

DAFTAR LAMPIRAN

Lampiran 1

Daftar Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	BUMI	Bumi Resources Tbk
3	BYAN	Bayan Resources Tbk
4	DEWA	Darma Henwa Tbk
5	DOID	Delta Dunia Makmur Tbk
6	DSSA	Dian Swastatika Sentosa Tbk
7	HRUM	Harum Energy Tbk
8	INDY	Indika Energy Tbk
9	ITMG	Indo Tambangraya Megah Tbk
10	KKGI	Resource Alam Indonesia Tbk
11	MBAP	Mitrabara Adiperdana Tbk
12	MYOH	Samindo Resources Tbk
13	PKPK	Perdana Karya Perkasa Tbk
14	PTBA	Bukit Asam Tbk
15	PTRO	Petrosea Tbk
16	SMMT	Golden Eagle Energy Tbk
17	TOBA	Toba Bara Sejahtera Tbk

Lampiran 2

Data Perhitungan Profitabilitas

1. Data Perhitungan Return On Asset (ROA) tahun 2016

Kode Saham	Nama Perusahaan	Lab a Sebelum Pajak	Total Aset	ROA
ADRO	Adaro Energy Tbk	4,577,457,096	87,633,045,052	5.22
BUMI	Bumi Resources Tbk	1,615,755,719,560	41,681,074,553,200	3.88
BYAN	Bayan Resources Tbk	242,055,357,788	11,080,489,977,196	2.18
DEWA	Darma Henwa Tbk	7,388,322,040	5,123,680,276,380	0.14
DOID	Delta Dunia Makmur Tbk	498,330,289,660	11,854,256,358,944	4.20
DSSA	Dian Swastatika Sentosa Tbk	870,341,434,136	29,995,964,186,360	2.90
HRUM	Harum Energy Tbk	241,575,826,948	5,553,983,600,908	4.35
INDY	Indika Energy Tbk	(1,400,444,034,536)	24,484,867,115,084	-5.72
ITMG	Indo Tambangraya Megah Tbk	1,756,206,124	16,254,765,312	10.80
KKGI	Resource Alam Indonesia Tbk	127,277,400,704	1,326,250,765,000	9.60
MBAP	Mitrabara Adiperdana Tbk	364,300,143,460	1,563,624,697,924	23.30
MYOH	Samindo Resources Tbk	285,633,948,908	1,978,508,264,232	14.44
PKPK	Perdana Karya Perkasa Tbk	(13,670,276)	157,702,767	-8.67
PTBA	Bukit Asam Tbk	2,024,405	18,576,774	10.90
PTRO	Petrosea Tbk	(105,136,700)	5,286,058,300	-1.99
SMMT	Golden Eagle Energy Tbk	(18,281,061,731)	636,742,340,559	-2.87
TOBA	Toba Bara Sejahtera Tbk	195,987,868,592	3,514,698,504,324	5.58

2. Data Perhitungan Return On Asset (ROA) tahun 2017

Kode Saham	Nama Perusahaan	Laba Sebelum Pajak	Total Aset	ROA
ADRO	Adaro Energy Tbk	7,267,662,024	92,318,063,556	7.87
BUMI	Bumi Resources Tbk	3,288,725,287,284	50,080,163,357,952	6.57
BYAN	Bayan Resources Tbk	4,579,457,012,052	12,041,640,420,720	38.03
DEWA	Darma Henwa Tbk	37,516,308,720	5,443,588,432,200	0.69
DOID	Delta Dunia Makmur Tbk	633,332,433,948	12,810,736,969,776	4.94
DSSA	Dian Swastatika Sentosa Tbk	1,737,359,875,212	37,080,776,395,104	4.69
HRUM	Harum Energy Tbk	755,273,917,548	6,224,534,725,908	12.13
INDY	Indika Energy Tbk	4,357,486,011,036	49,256,536,799,844	8.85
ITMG	Indo Tambangraya Megah Tbk	3,423,620,244	18,407,166,324	18.60
KKGI	Resource Alam Indonesia Tbk	182,084,781,300	1,423,266,145,704	12.79
MBAP	Mitrabara Adiperdana Tbk	794,396,463,600	2,178,233,377,176	36.47
MYOH	Samindo Resources Tbk	166,726,511,088	1,843,448,925,300	9.04
PKPK	Perdana Karya Perkasa Tbk	(10,440,092)	137,363,302	-7.60
PTBA	Bukit Asam Tbk	4,547,232	21,987,482	20.68
PTRO	Petrosea Tbk	112,597,428	5,918,362,512	1.90
SMMT	Golden Eagle Energy Tbk	40,078,001,432	725,663,914,382	5.52
TOBA	Toba Bara Sejahtera Tbk	59,203,283,268	4,719,283,603,344	1.25

