

LAMPIRAN

LAMPIRAN 1

Daftar perusahaan Pertambangan Sub Sektor Batubara yang termasuk dalam sampel penelitian.

No	Kode Emiten	Nama Perusahaan
1	ADRO	PT Adaro Energy Tbk
2	ARII	PT Atlas Resources Tbk
3	BSSR	PT Baramulti Suksessarana Tbk
4	BUMI	PT Bumi Resources Tbk
5	BYAN	PT Bayan Resources Tbk
6	DOID	PT Delta Dunia Makmur Tbk
7	DSSA	PT Dian Swastatika Sentosa Tbk
8	GEMS	PT Golden Energy Mines Tbk
9	INDY	PT Indika Energy Tbk
10	KKGI	PT Resources Alam Indonesia Tbk
11	MYOH	PT Samindo Resources Tbk
12	PTBA	PT Bukit Asam Tbk
13	PTRO	PT Petrosea Tbk
14	SMMT	PT Golden Eagle Energy Tbk
15	SMRU	PT SMR Utama Tbk
16	TOBA	PT Toba Bara Sejahtera Tbk

LAMPIRAN 2

Perhitungan Profitabilitas pada Perusahaan Pertambangan Sub Sektor Batubara tahun 2015-2019.

Tahun 2015	
Kode Emiten	ROA
ADRO	2.53
ARII	-7.38
BSSR	15.17
BUMI	-64.39
BYAN	-8.72
DOID	-1.00
DSSA	-0.39
GEMS	0.57
INDY	-3.57
KKGI	5.76
MYOH	15.34
PTBA	12.06
PTRO	-2.98
SMMT	-8.5
SMRU	-3.93
TOBA	9.11

Tahun 2016			
Kode Emiten	Laba Bersih	Total Aktiva	ROA
ADRO	340,686	6,522,257	0.052234372
ARII	-25,482	330,115	-0.077191282
BSSR	27,421,577	183,981,910	0.149044963
BUMI	120,255,710	3,102,193,700	0.038764733
BYAN	18,015,433	824,686,661	0.021845185
DOID	37,089,185	882,275,704	0.042038089
DSSA	64,776,826	2,232,507,010	0.029015284
GEMS	34,988,248	377,670,000	0.092642381
INDY	-104,230,726	1,822,333,069	-0.057196309
KKGI	9,472,864	98,708,750	0.095967825
MYOH	21,258,853	147,254,262	0.144368338
PTBA	2,024,405	18,576,774	0.108975057

PTRO	-7,825	393,425	-0.019889433
SMMT	-18,281,061,731	636,742,340,559	-0.028710297
SMRU	-16,795,922	180,425,172	-0.093090791
TOBA	14,586,772	261,588,159	0.055762356

Tahun 2017			
Kode Emiten	Laba Bersih	Total Aktiva	ROA
ADRO	536,438	6,814,147	0.07872416
ARII	-16,717	327,055	-0.051113727
BSSR	82,816,929	210,137,454	0.394108368
BUMI	242,746,183	3,696,498,624	0.06566922
BYAN	338,017,199	888,813,140	0.380301757
DOID	46,747,301	945,581,412	0.049437627
DSSA	128,237,369	2,736,992,648	0.046853385
GEMS	120,106,040	590,469,384	0.203407735
INDY	321,633,157	3,635,705,403	0.088465132
KKGI	13,439,975	105,053,598	0.127934457
MYOH	12,306,356	136,067,975	0.090442707
PTBA	4,547,232	21,987,482	0.206810039
PTRO	8,311	436,844	0.019025098
SMMT	40,078,001,432	725,663,914,382	0.055229426
SMRU	2,409,475	149,895,107	0.016074407
TOBA	41,369,891	348,338,028	0.118763637

Tahun 2018			
Kode Emiten	Laba Bersih	Total Aktiva	ROA
ADRO	477,541	7,060,755	0.067633136
ARII	-28,258	350,065	-0.080722152
BSSR	69,063,191	245,100,202	0.281775333
BUMI	158,218,349	3,906,773,939	0.040498465
BYAN	524,309,273	1,150,863,891	0.455578872
DOID	75,643,300	1,184,094,711	0.063882812
DSSA	120,745,047	3,386,790,883	0.035651757
GEMS	100,548,578	701,046,630	0.143426377
INDY	97,862,189	3,669,952,693	0.02666579
KKGI	475,600	117,265,221	0.004055763
MYOH	30,928,664	151,326,098	0.204384203
PTBA	5,121,112	24,172,933	0.21185315

