

DAFTAR SAMPEL PENELITIAN

No	Tahun	Emiten	Arus Kas Operasi	EBIT	Closing Price	Saham beredar	Total hutang	Total Ekuitas
1	2015	AGRO	145953941000	110795000000	86	11479715698	7012090000000	1352412000000
2		BACA	845700000000	119648000000	205	6404528162	11105781000000	1053416000000
3		BBCA	29459026000000	22657114000000	13300	24655010000	501945424000000	89624940000000
4		BBKP	476581000000	1178728000000	700	9086620432	86831323000000	7535179000000
5		BBNI	24356628000000	11466148000000	4990	18649656458	412727677000000	78438222000000
6		BBRI	45544908000000	32494018000000	11425	24669162000	765299133000000	113127179000000
7		BBTN	1707579000000	2541886000000	1295	10582345000	157947485000000	13860107000000
8		BCIC	2827747000000	-651750000000	50	901212450177	12185352000000	998152000000
9		BDMN	8994609000000	3281534000000	3200	9584643365	153842563000000	34214849000000
10		BEKS	-734475000000	-384844000000	53	10755117153	5656516000000	310670000000
11		BINA	-98670000000	21305000000	290	2100000000	1762091000000	319432000000
12		BJBR	5579200000000	1766398000000	755	9696291166	76068471000000	7757218000000
13		BJTM	3150353000000	1261253000000	437	36000000000	36508170000000	6295461000000
14		BKSW	-2003503000000	208935000000	290	8757145997	23333465000000	2424184000000
15		BMAS	-565344513000	54653642000	400	3851000000	4495929673000	848006715000
16		BMRI	10201454000000	26369430000000	9250	32000000000	736198705000000	119491841000000
17		BNBA	70238389333	77645849266	190	2310000000	5333398527251	1233868290690
18		BNGA	6755174000000	570004000000	595	25131606843	210169865000000	28679387000000
19		BNII	8496395000000	1545023000000	171	67746840730	141875745000000	15743268000000
20		BNLI	1808383000000	203535000000	945	11883830000	163876507000000	18812844000000
21		BSIM	2014021000000	238953000000	394	14151999729	24199077000000	3669611000000
22		BSWD	-115558924161	-47601231850	3595	1041600000	4972594728047	1114888052692

23		BTPN	349760000000	2432611000000	2400	5840287257	64053233000000	13923859000000
24		BVIC	541395530000	93997000000	105	7139167280	20031590000000	2113690000000
25		DNAR	148078946347	18078150935	113	2250000000	1640988601481	432681024575
26		MAYA	1709425744000	878212838000	1950	4304418773	42718880883000	4587072652000
27		MCOR	-270671000000	96528000000	300	6536286535	8675389000000	1413732000000
28		MEGA	-4802414000000	1238769000000	3275	6963775206	56723657000000	11517195000000
29		NISP	-1279782000000	2001461000000	1275	11472648486	104069055000000	16411347000000
30		PNBS	-175600244000	75372666000	250	9872717000	841347824000	1155490602000
31		SDRA	802867000000	362094000000	1100	5211339040	15883592000000	4135931000000
32	2016	AGRO	607055000000	141266000000	452	15325711820	9441709000000	1936252000000
33		BACA	-173430000000	126025000000	206	7037943495	12892374000000	1315040000000
34		BBCA	43473049000000	25839200000000	15500	24655010000	560556687000000	112715059000000
35		BBKP	2711779000000	444165000000	640	9086620432	95868070000000	6910000000000
36		BBNI	15999051000000	14302905000000	5525	18648656458	492701125000000	89254000000000
37		BBRI	21770833000000	33973770000000	11675	60000000000	856831836000000	146812590000000
38		BBTN	9783925000000	3330084000000	1740	10590000000	195037943000000	19130536000000
39		BCIC	-253532000000	-712188000000	50	901212450177	14712040000000	1353263000000
40		BDMN	-446199000000	4393037000000	3710	9584643365	137708758000000	36377972000000
41		BEKS	-765355000000	-510581000000	57	64109430357	4386820000000	864578000000
42		BINA	256998000000	22871000000	244	2725000000	1876384000000	482705000000
43		BJBR	5105778000000	1463908000000	3390	9696291166	87019826000000	9674228000000
44		BJTM	-1132088000000	1452128000000	570	36000000000	35823378000000	7209572000000
45		BKSW	-562265000000	-865950000000	320	8757145997	20894773000000	3477929000000
46		BMAS	-188365553000	91999097000	420	3851000000	4369906804000	1111612136000
47		BMRI	41521119000000	18572965000000	11575	32000000000	824559898000000	153369723000000