3. Data Perhitungan Return On Asset (ROA) tahun 2018

Kode Saham	Nama Perusahaan	Laba Sebelum Pajak	Total Aset	ROA
ADRO	Adaro Energy Tbk	6,915,271,221	102,246,793,155	6.76
BUMI	Bumi Resources Tbk	2,291,159,911,869	56,573,993,410,659	4.05
BYAN	Bayan Resources Tbk	7,592,522,582,313	16,665,660,005,571	45.56
DEWA	Darma Henwa Tbk	37,148,630,616	6,011,040,393,792	0.62
DOID	Delta Dunia Makmur Tbk	1,095,390,627,300	17,146,876,958,091	6.39
DSSA	Dian Swastatika Sentosa Tbk	1,748,509,025,607	49,044,118,776,723	3.57
HRUM	Harum Energy Tbk	582,214,715,982	6,776,951,532,795	8.59
INDY	Indika Energy Tbk	1,417,142,358,909	53,144,584,947,333	2.67
ITMG	Indo Tambangraya Megah Tbk	3,747,045,636	20,892,144,168	17.94
KKGI	Resource Alam Indonesia Tbk	6,887,163,600	1,698,117,665,301	0.41
MBAP	Mitrabara Adiperdana Tbk	728,549,275,662	2,512,587,623,022	29.00
MYOH	Samindo Resources Tbk	447,877,983,384	2,191,353,225,138	20.44
PKPK	Perdana Karya Perkasa Tbk	(3,744,283)	127,894,510	-2.93
PTBA	Bukit Asam Tbk	5,121,112	24,172,933	21.19
PTRO	Petrosea Tbk	335,466,846	8,045,513,271	4.17
SMMT	Golden Eagle Energy Tbk	84,584,567,691	831,965,937,268	10.17
TOBA	Toba Bara Sejahtera Tbk	986,008,335,876	7,267,770,532,314	13.57

4. Data Perhitungan Return On Asset (2019)

Kode Saham	Nama Perusahaan	Lab a Sebelum Pajak	Total Aset	ROA
ADRO	Adaro Energy Tbk	6,046,962,802	100,324,976,605	6.03
BUMI	Bumi Resources Tbk	131,649,170,282	51,472,703,119,978	0.26
BYAN	Bayan Resources Tbk	3,255,770,961,577	17,766,035,749,823	18.33
DEWA	Darma Henwa Tbk	52,462,082,079	7,638,858,016,897	0.69
DOID	Delta Dunia Makmur Tbk	284,700,695,491	16,429,747,466,091	1.73
DSSA	Dian Swastatika Sentosa Tbk	996,067,981,212	51,697,444,562,664	1.93
HRUM	Harum Energy Tbk	279,724,109,689	6,213,774,162,554	4.50
INDY	Indika Energy Tbk	69,399,825,034	50,268,282,766,565	0.14
ITMG	Indo Tambangraya Megah Tbk	1,758,504,302	16,806,878,941	10.46
KKGI	Resource Alam Indonesia Tbk	75,264,907,152	1,756,454,418,837	4.29
MBAP	Mitrabara Adiperdana Tbk	490,532,329,857	2,676,321,844,389	18.33
MYOH	Samindo Resources Tbk	362,794,261,529	2,226,686,478,948	16.29
PKPK	Perdana Karya Perkasa Tbk	(41,250,526)	71,655,559	- 57.57
PTBA	Bukit Asam Tbk	4,040,394	26,098,052	15.48
PTRO	Petrosea Tbk	435,434,924	7,660,062,644	5.68
SMMT	Golden Eagle Energy Tbk	6,234,017,119	871,513,339,763	0.72
TOBA	Toba Bara Sejahtera Tbk	608,108,975,700	8,822,136,978,856	6.89

