

LAMPIRAN

Lampiran 1
Daftar Perusahaan yang Termasuk dalam Sampel Penelitian

No.	KODE	Nama Perusahaan
Pertambangan		
A. Batu Bara		
1.	ADRO	PT Adaro Energy Tbk
2.	ARII	PT Atlas Resources Tbk
3.	ATPK	PT Bara Jaya International Tbk
4.	BORN	PT Borneo Lumbang Energy & Metal Tbk
5.	BSSR	PT Baramulti Suksessarana Tbk
6.	BUMI	PT Bumi Resources Tbk
7.	BYAN	PT Bayan Resources Tbk
8.	DEWA	PT Darma Henwa Tbk
9.	DOID	PT Delta Dunia Makmur Tbk
10.	GEMS	PT Golden Energy Mines Tbk
11.	HRUM	PT Harum Energy Tbk
12.	ITMG	PT Indo Tambangraya Megah Tbk
13.	KKGI	PT Resources Alam Indonesia Tbk
14.	MYOH	PT Samindo Resources Tbk
15.	PKPK	PT Perdana Karya Perkasa Tbk
16.	PTBA	PT Tambang Batubara Bukit Asam Tbk
17.	PTRO	PT Petrosea Tbk
18.	SMMT	PT Golden Eagle Energy Tbk
19.	TOBA	PT Toba Bara Sejahtera Tbk
B. Minyak & Gas Bumi		
20.	BIPI	PT Benekat Integra Tbk
21.	ELSA	PT Elnusa Tbk
22.	ENRG	PT Energi Mega Persada Tbk
23.	ESSA	PT Surya Esa Perkasa Tbk
24.	MEDC	PT Medco Energi International Tbk
25.	RUIS	PT Radiant Utama Interinsco Tbk
C. Logam & Mineral Lainnya		
26.	ANTM	PT Aneka Tambang Tbk
27.	CITA	PT Cita Mineral Investindo Tbk
28.	CKRA	PT Cakra Mineral Tbk
29.	DKFT	PT Central Omega Resources Tbk
30.	INCO	PT Vale Indonesia Tbk
31.	PSAB	PT J Resources Asia Pasific Tbk
32.	SMRU	PT SMR Utama Tbk
33.	TINS	PT Timah Tbk
D. Batu-batuan		
34.	CTTH	PT Citatah Tbk
35.	MITI	PT Mitra Investindo Tbk
Pulp dan Kertas		
36.	ALDO	PT Alkindo Naratama Tbk
37.	FASW	PT Fajar Surya Wisesa Tbk

38.	INKP	PT Indah Kiat Pulp & Paper Tbk
39.	INRU	PT Toba Pulp Lestari Tbk
40.	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk
41.	SPMA	PT Suparma Tbk
42.	TKIM	PT Pabrik Kerja Tjiwi Kimia Tbk

Lampiran 2

Perhitungan Profitabilitas pada Perusahaan Pertambangan Tahun 2013-2017

No	Emiten	Periode	Laba	Ekuitas	ROE	ROE %
Batu Bara						
1	ADRO	2013	2,794,486,707	38,943,891,567	0.07176	7.176%
2		2014	2,283,237,600	40,531,361,120	0.05633	5.633%
3		2015	2,083,086,385	46,255,228,185	0.04503	4.503%
4		2016	4,577,457,096	50,867,110,552	0.08999	8.999%
5		2017	7,267,662,024	55,433,362,596	0.13111	13.111%
6	ARII	2013	-129,508,125,000	1,621,088,244,000	-0.07989	-7.989%
7		2014	-306,247,920,000	1,335,508,640,000	-0.22931	-22.931%
8		2015	-357,593,990,000	1,131,093,435,000	-0.31615	-31.615%
9		2016	-342,376,152,000	756,003,412,000	-0.45288	-45.288%
10		2017	-226,481,916,000	538,736,220,000	-0.42039	-42.039%
11	ATPK	2013	13,040,702,000	1,121,217,431,000	0.01163	1.163%
12		2014	52,939,998,000	1,174,157,429,000	0.04509	4.509%
13		2015	-161,555,929,000	1,009,641,088,000	-0.16001	-16.001%
14		2016	-288,021,991,000	737,148,048,000	-0.39072	-39.072%
15		2017	-309,129,863,000	396,977,069,000	-0.77871	-77.871%
16	BORN	2013	-7,376,549,331,894	-3,750,260,435,901	1.96694	196.694%
17		2014	-6,075,462,538,520	-8,167,479,698,600	0.74386	74.386%
18		2015	-3,490,476,950,460	-12,542,527,753,570	0.27829	27.829%
19		2016	2,202,056,096,332	-10,022,524,463,544	-0.21971	-21.971%
20		2017	465,015,590,880	-9,700,278,962,544	-0.04794	-4.794%
21	BSSR	2013	57,713,586,399	1,062,919,122,216	0.05430	5.430%
22		2014	31,521,044,240	1,116,328,155,600	0.02824	2.824%
23		2015	363,858,644,375	1,447,804,231,920	0.25132	25.132%
24		2016	368,436,308,572	1,711,012,539,116	0.21533	21.533%
25		2017	1,122,003,754,092	2,030,718,864,900	0.55252	55.252%
26	BUMI	2013	-8,046,001,281,153	-3,692,773,772,115	2.17885	217.885%
27		2014	-5,795,854,020,160	-9,119,034,493,520	0.63558	63.558%
28		2015	-30,148,703,318,165	-40,073,257,329,145	0.75234	75.234%
29		2016	1,615,755,719,560	-37,416,234,306,852	-0.04318	-4.318%
30		2017	3,288,725,287,284	3,879,483,375,096	0.84772	84.772%
31	BYAN	2013	-673,028,165,292	5,483,114,606,202	-0.12275	-12.275%
32		2014	-2,351,373,943,120	3,178,818,639,800	-0.73970	-73.970%
33		2015	-1,128,404,154,930	2,374,947,406,925	-0.47513	-47.513%
34		2016	242,055,357,788	2,527,996,486,664	0.09575	9.575%
35		2017	4,579,457,012,052	6,985,400,539,812	0.65558	65.558%
36	DEWA	2013	-630,709,858,776	2,707,273,656,282	-0.23297	-23.297%
37		2014	3,714,596,440	2,766,737,345,160	0.00134	0.134%
38		2015	6,425,076,430	3,100,514,869,080	0.00207	0.207%
39		2016	7,388,322,040	3,024,842,259,556	0.00244	0.244%
40		2017	37,516,308,720	3,082,881,730,632	0.01217	1.217%
41	DOID	2013	-357,990,600,897	833,896,247,004	-0.42930	-42.930%
42		2014	192,442,396,240	1,143,629,452,320	0.16827	16.827%
43		2015	-114,589,478,025	1,172,576,227,755	-0.09772	-9.772%
44		2016	498,330,289,660	1,699,234,595,260	0.29327	29.327%
45		2017	633,332,433,948	2,400,271,738,848	0.26386	26.386%
46	GEMS	2013	170,268,433,795	2,968,975,546,523	0.05735	5.735%
47		2014	133,821,901,227	3,080,877,517,323	0.04344	4.344%
48		2015	28,814,733,895	3,414,422,687,540	0.00844	0.844%
49		2016	470,102,100,128	3,559,447,465,096	0.13207	13.207%
50		2017	1,627,196,629,920	3,958,970,967,828	0.41102	41.102%
51	HRUM	2013	604,331,838,900	4,814,357,478,699	0.12553	12.553%

