

LAMPIRAN

Lampiran 1. Daftar Perusahaan Pertambangan di Bursa Efek Indonesia

No	Kode	Nama	Tanggal Pendaftaran
1	ADRO	Adaro Energy Tbk	16-Jul-08
2	ARII	Atlas Resources Tbk	8-Nov-11
3	ATPK	Bara Jaya Internasional	17-Apr-02
4	BORN	Borneo Lumbang Energy & Metal Tbk	26-Nov-10
5	BSSR	Baramulti Suksessarana Tbk	8-Nov-12
6	BUMI	Bumi Resources Tbk	30-Jul-90
7	BYAN	Bayan Resources Tbk	12-Aug-08
8	DEWA	Darma Henwa Tbk	26-Sep-07
9	DOID	Delta Dunia Makmur Tbk	15-Jun-01
10	FIRE	Alfa Energi Investama Tbk	9-Jun-17
11	GEMS	Golden Energy Mines Tbk	17-Nov-11
12	GTBO	Garda Tujuh Buana Tbk	9-Jul-09
13	HRUM	Harum Energy Tbk	6-Oct-10
14	ITMG	Indo Tambangraya Megah Tbk	18-Dec-07
15	KKGI	Resource Alam Indonesia Tbk	1-Jul-91
16	MBAP	Mitrabara Adiperdana Tbk	10-Jul-14
17	MYOH	Samindo Resources Tbk	27-Jul-00
18	PKPK	Perdana Karya Perkasa Tbk	11-Jul-07
19	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	23-Dec-02
20	PTRO	Petrosea Tbk	21-May-90
21	SMMT	Golden Eagle Energy Tbk	29-Feb-00
22	TOBA	Toba Bara Sejahtera Tbk	6-Jul-12
23	ARTI	Ratu Prabu Energi Tbk	30-Apr-03

24	BIPI	Benakat Integra Tbk	11-Feb-10
25	ELSA	Elnusa Tbk	6-Feb-08
26	ENRG	Energi Mega Persada Tbk	7-Jun-04
27	ESSA	Surya Esa Perkasa Tbk	1-Feb-12
28	MEDC	Medco Energi International Tbk	12-Oct-94
29	RUIS	Radiant Utama Interinsco Tbk	12-Jul-06
30	ANTM	Aneka Tambang (Persero) Tbk	27-Nov-97
31	CITA	Cita Mineral Unvestindo Tbk	20-Mar-02
32	CKRA	Cakra Mineral Tbk	19-May-99
33	INCO	Vale Indonesia Tbk	16-May-90
34	MDKA	Merdeka Copper Gold Tbk	19-Jun-15
35	PSAB	J Resources Asia Pasifik Tbk	1-Dec-07
36	SMRU	SMR Utama Tbk	10-Oct-11
37	TINS	Timah (Persero) Tbk	19-Oct-95
38	ZINC	Kapuas Prima Coal Tbk	16-Oct-17
39	CTTH	Citatah Tbk	7-Mar-96
40	MITI	Mitra Investindo Tbk	16-Jul-97

Sumber: www.idx.co.id dan www.sahamok.com (data diolah)