48		BNBA	410438510411	106483022630	200	2310000000	5824505922990	1296667409954
49		BNGA	3291332000000	2850708000000	845	25131606843	207364106000000	34207622000000
50		BNII	-4730653000000	2613783000000	340	67746840730	147406296000000	19272608000000
51		BNLI	5333310000000	-8634034000000	555	22339930000	146237906000000	19289606000000
52		BSIM	751080000000	493630000000	870	15251704336	26717304000000	4475322000000
53		BSWD	-997737476197	-575044299878	2050	1041600000	3197857543519	1108216006380
54		BTPN	2682181000000	2604519000000	2640	5840287257	70651925000000	16312428000000
55		BVIC	785605222000	92860786000	107	7890653827	22174911584000	2626253336000
56		DNAR	-213292930926	17069468996	240	2250000000	1865150876816	446078173585
57		MAYA	-978497730000	1087199550000	3150	4919335740	53785630026000	7053472185000
58		MCOR	-531324000000	79445000000	148	16631460751	9861207000000	2396184000000
59		MEGA	2802265000000	1545423000000	2550	6963775206	58266001000000	12265681000000
60		NISP	10886633000000	2351102000000	2070	11472648486	118689765000000	19506576000000
61		PNBS	-263291007000	28462795000	120	9919525410	1019132249000	1187940719000
62		SDRA	-871020000000	419489000000	1150	5211339040	18218744000000	4411890000000
63	2017	AGRO	-782655000000	193633000000	525	17912537846	13213962000000	3111285000000
64		BACA	1060492000000	114738000000	216	7039500962	14941087000000	1408386000000
65		BBCA	9658627000000	29158743000000	21900	24655010000	614940262000000	131401694000000
66		BBKP	-1572849000000	121819000000	590	9086620432	99684047000000	6758952000000
67		BBNI	33625853000000	17165387000000	9900	18648656458	584086818000000	100903304000000
68		BBRI	39299109000000	37022157000000	3640	123345810000	958900948000000	167347494000000
69		BBTN	321044000000	3861555000000	3570	10590000000	239701833000000	216634340000000
70		BCIC	-135070000000	118399000000	50	1001212450177	15658857000000	1512324000000
71		BDMN	3748625000000	5367120000000	6950	9584643365	139084940000000	39172152000000
72		BEKS	478343000000	-99853000000	50	64109430357	6870566000000	788358000000

73	BINA	-209484000000	24206000000	995	2725000000	1919161000000	1204184000000
74	BJBR	677660000000	1631965000000	2400	9696291166	98820526000000	10105315000000
75	BJTM	6663420000000	1636941000000	710	36000000000	43702607000000	7816074000000
76	BKSW	-230590000000	-951252000000	240	16822936597	20644983000000	3990250000000
77	BMAS	233597722000	93160363000	392	4443461538	4892687894000	1162157388000
78	BMRI	4952703000000	27156863000000	8000	32000000000	888026817000000	170006132000000
79	BNBA	-116867307919	122379673005	268	2310000000	5651847900990	1362829434621
80	BNGA	20129300000000	4155020000000	1350	25131606843	229354449000000	36950996000000
81	BNII	-3996679000000	2519690000000	264	67746840730	152478451000000	20775040000000
82	BNLI	-13394147000000	951132000000	625	28042740000	126817628000000	21510742000000
83	BSIM	-807980000000	407459000000	880	15381803066	25559894000000	4844184000000
84	BSWD	-374577105946	-147769386915	1735	1373563147	3366092766236	1121236095737
85	BTPN	1125968000000	1936845000000	2460	5840287257	73027270000000	17200797000000
86	BVIC	1408519316000	176137469000	236	8671048162	24483975280000	2846345796000
87	DNAR	140809583408	12984756266	280	2250000000	2077023034630	458087599568
88	MAYA	2350025483000	910145933000	3850	5465928600	66202194951000	8543375216000
89	MCOR	1487071000000	75317000000	214	16631460751	13344943000000	2443795000000
90	MEGA	5356123000000	1649159000000	3340	6963775206	69232394000000	13064616000000
91	NISP	-339906000000	2877527000000	1875	11472648486	131989603000000	21784354000000
92	PNBS	258337781000	-974802712000	65	10195335256	654019857000	274196365000
93	SDRA	551804000000	595492000000	890	6719908634	20979506000000	6106998000000

DATA VARIABEL

No	Tahun	Emiten	Kualitas Laba (Y1)	Nilai Perusahaan (Y2)	Komite Audit (X1)	IOS (X2)
1	2015	AGRO	1.317333282	0.956344508	3	0.729996148
2		BACA	7.068233485	1.021342879	3	1.246353077
3		BBCA	1.300210874	1.402803635	3	3.658709652
4		BBKP	0.404318045	0.987553373	5	0.844125176
5		BBNI	2.124220619	1.029773166	4	1.186434156
6		BBRI	1.401639773	1.192068469	4	2.491401079
7		BBTN	0.67177639	0.999092181	5	0.988746824
8		BCIC	-4.338698888	4.342242738	8	45.14404871
9		BDMN	2.740976933	0.981154743	6	0.896419527
10		BEKS	1.908500587	1.0434629	3	1.834812531
11		BINA	-4.631307205	1.139113524	4	1.906509054
12		BJBR	3.158518069	0.994792549	5	0.943727485
13		BJTM	2.497796239	1.22046118	3	2.498943286
14		BKSW	-9.589121018	1.00447977	3	1.047598837
15		BMAS	-10.34413247	1.129566154	5	1.81649505
16		BMRI	0.386866686	1.206275691	5	2.477156578
17		BNBA	0.904599409	0.878949902	3	0.355710576
18		BNGA	11.85109929	0.942532452	6	0.521395596
19		BNII	5.499202924	0.973616392	4	0.735851652
20		BNLI	8.884874837	0.958494435	3	0.596944266
21		BSIM	8.428523601	1.068402104	3	1.519476558
22		BSWD	2.427645665	1.431978872	3	3.358679816
23		BTPN	1.437796672	1.001190483	3	1.006667004
24		BVIC	5.759710735	0.938403243	5	0.354646407
25		DNAR	8.191044918	0.913953977	4	0.587615323
26		MAYA	1.946482299	1.080466488	3	1.829841654
27		MCOR	-2.804067214	1.054232074	3	1.387028065
28		MEGA	-3.876763141	1.165431241	3	1.980201238
29		NISP	-0.639423901	0.985194935	4	0.891311775
30		PNBS	-2.329760287	1.657383507	3	2.136044418
31		SDRA	2.217288881	1.07974925	5	1.386017548
32	2016	AGRO	4.297247745	1.438652386	3	3.577644719
33		BACA	-1.376155525	1.00948634	3	1.102488411
34		BBCA	1.682445625	1.40019145	3	3.39043122
35		BBKP	6.105341483	0.989350229	5	0.841597261
36		BBNI	1.118587518	1.023678504	3	1.154388901
37		BBRI	0.640812986	1.551676864	6	4.771389157