PTRO	23,166	555,591	0.04169614
SMMT	84,584,567,691	900,566,201,025	0.093923764
SMRU	-69,562,072,768	1,908,386,848,248	-0.036450719
TOBA	68,089,796	501,883,194	0.135668611

Tahun 2019			
Kode Emiten	Laba Bersih	Total Aktiva	ROA
ADRO	435,002	7,217,105	0.060274
ARII	-5,537	363,952	-0.01521
BSSR	30,467,457	250,680,316	0.121539
BUMI	9,470,482	3,702,805,778	0.002558
BYAN	234,211,277	1,278,040,123	0.183258
DOID	20,480,591	1,181,911,191	0.017328
DSSA	71,654,412	3,718,973,064	0.019267
GEMS	66,765,857	780,646,167	0.085526
INDY	4,992,434	3,616,163,065	0.001381
KKGI	5,414,352	126,354,537	0.04285
MYOH	26,098,429	160,181,748	0.16293
PTBA	4,040,394	26,098,052	0.154816
PTRO	31,324	551,044	0.056845
SMMT	6,234,017,119	871,513,339,763	0.007153
SMRU	-187,289,498,478	1,675,570,667,301	-0.11178
TOBA	43,745,700	634,640,456	0.06893

LAMPIRAN 3

Perhitungan Likuiditas pada Perusahaan Pertambangan Sub Sektor Batubara tahun 2015-2019.

Tahun 2015	
Kode Emiten	CR
ADRO	240.39
ARII	20.5
BSSR	83.52
BUMI	9.9
BYAN	188.54
DOID	300.25
DSSA	153.28
GEMS	279.43
INDY	163.63
KKGI	221.95
MYOH	232.96
PTBA	154.35
PTRO	155.25
SMMT	75.9
SMRU	147.43
TOBA	139.95

Tahun 2016			
Kode Emiten	Aktiva Lancar	Utang Lancar	CR
ADRO	1,592,715	644,555	2.471030401
ARII	36,446	205,700	0.17718036
BSSR	54,182,494	48,895,237	1.108134398
BUMI	529,147,220	764,265,922	0.692360087
BYAN	224,009,923	87,981,651	2.546098197
DOID	299,288,034	219,305,122	1.364710643
DSSA	421,316,010	241,070,594	1.747687277
GEMS	203,411,699	53,894,292	3.774271661
INDY	667,436,233	312,981,711	2.132508736
KKGI	39,530,587	9,758,434	4.050915034
MYOH	84,058,269	19,555,540	4.298437629
PTBA	8,349,927	5,042,747	1.655829055

PTRO	147,736	68,442	2.158557611
SMMT	21,670,034,777	81,577,226,463	0.265638288
SMRU	48,671,343	30,172,648	1.613094847
TOBA	70,623,720	72,970,943	0.967833457

Tahun 2017			
Kode Emiten	Aktiva Lancar	Utang Lancar	CR
ADRO	1,979,162	773,302	2.559364905
ARII	39,409	181,402	0.217246778
BSSR	78,872,989	54,430,580	1.44905656
BUMI	758,085,929	1,332,214,956	0.569041749
BYAN	309,947,294	302,639,425	1.024147115
DOID	352,913,341	218,393,751	1.615949813
DSSA	685,557,779	412,999,990	1.659946236
GEMS	414,782,753	246,554,242	1.682318461
INDY	1,353,786,321	659,498,294	2.052751817
KKGI	40,211,048	11,357,496	3.540485332
MYOH	85,963,275	30,214,626	2.84508817
PTBA	11,117,745	4,513,226	2.463369882
PTRO	161,084	97,387	1.654060604
SMMT	25,788,635,032	120,678,159,590	0.213697616
SMRU	32,674,556	29,519,610	1.106876276
TOBA	100,351,180	65,777,586	1.525613603

Tahun 2018			
Kode Emiten	Aktiva Lancar	Utang Lancar	CR
ADRO	1,600,294	816,443	1.960080496
ARII	53,517	228,514	0.234195717
BSSR	90,459,139	74,454,433	1.214959746
BUMI	460,903,744	1,158,996,222	0.397674932
BYAN	491,460,666	397,223,062	1.237241019
DOID	441,719,196	278,812,380	1.584288316
DSSA	793,587,813	651,017,400	1.218996317
GEMS	327,576,563	248,222,303	1.31969029
INDY	1,459,823,192	670,423,025	2.177465775
KKGI	29,163,504	19,728,859	1.478215441
MYOH	102,654,561	29,539,108	3.475208561
PTBA	11,426,678	4,935,696	2.315109764