52		2014	32,418,055,320	4,502,890,428,960	0.00720	0.720%
53		2015	-244,036,212,435	4,737,612,201,085	-0.05151	-5.151%
54		2016	241,575,826,948	4,775,561,792,956	0.05059	5.059%
55		2017	755,273,917,548	5,363,121,061,656	0.14083	14.083%
56	ITMG	2013	2,809,369,476,000	11,748,428,595,000	0.23913	23.913%
57		2014	2,490,711,920,000	11,178,882,560,000	0.22281	22.281%
58		2015	870,561,065,000	11,512,713,815,000	0.07562	7.562%
59		2016	1,756,206,124,000	12,192,229,480,000	0.14404	14.404%
60		2017	3,423,620,244,000	12,980,867,172,000	0.26374	26.374%
61	KKGI	2013	210,142,626,150	894,071,755,434	0.23504	23.504%
62		2014	99,548,338,320	898,098,360,880	0.11084	11.084%
63		2015	78,248,178,335	1,058,920,271,175	0.07389	7.389%
64		2016	127,277,400,704	1,134,128,809,816	0.11222	11.222%
65		2017	182,084,781,300	1,200,622,391,652	0.15166	15.166%
66	MYOH	2013	173,784,084,000	782,255,013,000	0.22216	22.216%
67		2014	268,299,625,000	1,003,309,826,000	0.26741	26.741%
68		2015	341,185,734,175	1,287,729,948,870	0.26495	26.495%
69		2016	285,633,948,908	1,444,118,222,796	0.19779	19.779%
70		2017	166,726,511,088	1,389,230,114,964	0.12001	12.001%
71	PKPK	2013	333,679,000	175,158,380,000	0.00191	0.191%
72		2014	-28,431,513,000	146,734,588,000	-0.19376	-19.376%
73		2015	-61,713,327,000	83,514,962,000	-0.73895	-73.895%
74		2016	-13,729,533,000	69,785,430,000	-0.19674	-19.674%
75		2017	-10,411,858,000	59,323,036,000	-0.17551	-17.551%
76	PTBA	2013	1,854,281,000,000	7,551,569,000,000	0.24555	24.555%
77		2014	2,019,214,000,000	8,670,842,000,000	0.23287	23.287%
78		2015	2,037,111,000,000	9,287,547,000,000	0.21934	21.934%
79		2016	2,024,405,000,000	10,552,405,000,000	0.19184	19.184%
80		2017	4,547,232,000,000	13,799,985,000,000	0.32951	32.951%
81	PTRO	2013	210,967,212,000	2,408,253,864,000	0.08760	8.760%
82		2014	28,027,320,000	2,398,767,880,000	0.01168	1.168%
83		2015	-175,072,345,000	2,459,331,215,000	-0.07119	-7.119%
84		2016	-105,136,700,000	2,290,152,764,000	-0.04591	-4.591%
85		2017	112,597,428,000	2,418,792,180,000	0.04655	4.655%
86	SMMT	2013	19,337,808,450	464,227,933,211	0.04166	4.166%
87		2014	-3,502,096,211	458,187,335,782	-0.00764	-0.764%
88		2015	-60,578,867,106	399,111,322,996	-0.15178	-15.178%
89		2016	-18,281,061,731	381,192,651,563	-0.04796	-4.796%
90		2017	40,078,001,432	419,360,249,695	0.09557	9.557%
91	TOBA	2013	421,785,632,877	1,590,435,883,116	0.26520	26.520%
92		2014	445,358,269,760	1,770,866,169,840	0.25149	25.149%
93		2015	354,863,890,525	2,139,855,555,205	0.16584	16.584%
94		2016	195,987,868,592	1,985,092,871,624	0.09873	9.873%
95		2017	560,479,283,268	2,368,182,582,804	0.23667	23.667%
Minyak dan Gas Bumi						
96	BIPI	2013	674,193,555,582	5,796,373,442,016	0.11631	11.631%
97		2014	325,637,252,320	6,095,599,514,840	0.05342	5.342%
98		2015	-554,103,682,230	5,827,403,226,750	-0.09509	-9.509%
99		2016	-2,318,668,631,728	3,995,220,746,456	-0.58036	-58.036%
100		2017	516,828,087,900	4,687,883,051,496	0.11025	11.025%
101	ELSA	2013	242,605,000,000	2,285,114,000,000	0.10617	10.617%
102		2014	418,092,000,000	2,582,996,000,000	0.16186	16.186%
103		2015	379,745,000,000	2,635,186,000,000	0.14411	14.411%
104		2016	316,066,000,000	2,877,743,000,000	0.10983	10.983%
105		2017	250,754,000,000	3,051,920,000,000	0.08216	8.216%

106	ESSA	2013	153,252,906,450	1,096,525,536,006	0.13976	13.976%
107		2014	128,359,440,520	1,247,465,000,280	0.10290	10.290%
108		2015	67,191,913,480	2,525,729,212,435	0.02660	2.660%
109		2016	2,075,781,384	2,825,160,055,276	0.00073	0.073%
110		2017	29,687,149,836	2,868,085,614,936	0.01035	1.035%
111	MEDC	2013	194,762,862,864	10,930,563,942,435	0.01782	1.782%
112		2014	170,636,531,720	11,448,765,349,520	0.01490	1.490%
113		2015	-2,568,263,998,095	9,678,487,284,905	-0.26536	-26.536%
114		2016	2,513,190,081,844	11,964,876,989,216	0.21005	21.005%
115		2017	1,785,745,256,604	19,003,400,906,304	0.09397	9.397%
116	RUIS	2013	29,635,487,726	261,898,079,767	0.11316	11.316%
117		2014	55,705,494,936	310,582,541,256	0.17936	17.936%
118		2015	41,281,106,302	338,413,465,428	0.12198	12.198%
119		2016	26,070,316,770	979,132,450,762	0.02663	2.663%
120		2017	20,922,363,433	380,288,865,591	0.05502	5.502%
Logam dan Mineral						
121	ANTM	2013	409,947,369,000	12,793,487,532,000	0.03204	3.204%
122		2014	-775,286,289,000	11,929,561,267,000	-0.06499	-6.499%
123		2015	-1,440,852,896,000	18,316,718,962,000	-0.07866	-7.866%
124		2016	64,806,188,000	18,408,795,573,000	0.00352	0.352%
125		2017	136,503,269,000	18,490,403,517,000	0.00738	0.738%
126	CITA	2013	686,686,707,095	2,098,275,221,251	0.32726	32.726%
127		2014	-384,699,345,184	1,644,773,481,686	-0.23389	-23.389%
128		2015	-341,205,918,018	1,292,037,598,118	-0.26408	-26.408%
129		2016	-265,247,346,551	962,828,982,988	-0.27549	-27.549%
130		2017	47,493,344,496	914,494,891,667	0.05193	5.193%
131	CKRA	2013	257,724,837	1,186,228,727,307	0.00022	0.022%
132		2014	-281,665,335,349	1,017,761,926,976	-0.27675	-27.675%
133		2015	-54,627,723,231	942,073,020,712	-0.05799	-5.799%
134		2016	-54,317,476,588	884,147,378,572	-0.06143	-6.143%
135		2017	-260,062,552,650	554,345,682,596	-0.46913	-46.913%
136	DKFT	2013	337,286,068,438	1,453,215,410,491	0.23210	23.210%
137		2014	-46,028,090,816	1,134,599,084,837	-0.04057	-4.057%
138		2015	-32,644,552,934	1,307,544,957,131	-0.02497	-2.497%
139		2016	-87,161,029,519	1,214,061,323,994	-0.07179	-7.179%
140		2017	-44,593,748,354	1,169,437,241,744	-0.03813	-3.813%
141	ENRG	2013	2,113,555,669,479	10,823,216,882,115	0.19528	19.528%
142		2014	218,474,987,120	11,264,567,202,520	0.01939	1.939%
143		2015	-3,967,192,807,120	5,081,757,693,895	-0.78067	-78.067%
144		2016	-5,934,880,429,008	-962,976,594,500	6.16306	616.306%
145		2017	200,254,329,252	-759,770,945,832	-0.26357	-26.357%
146	INCO	2013	471,129,228	20,895,188,274	0.02255	2.255%
147		2014	2,143,051,240	22,209,791,320	0.09649	9.649%
148		2015	696,661,295	25,299,436,815	0.02754	2.754%
149		2016	25,609,016	24,649,537,804	0.00104	0.104%
150		2017	-206,891,508	24,648,784,116	-0.00839	-0.839%
151	PSBA	2013	-320,867,636,229	3,161,679,344,691	-0.10149	-10.149%
152		2014	321,919,334,400	3,548,544,147,800	0.09072	9.072%
153		2015	431,395,915,680	4,376,991,643,265	0.09856	9.856%
154		2016	298,560,872,304	4,596,265,735,884	0.06496	6.496%
155		2017	215,386,266,576	4,742,130,083,472	0.04542	4.542%
156	SMRU	2013	-45,548,862,927	226,213,843,787	-0.20135	-20.135%
157		2014	-34,732,293,400	1,310,878,932,800	-0.02650	-2.650%
158		2015	-268,954,245,090	1,235,378,599,825	-0.21771	-21.771%
159		2016	-225,670,007,992	986,596,961,576	-0.22874	-22.874%

160		2017	32,643,567,300	1,024,206,229,032	0.03187	3.187%
161	TINS	2013	515,102,000,000	4,892,110,000,000	0.10529	10.529%
162		2014	637,954,000,000	5,608,242,000,000	0.11375	11.375%
163		2015	101,561,000,000	5,371,068,000,000	0.01891	1.891%
164		2016	251,969,000,000	5,653,685,000,000	0.04457	4.457%
165		2017	-6,497,000,000	6,061,493,000,000	-0.00107	-0.107%
Pertambangan Batu-Batuan						
166	CTTH	2013	484,079,776	79,235,864,586	0.00611	0.611%
167		2014	1,014,318,138	80,250,182,724	0.01264	1.264%
168		2015	1,949,752,745	288,987,797,127	0.00675	0.675%
169		2016	20,881,438,764	314,954,751,984	0.06630	6.630%
170		2017	4,716,765,807	321,412,470,019	0.01468	1.468%
171	MITI	2013	22,002,615,533	111,563,686,751	0.19722	19.722%
172		2014	7,609,223,732	273,779,890,951	0.02779	2.779%
173		2015	-179,560,694,653	110,913,528,478	-1.61893	-161.893%
174		2016	-23,362,032,637	87,173,401,656	-0.26799	-26.799%
175		2017	-23,354,360,657	82,975,483,946	-0.28146	-28.146%

