

LAMPIRAN

Lampiran 01. Tabulasi Data

Nama Perusahaan	Tahun	Aset Tetap Berwujud	Aset Tidak Berwujud	Total Aset	Investment	Sales Growth
ADES	2020	351626	3882	958791	0,370787794	-91339
	2021	503588	2171	1304108	0,387819874	261711
	2022	708363	944	1645582	0,431037165	355917
ALTO	2020	874144213406,00	5567139228	1,10587E+12	0,79548938	-3,4365E+11
	2021	8,71178E+11	5339740628	1,08921E+12	0,804728686	0
	2022	8,519E+11	5339740628	1,02332E+12	0,837701815	42194441214
BUDI	2020	1699087	22380	2963007	0,580986478	-277902
	2021	1663014	9927	2993218	0,55891051	648916
	2022	1582871	8458	3173651	0,501419028	7544
ICBP	2020	13351296	1858998	103588325	0,146834057	4344345
	2021	14175833	1725760	118066628	0,134683215	10162685
	2022	14520941	1592522	115305536	0,139745788	7993783
IHKP	2020	76501170194	20751060552	3,43139E+11	0,283418947	-4416886356

	2021	69318677281	15609883664	2,99295E+11	0,283761827	2714960929
	2022	62247910983	10443706776	2,51669E+11	0,288837897	- 11747310802
INDF	2020	45862919	1858998	163136516	0,292527499	5138514
	2021	46751821	1725760	179271840	0,270413808	17614149
	2022	47410528	1592522	180433300	0,2715854	11484654
MLBI	2020	1479447	42642	2907425	0,52351789	-1726396
	2021	1406550	46596	2922017	0,497309222	488672
	2022	1468317	54176	3374502	0,451175611	641226
MYOR	2020	6,0432E+12	2,28563E+11	1,97775E+13	0,317116168	- 5,49786E+11
	2021	6,37679E+12	1,60223E+11	1,99177E+13	0,328201873	3,4276E+12
	2022	6,64451E+12	80787122543	2,22762E+13	0,301905441	2,76485E+12
PSDN	2020	4,55526E+11	7065685367	7,65376E+11	0,604398141	- 3,28828E+11
	2021	4,47586E+11	7306146648	7,07397E+11	0,643050898	- 27364571930
	2022	4,37403E+11	5827890613	7,0562E+11	0,628144433	- 2,29714E+11

SKBM	2020	4,40748E+11	293604886	1,76866E+12	0,249364983	1,06083E+12
	2021	4,68001E+11	219954658	1,97043E+12	0,23762418	6,82357E+11



	2022	4,41229E+11	170611202	2,0422E+12	0,216139476	- 3,46766E+12
ROTI	2020	2,43449E+12	1,10733E+11	4,45217E+12	0,571680901	- 1,24988E+11
	2021	2,49286E+12	1,05397E+11	4,19128E+12	0,6199198	75588691425
	2022	2,49369E+12	1,07201E+11	4,13032E+12	0,629706203	6,47559E+11
STTP	2020	1,53899E+12	7427758354	3,449E+12	0,448367212	3,33791E+11
	2021	1,5527E+12	2036691132	3,91924E+12	0,396693869	3,95557E+11
	2022	1,58527E+12	23542299997	4,59074E+12	0,35044821	6,89697E+11
ULTJ	2020	1715401	5649	8754116	0,196598948	-255695
	2021	2165353	4092	7406856	0,292896878	649280
	2022	2260183	2885	7376375	0,306799478	1039610

Nama Perusahaan	Tahun	Penjualan		Piutang	
		T	t-1	T	t-1
ADES	2020	673364	764703	119610	134404
	2021	935075	673364	162895	119610

	2022	1290992	935075	188937	162895
ALTO	2020	321502485	3,43972E+11	37214828446	44383593237
	2021	3,21502E+11	3,21502E+11	35755230237	37214828446
	2022	4,09161E+11	3,66967E+11	30252998213	35755230237
BUDI	2020	2725866	3003768	141619	79359
	2021	3374782	2725866	139622	141619
	2022	3382326	3374782	138607	139622
ICBP	2020	46641048	42296703	2380015	1065882
	2021	56803733	46641048	47505	2380015
	2022	64797516	56803733	120459	47505
IIKP	2020	15661470849	20078357205	3532229973	5378885028
	2021	18376431778	15661470849	3404067519	3532229973
	2022	6629120976	18376431778	8717000	3404067519
INDF	2020	81731469	76592955	5315611	4128356
	2021	99345618	81731469	6230066	5315611
	2022	110830272	99345618	6805535	6230066
MLBI	2020	1985009	3711405	336035	858299
	2021	2473681	1985009	327812	336035
	2022	3114907	2473681	445676	327812
MYOR	2020	2,4477E+13	2,50267E+13	1,30604E+11	1,15614E+12

