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1. Daftar Perusahaan Sampel

No	Kode Perusahaan	Nama Perusahaan
1	ASBI	Asuransi Bintang Tbk
2	BBCA	Bank Central Asia Tbk
3	BBNI	Bank Negara Indonesia Persero
4	BBRI	Bank Rakyat Indonesia Persero
5	BBTN	Bank Tabungan Negara Persero
6	BCAP	MNC Kapital Indonesia Tbk
7	BDMN	Bank Danamon Indonesia Tbk
8	BFIN	BFI Finance Indonesia Tbk
9	BJTM	Bank Pembangunan Daerah Jawa Timur
10	BMAS	Bank Maspion Indonesia Tbk
11	BMRI	Bank Mandiri Persero Tbk
12	BNBA	Bank Bumi Arta Tbk
13	BNGA	Bank CIMB Niaga Tbk
14	ABDA	Asuransi Bina Dana Arta Tbk
15	CFIN	Clipan Finance Indonesia Tbk
16	MAYA	Bank Mayapada Internasional Tb
17	MCOR	Bank China Construction Bank I
18	MFIN	Mandala Multifinance Tbk
19	NISP	Bank OCBC NISP Tbk
20	PNIN	Paninvest Tbk
21	SDRA	Bank Woori Saudara Indonesia 1
22	SMMA	Sinarmas Multiartha Tbk
23	TRIM	Trimegah Sekuritas Indonesia Tbk
24	MTWI	Malacca Trust Wuwungan Insuran
25	TUGU	Asuransi Tugu Pratama Indonesia
26	LIFE	Asuransi Jiwa Sinarmas MSIG Tb
27	JMAS	Asuransi Jiwa Syariah Jasa Mit
28	ASRM	Asuransi Ramayana Tbk
29	BJBR	Bank Pembangunan daerah Jawa Barat
30	SRTG	Saratoga Investama Sedaya
31	TRUS	Trust Finance Indonesia

Sumber : www.idx.co.id

2. Tabulasi

No	Tahun	Kode Bank	Konservatisme Akuntansi	Kepemilikan Institusional	Kepemilikan Manajerial	Kualitas Laba
1	2019	ASBI	-0.05	0.82	0.01	-2.95
2	2019	BBCA	0.02	0.55	0.00	1.82
3	2019	BBNI	-0.03	0.12	0.00	-0.81
4	2019	BBRI	0.01	0.07	0.00	1.30
5	2019	BBTN	-0.05	0.22	0.00	-70.86
6	2019	BCAP	-0.03	0.87	0.00	-6.98
7	2019	BDMN	-0.07	0.02	0.00	-2.33
8	2019	BFIN	0.02	0.53	0.03	1.69
9	2019	BJTM	0.01	0.01	0.00	1.70
10	2019	BMAS	0.01	0.90	0.00	2.38
11	2019	BMRI	0.00	0.09	0.00	0.84
12	2019	BNBA	-0.02	0.91	0.00	-1.39
13	2019	BNGA	-0.01	0.91	0.00	0.57
14	2019	ABDA	-0.12	0.62	0.00	-2.34
15	2019	CFIN	-0.08	0.60	0.00	-1.53
16	2019	MAYA	-0.04	0.87	0.05	-6.25
17	2019	MCOR	-0.02	0.60	0.27	-2.75
18	2019	MFIN	-0.22	0.70	0.05	-1.70
19	2019	NISP	0.01	0.85	0.00	1.57
20	2019	PNIN	-0.08	0.72	0.02	-0.11
21	2019	SDRA	-0.02	0.86	0.00	-0.67
22	2019	SMMA	-0.11	0.69	0.00	-1.09
23	2019	TRIM	0.04	0.59	0.01	2.82
24	2019	MTWI	-0.02	0.86	0.07	-5.53
25	2019	TUGU	-0.01	0.09	0.00	0.56
26	2019	LIFE	-0.04	0.93	0.00	-1.28
27	2019	JMAS	-0.15	0.00	0.07	-21.97
28	2019	ASRM	-0.06	0.24	0.58	-0.25
29	2019	BJBR	-0.07	0.07	0.00	-4.21
30	2019	SRTG	-0.25	0.33	0.33	0.09
31	2019	TRUS	0.01	0.67	0.05	1.34
32	2020	ASBI	-1.04	0.82	0.01	-0.30
33	2020	BBCA	-0.98	0.55	0.00	1.88
34	2020	BBNI	-0.92	0.15	0.00	22.36
35	2020	BBRI	-0.97	0.07	0.00	3.57
36	2020	BBTN	-0.93	0.18	0.00	16.56
37	2020	BCAP	-0.91	0.81	0.00	26.09
38	2020	BDMN	-0.92	0.92	0.00	15.89
39	2020	BFIN	-0.73	0.52	0.03	6.77
40	2020	BJTM	-1.02	0.02	0.00	-0.15
41	2020	BMAS	-0.99	0.90	0.00	3.11