Lampiran 2. Tabulasi Data 2013

Kode	Opini Audit	Audit Tenure		Tingkat Likuiditas (%)	Pertumbuhan Perusahaan	Audit Delay		
	Kode	Auditor	t			Lap Keu	Lap Audit	Hari
ARI	1	Mana Leckzinska (Moore Stephens)	1	0,26	0,18	31-Dec-13	28-Mar-14	88
BSSR	0	Indrajuwana kemala Widjaja (Ernst & Young)	1	0,49	0,31	31-Dec-13	3-Jul-14	183
BYAN	0	Eddy Rintis, S.E., CPA (pwc)	1	1,10	-0,19	31-Dec-13	28-Mar-14	88
DEWA	1	Rudi Hartono Purba (RSM AAJ)	1	1,28	-0,34	31-Dec-13	14-Feb-14	44
DOID	0	Handoko Tomo (Mazars)	1	1,41	-0,18	31-Dec-13	26-Feb-14	56
HRUM	0	Tenfy Widjaja (Deloitte)	1	3,45	-0,20	31-Dec-13	25-Mar-14	85
ITMG	0	Yusron, S.E., Ak., CPA (pwc)	1	1,99	-0,11	31-Dec-13	19-Feb-14	49
ENRG	0	Tjiendradjaja Yamin (Mazars)	1	0,69	0,23	31-Dec-13	28-Mar-14	88
ESSA	1	Henri Arifian (Deloitte)	1	3,24	0,07	31-Dec-13	25-Mar-14	85
PSAB	0	Gabriella Mulyamin Kurniawan (Moore Stephens)	1	0,90	-0,55	31-Dec-13	28-Mar-14	88

Lampiran 3. Tabulasi Data 2014

Kode	Opini Audit	Audit Tenure		Tingkat Likuiditas (%)	Pertumbuhan Perusahaan	Audit Delay		
	Kode	Auditor	t			Lap Keu	Lap Audit	Hari
ARI	1	Mana Leckzinska (Moore Stephens)	2	0,30	-0,66	31-Dec-14	30-Mar-15	90
BSSR	0	Tjiendradjaja Yamin (Praxity)	1	0,67	0,30	31-Dec-14	13-Mar-15	73
BYAN	1	Eddy Rintis, S.E., CPA (pwc)	2	0,62	-0,28	31-Dec-14	31-Mar-15	90
DEWA	1	Rudi Hartono Purba (RSM AAJ)	2	1,40	0,06	31-Dec-14	20-Feb-15	50
DOID	0	Handoko Tomo (Moores Rowland)	1	2,38	-0,13	31-Dec-14	20-Mar-15	80
HRUM	0	Tenfy Widjaja (Deloitte)	2	3,58	-0,43	31-Dec-14	30-Mar-15	90
ITMG	0	Eddy Rintis, S.E., CPA (pwc)	1	1,56	-0,11	31-Dec-14	18-Feb-15	48
ENRG	0	Tjiendradjaja Yamin (Praxity)	1	0,59	0,01	31-Dec-14	20-Apr-15	110
ESSA	1	Drs. Osman Sitorus (Deloitte)	1	1,62	-0,05	31-Dec-14	25-Mar-15	85
PSAB	0	Mana Leckzinska (Moore Stephens)	1	0,39	2,60	31-Dec-14	30-Mar-15	90

Lampiran 4. Tabulasi Data 2015

Kode	Opini Audit	Audit Tenure		Tingkat Likuiditas (%)	Pertumbuhan Perusahaan	Audit Delay		
	Kode	Auditor	t			Lap Keu	Lap Audit	Hari
ARII	1	Mana Leckzinska (Moore Stephens)	3	0,20	-0,26	31-Dec-15	20-Mar-16	80
BSSR	0	Dudi Hadi Santoso (Mazars)	1	0,84	0,19	31-Dec-15	12-Feb-16	42
BYAN	0	Eddy Rintis, S.E., CPA (pwc)	3	1,89	-0,44	31-Dec-15	31-Mar-16	90
DEWA	1	Rudi Hartono Purba (RSM AAJ)	3	1,25	0,02	31-Dec-15	04-Mar-16	64
DOID	0	Dudi Hadi Santoso (Mazars)	1	3,00	-0,07	31-Dec-15	07-Mar-16	67
HRUM	0	Alvin Ismanto (Deloitte)	1	6,91	-0,48	31-Dec-15	30-Mar-16	90
ITMG	0	Yusron, S.E., Ak., CPA (pwc)	1	1,80	-0,18	31-Dec-15	28-Feb-16	58
ENRG	0	Tjiendradjaja Yamin (Praxity)	2	0,58	-0,23	31-Dec-15	27-Jun-16	177
ESSA	1	Henri Arifian (Deloitte)	1	1,60	0,01	31-Dec-15	24-Apr-16	114
PSAB	0	Gabriella Mulyamin Kurniawan (Moore Stephens)	1	0,29	0,02	31-Dec-15	13-Apr-16	103

