

LAMPIRAN

Lampiran 1

Daftar Perusahaan yang Termasuk dalam Sampel Penelitian

| No | KODE | Nama Perusahaan |
|---------------------------------|------|--|
| <i>Pulp dan Kertas</i> | | |
| 1 | ALDO | PT Alkindo Naratama Tbk |
| 2 | FASW | PT Fajar Surya Wisesa Tbk |
| 3 | INKP | PT Indah Kiat Pulp & Paper Tbk |
| 4 | INRU | PT Toba Pulp Lestari Tbk |
| 5 | KBRI | PT Kertas Basuki Rachmat Indonesia Tbk |
| 6 | SPMA | PT Suparma Tbk |
| 7 | TKIM | PT Pabrik Kerja Tjiwi Kimia Tbk |
| Pertambangan | | |
| A. Batu Bara | | |
| 8 | ADRO | PT Adaro Energy Tbk |
| 9 | ARII | PT Atlas Resources Tbk |
| 10 | ATPK | PT Bara Jaya International Tbk |
| 11 | BORN | PT Borneo Lumbang Energy & Metal Tbk |
| 12 | BSSR | PT Baramulti Suksessarana Tbk |
| 13 | BUMI | PT Bumi Resources Tbk |
| 14 | BYAN | PT Bayan Resources Tbk |
| 15 | DEWA | PT Darma Henwa Tbk |
| 16 | DOID | PT Delta Dunia Makmur Tbk |
| 17 | GEMS | PT Golden Energy Mines Tbk |
| 18 | HRUM | PT Harum Energy Tbk |
| 19 | ITMG | PT Indo Tambangraya Megah Tbk |
| 20 | KKGI | PT Resources Alam Indonesia Tbk |
| 21 | MYOH | PT Samindo Resources Tbk |
| 22 | PKPK | PT Perdana Karya Perkasa Tbk |
| 23 | PTBA | PT Tambang Batubara Bukit Asam Tbk |
| 24 | PTRO | PT Petrosea Tbk |
| 25 | SMMT | PT Golden Eagle Energy Tbk |
| 26 | TOBA | PT Toba Bara Sejahtera Tbk |
| B. Minyak & Gas Bumi | | |
| 27 | BIPI | PT Benekat Integra Tbk |
| 28 | ELSA | PT Elnusa Tbk |
| 29 | ENRG | PT Energi Mega Persada Tbk |
| 30 | ESSA | PT Surya Esa Perkasa Tbk |
| 31 | MEDC | PT Medco Energi International Tbk |
| 32 | RUIS | PT Radiant Utama Interinsco Tbk |

| C. Logam & Mineral Lainnya | | |
|---------------------------------------|------|---------------------------------|
| 33 | ANTM | PT Aneka Tambang Tbk |
| 34 | CITA | PT Cita Mineral Investindo Tbk |
| 35 | CKRA | PT Cakra Mineral Tbk |
| 36 | DKFT | PT Central Omega Resources Tbk |
| 37 | INCO | PT Vale Indonesia Tbk |
| 38 | PSAB | PT J Resources Asia Pasific Tbk |
| 39 | SMRU | PT SMR Utama Tbk |
| 40 | TINS | PT Timah Tbk |
| D. Batu-batuan | | |
| 41 | CTTH | PT Citatah Tbk |
| 42 | MITI | PT Mitra Investindo Tbk |

Sumber: www.sahamok.com (data diolah)

Lampiran 2

Hasil Olahan Data Perusahaan Pertambangan Tahun 2013 – 2017

| No | Sektor Pertambangan | Tahun | Ukuran Perusahaan (X1) | ROA (X2) | DER (X3) | Opini Audit (X4) | Audit Delay (Y) |
|----|---------------------|-------|------------------------|----------|----------|------------------|-----------------|
| | | | (RP) | (%) | | | |
| 1 | ADRO | 2013 | 18,2299 | 3,4 | 1,11 | 1 | 59 |
| | | 2014 | 18,1946 | 2,86 | 0,97 | 0 | 58 |
| | | 2015 | 18,2245 | 2,53 | 0,78 | 0 | 60 |
| | | 2016 | 18,2886 | 5,22 | 0,72 | 0 | 58 |
| | | 2017 | 18,3407 | 7,87 | 0,67 | 0 | 59 |
| 2 | ARII | 2013 | 15,1712 | -3,36 | 1,38 | 1 | 87 |
| | | 2014 | 15,2548 | -7,26 | 2,16 | 1 | 89 |
| | | 2015 | 15,4548 | -7,38 | 3,29 | 1 | 90 |
| | | 2016 | 15,3051 | -7,72 | 4,87 | 1 | 88 |
| | | 2017 | 15,3041 | -5,11 | 7,22 | 1 | 88 |
| 3 | ATPK | 2013 | 14,2138 | 8,75 | 0,33 | 0 | 85 |
| | | 2014 | 14,4009 | 2,95 | 0,53 | 0 | 87 |
| | | 2015 | 14,3877 | -9,11 | 0,76 | 1 | 91 |
| | | 2016 | 14,2766 | -18,16 | 1,15 | 1 | 90 |
| | | 2017 | 13,8203 | -30,76 | 1,53 | 1 | 172 |
| 4 | BORN | 2013 | 16,5825 | -45,53 | -5,32 | 1 | 251 |
| | | 2014 | 16,3398 | -48,56 | -2,53 | 1 | 1024 |
| | | 2015 | 16,3591 | -27,43 | -2,01 | 1 | 833 |
| | | 2016 | 16,3422 | 17,07 | -2,24 | 1 | 502 |
| | | 2017 | 16,4108 | 5,42 | -2,38 | 1 | 165 |
| 5 | BSSR | 2013 | 14,4853 | 2,97 | 0,83 | 0 | 66 |

