

LAMPIRAN

LAMPIRAN 1**DAFTAR SAMPEL PERUSAHAAN PERTAMBANGAN 2011-2014**

No	Kode	Nama Perusahaan
1	ADRO	ADARO ENERGY
2	ARII	ATLASS RESOURCES
3	BYAN	BAYAN RESOURCES
4	DEWA	DARMA HENWA
5	GEMS	GOLDEN ENERGY MINES
6	GTBO	GARDA TUJUH BUANA
7	HRUM	HARUM ENERGY
8	ITMG	INDO TAMBANG RAYA MEGAH
9	KKGI	RESOURCES ALAM INDONESIA
10	PTBA	TAMBANG BATU BARA BUKIT ASAM
11	PTRO	PETROSEA
12	ARTI	RATU PRABU ENERGY
13	ENRG	ENERGY MEGA PERSADA
14	MEDC	MEDCO ENERGY
15	RUIS	RADIANT UTAMA
16	ANTM	ANEKA TAMBANG
17	CITA	CITA MINERAL
18	INCO	VALE INDONESIA
19	TINS	TIMAH
20	CTTH	CITATAH INDUSTRY TIMAH
21	MITI	MITRA INVESTINDO

LAMPIRAN 2

KLASIFIKASI ROA PERUSAHAAN PERTAMBANGAN TAHUN 2011-2014

	Tahun	Kode	ROA
Nilai ROA diatas mean	2011	ADRO	9.80
		HRUM	0.50
		KKGI	0.47
Nilai ROA dibawah mean	2011	ARII	0.03
		BYAN	0.13
		DEWA	0.06
		GEMS	0.09
		GTBO	0.16
		ITMG	0.35
		PTBA	0.27
		PTRO	0.14
		ARTI	0.42
		ENRG	0.40
		MEDC	0.17
		RUIS	0.01
		ANTM	0.14
		CITA	0.14
		INCO	0.14
		TINS	0.14
		Nilai ROA diatas mean	2012
ENRG	0.90		
CITA	0.80		
Nilai ROA dibawah mean	2012	ARII	0.09
		BYAN	0.01
		DEWA	0.09
		GEMS	0.04
		GTBO	0.25
		HRUM	0.24
		ITMG	0.29
		KKGI	0.23
		PTBA	0.23
		PTRO	0.09
		ARTI	0.32
		MEDC	0.30
		RUIS	0.03
		ANTM	0.17
		INCO	0.03
		TINS	0.07
		CTTH	0.01
MITI	0.15		

	Tahun	Kode	ROA
Nilai ROA diatas mean	2013	ADRO	3.50
		ENRG	0.50
		MEDC	0.70
Nilai ROA dibawah mean	2013	ARII	0.09
		BYAN	0.04
		DEWA	0.14
		GEMS	0.06
		GTBO	0.07
		HRUM	0.09
		ITMG	0.15
		KKGI	0.16
		PTBA	0.16
		PTRO	0.03
		ARTI	0.12
		RUIS	0.02
		ANTM	0.02
		CITA	0.09
		INCO	0.02
		TINS	0.07
		Nilai ROA diatas mean	2014
MEDC	0.60		
ARII	0.05		
Nilai ROA dibawah mean	2014	BYAN	0.16
		DEWA	0.20
		GEMS	0.03
		GTBO	0.06
		HRUM	0.34
		ITMG	0.15
		KKGI	0.08
		PTBA	0.14
		PTRO	0.23
		ARTI	0.20
		ENRG	0.10
		RUIS	0.04
		ANTM	0.04
		CITA	0.01
		INCO	0.07
		TINS	0.07
		CTTH	0.06
MITI	0.02		

