



LAMPIRAN 1

**SURAT KESEDIAAN
MEMBIMBING SKRIPSI**

FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ISLAM BANDUNG

PROGRAM STUDI : MANAJEMEN • AKUNTANSI • ILMU EKONOMI • PENDIDIKAN PROFESI AKUNTANSI
TERAKREDITASI BADAN AKREDITASI NASIONAL PERGURUAN TINGGI

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KESEDIAAN MEMBIMBING PROPOSAL

*Bismillahirrahmanirrahim
Assalamu'alaikum wr. wb.*

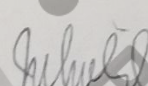
Berdasarkan pengajuan bimbingan Proposal No. 147/Proposal/FEB-AK/IX/2017 Tanggal, 25 September 2017 bertanda tangan dibawah ini :

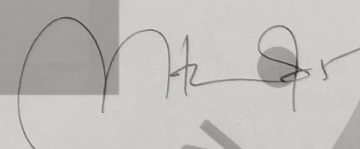
Pembimbing Utama	: Dr. Kania Nurcholisah, SE., M.SI. AK. CA
Pembimbing Pendamping	: Nurhayati, SE., M.SI. AK. CA
Bidang Peminatan	: Akuntansi Keuangan Dan Perbankan Syariah

Bersedia untuk membimbing proposal :

N a m a	: Januar Ramdhani A
NPM	: 10090114085

Bandung, 25 September 2017
Wassalamu'alaikum wr. wb.


PEMBIMBING UTAMA


PEMBIMBING PENDAMPING

CATATAN :
Formulir terdiri dari 3 lembar

1. Satu lembar untuk Pembimbing
2. Satu lembar untuk Jurusan
3. Satu lembar untuk Mahasiswa



BIODATA MAHASISWA

Nama : JANUM. P. A.
 NPM : 10090114085
 Judul : Pengaruh tingkat kualitas terhadap profitabilitas
 Pembimbing 1 : Dr. KANIA N. S. M. S. AF. SA.
 Pembimbing 2 : NURHATI. S. M. S. PK. CA.

PERKEMBANGAN BIMBINGAN SKRIPSI

No.	Tanggal	Keterangan	Landa Tangan
1.	12-12-2018	Menyusun Babo I/outline	
		Babo I	
	15-12-17	Babo I, II, III	
	20-12-17	Babo I, II, III	
	25/10-2018	Perbaiki fenomena yg sesuai, tentukan alat ukur yg mau dipergunakan	

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PERKEMBANGAN BIMBINGAN SKRIPSI

No.	Tanggal	Keterangan	Tanda Tangan
		Alat ukur konser wahist yg terban → lokal Jurnal Internasional	
	24/2019	Revisi Bab IV Acc siap disidangkan	Juhul Juhul
	22/1/2019	Brs II & V.	M. H. S.
	20/1/2019	over All sup sides	M. H. S.



LAMPIRAN 3
DATA PERHITUNGAN
FINANCIAL DISTRESS

LAMPIRAN 3 DATA PERHITUNGAN *FINANCIAL DISTRESS*.

