

## Daftar Pustaka

- Agus, Sartono. 2012. *Manajemen Keuangan Teori dan Aplikasi*. Edisi ke 4. BPFE. Yogyakarta.
- Arfan Ikhsan Lubis. 2009. *Akuntansi Keperilakuan Edisi.2*. Jakarta: Salemba Empat.
- Bambang Riyanto. 2010. *Dasar-Dasar Pembelanjaan Perusahaan*, ed. 4, BPFE-YOGYAKARTA.
- Dira, Kadek Prawisanti dan Ida Bagus Putra Astika. 2014. *Pengaruh Struktur Modal, Likuiditas, Pertumbuhan Laba, Dan Ukuran Perusahaan Pada Kualitas Laba*. ISSN: 2302-8556 E-Jurnal Akuntansi Universitas Udayana.
- Eisenhardt, Kathleem. (1989). *Agency Theory: An Assesment and Review*. Academy of Management Review
- Fahmi, Irham, (2015). *Pengantar manajemen keuangan teori dan soal jawaban*. Bandung: Alfabeta.
- Ghozali, Imam. 2012. *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro: Semarang.
- Hani, Syafrida. 2015. *Teknik Analisa Laporan Keuangan*. Medan: UMSU PRESS.
- Irawati, Dhian Eka. 2012. *Pengaruh Struktur Modal, Pertumbuhan Laba, Ukuran Perusahaan dan Likuiditas terhadap Kualitas Laba*. Accounting Analysis Journal.
- Martono dan Agus Harjito.(2010). *Manajemen Keuangan (Edisi 3)*. Yogyakarta :Ekonisia.
- Nurhanifah, Y. A., & Jaya, T. E. (2014). *Pengaruh Alokasi Pajak Antar*

- Periode, Investment Opportunity Set dan Likuiditas Terhadap Kualitas Laba.* JURNAL ILMIAHWAHANA AKUNTANSI.
- Praptitorini, M,D dan Indira Januarti. 2007. *Analisis Pengaruh Kualitas Audit, Debt Default, dan Opinion Shopping terhadap Penerimaan OPini Going Concern.* Simposium Nasional Akuntansi X, Unhas Makassar 26-28 Juli 2007.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D.* Bandung : Alfabeta, CV.
- Sunyoto, Danang. 2016. *Metodologi Penelitian Akuntansi.* Bandung: PT Refika Aditama
- Wulansari, Yenny. 2013. *Pengaruh Investment opportunny Set, Likuiditas dan Leverage Terhadap Kualitas Laba pada Perusahaan Manufaktur yang Terdaftar di BEI.* Jurnal. Universitas Negeri Padang.

## LAMPIRAN-LAMPIRAN

Lampiran 1: lembar persetujuan skripsi

### LEMBAR PERSETUJUAN

Skripsi ini telah disetujui oleh dosen pembimbing dengan layak untuk di uji

Pada tanggal 19 Juli 2020



Dosen Pembimbing



Rina Fanana, S. E., ~~Ab.~~ MA

NPP: 1308665/DY

## Lampiran 2: Berita Acara Bimbingan Skripsi

### BERITA ACARA BIMBINGAN SKRIPSI

Nama Mahasiswa : Lena Otavia  
NIM : 161600056  
Program Studi : Akuntansi  
Tanggal Pengajuan Skripsi : 30 September 2019  
Judul Skripsi : Pengaruh Struktur Modal dan Likuiditas terhadap Kualitas Laba pada Perusahaan Keramik, Kaca, dan Porselin yang Terdaftar di BEI Tahun 2015-2018  
Dosen Pembimbing : Rina Fariana, S.E., Ak., M.A

#### **URAIAN KEGIATAN KEPEMBIMBINGAN**

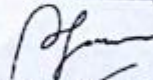
No	Tanggal	Uraian /	ket	TTD
		Kegiatan		
1	21/10/2019	Judul Skripsi	ACC	
2	07/11/2019	BAB I	REVISI	
3	11/11/2019	BAB I	ACC	
4	25/11/2019	BAB II	REVISI	
5	28/11/2019	BAB II	ACC	
6	04/12/2019	BAB III	REVISI	

7		BAB III	ACC	
8	01/07/2020	BAB IV & V	REVISI	
9	17/07/2020	BAB IV & V	REVISI	
10	19/07/2020	BAB IV & V	ACC	
11		ARTIKEL	REVISI	
12	20/07/2020	ARTIKEL	REVISI	
13	21/07/2020	ARTIKEL	ACC	

Tanggal selesai menulis skripsi : 19 Juli 2020

Surabaya, 24 Juli 2020


Dosen Pembimbing,



Rina Fariana, S.K., Ak., M.A.