5. Data Perhitungan Return On Asset (2020)

Kode Saham	Nama Perusahaan	Laba Sebelum Pajak	Total Aset	ROA
ADRO	Adaro Energy Tbk	2,235,713,025	90,011,988,430	2.48
BUMI	Bumi Resources Tbk	(4,758,335,417,745)	48,359,702,348,230	-9.84
BYAN	Bayan Resources Tbk	4,858,606,466,350	22,846,221,435,310	21.27
DEWA	Darma Henwa Tbk	23,243,516,660	7,766,771,050,220	0.30
DOID	Delta Dunia Makmur Tbk	(330,569,998,850)	13,744,613,766,065	-2.41
DSSA	Dian Swastatika Sentosa Tbk	816,644,844,015	40,907,752,923,310	2.00
HRUM	Harum Energy Tbk	850,423,103,075	7,034,194,756,680	12.09
INDY	Indika Energy Tbk	1,459,130,852,270	29,614,690,432,600	4.93
ITMG	Indo Tambangraya Megah Tbk	533,563,940	16,342,462,045	3.26
KKGI	Resource Alam Indonesia Tbk	(122,262,351,575)	1,533,048,231,715	-7.98
MBAP	Mitrabara Adiperdana Tbk	387,428,890,030	2,566,730,603,710	15.09
MYOH	Samindo Resources Tbk	317,837,302,510	2,131,390,456,195	14.91
PKPK	Perdana Karya Perkasa Tbk	25,803	68,655,724	0.04
PTBA	Bukit Asam Tbk	2,407,927	24,056,755	10.01
PTRO	Petrosea Tbk	458,384,290	74,752,099,240	0.61
SMMT	Golden Eagle Energy Tbk	(23,386,617,883)	881,786,218,140	-2.65
TOBA	Toba Bara Sejahtera Tbk	505,013,529,930	10,887,251,555,635	4.64

Lampiran 3

Data Perhitungan Solvabilitas

1. Data Perhitungan Debt To Equity Ratio (2016)

Kode Saham	Nama Perusahaan	Total Liabilitas	Total Ekuitas	DER
ADRO	Adaro Energy Tbk	36,765,934,500	50,867,110,552	0.72
BUMI	Bumi Resources Tbk	79,097,308,860,052	(37,416,234,306,852)	-2.11
BYAN	Bayan Resources Tbk	8,552,493,490,532	2,527,996,486,664	3.38
DEWA	Darma Henwa Tbk	2,098,838,016,824	3,024,842,259,556	0.69
DOID	Delta Dunia Makmur Tbk	10,155,021,763,684	1,699,234,595,260	5.98
DSSA	Dian Swastatika Sentosa Tbk	12,753,166,356,800	17,242,797,829,560	0.74
HRUM	Harum Energy Tbk	778,421,807,952	4,775,561,792,956	0.16
INDY	Indika Energy Tbk	14,527,318,959,436	9,957,548,155,648	1.46
ITMG	Indo Tambangraya Megah Tbk	4,062,535,832	12,192,229,480	0.33
KKGI	Resource Alam Indonesia Tbk	192,121,955,184	1,134,128,809,816	0.17
MBAP	Mitrabara Adiperdana Tbk	332,478,871,936	1,231,145,825,988	0.27
MYOH	Samindo Resources Tbk	534,390,041,436	1,444,118,222,796	0.37
PKPK	Perdana Karya Perkasa Tbk	87,917,337	69,785,430	1.26
PTBA	Bukit Asam Tbk	8,024,369	10,552,405	0.76
PTRO	Petrosea Tbk	2,995,905,536	2,290,152,764	1.31
SMMT	Golden Eagle Energy Tbk	255,549,688,996	381,192,651,563	0.67
TOBA	Toba Bara Sejahtera Tbk	1,709,777,192,968	1,985,092,871,624	0.86

2. Data Perhitungan *Debt To Equity Ratio* (2017)

Kode Saham	Nama Perusahaan	Total Liabilitas	Total Ekuitas	DER
ADRO	Adaro Energy Tbk	36,884,700,960	55,433,362,596	0.67
BUMI	Bumi Resources Tbk	46,200,679,982,856	3,879,483,375,096	11.91
BYAN	Bayan Resources Tbk	5,056,239,880,908	6,985,400,539,812	0.72
DEWA	Darma Henwa Tbk	2,360,706,701,568	3,082,881,730,632	0.77
DOID	Delta Dunia Makmur Tbk	10,410,465,230,928	2,400,271,738,848	4.34
DSSA	Dian Swastatika Sentosa Tbk	17,377,638,792,816	19,703,137,602,288	0.88
HRUM	Harum Energy Tbk	861,413,664,252	5,363,121,061,656	0.16
INDY	Indika Energy Tbk	34,150,214,408,484	15,106,322,391,360	2.26
ITMG	Indo Tambangraya Megah Tbk	5,426,299,152	12,980,867,172	0.42
KKGI	Resource Alam Indonesia Tbk	222,643,754,052	1,200,622,391,652	0.19
MBAP	Mitrabara Adiperdana Tbk	521,254,165,308	1,656,979,211,868	0.31
MYOH	Samindo Resources Tbk	454,218,810,336	1,389,230,114,964	0.33
PKPK	Perdana Karya Perkasa Tbk	78,040,266	59,323,036	1.32
PTBA	Bukit Asam Tbk	8,187,497	13,799,985	0.59
PTRO	Petrosea Tbk	3,499,570,332	2,418,792,180	1.45
SMMT	Golden Eagle Energy Tbk	306,303,664,687	419,360,249,695	0.73
TOBA	Toba Bara Sejahtera Tbk	1,724,029,578,024	2,368,182,582,804	0.73

