

LAMPIRAN-LAMPIRAN

Lampiran 5.1 Hasil Perhitungan Variabel Investment Opportunity Set

No	KODE PERUSAHAAN	Tahun	Investment Opportunity Set
1	ADES	2017	1.12
		2018	1.07
2	AKPI	2017	0.82
		2018	0.79
3	ALKA	2017	2.33
		2018	1.97
4	AMFG	2017	1.01
		2018	0.84
5	ARNA	2017	1.93
		2018	2.20
6	BATA	2017	1.19
		2018	1.16
7	BIMA	2017	2.42
		2018	2.17
8	BOLT	2017	0.40
		2018	0.44
9	BUDI	2017	0.74
		2018	0.77
10	CEKA	2017	0.90
		2018	0.86
11	CPIN	2017	2.36
		2018	4.58
12	DVLA	2017	1.66
		2018	1.58

13	EKAD	2017	0.17
		2018	0.15
14	GGRM	2017	0.37
		2018	0.35
15	HOKI	2017	1.59
		2018	2.54
16	HRTA	2017	1.26
		2018	1.21
17	ICBP	2017	0.36
		2018	0.34
18	IGAR	2017	0.85
		2018	0.81
19	IMPC	2017	2.73
		2018	2.34
20	INAI	2017	0.97
		2018	0.97
21	INDF	2017	0.47
		2018	0.48
22	INTP	2017	2.95
		2018	2.61
23	JPFA	2017	1.31
		2018	1.62
24	KDSI	2017	0.80
		2018	0.89
25	KMTR	2017	1.55
		2018	1.17
26	LMSH	2017	0.58

		2018	0.52
27	PBID	2017	1.18
		2018	1.27
28	PICO	2017	0.79
		2018	0.81
29	ROTI	2017	2.11
		2018	2.03
30	SIDO	2017	2.67
		2018	3.91
31	SKBM	2017	1.13
		2018	1.09
32	SMSM	2017	3.21
		2018	3.11
33	SRSN	2017	0.92
		2018	0.86
34	TALF	2017	1.12
		2018	1.20
35	TCID	2017	0.24
		2018	0.22
36	TOTO	2017	1.82
		2018	1.57
37	TRIS	2017	0.94
		2018	0.80
38	TRST	2017	0.99
		2018	0.89
39	TSPC	2017	1.41
		2018	1.10

40	ULTJ	2017	3.08
		2018	2.95
41	UNVR	2017	23.29
		2018	18.36
42	WTON	2017	1.23
		2018	1.02

Lampiran 5.2 Hasil Perhitungan Variabel Likuiditas

No	KODE PERUSAHAAN	Tahun	Likuiditas
1	ADES	2017	1.20
		2018	1.39
2	AKPI	2017	1.04
		2018	1.02
3	ALKA	2017	1.30
		2018	1.16
4	AMFG	2017	2.01
		2018	1.27
5	ARNA	2017	1.63
		2018	1.74
6	BATA	2017	2.46
		2018	2.93
7	BIMA	2017	0.86
		2018	0.95
8	BOLT	2017	3.13
		2018	1.80
9	BUDI	2017	1.01
		2018	1.00
10	CEKA	2017	2.22
		2018	5.11
11	CPIN	2017	2.32
		2018	2.98
12	DVLA	2017	2.66

		2018	2.89
13	EKAD	2017	4.52
		2018	5.05
14	GGRM	2017	1.94
		2018	2.06
15	HOKI	2017	4.57
		2018	2.68
16	HRTA	2017	3.78
		2018	3.69
17	ICBP	2017	2.43
		2018	1.95
18	IGAR	2017	6.50
		2018	5.76
19	IMPC	2017	3.61
		2018	3.56
20	INAI	2017	0.99
		2018	1.02
21	INDF	2017	1.52
		2018	1.07
22	INTP	2017	3.70
		2018	3.14
23	JPFA	2017	2.35
		2018	1.80
24	KDSI	2017	1.19
		2018	1.17
25	KMTR	2017	7.30