NIP/NPP : 1308665

Lampiran 3: daftar hadir ujian proposal



**UNIVERSITAS PGRI ADI BUANA SURABAYA**  
**FAKULTAS EKONOMI**  
 Kampus : Jl. Dukuh Menanggal XII-4, Telp- Fax. 031-8281181 Surabaya 60234  
 Website : <http://www.uapri.ac.id>
















---

**BERITA ACARA UJIAN PROPOSAL SKRIPSI**

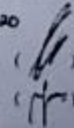
Pada hari ini Senin tanggal 04 bulan Januari tahun 2020 bertempat di Fakultas Ekonomi Universitas PGRI Adi Buana Surabaya telah dilaksanakan Ujian Proposal Skripsi Semester Ganjil / Genap \*) Tahun Akademik 2019 /2020


Nama Mahasiswa	Lena Otavia
NIM	161600056
Program Studi	Akuntansi
Judul Proposal	Pengaruh Struktur Modal Dan Likuiditas Terhadap Kualitas Laba Di Perusahaan Kramik, Kaca, Porselin Yang Terdaftar Di BEI Pada Periode 2014-2018

Dihadiri oleh :

No	NIM	Nama Mahasiswa	Tanda Tangan
1	161600214	Omni Febrina Triandri	
2	161600079	Laila Puji Rahani	
3	161600193	Rachma Prada Firdauswati	
4	161600144	Priyanto	
5	161600138	Purri Nur Mahendhira	
6	161600200	Sofya Aprilia Supriyanti	
7	161600060	FITRIANI SAMUDRA	
8	161600050	Laili Nur Afifah	
9	161600199	RIA SILVIA LESTARI	
10	161600104	Adek Shriainapilla	
11	161600100	Dia Harlina Nanti	
12	161600178	Suheli Nurul Cahyani	
13	161600192	Maulida Kijantoro	
14	161600066	Yurida Gumita	
15	161600011	Alfia Nurbaenah Barasa	

Surabaya, 04 Januari 2020

Penguji : \_\_\_\_\_ (  )

Pembimbing : Pina Feriana (  )

Lampiran 4: Berita Acara Bimbingan Revisi Skripsi

**BERITA ACARA BIMBINGAN REVISI SKRIPSI**

Nama : Lena Otavia

NIM : 161600056











Program Studi : Akuntansi


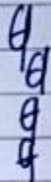

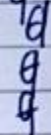




Judul Skripsi : pengaruh struktur modal dan likuiditas terhadap kualitas laba pada perusahaan keramik, kaca, dan porselin yang terdaftar di BEI tahun 2014-2018

Tanggal Ujian : 29 Juli 2020

Dosen Penguji : 1. Dra. Siti Istikhoro, M.Si


2. Evita Purnaningrum, S.Si., M.Si

No	Tanggal	Materi Konsultasi	Paraf	
			Penguji I	Penguji II
1	14-Agust-20	Perubahan Penulisan Judul		
2		Bab II Kerangka Konseptual		
3		Penjabaran Hipotesis		
4		Bab IV Penulisan Hasil Pengujian Hipotesis		
5	14-Agust-20	Bab III Perubahan Sampel		

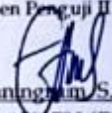
6		Bab IV Uji Normalitas		
7		Tabel		
8		Koefisien Determinasi		
9		Penyajian Data		