TAHUN	EMITEN	EAT	TOTAL ASSET	ROA	TOTAL UTANG	DER	ASET LANCAR	KEWAJIBAN LANCAR	CR	4.5.X1	5.7.X2	0.004.X3	Zmijewski
2015	ATPK	-161,555,929,000	1,773,314,414,000	-0.0911	763,673,326,000	0.430647	593,416,131,000	181,817,350,000	3.263804	-0.40997	2.45469	0.013055	-1.6484
	BORN	-253,024,788,000	922,562,012,000	-0.27426	1,831,770,258,000	1.985525	109,688,558,000	1,752,645,043,000	0.062585	-1.23418	11.31749	0.00025	8.051428
	BUMI	-2,185,480,487,000	3,394,276,258,000	-0.64387	6,299,187,989,000	1.855827	541,962,176,000	5,474,152,654,000	0.099004	-2.89743	10.57821	0.000396	8.975241
	DEWA	465,754,000	372,974,932,000	0.001249	148,218,508,000	0.397395	134,785,952,000	107,541,041,000	1.253344	0.005619	2.265154	0.005013	-2.24548
	BIPI	-40,166,994,000	1,473,470,155,000	-0.02726	1,015,041,505,000	0.688878	148,317,382,000	617,814,250,000	0.240068	-0.12267	3.926606	0.00096	-0.45168
	ELSA	379,745,000,000	4,407,513,000,000	0.086159	1,772,327,000,000	0.402115	2,079,319,000,000	1,448,585,000,000	1.435414	0.387714	2.292055	0.005742	-2.6014
	MEDC	-186,173,541,000	2,909,808,828,000	-0.06398	2,208,214,969,000	0.758887	1,044,863,276,000	526,615,346,000	1.984111	-0.28792	4.325654	0.007936	0.105633
	RUIS	41,281,106,302	1,091,753,891,437	0.037812	753,340,426,009	0.690028	563,676,452,270	651,582,818,206	0.865088	0.170153	3.933158	0.00346	-0.74046
	ANTM	-1,440,852,896,000	30,356,850,890,000	-0.04746	12,040,131,928,000	0.39662	11,252,826,560,000	4,339,330,380,000	2.593217	-0.21359	2.260734	0.010373	-2.03605
	CITA	-341,205,918,018	2,795,962,339,721	-0.12204	1,503,924,741,603	0.537892	709,948,658,721	941,223,580,625	0.754283	-0.54916	3.065982	0.003017	-0.88788
	CKRA	-54,627,723,231	982,635,337,920	-0.05559	40,562,317,208	0.041279	271,966,340,661	36,089,937,751	7.535794	-0.25017	0.235291	0.030143	-4.04468
	TINS	101,561,000,000	9,279,683,000,000	0.010944	3,908,615,000,000	0.421201	5,444,199,000,000	2,998,953,000,000	1.815367	0.04925	2.400848	0.007261	-2.15566
	CTTH	1,949,752,745	605,667,034,867	0.003219	316,679,237,740	0.52286	319,565,858,417	170,150,582,882	1.878136	0.014486	2.980304	0.007513	-1.5417
	MITI	-179,560,694,653	248,928,487,814	-0.72133	138,014,959,336	0.554436	218,248,731,350	117,280,609,454	1.860911	-3.24601	3.160286	0.007444	1.898848
	TAHUN	EMITEN	NET INCOME	TOTAL ASSET	ROA	TOTAL UTANG	DER	ASET LANCAR	KEWAJIBAN LANCAR	CR			
2016	ATPK	-288,021,991,000	1,585,848,621,000	-0.18162	848,700,573,000	0.535171	158,680,482,000	230,620,703,000	0.688058	-0.81729	3.050476	0.002752	-0.63499
	BORN	158,935,174,000	931,197,513,000	0.170678	1,681,514,501,000	1.805755	262,451,312,000	858,450,814,000	0.305727	0.768052	10.2928	0.001223	5.023528
	BUMI	120,255,710,000	3,102,193,700,000	0.038765	5,886,968,507,000	1.897679	529,147,220,000	764,265,922,000	0.69236	0.174441	10.81677	0.002769	6.139561
	DEWA	120,255,710,000	3,102,193,700,000	0.038765	5,886,968,507,000	1.897679	529,147,220,000	764,265,922,000	0.69236	0.174441	10.81677	0.002769	6.139561
	BIPI	-172,571,348,000	1,278,633,011,000	-0.13497	981,281,065,000	0.767445	26,530,212,000	506,388,460,000	0.052391	-0.60734	4.374439	0.00021	0.481574
	ELSA	316,066,000,000	4,190,956,000,000	0.075416	1,310,213,000,000	0.312629	1,865,116,000,000	1,254,181,000,000	1.487119	0.339373	1.781983	0.005948	-3.06334
	MEDC	187,048,979,000	3,597,130,603,000	0.051999	2,706,621,747,000	0.752439	1,134,260,785,000	860,560,282,000	1.318049	0.233998	4.288903	0.005272	-0.45037