		2018	1.17
26	LMSH	2017	4.28
		2018	5.29
27	PBID	2017	2.66
		2018	2.39
28	PICO	2017	1.51
		2018	1.24
29	ROTI	2017	2.26
		2018	3.57
30	SIDO	2017	7.81
		2018	42.01
31	SKBM	2017	1.64
		2018	1.38
32	SMSM	2017	3.74
		2018	3.94
33	SRSN	2017	2.13
		2018	2.45
34	TALF	2017	2.27
		2018	2.30
35	TCID	2017	4.91
		2018	5.76
36	TOTO	2017	2.30
		2018	2.95
37	TRIS	2017	1.92
		2018	1.61
38	TRST	2017	1.23

		2018	1.14
39	TSPC	2017	2.52
		2018	2.52
40	ULTJ	2017	4.19
		2018	4.40
41	UNVR	2017	0.63
		2018	0.75
42	WTON	2017	1.03
		2018	1.12

Lampiran 5.3 Hasil perhitungan Variabel Ukuran Perusahaan

No	KODE PERUSAHAAN	Tahun	Ukuran Perusahaan
1	ADES	2017	27.46
		2018	27.50
2	AKPI	2017	28.64
		2018	28.75
3	ALKA	2017	26.44
		2018	27.20
4	AMFG	2017	29.47
		2018	29.76
5	ARNA	2017	28.10
		2018	28.13
6	BATA	2017	27.48
		2018	27.50
7	BIMA	2017	25.22
		2018	25.31
8	BOLT	2017	27.80
		2018	27.90
9	BUDI	2017	28.71
		2018	28.85
10	CEKA	2017	27.96
		2018	27.79
11	CPIN	2017	30.83
		2018	30.95
12	DVLA	2017	28.13
		2018	28.15

13	EKAD	2017	27.40
		2018	27.47
14	GGRM	2017	31.83
		2018	31.87
15	HOKI	2017	27.08
		2018	27.36
16	HRTA	2017	27.98
		2018	28.06
17	ICBP	2017	31.08
		2018	31.17
18	IGAR	2017	26.96
		2018	27.07
19	IMPC	2017	28.46
		2018	28.49
20	INAI	2017	27.82
		2018	27.97
21	INDF	2017	32.11
		2018	32.20
22	INTP	2017	30.99
		2018	30.96
23	JPFA	2017	30.62
		2018	30.77
24	KDSI	2017	27.91
		2018	27.96
25	KMTR	2017	28.90
		2018	28.90
26	LMSH	2017	25.81

		2018	25.80
27	PBID	2017	28.23
		2018	28.46
28	PICO	2017	27.31
		2018	27.47
29	ROTI	2017	29.15
		2018	29.11
30	SIDO	2017	28.78
		2018	28.84
31	SKBM	2017	28.12
		2018	28.20
32	SMSM	2017	28.52
		2018	28.66
33	SRSN	2017	27.20
		2018	27.26
34	TALF	2017	27.55
		2018	27.62
35	TCID	2017	28.49
		2018	28.53
36	TOTO	2017	28.67
		2018	28.69
37	TRIS	2017	27.02
		2018	27.17
38	TRST	2017	28.83
		2018	29.09
39	TSPC	2017	29.64
		2018	29.69

40	ULTJ	2017	29.28
		2018	29.35
41	UNVR	2017	30.57
		2018	30.60
42	WTON	2017	29.59
		2018	29.82

Lampiran 5.4 Hasil Perhitungan Variabel Struktur Modal

No	KODE PERUSAHAAN	Tahun	Struktur Modal
1	ADES	2017	0.99
		2018	0.83
2	AKPI	2017	1.44
		2018	1.49
3	ALKA	2017	2.89
		2018	5.44
4	AMFG	2017	0.77
		2018	1.34
5	ARNA	2017	0.56
		2018	0.51
6	BATA	2017	0.48
		2018	0.38
7	BIMA	2017	-2.06
		2018	-2.21
8	BOLT	2017	0.65
		2018	0.78
9	BUDI	2017	1.46
		2018	1.77
10	CEKA	2017	0.54
		2018	0.20
11	CPIN	2017	0.56
		2018	0.43
12	DVLA	2017	0.47
		2018	0.40

