



Lampiran 1

Daftar Sampel Perusahaan Pertambangan Periode 2016-2018

No	Nama Perusahaan	Kode
1	Adaro Energy Tbk	ADRO
2	Aneka Tambang Tbk	ANTM
3	Baramulti Suksessarana Tbk	BSSR
4	Darma Henwa Tbk	DEWA
5	Delta Dunia Makmur Tbk	DOID
6	Dian Swastika Sentosa Tbk	DSSA
7	Elnusa Tbk	ELSA
8	Golden Energy Mines Tbk	GEMS
9	Harum Energy Tbk	HRUM
10	Indo Tambangraya Megah Tbk	ITMG
11	Resource Alam Indonesia Tbk	KKGI
12	Mitrabara Adiperdana Tbk	MBAP
13	Samindo Resources Tbk	MYOH
14	J Resources Asia Pasifik Tbk	PSAB
15	Bukit Asam Tbk	PTBA
16	Radiant Utama Interinsco Tbk	RUIS
17	Timah Tbk	TINS
18	Toba Bara Sejahtera Tbk	TOBA

Lampiran 2

Tabel Perhitungan Kualitas Laba

a. Total Accruals = Laba bersih – Arus Kas Kegiatan Operasi

KODE	Laba Bersih			
	2015	2016	2017	2018
ADRO	151.003	340.686	536.438	477.541
ANTM	(1.440.852.896)	64.806.188	136.503.269	874.426.593
BSSR	26.376.125	27.421.577	82.816.929	69.063.191
DEWA	465.754	549.890	2.769.140	2.565.336
DOID	(8.306.595)	37.089.185	46.747.301	75.643.300
DSSA	119.506.904	64.776.826	128.237.369	120.745.047
ELSA	379.745	316.066	250.754	276.316
GEMS	2.088.781	34.988.248	120.106.040	100.548.578
HRUM	(18.996.829)	17.979.743	55.748.001	40.205.422
ITMG	63.107	130.709	252.703	258.756
KKGI	5.672.213	9.472.864	13.439.975	475.600
MBAP	34.663.066	27.113.735	58.635.700	50.310.702
MYOH	24.732.565	21.258.853	12.306.356	30.928.664
PSAB	29.232.635	22.220.964	15.898.012	19.147
PTBA	2.037.111	2.024.405	4.547.232	5.121.112
RUIS	41.281.106.302	26.070.316.770	20.922.363.433	27.055.086.453
TINS	101.561	251.969	502.417	531.349
TOBA	25.724.095	14.586.772	41.369.891	68.089.796

KODE	Arus Kas Kegiatan Operasi			
	2015	2016	2017	2018
ADRO	511.594	675.523	853.680	905.910
ANTM	488.904.984	1.015.391.750	1.379.176.412	1.874.578.431
BSSR	45.573.156	16.018.419	99.129.622	84.308.016
DEWA	27.201.938	45.417.820	(963.029)	18.069.226
DOID	118.513.548	189.899.237	162.259.790	173.866.827
DSSA	(69.166.486)	24.551.221	94.160.183	136.441.726
ELSA	424.237	447.139	395.459	344.756
GEMS	(8.252.391)	50.023.864	157.716.655	79.634.832
HRUM	12.356.699	44.915.644	54.109.071	24.904.263
KKGI	8.742.161	13.655.529	20.885.144	5.128.341
MBAP	30.476.707	36.075.244	70.245.150	39.222.612
MYOH	43.216.962	24.489.412	30.976.599	54.562.403
PSAB	114.089.227	92.227.328	48.492.367	110.641.164
PTBA	1.897.771	1.928.346	2.415.444	7.867.786
RUIS	245.646.321.070	159.547.544.780	31.415.476.036	23.488.401.524
TINS	1.290.229	1.090.381	(152.027)	(1.409.157)
TOBA	23.506.718	30.998.360	19.687.427	38.225.065