Perhitungan Profitabilitas pada Perusahaan *Pulp* dan Kertas Tahun 2013-2017

No	Emiten	Periode	Laba	Ekuitas	ROE	ROE %
1	ALDO	2013	22,589,101,552	139,883,299,162	0.16149	16.149%
2		2014	21,061,034,612	159,422,655,622	0.13211	13.211%
3		2015	24,079,122,338	170,929,026,813	0.14087	14.087%
4		2016	25,229,505,223	200,887,900,422	0.12559	12.559%
5		2017	29,035,395,397	229,422,823,176	0.12656	12.656%
6	FASW	2013	-249,057,875,558	1,557,932,041,189	-0.15986	-15.986%
7		2014	86,745,854,950	1,644,677,896,139	0.05274	5.274%
8		2015	-308,896,601,295	2,445,346,179,224	-0.12632	-12.632%
9		2016	778,012,761,625	3,158,442,463,132	0.24633	24.633%
10		2017	595,868,198,714	3,288,317,572,389	0.18121	18.121%
11	INKP	2013	2,696,231,178	27,961,541,622	0.09643	9.643%
12		2014	1,569,355,760	29,960,147,680	0.05238	5.238%
13		2015	3,072,794,865	36,185,595,525	0.08492	8.492%
14		2016	2,724,216,180	37,881,270,296	0.07191	7.191%
15		2017	5,599,144,536	43,592,681,556	0.12844	12.844%
16	INRU	2013	46,074,420	1,545,028,884	0.02982	2.982%
17		2014	18,112,640	1,594,944,840	0.01136	1.136%
18		2015	-37,963,840	1,726,320,095	-0.02199	-2.199%
19		2016	-96,201,760	2,183,336,564	-0.04406	-4.406%
20		2017	54,029,424	2,205,831,168	0.02449	2.449%
21	KBRI	2013	-24,216,555,605	693,236,233,039	-0.03493	-3.493%
22		2014	-17,526,287,252	677,045,287,586	-0.02589	-2.589%
23		2015	-155,746,630,931	521,253,607,073	-0.29879	-29.879%
24		2016	-102,760,678,879	419,158,054,955	-0.24516	-24.516%
25		2017	-125,704,262,232	293,061,447,857	-0.42893	-42.893%
26	SPMA	2013	-23,856,512,660	755,534,570,205	-0.03158	-3.158%
27		2014	48,602,721,399	804,600,054,999	0.06041	6.041%
28		2015	-42,597,342,144	752,677,119,911	-0.05659	-5.659%
29		2016	81,063,430,679	107,914,655,131	0.75118	75.118%
30		2017	92,280,117,234	1,172,195,335,156	0.07872	7.872%
31	TKIM	2013	329,224,890	9,730,052,085	0.03384	3.384%
32		2014	254,696,560	11,585,459,080	0.02198	2.198%
33		2015	20,030,340	13,189,661,605	0.00152	0.152%
34		2016	102,825,708	12,590,580,008	0.00817	0.817%
35		2017	369,995,880	13,503,833,520	0.02740	2.740%

Lampiran 3

Perhitungan Likuiditas pada Perusahaan Pertambangan Tahun 2013-2017

No	Emiten	Periode	Current Asset	Current Liabilities	CR	CR %
Batu Bara						
1	ADRO	2013	16,709,644,131	9,430,373,331	1.77190	177.19%
2		2014	15,819,102,080	9,635,961,800	1.64167	164.17%
3		2015	15,071,299,605	6,269,455,035	2.40392	240.39%
4		2016	21,399,718,740	8,660,240,980	2.47103	247.10%
5		2017	26,813,686,776	10,476,695,496	2.55936	255.94%
6	ARII	2013	540,777,174,000	2,075,579,487,000	0.26054	26.05%
7		2014	603,215,600,000	1,836,106,680,000	0.32853	32.85%
8		2015	552,986,370,000	2,697,543,275,000	0.20500	20.50%
9		2016	489,688,456,000	2,763,785,200,000	0.17718	17.72%
10		2017	533,913,132,000	2,457,634,296,000	0.21725	21.72%
11	ATPK	2013	345,398,433,000	261,505,049,000	1.32081	132.08%
12		2014	695,699,944,000	621,707,633,000	1.11901	111.90%
13		2015	593,416,131,000	181,817,350,000	3.26380	326.38%
14		2016	158,680,482,000	230,620,703,000	0.68806	68.81%
15		2017	42,508,637,000	217,211,363,000	0.19570	19.57%
16	BORN	2013	3,079,166,140,782	18,676,416,583,638	0.16487	16.49%
17		2014	1,753,619,341,400	20,144,581,588,640	0.08705	8.71%
18		2015	1,513,153,657,610	24,177,738,368,185	0.06258	6.26%
19		2016	3,526,295,828,032	1,311,763,411,436	2.68821	268.82%
20		2017	4,668,960,370,224	11,960,820,355,092	0.39035	39.04%
21	BSSR	2013	403,847,788,539	817,637,900,598	0.49392	49.39%
22		2014	489,079,607,640	729,509,515,360	0.67042	67.04%
23		2015	638,895,049,785	764,936,281,520	0.83523	83.52%
24		2016	727,995,989,384	656,956,404,332	1.10813	110.81%
25		2017	1,068,570,848,532	737,425,497,840	1.44906	144.91%
26	BUMI	2013	23,698,302,074,853	57,531,035,804,937	0.41192	41.19%
27		2014	29,195,332,835,080	84,575,496,449,120	0.34520	34.52%
28		2015	7,476,368,217,920	75,515,935,861,930	0.09900	9.90%
29		2016	7,109,622,047,920	10,268,676,927,992	0.69236	69.24%
30		2017	10,270,517,764,380	18,051,905,452,020	0.56894	56.89%
31	BYAN	2013	5,779,384,255,359	5,259,023,851,383	1.09895	109.89%
32		2014	4,021,105,637,320	6,453,802,447,960	0.62306	62.31%
33		2015	3,884,103,728,770	2,060,104,342,645	1.88539	188.54%
34		2016	3,009,797,325,428	1,182,121,462,836	2.54610	254.61%
35		2017	4,199,165,939,112	4,100,158,929,900	1.02415	102.41%
36	DEWA	2013	1,722,189,685,098	1,347,738,887,955	1.27784	127.78%
37		2014	2,000,245,401,640	1,425,953,610,240	1.40274	140.27%
38		2015	1,859,372,207,840	1,483,528,660,595	1.25334	125.33%
39		2016	1,733,897,970,428	1,556,845,322,276	1.11373	111.37%
40		2017	1,594,063,519,188	1,908,538,299,744	0.83523	83.52%
41	DOID	2013	5,143,516,499,343	3,656,777,229,504	1.40657	140.66%
42		2014	3,755,710,602,680	1,581,184,744,520	2.37525	237.53%
43		2015	4,246,680,183,075	1,414,370,959,615	3.00252	300.25%
44		2016	4,021,234,024,824	2,946,583,619,192	1.36471	136.47%
45		2017	4,781,269,943,868	2,958,798,538,548	1.61595	161.59%
46	GEMS	2013	1,861,966,556,285	1,015,810,673,088	1.83299	183.30%
47		2014	1,757,801,329,334	796,834,747,302	2.20598	220.60%
48		2015	2,700,193,446,245	966,315,884,650	2.79432	279.43%
49		2016	2,733,039,587,764	724,123,707,312	3.77427	377.43%
50		2017	5,619,476,737,644	3,340,316,870,616	1.68232	168.23%
51	HRUM	2013	3,469,706,686,083	1,004,838,000,900	3.45300	345.30%

