

LAMPIRAN



Data Populasi Perusahaan Pertambangan

Tahun 2015-2020



Lampiran 1.1 : Data Populasi Perusahaan Pertambangan Tahun 2015-2020

No.	Kode	Nama Perusahaan
1	ADRO	PT Adaro Energy Tbk
2	ANTM	PT Aneka Tambang Tbk
3	APEX	PT Apexindo Pratama Duta Tbk
4	ARII	PTAtlas Resources Tbk
5	ARTI	PT Ratu Prabu Energi Tbk
6	ATPK	PT Bara Jaya Internasional Tbk
7	BIPI	PT Astrindo Nusantara Infrastruktur Tbk
8	BORN	PT Borneo Lumbung Energi & Metal Tbk
9	BOSS	PT Borneo Olah Sarana Sukses Tbk
10	BRAU	PT Berau Coal Energy Tbk
11	BRMS	PT Bumi Resources Minerals Tbk
12	BSSR	PT Baramulti Suksessarana Tbk
13	BUMI	PT Bumi Resources Tbk
14	BYAN	PT Bayan Resources Tbk
15	CITA	PT Cita Mineral Investindo Tbk
16	CKRA	PT Cakra Mineral Tbk
17	CTTH	PT Citatah Tbk
18	DEWA	PT Darma Henwa Tbk
19	DKFT	PT Central Omega Resources Tbk
20	DOID	PT Delta Dunia Makmur Tbk
21	DSSA	PT Dian Swastika Sentosa Tbk
22	ELSA	PT Elnusa Tbk
23	ENRG	PT Energi Mega Persada Tbk
24	FIRE	PT Alfa Energi Investama Tbk
25	GEMS	PT Golden Energy Mines Tbk
26	GTBO	PT Garda Tujuh Buana Tbk
27	HRUM	PT Harum Energy Tbk
28	IFSH	PT Ifishdeco Tbk
29	INCO	PT Vale Indonesia Tbk
30	INDY	PT Indika Energy Tbk
31	ITMG	PT Indo Tambangraya Megah Tbk
32	KKGI	PT Resource Alam Indonesia Tbk
33	MBAP	PT Mitrabara Adiperdana Tbk
34	MDKA	PT Merdeka Copper Gold
35	MEDC	PT Medco Energi Internasional Tbk
36	MITI	PT Mitra Investindo Tbk
37	MTFN	PT Capitalinc Investment Tbk
38	MYOH	PT Samindo Resource Tbk

39	PKPK	PT Perdana Karya Perkasa Tbk
40	PSAB	PT J resources Asia Pasifik Tbk
41	PTBA	PT Bukit Asam Tbk
42	PTRO	PT Petrosea Tbk
43	RUIS	PT Radiant Utama Interinsco Tbk
44	SMMT	PT Golden Eagle Energy Tbk
45	SMRU	PT SMR Utama Tbk
46	SURE	PT Super Energy Tbk
47	TINS	PT Timah Tbk
48	TKGA	PT Permata Prima Sakti Tbk
49	TOBA	PT Toba Bara Sejahtera Tbk
50	TRAM	PT Trada Alam Minera Tbk
51	WOWS	PT Ginting Jaya Energi Tbk
52	ZINC	PT Kapuas Prima Coal Tbk

Sumber : www.idx.co.id (2020)





Lampiran 1.2 : Data Pemilihan Kriteria Sampel Perusahaan Pertambangan Tahun 2015-2020

Kriteria 1 : Perusahaan Pertambangan yang tidak mengalami *delisting* dari Bursa Efek Indonesia pada tahun 2015-2020

Kriteria 2 : Perusahaan Pertambangan yang menerbitkan laporan keuangan per 31 Desember secara lengkap selama tahun 2015-2020 dan telah diaudit oleh Akuntan Publik

Kriteria 3 : Perusahaan Pertambangan yang memiliki data lengkap dan jelas terkait dengan variabel yang digunakan dalam penelitian.

No	Kode	Tahun						Kriteria			Masuk Sampel
		2015	2016	2017	2018	2019	2020	1	2	3	
1.	ADRO	√	√	√	√	√	√	√	√	√	1
2.	ANTM	√	√	√	√	√	√	√	√	√	1
3.	APEX	√	√	√	√	√	√	√	x	x	0
4.	ARII	√	√	√	√	√	√	√	√	x	0
5.	ARTI	√	√	√	√	√	√	√	x	x	0
6.	ATPK	√	√	√	√	x	x	x	x	x	0
7.	BIPI	√	√	√	√	√	√	√	x	x	0
8.	BORN	√	√	√	√	√	x	x	x	x	0
9.	BOSS	x	x	x	√	√	√	√	x	x	0
10.	BRAU	√	√	x	x	x	x	x	x	x	0
11.	BRMS	√	√	√	√	√	√	√	√	x	0
12.	BSSR	√	√	√	√	√	√	√	√	√	1
13.	BUMI	√	√	√	√	√	√	√	x	x	0
14.	BYAN	√	√	√	√	√	√	√	√	√	1
15.	CITA	√	√	√	√	√	√	√	√	√	1

16.	CKRA	√	√	√	√	√	x	x	x	x	0
17.	CTTH	√	√	√	√	√	√	√	x	x	0
18.	DEWA	√	√	√	√	√	√	√	x	x	0
19.	DKFT	√	√	√	√	√	√	√	x	x	0
20.	DOID	√	√	√	√	√	√	√	x	x	0
21.	DSSA	√	√	√	√	√	√	√	√	x	0
22.	ELSA	√	√	√	√	√	√	√	x	x	0
23.	ENRG	√	√	√	√	√	√	√	x	x	0
24.	FIRE	x	x	√	√	√	√	√	x	x	0
25.	GEMS	√	√	√	√	√	√	√	√	x	0
26.	GTBO	√	√	√	√	√	√	√	x	x	0
27.	HRUM	√	√	√	√	√	√	√	√	√	1
28.	IFSH	x	x	x	x	√	√	√	x	x	0
29.	INCO	√	√	√	√	√	√	√	√	x	0
30.	INDY	√	√	√	√	√	√	√	x	x	0
31.	ITMG	√	√	√	√	√	√	√	x	x	0
32.	KKGI	√	√	√	√	√	√	√	x	x	0
33.	MBAP	√	√	√	√	√	√	√	√	x	0
34.	MDKA	√	√	√	√	√	√	√	√	√	1
35.	MEDC	√	√	√	√	√	√	√	√	√	1
36.	MITI	√	√	√	√	√	√	√	√	x	0
37.	MTFN	√	√	√	√	√	√	√	x	x	0
38.	MYOH	√	√	√	√	√	√	√	√	x	0

39.	PKPK	√	√	√	√	√	√	√	x	x	0
40.	PSAB	√	√	√	√	√	√	√	x	x	0
41.	PTBA	√	√	√	√	√	√	√	x	x	0
42.	PTRO	√	√	√	√	√	√	√	√	x	0
43.	RUIS	√	√	√	√	√	√	√	√	x	0
44.	SMMT	√	√	√	√	√	√	√	√	√	1
45.	SMRU	√	√	√	√	√	√	√	√	x	0
46.	SURE	x	x	x	√	√	√	√	x	x	0
47.	TINS	√	√	√	√	√	√	√	√	√	1
48.	TKGA	√	√	x	x	x	x	x	x	x	0
49.	TOBA	√	√	√	√	√	√	√	√	√	1
50.	TRAM	√	√	√	√	√	√	√	x	x	0
51.	WOWS	x	x	x	x	√	√	√	x	x	0
52.	ZINC	x	x	√	√	√	√	√	x	x	0
Total Sampel											11

Sumber : Data Diolah dari www.idx.co.id (2021)