3. Data Perhitungan *Debt To Equity Ratio* (2018)

Kode Saham	Nama Perusahaan	Total Liabilitas	Total Ekuitas	DER
ADRO	Adaro Energy Tbk	39,939,510,303	62,307,282,852	0.64
BUMI	Bumi Resources Tbk	49,281,190,341,138	7,292,803,069,521	6.76
BYAN	Bayan Resources Tbk	6,846,523,498,917	9,819,136,506,654	0.70
DEWA	Darma Henwa Tbk	2,668,765,700,376	3,342,274,693,416	0.80
DOID	Delta Dunia Makmur Tbk	13,359,934,588,662	3,786,940,921,329	3.53
DSSA	Dian Swastatika Sentosa Tbk	27,130,110,592,797	21,914,008,183,926	1.24
HRUM	Harum Energy Tbk	1,151,274,312,324	5,625,677,220,471	0.20
INDY	Indika Energy Tbk	36,821,831,691,132	16,322,753,256,201	2.26
ITMG	Indo Tambangraya Megah Tbk	6,848,716,545	14,043,427,623	0.49
KKGI	Resource Alam Indonesia Tbk	442,517,406,804	1,255,600,258,497	0.35
MBAP	Mitrabara Adiperdana Tbk	714,318,883,848	1,798,268,739,174	0.40
MYOH	Samindo Resources Tbk	540,696,834,603	1,650,656,390,535	0.33
PKPK	Perdana Karya Perkasa Tbk	72,315,757	55,578,753	1.30
PTBA	Bukit Asam Tbk	7,903,237	16,269,696	0.49
PTRO	Petrosea Tbk	5,277,730,779	2,767,782,492	1.91
SMMT	Golden Eagle Energy Tbk	342,430,970,325	489,534,966,943	0.70
TOBA	Toba Bara Sejahtera Tbk	4,145,321,241,882	3,122,449,290,432	1.33

4. Data Perhitungan *Debt To Equity Ratio* (2019)

Kode Saham	Nama Perusahaan	Total Liabilitas	Total Ekuitas	DER
ADRO	Adaro Energy Tbk	44,951,802,710	55,373,173,895	0.81
BUMI	Bumi Resources Tbk	44,384,087,246,199	7,088,615,873,779	6.26
BYAN	Bayan Resources Tbk	9,160,202,403,960	8,605,833,345,863	1.06
DEWA	Darma Henwa Tbk	4,382,367,581,263	3,256,490,435,634	1.35
DOID	Delta Dunia Makmur Tbk	12,529,530,287,012	3,900,217,179,079	3.21
DSSA	Dian Swastatika Sentosa Tbk	28,926,095,774,182	22,771,348,788,482	1.27
HRUM	Harum Energy Tbk	659,163,748,341	5,554,610,414,213	0.12
INDY	Indika Energy Tbk	35,730,975,362,147	14,537,307,404,418	2.46
ITMG	Indo Tambangraya Megah Tbk	4,511,930,976	12,294,947,965	0.37
KKGI	Resource Alam Indonesia Tbk	458,336,307,163	1,298,118,111,674	0.35
MBAP	Mitrabara Adiperdana Tbk	651,774,782,999	2,024,547,061,390	0.32
MYOH	Samindo Resources Tbk	526,608,719,394	1,700,077,773,455	0.31
PKPK	Perdana Karya Perkasa Tbk	57,327,333	14,328,227	4.00
PTBA	Bukit Asam Tbk	7,675,226	18,422,826	0.42
PTRO	Petrosea Tbk	4,705,224,381	2,954,838,263	1.59
SMMT	Golden Eagle Energy Tbk	287,067,420,462	584,445,919,301	0.49
TOBA	Toba Bara Sejahtera Tbk	5,150,328,409,669	3,671,808,569,187	1.40