Mengetahui

Dosen Penguji I

  
Dra. Siti Istikhroh, M.Si.  
NIP. 196710191992032001

Dosen Penguji II

  
Evita Purnaningrum, S.Si., MSI  
NPP : 1504722/DY



Lampiran 5: Data Struktur Modal

No	NAMA PERUSAHAAN	Tahun	TOTAL HUTANG	TOTAL EKUITAS	DER
1	PT. TOTO	2014	Rp 796.096.371.054,00	Rp 1.231.192.322.624,00	0,646606023
		2015	Rp 947.997.940.099,00	Rp 1.491.542.919.106,00	0,635582073
		2016	Rp 1.057.566.418.720,00	Rp 1.523.874.519.542,00	0,693998361
		2017	Rp 1.132.699.218.954,00	Rp 1.693.791.596.547,00	0,668735883
		2018	Rp 967.642.637.307,00	Rp 1.929.477.152.737,00	0,501505103
2	PT INTIKERAMIK	2014	Rp 339.889.432.972,00	Rp 178.657.222.154,00	1,902466796
		2015	Rp 326.877.597.451,00	Rp 699.032.941.096,00	0,467614011
		2016	Rp 321.009.676.687,00	Rp 61.849.036.228,00	5,190213078
		2017	Rp 335.252.236,00	Rp 116.006.601,00	2,88994103
		2018	Rp 542.884.341,00	Rp 794.131.768,00	0,683619977
3	PT. KERAMIKA INDONESIA	2014	Rp 249.533.735.885,00	Rp 2.018.712.903.216,00	0,123610314
		2015	Rp 310.906.059.952,00	Rp 1.813.484.036.567,00	0,1714413
		2016	Rp 339.639.855.817,00	Rp 1.520.030.072.145,00	0,223442853
		2017	Rp 340.873.208.587,00	Rp 1.426.730.296.840,00	0,238919163
		2018	Rp 349.587.345.823,00	Rp 1.354.837.233.385,00	0,258029036

4	PT MULIA INDUSTRI	2014	Rp 6.062.563.787,00	Rp 1.158.354.546,00	5,233772171
		2015	Rp 6.010.681.233,00	Rp 1.115.119.044,00	5,390170014
		2016	Rp 6.110.478.983,00	Rp 7.723.578.677,00	0,791146079
		2017	Rp 343.290.521,00	Rp 1.754.295.083,00	0,195685734
		2018	Rp 3.022.358.125,00	Rp 2.241.367.974,00	1,348443522
5	PT ARWANA	2014	Rp 349.995.874.987,00	Rp 909.942.258.556,00	0,589104411
		2015	Rp 536.050.998.398,00	Rp 894.728.447.056,00	0,599121443
		2016	Rp 595.128.097.887,00	Rp 948.088.201.259,00	0,627713853
		2017	Rp 571.946.769.034,00	Rp 1.029.399.792.539,00	0,555611895
		2018	Rp 556.309.556.626,00	Rp 1.096.596.429.104,00	0,507305643
6	PT. ASAHIMAS	2014	Rp 844.685,00	Rp 3.101.440,00	0,27235252
		2015	Rp 880.052,00	Rp 3.390.223,00	0,259585284
		2016	Rp 1.905.626,00	Rp 3.599.264,00	0,755415274
		2017	Rp 2.718.939,00	Rp 3.548.877,00	0,766140669
		2018	Rp 4.835.966,00	Rp 3.596.666,00	1,344569109

Lampiran 6: Data Likuiditas

No	Nama Perusahaan	Tahun	Aktiva Lancar	Utang Lancar	Likuiditas
1	PT. TOTO	2014	Rp 1.115.004.308.039,00	Rp 528.814.814.904,00	2,10850
		2015	Rp 134.802.660.564,00	Rp 560.119.357.447,00	0,24067
		2016	Rp 1.290.208.433.386,00	Rp 589.149.809.544,00	2,18995
		2017	Rp 1.316.631.634.008,00	Rp 57.358.290.248,00	22,95451
		2018	Rp 1.339.048.037.127,00	Rp 45.374.610.070,00	29,51095
2	PT INTIKERAMIK	2014	Rp 207.131.011.654,00	Rp 207.131.011.654,00	0,40380
		2015	Rp 177.269.594.123,00	Rp 177.269.594.413,00	0,45608
		2016	Rp 191.371.169.326,00	Rp 191.371.169.326,00	0,10508
		2017	Rp 335.252.236,00	Rp 239.659.849,00	0,01406
		2018	Rp 142.884.341,00	Rp 196.634.638,00	0,44148
3	PT. KERAMIKA INDONESIA	2014	Rp 794.630.081.171,00	Rp 141.466.051.713,00	5,61711
		2015	Rp 682.055.890.525,00	Rp 20.489.681.052,00	33,28777
		2016	Rp 519.661.000.000,00	Rp 16.584.800.000,00	31,33357
		2017	Rp 527.456.425.373,00	Rp 169.750.005.433,00	3,10725
		2018	Rp 560.456.340.708,00	Rp 192.300.522.743,00	2,91448