KODE	Total Accruals			
	2015	2016	2017	2018
ADRO	(360.591)	(334.837)	(317.242)	(428.369)
ANTM	(1.929.757.880)	(950.585.562)	(1.242.673.143)	(1.000.151.838)
BSSR	(19.197.031)	11.403.158	(16.312.693)	(15.244.825)
DEWA	(26.736.184)	(44.867.930)	3.732.169	(15.503.890)
DOID	(126.820.143)	(152.810.052)	(115.512.489)	(98.223.527)
DSSA	188.673.390	40.225.605	34.077.186	(15.696.679)
ELSA	(44.492)	(131.073)	(144.705)	(68.440)
GEMS	10.341.172	(15.035.616)	(37.610.615)	20.913.746
HRUM	(31.353.528)	(26.935.901)	1.638.930	15.301.159
ITMG	(129.560)	(14.515)	(66.274)	(96.139)
KKGI	(3.069.948)	(4.182.665)	(7.445.169)	(4.652.741)
MBAP	4.186.359	(8.961.509)	(11.609.450)	11.088.090
MYOH	(18.484.397)	(3.230.559)	(18.670.243)	(23.633.739)
PSAB	(84.856.592)	(70.006.364)	(32.594.355)	(110.622.017)
PTBA	139.340	96.059	2.131.788	(2.746.674)
RUIS	(204.365.214.768)	(133.477.228.010)	(10.493.112.603)	3.566.684.929
TINS	(1.188.668)	(838.412)	654.444	1.940.506
TOBA	2.217.377	(16.411.588)	21.682.464	29.864.731



Discretionary accruals = total accruals t/penjualan t – total accruals t-

1/penjualan t-1

KODE	Penjualan			
	2015	2016	2017	2018
ADRO	2.684.476	2.524.239	3.258.333	3.619.751
ANTM	10.531.504.802	9.106.260.754	12.653.619.205	25.241.268.367
BSSR	259.020.747	242.598.535	392.571.131	443.432.403
DEWA	240.123.973	259.095.490	242.790.874	276.097.099
DOID	566.615.288	611.231.812	764.608.154	892.458.605
DSSA	760.258.711	712.054.904	1.321.743.514	1.768.840.742
ELSA	3.775.323	3.620.570	4.978.986	6.624.774
GEMS	353.186.003	384.339.836	759.448.383	1.045.058.516
HRUM	259.328.849	217.121.593	325.599.861	336.707.790
ITMG	1.589.409	1.367.498	1.689.525	2.007.630
KKGI	111.011.540	92.636.624	83.764.246	56.942.510
MBAP	219.113.608	187.155.820	258.586.097	258.138.029
MYOH	226.332.334	190.106.455	188.070.083	241.114.622
PSAB	286.591.579	235.129.200	219.406.054	222.600.886
PTBA	13.845.199	14.058.869	19.471.030	21.166.993
RUIS	1.598.265.131.427	1.315.633.714.236	1.125.128.522.648	1.298.117.469.650
TINS	6.874.192	6.968.294	9.217.160	11.049.946
TOBA	348.662.183	258.271.601	310.709.476	438.444.319

KODE	Discretionary Accruals		
	2016	2017	2018
ADRO	0,001675847	0,035285408	(0,020978834)
ANTM	0,078848538	0,006181200	0,058583258
BSSR	0,121118107	(0,088557703)	0,007174330
DEWA	-0,061828153	0,188543354	(0,071525708)
DOID	-0,026182888	0,098929334	0,041014624
DSSA	-0,191677701	(0,030710284)	(0,034655988)
ELSA	-0,024417359	0,007139164	0,018732228
GEMS	-0,068400305	(0,010402967)	0,069535630
HRUM	-0,003156477	0,129092632	0,040409865
ITMG	0,070900300	(0,028612135)	(0,008660402)
KKGI	-0,017496997	(0,043731110)	0,007172974
MBAP	-0,066988492	0,002986731	0,087849991
MYOH	0,064675851	(0,082279375)	0,001254108
PSAB	-0,001646807	0,149178503	(0,348395049)
PTBA	-0,003231512	0,102652491	(0,239247243)
RUIS	0,026412201	0,092128557	0,012073728
TINS	0,052599371	0,191320897	0,104609479
TOBA	-0,069903584	0,013305303	(0,001668504)