| | | | | | | | |
|----|------|------|---------|--------|--------|---|-----|
| | | 2014 | 14,5475 | 1,52 | 0,86 | 0 | 72 |
| | | 2015 | 14,6903 | 15,17 | 0,66 | 1 | 43 |
| | | 2016 | 14,6874 | 14,9 | 0,44 | 1 | 39 |
| | | 2017 | 14,8618 | 39,41 | 0,4 | 1 | 50 |
| 6 | BUMI | 2013 | 18,2625 | -0,77 | -24,11 | 1 | 87 |
| | | 2014 | 18,2079 | -7,17 | -9,87 | 1 | 177 |
| | | 2015 | 17,6618 | -64,39 | -2,17 | 1 | 264 |
| | | 2016 | 17,5455 | 3,88 | -2,11 | 1 | 76 |
| | | 2017 | 17,7291 | 6,57 | 11,91 | 1 | 87 |
| 7 | BYAN | 2013 | 16,7717 | -3,52 | 2,48 | 0 | 87 |
| | | 2014 | 16,4859 | -16,27 | 3,55 | 1 | 90 |
| | | 2015 | 16,4363 | -8,27 | 4,45 | 0 | 91 |
| | | 2016 | 16,2207 | -8,72 | 3,38 | 0 | 89 |
| | | 2017 | 16,3039 | 38,03 | 0,72 | 0 | 85 |
| 8 | DEWA | 2013 | 15,3169 | -14,15 | 0,65 | 1 | 45 |
| | | 2014 | 15,3029 | 0,08 | 0,6 | 1 | 51 |
| | | 2015 | 15,5142 | 0,12 | 0,66 | 1 | 64 |
| | | 2016 | 15,4494 | 0,14 | 0,69 | 1 | 74 |
| | | 2017 | 15,5099 | 0,69 | 0,77 | 1 | 122 |
| 9 | DOID | 2013 | 16,4013 | -2,71 | 14,81 | 1 | 57 |
| | | 2014 | 16,2366 | 1,71 | 8,85 | 1 | 79 |
| | | 2015 | 16,3163 | -1 | 8,79 | 1 | 67 |
| | | 2016 | 16,2882 | 4,2 | 5,98 | 0 | 74 |
| | | 2017 | 16,3658 | 4,94 | 4,34 | 0 | 60 |
| 10 | GEMS | 2013 | 15,2074 | 4,23 | 0,35 | 0 | 51 |
| | | 2014 | 15,1821 | 3,41 | 0,27 | 1 | 41 |
| | | 2015 | 15,5053 | 0,57 | 0,49 | 0 | 47 |
| | | 2016 | 15,4344 | 9,26 | 0,43 | 0 | 58 |
| | | 2017 | 15,8949 | 20,43 | 1,02 | 0 | 58 |
| 11 | HRUM | 2013 | 15,5899 | 10,32 | 0,22 | 0 | 84 |
| | | 2014 | 15,5244 | 0,59 | 0,23 | 1 | 89 |
| | | 2015 | 15,5346 | -4,99 | 0,11 | 1 | 90 |
| | | 2016 | 15,5300 | 4,35 | 0,16 | 0 | 89 |
| | | 2017 | 15,6440 | 12,13 | 0,16 | 0 | 87 |
| 12 | ITMG | 2013 | 16,6469 | 16,55 | 0,44 | 0 | 50 |
| | | 2014 | 16,6065 | 20,05 | 0,48 | 0 | 49 |
| | | 2015 | 16,6039 | 5,36 | 0,41 | 0 | 49 |
| | | 2016 | 16,6039 | 10,8 | 0,33 | 0 | 54 |
| | | 2017 | 16,7283 | 18,6 | 0,42 | 0 | 53 |
| 13 | KKGI | 2013 | 14,0725 | 16,25 | 0,47 | 0 | 77 |
| | | 2014 | 14,0292 | 8,04 | 0,38 | 1 | 40 |
| | | 2015 | 14,1227 | 5,76 | 0,28 | 1 | 41 |
| | | 2016 | 14,0979 | 9,6 | 0,17 | 0 | 62 |