52		2014	3,494,835,044,920	977,141,461,560	3.57659	357.66%
53		2015	3,110,083,191,440	449,850,121,750	6.91360	691.36%
54		2016	3,603,186,119,284	711,197,469,152	5.06637	506.64%
55		2017	426,490,755,492	782,463,656,160	0.54506	54.51%
56	ITMG	2013	9,096,991,992,000	4,566,901,386,000	1.99194	199.19%
57		2014	7,085,239,320,000	4,530,274,800,000	1.56398	156.40%
58		2015	7,067,426,810,000	3,922,525,480,000	1.80175	180.18%
59		2016	7,242,057,744,000	3,208,987,060,000	2.25680	225.68%
60		2017	10,797,701,808,000	4,437,078,384,000	2.43352	243.35%
61	KKGI	2013	591,899,936,508	341,131,739,028	1.73511	173.51%
62		2014	494,220,300,800	293,159,708,920	1.68584	168.58%
63		2015	532,606,892,345	239,967,873,805	2.21949	221.95%
64		2016	531,132,966,932	131,114,319,224	4.05092	405.09%
65		2017	544,779,278,304	153,871,355,808	3.54049	354.05%
66	MYOH	2013	910,680,059,000	525,257,514,000	1.73378	173.38%
67		2014	1,021,319,762,000	548,502,471,000	1.86201	186.20%
68		2015	1,177,138,303,230	505,292,764,755	2.32962	232.96%
69		2016	1,129,406,902,284	262,748,235,440	4.29844	429.84%
70		2017	1,164,630,449,700	409,347,753,048	2.84509	284.51%
71	PKPK	2013	256,689,690,000	176,353,513,000	1.45554	145.55%
72		2014	187,189,075,000	155,931,587,000	1.20046	120.05%
73		2015	69,563,977,000	86,263,922,000	0.80641	80.64%
74		2016	61,433,458,000	86,910,409,000	0.70686	70.69%
75		2017	41,985,982,000	3,066,607,000	13.69135	1369.13%
76	PTBA	2013	6,479,783,000,000	2,260,956,000,000	2.86595	286.59%
77		2014	7,416,805,000,000	3,574,129,000,000	2.07514	207.51%
78		2015	7,598,476,000,000	4,922,733,000,000	1.54355	154.35%
79		2016	8,349,927,000,000	5,042,747,000,000	1.65583	165.58%
80		2017	11,117,745,000,000	4,513,226,000,000	2.46337	246.34%
81	PTRO	2013	2,298,711,321,000	1,478,586,645,000	1.55467	155.47%
82		2014	2,199,790,080,000	1,337,474,160,000	1.64473	164.47%
83		2015	1,947,674,665,000	1,254,531,095,000	1.55251	155.25%
84		2016	1,984,980,896,000	919,586,712,000	2.15856	215.86%
85		2017	2,182,366,032,000	1,319,399,076,000	1.65406	165.41%
86	SMMT	2013	183,290,996,468	38,943,695,521	4.70656	470.66%
87		2014	160,663,317,659	133,157,267,853	1.20657	120.66%
88		2015	127,208,165,566	167,590,602,690	0.75904	75.90%
89		2016	21,670,034,777	81,577,226,463	0.26564	26.56%
90		2017	25,788,635,032	120,678,159,590	0.21370	21.37%
91	TOBA	2013	1,586,992,978,176	1,748,532,430,008	0.90761	90.76%
92		2014	1,399,451,409,360	1,127,481,113,200	1.24122	124.12%
93		2015	1,331,344,082,920	951,271,443,910	1.39954	139.95%
94		2016	948,900,301,920	980,437,590,148	0.96783	96.78%
95		2017	1,359,557,786,640	891,154,735,128	1.52561	152.56%
Minyak dan Gas Bumi						
96	BIPI	2013	1,588,005,518,406	3,219,294,383,025	0.49328	49.33%
97		2014	3,098,431,745,440	4,532,295,205,280	0.68363	68.36%
98		2015	2,046,038,284,690	8,522,747,578,750	0.24007	24.01%
99		2016	356,459,928,432	6,803,835,348,560	0.05239	5.24%
100		2017	853,791,193,656	6,055,898,678,412	0.14099	14.10%
101	ELSA	2013	2,492,219,000,000	1,560,197,000,000	1.59737	159.74%
102		2014	2,236,668,000,000	1,378,311,000,000	1.62276	162.28%
103		2015	2,079,319,000,000	1,448,585,000,000	1.43541	143.54%
104		2016	1,865,116,000,000	1,254,181,000,000	1.48712	148.71%
105		2017	2,379,465,000,000	1,757,781,000,000	1.35368	135.37%

106	ESSA	2013	544,025,006,184	167,945,819,586	3.23929	323.93%
107		2014	322,218,939,360	199,238,206,520	1.61725	161.73%
108		2015	923,134,817,035	576,999,698,965	1.59989	159.99%
109		2016	1,810,853,265,048	772,909,688,952	2.34290	234.29%
110		2017	1,175,886,426,156	1,741,631,546,064	0.67516	67.52%
111	MEDC	2013	10,012,606,878,570	4,998,146,865,210	2.00326	200.33%
112		2014	9,343,978,069,160	5,818,658,032,960	1.60586	160.59%
113		2015	14,413,888,892,420	7,264,658,698,070	1.98411	198.41%
114		2016	15,239,927,907,260	11,562,487,948,952	1.31805	131.80%
115		2017	26,757,978,863,184	17,526,249,555,060	1.52674	152.67%
116	RUIS	2013	721,281,005,656	645,157,795,529	1.11799	111.80%
117		2014	705,457,530,595	728,273,748,903	0.96867	96.87%
118		2015	563,676,452,270	651,582,818,206	0.86509	86.51%
119		2016	452,284,971,991	504,510,336,330	0.89648	89.65%
120		2017	473,183,146,618	471,048,328,188	1.00453	100.45%
Logam dan Mineral						
121	ANTM	2013	7,080,437,173,000	3,855,511,633,000	1.83645	183.64%
122		2014	6,343,109,936,000	3,862,917,319,000	1.64205	164.21%
123		2015	11,252,826,560,000	4,339,330,380,000	2.59322	259.32%
124		2016	10,630,221,568,000	4,352,313,598,000	2.44243	244.24%
125		2017	9,001,938,755,000	5,552,461,635,000	1.62125	162.13%
126	CITA	2013	2,166,790,713,027	1,134,550,637,434	1.90982	190.98%
127		2014	1,130,395,943,638	742,973,680,223	1.52145	152.14%
128		2015	709,948,658,721	941,223,580,625	0.75428	75.43%
129		2016	814,627,947,529	700,905,862,097	1.16225	116.23%
130		2017	770,160,984,827	1,417,754,496,899	0.54323	54.32%
131	CKRA	2013	639,012,452,459	8,192,033,344	78.00413	7800.41%
132		2014	262,248,493,195	15,517,696,537	16.89996	1690.00%
133		2015	271,966,340,661	36,089,937,751	7.53579	753.58%
134		2016	236,531,695,884	18,700,044,683	12.64872	1264.87%
135		2017	569,197,623,053	12,075,306,999	47.13732	4713.73%
136	DKFT	2013	1,224,416,598,956	124,456,870,506	9.83808	983.81%
137		2014	753,229,759,765	43,387,415,623	17.36056	1736.06%
138		2015	837,886,639,431	41,546,415,133	20.16748	2016.75%
139		2016	516,295,688,919	316,816,333,838	1.62964	162.96%
140		2017	495,209,951,135	618,715,726,891	0.80038	80.04%
141	ENRG	2013	5,417,818,291,659	7,872,927,561,456	0.68816	68.82%
142		2014	5,253,912,983,680	8,899,990,600,320	0.59033	59.03%
143		2015	6,224,139,053,185	10,658,732,215,570	0.58395	58.39%
144		2016	5,975,340,269,244	9,668,706,670,768	0.61801	61.80%
145		2017	3,281,499,867,924	6,973,208,301,720	0.47059	47.06%
146	INCO	2013	6,795,306,555	2,058,722,100	3.30074	330.07%
147		2014	7,730,638,960	2,592,371,600	2.98207	298.21%
148		2015	8,276,461,995	2,048,543,705	4.04017	404.02%
149		2016	8,050,233,144	1,773,404,204	4.53942	453.94%
150		2017	8,088,914,688	1,751,756,400	4.61760	461.76%
151	PSBA	2013	1,096,754,677,017	1,212,798,028,143	0.90432	90.43%
152		2014	861,018,415,560	2,230,144,998,640	0.38608	38.61%
153		2015	941,785,394,930	3,216,211,382,060	0.29282	29.28%
154		2016	1,192,088,704,152	2,434,193,643,848	0.48973	48.97%
155		2017	1,753,700,009,628	2,291,199,568,188	0.76541	76.54%
156	SMRU	2013	91,582,276,115	11,247,618,931	8.14237	814.24%
157		2014	648,061,003,840	366,471,515,000	1.76838	176.84%
158		2015	800,631,961,415	1,186,909,632,810	0.67455	67.46%
159		2016	653,948,164,548	405,399,698,528	1.61309	161.31%