	2021	2,79046E+13	2,4477E+13	3,58952E+11	1,30604E+11
	2022	3,06694E+13	2,79046E+13	3,53877E+11	3,58952E+11
PSDN	2020	8,95456E+11	1,22428E+12	77250794160	71799675436

	2021	8,68091E+11	8,95456E+11	44300864978	77250794160
	2022	6,38377E+11	8,68091E+11	46757105231	44300864978
SKBM	2020	3,16553E+12	2,1047E+12	3,55583E+11	2,7561E+11
	2021	3,84789E+12	3,16553E+12	4,43948E+11	3,55583E+11
	2022	3,8023E+11	3,84789E+12	4,46016E+11	4,43948E+11
ROTI	2020	3,21203E+12	3,33702E+12	1,76075E+11	2,82085E+11
	2021	3,28762E+12	3,21203E+12	1,93583E+11	1,76075E+11
	2022	3,93518E+12	3,28762E+12	2,48297E+11	1,93583E+11
STTP	2020	3,8463E+12	3,51251E+12	1,41283E+11	1,00727E+11
	2021	4,24186E+12	3,8463E+12	1,80416E+11	1,41283E+11
	2022	4,93155E+12	4,24186E+12	1,87542E+11	1,80416E+11
ULTJ	2020	5967362	6223057	563444	613245
	2021	6616642	5967362	626006	563444
	2022	7656252	6616642	617192	626006

Nama Perusahaan	Tahun	Perubahan	Utang	Total Utang	X2	X3
		Piutang	J.Pendek			
ADES	2020	-14794	183559	258283	0,710689	0,366739
	2021	43285	268367	334291	0,802795	0,386155
	2022	26042	254719	310746	0,819702	0,430464
ALTO	2020	-7168764791	2,32808E+11	7,32991E+11	0,317613	0,790455
	2021	-1459598209	2,32428E+11	7,25373E+11	0,320426	0,799826
	2022	-5502232024	1,87318E+11	6,74407E+11	0,277753	0,832484
BUDI	2020	62260	1085439	1640851	0,66151	0,573433
	2021	-1997	1131686	1605521	0,704872	0,555594
	2022	-1015	1189965	1728614	0,688393	0,498754
ICBP	2020	1314133	9176164	53270272	0,172257	0,128888
	2021	-2332510	18896133	63074704	0,299583	0,120066
	2022	72954	10033935	57832529	0,1735	0,125934
IIKP	2020	-1846655055	1031391774	25243798592	0,040857	0,222945
	2021	-128162454	1452475738	24936870589	0,058246	0,231606
	2022	-3395350519	2395942684	25310534436	0,094662	0,24734
INDF	2020	1187255	27975875	83998472	0,333052	0,281132

	2021	914455	40403404	9225331	4,379616	0,260787
	2022	575469	30725942	86810262	0,353944	0,262759
MLBI	2020	-522264	1338441	1474019	0,908022	0,508851
	2021	-8223	1682700	1822860	0,92311	0,481363
	2022	117864	2154777	2301227	0,93636	0,435121
MYOR	2020	-	3,47532E+12	8,50603E+12	0,408572	0,305559
		1,02554E+12				



	2021	2,28348E+11	5,57077E+12	8,55762E+12	0,650972	0,320158
	2022	-5075645494	5,63663E+12	9,44147E+12	0,597008	0,298279
PSDN	2020	5451118724	3,68959E+11	6,45224E+11	0,57183	0,595166
	2021	- 32949929182	4,05643E+11	6,51665E+11	0,622471	0,632723
	2022	2456240253	4,31502E+11	6,66499E+11	0,647416	0,619885
SKBM	2020	79973819980	7,01021E+11	8,06679E+11	0,869021	0,249199
	2021	88364203923	8,83203E+11	9,77943E+11	0,903123	0,237513
	2022	2068749896	8,75853E+11	9,68234E+11	0,904588	0,216056
ROTI	2020	-1,0601E+11	4,04567E+11	1,2245E+12	0,330395	0,546809
	2021	17507566356	4,83213E+11	1,32169E+12	0,365602	0,594773
	2022	54713690822	6,12418E+11	1,44916E+12	0,422601	0,603752
STTP	2020	40555767209	6,26131E+11	7,75697E+11	0,807185	0,446214
	2021	39132879157	4,75372E+11	6,18395E+11	0,768719	0,396174
	2022	7126455173	5,30694E+11	6,62339E+11	0,801242	0,34532
ULTJ	2020	-49801	2327339	3972379	0,58588	0,195954
	2021	62562	1556539	2268730	0,686084	0,292344
	2022	-8814	1456898	1553696	0,937698	0,306408