38		BBTN	2.938041503	0.996713167	7	0.96320354
39		BCIC	0.355990272	3.720605986	8	33.29775698
40		BDMN	-0.101569598	0.995295764	6	0.977487884
41		BEKS	1.498988407	1.531222263	3	4.22661406
42		BINA	11.23685016	1.077231084	4	1.377445852
43		BJBR	3.487772456	1.239892714	5	3.397731277
44		BJTM	-0.779606206	1.309307821	3	2.846216114
45		BKSW	0.649304232	0.972278729	3	0.805734309
46		BMAS	-2.047471759	1.092275128	4	1.455021898
47		BMRI	2.235567611	1.221928319	5	2.415079018
48		BNBA	3.85449718	0.882790747	3	0.356297996
49		BNGA	1.154566515	0.946304088	4	0.620803392
50		BNII	-1.809887431	1.02256625	3	1.195163926
51		BNLI	-0.617707783	0.958369791	4	0.642763836
52		BSIM	1.521544477	1.281914731	3	2.964922473
53		BSWD	1.735061936	1.2385152	3	1.926772387
54		BTPN	1.029818174	0.989719125	4	0.945190891
55		BVIC	8.46003201	0.928150416	5	0.321484583
56		DNAR	-12.49558091	1.040637178	4	1.21055015
57		MAYA	-0.90001668	1.138766601	3	2.196919074
58		MCOR	-6.687947637	1.005325129	4	1.027240058
59		MEGA	1.813267306	1.077864948	3	1.447748949
60		NISP	4.630438407	1.030694057	3	1.217455199
61		PNBS	-9.25035672	1.001088469	3	1.002022264
62		SDRA	-2.076383409	1.06986768	5	1.358383798
63	2017	AGRO	-4.041950494	1.385464145	3	3.022571821
64		BACA	9.242726908	1.006859316	3	1.079627466
65		BBCA	0.331242914	1.547393888	3	4.109115359
66		BBKP	-12.9113603	0.986867657	5	0.793185993
67		BBNI	1.95893358	1.122218397	4	1.829689332
68		BBRI	1.061502413	1.250061393	6	2.682912888
69		BBTN	0.083138528	0.608122146	7	0.174516653
70		BCIC	-1.140803554	3.827312723	5	33.10178408
71		BDMN	0.698442554	1.153941249	3	1.700526215
72		BEKS	-4.790471994	1.315594399	4	4.066010008
73		BINA	-8.654217962	1.482556682	4	2.251628489
74		BJBR	0.415241748	1.120869242	5	2.302857338
75		BJTM	4.070653738	1.344417319	4	3.270183982
76		BKSW	0.242406849	1.001918179	3	1.011842562
77		BMAS	2.507479731	1.095738125	4	1.498796067
78		BMRI	0.182373899	1.081277117	5	1.505828037

79		BNBA	-0.954956857	0.893972395	3	0.454260808
80		BNGA	4.844573552	0.988647146	4	0.918180101
81		BNII	-1.586178855	0.983319966	3	0.860896824
82		BNLI	-14.08232191	0.973140475	3	0.814788839
83		BSIM	-1.98297252	1.285876214	3	2.794275919
84		BSWD	2.534876227	1.281213168	3	2.125450714
85		BTPN	0.581341305	0.968594137	4	0.835258195
86		BVIC	7.996704642	0.970729271	5	0.718945452
87		DNAR	10.8442223	1.067812583	3	1.375282807
88		MAYA	2.582031516	1.16724001	3	2.463174633
89		MCOR	19.74416134	1.070641339	4	1.456395729
90		MEGA	3.247790541	1.12387319	3	1.780305612
91		NISP	-0.118124348	0.998223769	3	0.987461731
92		PNBS	-0.265015452	1.418545181	3	2.416869354
93		SDRA	0.926635454	0.995337925	5	0.979322195

HASIL UJI DESKRIPTIF

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Laba	93	-14.0823	19.7442	.966097	5.2804047
Nilai Perusahaan	93	.6081	4.3422	1.198717	.5403581
Komite Audit	93	3	8	3.97	1.202
IOS	93	.1745	45.1440	2.782525	6.4746781
Valid N (listwise)	93				