13	EKAD	2017	0.20
		2018	0.18
14	GGRM	2017	0.58
		2018	0.53
15	HOKI	2017	0.21
		2018	0.35
16	HRTA	2017	0.42
		2018	0.41
17	ICBP	2017	0.56
		2018	0.51
18	IGAR	2017	0.16
		2018	0.18
19	IMPC	2017	0.78
		2018	0.73
20	INAI	2017	3.38
		2018	3.61
21	INDF	2017	0.88
		2018	0.93
22	INTP	2017	0.18
		2018	0.20
23	JPFA	2017	1.30
		2018	1.26
24	KDSI	2017	1.74
		2018	1.51
25	KMTR	2017	1.25
		2018	1.43
26	LMSH	2017	0.24

		2018	0.21
27	PBID	2017	0.38
		2018	0.49
28	PICO	2017	1.55
		2018	1.85
29	ROTI	2017	0.62
		2018	0.51
30	SIDO	2017	0.09
		2018	0.15
31	SKBM	2017	0.59
		2018	0.70
32	SMSM	2017	0.34
		2018	0.30
33	SRSN	2017	0.57
		2018	0.44
34	TALF	2017	0.20
		2018	0.22
35	TCID	2017	0.27
		2018	0.24
36	TOTO	2017	0.67
		2018	0.50
37	TRIS	2017	0.53
		2018	0.78
38	TRST	2017	0.69
		2018	0.92
39	TSPC	2017	0.46
		2018	0.45

40	ULTJ	2017	0.23
		2018	0.16
41	UNVR	2017	2.65
		2018	1.58
42	WTON	2017	1.57
		2018	1.83

Lampiran 5.5 Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
IOS	74	.15	4.58	1.3769	.88440
Likuiditas	74	.86	7.81	2.7439	1.59177
Uk Perusahaan	74	25.22	31.87	28.4378	1.42875
Strk Modal	74	-2.21	3.61	.7051	.85402
Kualitas Laba	74	-1.58	2.10	.7001	.69386
Valid N (listwise)	74				

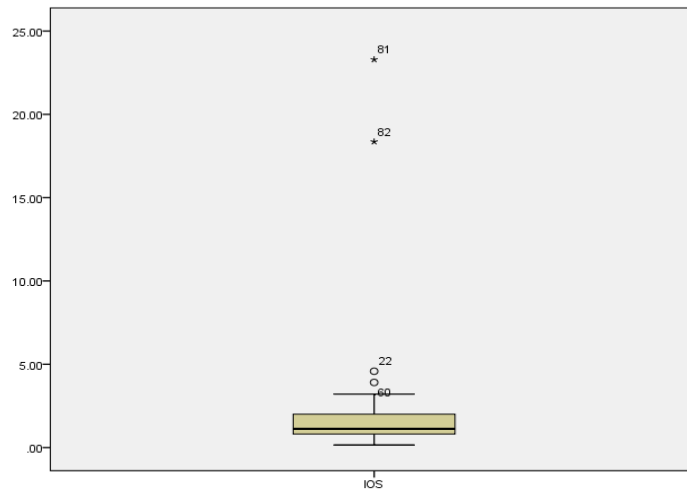
Lampiran 5.6 Hasil uji K-S Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

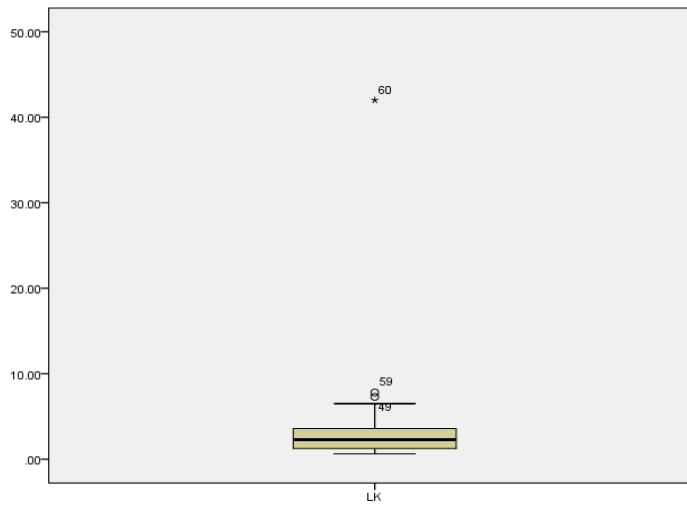
		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.96076903
Most Extreme Differences	Absolute	.104
	Positive	.101
	Negative	-.104
Test Statistic		.104
Asymp. Sig. (2-tailed)		.026 ^c