	RUIS	26,070,316,770	979,132,450,762	0.026626	619,413,387,232	0.632615	452,284,971,991	504,510,336,330	0.896483	0.119817	3.605903	0.003586	-1.0175
	ANTM	64,806,188,000	29,981,535,812,000	0.002162	11,572,740,239,000	0.385996	10,630,221,568,000	4,352,313,598,000	2.44243	0.009727	2.200175	0.00977	-2.31932
	CITA	-265,247,346,551	2,726,213,720,854	-0.0973	1,763,384,737,866	0.646826	814,627,947,529	700,905,862,097	1.16225	-0.43783	3.686906	0.004649	-0.37992
	CKRA	-54,179,634,632	905,470,548,516	-0.05984	21,323,169,944	0.023549	236,531,695,884	18,700,044,683	12.64872	-0.26926	0.134231	0.050595	-4.1471
	TINS	251,969,000,000	9,548,631,000,000	0.026388	3,894,946,000,000	0.407906	3,061,232,000,000	5,237,907,000,000	0.584438	0.118746	2.325065	0.002338	-2.29602
	CTTH	20,881,438,764	700,251,764,864	0.02982	301,007,248,281	0.429856	331,152,878,677	174,969,312,764	1.892634	0.13419	2.450178	0.007571	-2.19158
	MITI	-23,362,032,637	229,448,521,647	-0.10182	142,275,119,991	0.620074	205,138,864,713	120,437,594,367	1.703279	-0.45818	3.534423	0.006813	-0.51421
	TAHUN	EMITEN	NET INCOME	TOTAL ASSET	ROA	TOTAL UTANG	DER	ASET LANCAR	KEWAJIBAN LANCAR	CR			
2017	ATPK	-309,129,863,000	1,004,852,063,000	-0.30764	607,874,994,000	0.60494	42,508,637,000	217,211,363,000	0.195702	-1.38437	3.448157	0.000783	0.331741
	BORN	34,323,560,000	989,080,017,000	0.034703	1,705,073,445,000	1.723898	344,623,588,000	882,847,679,000	0.390355	0.156161	9.826221	0.001561	5.168498
	BUMI	242,746,183,000	3,696,498,624,000	0.065669	3,410,147,622,000	0.922535	758,083,685,000	1,332,440,615,000	0.568944	0.295511	5.258447	0.002276	0.46066
	DEWA	242,746,183,000	3,696,498,624,000	0.065669	3,410,147,622,000	0.922535	758,083,685,000	1,332,440,615,000	0.568944	0.295511	5.258447	0.002276	0.46066
	BIPI	38,147,925,000	1,317,952,142,000	0.028945	971,931,840,000	0.737456	63,019,722,000	446,995,769,000	0.140985	0.130252	4.2035	0.000564	-0.42732
	ELSA	250,754,000,000	4,855,369,000,000	0.051645	1,803,449,000,000	0.371434	2,379,465,000,000	1,757,781,000,000	1.353675	0.232401	2.117174	0.005415	-2.62064
	MEDC	131,808,773,000	5,160,785,857,000	0.02554	3,758,113,809,000	0.728206	1,975,050,108,000	1,293,641,095,000	1.526737	0.114932	4.150773	0.006107	-0.47027
	RUIS	20,922,363,433	959,347,737,750	0.021809	579,058,872,159	0.603596	473,183,146,618	471,048,328,188	1.004532	0.09814	3.4405	0.004018	-1.16166
	ANTM	136,503,269,000	30,014,273,452,000	0.004548	11,523,869,935,000	0.383946	9,001,938,755,000	5,552,461,635,000	1.621252	0.020466	2.188494	0.006485	-2.33846
	CITA	47,493,344,496	2,678,250,712,668	0.017733	1,763,755,821,001	0.658548	770,700,984,827	1,417,754,496,899	0.543226	0.079798	3.753722	0.002173	-0.82825
	CKRA	-260,062,552,650	569,459,087,304	-0.45668	15,113,404,708	0.02654	569,197,623,053	12,075,306,999	47.13732	-2.05508	0.151278	0.188549	-2.4822
	TINS	502,417,000,000	11,876,309,000,000	0.042304	5,814,816,000,000	0.489615	3,402,526,000,000	6,996,966,000,000	0.486286	0.190369	2.790804	0.001945	-1.90151
	CTTH	4,716,765,807	615,962,000,265	0.007658	378,839,294,845	0.615037	417,419,813,576	220,836,288,637	1.890178	0.034459	3.50571	0.007561	-1.03631
	MITI	-23,354,360,657	233,726,526,183	-0.09992	150,751,042,237	0.644989	157,296,460,281	126,275,119,991	1.245665	-0.44965	3.676437	0.004983	-0.3789