PTRO	250,174	147,864	1.691919602
SMMT	57,750,932,681	175,830,166,003	0.32844724
SMRU	502,905,663,537	216,453,725,247	2.323386502
TOBA	141,942,144	115,958,768	1.224074268

Tahun 2019			
Kode Emiten	Aktiva Lancar	Utang Lancar	CR
ADRO	2,109,924	1,232,601	1.711765608
ARII	62,695	260,384	0.240779003
BSSR	77,537,334	64,264,652	1.206531609
BUMI	454,001,034	1,172,847,045	0.38709313
BYAN	519,575,216	580,937,083	0.894374333
DOID	471,509,645	257,349,435	1.832176725
DSSA	865,283,201	667,387,770	1.296522412
GEMS	367,763,825	277,997,670	1.322902544
INDY	1,431,426,846	711,411,136	2.012095079
KKGI	39,197,070	18,033,350	2.173587825
MYOH	113,903,995	34,675,727	3.284833653
PTBA	11,679,884	4,691,251	2.489716283
PTRO	222,064	146,337	1.517483617
SMMT	85,378,192,680	139,763,286,351	0.610877112
SMRU	266,422,913,179	233,400,194,285	1.141485396
TOBA	84,538,694	91,929,716	0.919601383

LAMPIRAN 4

Perhitungan Solvabilitas pada Perusahaan Pertambangan Sub Sektor Batubara tahun 2015-2019.

Tahun 2015	
Kode Emiten	DER
ADRO	0.78
ARII	3.29
BSSR	0.66
BUMI	-2.17
BYAN	4.45
DOID	8.79
DSSA	0.89
GEMS	0.49
INDY	1.59
KKGI	0.28
MYOH	0.73
PTBA	0.82
PTRO	1.39
SMMT	0.79
SMRU	1.04
TOBA	0.82

Tahun 2016			
Kode Emiten	Total Utang	Modal	DER
ADRO	2,736,375	3,785,882	0.722784017
ARII	273,848	56,267	4.866937992
BSSR	56,636,529	127,345,381	0.444747415
BUMI	5,886,968,507	-2,784,774,807	-2.113983684
BYAN	636,535,687	188,150,974	3.383111304
DOID	755,806,919	126,468,785	5.976232942
DSSA	949,178,800	1,283,328,210	0.739622797
GEMS	112,751,314	264,918,686	0.425607252
INDY	1,081,223,501	741,109,568	1.458925303
KKGI	14,299,044	84,409,706	0.169400472
MYOH	39,773,001	107,481,261	0.37004591
PTBA	8,024,369	10,552,405	0.760430347

PTRO	222,976	170,449	1.308168426
SMMT	255,549,688,996	381,192,651,563	0.670395108
SMRU	106,995,806	73,429,366	1.457125559
TOBA	113,843,825	147,744,334	0.770546131

Tahun 2017			
Kode Emiten	Total Utang	Modal	DER
ADRO	2,722,520	4,091,627	0.665388121
ARII	287,290	39,765	7.224695084
BSSR	60,246,779	149,890,675	0.401938139
BUMI	3,410,147,622	286,351,002	11.90897744
BYAN	373,209,321	515,603,819	0.723829629
DOID	768,413,436	177,167,976	4.337202769
DSSA	1,282,671,892	1,454,320,756	0.881973173
GEMS	298,251,273	292,218,111	1.020646092
INDY	2,520,683,083	1,115,022,320	2.260657063
KKGI	16,433,699	88,619,899	0.185440281
MYOH	33,526,632	102,541,343	0.326957216
PTBA	8,187,497	13,799,985	0.593297529
PTRO	258,309	178,535	1.446825552
SMMT	306,303,664,687	419,360,249,695	0.730407007
SMRU	74,296,773	75,598,334	0.982783205
TOBA	173,538,605	174,799,423	0.992787059

Tahun 2018			
Kode Emiten	Total Utang	Modal	DER
ADRO	2,758,063	4,302,692	0.641008699
ARII	340,079	9,986	34.05557781
BSSR	94,820,865	150,279,337	0.630964089
BUMI	3,403,162,098	503,611,841	6.757510092
BYAN	472,793,557	678,070,334	0.697263297
DOID	922,583,702	261,511,009	3.527896227
DSSA	1,873,497,037	1,513,293,846	1.238025941
GEMS	385,233,714	315,812,916	1.219816209
INDY	2,542,768,572	1,127,184,121	2.255859114
KKGI	30,558,484	86,706,737	0.352434944
MYOH	37,338,363	113,987,735	0.327564742
PTBA	7,903,237	16,269,696	0.48576427