Lampiran 1.3 : Data Sampel Perusahaan Pertambangan yang terdaftar di Bursa

Efek Indonesia (BEI)

No.	Kode	Nama Perusahaan
1.	ADRO	PT Adaro Energy, Tbk
2.	ANTM	PT Aneka Tambang, Tbk
3.	BSSR	PT Baramulti Suksessarana, Tbk
4.	BYAN	PT Bayan Resources, Tbk
5.	CITA	PT Cita Mineral Investindo, Tbk
6.	HRUM	PT Harum Energy, Tbk
7.	MDKA	PT Merdeka Copper Gold, Tbk
8.	MEDC	PT Medco Energi Internasional, Tbk
9.	SMMT	PT Golden Eagle Energy, Tbk
10.	TINS	PT Timah, Tbk
11.	TOBA	PT Toba Bara Sejahtera. Tbk

Sumber : www.idx.co.id (2020)



**Data Kurs Tengah Pada Tanggal dan Tahun Neraca
Perusahaan**



Lampiran 1.4 : Data kurs tengah pada tanggal dan tahun neraca perusahaan

$$\text{Kurs Tengah} = \frac{\text{Kurs Jual} + \text{Kurs Beli}}{2}$$

Tahun	Kurs Jual (a)	Kurs Beli (b)	Kurs Tengah (c) = (a) + (b) : 2
31 Desember 2015	13,864	13,726	13,795
31 Desember 2016	13,503	13,369	13,436
31 Desember 2017	13,616	13,480	13,548
31 Desember 2018	14,553	14,409	14,481
31 Desember 2019	13,970	13,832	13,901
31 Desember 2020	14,176	14,034	14,105

Sumber : www.bi.go.id (2021)



**Data Variabel Profitabilitas yang Menggunakan Mata Uang
Asing Diubah menjadi Mata Uang Rupiah Menggunakan
Kurs Tengah**

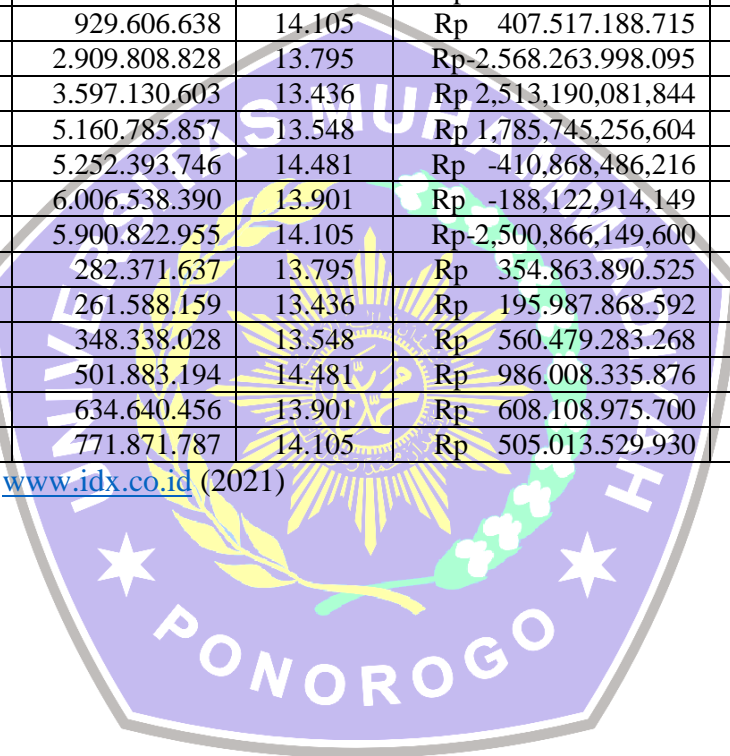


Lampiran 1.5 : Data Variabel Profitabilitas yang Menggunakan Mata Uang Asing Diubah menjadi Mata Uang Rupiah Menggunakan Kurs Tengah

No.	Kode	Tahun	Laba Bersih (Dollar) (a)	Total Aset (Dollar) (b)	Kurs Tengah (c)	Laba Bersih (d) = (a) x (c)	Total Aset (e) = (b) x (c)
1	ADRO	2015	151.003.000	5.958.629.000	13.795	Rp 2.083.086.385.000	Rp 82.199.287.055.000
		2016	340.686.000	6.522.257.000	13.436	Rp 4.577.457.096.000	Rp 87.633.045.052.000
		2017	536.438.000	6.814.147.000	13.548	Rp 7.267.662.024.000	Rp 92.318.063.556.000
		2018	477.541.000	7.060.755.000	14.481	Rp 6.915.271.221.000	Rp102.246.793.155.000
		2019	435.002.000	7.217.105.000	13.901	Rp 6.046.962.802.000	Rp100.324.976.605.000
		2020	158.505.000	6.381.566.000	14.105	Rp 2.235.713.025.000	Rp 90.011.988.430.000
2	BSSR	2015	26.376.125	173.877.318	13.795	Rp 363.858.644.375	Rp 2.398.637.601.810
		2016	27.421.577	183.981.910	13.436	Rp 368.436.308.572	Rp 2.471.980.942.760
		2017	82.816.929	210.137.454	13.548	Rp 1.122.003.754.092	Rp 2.846.942.226.792
		2018	69.063.191	245.100.202	14.481	Rp 1.000.104.068.871	Rp 3.549.296.025.162
		2019	30.467.457	250.680.316	13.901	Rp 423.528.119.757	Rp 3.484.707.072.716
		2020	30.520.269	263.343.768	14.105	Rp 430.488.394.245	Rp 3.714.463.847.640
3	BYAN	2015	81.798.054	937.851.728	13.795	Rp 1.128.404.154.930	Rp 12.937.664.587.760
		2016	18.015.433	824.686.661	13.436	Rp 242.055.357.788	Rp 11.080.489.977.196
		2017	338.017.199	888.813.140	13.548	Rp 4.579.457.012.052	Rp 12.041.640.420.720
		2018	524.309.273	1.150.863.891	14.481	Rp 7.592.522.582.313	Rp 16.665.660.005.571
		2019	234.211.277	1.278.040.123	13.901	Rp 3.255.770.961.577	Rp 17.766.035.749.823
		2020	344.459.870	1.619.725.022	14.105	Rp 4.858.606.466.350	Rp 22.846.221.435.310
4	HRUM	2015	- 18.996.829	380.654.005	13.795	Rp -262.061.256.055	Rp 5.251.121.998.975
		2016	17.979.743	413.365.853	13.436	Rp 241.575.826.948	Rp 5.553.983.600.908
		2017	55.748.001	459.443.071	13.548	Rp 755.273.917.548	Rp 6.224.534.725.908
		2018	40.205.422	467.989.195	14.481	Rp 582.214.715.982	Rp 6.776.951.532.795
		2019	20.122.589	447.001.954	13.901	Rp 279.724.109.689	Rp 6.213.774.162.554
		2020	60.292.315	498.702.216	14.105	Rp 850.423.103.075	Rp 7.034.194.756.680