| | | | | | | | |
|----|------|------|---------|--------|------|---|-----|
| | | 2017 | 14,1685 | 12,79 | 0,19 | 0 | 59 |
| 14 | MYOH | 2013 | 14,4120 | 9,57 | 1,32 | 1 | 73 |
| | | 2014 | 14,5241 | 13,21 | 1,02 | 1 | 77 |
| | | 2015 | 14,6148 | 15,34 | 0,73 | 1 | 64 |
| | | 2016 | 14,4978 | 14,44 | 0,37 | 0 | 59 |
| | | 2017 | 14,4271 | 9,04 | 0,33 | 0 | 79 |
| 15 | PKPK | 2013 | 12,7981 | 0,09 | 1,06 | 1 | 87 |
| | | 2014 | 12,6223 | -9,38 | 1,07 | 1 | 86 |
| | | 2015 | 12,0471 | -36,17 | 1,04 | 1 | 111 |
| | | 2016 | 11,9685 | -8,67 | 1,26 | 1 | 88 |
| | | 2017 | 11,8304 | -7,6 | 1,32 | 0 | 88 |
| 16 | PTBA | 2013 | 16,2731 | 15,88 | 0,55 | 1 | 55 |
| | | 2014 | 16,5109 | 13,63 | 0,71 | 0 | 54 |
| | | 2015 | 16,6425 | 12,06 | 0,82 | 0 | 60 |
| | | 2016 | 16,7374 | 10,9 | 0,76 | 1 | 66 |
| | | 2017 | 16,9059 | 20,68 | 0,59 | 1 | 67 |
| 17 | PTRO | 2013 | 15,6478 | 3,4 | 1,58 | 0 | 64 |
| | | 2014 | 15,5762 | 0,48 | 1,43 | 0 | 64 |
| | | 2015 | 15,6456 | -2,98 | 1,39 | 1 | 75 |
| | | 2016 | 15,4802 | -1,99 | 1,31 | 0 | 66 |
| | | 2017 | 15,5936 | 1,9 | 1,45 | 0 | 59 |
| 18 | SMMT | 2013 | 13,3481 | 3,09 | 0,35 | 1 | 86 |
| | | 2014 | 13,4939 | -0,48 | 0,58 | 1 | 86 |
| | | 2015 | 13,4769 | -8,5 | 0,79 | 1 | 90 |
| | | 2016 | 13,3641 | -2,87 | 0,67 | 1 | 83 |
| | | 2017 | 13,4948 | 5,52 | 0,73 | 1 | 84 |
| 19 | TOBA | 2013 | 15,1568 | 13,04 | 1,39 | 0 | 80 |
| | | 2014 | 15,1342 | 11,91 | 1,11 | 0 | 68 |
| | | 2015 | 15,2359 | 9,11 | 0,82 | 0 | 83 |
| | | 2016 | 15,0725 | 5,58 | 0,77 | 0 | 89 |
| | | 2017 | 15,3672 | 11,88 | 0,99 | 0 | 87 |
| 20 | BIPI | 2013 | 16,6085 | 0,6 | 1,82 | 1 | 101 |
| | | 2014 | 16,6674 | 0,55 | 2,03 | 1 | 180 |
| | | 2015 | 16,8026 | -2,79 | 2,4 | 1 | 173 |
| | | 2016 | 16,6592 | 13,5 | 3,3 | 1 | 160 |
| | | 2017 | 16,6978 | 2,89 | 2,81 | 1 | 159 |
| 21 | ELSA | 2013 | 15,2905 | 5,55 | 0,91 | 0 | 58 |
| | | 2014 | 15,2614 | 9,85 | 0,64 | 0 | 44 |
| | | 2015 | 15,2988 | 8,62 | 0,67 | 1 | 42 |
| | | 2016 | 15,2484 | 7,54 | 0,46 | 0 | 39 |
| | | 2017 | 15,3956 | 5,16 | 0,59 | 0 | 45 |
| 22 | ENRG | 2013 | 17,1636 | 7,48 | 1,61 | 1 | 87 |
| | | 2014 | 17,1256 | 0,8 | 1,43 | 1 | 110 |

| | | | | | | | |
|----|------|------|---------|--------|--------|---|-----|
| | | 2015 | 16,8564 | -17,66 | 3,12 | 1 | 179 |
| | | 2016 | 16,4736 | -41,59 | -15,82 | 1 | 181 |
| | | 2017 | 16,1428 | 1,95 | -14,19 | 1 | 171 |
| 23 | ESSA | 2013 | 14,1879 | 7,38 | 0,31 | 1 | 84 |
| | | 2014 | 14,3688 | 1,75 | 0,39 | 1 | 84 |
| | | 2015 | 15,2197 | 0,02 | 0,52 | 1 | 84 |
| | | 2016 | 16,0118 | 0,27 | 2,18 | 1 | 88 |
| | | 2017 | 16,2243 | 0,27 | 2,88 | 1 | 86 |
| 24 | MEDC | 2013 | 17,2516 | 0,63 | 1,82 | 1 | 80 |
| | | 2014 | 17,3303 | 0,51 | 1,94 | 0 | 84 |
| | | 2015 | 17,5685 | -6,4 | 3,15 | 0 | 82 |
| | | 2016 | 17,6936 | 5,2 | 3,04 | 1 | 90 |
| | | 2017 | 18,0628 | 2,55 | 2,68 | 0 | 96 |
| 25 | RUIS | 2013 | 14,0607 | 2,32 | 3,88 | 1 | 80 |
| | | 2014 | 14,0499 | 4,41 | 3,07 | 1 | 83 |
| | | 2015 | 13,9033 | 3,78 | 2,23 | 1 | 81 |
| | | 2016 | 13,7944 | 2,66 | 1,72 | 1 | 81 |
| | | 2017 | 13,7740 | 2,18 | 1,52 | 1 | 85 |
| 26 | ANTM | 2013 | 16,9004 | 1,87 | 0,71 | 1 | 59 |
| | | 2014 | 16,9086 | -3,52 | 0,85 | 0 | 62 |
| | | 2015 | 17,2285 | -4,75 | 0,66 | 0 | 60 |
| | | 2016 | 17,2161 | 0,22 | 0,63 | 0 | 59 |
| | | 2017 | 17,2172 | 0,45 | 0,62 | 0 | 68 |
| 27 | CITA | 2013 | 15,1435 | 18,2 | 0,8 | 1 | 51 |
| | | 2014 | 14,8416 | -13,79 | 0,7 | 1 | 82 |
| | | 2015 | 14,8437 | -12,2 | 1,16 | 1 | 75 |
| | | 2016 | 14,8184 | -9,73 | 1,54 | 1 | 67 |
| | | 2017 | 14,8007 | 1,77 | 1,93 | 1 | 71 |
| 28 | CKRA | 2013 | 13,9937 | 0,02 | 0,01 | 1 | 85 |
| | | 2014 | 13,8494 | -27,23 | 0,02 | 1 | 119 |
| | | 2015 | 13,7979 | -5,56 | 0,04 | 1 | 105 |
| | | 2016 | 13,7162 | -5,98 | 0,02 | 1 | 108 |
| | | 2017 | 13,2524 | -45,67 | 0,03 | 1 | 141 |
| 29 | DFKT | 2013 | 14,2825 | 21,14 | 0,1 | 1 | 17 |
| | | 2014 | 13,9908 | -3,88 | 0,05 | 1 | 86 |
| | | 2015 | 14,1252 | -2,39 | 0,04 | 1 | 22 |
| | | 2016 | 14,4448 | -4,55 | 0,55 | 1 | 76 |
| | | 2017 | 14,6342 | -1,97 | 0,94 | 1 | 82 |
| 30 | INCO | 2013 | 17,1473 | 1,69 | 0,33 | 0 | 57 |
| | | 2014 | 17,1838 | 7,38 | 0,31 | 1 | 57 |
| | | 2015 | 17,3286 | 2,21 | 0,25 | 0 | 56 |
| | | 2016 | 17,2134 | 0,09 | 0,21 | 0 | 53 |
| | | 2017 | 17,2032 | -0,7 | 0,2 | 0 | 58 |

