

LAMPIRAN-LAMPIRAN

Lampiran 1

Populasi

No.	Kode	Nama Perusahaan	Tanggal Pencatatan
1	AGRO	Bank Raya Indonesia Tbk.	08 Agt 2003
2	AGRS	Bank IBK Indonesia Tbk.	22 Des 2014
3	AMAR	Bank Amar Indonesia Tbk.	09 Jan 2020
4	ARTO	Bank Jago Tbk.	12 Jan 2016
5	BABP	Bank MNC Internasional Tbk.	15 Jul 2002
6	BACA	Bank Capital Indonesia Tbk.	04 Okt 2007
7	BANK	Bank Aladin Syariah Tbk.	01 Feb 2021
8	BBCA	Bank Central Asia Tbk.	31 Mei 2000
9	BBHI	Allo Bank Indonesia Tbk.	12 Agt 2015
10	BBKP	Bank KB Bukopin Tbk.	10 Jul 2006
11	BBMD	Bank Mestika Dharma Tbk.	08 Jul 2013
12	BBNI	Bank Negara Indonesia (Persero	25 Nov 1996
13	BBRI	Bank Rakyat Indonesia (Persero	10 Nov 2003
14	BBSI	Krom Bank Indonesia Tbk.	07 Sep 2020
15	BBTN	Bank Tabungan Negara (Persero)	17 Des 2009
16	BBYB	Bank Neo Commerce Tbk.	13 Jan 2015
17	BCIC	Bank JTrust Indonesia Tbk.	25 Jun 1997
18	BDMN	Bank Danamon Indonesia Tbk.	06 Des 1989
19	BEKS	Bank Pembangunan Daerah Banten	13 Jul 2001
20	BGTG	Bank Ganesha Tbk.	12 Mei 2016
21	BINA	Bank Ina Perdana Tbk.	16 Jan 2014
22	BJBR	Bank Pembangunan Daerah Jawa B	08 Jul 2010
23	BJTM	Bank Pembangunan Daerah Jawa T	12 Jul 2012
24	BKSW	Bank QNB Indonesia Tbk.	21 Nov 2002
25	BMAS	Bank Maspion Indonesia Tbk.	11 Jul 2013
26	BMRI	Bank Mandiri (Persero) Tbk.	14 Jul 2003
27	BNBA	Bank Bumi Arta Tbk.	01 Jun 2006
28	BNGA	Bank CIMB Niaga Tbk.	29 Nov 1989
29	BNII	Bank Maybank Indonesia Tbk.	21 Nov 1989
30	BNLI	Bank Permata Tbk.	15 Jan 1990
31	BRIS	Bank Syariah Indonesia Tbk.	09 Mei 2018
32	BSIM	Bank Sinarmas Tbk.	13 Des 2010
33	BSWD	Bank Of India Indonesia Tbk.	01 Mei 2002

34	BTPN	Bank BTPN Tbk.	12 Mar 2008
35	BTPS	Bank BTPN Syariah Tbk.	08 Mei 2018
36	BVIC	Bank Victoria International Tb	30 Jun 1999
37	DNAR	Bank Oke Indonesia Tbk.	11 Jul 2014
38	INPC	Bank Artha Graha Internasional	23 Agt 1990
39	MASB	Bank Multiarta Sentosa Tbk.	30 Jun 2021
40	MAYA	Bank Mayapada Internasional Tb	29 Agt 1997
41	MCOR	Bank China Construction Bank I	03 Jul 2007
42	MEGA	Bank Mega Tbk.	17 Apr 2000
43	NISP	Bank OCBC NISP Tbk.	20 Okt 1994
44	NOBU	Bank Nationalnobu Tbk.	20 Mei 2013
45	PNBN	Bank Pan Indonesia Tbk	29 Des 1982
46	PNBS	Bank Panin Dubai Syariah Tbk.	15 Jan 2014
47	SDRA	Bank Woori Saudara Indonesia 1	15 Des 2006

Lampiran 2
Uji Statistik Deskriptif

	N	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Kualitas Laporan Keuangan	129	-33,66	8,14	-0,2219	3,18606
Leverage	129	0,19	16,08	4,9591	3,00225
Profitabilitas	129	-34,49	2,12	-0,2429	3,04548
Ukuran Perusahaan	129	28,41	35,23	31,5427	1,70891
Kualitas Audit	129	0,00	1,00	0,5581	0,49854
Valid N (listwise)	129				

Lampiran 3
Hasil Uji Normalitas

Runs Test	
	Unstandardized Residual
Test Value ^a	0,00409
Cases < Test Value	64
Cases >= Test Value	65
Total Cases	129
Number of Runs	61
Z	-0,795
Asymp. Sig. (2-tailed)	0,427
a. Median	

Lampiran 4
Hasil Uji Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Leverage	0,758	1,320
Profitabilitas	0,970	1,031
Ukuran Perusahaan	0,693	1,444
Kualitas Audit	0,784	1,275

Lampiran 5
Hasil Uji Heteroskedastisitas

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,910	1,914		1,520	0,131
Leverage	0,054	0,035	0,157	1,541	0,126
Profitabilitas	0,010	0,031	0,030	0,328	0,744
Ukuran Perusahaan	-0,093	0,064	-0,155	-1,451	0,149
Kualitas Audit	0,172	0,207	0,083	0,829	0,409

a. Dependent Variable: ARES

Lampiran 6
Hasil Uji Autokorelasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,940 ^a	0,884	0,881	1,10032	2,012
a. Predictors: (Constant), Kualitas Audit, Profitabilitas, Leverage, Ukuran Perusahaan					
b. Dependent Variable: Kualitas Laporan Keuangan					

Lampiran 7
Hasil Uji Regresi Linear Berganda

Model	<i>Unstandardized Coefficients</i>	
	B	Std. Error
(Constant)	1,608	2,034
Leverage	0,009	0,037
Profitabilitas	0,988	0,032
Ukuran Perusahaan	-0,055	0,068
Kualitas Audit	0,174	0,220
a. Dependent Variable: Kualitas Laporan Keuangan		

Lampiran 8
Hasil Uji Koefisien Determinasi (R²)

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,940 ^a	0,884	0,881	1,10032	2,012
a. Predictors: (Constant), Kualitas Audit, Profitabilitas, Leverage, Ukuran Perusahaan					
b. Dependent Variable: Kualitas Laporan Keuangan					

Lampiran 9
Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1149,196	4	287,299	237,298	0,000 ^b
	Residual	150,128	124	1,211		
	Total	1299,323	128			
a. Dependent Variable: Kualitas Laporan Keuangan						
b. Predictors: (Constant), Kualitas Audit, Profitabilitas, Leverage, Ukuran Perusahaan						

Lampiran 10
Hasil Uji T

Coefficients^a					
Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,608	2,034		0,791	0,431
Leverage	0,009	0,037	0,008	0,232	0,817
Profitabilitas	0,988	0,032	0,944	30,463	0,000
Ukuran Perusahaan	-0,055	0,068	-0,029	-0,802	0,424
Kualitas Audit	0,174	0,220	0,027	0,790	0,431

a. Dependent Variable: Kualitas Laporan Keuangan