160		2017	442,674,884,688	399,931,676,280	1.10688	110.69%
161	TINS	2013	5,360,664,000,000	2,439,590,000,000	2.19736	219.74%
162		2014	6,552,176,000,000	4,144,235,000,000	1.58103	158.10%
163		2015	5,444,199,000,000	2,998,953,000,000	1.81537	181.54%
164		2016	5,237,907,000,000	3,061,232,000,000	1.71105	171.10%
165		2017	6,996,966,000,000	3,402,526,000,000	2.05640	205.64%
Pertambangan Batu - Batuan						
166	CTTH	2013	231,766,295,200	214,802,881,607	1.07897	107.90%
167		2014	274,529,892,516	252,616,548,189	1.08675	108.67%
168		2015	319,565,858,417	170,150,582,882	1.87814	187.81%
169		2016	331,400,378,677	174,969,312,764	1.89405	189.40%
170		2017	417,419,813,576	220,836,288,637	1.89018	189.02%
171	MITI	2013	98,515,506,083	25,220,775,266	3.90613	390.61%
172		2014	145,110,640,550	57,931,096,147	2.50488	250.49%
173		2015	218,248,731,350	117,280,609,454	1.86091	186.09%
174		2016	205,138,864,713	120,437,594,367	1.70328	170.33%
175		2017	157,296,460,281	126,344,141,646	1.24498	124.50%

Perhitungan Likuiditas pada Perusahaan *Pulp* dan Kertas Tahun 2013-2017

No	Emiten	Periode	Current Asset	Current Liabilities	CR	CR %
1	ALDO	2013	195,585,658,856	150,482,940,928	1.29972	129.97%
2		2014	245,345,790,174	184,602,687,438	1.32905	132.90%
3		2015	247,659,994,988	184,214,469,035	1.34441	134.44%
4		2016	298,258,060,232	201,756,667,857	1.47831	147.83%
5		2017	348,662,337,262	242,051,192,180	1.44045	144.04%
6	FASW	2013	1,859,839,888,550	1,310,179,939,827	1.41953	141.95%
7		2014	1,795,623,302,020	1,838,653,252,008	0.97660	97.66%
8		2015	1,718,541,456,788	1,609,497,395,686	1.06775	106.78%
9		2016	2,167,035,553,599	2,015,616,872,848	1.07512	107.51%
10		2017	2,784,006,841,253	3,753,070,066,277	0.74179	74.18%
11	INKP	2013	21,628,307,868	14,770,471,743	1.46429	146.43%
12		2014	20,619,374,640	14,929,430,600	1.38112	138.11%
13		2015	28,613,037,200	20,412,820,170	1.40172	140.17%
14		2016	29,384,249,844	18,384,398,184	1.59833	159.83%
15		2017	42,613,188,252	20,361,695,640	2.09281	209.28%
16	INRU	2013	606,219,915	943,538,301	0.64250	64.25%
17		2014	645,337,440	643,459,000	1.00292	100.29%
18		2015	824,375,405	806,993,705	1.02154	102.15%
19		2016	660,809,352	902,267,708	0.73239	73.24%
20		2017	558,705,972	373,680,936	1.49514	149.51%
21	KBRI	2013	77,239,832,992	55,576,171,175	1.38980	138.98%
22		2014	127,838,420,935	71,285,195,690	1.79334	179.33%
23		2015	315,600,768,901	392,667,295,535	0.80374	80.37%
24		2016	160,272,232,793	444,595,675,025	0.36049	36.05%
25		2017	107,266,392,534	318,104,922,819	0.33720	33.72%
26	SPMA	2013	548,082,351,987	456,536,667,620	1.20052	120.05%
27		2014	682,792,074,636	186,961,154,130	3.65205	365.21%
28		2015	712,695,266,090	765,797,690,730	0.93066	93.07%
29		2016	699,313,460,414	283,923,795,368	2.46303	246.30%
30		2017	750,237,084,349	733,771,730,418	1.02244	102.24%
31	TKIM	2013	14,613,440,856	6,583,339,845	2.21976	221.98%
32		2014	13,280,732,520	6,989,426,440	1.90012	190.01%
33		2015	11,440,621,145	7,988,339,625	1.43217	143.22%
34		2016	8,045,127,464	5,769,189,988	1.39450	139.45%
35		2017	9,554,510,232	6,643,912,104	1.43808	143.81%

Lampiran 4

Opini Audit Tahun Sebelumnya pada Perusahaan Pertambangan Tahun 2013-2017

Emiten	2013	2014	2015	2016	2017
ADRO	1	1	0	0	0
ARII	0	0	0	0	0
ATPK	0	0	0	1	1
BORN	1	1	1	1	1
BSSR	1	0	0	0	0
BUMI	1	1	1	1	1
BYAN	1	0	1	0	0
DEWA	1	1	1	1	1
DOID	1	0	0	0	0
GEMS	0	0	0	0	0
HRUM	0	0	1	1	0
ITMG	0	0	0	0	0
KKGI	0	0	0	0	0
MYOH	1	1	0	0	0
PKPK	0	0	1	1	1
PTBA	1	1	0	0	1
PTRO	0	0	0	0	0
SMMT	1	1	1	1	1
TOBA	0	0	0	0	0
BIPI	1	1	1	1	1
ELSA	0	0	0	0	0
ESSA	1	1	1	1	1
MEDC	0	0	0	0	0
RUIS	1	1	1	1	1
ANTM	1	1	0	0	0
CITA	1	1	1	1	1
CKRA	0	0	0	1	1
DKFT	1	1	1	1	1
ENRG	0	0	0	1	1
INCO	0	0	0	0	0
PSAB	0	0	0	0	0
SMRU	1	1	1	1	0
TINS	1	1	0	0	0
CTTH	0	0	0	0	0
MITI	1	1	0	1	1

Opini Audit Tahun Sebelumnya pada Perusahaan *Pulp* dan Kertas

Tahun 2013-2017

Emiten	2013	2014	2015	2016	2017
ALDO	1	1	0	1	1
FASW	0	0	0	1	0
INKP	0	0	0	0	0
INRU	0	0	0	0	0
KBRI	1	1	1	1	1
SPMA	0	0	0	0	0
TKIM	1	1	1	1	1

Lampiran 5

Opini Audit *Going Concern* pada Perusahaan Pertambangan Tahun 2013-2017

Emiten	2013	2014	2015	2016	2017
ADRO	1	0	0	0	0
ARII	0	0	0	0	0
ATPK	0	0	1	1	1
BORN	1	1	1	1	1
BSSR	0	0	0	0	0
BUMI	1	1	1	1	1
BYAN	0	1	0	0	0
DEWA	1	1	1	1	1
DOID	0	0	0	0	0
GEMS	0	0	0	0	0
HRUM	0	1	1	0	0
ITMG	0	0	0	0	0
KKGI	0	0	0	0	0
MYOH	1	0	0	0	0
PKPK	0	1	1	1	0
PTBA	1	0	0	1	1
PTRO	0	0	0	0	0
SMMT	1	1	1	1	1
TOBA	0	0	0	0	0
BIPI	1	1	1	1	1
ELSA	0	0	0	0	0
ESSA	1	1	1	1	1
MEDC	0	0	0	0	0
RUIS	1	1	1	1	1
ANTM	1	0	0	0	0
CITA	1	1	1	1	1
CKRA	0	0	1	1	1
DKFT	1	1	1	1	1
ENRG	0	0	1	1	1
INCO	0	0	0	0	0
PSAB	0	0	0	0	0
SMRU	1	1	1	0	0
TINS	1	0	0	0	0
CTTH	0	0	0	0	0
MITI	1	0	1	1	1

Opini Audit *Going Concern* pada Perusahaan *Pulp* dan Kertas Tahun 2013-2017

Emiten	2013	2014	2015	2016	2017
ALDO	1	0	1	1	1
FASW	0	0	1	0	0
INKP	0	0	0	0	0
INRU	0	0	0	0	0
KBRI	1	1	1	1	1
SPMA	0	0	0	0	0
TKIM	1	1	1	1	0

Lampiran 6

Hasil perhitungan Variabel Profitabilitas (ROE), Likuiditas (CR), Opini Audit Tahun Sebelumnya, dan Opini Audit *Going Concern* pada Perusahaan Pertambangan Tahun 2013-2017

