



LAMPIRAN

Lampiran 1**Tabel 4.2**
Daftar Perusahaan

No.	Kode	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ALTO	Tri Banyan Tirta Tbk
3	CEKA	Wilmar Cahaya Indonesia Tbk
4	DLTA	Delta Djakarta Tbk
5	ICBP	Indofood CBP Sukses Makmur Tbk
6	INDF	Indofood Sukses Makmur Tbk
7	MLBI	Multi Bintang Indonesia Tbk
8	MYOR	Mayora Indah Tbk
9	PSDN	Prashida Aneka Niaga Tbk
10	ROTI	Nippon Indosari Corporindo Tbk
11	SKLT	Sekar Laut Tbk
12	STTP	Siantar Top Tbk
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
14	GGRM	Gudang Garam Tbk
15	HMSP	Handjaya Mandala Sampoerna Tbk
16	RMBA	Bentoel International Investama Tbk
17	WIIM	Wismilak Inti Makmur Tbk
18	DVLA	Darya Varia Laboratoria Tbk
19	INAF	Indofarma (Persero) Tbk
20	KAEF	Kimia Farma (Persero) Tbk
21	KLBF	Kalbe Farma Tbk
22	MERK	Merck Indonesia Tbk
23	PYFA	Pyridam Farma Tbk
24	SIDO	Industri Jamu & Farmasi Sido Muncul
25	TSPC	Tempo Scan Pasific Tbk
26	ADES	Akasha Wira International Tbk
27	KINO	Kino Indonesia Tbk
28	MBTO	Martina Berto Tbk
29	MRAT	Mustika Ratu Tbk
30	TCID	Mandom Indonesia Tbk
31	UNVR	Unilever Indonesia Tbk
32	CINT	PT Chitose Internatonal Tbk,
33	KICI	PT Kedaung Indah Can Tbk,
34	LMPI	PT Langgeng Makmur Industry Tbk,

Lampiran 2
Tabulasi Data

NO	KODE	NAMA PERUSAH AAN	TAHUN	KUA LIT AS LAB A (Y)	KOMISA RIS INDEPEN DEN (X1)	PERTUM BUHAN PENJUA LAN (X2)	STURU KTUR MODA L (Z)	Z1	Z2
1	AISA	Tiga Pilar Sejahtera Food Tbk	2015	0.798	0.200	0.169	1.284	0.257	0.218
			2016	0.516	0.200	0.089	1.170	0.234	0.104
			2017	-0.276	0.200	-0.248	1.562	0.312	-0.388
			2018	-3.255	0.200	-0.678	-1.526	-0.305	1.035
			2019	0.009	0.200	-0.046	-2.127	-0.425	0.098
2	ALTO	Tri Banyan Tirta Tbk	2015	0.291	0.333	-0.092	1.328	0.443	-0.122
			2016	-1.398	0.333	-0.018	1.423	0.474	-0.025
			2017	-0.080	0.333	-0.116	1.646	0.549	-0.191
			2018	-0.169	0.333	0.123	1.867	0.622	0.229
			2019	-3.026	0.333	0.169	1.898	0.633	0.321
3	CEKA	Wilmar Cahaya Indonesia Tbk ★	2015	1.185	0.333	-0.058	1.322	0.441	-0.077
			2016	0.616	0.333	0.181	0.606	0.202	0.109
			2017	1.458	0.333	0.035	0.542	0.181	0.019
			2018	2.328	0.333	-0.148	0.197	0.066	-0.029
			2019	1.589	0.333	-0.140	0.231	0.077	-0.032
4	DLTA	Delta Djakarta Tbk	2015	0.986	0.400	-0.999	0.222	0.089	-0.222
			2016	0.795	0.400	0.054	0.183	0.073	0.010
			2017	0.927	0.400	-0.531	0.171	0.069	-0.091
			2018	0.776	0.400	0.149	0.186	0.075	0.028
			2019	0.665	0.400	-0.074	0.175	0.070	-0.013
5	ICBP	Indofood CBP Sukses Makmur Tbk	2015						
			2016	0.869	0.500	0.057	0.621	0.310	0.036
			2017	0.919	0.500	0.086	0.562	0.281	0.048
			2018	0.994	0.500	0.033	0.556	0.278	0.018
			2019	0.722	0.500	0.079	0.513	0.257	0.040
6	INDF	Indofood Sukses Makmur Tbk	2015	0.849	0.333	0.007	1.130	0.377	0.008
			2016	0.972	0.333	0.042	0.870	0.290	0.037