Lampiran 3
Perhitungan VA (OUT-IN)

KODE	OUT		
	2016	2017	2018
ADRO	2.524.239	3.258.333	3.619.751
ANTM	9.106.260.754	12.653.619.205	25.241.268.367
BSSR	242.598.535	392.571.131	443.432.403
DEWA	259.095.490	242.790.874	276.097.099
DOID	611.231.812	764.608.154	892.458.605
DSSA	712.054.904	1.321.743.514	1.768.840.742
ELSA	3.620.570	4.978.986	6.624.774
GEMS	384.339.836	759.448.383	1.045.058.516
HRUM	217.121.593	325.599.861	336.707.790
ITMG	1.367.498	1.689.525	2.007.630
KKGI	92.636.624	83.764.246	56.942.510
MBAP	187.155.820	258.586.097	258.138.029
MYOH	190.106.455	188.070.083	241.114.622
PSAB	235.129.200	219.406.054	222.600.886
PTBA	14.058.869	19.471.030	21.166.993
RUIS	1.315.633.714.236	1.125.128.522.648	1.298.117.469.650
TINS	6.968.294	9.217.160	11.049.946
TOBA	258.271.601	310.709.476	438.444.319

KODE	IN		
	2016	2017	2018
ADRO	(752.779)	2.359.502	2.792.923
ANTM	(14.525.492.740)	12.660.698.571	23.942.871.373
BSSR	207.245.547	282.021.126	352.301.325
DEWA	(10.883.218)	225.608.701	270.574.906
DOID	(235.134.782)	682.230.252	790.405.258
DSSA	(953.933.573)	1.087.073.267	1.528.920.950
ELSA	(3.108.132)	4.651.516	6.334.091
GEMS	(641.700.160)	600.397.943	980.267.238
HRUM	(105.494.259)	255.664.859	293.504.014
ITMG	(417.018)	1.302.232	1.576.870
KKGI	20.894.308	65.172.848	57.283.503
MBAP	(47.172.480)	180.955.480	191.863.717
MYOH	(37.625.114)	170.664.380	199.960.852
PSAB	(9.874.012)	183.405.740	190.241.901
PTBA	(3.794.221)	13.313.366	15.322.283
RUIS	14.468.667.540	1.086.764.110.288	1.252.463.806.602
TINS	(4.019.017)	8.686.616	10.607.765
TOBA	(131.619.273)	252.882.404	360.325.290

KODE	VA		
	2016	2017	2018
ADRO	558.138	962.538	899.018
ANTM	564.131.916	918.535.656	2.645.987.601
BSSR	35.352.988	112.986.222	94.151.349
DEWA	29.543.404	50.106.985	39.771.960
DOID	140.483.007	184.310.982	219.621.318
DSSA	174.436.941	282.029.220	293.765.333
ELSA	1.068.789	1.206.130	1.385.688
GEMS	58.697.829	174.778.940	84.314.300
HRUM	37.564.619	78.986.227	57.915.091
ITMG	218.370	445.148	495.440
KKGI	18.666.672	23.133.221	4.691.234
MBAP	50.364.053	87.637.029	76.381.958
MYOH	40.477.008	33.108.694	56.120.996
PSAB	78.277.190	63.822.182	47.445.609
PTBA	3.697.743	7.247.617	7.113.386
RUIS	880.257.906.876	728.844.903.436	823.544.800.045
TINS	1.281.670	1.593.346	1.695.622
TOBA	46.465.040	80.237.243	101.097.480



Lampiran 4

Human Capital (VA/Beban Karyawan)