Frequency Table

Kualitas Laba

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid -14.0823	1	1.1	1.1	1.1
-12.9114	1	1.1	1.1	2.2
-12.4956	1	1.1	1.1	3.2
-10.3441	1	1.1	1.1	4.3
-9.5891	1	1.1	1.1	5.4
-9.2504	1	1.1	1.1	6.5
-8.6542	1	1.1	1.1	7.5
-6.6879	1	1.1	1.1	8.6
-4.7905	1	1.1	1.1	9.7
-4.6313	1	1.1	1.1	10.8
-4.3387	1	1.1	1.1	11.8
-4.0420	1	1.1	1.1	12.9
-3.8768	1	1.1	1.1	14.0
-2.8041	1	1.1	1.1	15.1
-2.3298	1	1.1	1.1	16.1
-2.0764	1	1.1	1.1	17.2
-2.0475	1	1.1	1.1	18.3
-1.9830	1	1.1	1.1	19.4
-1.8099	1	1.1	1.1	20.4
-1.5862	1	1.1	1.1	21.5
-1.3762	1	1.1	1.1	22.6
-1.1408	1	1.1	1.1	23.7
-.9550	1	1.1	1.1	24.7
-.9000	1	1.1	1.1	25.8
-.7796	1	1.1	1.1	26.9

-6394	1	1.1	1.1	28.0
-6177	1	1.1	1.1	29.0
-2650	1	1.1	1.1	30.1
-1181	1	1.1	1.1	31.2
-1016	1	1.1	1.1	32.3
.0831	1	1.1	1.1	33.3
.1824	1	1.1	1.1	34.4
.2424	1	1.1	1.1	35.5
.3312	1	1.1	1.1	36.6
.3560	1	1.1	1.1	37.6
.3869	1	1.1	1.1	38.7
.4043	1	1.1	1.1	39.8
.4152	1	1.1	1.1	40.9
.5813	1	1.1	1.1	41.9
.6408	1	1.1	1.1	43.0
.6493	1	1.1	1.1	44.1
.6718	1	1.1	1.1	45.2
.6984	1	1.1	1.1	46.2
.9046	1	1.1	1.1	47.3
.9266	1	1.1	1.1	48.4
1.0298	1	1.1	1.1	49.5
1.0615	1	1.1	1.1	50.5
1.1186	1	1.1	1.1	51.6
1.1546	1	1.1	1.1	52.7
1.3002	1	1.1	1.1	53.8
1.3173	1	1.1	1.1	54.8
1.4016	1	1.1	1.1	55.9
1.4378	1	1.1	1.1	57.0
1.4990	1	1.1	1.1	58.1
1.5215	1	1.1	1.1	59.1
1.6824	1	1.1	1.1	60.2
1.7351	1	1.1	1.1	61.3
1.8133	1	1.1	1.1	62.4
1.9085	1	1.1	1.1	63.4
1.9465	1	1.1	1.1	64.5
1.9589	1	1.1	1.1	65.6
2.1242	1	1.1	1.1	66.7
2.2173	1	1.1	1.1	67.7
2.2356	1	1.1	1.1	68.8
2.4276	1	1.1	1.1	69.9
2.4978	1	1.1	1.1	71.0
2.5075	1	1.1	1.1	72.0

2.5349	1	1.1	1.1	73.1
2.5820	1	1.1	1.1	74.2
2.7410	1	1.1	1.1	75.3
2.9380	1	1.1	1.1	76.3
3.1585	1	1.1	1.1	77.4
3.2478	1	1.1	1.1	78.5
3.4878	1	1.1	1.1	79.6
3.8545	1	1.1	1.1	80.6
4.0707	1	1.1	1.1	81.7
4.2972	1	1.1	1.1	82.8
4.6304	1	1.1	1.1	83.9
4.8446	1	1.1	1.1	84.9
5.4992	1	1.1	1.1	86.0
5.7597	1	1.1	1.1	87.1
6.1053	1	1.1	1.1	88.2
7.0682	1	1.1	1.1	89.2
7.9967	1	1.1	1.1	90.3
8.1910	1	1.1	1.1	91.4
8.4285	1	1.1	1.1	92.5
8.4600	1	1.1	1.1	93.5
8.8849	1	1.1	1.1	94.6
9.2427	1	1.1	1.1	95.7
10.8442	1	1.1	1.1	96.8
11.2369	1	1.1	1.1	97.8
11.8511	1	1.1	1.1	98.9
19.7442	1	1.1	1.1	100.0
Total	93	100.0	100.0	

Nilai Perusahaan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid .6081	1	1.1	1.1	1.1
.8789	1	1.1	1.1	2.2
.8828	1	1.1	1.1	3.2
.8940	1	1.1	1.1	4.3
.9140	1	1.1	1.1	5.4
.9282	1	1.1	1.1	6.5
.9384	1	1.1	1.1	7.5
.9425	1	1.1	1.1	8.6
.9463	1	1.1	1.1	9.7
.9563	1	1.1	1.1	10.8
.9584	1	1.1	1.1	11.8