5	MDKA	2015	- 5.222.684	178.118.137	13.795	Rp -72.046.925.780	Rp 2.457.139.699.915
		2016	- 2.758.444	304.177.558	13.436	Rp -37.062.453.584	Rp 4.086.929.669.288
		2017	43.133.118	370.871.474	13.548	Rp 584.367.482.664	Rp 5.024.566.729.752
		2018	57.867.494	797.809.378	14.481	Rp 837.979.180.614	Rp 11.553.077.602.818
		2019	69.253.653	951.253.163	13.901	Rp 962.695.030.353	Rp 13.223.370.218.863
		2020	28.891.683	929.606.638	14.105	Rp 407.517.188.715	Rp 13.112.101.628.990
6	MEDC	2015	-186.173.541	2.909.808.828	13.795	Rp -2.568.263.998.095	Rp 40.140.812.782.260
		2016	187.048.979	3.597.130.603	13.436	Rp 2,513,190,081,844	Rp 48.331.046.781.908
		2017	131.808.773	5.160.785.857	13.548	Rp 1,785,745,256,604	Rp 69.918.326.790.636
		2018	- 28.372.936	5.252.393.746	14.481	Rp -410,868,486,216	Rp 76.059.913.835.826
		2019	- 13.533.049	6.006.538.390	13.901	Rp -188,122,914,149	Rp 83.496.890.159.390
		2020	-177.303.520	5.900.822.955	14.105	Rp -2,500,866,149,600	Rp 83.231.107.780.275
7	TOBA	2015	25.724.095	282.371.637	13.795	Rp 354.863.890.525	Rp 3.895.316.732.415
		2016	14.586.772	261.588.159	13.436	Rp 195.987.868.592	Rp 3.514.698.504.324
		2017	41.369.891	348.338.028	13.548	Rp 560.479.283.268	Rp 4.719.283.603.344
		2018	68.089.796	501.883.194	14.481	Rp 986.008.335.876	Rp 7.267.770.532.314
		2019	43.745.700	634.640.456	13.901	Rp 608.108.975.700	Rp 8.822.136.978.856
		2020	35.803.866	771.871.787	14.105	Rp 505.013.529.930	Rp 10.887.251.555.635

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)





Data Hasil Perhitungan Variabel Profitabilitas
(Return On Asset/ROA)

Lampiran 1.6 : Data Hasil Perhitungan Variabel Profitabilitas (*Return On Asset/ROA*)

$$\text{Return On Asset (ROA)} = \frac{\text{Laba Bersih}}{\text{Total Aset}} \times 100\%$$

No.	Kode	Tahun	Laba Bersih	Total Aset	ROA (%)
1.	ADRO	2015	Rp 2.083.086.385.000	Rp 82.199.287.055.000	2,534
		2016	Rp 4.577.457.096.000	Rp 87.633.045.052.000	5,223
		2017	Rp 7.267.662.024.000	Rp 92.318.063.556.000	7,872
		2018	Rp 6.915.271.221.000	Rp 102.246.793.155.000	6,763
		2019	Rp 6.046.962.802.000	Rp 100.324.976.605.000	6,027
		2020	Rp 2.235.713.025.000	Rp 34.273.062.460.000	6,523
		Rata-Rata			
2.	ANTM	2015	Rp -1.440.852.896.000	Rp 30.356.850.890.000	-4,746
		2016	Rp 64.806.188.000	Rp 29.981.535.812.000	0,216
		2017	Rp 136.503.269.000	Rp 30.014.273.452.000	0,455
		2018	Rp 874.426.593.000	Rp 33.306.390.807.000	2,625
		2019	Rp 193.852.031.000	Rp 30.194.907.730.000	0,642
		2020	Rp 1.149.353.693.000	Rp 31.729.512.995.000	3,622
		Rata-Rata			
3.	BSSR	2015	Rp 363.858.644.375	Rp 2.398.637.601.810	15,169
		2016	Rp 368.436.308.572	Rp 2.471.980.942.760	14,904
		2017	Rp 1.122.003.754.092	Rp 2.846.942.226.792	39,411
		2018	Rp 1.000.104.068.871	Rp 3.549.296.025.162	28,178
		2019	Rp 423.528.119.757	Rp 3.484.707.072.716	12,154
		2020	Rp 430.488.394.245	Rp 3.714.463.847.640	11,590
		Rata-Rata			
4.	BYAN	2015	Rp 1.128.404.154.930	Rp 12.937.664.587.769	8,722
		2016	Rp 242.055.357.788	Rp 11.080.489.977.196	2,185
		2017	Rp 4.579.457.012.052	Rp 12.041.640.420.720	38,030
		2018	Rp 7.592.522.582.313	Rp 16.665.660.005.571	45,558
		2019	Rp 3.255.770.961.577	Rp 17.766.035.749.823	18,326
		2020	Rp 4.858.606.466.350	Rp 22.846.221.435.310	21,267
		Rata-Rata			
5.	CITA	2015	Rp -341.205.918.018	Rp 2.795.962.339.721	-12,204
		2016	Rp -266.147.360.146	Rp 2.726.213.720.854	-9,763
		2017	Rp 46.827.759.377	Rp 2.678.250.712.668	1,748
		2018	Rp 661.324.058.495	Rp 3.268.567.743.522	20,233
		2019	Rp 657.718.925.237	Rp 3.861.308.057.131	17,034
		2020	Rp 649.921.288.710	Rp 4.134.800.442.987	15,718
		Rata-Rata			
6.	HRUM	2015	Rp -262.061.256.055	Rp 5.251.121.998.975	-4,991
		2016	Rp 241.575.826.948	Rp 5.553.983.600.908	4,350
		2017	Rp 755.273.917.548	Rp 6.224.534.725.908	12,134
		2018	Rp 582.214.715.982	Rp 6.776.951.532.795	8,591
		2019	Rp 279.724.109.689	Rp 6.213.774.162.554	4,502
		2020	Rp 850.423.103.075	Rp 7.034.194.756.680	12,090
		Rata-Rata			

7.	MDKA	2015	Rp -72.046.925.780	Rp 2.457.139.699.915	-2,932
		2016	Rp -37.062.453.584	Rp 4.086.929.669.288	- 0,907
		2017	Rp 584.367.482.664	Rp 5.024.566.729.752	11,630
		2018	Rp 837.979.180.614	Rp 11.553.077.602.818	7,253
		2019	Rp 962.695.030.353	Rp 13.223.370.218.863	7,280
		2020	Rp 407.517.188.715	Rp 13.112.101.628.990	3,108
		Rata-Rata			
8.	MEDC	2015	Rp -2.568.263.998.095	Rp 40.140.812.782.260	-6,398
		2016	Rp 2.513.190.081.844	Rp 48.331.046.781.908	5,200
		2017	Rp 1.785.745.256.604	Rp 69.918.326.790.636	2,554
		2018	Rp -410.868.486.216	Rp 76.059.913.835.826	- 0,540
		2019	Rp -188.122.914.149	Rp 83.496.890.159.390	- 0,225
		2020	Rp -2.500.866.149.600	Rp 83.231.107.780.275	-3,005
		Rata-Rata			
9.	SMMT	2015	Rp -60.578.867.106	Rp 712.785.113.458	-8,499
		2016	Rp -18.281.061.731	Rp 636.742.340.559	-2,871
		2017	Rp 40.078.001.432	Rp 725.663.914.382	5,523
		2018	Rp 84.584.567.691	Rp 831.965.937.268	10,167
		2019	Rp 6.234.017.119	Rp 871.513.339.763	0,715
		2020	Rp -23.386.617.883	Rp 881.786.218.140	-2,652
		Rata-Rata			
10.	TINS	2015	Rp 101.561.000.000	Rp 9.279.683.000.000	1,094
		2016	Rp 251.969.000.000	Rp 9.548.631.000.000	2,639
		2017	Rp 502.417.000.000	Rp 11.876.309.000.000	4,230
		2018	Rp 531.349.000.000	Rp 15.117.948.000.000	3,515
		2019	Rp -611.284.000.000	Rp 20.361.278.000.000	-3,002
		2020	Rp -340.602.000.000	Rp 14.517.700.000.000	-2,346
		Rata-Rata			
11.	TOBA	2015	Rp 354.863.890.525	Rp 3.895.316.732.415	9,110
		2016	Rp 195.987.868.592	Rp 3.514.698.504.324	5,576
		2017	Rp 560.479.283.268	Rp 4.719.283.603.344	11,876
		2018	Rp 986.008.335.876	Rp 7.267.770.532.314	13,567
		2019	Rp 608.108.975.700	Rp 8.822.136.978.856	6,893
		2020	Rp 505.013.529.930	Rp 10.887.251.555.635	4,639
		Rata-Rata			