KLASIFIKASI DER PERUSAHAAN PERTAMBANGAN TAHUN 2011-2014

	Tahun	Kode	DER	
Nilai DER diatas Mean	2011	ADRO	1.32	
		BYAN	1.24	
		PTRO	1.37	
		ENRG	1.83	
		MEDC	2.02	
		RUIS	3.65	
		CTTH	1.87	
Nilai DER dibawah Mean	2011	ARII	0.66	
		DEWA	0.29	
		GEMS	0.17	
		GTBO	0.42	
		HRUM	0.31	
		ITMG	0.46	
		KKGI	0.49	
		PTBA	0.41	
		ARTI	0.81	
		ANTM	0.41	
		CITA	0.81	
		INCO	0.37	
		TINS	0.43	
	MITI	0.88		
Nilai DER diatas Mean	2012	ADRO	1.23	
		ARII	1.07	
		BYAN	1.70	
		PTRO	1.83	
		ENRG	2.00	
		MEDC	2.15	
		CTTH	2.32	
Nilai DER dibawah Mean	2012	DEWA	0.61	
		GEMS	0.19	
		GTBO	0.26	
			HRUM	0.36
			ITMG	0.49
			KKGI	0.42
			PTBA	0.50
			ARTI	0.67
			RUIS	1.01
			ANTM	0.54
			CITA	0.73
			INCO	0.36
			TINS	0.34
		MITI	0.57	

	Tahun	Kode	DER	
Nilai DER diatas Mean	2013	ADRO	1.11	
		ARII	1.38	
		BYAN	2.48	
		PTRO	1.58	
		ENRG	1.61	
		MEDC	1.82	
		RUIS	3.88	
		CTTH	3.13	
Nilai DER dibawah Mean	2013	DEWA	0.65	
		GEMS	0.35	
		GTBO	0.21	
		HRUM	0.22	
		ITMG	0.44	
		KKGI	0.45	
		PTBA	0.55	
		ARTI	0.70	
		ANTM	0.71	
		CITA	0.80	
		INCO	0.33	
		TINS	0.61	
		MITI	0.41	
Nilai DER diatas Mean	2014	ARII	2.16	
		BYAN	3.55	
		PTRO	1.43	
		ENRG	1.43	
		MEDC	1.94	
		RUIS	3.07	
		CTTH	3.56	
Nilai DER dibawah Mean	2014	ADRO	0.97	
		DEWA	0.60	
		GEMS	0.27	
			GTBO	0.18
			HRUM	0.23
			ITMG	0.45
			KKGI	0.38
			PTBA	0.71
			ARTI	0.83
			ANTM	0.85
			CITA	0.70
			INCO	0.31
			TINS	0.74
		MITI	0.32	

KLASIFIKASI OPINI AUDIT

	Tahun	Kode	DER
Opini Audit diatas Mean	2011	ADRO	1.00
		ARII	1.00
		BYAN	1.00
		DEWA	1.00
		GTBO	1.00
		HRUM	1.00
		ITMG	1.00
		PTBA	1.00
		PTRO	1.00
		ARTI	1.00
		TINS	1.00
Opini Audit dibawah Mean	2011	GEMS	0.00
		KKGI	0.00
		ENRG	0.00
		MEDC	0.00
		RUIS	0.00
		ANTM	0.00
		CITA	0.00
		INCO	0.00
		CTTH	0.00
		MITI	0.00
Opini Audit diatas Mean	2012	DEWA	1.00
		GEMS	1.00
		GTBO	1.00
		ITMG	1.00
		PTRO	1.00
		ARTI	1.00
		INCO	1.00
		TINS	1.00
Opini Audit dibawah Mean	2012	ADRO	0.00
		ARII	0.00
		BYAN	0.00
		HRUM	0.00
		KKGI	0.00
		PTBA	0.00
		ENRG	0.00
		MEDC	0.00
		RUIS	0.00
		ANTM	0.00
		CITA	0.00
		CTTH	0.00
		MITI	0.00

	Tahun	Kode	DER
Opini Audit diatas Mean	2013	BYAN	1.00
		GEMS	1.00
		HRUM	1.00
		ITMG	1.00
		KKGI	1.00
		PTRO	1.00
		ARTI	1.00
		INCO	1.00
		CTTH	1.00
Opini Audit dibawah Mean	2013	ADRO	0.00
		ARII	0.00
		DEWA	0.00
		GTBO	0.00
		PTBA	0.00
		ENRG	0.00
		MEDC	0.00
		RUIS	0.00
		ANTM	0.00
		CITA	0.00
		TINS	0.00
		MITI	0.00
Opini Audit diatas Mean	2014	ADRO	1.00
		ITMG	1.00
		PTBA	1.00
		PTRO	1.00
		ARTI	1.00
		MEDC	1.00
		ANTM	1.00
		TINS	1.00
		CTTH	1.00
Opini Audit dibawah Mean	2014	ARII	0.00
		BYAN	0.00
		DEWA	0.00
		GEMS	0.00
		GTBO	0.00
		HRUM	0.00
		KKGI	0.00
		ENRG	0.00
		RUIS	0.00
		CITA	0.00
		INCO	0.00
		MITI	0.00