PTRO	364,459	191,132	1.906844484
SMMT	342,430,970,325	558,135,230,700	0.613526886
SMRU	950,168,275,134	958,218,573,114	0.991598683
TOBA	286,259,322	215,623,872	1.327586409

Tahun 2019			
Kode Emiten	Total Utang	Modal	DER
ADRO	3,233,710	3,983,395	0.811797474
ARII	317,894	46,058	6.902036563
BSSR	80,362,658	170,317,658	0.471839849
BUMI	3,192,870,099	509,935,679	6.261319281
BYAN	658,959,960	619,080,163	1.064417824
DOID	901,340,212	280,570,979	3.212521178
DSSA	2,080,864,382	1,638,108,682	1.270284692
GEMS	422,379,157	358,267,010	1.178950741
INDY	2,570,388,847	1,045,774,218	2.457881255
KKGI	32,971,463	93,383,074	0.353077507
MYOH	37,882,793	122,298,955	0.309755656
PTBA	7,675,226	18,422,826	0.416615019
PTRO	338,481	212,563	1.592379671
SMMT	287,067,420,462	584,445,919,301	0.491178757
SMRU	901,770,129,259	773,800,538,042	1.165378008
TOBA	370,500,569	264,139,887	1.402668008

LAMPIRAN 5

Opini Audit *Going Concern* pada Perusahaan Pertambangan Sub Sektor Batubara tahun 2015-2019.

No	Kode Emiten	Tahun				
		2015	2016	2017	2018	2019
1	ADRO	0	0	0	0	0
2	ARII	0	0	0	0	0
3	BSSR	0	0	0	0	0
4	BUMI	1	0	1	1	1
5	BYAN	1	0	0	0	0
6	DOID	0	0	0	0	0
7	DSSA	0	0	0	0	0
8	GEMS	0	0	0	0	0
9	INDY	0	0	0	0	0
10	KKGI	0	0	0	0	0
11	MYOH	0	0	0	0	0
12	PTBA	0	0	0	0	0
13	PTRO	0	0	0	0	0
14	SMMT	0	0	0	0	0
15	SMRU	0	0	0	0	0
16	TOBA	0	0	0	0	0

LAMPIRAN 6

Hasil perhitungan Variabel Profitabilitas (ROA), Likuiditas (CR), Solvabilitas (DER), dan Opini Audit *Going Concern* pada Perusahaan Pertambangan Sub Sektor Batubara tahun 2015-2019.

Kode Emiten	Periode	OAGC	ROA	CR	DER
ADRO	2015	0	2.53	240.39	0.78
ARII	2015	0	-7.38	20.5	3.29
BSSR	2015	0	15.17	83.52	0.66
BUMI	2015	1	-64.39	9.9	-2.17
BYAN	2015	1	-8.72	188.54	4.45
DOID	2015	0	-1.00	300.25	8.79
DSSA	2015	0	-0.39	153.28	0.89
GEMS	2015	0	0.57	279.43	0.49
INDY	2015	0	-3.57	163.63	1.59
KKGI	2015	0	5.76	221.95	0.28
MYOH	2015	0	15.34	232.96	0.73
PTBA	2015	0	12.06	154.35	0.82
PTRO	2015	0	-2.98	155.25	1.39
SMMT	2015	0	-8.50	75.90	0.79
SMRU	2015	0	-3.93	147.43	1.04
TOBA	2015	0	9.11	139.95	0.82
ADRO	2016	0	0.05	2.47	0.72
ARII	2016	0	-0.08	0.18	4.87
BSSR	2016	0	0.15	1.11	0.44
BUMI	2016	0	0.04	0.69	-2.11
BYAN	2016	0	0.02	2.55	3.38
DOID	2016	0	0.04	1.36	5.97
DSSA	2016	0	0.03	1.75	0.74
GEMS	2016	0	0.09	3.77	0.43
INDY	2016	0	-0.06	2.13	1.46
KKGI	2016	0	0.10	4.05	0.17
MYOH	2016	0	0.14	4.30	0.37
PTBA	2016	0	0.11	1.66	0.76
PTRO	2016	0	-0.02	2.16	1.31
SMMT	2016	0	-0.02	0.26	0.67
SMRU	2016	0	-0.09	1.61	1.46