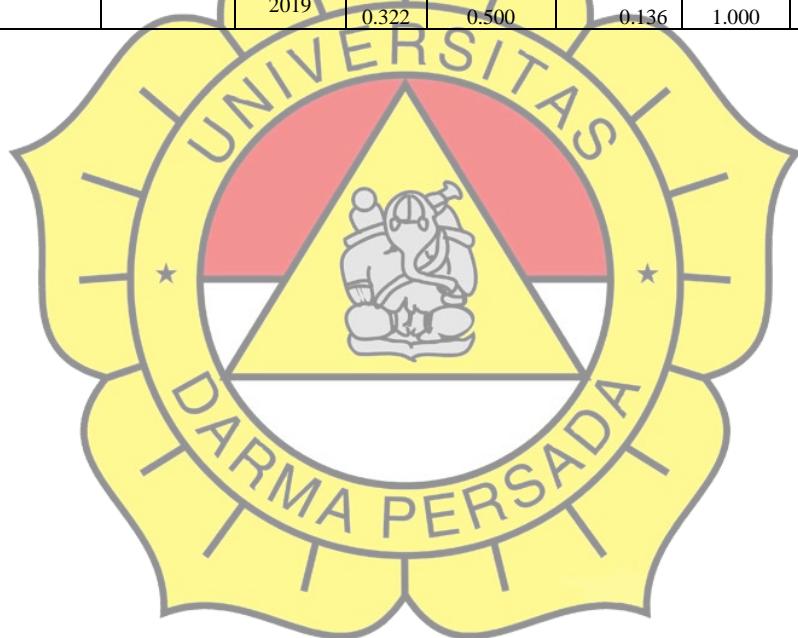
			2017	0.850	0.333	0.051	0.881	0.294	0.045
			2018	0.797	0.333	0.046	0.934	0.311	0.043
			2019	1.525	0.333	0.044	0.775	0.258	0.034
	7	MLBI Multi Bintang Indonesia Tbk	2015						
				1.361	0.571	-0.098	1.741	0.995	-0.170
			2016	0.946	0.571	0.210	1.772	1.013	0.373
			2017	0.748	0.571	0.039	1.357	0.775	0.053
			2018	0.845	0.571	0.077	1.196	0.683	0.092
			2019	0.945	0.571	0.017	1.361	0.778	0.023
	8	MYOR Mayora Indah Tbk	2015	1.424	0.400	0.046	1.184	0.473	0.054
			2016	0.357	0.400	0.238	1.063	0.425	0.253
			2017	0.583	0.400	0.134	1.028	0.411	0.138
			2018	0.193	0.400	0.156	0.923	0.369	0.144
			2019	1.222	0.400	0.040	1.059	0.424	0.043
	9	PSDN Prashida Aneka Niaga Tbk	2015	0.688	0.333	-0.056	0.913	0.304	-0.051
			2016	2.414	0.333	0.014	1.333	0.444	0.018
			2017	0.463	0.333	0.500	1.307	0.436	0.654
			2018	0.820	0.333	-0.047	1.872	0.624	-0.088
			2019	13.09 5	0.333	-0.082	3.339	1.113	-0.275
	10	ROTI Nippon Indosari Corporindo Tbk	2015						
				1.469	0.333	0.156	1.277	0.426	0.200
			2016	1.123	0.333	0.160	1.024	0.341	0.164
			2017	1.991	0.333	-0.012	0.617	0.206	-0.008
			2018	1.583	0.333	0.111	0.506	0.169	0.056
	11	SKLT Sekar Laut Tbk	2015	1.382	0.333	0.206	0.514	0.171	0.106
			2016	1.084	0.333	0.093	1.480	0.493	0.138
			2017	0.065	0.333	0.119	0.919	0.306	0.109
			2018	0.079	0.333	0.096	1.069	0.356	0.103
			2019	0.370	0.333	0.143	1.203	0.401	0.172
	12	STTP Siantar Top Tbk	2015	0.975	0.333	0.226	1.079	0.360	0.244
			2016	0.840	0.333	-0.579	0.903	0.301	-0.523
			2017	0.763	0.333	1.876	0.999	0.333	1.875
			2018	1.044	0.333	0.075	0.692	0.231	0.052
			2019	0.755	0.333	0.001	0.598	0.199	0.000
	13	ULTJ Ultrajaya Milk Industry and Trading	2015	0.824	0.333	0.243	0.342	0.114	0.083
				0.955	0.333	0.122	0.265	0.088	0.032