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)

**Data Variabel Solvabilitas yang Menggunakan Mata Uang
Asing Diubah menjadi Mata Uang Rupiah Menggunakan
Kurs Tengah**



Lampiran 1.7 : Data Variabel Solvabilitas yang Menggunakan Mata Uang Asing Diubah menjadi Mata Uang Rupiah Menggunakan Kurs Tengah

No.	Kode	Tahun	Total Kewajiban (Dollar) (a)	Total Ekuitas (Dollar) (b)	Kurs Tengah (c)	Total Kewajiban (d) = (a) x (c)	Total Ekuitas (e) = (b) x (c)
1.	ADRO	2015	2.605.586.000	3.353.043.000	13.795	Rp 35.944.058.870.000	Rp 46.255.228.185.000
		2016	2.736.375.000	3.785.882.000	13.436	Rp 36.765.934.500.000	Rp 50.867.110.552.000
		2017	2.722.520.000	4.091.627.000	13.548	Rp 36.884.700.960.000	Rp 55.433.362.596.000
		2018	2.758.063.000	4.302.692.000	14.481	Rp 39.939.510.303.000	Rp 62.307.282.852.000
		2019	3.233.710.000	3.983.395.000	13.901	Rp 44.951.802.710.000	Rp 55.373.173.895.000
		2020	2.429.852.000	3.951.714.000	14.105	Rp 34.273.062.460.000	Rp 55.738.925.970.000
2.	BSSR	2015	68.925.942	104.951.376	13.795	Rp 950.833.369.890	Rp 1.447.804.231.920
		2016	56.636.529	127.345.381	13.436	Rp 760.968.403.644	Rp 1.711.012.539.116
		2017	60.246.779	149.890.675	13.548	Rp 816.223.361.892	Rp 2.030.718.864.900
		2018	94.820.865	150.279.337	14.481	Rp 1.373.100.946.065	Rp 2.176.195.079.097
		2019	80.362.658	170.317.658	13.901	Rp 1.117.121.308.858	Rp 2.367.585.763.858
		2020	72.967.723	190.376.045	14.105	Rp 1.029.209.732.915	Rp 2.685.254.114.725
3.	BYAN	2015	765.691.713	172.160.015	13.795	Rp 10.562.717.180.835	Rp 2.374.947.406.925
		2016	636.535.687	188.150.974	13.436	Rp 8.552.493.490.532	Rp 2.527.996.486.664
		2017	373.209.321	515.603.819	13.548	Rp 5.056.239.880.908	Rp 6.985.400.539.812
		2018	472.793.557	678.070.334	14.481	Rp 6.846.523.498.917	Rp 9.819.136.506.654
		2019	658.959.960	619.080.163	13.901	Rp 9.160.202.403.960	Rp 8.605.833.345.863
		2020	758.171.248	861.553.774	14.105	Rp 10.694.005.453.040	Rp 12.152.215.988.270
4.	HRUM	2015	37.224.342	343.429.663	13.795	Rp 513.509.797.890	Rp 4.737.612.201.085
		2016	57.935.532	355.430.321	13.436	Rp 778.421.807.952	Rp 4.775.561.792.956
		2017	63.582.349	395.860.722	13.548	Rp 861.413.664.252	Rp 5.363.121.061.656
		2018	79.502.404	388.486.791	14.481	Rp 1.151.274.312.324	Rp 5.625.677.220.471
		2019	47.418.441	399.583.513	13.901	Rp 659.163.748.341	Rp 5.554.610.414.213
		2020	43.905.598	454.796.618	14.105	Rp 619.288.459.790	Rp 6.414.906.296.890

5.	MDKA	2015	18.610.093	159.508.044	13.795	Rp 256.726.232.935	Rp 2.200.413.466.980
		2016	145.118.514	159.059.044	13.436	Rp 1.949.812.354.104	Rp 2.137.117.315.184
		2017	181.360.315	189.511.159	13.548	Rp 2.457.069.547.620	Rp 2.567.497.182.132
		2018	375.656.245	422.153.133	14.481	Rp 5.439.878.083.845	Rp 6.113.199.518.973
		2019	427.008.847	524.244.316	13.901	Rp 5.935.849.982.147	Rp 7.287.520.236.716
		2020	365.960.757	563.645.881	14.105	Rp 5.161.876.477.485	Rp 7.950.225.151.505
6.	MEDC	2015	2.208.214.969	701.593.859	13.795	Rp 30.462.325.497.355	Rp 9.678.487.284.905
		2016	2.706.621.747	890.508.856	13.436	Rp 36.366.169.792.692	Rp 11.964.876.989.216
		2017	3.758.113.809	1.402.672.048	13.548	Rp 50.914.925.884.332	Rp 19.003.400.906.304
		2018	3.865.132.439	1.387.261.307	14.481	Rp 55.970.982.849.159	Rp 20.088.930.986.667
		2019	4.650.292.093	1.356.246.297	13.901	Rp 64.643.710.384.793	Rp 18.853.179.774.597
		2020	4.687.437.992	1.213.384.963	14.105	Rp 66.116.312.877.160	Rp 17.114.794.903.115
7.	TOBA	2015	127.253.438	158.795.626	13.795	Rp 1.755.461.177.210	Rp 2.190.585.660.670
		2016	113.843.825	147.744.334	13.436	Rp 1.529.605.632.700	Rp 1.985.092.871.624
		2017	173.538.605	174.799.423	13.548	Rp 2.351.101.020.540	Rp 2.368.182.582.804
		2018	286.259.322	215.623.872	14.481	Rp 4.145.321.241.882	Rp 3.122.449.290.432
		2019	370.500.569	264.139.887	13.901	Rp 5.150.328.409.669	Rp 3.671.808.569.187
		2020	480.967.627	290.914.160	14.105	Rp 6.784.048.378.835	Rp 4.103.344.226.800

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)



Data Hasil Perhitungan Variabel Solvabilitas
(Debt to Equity Ratio)



Lampiran 1.8 : Data Hasil Perhitungan Variabel Solvabilitas

$$\text{Debt to Equity Ratio (DER)} = \frac{\text{Total Kewajiban}}{\text{Total Ekuitas}} \times 100\%$$