.9585	1	1.1	1.1	12.9
.9686	1	1.1	1.1	14.0
.9707	1	1.1	1.1	15.1
.9723	1	1.1	1.1	16.1
.9731	1	1.1	1.1	17.2
.9736	1	1.1	1.1	18.3
.9812	1	1.1	1.1	19.4
.9833	1	1.1	1.1	20.4
.9852	1	1.1	1.1	21.5
.9869	1	1.1	1.1	22.6
.9876	1	1.1	1.1	23.7
.9886	1	1.1	1.1	24.7
.9894	1	1.1	1.1	25.8
.9897	1	1.1	1.1	26.9
.9948	1	1.1	1.1	28.0
.9953	1	1.1	1.1	29.0
.9953	1	1.1	1.1	30.1
.9967	1	1.1	1.1	31.2
.9982	1	1.1	1.1	32.3
.9991	1	1.1	1.1	33.3
1.0011	1	1.1	1.1	34.4
1.0012	1	1.1	1.1	35.5
1.0019	1	1.1	1.1	36.6
1.0045	1	1.1	1.1	37.6
1.0053	1	1.1	1.1	38.7
1.0069	1	1.1	1.1	39.8
1.0095	1	1.1	1.1	40.9
1.0213	1	1.1	1.1	41.9
1.0226	1	1.1	1.1	43.0
1.0237	1	1.1	1.1	44.1
1.0298	1	1.1	1.1	45.2
1.0307	1	1.1	1.1	46.2
1.0406	1	1.1	1.1	47.3
1.0435	1	1.1	1.1	48.4
1.0542	1	1.1	1.1	49.5
1.0678	1	1.1	1.1	50.5
1.0684	1	1.1	1.1	51.6
1.0699	1	1.1	1.1	52.7
1.0706	1	1.1	1.1	53.8
1.0772	1	1.1	1.1	54.8
1.0779	1	1.1	1.1	55.9
1.0797	1	1.1	1.1	57.0

1.0805	1	1.1	1.1	58.1
1.0813	1	1.1	1.1	59.1
1.0923	1	1.1	1.1	60.2
1.0957	1	1.1	1.1	61.3
1.1209	1	1.1	1.1	62.4
1.1222	1	1.1	1.1	63.4
1.1239	1	1.1	1.1	64.5
1.1296	1	1.1	1.1	65.6
1.1388	1	1.1	1.1	66.7
1.1391	1	1.1	1.1	67.7
1.1539	1	1.1	1.1	68.8
1.1654	1	1.1	1.1	69.9
1.1672	1	1.1	1.1	71.0
1.1921	1	1.1	1.1	72.0
1.2063	1	1.1	1.1	73.1
1.2205	1	1.1	1.1	74.2
1.2219	1	1.1	1.1	75.3
1.2385	1	1.1	1.1	76.3
1.2399	1	1.1	1.1	77.4
1.2501	1	1.1	1.1	78.5
1.2812	1	1.1	1.1	79.6
1.2819	1	1.1	1.1	80.6
1.2859	1	1.1	1.1	81.7
1.3093	1	1.1	1.1	82.8
1.3156	1	1.1	1.1	83.9
1.3444	1	1.1	1.1	84.9
1.3855	1	1.1	1.1	86.0
1.4002	1	1.1	1.1	87.1
1.4028	1	1.1	1.1	88.2
1.4185	1	1.1	1.1	89.2
1.4320	1	1.1	1.1	90.3
1.4387	1	1.1	1.1	91.4
1.4826	1	1.1	1.1	92.5
1.5312	1	1.1	1.1	93.5
1.5474	1	1.1	1.1	94.6
1.5517	1	1.1	1.1	95.7
1.6574	1	1.1	1.1	96.8
3.7206	1	1.1	1.1	97.8
3.8273	1	1.1	1.1	98.9
4.3422	1	1.1	1.1	100.0
Total	93	100.0	100.0	

Komite Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	45	48.4	48.4	48.4
	4	21	22.6	22.6	71.0
	5	18	19.4	19.4	90.3
	6	5	5.4	5.4	95.7
	7	2	2.2	2.2	97.8
	8	2	2.2	2.2	100.0
	Total	93	100.0	100.0	

IOS

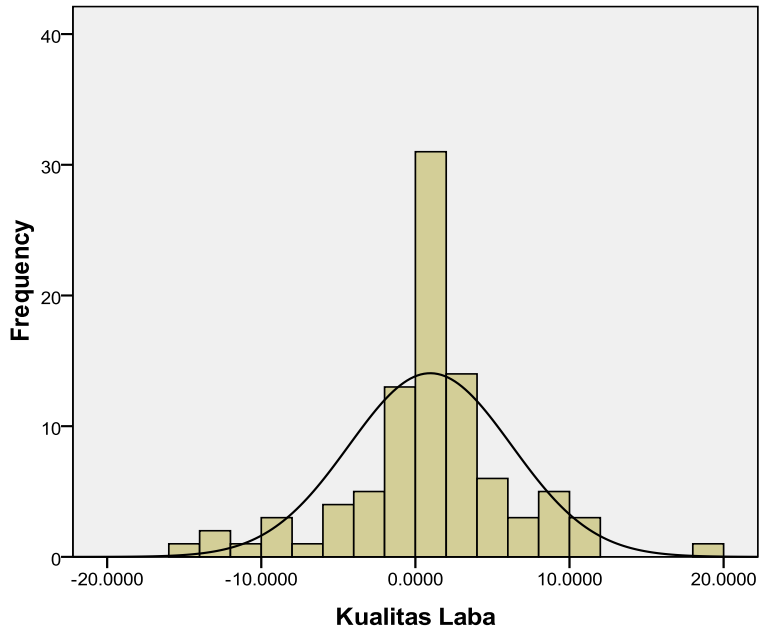
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.1745	1	1.1	1.1	1.1
	.3215	1	1.1	1.1	2.2
	.3546	1	1.1	1.1	3.2
	.3557	1	1.1	1.1	4.3
	.3563	1	1.1	1.1	5.4
	.4543	1	1.1	1.1	6.5
	.5214	1	1.1	1.1	7.5
	.5876	1	1.1	1.1	8.6
	.5969	1	1.1	1.1	9.7
	.6208	1	1.1	1.1	10.8
	.6428	1	1.1	1.1	11.8
	.7189	1	1.1	1.1	12.9
	.7300	1	1.1	1.1	14.0
	.7359	1	1.1	1.1	15.1
	.7932	1	1.1	1.1	16.1
	.8057	1	1.1	1.1	17.2
	.8148	1	1.1	1.1	18.3
	.8353	1	1.1	1.1	19.4
	.8416	1	1.1	1.1	20.4
	.8441	1	1.1	1.1	21.5
	.8609	1	1.1	1.1	22.6
	.8913	1	1.1	1.1	23.7
	.8964	1	1.1	1.1	24.7
	.9182	1	1.1	1.1	25.8
	.9437	1	1.1	1.1	26.9
	.9452	1	1.1	1.1	28.0
	.9632	1	1.1	1.1	29.0
	.9775	1	1.1	1.1	30.1