		Company Tbk							
			2016	0.836	0.333	0.066	0.215	0.072	0.014
			2017	1.045	0.333	0.041	0.232	0.077	0.010
			2018	0.607	0.333	0.122	0.164	0.055	0.020
			2019	0.797	0.333	0.139	0.169	0.056	0.023
14	GGRM	Gudang Garam Tbk	2015	0.371	0.500	0.079	0.671	0.335	0.053
			2016	0.777	0.500	0.084	0.591	0.296	0.050
			2017	0.786	0.500	0.092	0.582	0.291	0.054
			2018	1.071	0.500	0.149	0.531	0.265	0.079
			2019	0.771	0.500	0.155	0.544	0.272	0.084
15	HMSL	Handjaya Mandala Sampoerna Tbk	2015	0.058	0.250	0.104	0.187	0.047	0.019
			2016	0.827	0.250	0.072	0.244	0.061	0.018
			2017	0.910	0.250	0.038	0.265	0.066	0.010
			2018	1.124	0.250	0.077	0.318	0.080	0.025
			2019	0.939	0.250	-0.006	0.427	0.107	-0.003
16	RMBL	Bentoel Internationa l Investama Tbk	2015	1.457	0.667	0.160	-5.023	-3.349	-0.806
		★	2016	1.846	0.667	0.144	0.427	0.285	0.061
			2017	0.017	0.667	0.054	0.578	0.385	0.031
			2018	0.027	0.667	0.082	0.779	0.519	0.064
			2019	-32.54 0	0.667	-0.050	1.023	0.682	-0.051
17	WIIM	Wismilak Inti Makmur Tbk	2015	0.353	0.333	0.107	0.423	0.141	0.045
			2016	1.000	0.333	-0.084	0.366	0.122	-0.031
			2017	3.571	0.333	-0.124	0.253	0.084	-0.031
			2018	1.993	0.333	-0.048	0.249	0.083	-0.012
			2019	4.647	0.333	-0.008	0.258	0.086	-0.002
18	DVLA	Darya Varia Laboratoria Tbk	2015	1.483	0.429	0.183	0.414	0.177	0.076
			2016	0.874	0.429	0.111	0.418	0.179	0.047
			2017	1.020	0.429	0.086	0.470	0.201	0.040
			2018	0.098	0.429	0.079	0.402	0.172	0.032
			2019	0.905	0.429	0.067	0.401	0.172	0.027
19	INAF	Indofarma (Persero) Tbk	2015	9.473	0.333	0.174	0.738	0.246	0.128
			2016	16.80 4	0.333	0.033	1.031	0.344	0.034