| | | | | | | | |
|----|------|------|---------|--------|------|---|-----|
| 31 | PSAB | 2013 | 16,0815 | -3,27 | 2,11 | 0 | 87 |
| | | 2014 | 16,1814 | 3,02 | 2 | 1 | 89 |
| | | 2015 | 16,3134 | 3,77 | 1,61 | 0 | 104 |
| | | 2016 | 16,2544 | 2,61 | 1,49 | 1 | 55 |
| | | 2017 | 16,3397 | 4,35 | 1,63 | 0 | 86 |
| 32 | SMRU | 2013 | 12,4090 | -18,59 | 0,08 | 1 | 77 |
| | | 2014 | 14,7871 | -1,32 | 1 | 1 | 79 |
| | | 2015 | 14,9051 | -3,93 | 1,04 | 1 | 90 |
| | | 2016 | 14,7010 | -9,31 | 1,46 | 0 | 86 |
| | | 2017 | 14,5239 | 1,61 | 0,98 | 0 | 80 |
| 33 | TINS | 2013 | 15,8802 | 6,53 | 0,61 | 1 | 45 |
| | | 2014 | 16,0930 | 6,54 | 0,74 | 0 | 54 |
| | | 2015 | 16,0433 | 1,09 | 0,73 | 0 | 33 |
| | | 2016 | 16,0719 | 2,64 | 0,69 | 0 | 87 |
| | | 2017 | 16,2900 | 4,23 | 0,96 | 0 | 59 |
| 34 | CTTH | 2013 | 12,6976 | 0,15 | 3,13 | 0 | 76 |
| | | 2014 | 12,8105 | 0,28 | 8,56 | 0 | 68 |
| | | 2015 | 13,3141 | 0,32 | 1,1 | 1 | 78 |
| | | 2016 | 13,3309 | 3,39 | 0,96 | 0 | 75 |
| | | 2017 | 13,4592 | 0,67 | 1,18 | 0 | 81 |
| 35 | MITI | 2013 | 11,9639 | 14,01 | 0,41 | 1 | 143 |
| | | 2014 | 12,8013 | 2,1 | 0,32 | 0 | 84 |
| | | 2015 | 12,4249 | -72,13 | 1,24 | 1 | 88 |
| | | 2016 | 12,3434 | -10,18 | 1,63 | 0 | 75 |
| | | 2017 | 12,3619 | -9,99 | 1,49 | 1 | 87 |

Lampiran 3

Daftar Sampel Perusahaan *Pulp* & Kertas Tahun 2013 – 2107

| No | Sektor <i>Pulp</i> & Kertas | Tahun | Ukuran Perusahaan (X1) | ROA (X2) | DER (X3) | Opini Audit (X4) | Audit Delay (Y) |
|----|-----------------------------|-------|------------------------|----------|----------|------------------|-----------------|
| | | | (RP) | (%) | | | |
| 1 | ALDO | 2013 | 12,6164 | 8,39 | 1,15 | 1 | 77 |
| | | 2014 | 12,7849 | 5,9 | 1,24 | 0 | 77 |
| | | 2015 | 12,8104 | 6,58 | 1,14 | 1 | 78 |
| | | 2016 | 12,9247 | 6,15 | 1,04 | 1 | 76 |
| | | 2017 | 13,1197 | 5,82 | 1,17 | 1 | 46 |
| 2 | FASW | 2013 | 15,5546 | 4,37 | 2,65 | 0 | 62 |
| | | 2014 | 15,5349 | 1,55 | 2,39 | 0 | 69 |
| | | 2015 | 15,7605 | -4,42 | 1,86 | 1 | 88 |
| | | 2016 | 15,9653 | 9,06 | 1,72 | 0 | 52 |
| | | 2017 | 16,0530 | 7,94 | 1,85 | 1 | 50 |
| 3 | INKP | 2013 | 18,2296 | 3,26 | 1,95 | 1 | 78 |

