		5,07	0,0323	1	- 0,5229	- 0,0996	- 0,0000
59	INDF		6,42	- 0,0832	1	- 0,4260	- 0,3004	- 3,6990
60	PGAS		6,40	0,4722	1	- 0,4771	- 0,2444	- 0,0000
61	PTBA		5,84	0,3869	1	- 0,4771	- 0,1870	- 0,0000
62	TLKM		6,98	0,2746	1	- 0,3979	- 0,1846	- 0,0000
63	UNTR		5,72	0,1503	1	- 0,3010	- 0,2255	- 0,0000

Lampiran 2 REGRESI OLS MODIFIKASI MODEL JONES

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PPEit/Ait-1, (REVit-RE Cit)/Ait-1, 1/Ait-1	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAit/Ait-1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.470 ^a	.221	.181	7.58777E-02

a. Predictors: (Constant), PPEit/Ait-1, (REVit-RECit)/Ait-1, 1/Ait-1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.626E-02	3	3.209E-02	5.573	.002 ^a
	Residual	.340	59	5.757E-03		
	Total	.436	62			

a. Predictors: (Constant), PPEit/Ait-1, (REVit-RECit)/Ait-1, 1/Ait-1

b. Dependent Variable: TAit/Ait-1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.689E-02	.026		1.422	.160
	1/Ait-1	-.125801	130096.1	-.121	-.967	.338
	(REVit-RECit)/Ait-1	-6.70E-02	.042	-.190	-1.590	.117
	PPEit/Ait-1	-.154	.040	-.463	-3.819	.000

a. Dependent Variable: TAit/Ait-1

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KL	63	-1.6E+07	1.4E+07	-1633404	5258452.7989
IOS	63	.50	19.60	4.3626	5.2006
KAU	63	.00	1.00	.9206	.2725
KI	63	.22	.55	.3809	7.065E-02
INST	63	.50	.90	.6560	.1254
MANJ	63	.00	.00	1.390E-04	2.588E-04
Valid N (listwise)	63				

Lampiran 4

UJI ASUMSI KLASIK

e. Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		63
Normal Parameters ^{a,b}	Mean	1.706417E-02
	Std. Deviation	4429223.000000
Most Extreme Differences	Absolute	.175
	Positive	.095
	Negative	-.175
Kolmogorov-Smirnov Z		1.393
Asymp. Sig. (2-tailed)		.041

a. Test distribution is Normal.

b. Calculated from data.

f. Uji Multikolinearitas

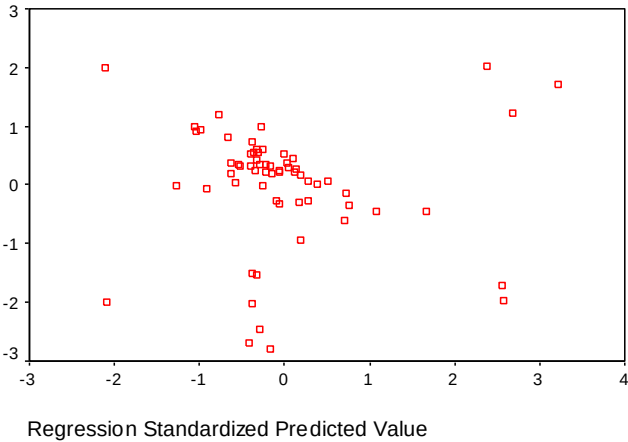
Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-40577.69	6322.145		-.642	.524		
	IOS	585468.8	143466.4	.579	4.081	.000	.618	1.617
	KAU	5621953	2226237	.291	2.525	.014	.935	1.069
	KI	-1.5E+07	9780028	-.205	-1.557	.125	.721	1.387
	INST	1103492	5139913	.026	.215	.831	.828	1.208
	MANJ	-1.7E+09	2.8E+09	-.081	-.582	.563	.638	1.567

a. Dependent Variable: KL

g. Uji Heteroskedastisitas

Scatterplot

Dependent Variable: KL



h. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.539 ^a	.291	.228	4619404.37	2.190