			2017	-2.591	0.333	-0.026	1.370	0.457	-0.035
			2018	2.782	0.333	-0.024	17.124	5.708	-0.402
			2019	2.133	0.333	-0.147	1.476	0.492	-0.217
20	KAEF	Kimia Farma (Persero) Tbk	2015						
			2016	0.520	0.333	0.075	0.738	0.246	0.055
			2017	0.517	0.333	0.196	1.031	0.344	0.202
			2018	0.012	0.333	0.054	1.370	0.457	0.074
			2019	0.447	0.333	-0.999	17.124	5.708	#####
			-	48.383	0.333	0.111	1.476	0.492	0.164
21	KLBF	Kalbe Farma Tbk	2015	0.903	0.429	0.030	0.252	0.108	0.008
			2016	0.699	0.429	0.083	0.222	0.095	0.018
			2017	0.620	0.333	0.042	0.196	0.065	0.008
			2018	0.838	0.333	0.044	0.186	0.062	0.008
			2019	0.736	0.429	0.074	0.213	0.091	0.016
22	MERK	Merck Indonesia Tbk	2015	0.829	0.333	-0.999	0.355	0.118	-0.355
			2016	0.204	0.333	0.052	0.277	0.092	0.014
			2017	0.631	0.333	0.118	0.376	0.125	0.044
			2018	3.365	0.333	-0.471	1.437	0.479	-0.677
			2019	1.675	0.500	0.217	0.517	0.258	0.112
23	PYFA	Pyridam Farma Tbk	2015	3.447	0.500	-0.020	0.580	0.290	-0.012
			2016	0.000	0.500	-0.004	0.583	0.292	-0.002
			2017	2.180	0.500	0.028	0.466	0.233	0.013
			2018	0.427	0.500	0.123	0.573	0.286	0.070
			2019	1.407	0.500	-0.013	0.530	0.265	-0.007
24	SIDO	Industri Jamu & Farmasi Sido Muncul	2015	0.772	0.333	0.009	0.076	0.025	0.001
			2016	0.735	0.333	0.155	0.083	0.028	0.013
			2017	0.940	0.333	0.005	0.091	0.030	0.000
			2018	0.975	0.333	0.074	0.150	0.050	0.011
			2019	0.779	0.333	0.110	0.154	0.051	0.017
25	TSPC	Tempo Scan Pasific Tbk	2015	1.101	0.500	0.089	0.449	0.225	0.040
			2016	0.684	0.333	0.117	0.421	0.140	0.049
			2017	0.731	0.750	0.047	0.463	0.347	0.022
			2018	0.535	0.600	0.055	0.449	0.269	0.025
			2019	1.117	0.600	0.090	0.446	0.267	0.040

26	ADES	Akasha Wira Internationa l Tbk	2015	0.589	0.333	0.157	0.989	0.330	0.155
			2016	1.933	0.333	0.325	0.997	0.332	0.324
			2017	1.707	0.333	-0.082	0.986	0.329	-0.081
			2018	2.092	0.333	-0.013	0.083	0.028	-0.001
			2019	1.672	0.333	0.037	0.448	0.149	0.017
27	KINO	Kino Indonesia Tbk	2015	-0.215	0.667	0.079	0.807	0.538	0.064
			2016	0.054	0.667	-0.031	0.683	0.455	-0.021
			2017	1.705	0.667	-0.095	0.575	0.384	-0.055
			2018	0.801	0.667	0.143	0.643	0.428	0.092
			2019	0.027	0.667	0.295	0.737	0.492	0.218
28	MBTO	Martina Berto Tbk	2015	-0.060	0.333	0.035	0.494	0.165	0.017
			2016	0.416	0.333	-0.013	0.610	0.203	-0.008
			2017	1.044	0.333	0.067	0.891	0.297	0.060
			2018	-0.042	0.333	-0.313	1.156	0.385	-0.362
			2019	0.109	0.333	0.070	1.513	0.504	0.106
29	MRAT	Mustika Ratu Tbk	2015	-3.667	0.250	-0.015	0.318	0.080	-0.005
			2016	4.049	0.333	-0.196	0.309	0.103	-0.060
			2017	7.639	0.333	0.001	0.356	0.119	0.000
			2018	-3.063	0.333	-0.128	0.391	0.130	-0.050
			2019	-2.688	0.333	0.015	0.445	0.148	0.007
30	TCID	Mandom Indonesia Tbk	2015	0.207	0.500	0.003	0.214	0.107	0.001
			2016	1.193	0.500	0.092	0.225	0.113	0.021
			2017	1.496	0.500	0.071	0.271	0.135	0.019
			2018	0.824	0.500	-0.021	0.240	0.120	-0.005
			2019	0.630	0.500	0.059	0.264	0.132	0.015
31	UNVR	Unilever Indonesia Tbk	2015	0.803	0.800	0.057	2.258	1.807	0.129
			2016	0.780	0.800	0.098	2.560	2.048	0.250
			2017	0.753	0.800	0.029	2.655	2.124	0.076
			2018	0.672	0.800	0.015	1.576	1.261	0.023
			2019	0.876	0.800	0.027	2.909	2.328	0.078
32	CINT	Chitose International Tbk, PT	2015	0.584	0.500	0.100	0.215	0.107	0.022
			2016	1.411	0.500	0.039	0.223	0.112	0.009
			2017	0.867	0.500	0.142	0.247	0.123	0.035
			2018	-0.442	0.500	-0.010	0.264	0.132	-0.003