No.	Kode	Tahun	Total Kewajiban	Total Ekuitas	DER (%)
1.	ADRO	2015	Rp 35.944.058.870.000	Rp 46.255.228.185.000	77,708
		2016	Rp 36.765.934.500.000	Rp 50.867.110.552.000	72,278
		2017	Rp 3.884.700.960.000	Rp 55.433.362.596.000	66,539
		2018	Rp 39.939.510.303.000	Rp 62.307.282.852.000	64,101
		2019	Rp 44.951.802.710.000	Rp 55.373.173.895.000	81,180
		2020	Rp 34.273.062.460.000	Rp 55.738.925.970.000	61,489
		Rata-Rata			
2.	ANTM	2015	Rp 12.040.131.928.000	Rp 18.316.718.962.000	65,733
		2016	Rp 11.572.740.239.000	Rp 18.408.795.573.000	62,865
		2017	Rp 11.523.869.935.000	Rp 18.490.403.517.000	62,324
		2018	Rp 13.567.160.084.000	Rp 19.739.230.723.000	68,732
		2019	Rp 12.061.488.555.000	Rp 18.133.419.175.000	66,515
		2020	Rp 12.690.063.970.000	Rp 19.039.449.025.000	66,651
		Rata-Rata			
3.	BSSR	2015	Rp 950.833.369.890	Rp 1.447.804.231.920	65,674
		2016	Rp 760.968.403.644	Rp 1.711.012.539.116	44,475
		2017	Rp 816.223.361.892	Rp 2.030.718.864.900	40,194
		2018	Rp 1.373.100.946.065	Rp 2.176.195.079.097	63,096
		2019	Rp 1.117.121.308.858	Rp 2.367.585.763.858	47,184
		2020	Rp 1.029.209.732.915	Rp 2.685.254.114.725	38,328
		Rata-Rata			
4.	BYAN	2015	Rp 10.562.717.180.835	Rp 2.374.947.406.925	444,756
		2016	Rp 8.552.493.490.532	Rp 2.527.996.486.664	338,311
		2017	Rp 5.056.239.880.908	Rp 6.985.400.539.812	72,383
		2018	Rp 6.846.523.498.917	Rp 9.819.136.506.654	69,726
		2019	Rp 9.160.202.403.960	Rp 8.605.833.345.863	106,442
		2020	Rp 10.694.005.453.040	Rp 12.152.215.982.270	88,000
		Rata-Rata			
5.	CITA	2015	Rp 1.503.924.741.603	Rp 1.292.037.598.118	116,399
		2016	Rp 1.763.384.737.866	Rp 962.828.982.988	183,146
		2017	Rp 1.763.755.821.001	Rp 914.494.891.667	192,867
		2018	Rp 1.768.872.308.186	Rp 1.499.695.435.336	117,949
		2019	Rp 1.847.122.969.502	Rp 2.014.185.087.629	91,706
		2020	Rp 680.906.529.352	Rp 3.453.893.913.635	19,714
		Rata-Rata			

6.	HRUM	2015	Rp 513.509.797.890	Rp 4.737.612.201.085	10,839
		2016	Rp 778.421.807.952	Rp 4.775.561.792.956	16,300
		2017	Rp 861.413.664.252	Rp 5.363.121.061.656	16,062
		2018	Rp 1.151.274.312.324	Rp 5.625.677.220.471	20,465
		2019	Rp 659.163.748.341	Rp 5.554.610.414.213	11,867
		2020	Rp 619.288.459.790	Rp 6.414.906.296.890	9,654
		Rata-Rata			
7.	MDKA	2015	Rp 256.726.232.935	Rp 2.200.413.466.980	11,667
		2016	Rp 1.949.812.354.104	Rp 2.137.117.315.184	91,236
		2017	Rp 2.457.069.547.620	Rp 2.567.497.182.132	95,699
		2018	Rp 5.439.878.083.845	Rp 6.113.199.518.973	88,986
		2019	Rp 5.935.849.982.147	Rp 7.287.520.236.716	81,452
		2020	Rp 5.161.876.477.485	Rp 7.950.225.151.505	64,927
		Rata-Rata			
8.	MEDC	2015	Rp 30.462.325.497.355	Rp 9.678.487.284.905	314,743
		2016	Rp 36.366.169.792.692	Rp 11.964.876.989.216	303,941
		2017	Rp 50.914.925.884.331	Rp 19.003.400.906.304	267,925
		2018	Rp 55.970.982.849.159	Rp 20.088.930.986.667	278,616
		2019	Rp 64.643.710.384.793	Rp 18.853.179.774.597	342,880
		2020	Rp 66.116.312.877.160	Rp 17.114.794.903.115	386,311
		Rata-Rata			
9.	SMMT	2015	Rp 313.673.790.462	Rp 399.111.322.996	78,593
		2016	Rp 255.549.688.996	Rp 381.192.651.563	67,040
		2017	Rp 306.303.664.687	Rp 419.360.249.695	73,041
		2018	Rp 342.430.970.325	Rp 489.534.966.943	69,950
		2019	Rp 287.067.420.462	Rp 584.445.919.301	49,118
		2020	Rp 317.228.386.339	Rp 564.557.831.801	56,191
		Rata-Rata			
10.	TINS	2015	Rp 3.908.615.000.000	Rp 5.731.068.000.000	68,200
		2016	Rp 3.894.946.000.000	Rp 5.653.685.000.000	68,892
		2017	Rp 5.814.816.000.000	Rp 6.061.493.000.000	95,930
		2018	Rp 8.596.067.000.000	Rp 6.521.881.000.000	131,803
		2019	Rp 15.102.873.000.000	Rp 5.258.405.000.000	287,214
		2020	Rp 9.557.564.000.000	Rp 4.940.136.000.000	193,468
		Rata-Rata			
11.	TOBA	2015	Rp 1.755.461.177.210	Rp 2.190.585.660.670	80,137
		2016	Rp 1.529.605.632.700	Rp 1.985.092.871.624	77,055
		2017	Rp 2.351.101.020.540	Rp 2.368.182.582.804	99,279
		2018	Rp 4.145.321.241.882	Rp 3.122.449.290.432	132,759
		2019	Rp 5.150.328.409.669	Rp 3.671.808.569.187	140,267
		2020	Rp 6.784.048.378.835	Rp 4.103.344.226.800	165,330
		Rata-Rata			

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)

**Data Variabel *Size* Perusahaan yang Menggunakan Mata
Uang Asing Diubah menjadi Mata Uang Rupiah
Menggunakan Kurs Tengah**



Lampiran 1.9 : Data Variabel *Size* Perusahaan yang Menggunakan Mata Uang Asing Diubah menjadi Mata Uang Rupiah

No.	Kode	Tahun	Total Aset (Dollar) (a)	Kurs Tengah (b)	Total Aset (c) = (a) x (b)
1	ADRO	2015	5.958.629.000	13.795	Rp 82.199.287.055.000
		2016	6.522.257.000	13.436	Rp 87.633.045.052.000
		2017	6.814.147.000	13.548	Rp 92.318.063.556.000
		2018	7.060.755.000	14.481	Rp 102.246.793.155.000
		2019	7.217.105.000	13.901	Rp 100.324.976.605.000
		2020	6.381.566.000	14.105	Rp 90.011.988.430.000
2	BSSR	2015	173.877.318	13.795	Rp 2.398.637.601.810
		2016	183/981.910	13.436	Rp 2.471.980.942.760
		2017	210.137.454	13.548	Rp 2.846.942.226.792
		2018	245.100.202	14.481	Rp 3.549.296.025.162
		2019	250.680.316	13.901	Rp 3.484.707.072.716
		2020	263.343.768	14.105	Rp 3.714.463.847.640
3	BYAN	2015	937.851.728	13.795	Rp 12.937.664.587.760
		2016	824.686.661	13.436	Rp 11.080.489.977.196
		2017	888.813.140	13.548	Rp 12.041.640.420.720
		2018	1.150.863.891	14.481	Rp 16.665.660.005.571
		2019	1.278.040.123	13.901	Rp 17.766.035.749.823
		2020	1.619.725.022	14.105	Rp 22.846.221.435.310
4	HRUM	2015	380.654.005	13.795	Rp 5.251.121.998.975
		2016	413.365.853	13.436	Rp 5.553.983.600.908
		2017	459.443.071	13.548	Rp 6.224.534.725.908
		2018	467.989.195	14.481	Rp 6.776.951.532.795
		2019	447.001.954	13.901	Rp 6.213.774.162.554
		2020	498.702.216	14.105	Rp 7.034.194.756.680
5	MDKA	2015	178.118.137	13.795	Rp 2.457.139.699.915
		2016	304.177.558	13.436	Rp 4.086.929.669.288
		2017	370.871.474	13.548	Rp 5.024.566.729.752
		2018	797.809.378	14.481	Rp 11.553.077.602.818
		2019	951.253.163	13.901	Rp 13.223.370.218.863
		2020	929.606.638	14.105	Rp 13.112.101.628.990
6	MEDC	2015	2.909.808.828	13.795	Rp 40.140.812.782.260
		2016	3.597.130.603	13.436	Rp 48.331.046.781.908
		2017	5.160.785.857	13.548	Rp 69.918.326.790.636
		2018	5.252.393.746	14.481	Rp 76.059.913.835.826
		2019	6.006.538.390	13.901	Rp 83.496.890.159.390
		2020	5.900.822.955	14.105	Rp 83.231.107.780.275
7	TOBA	2015	282.371.637	13.795	Rp 3.895.316.732.415
		2016	261.588.159	13.436	Rp 3.514.698.504.324
		2017	348.338.028	13.548	Rp 4.719.283.603.344
		2018	501.883.194	14.481	Rp 7.267.770.532.314
		2019	634.640.456	13.901	Rp 8.822.136.978.856
		2020	771.871.787	14.105	Rp 10.887.251.555.635