| | | | | | | | |
|---|------|------|---------|--------|------|---|-----|
| | | 2014 | 18,2109 | 1,94 | 1,71 | 1 | 83 |
| | | 2015 | 18,4518 | 3,16 | 1,68 | 1 | 84 |
| | | 2016 | 18,3419 | 2,95 | 1,44 | 1 | 83 |
| | | 2017 | 18,4544 | 5,41 | 1,37 | 0 | 81 |
| 4 | INRU | 2013 | 15,1827 | 1,17 | 0,6 | 0 | 77 |
| | | 2014 | 15,2281 | 0,44 | 1,58 | 0 | 71 |
| | | 2015 | 15,4035 | -0,82 | 1,67 | 0 | 64 |
| | | 2016 | 15,3329 | 11,05 | 1,09 | 0 | 73 |
| | | 2017 | 15,3358 | 7,3 | 1,07 | 0 | 59 |
| 5 | KBRI | 2013 | 13,5782 | -3,07 | 0,14 | 1 | 86 |
| | | 2014 | 14,0773 | -1,35 | 0,92 | 0 | 82 |
| | | 2015 | 14,1911 | -10,7 | 1,79 | 1 | 121 |
| | | 2016 | 14,0496 | -8,13 | 2,01 | 1 | 89 |
| | | 2017 | 13,9736 | -10,73 | 3 | 1 | 122 |
| 6 | SPMA | 2013 | 14,3848 | -1,35 | 1,34 | 0 | 86 |
| | | 2014 | 14,5536 | 2,32 | 1,6 | 0 | 89 |
| | | 2015 | 14,5973 | -1,95 | 1,85 | 1 | 88 |
| | | 2016 | 14,5851 | 3,75 | 0,97 | 0 | 88 |
| | | 2017 | 14,5928 | 4,24 | 0,84 | 0 | 86 |
| 7 | TKIM | 2013 | 17,2735 | 1,04 | 2,26 | 1 | 78 |
| | | 2014 | 17,3334 | 0,76 | 1,91 | 1 | 83 |
| | | 2015 | 17,4877 | 0,05 | 1,81 | 1 | 84 |
| | | 2016 | 17,3262 | 0,31 | 1,66 | 1 | 83 |
| | | 2017 | 17,3699 | 1,06 | 1,59 | 0 | 81 |

Lampiran 4

Klasifikasi Ukuran Perusahaan, ROA, DER, dan Opini Audit

Klasifikasi Size Perusahaan Pertambangan

| Dibawah Rata – Rata | | | | | Diatas Rata – Rata | | | | |
|---------------------|------|------|------|------|--------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| ARII | ARII | ATPK | ARII | ARII | ADRO | ADRO | ADRO | ADRO | ADRO |
| ATPK | ATPK | BSSR | ATPK | ATPK | BORN | BORN | ARII | BORN | BORN |
| BSSR | BSSR | KKGI | BSSR | BSSR | BUMI | BUMI | BORN | BUMI | BUMI |
| DEWA | DEWA | MYOH | KKGI | KKGI | BYAN | BYAN | BUMI | BYAN | BYAN |
| GEMS | GEMS | PKPK | MYOH | MYOH | DOID | DOID | BYAN | DEWA | DEWA |
| KKGI | KKGI | SMMT | PKPK | PKPK | HRUM | HRUM | DEWA | DOID | DOID |
| MYOH | MYOH | TOBA | SMMT | SMMT | ITMG | ITMG | DOID | HRUM | HRUM |
| PKPK | PKPK | ELSA | TOBA | TOBA | PTBA | PTBA | HRUM | ITMG | ITMG |
| SMMT | SMMT | ESSA | RUIS | ELSA | PTRO | PTRO | ITMG | PTBA | PTBA |
| TOBA | TOBA | RUIS | CITA | RUIS | BIPI | BIPI | PTBA | PTRO | PTRO |
| ELSA | ELSA | CITA | CKRA | CITA | ENRG | ENRG | PTRO | BIPI | BIPI |

| | | | | | | | | | |
|------|------|------|------|------|------|------|------|------|------|
| ESSA | ESSA | CKRA | DFKT | CKRA | MEDC | MEDC | BIPI | ENRG | ELSA |
| RUIS | RUIS | DFKT | SMRU | DFKT | ANTM | ANTM | ENRG | ESSA | ENRG |
| CITA | CITA | SMRU | CTTH | SMRU | INCO | INCO | MEDC | MEDC | ESSA |
| CKRA | CKRA | CTTH | MITI | CTTH | PSAB | PSAB | ANTM | ANTM | MEDC |
| DFKT | DFKT | MITI | | MITI | TINS | TINS | INCO | INCO | ANTM |
| SMRU | SMRU | | | | | | PSAB | PSAB | INCO |
| CTTH | CTTH | | | | | | TINS | TINS | PSAB |
| MITI | MITI | | | | | | | | TINS |