KODE	Beban Karyawan		
	2016	2017	2018
ADRO	74.043	63.707	72.190
ANTM	875.249.795	925.615.022	1.347.590.607
BSSR	9.629.271	2.436.217	3.020.271
DEWA	30.139.602	32.924.812	34.249.767
DOID	84.521.671	101.933.080	117.567.971
DSSA	37.369.414	47.358.973	53.845.541
ELSA	674.178	878.660	1.095.005
GEMS	12.925.071	15.728.500	19.523.022
HRUM	8.452.781	9.051.225	14.711.315
ITMG	10.724	57.855	64.680
KKGI	4.207.859	4.541.823	5.032.227
MBAP	7.899.470	10.006.412	10.107.646
MYOH	12.706.291	15.702.991	14.967.226
PSAB	23.515.879	27.821.868	15.086.624
PTBA	1.166.936	1.089.953	1.268.676
RUIS	831.556.666.782	690.480.491.076	777.891.136.997
TINS	902.124	1.062.802	1.253.441
TOBA	16.899.456	22.410.171	22.978.451

KODE	Human Capital		
	2016	2017	2018
ADRO	7,538025202	15,108826346	12,453497714
ANTM	0,644538187	0,992351717	1,963495135
BSSR	3,671408562	46,377733182	31,173146052
DEWA	0,980218783	1,521860930	1,161233009
DOID	1,662094530	1,808156704	1,868036984
DSSA	4,667906781	5,955138005	5,455703992
ELSA	1,585321681	1,372692509	1,265462715
GEMS	4,541393158	11,112244651	4,318711519
HRUM	4,444054448	8,726578668	3,936771866
ITMG	20,362737784	7,694201020	7,659863946
KKGI	4,436144842	5,093377923	0,932238152
MBAP	6,375624314	8,758087214	7,556849340
MYOH	3,185587989	2,108432336	3,749592343
PSAB	3,328695049	2,293957473	3,144879133
PTBA	3,168762469	6,649476629	5,606936680
RUIS	1,058566352	1,055561906	1,058689013
TINS	1,420724867	1,499193641	1,352773685
TOBA	2,749499155	3,580394054	4,399664712

Lampiran 5

Structural Capital ((VA-HC)/VA)

KODE	VA-HC		
	2016	2017	2018
ADRO	558.130,5	962.522,9	899.005,5
ANTM	564.131.915,4	918.535.655,0	2.645.987.599,0
BSSR	35.352.984,3	112.986.175,6	94.151.317,8
DEWA	29.543.403,0	50.106.983,5	39.771.958,8
DOID	140.483.005,3	184.310.980,2	219.621.316,1
DSSA	174.436.936,3	282.029.214,0	293.765.327,5
ELSA	1.068.787,4	1.206.128,6	1.385.686,7
GEMS	58.697.824,5	174.778.928,9	84.314.295,7
HRUM	37.564.614,6	78.986.218,3	57.915.087,1
ITMG	218.349,6	445.140,3	495.432,3
KKGI	18.666.667,6	23.133.215,9	4.691.233,1
MBAP	50.364.046,6	87.637.020,2	76.381.950,4
MYOH	40.477.004,8	33.108.691,9	56.120.992,3
PSAB	78.277.186,7	63.822.179,7	47.445.605,9
PTBA	3.697.739,8	7.247.610,4	7.113.380,4
RUIS	880.257.906.874,9	728.844.903.434,9	823.544.800.043,9
TINS	1.281.668,6	1.593.344,5	1.695.620,6
TOBA	46.465.037,3	80.237.239,4	101.097.475,6

KODE	Structural Capital		
	2016	2017	2018
ADRO	0,999986494	0,999984303	0,999986148
ANTM	0,999999999	0,999999999	0,999999999
BSSR	0,999999896	0,999999590	0,999999669
DEWA	0,999999967	0,999999970	0,999999971
DOID	0,999999988	0,999999990	0,999999991
DSSA	0,999999973	0,999999979	0,999999981
ELSA	0,999998517	0,999998862	0,999999087
GEMS	0,999999923	0,999999936	0,999999949
HRUM	0,999999882	0,999999890	0,999999932
ITMG	0,999906751	0,999982715	0,999984539
KKGI	0,999999762	0,999999780	0,999999801
MBAP	0,999999873	0,999999900	0,999999901
MYOH	0,999999921	0,999999936	0,999999933
PSAB	0,999999957	0,999999964	0,999999934
PTBA	0,999999143	0,999999083	0,999999212
RUIS	1,000000000	1,000000000	1,000000000
TINS	0,999998892	0,999999059	0,999999202
TOBA	0,999999941	0,999999955	0,999999956