			2019	0.141	0.500	0.112	0.338	0.169	0.038
33	KICI	Kedaung Indah Can Tbk, PT	2015	- 1.496	0.333	-0.109	0.433	0.144	-0.047
			2016	- 0.168	0.333	0.083	0.571	0.190	0.048
			2017	0.585	0.333	0.141	0.633	0.211	0.089
			2018	0.478	0.333	-0.234	0.628	0.209	-0.147
			2019	- 1.943	0.333	0.048	0.749	0.250	0.036
34	LMPI	Langgeng Makmur Industry Tbk, PT	2015	0.677	0.500	-0.118	0.977	0.488	-0.116
			2016	1.607	0.500	-0.090	0.985	0.493	-0.089
			2017	0.486	0.500	-0.002	1.218	0.609	-0.002
			2018	- 0.494	0.500	0.108	1.380	0.690	0.149
			2019	- 0.322	0.500	-0.136	1.000	0.500	0.136



Lampiran 3
Tabulasi Data Setelah Outlier

No	NAMA PERUSAHAAN	TAHUN	KUALITAS LABA (Y)	KOMISARIS INDEPENDEN (X1)	PERTUMBUAHAN PENJUALAN (X2)	STRUKTUR MODAL (Z)	Z1	Z2
1	Tiga Pilar Sejahtera Food Tbk	2015	.80	.20	.17	1.28	.26	.00
2	Tri Banyan Tirta Tbk	2015	.29	.33	-.09	1.33	.44	.00
3	Wilmar Cahaya Indonesia Tbk	2015	1.19	.33	-.06	1.32	.44	.00
4		2016	.62	.33	.18	.61	.20	.11
5		2017	1.46	.33	.03	.54	.18	.02
6	Delta Djakarta Tbk	2015	.99	.40	-1.00	.22	.09	.00
7		2016	.79	.40	.05	.18	.07	.01
8		2017	.93	.40	-.53	.17	.07	-.09
9		2018	.78	.40	.15	.19	.07	.03
10		2019	.67	.40	-.07	.18	.07	-.01
11	Indofood CBP Sukses Makmur Tbk	2015	.87	.50	.06	.62	.31	.00
12		2016	.92	.50	.09	.56	.28	.05
13		2017	.99	.50	.03	.56	.28	.02
14		2018	.72	.50	.08	.51	.26	.04
15		2019	.99	.50	.10	.45	.23	.05
16	Indofood Sukses Makmur Tbk	2015	.85	.33	.01	1.13	.38	.00
17		2016	.97	.33	.04	.87	.29	.04
18		2017	.85	.33	.05	.88	.29	.05
19		2018	.80	.33	.05	.93	.31	.04
20	Multi Bintang Indonesia Tbk	2015	1.36	.57	-.10	1.74	.99	.00
21		2016	.95	.57	.21	1.77	1.01	.37
22		2017	.75	.57	.04	1.36	.78	.05
23		2018	.84	.57	.08	1.20	.68	.09
24		2019	.94	.57	.02	1.36	.78	.02
25	Mayora Indah Tbk	2015	1.42	.40	.05	1.18	.47	.00
26		2016	.36	.40	.24	1.06	.43	.25
27		2017	.58	.40	.13	1.03	.41	.14
28		2018	.19	.40	.16	.92	.37	.14
29		2019	1.22	.40	.04	1.06	.42	.04
30	Prashida Aneka Niaga Tbk	2015	.69	.33	-.06	.91	.30	.00
31	Nippon Indosari Corporindo Tbk	2016	1.12	.33	.16	1.02	.34	.16