Sumber :Data Sekunder diolah (2020)

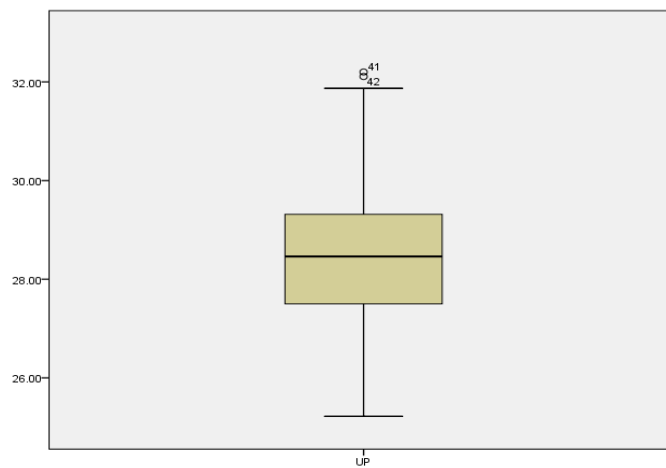
Lampiran 5.7 Gambar Boxplot Variabel IOS



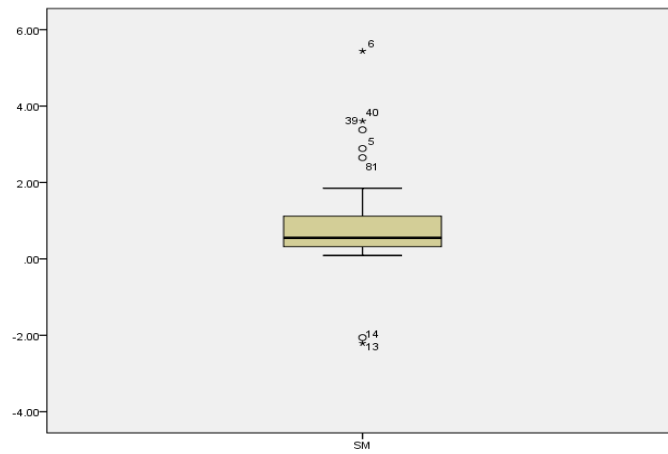
Lampiran 5.8 Gambar Boxplot variabel Likuiditas



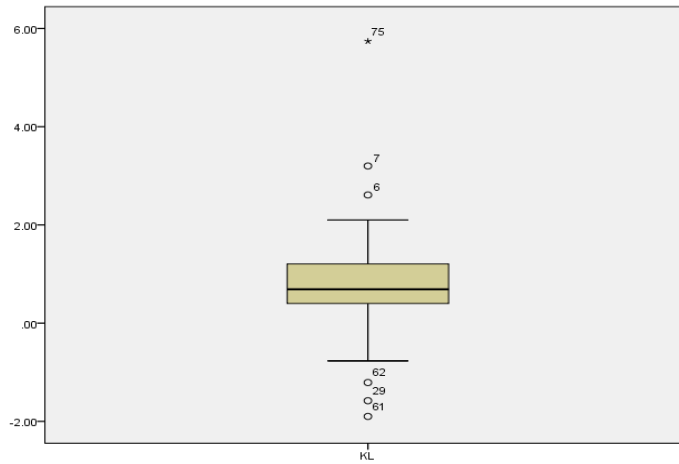
Lampiran 5.9 Gambar Boxplot Variabel Ukuran Perusahaan



