

LAMPIRAN

Lampiran 1

Daftar Nama Sampel Perusahaan Sub Sektor Batu Bara yang Terdaftar di Bursa Efek Indonesia (BEI)

No	Nama Perusahaan	Kode Perusahaan
1	Adaro Energy Tbk	ADRO
2	Atlas Resources Tbk	ARII
3	Baramulti Suksessarana Tbk	BSSR
4	Bumi Resources Tbk	BUMI
5	Bayan Resources Tbk	BYAN
6	Darma Henwa Tbk	DEWA
7	Delta Dunia Makmur Tbk	DOID
8	Dian Swastatika Sentosa Tbk	DSSA
9	Golden Energy Mines Tbk	GEMS
10	Garda Tujuh Buana Tbk	GTBO
11	Harum Energy Tbk	HRUM
12	Indika Energy Tbk	INDY
13	Indo Tambangraya Megah Tbk	ITMG
14	Resource Alam Indonesia Tbk	KKGI
15	Mitrabara Adiperdana Tbk	MBAP
16	Samindo Resources Tbk	MYOH
17	Bukit Asam Tbk	PTBA
18	Petrosea Tbk	PTRO
19	Golden Eagle Energy Tbk	SMMT
20	SMR Utama Tbk	SMRU
21	Toba Bara Sejahtera Tbk	TOBA

Lampiran 2

Data Hasil Penelitian 2016-2019

Thn	Kode Perusahaan	Y Audit Report Lag	X1 Solva DER	X2 Laba/Rugi Dummy	X3 Ukuran KAP Dummy
2016	ADRO	58	0.722784017	1	1
	ARII	88	4.866937992	0	0
	BSSR	39	0.444747415	1	0
	BUMI	76	-2.113983684	1	0
	BYAN	89	3.383111304	1	1
	DEWA	74	0.693866931	1	0
	DOID	74	5.976232942	1	0
	DSSA	83	0.739622797	1	0
	GEMS	58	0.425607252	1	1
	GTBO	144	0.161699489	0	0
	HRUM	89	0.163001096	1	1

	INDY	67	1.458925303	0	1
	ITMG	54	0.333206969	1	1
	KKGI	62	0.169400472	1	0
	MBAP	74	0.270022631	1	1
	MYOH	59	0.37004591	1	1
	PTBA	66	0.760430347	1	1
	PTRO	66	1.308168426	0	1
	SMMT	83	0.670395109	0	1
	SMRU	86	1.457125559	0	0
	TOBA	89	0.861308414	1	1
2017	ADRO	59	0.665388121	1	1
	ARII	88	7.224695084	0	0
	BSSR	50	0.401938139	1	0
	BUMI	87	11.90897744	1	0
	BYAN	85	0.723829629	1	1
	DEWA	122	0.765746762	1	0
	DOID	60	4.337202769	1	0
	DSSA	81	0.881973173	1	0
	GEMS	58	1.020646092	1	1
	GTBO	135	0.253102197	1	0
	HRUM	87	0.160617979	1	1
	INDY	71	2.260657063	1	1
	ITMG	53	0.418022855	1	1
	KKGI	59	0.185440281	1	0
	MBAP	59	0.260278308	1	1
	MYOH	79	0.326957216	1	1
	PTBA	67	0.593297529	1	1
	PTRO	59	1.446825552	1	1
	SMMT	80	0.730407007	1	0
	SMRU	80	0.982783205	1	0
	TOBA	87	0.7279969	1	1
2018	ADRO	59	0.641008699	1	1
	ARII	87	34.05557781	0	0
	BSSR	58	0.630964089	1	0
	BUMI	87	6.757510092	1	0
	BYAN	81	0.697263297	1	1
	DEWA	92	0.79848784	1	0
	DOID	71	3.527896227	1	0
	DSSA	80	1.238025941	1	0
	GEMS	59	1.219816209	1	1
	GTBO	105	0.226780559	1	0
	HRUM	86	0.204646351	1	1

	INDY	77	2.255859114	1	1
	ITMG	52	0.487681265	1	1
	KKGI	86	0.352434944	1	0
	MBAP	74	0.397225881	1	1
	MYOH	74	0.327564742	1	1
	PTBA	65	0.48576427	1	1
	PTRO	74	1.906844484	1	1
	SMMT	84	0.613526886	1	0
	SMRU	74	0.991598683	0	0
	TOBA	87	1.327586409	1	1
2019	ADRO	59	0.811797474	1	1
	ARII	150	6.902036563	0	0
	BSSR	50	0.471839849	1	0
	BUMI	83	6.261319281	1	0
	BYAN	90	1.064417824	1	1
	DEWA	83	1.345733288	1	0
	DOID	49	3.212521178	1	0
	DSSA	86	1.270284692	1	0
	GEMS	59	1.178950741	1	1
	GTBO	150	0.294196704	0	0
	HRUM	91	0.118669663	1	1
	INDY	83	2.457881255	1	1
	ITMG	51	0.366974386	1	1
	KKGI	136	0.353077507	1	0
	MBAP	115	0.324932926	1	1
	MYOH	80	0.309755664	1	1
	PTBA	63	0.416615019	1	1
	PTRO	79	1.592379671	1	1
	SMMT	120	0.491178757	1	0
	SMRU	91	1.165378008	0	0
	TOBA	90	1.402668008	1	1