No	X1	X2	X3	Y
	Kualitas Laporan Keuangan	Debt Maturity	Tangibility	Efisiensi Investasi
1	-0,04552	0,710689438	0,366738945	22171371446
2	-0,02848	0,802794571	0,386155134	22171412604
3	0,01473	0,819701621	0,430463508	22171390846
4	0,37618	0,317613332	0,790455228	31473560464
5	0,38843	0,320425891	0,799826284	20711783654
6	0,42177	0,277752544	0,832483777	14646794964
7	0,16468	0,66150979	0,57343334	22171457442
8	0,14261	0,704871503	0,555594013	22171348764
9	0,08512	0,68839255	0,498753959	22171380486
10	-0,26947	0,172256751	0,128888038	22172487774
11	-0,28162	0,29958338	0,120066383	22168562261
12	-0,27656	0,173499848	0,125934465	22171071679
13	-0,13292	0,040857234	0,22294482	20536425586
14	-0,13252	0,058246111	0,231606356	21913092920
15	-0,12757	0,094661876	0,247340151	19339073076
16	-0,12378	0,333052189	0,281132147	22172322832
17	-0,14589	4,379615647	0,26078731	22171452082

18	-0,14472	0,353943662	0,262759302	22171406879
19	0,10721	0,908021538	0,508851303	22170942344
20	0,08101	0,923109838	0,481362703	22171350218
21	0,03487	0,936360037	0,435121093	22171468993
22	-0,104	0,408571649	0,305559439	-9,77018E+11
23	-0,05809	0,650972146	0,320157623	86236519735
24	-0,09019	0,597007598	0,298278823	-1,15422E+11
25	0,18522	0,571830288	0,595166483	43383034193
26	0,22651	0,622471019	0,632722683	-9466979401
27	0,20983	0,647415922	0,619885187	35637679704
28	-0,15765	0,86902093	0,249198979	51300240753
29	-0,1727	0,903123185	0,237512553	77830614099
30	-0,23053	0,904588372	0,216055933	1,90443E+11
31	0,15428	0,330395032	0,546809285	-77848016442
32	0,20428	0,36560163	0,594773196	36056026474
33	0,21907	0,422600869	0,603751634	45847948774
34	0,03499	0,807185429	0,446213611	46728741780
35	-0,01615	0,768719196	0,396174205	42345445494
36	-0,05982	0,801241992	0,345319993	-3758936555
37	-0,2197	0,585880401	0,195953652	22171344317

38	-0,12341	0,686083844	0,292344417	22171413305
39	-0,1095	0,937698237	0,306408365	22171323221



Lampiran 02. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Laporan Keuangan	39	-28.00	42.00	.0000	0.18769
<i>Debt Maturity</i>	39	04.00	04.38	0.6630	0.66826
<i>Tangibility</i>	39	12.00	83.00	0.4037	0.18949
Efisiensi Investasi	39	-9.77E+11	1.90E+11	- 11365.0000	1.66127E+11
Valid N (listwise)	39				

Lampiran 03. Uji Asumsi Klasik

Uji Normalitas dengan Uji *One Test Kolmogorov Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		39
Normal Parameters ^{a,b}	Mean	.0000002
	Std. Deviation	1.6529E+11
Most Extreme Differences	Absolute	.362
	Positive	.294
	Negative	-.362
Test Statistic		.362
Asymp. Sig. (2-tailed)		.000 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Uji Multikolinieritas

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-4.457E+10	7.298E+11		-.061	.952		
	Kualitas Laporan Keuangan	-2.618E+11	1.847E+12	.030	-.014	.989	.006	153.878
	Debt Maturity	2.168E+11	4.370E+10	.087	.496	.623	.915	1.092
	Tangibility	7.479E+10	1.825E+12	.085	.041	.968	.007	153.172
a. Dependent Variable: Efisiensi Investasi								