Klasifikasi Size Perusahaan Pulp & Kertas

| Dibawah rata – rata | | | | | Diatas rata – rata | | | | |
|---------------------|------|------|------|------|--------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| ALDO | ALDO | ALDO | ALDO | ALDO | FASW | FASW | FASW | FASW | FASW |
| INRU | INRU | KBRI | INRU | INRU | INKP | INKP | INKP | INKP | INKP |
| KBRI | KBRI | SPMA | KBRI | KBRI | TKIM | TKIM | INRU | TKIM | TKIM |
| SPMA | SPMA | | SPMA | SPMA | | | TKIM | | |

Klasifikasi ROA Perusahaan Pertambangan

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

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|------|
| | | | | | | | | | | PSAB |
| | | | | | | | | | | SMRU |
| | | | | | | | | | | TINS |
| | | | | | | | | | | CTTH |

Klasifikasi ROA Perusahaan Pulp & Kertas

| Dibawah rata – rata | | | | | Diatas rata – rata | | | | |
|---------------------|------|------|------|------|--------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| INRU | FASW | FASW | INRU | INRU | ALDO | ALDO | ALDO | ALDO | ALDO |
| KBRI | INRU | INRU | KBRI | KBRI | FASW | INKP | INKP | FASW | FASW |
| SPMA | KBRI | KBRI | TKIM | TKIM | INKP | SPMA | | INKP | INKP |
| TKIM | TKIM | SPMA | | | | | | INRU | INRU |
| | | TKIM | | | | | | SPMA | SPMA |

Klasifikasi DER Perusahaan Pertambangan

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

Klasifikasi DER Perusahaan *Pulp & Kertas*

| Dibawah rata – rata | | | | | Diatas rata – rata | | | | |
|---------------------|------|------|------|------|--------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| ALDO | ALDO | ALDO | ALDO | ALDO | FASW | FASW | FASW | FASW | FASW |
| INRU | KBRI | | INKP | INKP | INKP | INKP | INKP | KBRI | KBRI |
| KBRI | | | INRU | INRU | TKIM | SPMA | KBRI | TKIM | TKIM |
| SPMA | | | SPMA | SPMA | | TKIM | SPMA | | |
| | | | | | | | TKIM | | |

Klasifikasi Opini Audit Perusahaan Pertambangan

| Opini audit WTP | | | | | Opini audit selain WTP | | | | |
|-----------------|------|------|------|------|------------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| ATPK | ADRO | ADRO | ADRO | ADRO | ADRO | ARII | ARII | ARII | ARII |
| BSSR | ATPK | BYAN | BYAN | BYAN | ARII | BORN | ATPK | ATPK | ATPK |
| BYAN | BSSR | GEMS | DOID | DOID | BORN | BUMI | BORN | BORN | BORN |
| GEMS | ITMG | ITMG | GEMS | GEMS | BUMI | BYAN | BSSR | BSSR | BSSR |
| HRUM | PTBA | PTBA | HRUM | HRUM | DEWA | DEWA | BUMI | BUMI | BUMI |
| ITMG | PTRO | TOBA | ITMG | ITMG | DOID | DOID | DEWA | DEWA | DEWA |
| KKGI | TOBA | ELSA | KKGI | KKGI | MYOH | GEMS | DOID | PKPK | PTBA |
| PTRO | ELSA | MEDC | MYOH | MYOH | PKPK | HRUM | HRUM | PTBA | SMMT |
| TOBA | MEDC | ANTM | PTRO | PKPK | PTBA | KKGI | KKGI | SMMT | BIPI |
| ELSA | ANTM | INCO | ELSA | PTRO | SMMT | MYOH | MYOH | BIPI | ENRG |
| INCO | TINS | PSAB | ANTM | ELSA | BIPI | PKPK | PKPK | ENRG | ESSA |
| PSAB | CTTH | TINS | INCO | MEDC | ENRG | SMMT | PTRO | ESSA | RUIS |
| CTTH | MITI | | SMRU | ANTM | ESSA | BIPI | SMMT | RUIS | CITA |
| | | | TINS | INCO | MEDC | ENRG | BIPI | CITA | CKRA |
| | | | CTTH | PSAB | RUIS | ESSA | ELSA | CKRA | DFKT |
| | | | MITI | SMRU | ANTM | RUIS | ENRG | DFKT | MITI |
| | | | | TINS | CITA | CITA | ESSA | PSAB | |
| | | | | CTTH | CKRA | CKRA | RUIS | | |
| | | | | | DFKT | DFKT | CITA | | |
| | | | | | SMRU | INCO | CKRA | | |
| | | | | | TINS | PSAB | DFKT | | |
| | | | | | MITI | SMRU | SMRU | | |
| | | | | | | | CTTH | | |
| | | | | | | | MITI | | |

Klasifikasi Opini Audit Perusahaan *Pulp & Kertas*

| Opini audit WTP | | | | | Opini audit selain WTP | | | | |
|-----------------|------|------|------|------|------------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| FASW | ALDO | INRU | FASW | INKP | ALDO | INKP | ALDO | ALDO | ALDO |
| INRU | FASW | | INRU | INRU | INKP | TKIM | FASW | INKP | FASW |
| SPMA | INRU | | SPMA | SPMA | KBRI | | INKP | KBRI | KBRI |
| | KBRI | | TKIM | TKIM | TKIM | | SPMA | TKIM | |
| | SPMA | | | | | | TKIM | | |