KLASIFIKASI AUDIT DELAY

	Tahun	Kode	DER
Audit Delay diatas Mean	2011	ADRO	86.00
		ARII	89.00
		BYAN	87.00
		DEWA	87.00
		GEMS	89.00
		GTBO	87.00
		ITMG	86.00
		KKGI	81.00
		ARTI	87.00
		RUIS	90.00
		ANTM	90.00
		CITA	90.00
		INCO	88.00
		TINS	80.00
		CTTH	88.00
Audit Delay dibawah Mean	2011	HRUM	68.00
		PTBA	53.00
		PTRO	58.00
		ENRG	59.00
		MEDC	61.00
		MITI	74.00
Audit Delay diatas Mean	2012	BYAN	82.00
		GEMS	80.00
		ITMG	77.00
		KKGI	85.00
		PTBA	151.00
		PTRO	86.00
		ARTI	86.00
		ENRG	85.00
		MEDC	86.00
		RUIS	88.00
		ANTM	84.00
		INCO	79.00
		TINS	87.00
Audit Delay dibawah Mean	2012	ADRO	52.00
		ARII	69.00
		DEWA	62.00
		GTBO	68.00
		HRUM	75.00
		CITA	51.00
		CTTH	59.00
		MITI	63.00

	Tahun	Kode	DER
Audit Delay diatas Mean	2013	ADRO	87.00
		ARII	86.00
		DEWA	127.00
		GTBO	86.00
		PTBA	81.00
		PTRO	85.00
		ANTM	85.00
		CITA	87.00
		INCO	87.00
		TINS	87.00
Audit Delay dibawah Mean	2013	BYAN	58.00
		GEMS	74.00
		HRUM	72.00
		ITMG	56.00
		KKGI	46.00
		ARTI	66.00
		ENRG	70.00
		MEDC	67.00
		RUIS	59.00
		CTTH	45.00
		MITI	57.00
Audit Delay diatas Mean	2014	ADRO	118.00
		ARII	84.00
		DEWA	77.00
		GEMS	87.00
		ITMG	97.00
		KKGI	101.00
		PTRO	87.00
		ARTI	80.00
		ENRG	80.00
		INCO	87.00
		MITI	143.00
Audit Delay dibawah Mean	2014	BYAN	50.00
		GTBO	55.00
		HRUM	64.00
		PTBA	58.00
		MEDC	53.00
		RUIS	51.00
		ANTM	17.00
		CITA	57.00
		TINS	45.00
		CTTH	76.00