Uji Heterokedastisitas

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.609E+11	6.558E+11		-.550	.586
	Kualitas Laporan Keuangan	-1.254E+11	1.659E+12	-1.543	-.756	.455
	<i>Debt Maturity</i>	-2.226E+10	3.926E+10	-.098	-.567	.574
	<i>Tangibility</i>	1.087E+12	1.640E+12	1.350	.663	.512
a. Dependent Variable: Abs_Res						

Uji Autokorelasi

<i>Correlations</i>					
		Kualitas Laporan Keuangan	<i>Debt Maturity</i>	<i>Tangibility</i>	Efisiensi Investasi
Kualitas Laporan Keuangan	Pearson Correlation (2-tailed) N	1 Sig. 39	-.111 .502 39	.996 .000 39	.046 .782 39
<i>Debt Maturity</i>	Pearson Correlation Sig. (2-tailed) N	-.111 .502 39	1 39	-.088 .595 39	.083 .615 39
<i>Tangibility</i>	Pearson Correlation Sig. (2-tailed) N	.996 .000 39	-.088 .595 39	1 39	.048 .771 39

Efisiensi	Pearson	.046	.083	.048	1
Investasi	Correlation (2-tailed)	Sig. .782	.615	.771	
	N	39	39	39	39

******.Correlation is significant at the 0.01 level (2-tailed).



Lampiran 04. Analisis Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-4.457E+10	7.298E+11		-.061	.952
	Kualitas Laporan Keuangan	-2.618E+10	1.847E+12	-.030	-.014	.989
	<i>Debt Maturity</i>	2.168E+10	4.370E+10	.087	.496	.623
	<i>Tangibility</i>	7.479E+10	1.825E+12	.085	.041	.968
a. Dependent Variable: Efisiensi Investasi						

Lampiran 05. Uji Hipotesis Secara Parsial (uji t)

Coefficientsa						
Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-4.457E+10	7.298E+11		-.061	.952
	Kualitas Laporan Keuangan	-2.618E+10	1.847E+12	-.030	-.014	.989
	<i>Debt Maturity</i>	2.168E+10	4.370E+10	.087	.496	.623
	<i>Tangibility</i>	7.479E+10	1.825E+12	.085	.041	.968
a. Dependent Variable: Efisiensi Investasi						

Lampiran 06. Uji Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.100 ^a	.010	.075	1.72233E+11
a. Predictors: (Constant), Kualitas Laporan Keuangan, Debt Maturity, Tangibility				



RIWAYAT HIDUP

Putu Selbita Gea Serima, lahir di Singaraja pada tanggal 26 April 2001. Penulis lahir dari pasangan suami istri, Bapak I Ketut Widana dan Ibu Rina Prasetyowati. Penulis berkebangsaan Indonesia dan beragama Hindu. Penulis menyelesaikan pendidikan dasar di SD Negeri 2 Kalibukbuk dan lulus pada tahun 2013. Kemudian penulis melanjutkan di SMP N 2 Singaraja dan SMK Negeri 1 Singaraja Jurusan Akuntansi serta melanjutkan Strata 1 Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha. Pada akhir semester tahun 2023 penulis telah menyelesaikan skripsi yang berjudul “Pengaruh Kualitas Laporan Keuangan, *Debt Maturity*, dan *Tangibility* Terhadap Efisiensi Investasi Pada Perusahaan *Food and baverage* yang Terdaftar Di Bursa Efek Indonesia”. Selanjutnya, mulai tahun 2019 sampai dengan penulisan skripsi ini penulis masih terdaftar sebagai mahasiswa S1 Akuntansi, Universitas Pendidikan Ganesha.



SURAT PERNYATAAN

Dengan ini saya menyatakan bahwa karya tulis yang berjudul ” Pengaruh Kualitas Laporan Keuangan, *Debt Maturity*, dan *Tangibility* Terhadap Efisiensi Investasi Pada Perusahaan *Food and baverage* yang Terdaftar Di Bursa Efek Indonesia” beserta seluruh isinya adalah benar-benar karya sendiri, dan saya tidak melakukan penjiplakan dan mengutip dengan cara yang tidak sesuai dengan etika yang berlaku dalam masyarakat keilmuan. Atas pernyataan ini, saya siap menanggung risiko/saksi yang dijatuhkan kepada saya apabila dikemudian hari ditemukan adanya pelanggaran atas etika keilmuan dalam karya saya ini, atau ada klaim terhadap keaslian karya saya ini.

Singaraja, 12 Oktober 2023

Putu Selbita Gea Serima NIM. 1917051147