Klasifikasi Audit Delay Perusahaan Pertambangan

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

Klasifikasi Audit Delay Perusahaan Pulp & Kertas

| Dibawah Rata – Rata | | | | | Diatas Rata – Rata | | | | |
|---------------------|------|------|------|------|--------------------|------|------|------|------|
| 2013 | 2014 | 2015 | 2016 | 2017 | 2013 | 2014 | 2015 | 2016 | 2017 |
| ALDO | ALDO | ALDO | ALDO | ALDO | KBRI | INKP | FASW | INKP | INKP |
| FASW | FASW | INRU | FASW | FASW | SPMA | KBRI | INKP | KBRI | KBRI |
| INKP | INRU | | INRU | INRU | | SPMA | KBRI | SPMA | SPMA |
| INRU | | | | | | TKIM | SPMA | TKIM | TKIM |
| TKIM | | | | | | | TKIM | | |

Lampiran 5

Hasil Pengolahan data dengan SPSS 21

STATISTIK DESKRIPTIF

Statistik Deskriptif Perusahaan Sub Sektor Pertambangan

| Descriptive Statistics | | | | | |
|------------------------|-----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| SIZE | 175 | 11,83 | 18,34 | 15,3988 | 1,50666 |
| ROA | 175 | -72,13 | 39,41 | ,1769 | 14,32541 |
| DER | 175 | -24,11 | 14,81 | ,9076 | 3,44621 |
| OA | 175 | 0 | 1 | ,58 | ,495 |
| AD | 175 | 17 | 1024 | 93,58 | 102,312 |
| Valid N (listwise) | 175 | | | | |

Statistik Deskriptif Perusahaan Sub Sektor Pulp & Kertas

| Descriptive Statistics | | | | | |
|------------------------|----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| SIZE | 35 | 12,62 | 18,45 | 15,4477 | 1,79903 |
| ROA | 35 | -10,73 | 11,05 | 1,8129 | 5,09960 |
| DER | 35 | ,14 | 3,00 | 1,5446 | ,56915 |
| OA | 35 | 0 | 1 | ,54 | ,505 |
| AD | 35 | 46 | 122 | 79,26 | 15,462 |
| Valid N (listwise) | 35 | | | | |

UJI KOLMOGOROV SMIRNOV

Data Awal Perusahaan

Data Awal Perusahaan Sub Sektor Pertambangan

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 175 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 90,44448601 |
| | Absolute | ,258 |
| Most Extreme Differences | Positive | ,258 |
| | Negative | -,219 |
| Kolmogorov-Smirnov Z | | 3,417 |
| Asymp. Sig. (2-tailed) | | ,000 |

a. Test distribution is Normal.

b. Calculated from data.

Data Awal Perusahaan Sub Sektor *Pulp & Kertas*

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 35 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 10,24172224 |
| | Absolute | ,072 |
| Most Extreme Differences | Positive | ,062 |
| | Negative | -,072 |
| Kolmogorov-Smirnov Z | | ,427 |
| Asymp. Sig. (2-tailed) | | ,993 |

a. Test distribution is Normal.

b. Calculated from data.

Setelah Mengeluarkan Data Outlier

Sub Sektor Pertambangan
One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 156 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,35856843 |
| Most Extreme Differences | Absolute | ,107 |
| | Positive | ,107 |
| | Negative | -,082 |
| Kolmogorov-Smirnov Z | | 1,332 |
| Asymp. Sig. (2-tailed) | | ,057 |

a. Test distribution is Normal.

b. Calculated from data.

UJI MULTIKOLINEARITAS

Hasil Uji Multikolinearitas Perusahaan Sub Sektor Pertambangan

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | SIZE | ,914 | 1,094 |
| | ROA | ,923 | 1,083 |
| | DER | ,990 | 1,010 |
| | OA | ,950 | 1,053 |

a. Dependent Variable: AD

Hasil Uji Multikolinearitas Perusahaan Sub Sektor *Pulp & kertas*

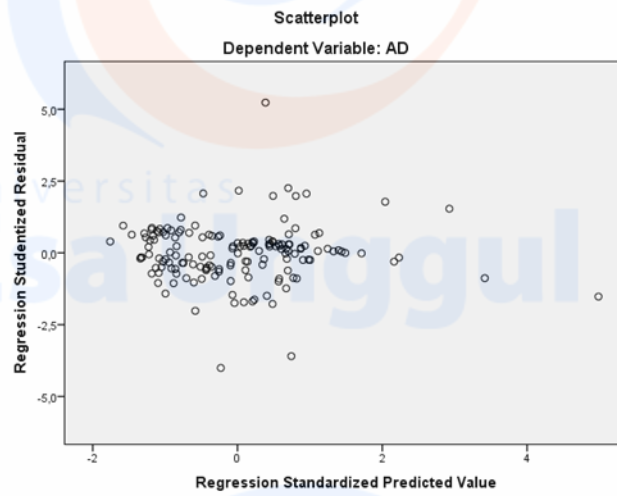
Coefficients^a

| Model | | Collinearity Statistics | |
|-------|------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | SIZE | ,855 | 1,170 |
| | ROA | ,798 | 1,253 |
| | DER | ,752 | 1,330 |
| | OA | ,899 | 1,112 |