.9793	1	1.1	1.1	31.2
.9875	1	1.1	1.1	32.3
.9887	1	1.1	1.1	33.3
1.0020	1	1.1	1.1	34.4
1.0067	1	1.1	1.1	35.5
1.0118	1	1.1	1.1	36.6
1.0272	1	1.1	1.1	37.6
1.0476	1	1.1	1.1	38.7
1.0796	1	1.1	1.1	39.8
1.1025	1	1.1	1.1	40.9
1.1544	1	1.1	1.1	41.9
1.1864	1	1.1	1.1	43.0
1.1952	1	1.1	1.1	44.1
1.2106	1	1.1	1.1	45.2
1.2175	1	1.1	1.1	46.2
1.2464	1	1.1	1.1	47.3
1.3584	1	1.1	1.1	48.4
1.3753	1	1.1	1.1	49.5
1.3774	1	1.1	1.1	50.5
1.3860	1	1.1	1.1	51.6
1.3870	1	1.1	1.1	52.7
1.4477	1	1.1	1.1	53.8
1.4550	1	1.1	1.1	54.8
1.4564	1	1.1	1.1	55.9
1.4988	1	1.1	1.1	57.0
1.5058	1	1.1	1.1	58.1
1.5195	1	1.1	1.1	59.1
1.7005	1	1.1	1.1	60.2
1.7803	1	1.1	1.1	61.3
1.8165	1	1.1	1.1	62.4
1.8297	1	1.1	1.1	63.4
1.8298	1	1.1	1.1	64.5
1.8348	1	1.1	1.1	65.6
1.9065	1	1.1	1.1	66.7
1.9268	1	1.1	1.1	67.7
1.9802	1	1.1	1.1	68.8
2.1255	1	1.1	1.1	69.9
2.1360	1	1.1	1.1	71.0
2.1969	1	1.1	1.1	72.0
2.2516	1	1.1	1.1	73.1
2.3029	1	1.1	1.1	74.2
2.4151	1	1.1	1.1	75.3

2.4169	1	1.1	1.1	76.3
2.4632	1	1.1	1.1	77.4
2.4772	1	1.1	1.1	78.5
2.4914	1	1.1	1.1	79.6
2.4989	1	1.1	1.1	80.6
2.6829	1	1.1	1.1	81.7
2.7943	1	1.1	1.1	82.8
2.8462	1	1.1	1.1	83.9
2.9649	1	1.1	1.1	84.9
3.0226	1	1.1	1.1	86.0
3.2702	1	1.1	1.1	87.1
3.3587	1	1.1	1.1	88.2
3.3904	1	1.1	1.1	89.2
3.3977	1	1.1	1.1	90.3
3.5776	1	1.1	1.1	91.4
3.6587	1	1.1	1.1	92.5
4.0660	1	1.1	1.1	93.5
4.1091	1	1.1	1.1	94.6
4.2266	1	1.1	1.1	95.7
4.7714	1	1.1	1.1	96.8
33.101 8	1	1.1	1.1	97.8
33.297 8	1	1.1	1.1	98.9
45.144 0	1	1.1	1.1	100.0
Total	93	100.0	100.0	