4	PT MULIA INDUSTRI	2014	Rp 1.628.326.016,00	Rp 1.462.013.369,00	1,11376
		2015	Rp 150.197.787,00	Rp 1.757.515.738,00	0,08546
		2016	Rp 1.589.944.730,00	Rp 1.849.891.122,00	0,85948
		2017	Rp 1.261.014.750,00	Rp 1.449.898.887,00	0,86973
		2018	Rp 1.151.925.372,00	Rp 123.204.004,00	9,34974
5	PT ARWANA	2014	Rp 507.458.459.958,00	Rp 315.672.948.473,00	1,60754
		2015	Rp 509.178.006.986,00	Rp 498.857.920.866,00	1,02069
		2016	Rp 642.892.045.913,00	Rp 476.631.150.852,00	1,34883
		2017	Rp 740.190.524.246,00	Rp 455.152.838.360,00	1,62625
		2018	Rp 827.587.984.112,00	Rp 476.647.908.156,00	1,73627
6	PT. ASAHIMAS	2014	Rp 2.263.728,00	Rp 398.238,00	5,68436
		2015	Rp 2.231.181,00	Rp 479.376,00	4,65434
		2016	Rp 1.787.723,00	Rp 885.086,00	2,01983
		2017	Rp 2.003.321,00	Rp 996.903,00	2,00954
		2018	Rp 2.208.918,00	Rp 1.738.904,00	1,27029

### Lampiran 7: Data Kualitas Laba

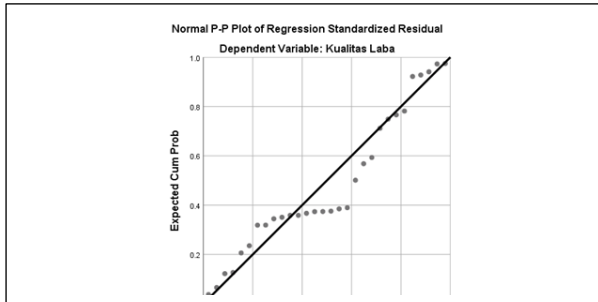
No	Nama Perusahaan	Tahun	Aset Lancar	Kewajiban Lancar	Kualitas Laba
1	PT. TOTO	2014	Rp 1.115.004.308.039	Rp 528.814.814.904	Rp 586.189.493.135
		2015	Rp 134.802.660.564	Rp 560.119.357.447	Rp (425.316.696.883)
		2016	Rp 1.290.208.433.386	Rp 589.149.809.544	Rp 701.058.623.842
		2017	Rp 1.316.631.634.008	Rp 57.358.290.248	Rp 1.259.273.343.760
		2018	Rp 1.339.048.037.127	Rp 45.374.610.070	Rp 1.293.673.427.057
2	PT INTIKERAMIK	2014	Rp 207.131.011.654	Rp 173.235.120.969	Rp 33.895.890.685
		2015	Rp 177.269.594.123	Rp 143.317.764.548	Rp 33.951.829.575
		2016	Rp 191.371.169.326	Rp 38.485.080.665	Rp 152.886.088.661
		2017	Rp 335.252.236	Rp 80.777.769	Rp 254.474.467
		2018	Rp 142.884.341	Rp 92.211.026	Rp 50.673.315
3	PT. KERAMIKA INDONESIA	2014	Rp 794.630.081.171	Rp 141.466.051.713	Rp 653.164.029.458
		2015	Rp 682.055.890.525	Rp 20.489.681.052	Rp 661.566.209.473
		2016	Rp 519.661.000.000	Rp 16.584.800.000	Rp 503.076.200.000
		2017	Rp 527.456.425.373	Rp 169.750.005.433	Rp 357.706.419.940
		2018	Rp 560.456.340.708	Rp 192.300.522.743	Rp 368.155.817.965