Lampiran 6
Capital Employed (VA/Total Aset)

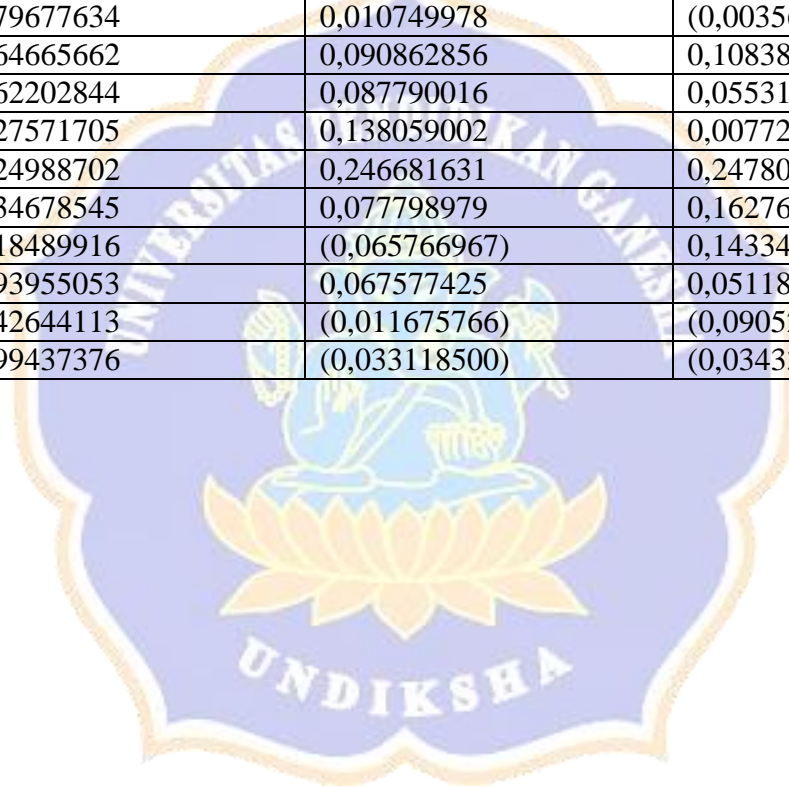
KODE	Total Aset		
	2016	2017	2018
ADRO	6.522.257	6.814.147	7.060.755
ANTM	29.981.535.812	30.014.273.452	33.306.390.807
BSSR	183.981.910	210.137.151	245.100.202
DEWA	381.339.706	401.800.150	415.098.432
DOID	882.275.704	945.581.412	1.184.094.711
DSSA	2.232.507.010	2.737.228.605	3.386.790.883
ELSA	4.190.956	4.855.369	5.657.327
GEMS	376.670.000	590.469.384	701.046.630
HRUM	413.365.853	459.443.071	467.989.195
ITMG	1.209.792	1.358.663	1.442.728
KKGI	98.708.750	105.053.598	117.265.221
MBAP	116.375.759	160.778.962	173.509.262
MYOH	147.254.262	136.067.975	151.326.098
PSAB	852.939.392	921.249.943	916.355.026
PTBA	18.576.774	21.987.482	24.172.933
RUIS	979.132.450.762	959.347.737.750	990.372.318.692
TINS	9.548.631	11.876.309	15.117.948
TOBA	261.588.159	348.338.028	501.883.194

KODE	Capital Employed		
	2016	2017	2018
ADRO	0,085574365	0,141255831	0,127326044
ANTM	0,018815978	0,030603295	0,079443841
BSSR	0,192154696	0,537678471	0,384134114
DEWA	0,077472667	0,124706238	0,095813323
DOID	0,159228013	0,194918153	0,185476141
DSSA	0,078135003	0,103034587	0,086738551
ELSA	0,255022720	0,248411604	0,244936876
GEMS	0,155833565	0,296000004	0,120269175
HRUM	0,090874993	0,171917332	0,123753052
ITMG	0,180502103	0,327636802	0,343404994
KKGI	0,189108585	0,220203986	0,040005331
MBAP	0,432770995	0,545077714	0,440218333
MYOH	0,274878346	0,243324662	0,370861317
PSAB	0,091773449	0,069277814	0,051776449
PTBA	0,199051945	0,329624693	0,294270704
RUIS	0,899018214	0,759729632	0,831550705
TINS	0,134225524	0,134161716	0,112159534
TOBA	0,177626694	0,230343048	0,201436273