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)



Data Hasil Perhitungan
Variabel *Size* Perusahaan

Lampiran 1.10 : Data Hasil Perhitungan Variabel *Size* Perusahaan

$$SIZE = \ln (\text{Total Aset})$$

No.	Kode	Tahun	Total Aset	Size
1.	ADRO	2015	Rp 82.199.287.055.000	32
		2016	Rp 87.633.045.052.000	32
		2017	Rp 92.318.063.556.000	32
		2018	Rp 102.246.793.155.000	32
		2019	Rp 100.324.976.605.000	32
		2020	Rp 90.011.988.430.000	32
		Rata-Rata		
2.	ANTM	2015	Rp 30.356.850.890.000	31
		2016	Rp 29.981.535.812.000	31
		2017	Rp 30.014.273.452.000	31
		2018	Rp 32.195.350.845.000	31
		2019	Rp 30.194.907.730.000	31
		2020	Rp 31.729.512.995.000	31
		Rata-Rata		
3.	BSSR	2015	Rp 2.398.637.601.810	29
		2016	Rp 2.471.980.942.760	29
		2017	Rp 2.846.942.226.792	29
		2018	Rp 3.549.296.025.162	29
		2019	Rp 3.484.707.072.716	29
		2020	Rp 3.714.463.847.640	29
		Rata-Rata		
4.	BYAN	2015	Rp 12.937.664.587.760	30
		2016	Rp 11.080.489.977.196	30
		2017	Rp 12.041.640.420.720	30
		2018	Rp 16.665.660.005.571	30
		2019	Rp 17.766.035.749.823	31
		2020	Rp 22.846.221.435.310	31
		Rata-Rata		
5.	CITA	2015	Rp 2.795.962.339.721	29
		2016	Rp 2.726.213.720.854	29
		2017	Rp 2.678.250.712.668	29
		2018	Rp 3.268.567.743.522	29
		2019	Rp 3.861.308.057.131	29
		2020	Rp 4.134.800.442.987	29
		Rata-Rata		
6.	HRUM	2015	Rp 5.251.121.998.975	29
		2016	Rp 5.553.983.600.908	29
		2017	Rp 6.224.534.725.908	29
		2018	Rp 6.776.951.532.795	30
		2019	Rp 6.213.774.162.554	29
		2020	Rp 7.034.194.756.680	30
		Rata-Rata		
7.	MDKA	2015	Rp 2.457.139.699.915	29
		2016	Rp 4.086.929.669.288	29
		2017	Rp 5.024.566.729.752	29

		2018	Rp 11.553.077.602.818	30
		2019	Rp 13.223.370.218.863	30
		2020	Rp 13.112.101.628.990	30
		Rata-Rata		30
8.	MEDC	2015	Rp 40.140.812.782.260	31
		2016	Rp 48.331.046.781.908	32
		2017	Rp 69.918.326.790.636	32
		2018	Rp 76.059.913.835.826	32
		2019	Rp 83.496.890.159.390	32
		2020	Rp 83.231.107.780.275	32
		Rata-Rata		32
9.	SMMT	2015	Rp 712.785.113.458	27
		2016	Rp 636.742.340.559	27
		2017	Rp 725.663.914.382	27
		2018	Rp 831.965.937.268	27
		2019	Rp 871.513.339.763	27
		2020	Rp 881.786.218.140	28
		Rata-Rata		27
10.	TINS	2015	Rp 9.279.683.000.000	30
		2016	Rp 9.548.631.000.000	30
		2017	Rp 11.876.309.000.000	30
		2018	Rp 15.117.948.000.000	30
		2019	Rp 20.361.278.000.000	31
		2020	Rp 14.517.700.000.000	30
		Rata-Rata		30
11.	TOBA	2015	Rp 3.895.316.732.415	29
		2016	Rp 3.514.698.504.324	29
		2017	Rp 4.719.283.603.344	29
		2018	Rp 7.267.770.532.314	30
		2019	Rp 8.822.136.978.856	30
		2020	Rp 10.887.251.555.635	30
		Rata-Rata		30

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)



Lampiran 1.11 : Data Hasil Perhitungan Variabel Kepemilikan Manajerial

$$\text{Kepemilikan Manajerial} = \frac{\text{Jumlah Saham Pihak Manajemen}}{\text{Total Saham Beredar}} \times 100\%$$

No.	Kode	Tahun	Saham Pihak Manajemen	Total Saham Beredar	Hasil
1.	ADRO	2015	4.219.255.248	31.985.962.000	13,191
		2016	4.263.235.248	31.985.962.000	13,328
		2017	3.915.354.855	31.985.962.000	12,241
		2018	3.966.286.105	31.985.962.000	12,400
		2019	3.967.346.605	31.985.962.000	12,403
		2020	3.964.846.605	31.985.962.000	12,396
		Rata-Rata			
2.	ANTM	2015	1.200.750	9.538.459.750	0,013
		2016	623.066	24.030.764.725	0,003
		2017	623.066	24.030.764.725	0,003
		2018	172.285	24.030.764.725	0,001
		2019	43.500	24.030.764.725	0,000
		2020	2.325.000	24.030.764.725	0,010
		Rata-Rata			
3.	BSSR	2015	1.703.566.000	2.616.500.000	65,109
		2016	23.078.400	2.616.500.000	0,882
		2017	2.565.600	2.616.500.000	0,098
		2018	0	2.616.500.000	0,000
		2019	7.847.100	2.616.500.000	0,300
		2020	5.283.000	2.616.500.000	0,202
		Rata-Rata			
4.	BYAN	2015	2.167.290.000	3.333.333.500	65,019
		2016	2.167.303.600	3.333.333.500	65,019
		2017	2.167.253.300	3.333.333.500	65,018
		2018	2.209.782.700	3.333.333.500	66,293
		2019	2.189.478.100	3.333.333.500	65,684
		2020	2.194.994.900	3.333.333.500	65,850
		Rata-Rata			
5.	CITA	2015	0	3.370.734.900	0,000
		2016	0	3.370.734.900	0,000
		2017	0	3.370.734.900	0,000
		2018	8.338.000	3.370.734.900	0,247
		2019	8.388.000	3.370.734.900	0,249
		2020	0	3.960.361.250	0,000
		Rata-Rata			
6.	HRUM	2015	375.000	2.703.620.000	0,014
		2016	380.000	2.703.620.000	0,014
		2017	300.000	2.703.620.000	0,011
		2018	300.000	2.703.620.000	0,011
		2019	300.000	2.703.620.000	0,011
		2020	300.000	2.703.620.000	0,011
		Rata-Rata			