42	2020	BMRI	-0.94	0.09	0.00	5.78
43	2020	BNBA	-0.92	0.91	0.00	18.33
44	2020	BNGA	-1.00	0.91	0.00	1.03
45	2020	ABDA	-1.15	0.62	0.00	-1.61
46	2020	CFIN	-0.74	0.60	0.00	62.35
47	2020	MAYA	-0.99	0.87	0.05	9.65
48	2020	MCOR	-1.10	0.68	0.09	-48.49
49	2020	MFIN	-0.79	0.70	0.05	6.13
50	2020	NISP	-0.98	0.85	0.00	2.51
51	2020	PNIN	-1.05	0.72	0.02	0.03
52	2020	SDRA	-1.14	0.86	0.00	-9.13
53	2020	SMMA	-0.98	0.66	0.00	4.81
54	2020	TRIM	-0.95	0.59	0.01	5.92
55	2020	MTWI	-1.02	0.90	0.07	-3.34
56	2020	TUGU	-1.01	0.08	0.00	0.01
57	2020	LIFE	-1.07	0.93	0.00	-2.48
58	2020	JMAS	-0.91	0.53	0.07	424.65
59	2020	ASRM	-1.03	0.21	0.62	0.22
60	2020	BJBR	-1.02	0.07	0.00	-0.83
61	2020	SRTG	-1.24	0.33	0.33	0.04
62	2020	TRUS	-1.07	0.85	0.06	-0.32
63	2021	ASBI	-1.03	0.82	0.01	-0.50
64	2021	BBCA	-0.93	0.55	0.00	4.01
65	2021	BBNI	-0.91	0.15	0.00	8.88
66	2021	BBRI	-1.00	0.11	0.00	1.06
67	2021	BBTN	-0.98	0.19	0.00	4.02
68	2021	BCAP	-0.93	0.76	0.00	11.46
69	2021	BDMN	-0.93	0.92	0.00	9.09
70	2021	BFIN	-1.04	0.48	0.03	0.48
71	2021	BJTM	-0.76	0.02	0.00	17.18
72	2021	BMAS	-0.82	0.90	0.00	32.76
73	2021	BMRI	-0.94	0.16	0.00	4.25
74	2021	BNBA	-0.89	0.91	0.00	22.34
75	2021	BNGA	-0.92	0.91	0.00	7.22
76	2021	ABDA	-1.11	0.62	0.00	-0.75
77	2021	CFIN	-0.71	0.00	0.00	45.63
78	2021	MAYA	-0.94	0.82	0.05	162.50
79	2021	MCOR	-0.98	0.68	0.07	7.05
80	2021	MFIN	-1.17	0.70	0.05	-0.88
81	2021	NISP	-0.90	0.85	0.00	9.84
82	2021	PNIN	-1.04	0.72	0.02	-0.04
83	2021	SDRA	-0.94	0.89	0.00	4.84
84	2021	SMMA	-0.92	0.59	0.00	10.08
85	2021	TRIM	-0.94	0.59	0.01	3.23
86	2021	MTWI	-1.06	0.90	0.07	-8.09

87	2021	TUGU	-1.01	0.08	0.00	0.54
88	2021	LIFE	-0.95	0.93	0.00	12.19
89	2021	JMAS	16.46	0.58	0.07	3,387.54
90	2021	ASRM	-1.09	0.21	0.62	-1.05
91	2021	BJBR	-0.94	0.07	0.00	5.77
92	2021	SRTG	-1.41	0.33	0.33	-0.01
93	2021	TRUS	-0.77	0.85	0.06	4.41

3. Hasil Pengujian SPSS

1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Konservatisme_Akuntansi	73	-1.17	.04	-.6422	.46174
Kepemilikan_Institusional	73	.01	.93	.5881	.32031
Kepemilikan_Manajerial	73	.00	.07	.0125	.02203
Kualitas_Laba	73	-9.13	26.09	2.2899	5.74246
Valid N (listwise)	73				

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		73
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.30136459
Most Extreme Differences	Absolute	.095
	Positive	.092
	Negative	-.095
Test Statistic		.095
Asymp. Sig. (2-tailed)		.168 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

3. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Konservatisme_Akuntansi	.997	1.003
	Kepemilikan_Institusional	.903	1.107
	Kepemilikan_Manajerial	.902	1.108

a. Dependent Variable: Kualitas_Laba

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.295 ^a	.087	.047	.42830	1.293

a. Predictors: (Constant), Kepemilikan_Manajerial, Konservatisme_Akuntansi, Kepemilikan_Institusional

b. Dependent Variable: Kualitas_Laba

5. Uji Heteroskedatisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.000	.102		.002	.998
	Konservatisme_Akuntansi	-.177	.090	-.227	-1.969	.053
	Kepemilikan_Institusional	.212	.136	.188	1.557	.124
	Kepemilikan_Manajerial	-2.223	1.983	-.136	-1.121	.266

a. Dependent Variable: ABRESID

6. Uji Regresi Linier Bergand

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.339	.125		26.811	.000
	Konservatisme_Akuntansi	.220	.110	.232	2.011	.048
	Kepemilikan_Institusional	-.149	.166	-.109	-.899	.372
	Kepemilikan_Manajerial	3.799	2.411	.191	1.575	.120

a. Dependent Variable: Kualitas_Laba

7. Uji Koefisien Determinan (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.384 ^a	.148	.111	5.41539	1.369

a. Predictors: (Constant), Kepemilikan_Manajerial, Konservatisme_Akuntansi, Kepemilikan_Institusional

b. Dependent Variable: Kualitas_Laba

8. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.202	3	.401	2.185	.098 ^b
	Residual	12.658	69	.183		
	Total	13.860	72			

a. Dependent Variable: Kualitas_Laba

b. Predictors: (Constant), Kepemilikan_Manajerial, Konservatisme_Akuntansi, Kepemilikan_Institusional

9. Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.339	.125		26.811	.000
	Konservatisme_Akuntansi	.220	.110	.232	2.011	.048
	Kepemilikan_Institusional	-.149	.166	-.109	-.899	.372
	Kepemilikan_Manajerial	3.799	2.411	.191	1.575	.120

a. Dependent Variable: Kualitas_Laba