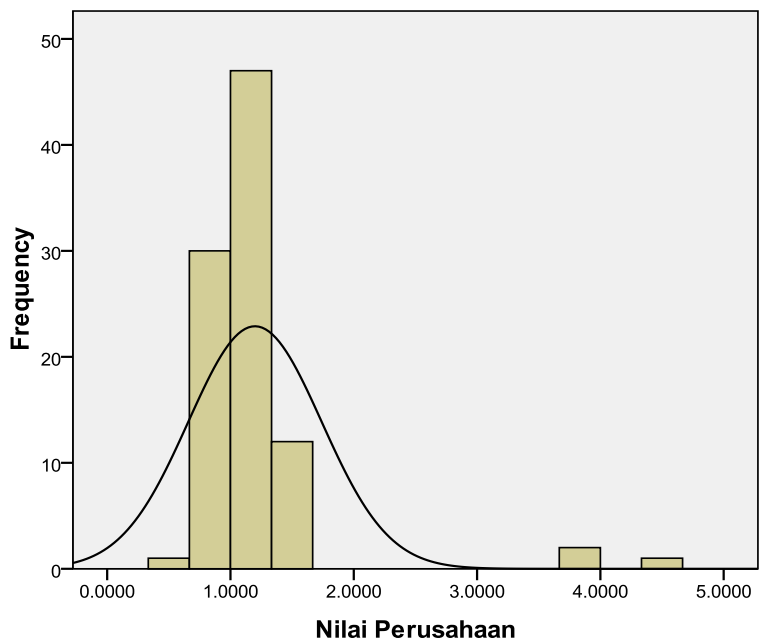
Histogram

Kualitas Laba



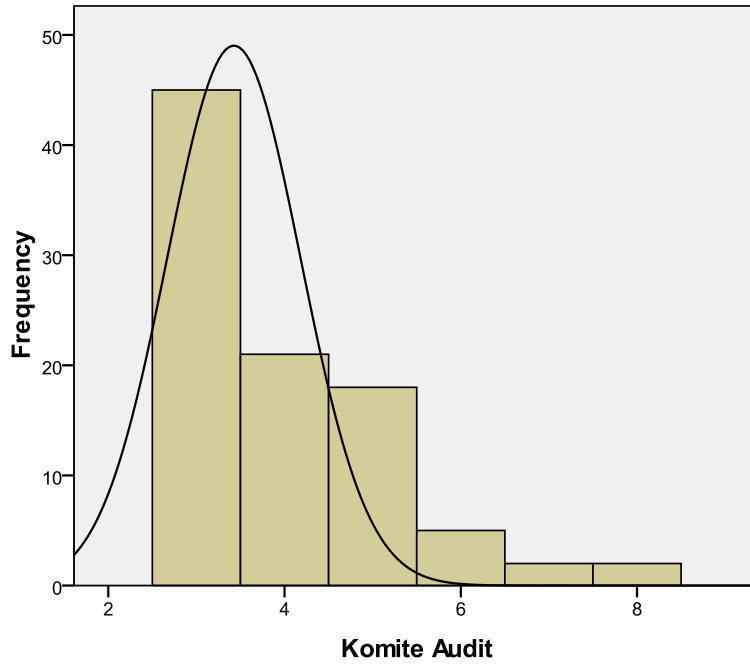
Mean =0,97
Std. Dev. =5,280
N =93

Nilai Perusahaan



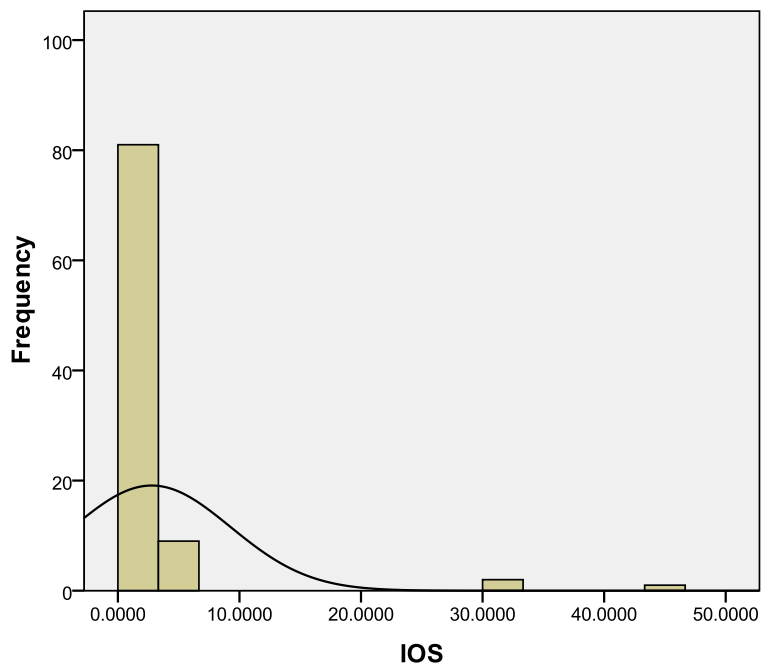
Mean =1,20
Std. Dev. =0,540
N =93

Komite Audit



Mean =3.97
Std. Dev. =1.202
N =93

IOS



Mean =2.78
Std. Dev. =6.475
N =93

HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual
N		93	93
Normal Parameters ^{a,b}	Mean	.0000000	.0000000
	Std. Deviation	5.23102577	.10955208
Most Extreme Differences	Absolute	.137	.128
	Positive	.130	.128
	Negative	-.137	-.110
Kolmogorov-Smirnov Z		1.316	1.238
Asymp. Sig. (2-tailed)		.062	.093

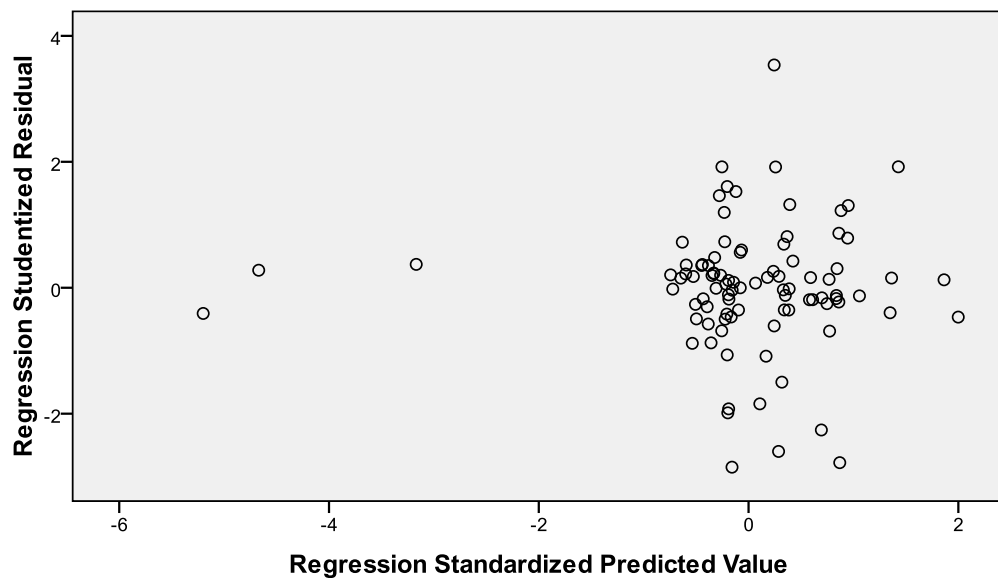
a. Test distribution is Normal.

b. Calculated from data.