a. Predictors: (Constant), MANJ, KAU, KI, INST, IOS

b. Dependent Variable: KL

**Lampiran 5 DATA PENELITIAN HASIL
TRANSFORMASI LOG**

No.	Kode	Tahun	KL	IOS	KAU	KI	INST	MANJ
1	AALI	2006	5.38	0.7612	1	-0.4771	-0.0987	-3.6990
2	ANTM		5.81	0.3316	1	-0.3979	-0.1871	0.0000
3	ASII		6.72	1.0505	0	-0.2632	-0.3001	0.0000
4	INCO		5.10	0.1092	0	-0.5229	-0.0858	-3.3979
5	INDF		5.94	0.0262	1	-0.5229	-0.2879	0.0000
6	PGAS		5.65	1.2535	1	-0.5441	-0.2576	-2.7959
7	PTBA		5.17	0.3308	1	-0.4771	-0.1870	0.0000
8	TLKM		7.20	0.4912	0	-0.3979	-0.1672	0.0000
9	UNTR		5.84	0.2666	1	-0.4771	-0.2332	0.0000
10	AALI	2007	5.79	0.9175	1	-0.4260	-0.0987	-4.0000
11	ANTM		6.02	0.5127	1	-0.6021	-0.1249	0.0000
12	ASII		6.67	1.2481	0	-0.3010	-0.3001	-3.6990
13	INCO		6.36	0.7055	1	-0.5229	-0.0858	-3.5229
14	INDF		6.18	0.0425	1	-0.5229	-0.2879	-3.3010
15	PGAS		6.25	1.2472	1	-0.3979	-0.2579	-3.3010
16	PTBA		5.80	0.8164	0	-0.4771	-0.0600	-3.7447
17	TLKM		7.17	0.4532	1	-0.3979	-0.1610	0.0000
18	UNTR		6.07	0.3966	1	-0.4260	-0.2332	0.0000
19	AALI	2008	5.74	0.3732	1	-0.3680	-0.0987	0.0000

20	ANTM		6.23	-0.1579	1	-0.3979	-0.1871	0.0000
21	ASII		6.14	0.7414	1	-0.3010	-0.3001	-3.5229
22	INCO		5.84	0.0006	1	-0.5229	-0.0858	-4.0000
23	INDF		6.22	-0.3044	1	-0.5229	-0.3006	-3.2218
24	PGAS		6.50	0.3470	1	-0.3979	-0.2630	-3.3979
25	PTBA		4.99	0.3494	1	-0.3979	-0.0600	-3.7447
26	TLKM		6.98	0.3096	1	-0.3979	-0.1610	0.0000
27	UNTR		6.20	-0.1878	1	-0.4260	-0.2255	0.0000
28	AALI	2009	5.51	0.6737	1	-0.3680	-0.0987	0.0000
29	ANTM		5.59	0.2516	1	-0.3979	-0.1871	0.0000
30	ASII		6.04	1.1984	1	-0.3010	-0.3001	-3.3979
31	INCO		5.56	0.2510	1	-0.5229	-0.0977	0.0000
32	INDF		5.38	0.0168	1	-0.5229	-0.3006	-3.3010
33	PGAS		5.86	0.5616	1	-0.3979	-0.2444	-3.5229
34	PTBA		3.93	0.6472	1	-0.3979	-0.0503	-3.7447
35	TLKM		7.14	0.3679	1	-0.3979	-0.2107	0.0000
36	UNTR		6.11	0.3232	1	-0.4260	-0.2255	0.0000
37	AALI	2010	5.97	0.6680	1	-0.3010	-0.0987	0.0000
38	ANTM		5.51	0.1923	1	-0.3010	-0.1871	0.0000
39	ASII		7.15	1.2922	1	-0.3979	-0.3002	0.0000
40	INCO		6.31	0.3348	1	-0.5229	-0.0977	0.0000
41	INDF		6.49	-0.0322	1	-0.5229	-0.3006	0.0000
42	PGAS		6.52	0.5488	1	-0.3979	-0.2444	0.0000
43	PTBA		5.69	0.7485	1	-0.3979	-0.0450	-3.7447