TOBA	2016	0	0.06	0.97	0.77
ADRO	2017	0	0.08	2.56	0.67
ARII	2017	0	-0.05	0.22	7.22
BSSR	2017	0	0.39	1.45	0.40
BUMI	2017	1	0.07	0.57	11.91
BYAN	2017	0	0.38	1.02	0.72
DOID	2017	0	0.05	1.61	4.33
DSSA	2017	0	0.05	1.66	0.88
GEMS	2017	0	0.20	1.68	1.02
INDY	2017	0	0.09	2.05	2.26
KKGI	2017	0	0.13	3.54	0.19
MYOH	2017	0	0.09	2.85	0.33
PTBA	2017	0	0.21	2.46	0.59
PTRO	2017	0	0.02	1.65	1.45
SMMT	2017	0	0.05	0.21	0.73
SMRU	2017	0	0.02	1.11	0.98
TOBA	2017	0	0.12	1.53	0.99
ADRO	2018	0	0.07	1.96	0.64
ARII	2018	0	-0.08	0.23	34.06
BSSR	2018	0	0.28	1.21	0.63
BUMI	2018	1	0.04	0.40	6.76
BYAN	2018	0	0.46	1.24	0.70
DOID	2018	0	0.06	1.58	3.52
DSSA	2018	0	0.04	1.22	1.24
GEMS	2018	0	0.14	1.32	1.22
INDY	2018	0	0.03	2.18	2.26
KKGI	2018	0	0.00	1.48	0.35
MYOH	2018	0	0.20	3.48	0.33
PTBA	2018	0	0.21	2.32	0.49
PTRO	2018	0	0.04	1.69	1.91
SMMT	2018	0	0.09	0.32	0.61
SMRU	2018	0	-0.04	2.32	0.99
TOBA	2018	0	0.14	1.22	1.33
ADRO	2019	0	0.06	1.71	0.81
ARII	2019	0	-0.02	0.24	6.90
BSSR	2019	0	0.12	1.21	0.47
BUMI	2019	1	0.00	0.39	6.26
BYAN	2019	0	0.18	0.89	1.06

DOID	2019	0	0.01	1.83	3.21
DSSA	2019	0	0.02	1.30	1.27
GEMS	2019	0	0.09	1.32	1.18
INDY	2019	0	0.00	2.01	2.46
KKGI	2019	0	0.04	2.17	0.35
MYOH	2019	0	0.16	3.28	0.31
PTBA	2019	0	0.15	2.49	0.42
PTRO	2019	0	0.06	1.52	1.59
SMMT	2019	0	0.01	0.61	0.49
SMRU	2019	0	-0.11	1.14	1.17
TOBA	2019	0	0.07	0.92	1.40

LAMPIRAN 7

Hasil Pengolahan Data dengan SPSS.

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	80	-64.39	15.34	-.4205	8.01908
CR	80	.18	300.25	33.3953	73.68081
DER	80	-2.17	34.06	2.1201	4.46520
OAGC1	80	.00	1.00	.0750	.26505
Valid N (listwise)	80				

Hasil Uji Regresi Logistik Binary

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	-.049	.036	1.873	1	.171	.952
	CR	.016	.005	8.915	1	.003	1.016
	DER	.127	.064	3.915	1	.048	1.135
	Constant	-4.212	.906	21.615	1	.000	.015
a. Variable(s) entered on step 1: ROA, CR, DER.							

Hasil Uji Hosmer and Lemeshow's Goodness of Fit

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	4.311	8	.828

Hasil Uji Omnibus Test of Model Coefficients (Uji Simultan)

Omnibus Tests of Model Coefficients				
		Chi-square	Df	Sig.
Step 1	Step	15.412	3	.001
	Block	15.412	3	.001
	Model	15.412	3	.001

Hasil Uji Wald (Uji Parsial)

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	-.049	.036	1.873	1	.171	.952
	CR	.016	.005	8.915	1	.003	1.016
	DER	.127	.064	3.915	1	.048	1.135
	Constant	-4.212	.906	21.615	1	.000	.015
a. Variable(s) entered on step 1: ROA, CR, DER.							

Uji Nagelkerke R Square (Uji Determinasi)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	27.209 ^a	.175	.424
a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.			

LAMPIRAN 8

Daftar Riwayat Hidup Penulis



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Demikian daftar riwayat hidup ini dibuat dengan sebenar-benarnya.