NO	NAMA	PERIODE	ROE	CR	OATS	OAGC
1	ADRO	2013	0.071757	1.771896	1	1
2	ARII	2013	-0.07989	0.260543	0	0
3	ATPK	2013	0.011631	1.32081	0	0
4	BORN	2013	1.966943	0.164869	1	1
5	BSSR	2013	0.054297	0.49392	1	0
6	BUMI	2013	2.17885	0.411922	1	1
7	BYAN	2013	-0.12275	1.098946	1	0
8	DEWA	2013	-0.23297	1.277836	1	1
9	DOID	2013	-0.4293	1.406571	1	0
10	GEMS	2013	0.057349	1.832986	0	0
11	HRUM	2013	0.125527	3.453001	0	0
12	ITMG	2013	0.239127	1.99194	0	0
13	KKGI	2013	0.23504	1.735107	0	0
14	MYOH	2013	0.222158	1.733778	1	1
15	PKPK	2013	0.001905	1.455541	0	0
16	PTBA	2013	0.245549	2.865948	1	1
17	PTRO	2013	0.087602	1.554668	0	0
18	SMMT	2013	0.041656	4.706564	1	1
19	TOBA	2013	0.265201	0.907614	0	0
20	BIPI	2013	0.116313	0.493278	1	1
21	ELSA	2013	0.106168	1.597375	0	0
22	ESSA	2013	0.139762	3.239289	1	1
23	MEDC	2013	0.017818	2.003264	0	0
24	RUIS	2013	0.113157	1.117992	1	1
25	ANTM	2013	0.032043	1.836446	1	1
26	CITA	2013	0.327262	1.909823	1	1
27	CKRA	2013	0.000217	78.00413	0	0
28	DKFT	2013	0.232096	9.83808	1	1
29	ENRG	2013	0.19528	0.688158	0	0
30	INCO	2013	0.022547	3.30074	0	0
31	PSAB	2013	-0.10149	0.904318	0	0
32	SMRU	2013	-0.20135	8.14237	1	1
33	TINS	2013	0.105292	2.197363	1	1
34	CTTH	2013	0.006109	1.078972	0	0
35	MITI	2013	0.19722	3.906125	1	1
36	ADRO	2014	0.056333	1.641673	1	0
37	ARII	2014	-0.22931	0.32853	0	0
38	ATPK	2014	0.045088	1.119015	0	0
39	BORN	2014	0.74386	0.087052	1	1
40	BSSR	2014	0.028236	0.670423	0	0

41	BUMI	2014	0.635578	0.345198	1	1
42	BYAN	2014	-0.7397	0.62306	0	1
43	DEWA	2014	0.001343	1.402742	1	1
44	DOID	2014	0.168273	2.375251	0	0
45	GEMS	2014	0.043436	2.20598	0	0
46	HRUM	2014	0.007199	3.576591	0	1
47	ITMG	2014	0.222805	1.563976	0	0
48	KKGI	2014	0.110843	1.68584	0	0
49	MYOH	2014	0.267415	1.862015	1	0
50	PKPK	2014	-0.19376	1.200456	0	1
51	PTBA	2014	0.232874	2.075136	1	0
52	PTRO	2014	0.011684	1.644735	0	0
53	SMMT	2014	-0.00764	1.206568	1	1
54	TOBA	2014	0.251492	1.241219	0	0
55	BIPI	2014	0.053422	0.683634	1	1
56	ELSA	2014	0.161863	1.62276	0	0
57	ESSA	2014	0.102896	1.617255	1	1
58	MEDC	2014	0.014904	1.605865	0	0
59	RUIS	2014	0.179358	0.968671	1	1
60	ANTM	2014	-0.06499	1.642052	1	0
61	CITA	2014	-0.23389	1.521448	1	1
62	CKRA	2014	-0.27675	16.89996	0	0
63	DKFT	2014	-0.04057	17.36056	1	1
64	ENRG	2014	0.019395	0.590328	0	0
65	INCO	2014	0.096491	2.982072	0	0
66	PSAB	2014	0.090719	0.386082	0	0
67	SMRU	2014	-0.0265	1.76838	1	1
68	TINS	2014	0.113753	1.581034	1	0
69	CTTH	2014	0.012639	1.086745	0	0
70	MITI	2014	0.027793	2.504883	1	0
71	ADRO	2015	0.045035	2.403925	0	0
72	ARII	2015	-0.31615	0.204996	0	0
73	ATPK	2015	-0.16001	3.263804	0	1
74	BORN	2015	0.278291	0.062585	1	1
75	BSSR	2015	0.251318	0.835226	0	0
76	BUMI	2015	0.75234	0.099004	1	1
77	BYAN	2015	-0.47513	1.885392	1	0
78	DEWA	2015	0.002072	1.253344	1	1
79	DOID	2015	-0.09772	3.002522	0	0
80	GEMS	2015	0.008439	2.794318	0	0
81	HRUM	2015	-0.05151	6.913599	1	1
82	ITMG	2015	0.075617	1.801754	0	0
83	KKGI	2015	0.073894	2.219492	0	0
84	MYOH	2015	0.264951	2.329616	0	0
85	PKPK	2015	-0.73895	0.806409	1	1

86	PTBA	2015	0.219338	1.543548	0	0
87	PTRO	2015	-0.07119	1.552512	0	0
88	SMMT	2015	-0.15178	0.759041	1	1
89	TOBA	2015	0.165835	1.399542	0	0
90	BIPI	2015	-0.09509	0.240068	1	1
91	ELSA	2015	0.144106	1.435414	0	0
92	ESSA	2015	0.026603	1.599888	1	1
93	MEDC	2015	-0.26536	1.984111	0	0
94	RUIS	2015	0.121984	0.865088	1	1
95	ANTM	2015	-0.07866	2.593217	0	0
96	CITA	2015	-0.26408	0.754283	1	1
97	CKRA	2015	-0.05799	7.535794	0	1
98	DKFT	2015	-0.02497	20.16748	1	1
99	ENRG	2015	-0.78067	0.583947	0	1
100	INCO	2015	0.027537	4.040169	0	0
101	PSAB	2015	0.09856	0.292824	0	0
102	SMRU	2015	-0.21771	0.674552	1	1
103	TINS	2015	0.018909	1.815367	0	0
104	CTTH	2015	0.006747	1.878136	0	0
105	MITI	2015	-1.61893	1.860911	0	1
106	ADRO	2016	0.089989	2.47103	0	0
107	ARII	2016	-0.45288	0.17718	0	0
108	ATPK	2016	-0.39072	0.688058	1	1
109	BORN	2016	-0.21971	2.68821	1	1
110	BSSR	2016	0.215332	1.108134	0	0
111	BUMI	2016	-0.04318	0.69236	1	1
112	BYAN	2016	0.09575	2.546098	0	0
113	DEWA	2016	0.002443	1.113725	1	1
114	DOID	2016	0.293268	1.364711	0	0
115	GEMS	2016	0.132072	3.774272	0	0
116	HRUM	2016	0.050586	5.066365	1	0
117	ITMG	2016	0.144043	2.256805	0	0
118	KKGI	2016	0.112225	4.050915	0	0
119	MYOH	2016	0.197791	4.298438	0	0
120	PKPK	2016	-0.19674	0.70686	1	1
121	PTBA	2016	0.191843	1.655829	0	1
122	PTRO	2016	-0.04591	2.158558	0	0
123	SMMT	2016	-0.04796	0.265638	1	1
124	TOBA	2016	0.09873	0.967833	0	0
125	BIPI	2016	-0.58036	0.052391	1	1
126	ELSA	2016	0.109831	1.487119	0	0
127	ESSA	2016	0.000735	2.342904	1	1
128	MEDC	2016	0.210047	1.318049	0	0
129	RUIS	2016	0.026626	0.896483	1	1
130	ANTM	2016	0.00352	2.44243	0	0

131	CITA	2016	-0.27549	1.16225	1	1
132	CKRA	2016	-0.06143	12.64872	1	1
133	DKFT	2016	-0.07179	1.629637	1	1
134	ENRG	2016	6.163058	0.618008	1	1
135	INCO	2016	0.001039	4.539424	0	0
136	PSAB	2016	0.064957	0.489726	0	0
137	SMRU	2016	-0.22874	1.613095	1	0
138	TINS	2016	0.044567	1.711045	0	0
139	CTTH	2016	0.0663	1.894049	0	0
140	MITI	2016	-0.26799	1.703279	1	1
141	ADRO	2017	0.131106	2.559365	0	0
142	ARII	2017	-0.42039	0.217247	0	0
143	ATPK	2017	-0.77871	0.195702	1	1
144	BORN	2017	-0.04794	0.390355	1	1
145	BSSR	2017	0.552516	1.449056	0	0
146	BUMI	2017	0.847722	0.568944	1	1
147	BYAN	2017	0.655575	1.024147	0	0
148	DEWA	2017	0.012169	0.835227	1	1
149	DOID	2017	0.263859	1.61595	0	0
150	GEMS	2017	0.411015	1.682318	0	0
151	HRUM	2017	0.140827	0.545061	0	0
152	ITMG	2017	0.263744	2.433516	0	0
153	KKGI	2017	0.151659	3.540485	0	0
154	MYOH	2017	0.120014	2.845088	0	0
155	PKPK	2017	-0.17551	13.69135	1	0
156	PTBA	2017	0.32951	2.46337	1	1
157	PTRO	2017	0.046551	1.654061	0	0
158	SMMT	2017	0.095569	0.213698	1	1
159	TOBA	2017	0.236671	1.525614	0	0
160	BIPI	2017	0.110248	0.140985	1	1
161	ELSA	2017	0.082163	1.353675	0	0
162	ESSA	2017	0.010351	0.675164	1	1
163	MEDC	2017	0.09397	1.526737	0	0
164	RUIS	2017	0.055017	1.004532	1	1
165	ANTM	2017	0.007382	1.621252	0	0
166	CITA	2017	0.051934	0.543226	1	1
167	CKRA	2017	-0.46913	47.13732	1	1
168	DKFT	2017	-0.03813	0.800384	1	1
169	ENRG	2017	-0.26357	0.470587	1	1
170	INCO	2017	-0.00839	4.617602	0	0
171	PSAB	2017	0.04542	0.765407	0	0
172	SMRU	2017	0.031872	1.106876	0	0
173	TINS	2017	-0.00107	2.056403	0	0
174	CTTH	2017	0.014675	1.890178	0	0
175	MITI	2017	-0.28146	1.244984	1	1