5. Data Perhitungan *Debt To Equity Ratio* (2020)

Kode Saham	Nama Perusahaan	Total Liabilitas	Total Ekuitas	DER
ADRO	Adaro Energy Tbk	34,273,062,460	55,738,925,970	0.61
BUMI	Bumi Resources Tbk	46,488,842,963,290	1,870,859,384,940	24.85
BYAN	Bayan Resources Tbk	10,694,005,453,040	12,152,215,982,270	0.88
DEWA	Darma Henwa Tbk	3,966,880,129,030	3,799,890,921,190	1.04
DOID	Delta Dunia Makmur Tbk	10,024,682,101,070	3,719,928,646,525	2.69
DSSA	Dian Swastatika Sentosa Tbk	18,496,172,831,500	22,411,580,091,810	0.83
HRUM	Harum Energy Tbk	619,288,459,790	6,414,906,296,890	0.10
INDY	Indika Energy Tbk	37,045,449,055,615	12,233,229,742,370	3.03
ITMG	Indo Tambangraya Megah Tbk	4,405,541,595	11,936,920,450	0.37
KKGI	Resource Alam Indonesia Tbk	344,694,139,335	1,188,354,092,380	0.29
MBAP	Mitrabara Adiperdana Tbk	617,135,021,230	1,949,595,582,480	0.32
MYOH	Samindo Resources Tbk	311,172,337,385	1,820,218,118,810	0.17
PKPK	Perdana Karya Perkasa Tbk	28,264,222	40,391,503	0.70
PTBA	Bukit Asam Tbk	7,117,559	16,939,196	0.42
PTRO	Petrosea Tbk	4,206,788,040	3,264,461,200	1.29
SMMT	Golden Eagle Energy Tbk	317,228,386,339	564,557,831,801	0.56
TOBA	Toba Bara Sejahtera Tbk	6,783,907,328,835	4,103,344,226,800	1.65

Lampiran 4**Data Rasio Keuangan Tahun 2016**

Kode Saham	Nama Perusahaan	Profitabilitas (ROA)	Solvabilitas (DER)	Reputasi KAP
ADRO	Adaro Energy Tbk	5.22	0.72	1
BUMI	Bumi Resources Tbk	3.88	-2.11	0
BYAN	Bayan Resources Tbk	2.18	3.38	1
DEWA	Darma Henwa Tbk	0.14	0.69	0
DOID	Delta Dunia Makmur Tbk	4.20	5.98	0
DSSA	Dian Swastatika Sentosa Tbk	2.90	0.74	0
HRUM	Harum Energy Tbk	4.35	0.16	1
INDY	Indika Energy Tbk	-5.72	1.46	1
ITMG	Indo Tambangraya Megah Tbk	10.80	0.33	1
KKGI	Resource Alam Indonesia Tbk	9.60	0.17	0
MBAP	Mitrabara Adiperdana Tbk	23.30	0.27	1
MYOH	Samindo Resources Tbk	14.44	0.37	1
PKPK	Perdana Karya Perkasa Tbk	-8.67	1.26	0
PTBA	Bukit Asam Tbk	10.90	0.76	1
PTRO	Petrosea Tbk	-1.99	1.31	1
SMMT	Golden Eagle Energy Tbk	-2.87	0.67	1
TOBA	Toba Bara Sejahtera Tbk	5.58	0.86	1

Data Rasio Keuangan Tahun 2017

Kode Saham	Nama Perusahaan	Profitabilitas (ROA)	Solvabilitas (DER)	Reputasi KAP
ADRO	Adaro Energy Tbk	7.87	0.67	1
BUMI	Bumi Resources Tbk	6.57	11.91	0
BYAN	Bayan Resources Tbk	38.03	0.72	1
DEWA	Darma Henwa Tbk	0.69	0.77	0
DOID	Delta Dunia Makmur Tbk	4.94	4.34	0
DSSA	Dian Swastatika Sentosa Tbk	4.69	0.88	0
HRUM	Harum Energy Tbk	12.13	0.16	1
INDY	Indika Energy Tbk	8.85	2.26	1
ITMG	Indo Tambangraya Megah Tbk	18.60	0.42	1
KKGI	Resource Alam Indonesia Tbk	12.79	0.19	0
MBAP	Mitrabara Adiperdana Tbk	36.47	0.31	1
MYOH	Samindo Resources Tbk	9.04	0.33	1
PKPK	Perdana Karya Perkasa Tbk	-7.60	1.32	0
PTBA	Bukit Asam Tbk	20.68	0.59	1
PTRO	Petrosea Tbk	1.90	1.45	1
SMMT	Golden Eagle Energy Tbk	5.52	0.73	0
TOBA	Toba Bara Sejahtera Tbk	1.25	0.73	1