Lampiran 5.10 Gambar Boxplot Variabel Struktur modal



Lampiran 5.11 Gambar Boxplot Variabel Kualitas Laba



Lampiran 5.12 Hasil Uji K-S Setelah Outlier

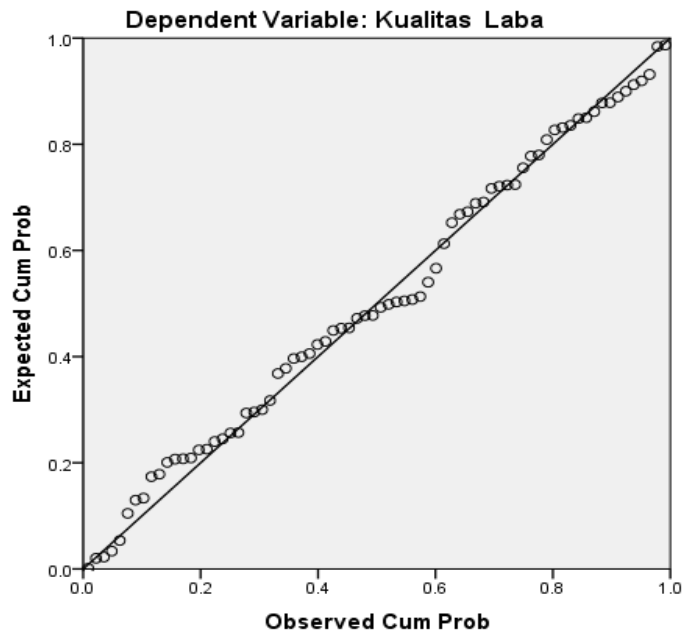
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		74
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.66842663
Most Extreme Differences	Absolute	.068
	Positive	.068
	Negative	-.059
Test Statistic		.068
Asymp. Sig. (2-tailed)		.200 ^{c,d}

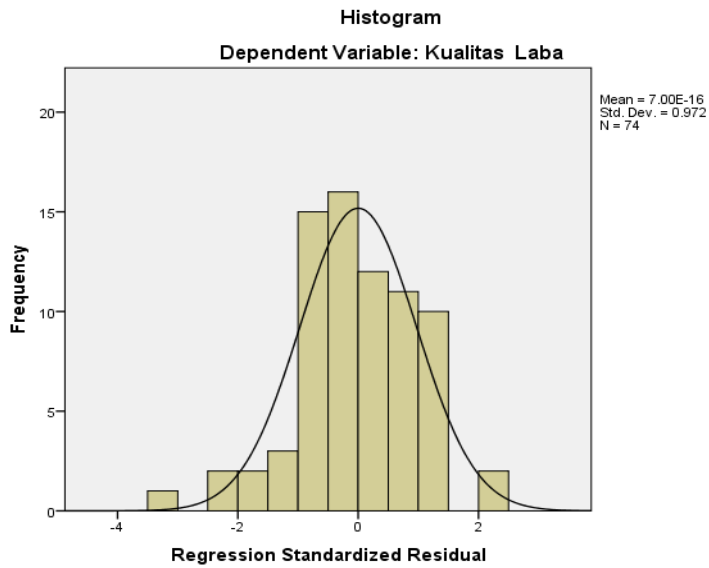
a. Test distribution is Normal.