LAMPIRAN 3

DAFTAR ROA, DER DAN OPINI AUDIT DAN AUDIT DELAY PERUSAHAAN PERTAMBANGAN TAHUN 2011-2014

Tahun	Kode	ROA	DER	OA	AUDELAY
2011	ADRO	9.8000	1.3200	1	86.00
	ARII	0.0344	0.6600	1	89.00
	BYAN	0.1273	1.2400	1	87.00
	DEWA	0.0600	0.2900	1	87.00
	GEMS	0.0858	0.1700	0	89.00
	GTBO	0.1590	0.4200	1	87.00
	HRUM	0.4980	0.3100	1	68.00
	ITMG	0.3500	0.4600	1	86.00
	KKGI	0.4700	0.4900	0	81.00
	PTBA	0.2680	0.4100	1	53.00
	PTRO	0.1395	1.3700	1	58.00
	ARTI	0.4200	0.8100	1	87.00
	ENRG	0.4000	1.8300	0	59.00
	MEDC	0.1700	2.0200	0	61.00
	RUIS	0.0090	3.6500	0	90.00
	ANTM	0.1406	0.4100	0	90.00
	CITA	0.1414	0.8100	0	90.00
	INCO	0.1400	0.3700	0	88.00
	TINS	0.1400	0.4300	1	80.00
	CTTH	0.4200	1.8700	0	88.00
MITI	0.2329	0.8800	0	74.00	
2012	ADRO	5.7000	1.2300	0	52.00
	ARII	0.0890	1.0700	0	69.00
	BYAN	0.0080	1.7000	0	82.00
	DEWA	0.0900	0.6100	1	62.00
	GEMS	0.0391	0.1900	1	80.00
	GTBO	0.2541	0.2600	1	68.00
	HRUM	0.2400	0.3600	0	75.00
	ITMG	0.2900	0.4900	1	77.00
	KKGI	0.2300	0.4200	0	85.00
	PTBA	0.2280	0.5000	0	151.00
	PTRO	0.0927	1.8300	1	86.00
	ARTI	0.3200	0.6700	1	86.00
	ENRG	0.9000	2.0000	0	85.00
	MEDC	0.3000	2.1500	0	86.00
	RUIS	0.0250	1.0100	0	88.00
	ANTM	0.1715	0.5400	0	84.00
CITA	0.8000	0.7300	0	51.00	
INCO	0.0300	0.3600	1	79.00	
TINS	0.0700	0.3400	1	87.00	
CTTH	0.0106	2.3200	0	59.00	
MITI	0.1487	0.5700	0	63.00	

**DAFTAR ROA, DER DAN OPINI AUDIT PERUSAHAAN
PERTAMBANGAN TAHUN 2011-2014**

Tahun	Kode	ROA	DER	OA	AUDELAY
2013	ADRO	3.5000	1.1100	0	87.00
	ARII	0.0880	1.3800	0	86.00
	BYAN	0.0350	2.4800	1	58.00
	DEWA	0.1400	0.6500	0	127.00
	GEMS	0.0567	0.3500	1	74.00
	GTBO	0.0674	0.2100	0	86.00
	HRUM	0.0850	0.2200	1	72.00
	ITMG	0.1500	0.4400	1	56.00
	KKGI	0.1600	0.4500	1	46.00
	PTBA	0.1590	0.5500	0	81.00
	PTRO	0.0340	1.5800	1	85.00
	ARTI	0.1200	0.7000	1	66.00
	ENRG	0.5000	1.6100	0	70.00
	MEDC	0.7000	1.8200	0	67.00
	RUIS	0.0230	3.8800	0	59.00
	ANTM	0.0197	0.7100	0	85.00
	CITA	0.0930	0.8000	0	87.00
	INCO	0.0200	0.3300	1	87.00
	TINS	0.0700	0.6100	0	87.00
	2014	CTTH	0.3000	3.1300	1
MITI		0.1402	0.4100	0	57.00
ADRO		2.9000	0.9700	1	118.00
ARII		0.0480	2.1600	0	84.00
BYAN		0.1630	3.5500	0	50.00
DEWA		0.2000	0.6000	0	77.00
GEMS		0.0340	0.2700	0	87.00
GTBO		0.0569	0.1800	0	55.00
HRUM		0.3420	0.2300	0	64.00
ITMG		0.1500	0.4500	1	97.00
KKGI		0.0800	0.3800	0	101.00
PTBA	0.1360	0.7100	1	58.00	
PTRO	0.2300	1.4300	1	87.00	
ARTI	0.2000	0.8300	1	80.00	
ENRG	0.1000	1.4300	0	80.00	
MEDC	0.6000	1.9400	1	53.00	
RUIS	0.0440	3.0700	0	51.00	
ANTM	0.0353	0.8500	1	17.00	
CITA	0.0123	0.7000	0	57.00	
INCO	0.0700	0.3100	0	87.00	
TINS	0.0700	0.7400	1	45.00	
CTTH	0.0600	3.5600	1	76.00	
MITI	0.0210	0.3200	0	143.00	