Data Rasio Keuangan Tahun 2018

Kode Saham	Nama Perusahaan	Profitabilitas (ROA)	Solvabilitas (DER)	Reputasi KAP
ADRO	Adaro Energy Tbk	6.76	0.64	1
BUMI	Bumi Resources Tbk	4.05	6.76	0
BYAN	Bayan Resources Tbk	45.56	0.70	1
DEWA	Darma Henwa Tbk	0.62	0.80	0
DOID	Delta Dunia Makmur Tbk	6.39	3.53	0
DSSA	Dian Swastatika Sentosa Tbk	3.57	1.24	0
HRUM	Harum Energy Tbk	8.59	0.20	1
INDY	Indika Energy Tbk	2.67	2.26	1
ITMG	Indo Tambangraya Megah Tbk	17.94	0.49	1
KKGI	Resource Alam Indonesia Tbk	0.41	0.35	0
MBAP	Mitrabara Adiperdana Tbk	29.00	0.40	1
MYOH	Samindo Resources Tbk	20.44	0.33	1
PKPK	Perdana Karya Perkasa Tbk	-2.93	1.30	0
PTBA	Bukit Asam Tbk	21.19	0.49	1
PTRO	Petrosea Tbk	4.17	1.91	1
SMMT	Golden Eagle Energy Tbk	10.17	0.70	0
TOBA	Toba Bara Sejahtera Tbk	13.57	1.33	1

Data Rasio Keuangan Tahun 2019

Kode Saham	Nama Perusahaan	Profitabilitas (ROA)	Solvabilitas (DER)	Reputasi KAP
ADRO	Adaro Energy Tbk	6.03	0.81	1
BUMI	Bumi Resources Tbk	0.26	6.26	0
BYAN	Bayan Resources Tbk	18.33	1.06	1
DEWA	Darma Henwa Tbk	0.69	1.35	0
DOID	Delta Dunia Makmur Tbk	1.73	3.21	0
DSSA	Dian Swastatika Sentosa Tbk	1.93	1.27	0
HRUM	Harum Energy Tbk	4.50	0.12	1
INDY	Indika Energy Tbk	0.14	2.46	1
ITMG	Indo Tambangraya Megah Tbk	10.46	0.37	1
KKGI	Resource Alam Indonesia Tbk	4.29	0.35	0
MBAP	Mitrabara Adiperdana Tbk	18.33	0.32	1
MYOH	Samindo Resources Tbk	16.29	0.31	1
PKPK	Perdana Karya Perkasa Tbk	-57.57	4.00	0
PTBA	Bukit Asam Tbk	15.48	0.42	1
PTRO	Petrosea Tbk	5.68	1.59	1
SMMT	Golden Eagle Energy Tbk	0.72	0.49	0
TOBA	Toba Bara Sejahtera Tbk	6.89	1.40	1

Data Rasio Keuangan Tahun 2020

Kode Saham	Nama Perusahaan	Profitabilitas (ROA)	Solvabilitas (DER)	Reputasi KAP
ADRO	Adaro Energy Tbk	2.48	0.61	1
BUMI	Bumi Resources Tbk	-9.84	24.85	0
BYAN	Bayan Resources Tbk	21.27	0.88	1
DEWA	Darma Henwa Tbk	0.30	1.04	0
DOID	Delta Dunia Makmur Tbk	-2.41	2.69	0
DSSA	Dian Swastatika Sentosa Tbk	2.00	0.83	0
HRUM	Harum Energy Tbk	12.09	0.10	1
INDY	Indika Energy Tbk	4.93	3.03	1
ITMG	Indo Tambangraya Megah Tbk	3.26	0.37	1
KKGI	Resource Alam Indonesia Tbk	-7.98	0.29	0
MBAP	Mitrabara Adiperdana Tbk	15.09	0.32	1
MYOH	Samindo Resources Tbk	14.91	0.17	1
PKPK	Perdana Karya Perkasa Tbk	0.04	0.70	0
PTBA	Bukit Asam Tbk	10.01	0.42	1
PTRO	Petrosea Tbk	0.61	1.29	1
SMMT	Golden Eagle Energy Tbk	-2.65	0.56	0
TOBA	Toba Bara Sejahtera Tbk	4.64	1.65	1