Lampiran 3

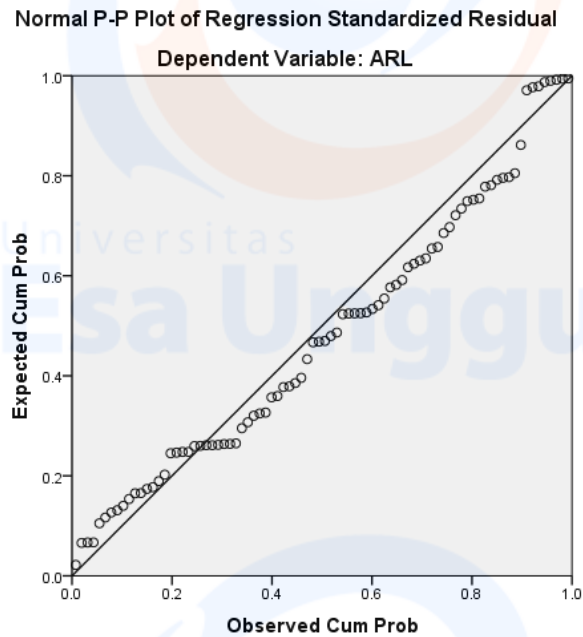
Hasil Output Komputerisasi Statistik

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DER	84	-2.11	34.06	1.7901	4.10040
LABA RUGI	84	0	1	.86	.352
UKURAN KAP	84	0	1	.54	.502
ARL	84	39	150	79.21	22.625
Valid N (listwise)	84				

Uji Normalitas



Uji Autokorelasi I

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.389 ^a	.152	.120	21.227	1.312

a. Predictors: (Constant), UKURAN KAP, DER, LABA RUGI

b. Dependent Variable: ARL

Uji Autokorelasi II

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.339 ^a	.115	.081	20.13008	1.981

a. Predictors: (Constant), Lag_UKURANKAP, Lag_DER, Lag_LABARUGI

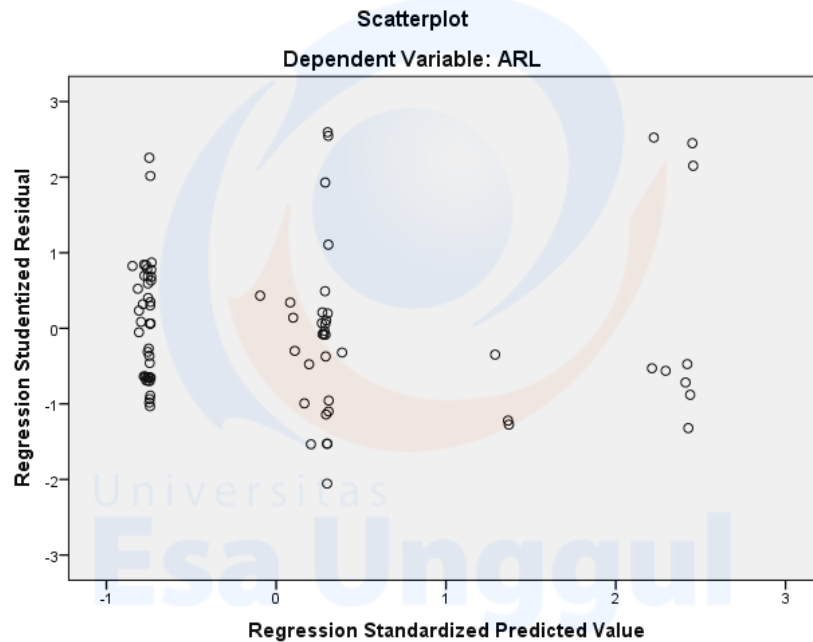
b. Dependent Variable: Lag_ARL

Uji Multikolonieritas

Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	66.250	4.619		14.342	.000		
Lag_DER	-.451	.589	-.083	-.765	.447	.953	1.050
Lag_LABARUGI	-16.452	6.918	-.270	-2.378	.020	.872	1.147
Lag_UKURANKAP	-7.778	5.964	-.147	-1.304	.196	.882	1.134

a. Dependent Variable: Lag_ARL

Uji Heterokedastisitas



Uji F

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4152.847	3	1384.282	3.416	.021 ^b
Residual	32012.380	79	405.220		
Total	36165.227	82			

a. Dependent Variable: Lag_ARL

b. Predictors: (Constant), Lag_UKURANKAP, Lag_DER, Lag_LABARUGI

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Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	66.250	4.619		14.342	.000		
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Lag_LABARUGI	-16.452	6.918	-.270	-2.378	.020	.872	1.147
Lag_UKURANKAP	-7.778	5.964	-.147	-1.304	.196	.882	1.134

a. Dependent Variable: Lag_ARL

Analisis Koefisien Determinasi (R^2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.339 ^a	.115	.081	20.13008	1.981

a. Predictors: (Constant), Lag_UKURANKAP, Lag_DER, Lag_LABARUGI

b. Dependent Variable: Lag_ARL

Uji Regresi Linier Berganda

Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	66.250	4.619		14.342	.000		
Lag_DER	-.451	.589	-.083	-.765	.447	.953	1.050
Lag_LABARUGI	-16.452	6.918	-.270	-2.378	.020	.872	1.147
Lag_UKURANKAP	-7.778	5.964	-.147	-1.304	.196	.882	1.134

a. Dependent Variable: Lag_ARL