Lampiran 5.13 Hasil P-Plot Setelah Outlier

Normal P-P Plot of Regression Standardized Residual



Lampiran 5.14 Hasil Grafik Histogram Setelah Outlier

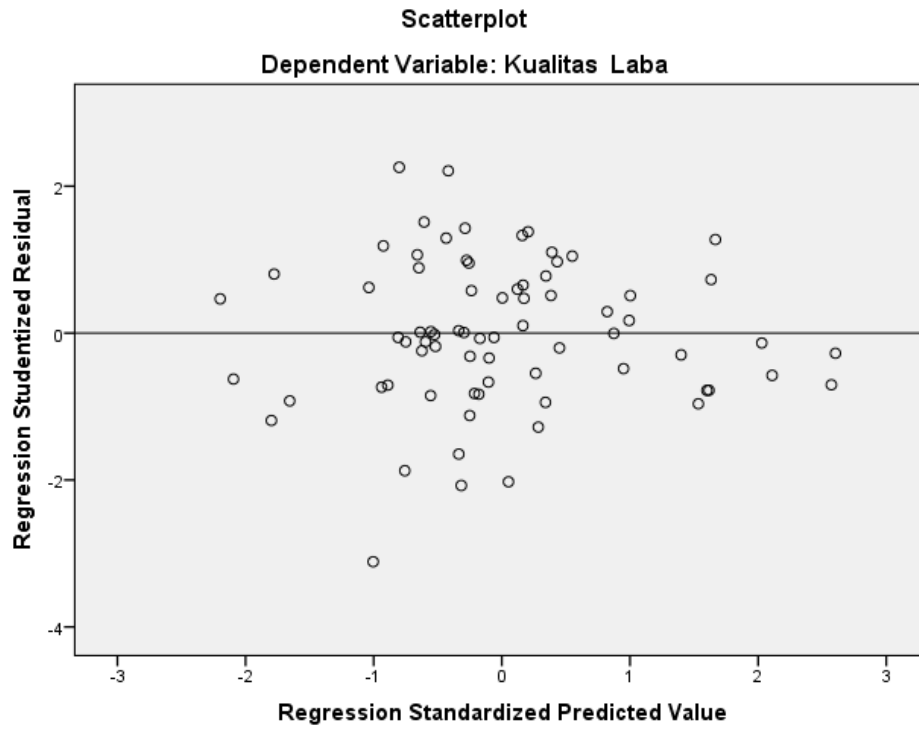


Lampiran 5.15 Hasil uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	-3.019	1.641			
IOS	-.023	.095	-.030	.909	1.100
Likuiditas	-.004	.054	-.010	.868	1.152
Uk Perusahaan	.133	.058	.273	.927	1.079
Strk Modal	-.012	.105	-.015	.799	1.251

Lampiran 5.16 Hasil Uji Scatterplot



Lampiran 5.17 Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.268 ^a	.072	.018	.68753	1.836

a. Predictors: (Constant), Likuiditas, Uk Perusahaan, IOS, Strk Modal

b. Dependent Variable: Kualitas Laba

Lampiran 5.18 Hasil Analisis Regresi Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-3.019	1.641		-1.840	.070
IOS	-.023	.095	-.030	-.246	.806
Likuiditas	-.004	.054	-.010	-.080	.937
Uk Perusahaan	.133	.058	.273	2.268	.026
Strk Modal	-.012	.105	-.015	-.117	.907

a. Dependent Variable: Kualitas Laba

Lampiran 5.19 Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-3.019	1.641		-1.840	.070
IOS	-.023	.095	-.030	-.246	.806
Likuiditas	-.004	.054	-.010	-.080	.937
Uk Perusahaan	.133	.058	.273	2.268	.026
Strk Modal	-.012	.105	-.015	-.117	.907

a. Dependent Variable: Kualitas Laba

Lampiran 5.20 Hasil uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.529	4	.632	1.338	.032 ^b
	Residual	32.616	69	.473		
	Total	35.145	73			

a. Dependent Variable: Kualitas Laba

Sumber : Data diolah (2020)

Lampiran 5.21 Hasil Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.268 ^a	.072	.018	.68753	1.836

b. Dependent Variable: Kualitas Laba

Sumber : Data Sekunder diolah (2020)



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SURAT KETERANGAN

Yang bertanda tangan di bawah ini:

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Fakultas Ekonomi dan Bisnis Universitas Islam Nahdlatul Ulama' Jepara

Dengan ini menerangkan bahwa, yang tersebut di bawah ini :

Nama : NOVIKA PUTRI HARDIYAH

NIM : 161120001804

Prodi : Akuntansi

Telah menyelesaikan karya ilmiah dengan judul **“PENGARUH INVESTMENT OPPORTUNITY SET, LIKUIDITAS, UKURAN PERUSAHAAN DAN STRUKTUR MODAL TERHADAP KUALITAS LABA (Studi Empiris Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2017-2018)”** dan telah melalui pengecekan plagiarisme di plagirism checker x dengan nilai keunikan sebesar 82 %.

Demikian surat keterangan ini dibuat dengan benar, untuk dapat dipergunakan sebagaimana mestinya.

Jepara, 3 Maret 2020

Ka. Prodi Akuntansi

H. Muhammad Ridho, S.E., M.Si

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