Hasil perhitungan Variabel Prifitabilitas (ROE), Likuiditas (CR), Opini Audit Tahun Sebelumnya, dan Opini Audit *Going Concern* pada Perusahaan *Pulp* dan Kertas Tahun 2013-2017

No	Emiten	Periode	ROE	CR	OATS	OAGC
1	ALDO	2013	0.161485	1.29972	1	1
2	FASW	2013	-0.15986	1.41953	0	0
3	INKP	2013	0.096426	1.464294	0	0
4	INRU	2013	0.029821	0.642496	0	0
5	KBRI	2013	-0.03493	1.389801	1	1
6	SPMA	2013	-0.03158	1.200522	0	0
7	TKIM	2013	0.033836	2.219761	1	1
8	ALDO	2014	0.132108	1.329048	1	0
9	FASW	2014	0.052743	0.976597	0	0
10	INKP	2014	0.052381	1.381123	0	0
11	INRU	2014	0.011356	1.002919	0	0
12	KBRI	2014	-0.02589	1.793338	1	1
13	SPMA	2014	0.060406	3.652053	0	0
14	TKIM	2014	0.021984	1.900118	1	1
15	ALDO	2015	0.140872	1.344411	0	1
16	FASW	2015	-0.12632	1.06775	0	1
17	INKP	2015	0.084918	1.401719	0	0
18	INRU	2015	-0.02199	1.021539	0	0
19	KBRI	2015	-0.29879	0.803736	1	1
20	SPMA	2015	-0.05659	0.930657	0	0
21	TKIM	2015	0.001519	1.432165	1	1
22	ALDO	2016	0.12559	1.478306	1	1
23	FASW	2016	0.246328	1.075123	1	0
24	INKP	2016	0.071915	1.598325	0	0
25	INRU	2016	-0.04406	0.732387	0	0
26	KBRI	2016	-0.24516	0.36049	1	1
27	SPMA	2016	0.751181	2.463032	0	0
28	TKIM	2016	0.008167	1.394499	1	1
29	ALDO	2017	0.126558	1.440449	1	1
30	FASW	2017	0.181208	0.741795	0	0
31	INKP	2017	0.128442	2.092811	0	0
32	INRU	2017	0.024494	1.495142	0	0
33	KBRI	2017	-0.42893	0.337204	1	1
34	SPMA	2017	0.078724	1.022439	0	0
35	TKIM	2017	0.027399	1.438085	1	0

Lampiran 7

Klasifikasi ROE, CR, Opini Audit Tahun Sebelumnya, dan Opini audit *Going Concern*

Klasifikasi Return on Equity Perusahaan Pertambangan

Di Bawah Rata – Rata					Di Atas Rata - Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
ADRO	ADRO	KKGI	CTTH	RUIS	BUMI	BORN	BUMI	ENRG	BUMI
GEMS	BIPI	ADRO	PSAB	CITA	BORN	BUMI	BORN	DOID	BYAN
BSSR	ATPK	INCO	HRUM	PTRO	CITA	MYOH	MYOH	BSSR	BSSR
SMMT	GEMS	ESSA	TINS	PSAB	TOBA	TOBA	BSSR	MEDC	GEMS
ANTM	BSSR	TINS	RUIS	SMRU	PTBA	PTBA	PTBA	MYOH	PTBA
INCO	MITI	GEMS	ANTM	CTTH	ITMG	ITMG	TOBA	PTBA	DOID
MEDC	ENRG	CTTH	DEWA	DEWA	KKGI	RUIS	ELSA	ITMG	ITMG
ATPK	MEDC	DEWA	INCO	ESSA	DKFT	DOID	RUIS	GEMS	TOBA
CTTH	CTTH	DKFT	ESSA	ANTM	MYOH	ELSA	PSAB	KKGI	KKGI
PKPK	PTRO	HRUM	BUMI	TINS	MITI	TINS	ITMG	ELSA	HRUM
CKRA	HRUM	CKRA	PTRO	INCO	ENRG	KKGI		TOBA	ADRO
ARII	DEWA	PTRO	SMMT	DKFT	ESSA	ESSA		BYAN	MYOH
PSAB	SMMT	ANTM	CKRA	BORN	HRUM	INCO		ADRO	BIPI
BYAN	SMRU	BIPI	DKFT	PKPK	BIPI	PSAB			SMMT
SMRU	DKFT	DOID	PKPK	ENRG	RUIS				MEDC
DEWA	ANTM	SMMT	BORN	MITI	ELSA				ELSA
DOID	PKPK	ATPK	SMRU	ARII	TINS				
	ARII	SMRU	MITI	CKRA	PTRO				
	CITA	CITA	CITA	ATPK					
	CKRA	MEDC	ATPK						
	BYAN	ARII	ARII						
		BYAN	BIPI						
		PKPK							
		ENRG							
		MITI							

Klasifikasi Return on Equity Perusahaan Pulp dan Kertas

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
INRU	TKIM	TKIM	TKIM	TKIM	ALDO	ALDO	ALDO	SPMA	FASW
SPMA	INRU	INRU	INRU	INRU	INKP	SPMA	INKP	FASW	INKP
KBRI	KBRI	SPMA	KBRI	KBRI	TKIM	FASW		ALDO	ALDO
FASW		FASW				INKP		INKP	SPMA
		KBRI							

Klasifikasi Current Ratio Perusahaan Pertambangan

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
TINS	MITI	GEMS	BORN	ADRO	CKRA	DKFT	DKFT	CKRA	CKRA
MEDC	DOID	ANTM	BYAN	PTBA	DKFT	CKRA	CKRA	HRUM	PKPK
ITMG	GEMS	ADRO	ADRO	ITMG	SMRU	HRUM	HRUM	INCO	INCO
CITA	PTBA	MYOH	ANTM	TINS	SMMT	INCO	INCO	MYOH	KKGI
ANTM	MYOH	KKGI	ESSA	CTTH	MITI		ATPK	KKGI	MYOH
GEMS	SMRU	MEDC	ITMG	GEMS	HRUM		DOID	GEMS	
ADRO	KKGI	BYAN	PTRO	PTRO	INCO				
KKGI	PTRO	CTTH	CTTH	ANTM	ESSA				
MYOH	ANTM	MITI	TINS	DOID	PTBA				
ELSA	ADRO	TINS	MITI	MEDC					
PTRO	ELSA	ITMG	PTBA	TOBA					

PKPK	ESSA	ESSA	DKFT	BSSR					
DOID	MEDC	PTRO	SMRU	ELSA					
ATPK	TINS	PTBA	ELSA	MITI					
DEWA	ITMG	ELSA	DOID	SMRU					
RUIS	CITA	TOBA	MEDC	BYAN					
BYAN	DEWA	DEWA	CITA	RUIS					
CTTH	TOBA	RUIS	DEWA	DEWA					
TOBA	SMMT	BSSR	BSSR	DKFT					
PSAB	PKPK	PKPK	TOBA	PSAB					
ENRG	ATPK	SMMT	RUIS	ESSA					
BSSR	CTTH	CITA	PKPK	BUMI					
BIPI	RUIS	SMRU	BUMI	HRUM					
BUMI	BIPI	ENRG	ATPK	CITA					
ARII	BSSR	PSAB	ENRG	ENRG					
BORN	BYAN	BIPI	PSAB	BORN					
	ENRG	ARII	SMMT	ARII					
	PSAB	BUMI	ARII	SMMT					
	BUMI	BORN	BIPI	ATPK					
	ARII			BIPI					
	BORN								

Klasifikasi Current Ratio Perusahaan Pulp dan Kertas

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
ALDO	ALDO	ALDO	FASW	SPMA	TKIM	SPMA	TKIM	SPMA	INKP
SPMA	INRU	FASW	INRU	FASW	INKP	TKIM	INKP	INKP	INRU
INRU	FASW	INRU	KBRI	KBRI	FASW	KBRI		ALDO	ALDO
		SPMA			KBRI	INKP		TKIM	TKIM
		KBRI							