7.	MDKA	2015	709.643.000	3.569.587.140	19,880
		2016	243.530.000	3.569.587.140	6,822
		2017	243.530.000	3.569.587.140	6,822
		2018	486.417.572	4.164.518.330	11,680
		2019	2.586.871.360	21.897.591.650	11,813
		2020	1.959.613.178	21.897.591.650	8,949
		Rata-Rata			
8.	MEDC	2015	0	3.332.451.450	0,000
		2016	0	3.332.451.450	0,000
		2017	157.911.997	17.728.923.467	0,891
		2018	230.709.463	17.829.347.601	1,294
		2019	248.680.096	17.916.081.914	1,388
		2020	168.940.775	25.136.231.252	0,672
		Rata-Rata			
9.	SMMT	2015	0	3.150.000.000	0,000
		2016	0	3.150.000.000	0,000
		2017	0	3.150.000.000	0,000
		2018	19.386.400	3.150.000.000	0,615
		2019	6.550.000	3.150.000.000	0,208
		2020	8.360.000	3.150.000.000	0,265
		Rata-Rata			
10.	TINS	2015	560.388	7.447.753.454	0,008
		2016	14.797	7.447.753.454	0,000
		2017	0	7.447.753.454	0,000
		2018	0	7.447.753.454	0,000
		2019	0	7.447.753.454	0,000
		2020	0	7.447.753.454	0,000
		Rata-Rata			
11.	TOBA	2015	54.800	2.012.491.000	0,003
		2016	54,800.000	2.012.491.000	0,003
		2017	0	2.012.491.000	0,000
		2018	0	2.012.491.000	0,000
		2019	0	8.049.964.000	0,000
		2020	0	8.049.964.000	0,000
		Rata-Rata			

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)



Lampiran 1.12 : Data Hasil Perhitungan Variabel Reputasi Kantor Akuntan Publik

No.	Kode	Tahun	Kantor Akuntan Publik	Kategori
1.	ADRO	2015	Price Waterhouse Coopers (PWC)	1
		2016	Price Waterhouse Coopers (PWC)	1
		2017	Price Waterhouse Coopers (PWC)	1
		2018	Price Waterhouse Coopers (PWC)	1
		2019	Price Waterhouse Coopers (PWC)	1
		2020	Price Waterhouse Coopers (PWC)	1
2.	ANTM	2015	Price Waterhouse Coopers (PWC)	1
		2016	Price Waterhouse Coopers (PWC)	1
		2017	Price Waterhouse Coopers (PWC)	1
		2018	Price Waterhouse Coopers (PWC)	1
		2019	Price Waterhouse Coopers (PWC)	1
		2020	Price Waterhouse Coopers (PWC)	1
3.	BSSR	2015	MAZARS	0
		2016	MAZARS	0
		2017	MAZARS	0
		2018	MAZARS	0
		2019	MAZARS	0
		2020	MAZARS	0
4.	BYAN	2015	Price Waterhouse Coopers (PWC)	1
		2016	Price Waterhouse Coopers (PWC)	1
		2017	Price Waterhouse Coopers (PWC)	1
		2018	Price Waterhouse Coopers (PWC)	1
		2019	Price Waterhouse Coopers (PWC)	1
		2020	Price Waterhouse Coopers (PWC)	1
5	CITA	2015	BWP	0
		2016	BWP	0
		2017	BWP	0
		2018	BWP	0
		2019	BWP	0
		2020	BWP	0
6	HRUM	2015	Deloitte Touche Tohmatsu	1
		2016	Deloitte Touche Tohmatsu	1
		2017	Deloitte Touche Tohmatsu	1
		2018	Deloitte Touche Tohmatsu	1
		2019	Deloitte Touche Tohmatsu	1
		2020	Deloitte Touche Tohmatsu	1

7.	MDKA	2015	Tanubrata Sutanto Fahmi Rekan	0
		2016	Tanubrata Sutanto Fahmi Rekan	0
		2017	Tanubrata Sutanto Fahmi Rekan	0
		2018	Tanubrata Sutanto Fahmi Rekan	0
		2019	Tanubrata Sutanto Fahmi Rekan	0
		2020	Tanubrata Sutanto Fahmi Rekan	0
8.	MEDC	2015	Ernst & Young (EY)	1
		2016	Ernst & Young (EY)	1
		2017	Ernst & Young (EY)	1
		2018	Ernst & Young (EY)	1
		2019	Ernst & Young (EY)	1
		2020	Ernst & Young (EY)	1
9.	SMMMT	2015	Crowe	0
		2016	Crowe	0
		2017	Crowe	0
		2018	Crowe	0
		2019	Crowe	0
		2020	Crowe	0
10.	TINS	2015	Price Waterhouse Coopers (PWC)	1
		2016	Price Waterhouse Coopers (PWC)	1
		2017	Price Waterhouse Coopers (PWC)	1
		2018	Price Waterhouse Coopers (PWC)	1
		2019	Price Waterhouse Coopers (PWC)	1
		2020	Price Waterhouse Coopers (PWC)	1
11.	TOBA	2015	Ernst & Young (EY)	1
		2016	Ernst & Young (EY)	1
		2017	Ernst & Young (EY)	1
		2018	Ernst & Young (EY)	1
		2019	Ernst & Young (EY)	1
		2020	Ernst & Young (EY)	1

Sumber : Data Laporan Keuangan Diolah www.idx.co.id (2021)



Data Hasil Perhitungan
Ketepatan Waktu Pelaporan Keuangan

**Lampiran 1.13 : Data Hasil Perhitungan Ketepatan Waktu Pelaporan Keuangan
(Total Lag)**

Total Lag = Tanggal Publikasi Laporan Keuangan – Tanggal Berakhirnya Periode Laporan Keuangan

No.	Kode	Tahun	Tanggal Publikasi Laporan Keuangan	Tanggal Berakhirnya Periode Laporan Keuangan	Jangka Waktu (hari)
1.	ADRO	2015	29 Februari 2016	31 Desember 2015	60
		2016	27 Februari 2017	31 Desember 2016	58
		2017	06 Maret 2018	31 Desember 2017	65
		2018	04 Maret 2019	31 Desember 2018	63
		2019	03 Maret 2020	31 Desember 2019	63
		2020	04 Maret 2021	31 Desember 2020	63
		Rata-Rata			
2.	ANTM	2015	08 Februari 2016	31 Desember 2015	39
		2016	28 Februari 2017	31 Desember 2016	59
		2017	12 Maret 2018	31 Desember 2017	71
		2018	13 Maret 2019	31 Desember 2018	72
		2019	13 April 2020	31 Desember 2019	104
		2020	15 Maret 2021	31 Desember 2020	74
		Rata-Rata			
3.	BSSR	2015	12 Februari 2016	31 Desember 2015	43
		2016	08 Februari 2017	31 Desember 2016	39
		2017	16 Maret 2018	31 Desember 2017	75
		2018	06 Maret 2019	31 Desember 2018	65
		2019	17 Maret 2020	31 Desember 2019	77
		2020	25 Maret 2021	31 Desember 2020	84
		Rata-Rata			
4.	BYAN	2015	31 Maret 2016	31 Desember 2015	91
		2016	30 Maret 2017	31 Desember 2016	89
		2017	27 Maret 2018	31 Desember 2017	86
		2018	22 Maret 2019	31 Desember 2018	81
		2019	01 April 2020	31 Desember 2019	92
		2020	31 Maret 2021	31 Desember 2020	90
		Rata-Rata			
5.	CITA	2015	08 Februari 2016	31 Desember 2015	39
		2016	27 Maret 2017	31 Desember 2016	86
		2017	02 April 2018	31 Desember 2017	92
		2018	01 April 2019	31 Desember 2018	91
		2019	08 April 2020	31 Desember 2019	99
		2020	30 Maret 2021	31 Desember 2020	89
		Rata-Rata			