LAMPIRAN 4
DATA PERHITUNGAN
KEPEMILIKAN INSTITUSIONAL

LAMPIRAN 4 DATA PERHITUNGAN KEPEMILIKAN INSTITUSIONAL.

TAHUN	EMITEN	JUMLAH SAHAM YANG DIMILIKI	JUMLAH SAHAM BEREDAR	Y
2015	ATPK	4,767,605,984	5,760,245,414	0.8276741
	BORN	14,692,999,245	17,693,000,000	0.8304414
	BUMI	23,803,176,571	36,627,020,427	0.6498802
	DEWA	18,853,773,792	21,853,733,792	0.8627255
	BIPI	15,679,663,989	36,508,170,014	0.4294837
	ELSA	3,000,000,000	7,298,500,000	0.4110434
	MEDC	12,790,582,063	17,728,923,467	0.7214528
	RUIS	519,419,600	770,000,000	0.6745709
	ANTM	4,532,640,822	24,030,764,724	0.1886183
	CITA	2,945,673,443	3,370,734,900	0.8738965
	CKRA	4,690,449,536	5,097,621,090	0.9201252
	TINS	4,841,053,951	7,447,753,453	0.6500019
	CTTH	445,306,969	840,000,000	0.5301273
MITI	579,597,308	1,283,228,000	0.4516713	
TAHUN	EMITEN	JUMLAH SAHAM YANG DIMILIKI	JUMLAH SAHAM BEREDAR	
2016	ATPK	4,767,605,984	5,760,245,414	0.8276741
	BORN	14,692,999,245	17,693,000,000	0.8304414
	BUMI	23,803,176,571	36,627,020,427	0.6498802
	DEWA	18,853,773,792	36,627,020,427	0.5147504
	BIPI	15,679,663,989	36,508,170,014	0.4294837
	ELSA	3,000,000,000	7,298,500,000	0.4110434
	MEDC	12,790,582,063	17,728,923,467	0.7214528
	RUIS	519,419,600	770,000,000	0.6745709
	ANTM	4,532,640,822	24,030,764,724	0.1886183
	CITA	2,945,673,443	3,370,734,900	0.8738965
	CKRA	4,690,449,536	5,097,621,090	0.9201252
	TINS	4,841,053,951	7,447,753,453	0.6500019
	CTTH	445,306,969	840,000,000	0.5301273
MITI	579,597,308	1,283,228,000	0.4516713	
TAHUN	EMITEN	JUMLAH SAHAM YANG DIMILIKI	JUMLAH SAHAM BEREDAR	
2017	ATPK	4,767,605,984	5,760,245,414	0.8276741
	BORN	14,692,999,245	17,693,000,000	0.8304414
	BUMI	23,803,176,571	36,627,020,427	0.6498802
	DEWA	18,853,773,792	36,627,020,427	0.5147504
	BIPI	15,679,663,989	36,508,170,014	0.4294837
	ELSA	3,000,000,000	7,298,500,000	0.4110434
	MEDC	12,790,582,063	17,728,923,467	0.7214528
	RUIS	519,419,600	770,000,000	0.6745709
	ANTM	4,532,640,822	24,030,764,724	0.1886183
	CITA	2,945,673,443	3,370,734,900	0.8738965
	CKRA	4,690,449,536	5,097,621,090	0.9201252
	TINS	4,841,053,951	7,447,753,453	0.6500019
	CTTH	445,306,969	840,000,000	0.5301273
MITI	579,597,308	1,411,550,800	0.4106103	

LAMPIRAN 5
DATA PERHITUNGAN
KONSERVATISME AKUNTANSI



LAMPIRAN 5 DATA PERHITUNGAN *KONSERVATISME AKUNTANSI*.