Lampiran 7

Konservatisme ((laba bersih-arus kas operasi-depresiasi)/total aset x -1)

KODE	Capital Employed		
	2016	2017	2018
ADRO	0,102115418	0,093777108	0,106417090
ANTM	0,053976238	0,069076884	0,060178571
BSSR	(0,010580399)	0,128679869	0,120814841
DEWA	0,187079517	0,058457084	0,100073450
DOID	0,279481190	0,236456590	0,194735642
DSSA	(0,004097357)	(0,010871230)	0,006511417
ELSA	0,103495957	0,105648201	0,080406347
GEMS	0,103454995	0,068374260	(0,023941396)
HRUM	0,079677634	0,010749978	(0,003564616)
ITMG	0,064665662	0,090862856	0,108387028
KKGI	0,062202844	0,087790016	0,055315173
MBAP	0,127571705	0,138059002	0,007724055
MYOH	0,124988702	0,246681631	0,247800872
PSAB	0,134678545	0,077798979	0,162762582
PTBA	0,018489916	(0,065766967)	0,143348968
RUIS	0,193955053	0,067577425	0,051188438
TINS	0,142644113	(0,011675766)	(0,090528953)
TOBA	0,099437376	(0,033118500)	(0,034334160)



Lampiran 8**Output Hasil SPSS Statistik Deskriptif****Descriptive Statistics**

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Kualitas Laba	54	-,348	,191	,337	,00624	,093557
Konservatisme	54	-,091	,279	4,513	,08357	,080195
Capital Employed	54	,019	,899	12,533	,23209	,190882
Structural Capital	54	1,000	1,000	54,000	1,00000	,000000
Human Capital	54	,645	46,378	306,587	5,67754	7,728281
Valid N (listwise)	54					



Lampiran 9

Output Hasil SPSS Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,08616148
Most Extreme Differences	Absolute	,155
	Positive	,090
	Negative	-,155
Kolmogorov-Smirnov Z		1,142
Asymp. Sig. (2-tailed)		,147

a. Test distribution is Normal.

b. Calculated from data.



Lampiran 10
Output Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	993,075	1003,432		,990	,327	
	human capital	-,002	,002	-,180	-1,264	,212	,850
	structural capital	-993,041	1003,434	-,138	-,990	,327	,890
	capital employed	,069	,067	,142	1,028	,309	,914
	konservatisme	,406	,156	,348	2,605	,012	,969

a. Dependent Variable: kualitas laba



Lampiran 11
Output Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-695,985	698,763		-,996	,324		
human capital	-,001	,001	-,070	-,470	,640	,850	1,177
structural capital	696,059	698,764	,145	,996	,324	,890	1,124
capital employed	-,067	,047	-,205	-1,429	,159	,914	1,094
konservatisme	,070	,109	,089	,641	,525	,969	1,032

a. Dependent Variable: RES2



Lampiran 12**Output Hasil Uji Autokorelasi****Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,389 ^a	,152	,082	,08960929	2,106

a. Predictors: (Constant), Konservatisme, Structural Capital, Capital Employed, Human Capital

b. Dependent Variable: Kualitas Laba



Lampiran 13
Output Hasil Uji Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	993,075	1003,432		,990	,327	
	human capital	-,002	,002	-,180	-1,264	,212	,850
	structural capital	-993,041	1003,434	-,138	-,990	,327	,890
	capital employed	,069	,067	,142	1,028	,309	,914
	konservatisme	,406	,156	,348	2,605	,012	,969

a. Dependent Variable: kualitas laba



Lampiran 14**Output Hasil Uji Koefisien Determinasi****Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,389 ^a	,152	,082	,08960929

a. Predictors: (Constant), konservatisme , structural capital, capital employed, human capital