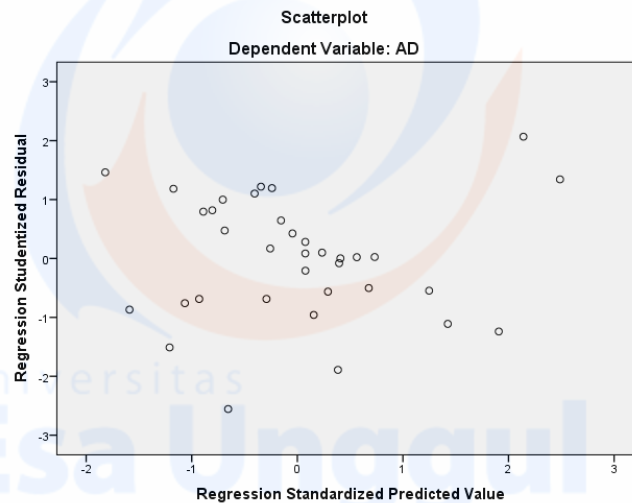
a. Dependent Variable: AD

UJI HETEROKEDASTISITAS

Hasil Uji Heterokedastisitas Perusahaan Sub Sektor Pertambangan



Hasil Uji Heterokedastisitas Perusahaan Sub Sektor *Pulp & Kertas*



UJI AUTOKORELASI**Hasil Uji Autokorelasi Perusahaan Sub Sektor Pertambangan****Model Summary^b**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,323 ^a | ,104 | ,080 | ,36329 | 1,366 |

a. Predictors: (Constant), OA, SIZE, ROA, DER

b. Dependent Variable: AD

Hasil Uji Autokorelasi Perusahaan Sub Sektor *Pulp & Kertas***Model Summary^b**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,749 ^a | ,561 | ,503 | 10,903 | 1,864 |

a. Predictors: (Constant), OA, SIZE, ROA, DER

b. Dependent Variable: AD

UJI RUN TEST**Hasil Uji Run Test Perusahaan Sub Sektor Pertambangan****Runs Test**

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | ,02115 |
| Cases < Test Value | 78 |
| Cases >= Test Value | 78 |
| Total Cases | 156 |
| Number of Runs | 55 |
| Z | -1,856 |
| Asymp. Sig. (2-tailed) | ,060 |

a. Median

UJI F**Hasil Uji F Perusahaan Sub Sektor Pertambangan****ANOVA^a**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|-------|-------------------|
| 1 | Regression | 2,317 | 4 | ,579 | 4,389 | ,002 ^b |
| | Residual | 19,929 | 151 | ,132 | | |
| | Total | 22,246 | 155 | | | |

a. Dependent Variable: AD

b. Predictors: (Constant), OA, DER, ROA, SIZE

Hasil Uji F Perusahaan Sub Sektor *Pulp & Kertas***ANOVA^a**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 4562,328 | 4 | 1140,582 | 9,595 | ,000 ^b |
| | Residual | 3566,358 | 30 | 118,879 | | |
| | Total | 8128,686 | 34 | | | |

a. Dependent Variable: AD

b. Predictors: (Constant), OA, SIZE, ROA, DER

UJI T**Hasil Uji T Perusahaan Sub Sektor Pertambangan****Coefficients^a**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3,679 | ,860 | | 4,276 | ,000 |
| | SIZE | ,274 | ,317 | ,070 | ,865 | ,388 |
| | ROA | -,086 | ,032 | -,213 | -2,659 | ,009 |
| | DER | -,011 | ,009 | -,099 | -1,276 | ,204 |
| | OA | ,157 | ,060 | ,207 | 2,620 | ,010 |

a. Dependent Variable: AD

Hasil Uji T Perusahaan Sub Sektor *Pulp & Kertas* Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 83,473 | 16,175 | | 5,161 | ,000 |
| 1 SIZE | ,253 | 1,124 | ,029 | ,225 | ,823 |
| ROA | -2,312 | ,411 | -,763 | -5,633 | ,000 |
| DER | -3,327 | 3,789 | -,122 | -,878 | ,387 |
| OA | 2,219 | 3,902 | ,073 | ,569 | ,574 |

a. Dependent Variable: AD

UJI KOEFISIEN DETERMINASI

Hasil Uji Koefisien Determinasi Perusahaan Sub Sektor Pertambangan

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,323 ^a | ,104 | ,080 | ,36329 |

a. Predictors: (Constant), OA, DER, ROA, SIZE

b. Dependent Variable: AD

Hasil Uji Koefisien Determinasi Perusahaan Sub Sektor *Pulp & Kertas*

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,749 ^a | ,561 | ,503 | 10,903 |

a. Predictors: (Constant), OA, DER, ROA, SIZE

b. Dependent Variable: AD

Lampiran 6

Perbandingan Hasil Uji F dan Uji T

Perbandingan Hasil Uji F

| | Pertambangan | <i>Pulp & Kertas</i> |
|------------|--------------|--------------------------|
| Nilai sig. | 0.002 | 0.000 |

Perbandingan Hasil Uji T

| | Pertambangan | | | <i>Pulp & Kertas</i> | | |
|------|--------------|-------|--------------------------------------|--------------------------|-------|--------------------------------------|
| | B | Sig | Keterangan | B | Sig | Keterangan |
| SIZE | 0.274 | 0.388 | Berpengaruh positif tidak signifikan | 0.253 | 0.823 | Berpengaruh positif tidak signifikan |
| ROA | -0.086 | 0.009 | Berpengaruh negatif signifikan | -2.312 | 0.000 | Berpengaruh negatif signifikan |
| DER | -0.011 | 0.204 | Berpengaruh negatif tidak signifikan | -3.327 | 0.387 | Berpengaruh tidak negatif signifikan |
| OA | 0.157 | 0.010 | Berpengaruh positif signifikan | 2.219 | 0,574 | Berpengaruh positif tidak signifikan |