Lampiran 5

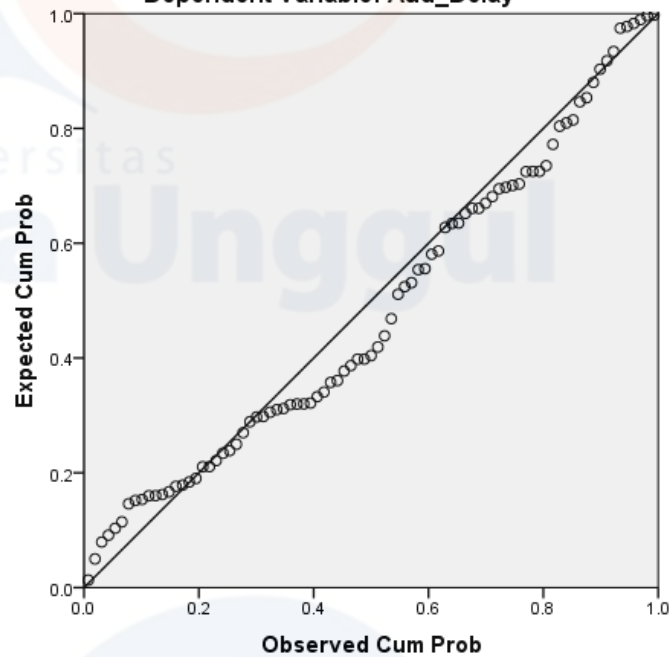
Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profit	85	-57.57	45.56	6.7735	12.17714
Solvablts	85	-2.11	24.85	1.5741	3.13086
Reputs_KAP	85	.00	1.00	.6000	.49281
Aud_Delay	85	49.00	151.00	83.2824	22.90748
Valid N (listwise)	85				

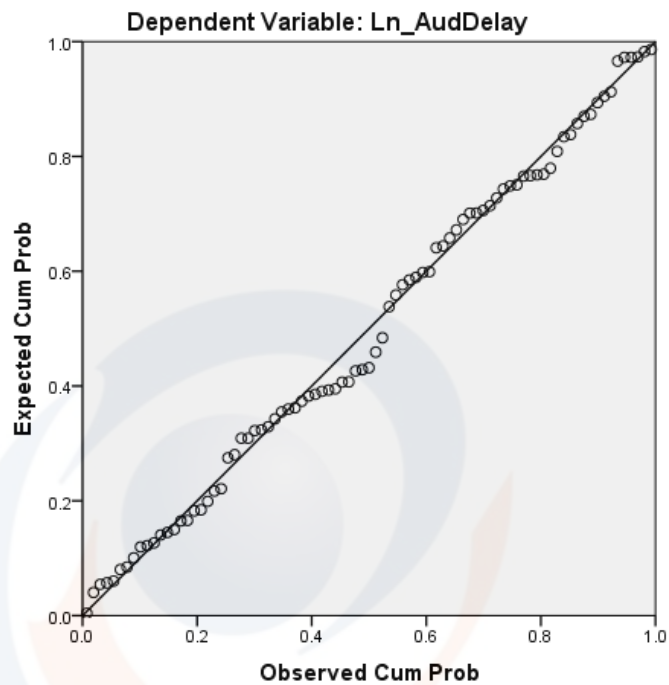
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Aud_Delay



Hasil Uji Normalitas Data *Probability Plot* sebelum *Transformasi*

Normal P-P Plot of Regression Standardized Residual



Hasil Uji Normalitas Data *Probability Plot* setelah *Transformasi Log Natural*

Hasil Uji *Kolmogrov - Smirnov*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal	Mean	.0000000
Parameters ^{a,b}	Std. Deviation	.22883002
Most Extreme	Absolute	.075
Differences	Positive	.075
	Negative	-.039
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.458 ^a	.209	.180	.23303	1.552

a. Predictors: (Constant), Reputs_KAP, Solvablts, Profit

b. Dependent Variable: Ln_AudDelay

Sumber: Data sekunder diolah menggunakan SPSS

Uji Autokorelasi menggunakan Durbin Watson

No	Nama / Label	Keterangan	Nilai/Jumlah
1	N	Jumlah Sampel	85
2	K	Jumlah Variabel terkait	3
3	DW	Nilai Durbin Watson	1.552
4	(4-dU)	Formula	2.279
5	dL	Batas bawah Durbin Watson	1.5752
6	dU	Batas atas Durbin Watson	1.7210