HASIL UJI HETEROKEDASTISITAS MODEL 1

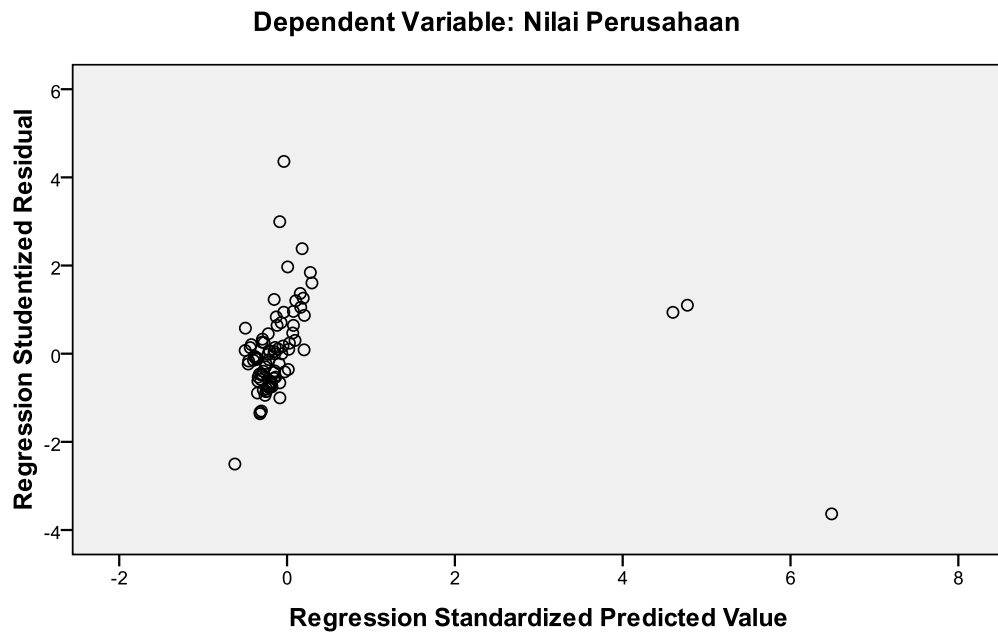
Scatterplot

Dependent Variable: Kualitas Laba



HASIL Uji HETEROKEDASTISITAS MODEL 2

Scatterplot



HASIL Uji MULTIKOLINEARITAS MODEL 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.153	2.008		-.076	.939		
Komite Audit	.369	.513	.084	.719	.474	.800	1.250
IOS	-.124	.095	-.151	-1.297	.198	.800	1.250

a. Dependent Variable: Kualitas Laba

HASIL UJI MULTIKOLINEARITAS MODEL 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.106	.042		26.309	.000		
Komite Audit	-.036	.011	-.080	-3.344	.001	.800	1.250
IOS	.084	.002	1.012	42.370	.000	.800	1.250

a. Dependent Variable: Nilai Perusahaan

HASIL UJI AUTOKORELASI MODEL 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.136 ^a	.019	-.003	5.2888289	1.582

a. Predictors: (Constant), IOS, Komite Audit

b. Dependent Variable: Kualitas Laba

HASIL UJI AUTOKORELASI MODEL 2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.979 ^a	.959	.958	.1107626	2.199

a. Predictors: (Constant), IOS, Komite Audit

b. Dependent Variable: Nilai Perusahaan

HASIL UJI REGRESI LINIER BERGANDA UKURAN KOMITE AUDIT DAN INVESTEMENT OPPORTUNITY SET TERHADAP KUALITAS LABA

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	IOS, Komite Audit ^a		. Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.136 ^a	.019	-.003	5.2888289

a. Predictors: (Constant), IOS, Komite Audit

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	47.752	2	23.876	.854	.429 ^a
Residual	2517.454	90	27.972		
Total	2565.206	92			

a. Predictors: (Constant), IOS, Komite Audit

b. Dependent Variable: Kualitas Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.153	2.008		-.076	.939
	Komite Audit	.369	.513	.084	.719	.474
	IOS	-.124	.095	-.151	-1.297	.198

a. Dependent Variable: Kualitas Laba

HASIL UJI REGRESI LINIER BERGANDA UKURAN KOMITE AUDIT DAN INVESTEMENT OPPORTUNITY SET TERHADAP NILAI PERUSAHAAN

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	IOS, Komite Audit ^a		. Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.979 ^a	.959	.958	.1107626

a. Predictors: (Constant), IOS, Komite Audit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.759	2	12.879	1049.800	.000 ^a
	Residual	1.104	90	.012		
	Total	26.863	92			

a. Predictors: (Constant), IOS, Komite Audit

b. Dependent Variable: Nilai Perusahaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.106	.042		26.309	.000
	Komite Audit	-.036	.011	-.080	-3.344	.001
	IOS	.084	.002	1.012	42.370	.000

a. Dependent Variable: Nilai Perusahaan

LAMPIRAN