32	Sekar Laut Tbk	2015	1.08	.33	.09	1.48	.49	.00
33		2018	.37	.33	.14	1.20	.40	.17
34		2019	.98	.33	.23	1.08	.36	.24
35	Siantar Top Tbk	2015	.84	.33	-.58	.90	.30	.00
36		2016	.76	.33	1.88	1.00	.33	1.87
37		2017	1.04	.33	.07	.69	.23	.05
38		2018	.75	.33	.00	.60	.20	.00
39		2019	.82	.33	.24	.34	.11	.08
40	Ultrajaya Milk Industry and Trading Company Tbk	2015	.96	.33	.12	.27	.09	.00
41		2016	.84	.33	.07	.21	.07	.01
42		2017	1.05	.33	.04	.23	.08	.01
43		2018	.61	.33	.12	.16	.05	.02
44		2019	.80	.33	.14	.17	.06	.02
45	Gudang Garam Tbk	2015	.37	.50	.08	.67	.34	.00
46		2016	.78	.50	.08	.59	.30	.05
47		2017	.79	.50	.09	.58	.29	.05
48		2018	1.07	.50	.15	.53	.27	.08
49		2019	.77	.50	.15	.54	.27	.08
50	Handjaya Mandala Sampoerna Tbk	2016	.83	.25	.07	.24	.06	.02
51		2017	.91	.25	.04	.26	.07	.01
52		2018	1.12	.25	.08	.32	.08	.02
53		2019	.94	.25	-.01	.43	.11	.00
54	Bentoel International Investama Tbk	2015	1.46	.67	.16	5.02	-3.35	.00
55	Wismilak Inti Makmur Tbk	2015	.35	.33	.11	.42	.14	.00
56		2016	1.00	.33	-.08	.37	.12	-.03
57	Darya Varia Laboratoria Tbk	2016	.87	.43	.11	.42	.18	.05
58		2017	1.02	.43	.09	.47	.20	.04
59		2019	.90	.43	.07	.40	.17	.03
60	Kimia Farma (Persero) Tbk	2015	.52	.33	.08	.74	.25	.00
61		2016	.52	.33	.20	1.03	.34	.20
62		2018	.45	.33	-1.00	17.12	5.71	-17.10
63	Kalbe Farma Tbk	2015	.90	.43	.03	.25	.11	.00
64		2016	.70	.43	.08	.22	.09	.02
65		2017	.62	.33	.04	.20	.07	.01
66		2018	.84	.33	.04	.19	.06	.01
67		2019	.74	.43	.07	.21	.09	.02

68	Merck Indonesia Tbk	2015	.83	.33	-1.00	.35	.12	.00
69		2016	.20	.33	.05	.28	.09	.01
70		2017	.63	.33	.12	.38	.13	.04
71	Pyridam Farma Tbk	2018	.43	.50	.12	.57	.29	.07
72		2019	1.41	.50	-.01	.53	.26	-.01
73	Industri Jamu & Farmasi Sido Muncul	2015	.77	.33	.01	.08	.03	.00
74		2016	.74	.33	.15	.08	.03	.01
75		2017	.94	.33	.00	.09	.03	.00
76		2018	.98	.33	.07	.15	.05	.01
77		2019	.78	.33	.11	.15	.05	.02
78	Tempo Scan Pasific Tbk	2015	1.10	.50	.09	.45	.22	.00
79		2016	.68	.33	.12	.42	.14	.05
80		2017	.73	.75	.05	.46	.35	.02
81		2018	.53	.60	.05	.45	.27	.02
82		2019	1.12	.60	.09	.45	.27	.04
83	Akasha Wira International Tbk	2015	.59	.33	.16	.99	.33	.00
84	Kino Indonesia Tbk	2018	.80	.67	.14	.64	.43	.09
85	Martina Berto Tbk	2016	.42	.33	-.01	.61	.20	-.01
86		2017	1.04	.33	.07	.89	.30	.06
87		2019	.11	.33	.07	1.51	.50	.11
88	Mandom Indonesia Tbk	2015	.21	.50	.00	.21	.11	.00
89		2016	1.19	.50	.09	.23	.11	.02
90		2017	1.50	.50	.07	.27	.14	.02
91		2018	.82	.50	-.02	.24	.12	-.01
92		2019	.63	.50	.06	.26	.13	.02
93	Unilever Indonesia Tbk	2015	.80	.80	.06	2.26	1.81	.00
94		2016	.78	.80	.10	2.56	2.05	.25
95		2017	.75	.80	.03	2.65	2.12	.08
96		2018	.67	.80	.01	1.58	1.26	.02
97		2019	.88	.80	.03	2.91	2.33	.08
98	Chitose Internatonal Tbk, PT	2015	.58	.50	.10	.21	.11	.00
99		2016	1.41	.50	.04	.22	.11	.01
100		2017	.87	.50	.14	.25	.12	.04
101	Kedaung Indah Can Tbk, PT	2017	.59	.33	.14	.63	.21	.09
102		2018	.48	.33	-.23	.63	.21	-.15