TAHUN	EMITEN	NET INCOME+BIAYA DEPRESIASI	ARUS KAS OPERASI	TOTAL ASSET		CONACC
2015	ATPK	-161,555,929,000	-2,691,112,000	1,773,314,414,000	-0.08959	0.090
	BORN	-253,024,788,000	-33,997,095,000	922,562,012,000	-0.23741	0.237
	BUMI	-2,185,480,487,000	-31,885,164,000	3,394,276,258,000	-0.63448	0.634
	DEWA	465,754,000	27,201,938,000	372,974,932,000	-0.07168	0.072
	BIPI	-40,166,994,000	-8,211,399,000	1,473,470,155,000	-0.02169	0.022
	ELSA	379,745,000,000	424,231,000,000	4,407,513,000,000	-0.01009	0.010
	MEDC	-186,173,541,000	111,334,117,000	2,909,808,828,000	-0.10224	0.102
	RUIS	41,281,106,302	245,646,321,070	1,091,753,891,437	-0.18719	0.187
	ANTM	-1,440,852,896,000	488,904,984,000	30,356,850,890,000	-0.06357	0.064
	CITA	-341,205,918,018	-239,112,726,349	2,795,962,339,721	-0.03651	0.037
	CKRA	-54,627,723,231	-5,314,041,719	982,635,337,920	-0.05019	0.050
	TINS	101,561,000,000	1,290,229,000,000	9,279,683,000,000	-0.12809	0.128
	CTTH	1,949,752,745	-14,163,710,004	605,667,034,867	0.02660	-0.027
	MITI	-179,560,694,653	-8,415,139,633	248,928,487,814	-0.68753	0.688
TAHUN	EMITEN	NET INCOME+BIAYA DEPRESIASI	ARUS KAS OPERASI	TOTAL ASSET		
2016	ATPK	-288,021,991,000	18,829,920,000	1,585,848,621,000	-0.19349	0.193
	BORN	158,935,174,000	-30,744,140,000	931,197,513,000	0.20369	-0.204
	BUMI	120,255,710,000	-53,056,974,000	3,102,193,700,000	0.05587	-0.056
	DEWA	120,255,710,000	-53,056,974,000	3,102,193,700,000	0.05587	-0.056
	BIPI	-172,571,348,000	-13,362,673,000	1,278,633,011,000	-0.12451	0.125
	ELSA	316,066,000,000	447,139,000,000	4,190,956,000,000	-0.03128	0.031
	MEDC	187,048,979,000	20,820,266,000	3,597,130,603,000	0.04621	-0.046
	RUIS	26,070,316,770	159,547,544,780	979,132,450,762	-0.13632	0.136
	ANTM	64,806,188,000	1,015,391,750,000	29,981,535,812,000	-0.03171	0.032
	CITA	-265,247,346,551	70,868,018,277	2,726,213,720,854	-0.12329	0.123
	CKRA	-54,179,634,632	-415,030,689	905,470,548,516	-0.05938	0.059
	TINS	251,969,000,000	1,090,381,000,000	9,548,631,000,000	-0.08780	0.088
	CTTH	20,881,438,764	-8,427,737,158	700,251,764,864	0.04186	-0.042
	MITI	-23,362,032,637	-7,869,213,395	229,448,521,647	-0.06752	0.068
TAHUN	EMITEN	NET INCOME+BIAYA DEPRESIASI	ARUS KAS OPERASI	TOTAL ASSET		
2017	ATPK	-309,129,863,000	46,091,363,000	1,004,852,063,000	-0.35351	0.354
	BORN	34,323,560,000	36,584,109,000	989,080,017,000	-0.00229	0.002
	BUMI	242,746,183,000	-127,707,513,000	3,696,498,624,000	0.10022	-0.100
	DEWA	242,746,183,000	-127,707,513,000	3,696,498,624,000	0.10022	-0.100
	BIPI	38,147,925,000	-72,836,265,000	1,317,952,142,000	0.08421	-0.084
	ELSA	250,754,000,000	395,459,000,000	4,855,369,000,000	-0.02980	0.030
	MEDC	131,808,773,000	444,753,985,000	5,160,785,857,000	-0.06064	0.061
	RUIS	20,922,363,433	31,415,476,036	959,347,737,750	-0.01094	0.011
	ANTM	136,503,269,000	1,379,176,412,000	30,014,273,452,000	-0.04140	0.041
	CITA	47,493,344,496	-42,191,262,195	2,678,250,712,668	0.03349	-0.033
	CKRA	-260,062,552,650	-6,317,871,442	569,459,087,304	-0.44559	0.446
	TINS	502,417,000,000	-152,027,000,000	11,876,309,000,000	0.05510	-0.055
	CTTH	4,716,765,807	-79,173,117,840	615,962,000,265	0.13619	-0.136
	MITI	-23,354,360,657	3,435,023,363	233,726,526,183	-0.11462	0.115