Runs Test

	Unstandardized Residual
Test Value ^a	-.04001
Cases < Test Value	42
Cases >= Test Value	43
Total Cases	85
Number of Runs	38
Z	-1.199
Asymp. Sig. (2-tailed)	.230

a. Median

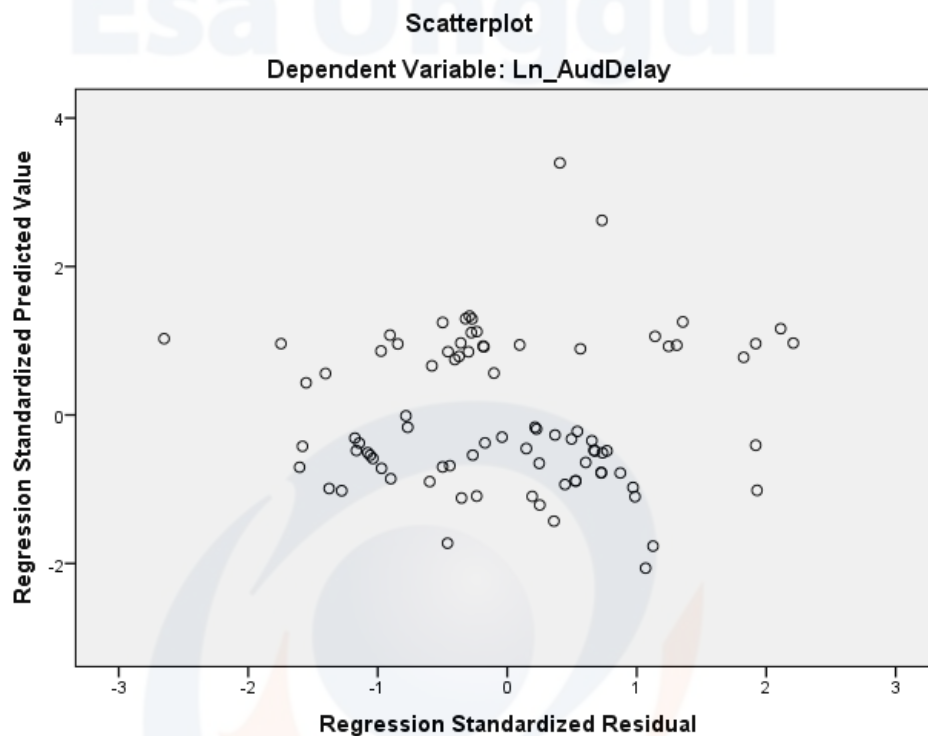
Hasil Uji Multikolonieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Profit	.759	1.318
	Solvablts	.899	1.112
	Reputs_KAP	.755	1.325

a. Dependent Variable: Ln_AudDelay

Sumber : Data diolah menggunakan SPSS



Hasil Uji Heteroskedastisitas

Hasil Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.497	.046		98.106	.000
Profit	-.005	.002	-.219	-1.926	.058
Solvablt	.006	.009	.076	.725	.471
Reput_KA	-.146	.059	-.279	-2.456	.016

a. Dependent Variable: Ln_AudDelay
Sumber : Data diolah menggunakan SPSS

Hasil Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.165	3	.388	7.150	.000 ^b
Residual	4.399	81	.054		
Total	5.563	84			

a. Dependent Variable: Ln_AudDelay

b. Predictors: (Constant), Reputs_KAP, Solvablts, Profit

Sumber : Data diolah menggunakan SPSS

Hasil Uji Parsial (Uji Statistik t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.497	.046		98.106	.000
Profit	-.005	.002	-.219	-1.926	.058
Solvablts	.006	.009	.076	.725	.471
Reputs_KAP	-.146	.059	-.279	-2.456	.016

a. Dependent Variable: Ln_AudDelay

Sumber : Data diolah menggunakan SPSS

Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.458 ^a	.209	.180	.23303

a. Predictors: (Constant), Reputs_KAP, Solvablts, Profit

b. Dependent Variable: Ln_AudDelay

Sumber : Data diolah menggunakan SPSS

Lampiran 6

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