Lampiran 5. Tabulasi Data 2016

Kode	Opini Audit	Audit Tenure		Tingkat Likuiditas (%)	Pertumbuhan Perusahaan	Audit Delay		
	Kode	Auditor	t			Lap Keu	Lap Audit	Hari
ARII	1	Mana Leckzinska (Moore Stephens)	3	0,18	-0,59	31-Dec-16	29-Mar-17	89
BSSR	0	Dudi Hadi Santoso (Mazars)	1	1,11	-0,06	31-Dec-16	8-Feb-17	38
BYAN	0	Eddy Rintis, S.E., CPA (pwc)	3	2,55	0,19	31-Dec-16	30-Mar-17	90
DEWA	1	Rudi Hartono Purba (RSM AAJ)	3	1,11	0,08	31-Dec-16	15-Mar-17	75
DOID	0	Dudi Hadi Santoso (Mazars)	1	1,36	0,08	31-Dec-16	15-Mar-17	75
HRUM	0	Alvin Ismanto (Deloitte)	1	5,07	-0,13	31-Dec-16	30-Mar-17	90
ITMG	0	Yusron, S.E., Ak., CPA (pwc)	1	2,26	-0,14	31-Dec-16	23-Feb-17	53
ENRG	1	Tjiendradjaja Yamin (Praxity)	2	0,62	-0,16	31-Dec-16	30-Jun-17	180
ESSA	1	Henri Arifian (Deloitte)	1	2,34	-0,28	31-Dec-16	29-Mar-17	89
PSAB	0	Gabriella Mulyamin Kurniawan (Moore Stephens)	1	0,49	-0,18	31-Dec-16	24-Feb-17	54

Lampiran 6. Tabulasi Data 2017

Kode	Opini Audit	Audit Tenure		Tingkat Likuiditas (%)	Pertumbuhan Perusahaan	Audit Delay		
	Kode	Auditor	t			Lap Keu	Lap Audit	Hari
ARII	1	Mana Leckzinska (Moore Stephens)	3	0,22	1,47	31-Dec-17	29-Mar-18	89
BSSR	0	Dudi Hadi Santoso (Mazars)	1	1,45	0,62	31-Dec-17	19-Feb-18	49
BYAN	0	Eddy Rintis, S.E., CPA (pwc)	3	1,02	0,92	31-Dec-17	26-Mar-18	86
DEWA	1	Rudi Hartono Purba (RSM AAJ)	3	0,84	-0,06	31-Dec-17	2-May-18	122
DOID	0	Dudi Hadi Santoso (Mazars)	1	1,62	0,25	31-Dec-17	1-Mar-18	61
HRUM	0	Alvin Ismanto (Deloitte)	1	5,45	0,50	31-Dec-17	28-Mar-18	88
ITMG	0	Yusron, S.E., Ak., CPA (pwc)	1	2,43	0,24	31-Dec-17	22-Feb-18	52
ENRG	1	Tjiendradjaja Yamin (Praxity)	2	0,47	-0,40	31-Dec-17	29-Jun-18	179
ESSA	1	Henri Arifian (Deloitte)	1	0,68	0,16	31-Dec-17	27-Mar-18	87
PSAB	0	Gabriella Mulyamin Kurniawan (Moore Stephens)	1	0,77	-0,07	31-Dec-17	27-Mar-18	87

Lampiran 7. Statistik Deskriptif

Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Opini Audit dengan Tambahan Phrase Going Concern	50	0	1	.36	.485
Audit Tenure	50	1	3	1.50	.789
Tingkat Likuiditas	50	.18	6.91	1.5664	1.40732
Pertumbuhan Perusahaan	50	-.66	2.60	.0310	.52312
Audit Delay	50	38	183	85.56	34.010
Valid N (listwise)	50				

Lampiran 8. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.41906824
Most Extreme Differences	Absolute	.171
	Positive	.171
	Negative	-.091
Kolmogorov-Smirnov Z		1.209
Asymp. Sig. (2-tailed)		.108

a. Test distribution is Normal.