Lampiran 4

Hasil Uji Statistik Deskriptif

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	102	.20	.80	.4264	.13153
X2	102	-1.00	1.88	.0460	.28075
Z	102	-5.02	17.12	.8049	1.81770
Z1	102	-3.35	5.71	.3485	.76887
Z2	102	-17.10	1.87	-.1102	1.70999
Y	102	.08	1.50	.8059	.29320
Valid N (listwise)	102				

Sumber: Data Output SPSS (2021)

Lampiran 5

Hasil Uji Normalitas

Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		102
Normal Parameters ^{a,b}		Mean .0000000
		Std. Deviation .27696858
Most Extreme Differences		Absolute .056
		Positive .056
		Negative -.056
Test Statistic		.056
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.		

Sumber: Data Output SPSS (2021)

Lampiran 6

5. Persamaan I

Tabel 4.5
Komisaris Independen Terhadap Kualitas Laba

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	
							VIF	
1	(Constant)	.709	.096		7.419	.000		
	X1	.253	.214		.117	1.179	.241	1.000

a. Dependent Variable: Y

Sumber: Data *Output SPSS (2021)*

6. Persamaan II

Tabel 4.6
Komisaris Independen Terhadap Kualitas Laba Dengan Struktur Modal Sebagai Variabel Moderasi

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	
							VIF	
1	(Constant)	.651	.111		5.849	.000		
	X1	.459	.258		.213	1.784	.078	.667
	Z	.030	.049		.189	.612	.542	.099
	Z1	-.156	.118		-.419	-1.315	.192	10.069

a. Dependent Variable: Y

Sumber: Data *Output SPSS (2021)*

7. Persamaan III

Tabel 4.7
Pertumbuhan Penjualan Terhadap Kualitas Laba

Model		Unstandardized Coefficients			Standardized d Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta				Toleranc e	VIF
1	(Constant)	.817	.029			28.362	.000		
	X2	-.018	.102	-.018	-.178	.859	1.000	1.000	

a. Dependent Variable: Y

Sumber: Data Output SPSS (2021)

8. Persamaan IV

Tabel 4.8
Pertumbuhan Penjualan Terhadap Kualitas Laba Dengan Struktur Modal Sebagai Variabel Moderasi

Model		Unstandardized Coefficients			Standardized d Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta				Toleranc e	VIF
1	(Constant)	.862	.036			23.784	.000		
	X2	-.054	.114	-.053	-.470	.639	.770	1.299	
	Z	-.059	.034	-.378	-1.761	.081	.211	4.748	
	Z2	-.032	.038	-.189	-.833	.407	.187	5.347	

a. Dependent Variable: Y

Sumber: Data Output SPSS (2021)

Lampiran 7

5. Uji Autokolerasi Persamaan I

Tabel 4.10
Komisaris Independen Terhadap Kualitas Laba

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.117 ^a	.014	.004	.28516	2.136
a. Predictors: (Constant), X1					
b. Dependent Variable: Y					

Sumber: Data *Output* SPSS (2021)

6. Persamaan II

Tabel 4.11
Komisaris Independen Terhadap Kualitas Laba Dengan Struktur Modal Sebagai Variabel Moderasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.262 ^a	.069	.040	.27989	2.164
a. Predictors: (Constant), Z1, X1, Z					
b. Dependent Variable: Y					

Sumber: Data *Output* SPSS (2021)

7. Persamaan III

Tabel 4.12
Pertumbuhan Penjualan Terhadap Kualitas Laba

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.018 ^a	.000	-.010	.28709	2.177
a. Predictors: (Constant), X2					
b. Dependent Variable: Y					

Sumber: Data *Output* SPSS (2021)

