

## LAMPIRAN 1

### Daftar Perusahaan Food and Beverage Sebagai Sampel Penelitian

No.	Kode	Nama Perusahaan	Tanggal Listing
1.	ADES	PT. Akasha Wira International Tbk	13 Juni 1994
2.	AISA	PT. Tiga Pilar Sejahtera Food Tbk	11 Juni 1997
3.	MYOR	PT. Mayora Indah Tbk	4 Juli 1990
4.	INDF	PT. Indofood Sukses Makmur Tbk	14 Juli 1994
5.	PAST	PT. Fast Food Indonesia Tbk	11 Mei 1993
6.	CEKA	PT. Cahaya Kalbar Tbk	9 Juli 1996
7.	STTP	PT. Siantar Top Tbk	16 Desember 1996
8.	DLTA	PT. Delta Djakarta Tbk	12 Februari 1984
9.	MLBI	PT. Multi Bintang Indonesia Tbk	17 Januari 1994
10.	SKLT	PT. Sekar Laut Tbk	8 September 1993
11.	ULTJ	PT. Ultra Jaya Milk Industry Tbk	2 Juli 1990

## LAMPIRAN 2

### Data Variabel Independen (IFRS)

Nama Perusahaan	IFRS		
	2012	2013	2014
PT. Akasha Wira Internasional Tbk	1.398	1.525	1.574
PT. Tiga Pilar Sejahtera Food Tbk	1.094	1.222	1.228
PT. Mayora Indah Tbk	1.209	1.384	1.408
PT. Indofood Sukses Makmur Tbk	1.074	1.165	1.233
PT. Fast Food Indonesia Tbk	1.161	1.245	1.303
PT. Cahaya Kalbar Tbk	1.125	1.233	1.246
PT. Siantar Top Tbk	1.154	1.293	1.400
PT. Delta Djakarta Tbk	1.042	1.153	1.250
PT. Multi Bintang Indonesia Tbk	0.403	1.463	1.042
PT. Sekar Laut Tbk	1.051	1.119	1.198
PT. Ultra Jaya Milk Industry Tbk	1.193	1.329	1.403

### LAMPIRAN 3

#### Data Variabel Dependen (Kualitas)

Nama Perusahaan	Kualitas Laporan Keuangan		
	2012	2013	2014
PT. Akasha Wira International Tbk	0.398	0.210	0.105
PT. Tiga Pilar Sejahtera Tbk	0.124	0.147	0.152
PT. Mayora Indah Tbk	0.248	0.275	0.102
PT. Indofood Sukses Makmur Tbk	0.139	0.089	0.116
PT. Fast Food Indonesia Tbk	0.208	0.142	0.127
PT. Cahaya Kalbar Tbk	0.126	0.123	0.072
PT. Siantar Top Tbk	0.128	0.164	0.151
PT. Delta Djakarta Tbk	0.357	0.399	0.377
PT. Multi Bintang Indonesia Tbk	1.375	1.186	1.435
PT. Sekar Laut Tbk	0.061	0.082	0.107
PT. Ultra Jaya Milk Industry Tbk	0.211	0.161	0.125

## LAMPIRAN 4

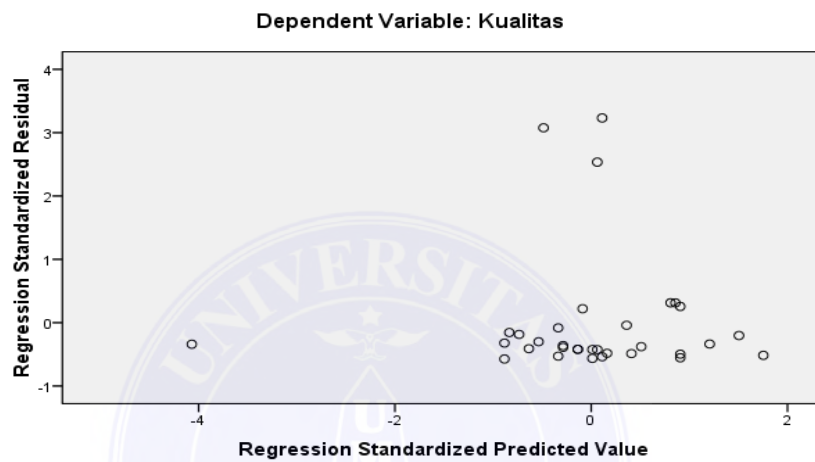
### Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.31915603
Most Extreme Differences	Absolute	.224
	Positive	.224
	Negative	-.166
Kolmogorov-Smirnov Z		1.288
Asymp. Sig. (2-tailed)		.073

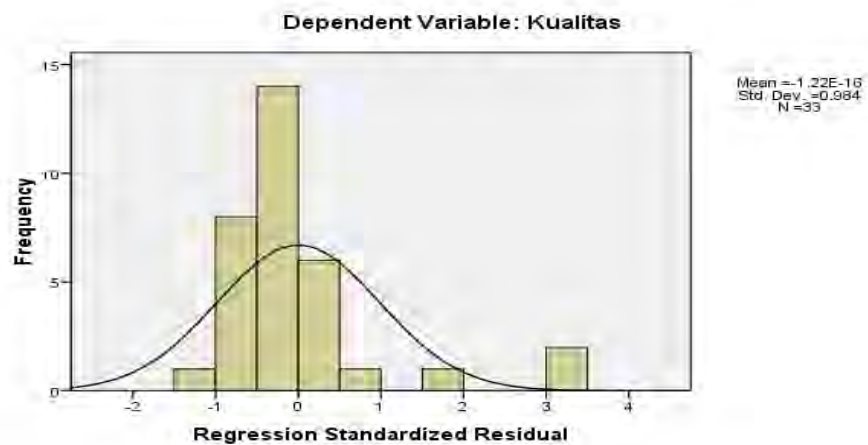
## LAMPIRAN 5

Scatterplot



## LAMPIRAN 6

Histogram



## LAMPIRAN 7

### Hasil Uji T

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.177	.353		3.340	.002
	IFRS	.735	.285	-.421	-2.581	.015

a. Dependent Variable: Kualitas

**LAMPIRAN 8**

**Hasil Analisis Koefisien Korelasi dan Koefisien Determinasi**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.421 <sup>a</sup>	.177	.150	.324263

a. Predictors: (Constant), IFRS

**LAMPIRAN 9**

**Titik Persentase Distribusi t (df = 1 – 40)**

<b>Df</b>	<b>Pr</b>	<b>0.25</b> <b>0.50</b>	<b>0.10</b> <b>0.20</b>	<b>0.05</b> <b>0.10</b>	<b>0.025</b> <b>0.050</b>	<b>0.01</b> <b>0.02</b>	<b>0.005</b> <b>0.010</b>	<b>0.001</b> <b>0.002</b>
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8		0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9		0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10		0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11		0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12		0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13		0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14		0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15		0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16		0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17		0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18		0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19		0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20		0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21		0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22		0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23		0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24		0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25		0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26		0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27		0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28		0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29		0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30		0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31		0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32		0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33		0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34		0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35		0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36		0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37		0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38		0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39		0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40		0.68067	1.30309	1.68385	2.02109	2.42326	2.70446	3.30688