6.	HRUM	2015	08 Februari 2016	31 Desember 2015	39
		2016	30 Maret 2017	31 Desember 2016	89
		2017	02 April 2018	31 Desember 2017	92
		2018	29 Maret 2019	31 Desember 2018	88
		2019	01 April 2020	31 Desember 2019	92
		2020	06 April 2021	31 Desember 2020	96
		Rata-Rata			
7.	MDKA	2015	09 Februari 2016	31 Desember 2015	40
		2016	08 Februari 2017	31 Desember 2016	39
		2017	13 Maret 2018	31 Desember 2017	72
		2018	28 Maret 2019	31 Desember 2018	87
		2019	12 Maret 2020	31 Desember 2019	72
		2020	15 April 2021	31 Desember 2020	105
		Rata-Rata			
8.	MEDC	2015	22 Maret 2016	31 Desember 2015	82
		2016	31 Maret 2017	31 Desember 2016	90
		2017	11 April 2018	31 Desember 2017	101
		2018	08 April 2019	31 Desember 2018	98
		2019	19 Mei 2020	31 Desember 2019	140
		2020	01 Juni 2021	31 Desember 2020	152
		Rata-Rata			
9.	SMMT	2015	13 Februari 2016	31 Desember 2015	44
		2016	24 Maret 2017	31 Desember 2016	83
		2017	29 Maret 2018	31 Desember 2017	88
		2018	29 Maret 2019	31 Desember 2018	88
		2019	24 Maret 2020	31 Desember 2019	84
		2020	10 Mei 2021	31 Desember 2020	130
		Rata-Rata			
10.	TINS	2015	02 Maret 2016	31 Desember 2015	62
		2016	28 Februari 2017	31 Desember 2016	59
		2017	04 April 2018	31 Desember 2017	94
		2018	13 Maret 2019	31 Desember 2018	72
		2019	15 April 2020	31 Desember 2019	106
		2020	13 Maret 2021	31 Desember 2020	72
		Rata-Rata			
11.	TOBA	2015	23 Maret 2016	31 Desember 2015	83
		2016	30 Maret 2017	31 Desember 2016	89
		2017	29 Maret 2018	31 Desember 2017	88
		2018	28 Maret 2019	31 Desember 2018	87
		2019	01 April 2020	31 Desember 2019	92
		2020	25 Maret 2021		84
		Rata-Rata			

Sumber : Data Diolah dari www.idx.co.id (2021)



Lampiran 1.14 : Data Variabel Pengujian IBM SPSS 22

No.	Kode	ROA	DER	Size Perusahaan	Kepemilikan Manajerial	Reputasi KAP	Ketepatan Waktu
1.	ADRO	2,534	77,708	32	13,191	1	60
		5,223	72,278	32	13,328	1	58
		7,872	66,539	32	12,241	1	65
		6,763	64,101	32	12,400	1	63
		6,027	81,180	32	12,403	1	63
		6,523	61,489	32	12,396	1	63
2.	ANTM	-4,746	65,733	31	0,013	1	39
		0,216	62,865	31	0,003	1	59
		0,455	62,324	31	0,000	1	71
		2,625	68,732	31	0,001	1	72
		0,642	66,515	31	0,000	1	104
		3,622	66,515	31	0,010	1	74
3.	BSSR	15,169	65,674	29	65,109	0	43
		14,904	44,475	29	0,882	0	39
		39,411	40,194	29	0,098	0	75
		28,178	63,096	29	0,000	0	65
		12,154	47,184	29	0,300	0	77
		11,590	38,328	29	0,202	0	84
4.	BYAN	8,722	444,756	30	65,019	1	91
		2,185	338,311	30	65,019	1	89
		38,030	72,383	30	65,018	1	86
		45,558	69,726	30	66,293	1	81
		18,326	106,442	31	65,684	1	92
		21,267	88,000	31	65,850	1	90
5.	CITA	-12,204	116,399	29	0,000	0	39
		-9,763	183,146	29	0,000	0	86
		1,748	192,867	29	0,000	0	92
		20,233	117,949	29	0,247	0	91
		17,034	91,706	29	0,249	0	99
		15,718	19,714	29	0,000	0	89
6.	HRUM	-4,991	10,839	29	0,014	1	39
		4,350	16,300	29	0,014	1	89
		12,134	16,062	29	0,011	1	92
		8,591	20,465	30	0,011	1	88
		4,502	11,867	29	0,011	1	92
		12,090	9,654	30	0,011	1	96

7.	MDKA	-2,932	11,667	29	19,880	0	40
		-0,907	91,236	29	6,882	0	39
		11,630	95,699	29	6,882	0	72
		7,253	88,986	30	11,680	0	87
		7,280	81,452	30	11,813	0	72
		3,108	64,927	30	8,949	0	105
8.	MEDC	-6,398	314,743	31	0,000	1	82
		5,200	303,941	32	0,000	1	90
		2,554	267,925	32	0,891	1	101
		-0,540	278,616	32	1,294	1	98
		-0,225	342,880	32	1,388	1	140
		-3,005	386,311	32	0,672	1	152
9.	SMMT	-8,499	78,593	27	0,000	0	44
		-2,871	67,040	27	0,000	0	83
		5,523	73,041	27	0,000	0	88
		10,167	69,950	27	0,615	0	88
		0,715	49,118	27	0,208	0	84
		-2,652	56,191	28	0,265	0	130
10.	TINS	1,094	68,200	30	0,008	1	62
		2,639	68,892	30	0,000	1	59
		4,230	95,930	30	0,000	1	94
		3,515	131,803	30	0,000	1	72
		-3,002	287,214	31	0,000	1	106
		-2,346	193,468	30	0,000	1	72
11.	TOBA	9,110	80,137	29	0,003	1	83
		5,576	77,055	29	0,003	1	89
		11,876	99,279	29	0,000	1	88
		13,567	132,759	30	0,000	1	87
		6,893	140,267	30	0,000	1	92
		4,639	165,330	30	0,000	1	84

Sumber : Data Laporan Keuangan Diolah (2021)

Keterangan :

- ROA : Lampiran 1.6
 DER : Lampiran 1.8
 Size Perusahaan : Lampiran 1.10
 Kepemilikan Manjaerial : Lampiran 1.11
 Reputasi KAP : Lampiran 1.12
 Ketepatan Waktu : Lampiran 1.13

Lampiran 1.15 : Berita Acara Bimbingan Skripsi



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 (SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : DIYAH AYU WULANDARI
2. NIM : 17441404
3. Jurusan : Akuntansi S-1
4. Bidang : Analisis Laporan Keuangan
5. Alamat : Dusun Tegalrejo, Desa Lembeyan Wetan,
Kecamatan Lembeyan, Kabupaten Magetan
6. Judul Skripsi : Pengaruh Profitabilitas, Solvabilitas, Size
Perusahaan, Kepemilikan Manajerial, dan Reputasi
Kantor Akuntan Publik Terhadap Ketepatan
Waktu Pelaporan Keuangan (Studi Pada
Perusahaan Pertambangan yang Terdaftar di Bursa
Efek Indonesia Tahun 2015-2019)
7. Masa Pembimbingan : September 2020 s/d Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	KETERANGAN	Paraf Pembimbing
18-11-2020	Revisi Proposal	
14-1-2021	Revisi Proposal	f.
30-1-2021	Revisi Proposal	f.
5-2-2021	ACC Proposal	f.
16-2-2021	Revisi proposal	f.
3-3-2021	ACC proposal	f.
21-3-2021	Revisi BAB 1,2,3	
2-4-2021	Revisi BAB 1,2,3	
11-4-2021	Revisi BAB 1,2,3	
11-4-2021	ACC BAB 1,2,3	
14-5-2021	Revisi BAB 4 & 5	
24-6-2021	Revisi BAB 4 & 5	
26-6-2021	Revisi BAB 4 & 5	
30-6-2021	Revisi BAB 4 & 5	
1-7-2021	ACC BAB 4 & 5	
3-7-2021	revisi bab 1,2,3	
4-7-2021	revisi bab 4,5	
7-7-2021	revisi lampiran	
9-7-2021	Cek plagiasi 23%	
20-7-2021	revisi lampiran penulisan rupiah harus bulan!	