4	PT MULIA INDUSTRI	2014	Rp 1.628.326.016	Rp 1.462.013.369	Rp 166.312.647
		2015	Rp 150.197.787	Rp 1.757.515.738	Rp (1.607.317.951)
		2016	Rp 1.589.944.730	Rp 1.849.891.122	Rp (259.946.392)
		2017	Rp 1.261.014.750	Rp 1.449.898.887	Rp (188.884.137)
		2018	Rp 1.151.925.372	Rp 123.204.004	Rp 1.028.721.368
5	PT ARWANA	2014	Rp 507.458.459.958	Rp 315.672.948.473	Rp 191.785.511.485
		2015	Rp 509.178.006.986	Rp 498.857.920.866	Rp 10.320.086.120
		2016	Rp 642.892.045.913	Rp 476.631.150.852	Rp 166.260.895.061
		2017	Rp 740.190.524.246	Rp 455.152.838.360	Rp 285.037.685.886
		2018	Rp 827.587.984.112	Rp 476.647.908.156	Rp 350.940.075.956
6	PT. ASAHIMAS	2014	Rp 2.263.728	Rp 398.238	Rp 1.865.490
		2015	Rp 2.231.181	Rp 479.376	Rp 1.751.805
		2016	Rp 1.787.723	Rp 885.086	Rp 902.637
		2017	Rp 2.003.321	Rp 996.903	Rp 1.006.418
		2018	Rp 2.208.918	Rp 1.738.904	Rp 470.014

## Lampiran 8: Output SPSS

### Uji Asumsi Klasik

#### a. Uji Normalitas



#### b. Uji Multikolinieritas

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Struktur Modal	.988	1.012
	Likuiditas	.988	1.012

c. Uji Autokorelasi

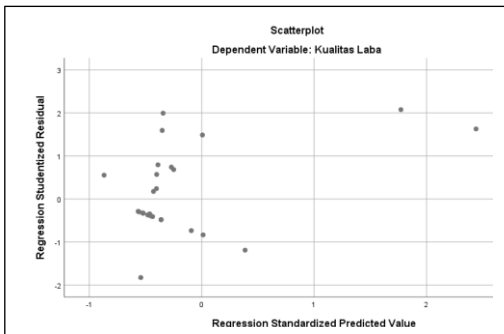
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.695 <sup>a</sup>	.484	.445	28707.58102 159	1.879

a. Predictors: (Constant), Likuiditas, Struktur Modal

b. Dependent Variable: Kualitas Laba

d. Uji Heteroskedastisitas





### Coefficients<sup>a</sup>

Model		Unstandardized		Standardized		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	17541.084	3013.719		5.820	.000
	Struktur Modal	-9.985	8.054	-.196	-1.240	.226
	Likuiditas	881.812	266.238	.523	3.312	.403

a. Dependent Variable: ABS\_RES

- e. Uji Hipotesis  
Uji Regresi Linier Berganda & Uji T Parsial

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8015.339	6234.530		1.286	.209
	Struktur Modal	-4.759	16.662	-.040	-.286	.777
	Likuiditas	2731.957	550.770	.690	4.960	.000

f. Uji F Simultan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2084364407	2	1042182203	12.646	.000 <sup>b</sup>
	n	5.033		7.516		
	Residual	2225138061	27	824125208.		
		8.998		111		
	Total	4309502469	29			
		4.031				

a. Dependent Variable: Kualitas Laba

b. Predictors: (Constant), Likuiditas, Struktur Modal

g. Uji Koefisien determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.695 <sup>a</sup>	.484	.445	28707.581021	1.879
				59	

a. Predictors: (Constant), Likuiditas, Struktur Modal

b. Dependent Variable: Kualitas Laba