Lampiran 9. Hasil Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.142	.290		.489	.627		
Audit Tenure	.155	.073	.280	2.113	.040	.908	1.102
Tingkat Likuiditas	-.100	.041	-.341	-2.473	.017	.835	1.198
Pertumbuhan Perusahaan	-.109	.106	-.133	-1.034	.307	.956	1.046
Audit Delay	.002	.002	.152	1.167	.250	.938	1.066

a. Dependent Variable: Opini Audit dengan Tambahan Phrase Going Concern

Lampiran 10. Hasil Uji Heteroskedasitas

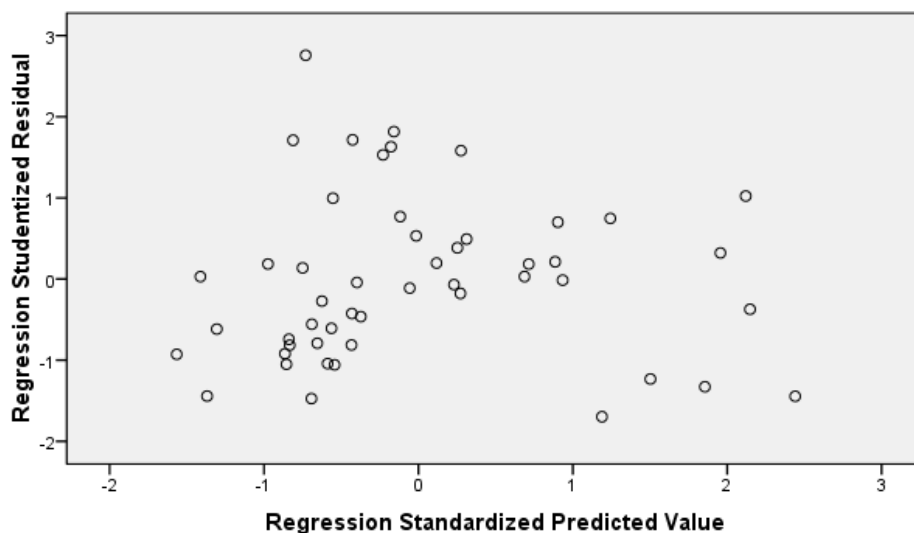
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.306	.113		2.700	.010
	Audit Tenure	.012	.042	.041	.277	.783
	Tingkat Likuiditas	-.030	.023	-.192	-1.283	.206
	Pertumbuhan Perusahaan	-.061	.061	-.144	-.998	.324
	Audit Delay	.001	.001	.143	.971	.337

a. Dependent Variable: Opini Audit dengan Tambahan Phrase Going Concern

Scatterplot

Dependent Variable: Opini Audit dengan Tambahan Phrasa Going Concern



Lampiran 11. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.548 ^a	.300	.236	.40248	2.224

a. Predictors: (Constant), Audit Delay, Pertumbuhan Perusahaan, Audit Tenure, Tingkat Likuiditas

b. Dependent Variable: Opini Audit dengan Tambahan Phrase Going Concern

Lampiran 12. Hasil Uji Regresi Linear Berganda

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Audit Delay, Pertumbuhan Perusahaan, Audit Tenure, Tingkat Likuiditas ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Opini Audit dengan Tambahan Phrase Going Concern

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.548 ^a	.300	.236	.40248

a. Predictors: (Constant), Audit Delay, Pertumbuhan Perusahaan, Audit Tenure, Tingkat Likuiditas

b. Dependent Variable: Opini Audit dengan Tambahan Phrase Going Concern

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.055	4	.764	4.715	.003 ^a
	Residual	7.127	44	.162		
	Total	10.182	48			

a. Predictors: (Constant), Audit Delay, Pertumbuhan Perusahaan, Audit Tenure, Tingkat Likuiditas