LAMPIRAN 6
DATA HASIL ANALISIS
STATISTIK DESKRIPTIF, UJI ASUMSI
KLASIK, ANALISIS REGRESI
BERGANDA, UJI SIMULTAN (UJI F),
UJI PARSIAL (UJI T), KOEFISIEN
DETERMINASI.

LAMPIRAN 6

ANALISIS STATISTIK DESKRIPTIF

Tabel 4.1

Data Statistik Deskriptif

Descriptive Statistics

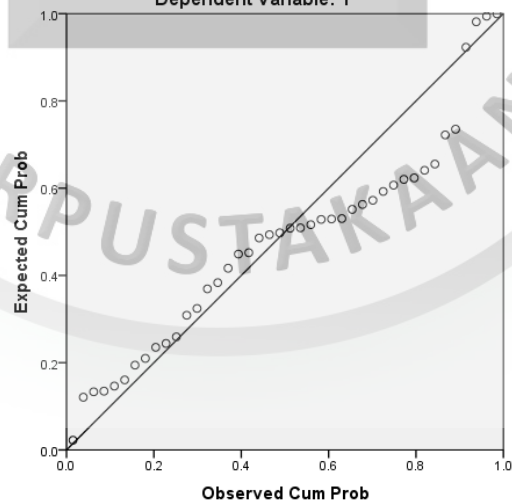
	N	Minimum	Maximum	Mean	Std. Deviation
Konservatisme_Akuntansi	42	-.20	.69	.2784	.17851
<i>Financial Distres</i>	42	-4.15	8.98	.3375	.183223
Kepemilikan_Institusional	42	.19	.92	.6269	.20795
Valid N (listwise)	42				

UJI ASUMSI KLASIK

Uji Normalitas

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Y



Hasil Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Financial_Distress	.969	1.032
Kepemilikan_Institusional	.969	1.032

a. Dependent Variable: Konservatisme_Akuntansi

Uji Heterokedastisitas



Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1.704

a. Predictors: (Constant), Financial_Distress,
Kepemilikan_Institusional

b. Dependent Variable: Konservatisme_Akuntansi

ANALISIS REGRESI BERGANDA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1. (Constant)	.334	.099		3.383	.002
Fin Disst	.100	.021	.608	4.722	.000
Kepem Inst	.010	.111	.012	.093	.927

a. Dependent Variable: Y

UJI SIMULTAN (UJI F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1. Regression	.487	2	.243	11.585	.000 ^b
Residual	.820	39	.021		
Total	1.306	41			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, ln_X1

UJI PARSIAL (UJI T)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1. (Constant)	.334	.099		3.383	.002
Fin Dist	.100	.021	.608	4.722	.000
Kepem Inst	.010	.111	.012	.093	.927

a. Dependent Variable: Y

KOEFISIEN DETERMINASI**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.610 ^a	.373	.341	.14496

a. Predictors: (Constant), X2, ln_X1

b. Dependent Variable: Y