Klasifikasi Opini Audit Tahun Sebelumnya Perusahaan Pertambangan

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
ARII	ARII	ADRO	ADRO	ADRO	ADRO	ADRO	BORN	ATPK	ATPK
ATPK	ATPK	ARII	ARII	ARII	BORN	BORN	BUMI	BORN	BORN
GEMS	BSSR	ATPK	BSSR	BSSR	BSSR	BUMI	BYAN	BUMI	BUMI
HRUM	BYAN	BSSR	BYAN	BYAN	BUMI	DEWA	DEWA	DEWA	DEWA
ITMG	DOID	DOID	DOID	DOID	BYAN	MYOH	HRUM	HRUM	PKPK
KKGI	GEMS	GEMS	GEMS	GEMS	DEWA	PTBA	PKPK	PKPK	PTBA
PKPK	HRUM	ITMG	ITMG	HRUM	DOID	SMMT	SMMT	SMMT	SMMT
PTRO	ITMG	KKGI	KKGI	ITMG	MYOH	BIPI	BIPI	BIPI	BIPI
TOBA	KKGI	MYOH	MYOH	KKGI	PTBA	ESSA	ESSA	ESSA	ESSA
ELSA	PKPK	PTBA	PTBA	MYOH	SMMT	RUIS	RUIS	RUIS	RUIS
MEDC	PTRO	PTRO	PTRO	PTRO	BIPI	ANTM	CITA	CITA	CITA
CKRA	TOBA	TOBA	TOBA	TOBA	ESSA	CITA	DKFT	CKRA	CKRA
ENRG	ELSA	ELSA	ELSA	ELSA	RUIS	DKFT	SMRU	DKFT	DKFT
INCO	MEDC	MEDC	MEDC	MEDC	ANTM	SMRU		ENRG	ENRG
PSAB	CKRA	ANTM	ANTM	ANTM	CITA	TINS		SMRU	MITI
CTTH	ENRG	CKRA	INCO	INCO	DKFT	MITI		MITI	
	INCO	ENRG	PSAB	PSAB	SMRU				
	PSAB	INCO	TINS	SMRU	TINS				
	CTTH	PSAB	CTTH	TINS	MITI				
		TINS		CTTH					
		CTTH							
		MITI							

Klasifikasi Opini Audit Tahun Sebelumnya Perusahaan Pulp dan Kertas

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
FASW	FASW	ALDO	INKP	FASW	ALDO	ALDO	KBRI	ALDO	ALDO
INKP	INKP	FASW	INRU	INKP	KBRI	KBRI	TKIM	FASW	KBRI
INRU	INRU	INKP	SPMA	INRU	TKIM	TKIM		KBRI	TKIM
SPMA	SPMA	INRU		SPMA				TKIM	
		SPMA							

Klasifikasi Opini Audit Going Concern Perusahaan Pertambangan

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
ARII	ADRO	ADRO	ADRO	ADRO	ADRO	BORN	ATPK	ATPK	ATPK
ATPK	ARII	ARII	ARII	ARII	BORN	BUMI	BORN	BORN	BORN
BSSR	ATPK	BSSR	BSSR	BSSR	BUMI	BYAN	BUMI	BUMI	BUMI
BYAN	BSSR	BYAN	BYAN	BYAN	DEWA	DEWA	DEWA	DEWA	DEWA
DOID	DOID	DOID	DOID	DOID	MYOH	HRUM	HRUM	PKPK	PTBA
GEMS	GEMS	GEMS	GEMS	GEMS	PTBA	PKPK	PKPK	PTBA	SMMT
HRUM	ITMG	ITMG	HRUM	HRUM	SMMT	SMMT	SMMT	SMMT	BIPI
ITMG	KKGI	KKGI	ITMG	ITMG	BIPI	BIPI	BIPI	BIPI	ESSA
KKGI	MYOH	MYOH	KKGI	KKGI	ESSA	ESSA	ESSA	ESSA	RUIS
PKPK	PTBA	PTBA	MYOH	MYOH	RUIS	RUIS	RUIS	RUIS	CITA
PTRO	PTRO	PTRO	PTRO	PKPK	ANTM	CITA	CITA	CITA	CKRA
TOBA	TOBA	TOBA	TOBA	PTRO	CITA	DKFT	CKRA	CKRA	DKFT
ELSA	ELSA	ELSA	ELSA	TOBA	DKFT	SMRU	DKFT	DKFT	ENRG
MEDC	MEDC	MEDC	MEDC	ELSA	SMRU		ENRG	ENRG	MITI
CKRA	ANTM	ANTM	ANTM	MEDC	TINS		SMRU	MITI	
ENRG	CKRA	INCO	INCO	ANTM	MITI		MITI		
INCO	ENRG	PSAB	PSAB	INCO					
PSAB	INCO	TINS	SMRU	PSAB					
CTTH	PSAB	CTTH	TINS	SMRU					
	TINS		CTTH	TINS					
	CTTH			CTTH					
	MITI								

Klasifikasi Opini Audit Going Concern Perusahaan Pulp dan Kertas

Di Bawah Rata – Rata					Di Atas Rata – Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
FASW	ALDO	INKP	FASW	FASW	ALDO	KBRI	ALDO	ALDO	ALDO
INKP	FASW	INRU	INKP	INKP	KBRI	TKIM	FASW	KBRI	KBRI
INRU	INKP	SPMA	INRU	INRU	TKIM		KBRI	TKIM	
SPMA	INRU		SPMA	SPMA			TKIM		
	SPMA			TKIM					

Lampiran 8
Hasil Pengolahan data dengan SPSS

STATISTIK DESKRIPTIF

Statistik Deskriptif Perusahaan Pertambangan

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	175	-1.62	6.16	.0741	.58027
CR	175	.05	78.00	2.8391	7.22817
OATS	175	.00	1.00	.4514	.49906
OAGC	175	.00	1.00	.4229	.49543
Valid N (listwise)	175				

Statistik Deskriptif Perusahaan Pulp dan Kertas

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	35	-.43	.75	.0336	.18427
CR	35	.34	3.65	1.3527	.61547
OATS	35	.00	1.00	.4286	.50210
OAGC	35	.00	1.00	.4000	.49705
Valid N (listwise)	35				

UJI OMNIBUS

Hasil Uji Omnibus Perusahaan Pertambangan

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	112.917	3	.000
	Block	112.917	3	.000
	Model	112.917	3	.000

Hasil Uji Omnibus Perusahaan Pulp dan Kertas

Omnibus Tests of Model Coefficients				
		Chi-square	Df	Sig.
Step 1	Step	22.899	3	.000
	Block	22.899	3	.000
	Model	22.899	3	.000

UJI REGRESI LOGISTIK BINARY dan UJI WALD

Uji Regresi Logistik Binary Perusahaan Pertambangan

Variables in the Equation						
		B	S.E.	Wald	Df	Sig.
Step 1 ^a	ROE	-.150	.306	.241	1	.624
	CR	-.003	.035	.007	1	.933
	OATS	4.042	.481	70.633	1	.000
	Constant	-2.385	.381	39.126	1	.000
a. Variable(s) entered on step 1: ROE, CR, OATS.						

Uji Regresi Logistik Binary Perusahaan Pulp dan Kertas

Variables in the Equati on						
		B	S.E.	Wald	Df	Sig.
Step 1 ^a	ROE	-8.804	5.431	2.628	1	.105
	CR	.367	.984	.139	1	.709
	OATS	3.891	1.188	10.719	1	.001
	Constant	-2.579	1.559	2.736	1	.098
a. Variable(s) entered on step 1: ROE, CR, OATS.						

UJI HOSMER AND LEMESHOW TEST

Hasil Uji Hosmer and Lemeshow Test Perusahaan Pertambangan

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	8.256	8	.409

Hasil Uji Hosmer and Lemeshow Test Perusahaan Pulp dan Kertas

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	9.731	7	.204

UJI NAGELKERKE R SQUARE

Hasil Uji Nagelkerke R Square (Uji Determinasi) Perusahaan Pertambangan

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	125.502 ^a	.475	.639
a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.			

**Hasil Uji Nagelkerke R Square (Uji Determinasi)
Perusahaan Pulp dan Kertas**

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1		.480	.649
a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.			

PERBANDINGAN UJI OMNIBUS

Perbandingan Hasil Uji Omnibus

	Pertambangan	Hipotesis	<i>Pulp</i> dan Kertas	Hipotesis
Nilai sig.	0.000	H _{a1} Diterima	0.000	H _{a1} Diterima

PERBANDINGAN UJI WALD

Perbandingan Hasil Uji Wald

Variabel	Pertambangan				<i>Pulp</i> dan Kertas			
	B	Sig	Keterangan	Hipotesis	B	Sig	Keterangan	Hipotesis
ROE	-0.150	0.624	Berpengaruh negatif tidak signifikan	H _{a1} Ditolak	-8.804	0.105	Berpengaruh negatif tidak signifikan	H _{a1} Ditolak
CR	-0.003	0.933	Berpengaruh negatif tidak signifikan	H _{a2} Ditolak	0.367	0.709	Berpengaruh positif tidak signifikan	H _{a2} Ditolak
OATS	4.042	0.000	Berpengaruh positif signifikan	H _{a3} Diterima	3.891	0.001	Berpengaruh positif signifikan	H _{a3} Diterima