44	TLKM		7.08	0.2772	1	-0.3979	-0.1894	0.0000
45	UNTR		6.16	0.4268	1	-0.3010	-0.2255	0.0000
46	AALI	2011	5.82	0.5314	1	-0.3679	-0.0987	0.0000
47	ANTM		5.56	-0.1303	1	-0.4772	-0.1871	0.0000
48	ASII		7.04	1.2906	1	-0.3425	-0.3001	-3.3979
49	INCO		5.11	0.1080	1	-0.6532	-0.0996	0.0000
50	INDF		4.89	-0.1630	1	-0.4771	-0.3004	-3.2218
51	PGAS		6.39	0.4150	1	-0.3979	-0.2444	0.0000
52	PTBA		5.71	0.4916	1	-0.4771	-0.0770	-4.3979
53	TLKM		7.18	0.2164	1	-0.3979	-0.1645	0.0000
54	UNTR		6.66	0.3043	1	-0.3010	-0.2255	0.0000
55	AALI	2012	4.95	0.4236	1	-0.3679	-0.0987	0.0000
56	ANTM		6.32	-0.2137	1	-0.4772	-0.1871	0.0000
57	ASII		7.14	1.2315	1	-0.3802	-0.3001	-3.3979
58	INCO		5.07	0.0323	1	-0.5229	-0.0996	0.0000
59	INDF		6.42	-0.0832	1	-0.4260	-0.3004	-3.6990
60	PGAS		6.40	0.4722	1	-0.4771	-0.2444	0.0000
61	PTBA		5.84	0.3869	1	-0.4771	-0.1870	0.0000
62	TLKM		6.98	0.2746	1	-0.3979	-0.1846	0.0000
63	UNTR		5.72	0.1503	1	-0.3010	-0.2255	0.0000

Lampiran 6

UJI ASUMSI KLASIK SETELAH TRANSFORMASI LOG

a. Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		63
Normal Parameters ^{a,b}	Mean	-3.3261520E-09
	Std. Deviation	.5579753
Most Extreme Differences	Absolute	.080
	Positive	.080
	Negative	-.052
Kolmogorov-Smirnov Z		.633
Asymp. Sig. (2-tailed)		.817

a. Test distribution is Normal.

b. Calculated from data.

b. Uji Multikolinearitas

Coefficients^a

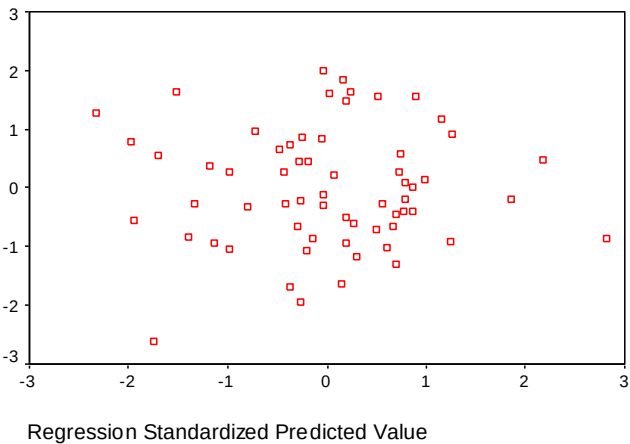
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.895	.587		10.043	.000		
LogIOS	.368	.214	.221	1.723	.090	.716	1.397
LogKAU	-.252	.280	-.101	-.900	.372	.936	1.068
LogKI	.639	1.029	.077	.621	.537	.770	1.299
LogINST	-3.450	.920	-.417	-3.748	.000	.951	1.052
LogMANJ	.115	.046	.296	2.514	.015	.851	1.176

a. Dependent Variable: LogKL

c. Uji Heteroskedastisitas

Scatterplot

Dependent Variable: LogKL



d. Uji Autokorelasi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.573 ^a	.328	.269	.5819	2.070

a. Predictors: (Constant), LogMANJ, LogINST, LogKAU, LogKI, LogIOS

b. Dependent Variable: LogKL

Lampiran 7

REGRESI PENGARUH IOS, KAU, KI, INST, dan MANJ TERHADAP KUALITAS LABA

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LogMANJ, LogINST, LogKAU, LogKI, ^a LogIOS	.	Enter

a. All requested variables entered.

b. Dependent Variable: LogKL

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.573 ^a	.328	.269	.5819

a. Predictors: (Constant), LogMANJ, LogINST, LogKAU, LogKI, LogIOS

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.413	5	1.883	5.559	.000 ^a
	Residual	19.303	57	.339		
	Total	28.716	62			

a. Predictors: (Constant), LogMANJ, LogINST, LogKAU, LogKI, LogIOS

b. Dependent Variable: LogKL

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	5.895	.587		10.043	.000			
	LogIOS	.368	.214	.221	1.723	.090	.213	.222	.187
	LogKAU	-.252	.280	-.101	-.900	.372	-.108	-.118	-.098
	LogKI	.639	1.029	.077	.621	.537	.286	.082	.067
	LogINST	-3.450	.920	-.417	-3.748	.000	-.442	-.445	-.407
	LogMANJ	.115	.046	.296	2.514	.015	.214	.316	.273

a. Dependent Variable: LogKL