LAMPIRAN 4 HASIL UJI SPSS

STATISTIK DESKRIPTIF

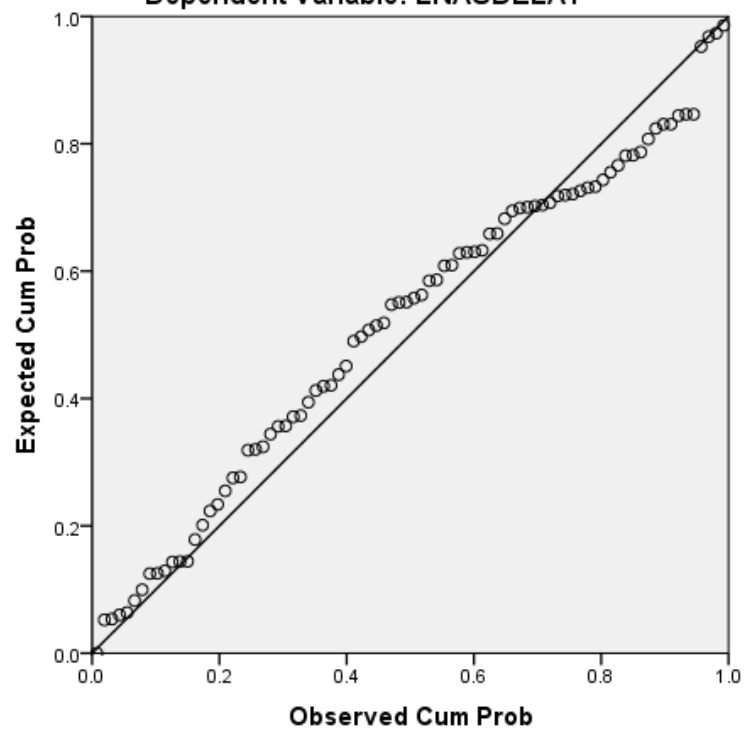
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	84	.01	9.80	.4318	1.29268
DER	84	.17	3.88	1.0437	.90044
OA	84	0	1	.44	.499
AUDELAY	84	17.00	151.00	77.0000	20.24012
Valid N (listwise)	84				

TABEL P PLOT

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: LNAUDELAY



TABEL UJI *KOLMOGOROV SMIRNOV* (SEBELUM TRANSFORMASI DATA)

One-Sample Kolmogorov-Smirnov Test

		ROA	DER	AUDELAY
N		84	84	84
Normal Parameters ^{a,b}	Mean	.431786	1.043690	77.000000
	Std. Deviation	1.2926821	.9004400	20.2401248
	Absolute	.384	.204	.189
Most Extreme Differences	Positive	.384	.204	.189
	Negative	-.372	-.166	-.107
Kolmogorov-Smirnov Z		3.517	1.872	1.731
Asymp. Sig. (2-tailed)		.000	.002	.005

a. Test distribution is Normal.

b. Calculated from data.

TABEL UJI *KOLMOGOROV SMIRNOV* (SETELAH TRANSFORMASI DATA)