8. Persamaan IV

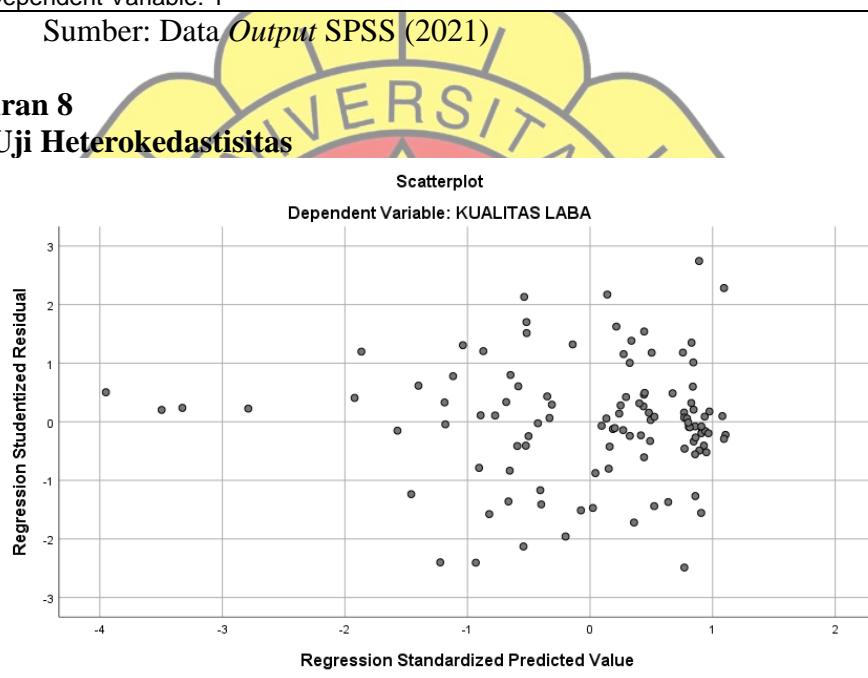
Tabel 4.13

Pertumbuhan Penjualan Terhadap Kualitas Laba Dengan Struktur Modal Sebagai Variabel Moderasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.226 ^a	.051	.022	.28254	2.190
a. Predictors: (Constant), Z2, X2, Z					
b. Dependent Variable: Y					

Sumber: Data Output SPSS (2021)

Lampiran 8 Hasil Uji Heterokedastisitas



Gambar 4.1

Uji Heterokedastisitas

Lampiran 9

Titik Persentase Distribusi t (df = 81 –120)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

Lampiran 10

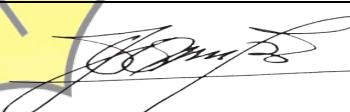
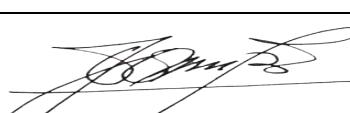
CURRICULUM VITAE



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6. Pernah Bekerja di PT Findfile Digital Management		
7. Pernah Magang di KAP Teramihardja Pradhono & Chandra		

Lampiran 11
Lembar Konsultasi Bimbingan Skripsi Mahasiswa

Nama : EVITA
Nim : 2016420037
Judul Skripsi : Pengaruh Komisaris Independen, Pertumbuhan Penjualan Terhadap Kualitas Laba Dengan Struktur Modal Sebagai Variabel Moderasi
Dosen Pembimbing : Jombrik TPR

Tanggal	Pokok Pembahasan	Paraf Pembimbing
17 November 2020	Bimbingan Bab 1-3 lewat zoom, dan pengoreksian yang salah.	
09 Desember 2020	Revisi Bab 1-3 via email dan perbaikan.	
24 Desember 2020	Revisi proposal skripsi setelah sidang proposal skripsi untuk Bab 1-3 untuk koreksi penulisan dan temuan gap.	
05 Januari 2021	Selesai revisi proposal skripsi, selanjutnya penelitian, mencari	

	data data yang dibutuhkan.	
25 Januari 2021	Bimbingan untuk olah data SPSS dan mengirim tabulasi via email.	
30 Januari 2021	Bimbingan untuk hasil SPSS dan mengirim hasil output SPSS via email.	
31 Januari 2021	Bimbingan Revisi untuk hasil SPSS dan mengirim hasil output SPSS via email.	
09 Feb 2021 & 10 Februari 2021	Bimbingan sekaligus revisi untuk Bab 4 dan mengirim via email.	