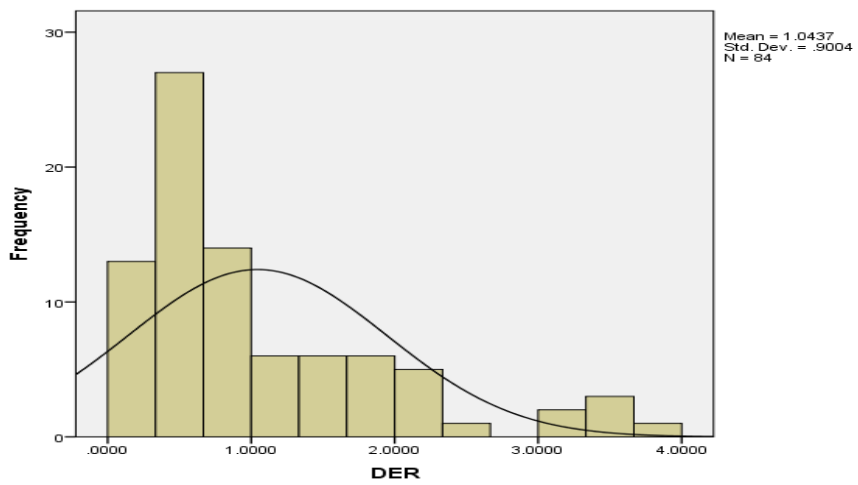
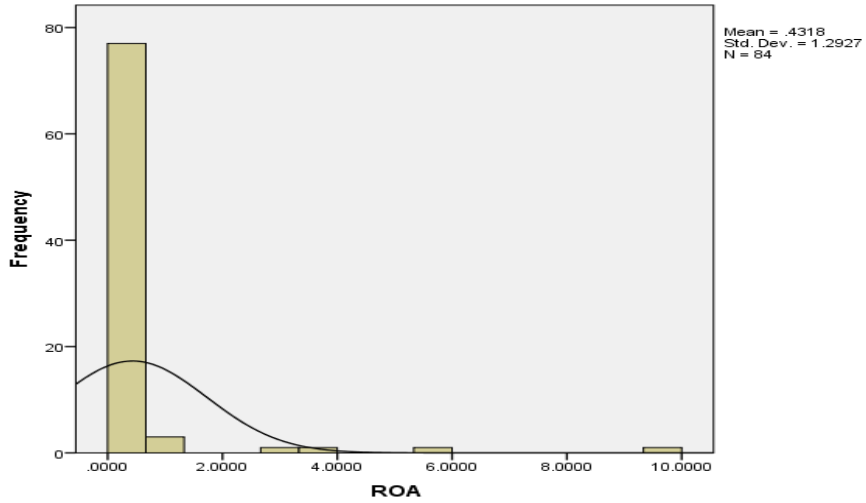
One-Sample Kolmogorov-Smirnov Test

		LNROA	LNDER	LNAUDELAY	Unstandardized Residual
N		84	84	84	84
Normal Parameters ^{a,b}	Mean	-2.0231	-.2814	4.3065	0E-7
	Std. Deviation	1.32746	.80518	.29028	.27858743
	Absolute	.080	.076	.181	.102
Most Extreme Differences	Positive	.080	.076	.181	.102
	Negative	-.065	-.065	-.150	-.085
Kolmogorov-Smirnov Z		.731	.700	1.661	.930
Asymp. Sig. (2-tailed)		.660	.711	.008	.352

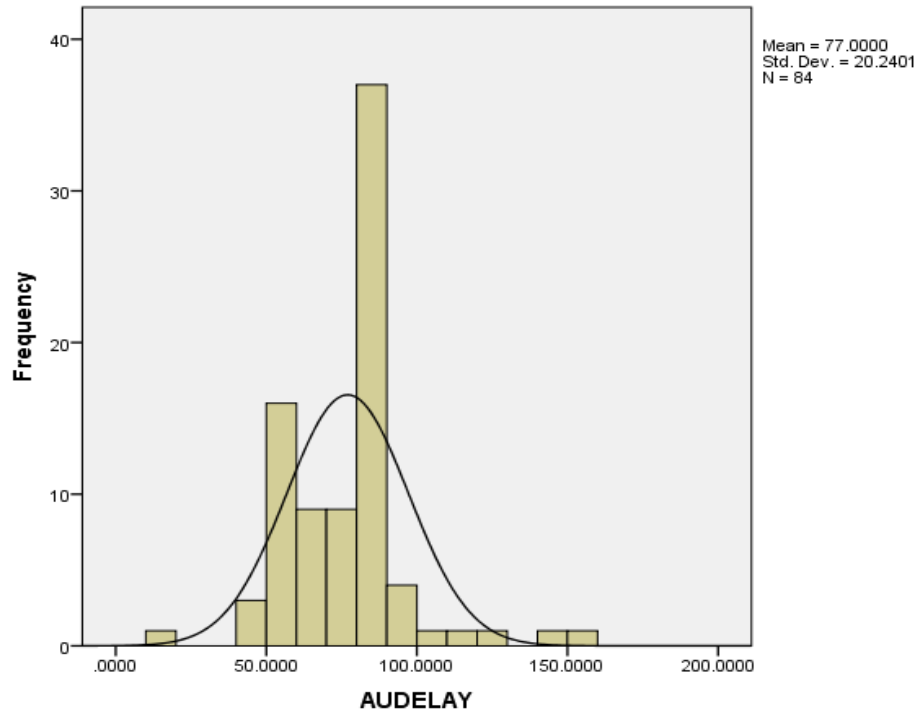
a. Test distribution is Normal.

b. Calculated from data.

GAMBAR HISTOGRAM ROA DAN DER YANG BELUM TERDISTRIBUSI NORMAL



GAMBAR HISTOGRAM AUDIT DELAY YANG BELUM TERDISTRIBUSI NORMAL



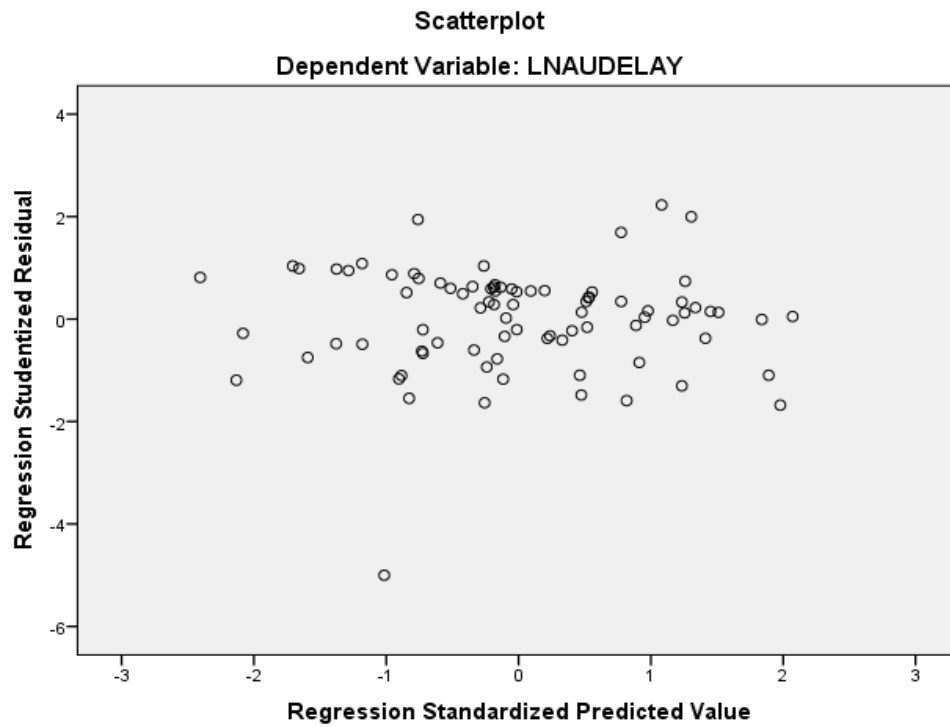
UJI MULTIKOLINEARITAS

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 LNROA	.994	1.007
LNDER	.983	1.018
OA	.982	1.019

a. Dependent Variable: AUDELAY

UJI HETEROSKEDASTISITAS



UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.950 ^a	.902	.901	6.3743586	2.048

a. Predictors: (Constant), Unstandardized Residual

b. Dependent Variable: AUDELAY

ANALISIS REGRESI LINEAR BERGANDA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	79.148	4.487		17.640	.000
LNROA	.201	1.640	.013	.123	.903
LNDER	-5.924	2.718	-.236	-2.179	.032
OA	-7.738	4.384	-.191	-1.765	.081

a. Dependent Variable: AUDELAY

UJI HIPOTESIS F (SIMULTAN)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	30670.139	1	30670.139	754.819	.000 ^b
Residual	3331.861	82	40.632		
Total	34002.000	83			

a. Dependent Variable: AUDELAY

b. Predictors: (Constant), Unstandardized Residual

UJI HIPOTESIS T (PARSIAL)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	79.148	4.487		17.640	.000
LNROA	.201	1.640	.013	.123	.903
LNDER	-5.924	2.718	-.236	-2.179	.032
OA	-7.738	4.384	-.191	-1.765	.081

a. Dependent Variable: AUDELAY

UJI KOEFISIEN DETERMINASI (R^2)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.950 ^a	.902	.901	6.3743586

a. Predictors: (Constant), Unstandardized Residual

b. Dependent Variable: AUDELAY