

LAMPIRAN

Lampiran 1

No	Kode Perusahaan	Tahun	Nama Perusahaan	<i>Audit Report Lag</i>	Profitabilitas	Solvabilitas	Likuiditas
1	ADRO	2013	PT Adaro Energy Tbk	59	0,034	1,11	1,77
2	ADRO	2014	PT Adaro Energy Tbk	58	0,029	0,97	1,64
3	ADRO	2015	PT Adaro Energy Tbk	60	0,025	0,78	2,40
4	ADRO	2016	PT Adaro Energy Tbk	58	0,052	0,72	2,47
5	ADRO	2017	PT Adaro Energy Tbk	59	0,079	0,67	2,56
6	BSSR	2013	PT Baramulti Suksessarana Tbk	66	0,030	0,83	0,49
7	BSSR	2014	PT Baramulti Suksessarana Tbk	72	0,015	0,86	0,67
8	BSSR	2015	PT Baramulti Suksessarana Tbk	43	0,152	0,66	0,84
9	BSSR	2016	PT Baramulti Suksessarana Tbk	39	0,149	0,44	1,11
10	BSSR	2017	PT Baramulti Suksessarana Tbk	50	0,394	0,40	1,45
11	CTTH	2013	PT Citatah Tbk	76	0,001	3,13	1,08
12	CTTH	2014	PT Citatah Tbk	68	0,003	3,56	1,09
13	CTTH	2015	PT Citatah Tbk	78	0,003	1,10	1,88
14	CTTH	2016	PT Citatah Tbk	75	0,034	0,96	1,89
15	CTTH	2017	PT Citatah Tbk	81	0,007	1,18	1,89
16	ELSA	2013	PT ElnusaTbk	58	0,056	0,91	1,60
17	ELSA	2014	PT ElnusaTbk	44	0,098	0,64	1,62
18	ELSA	2015	PT ElnusaTbk	42	0,086	0,67	1,44
19	ELSA	2016	PT ElnusaTbk	39	0,075	0,46	1,49
20	ELSA	2017	PT ElnusaTbk	45	0,052	0,59	1,35
21	GEMS	2013	PT Golden Energy Mines Tbk	51	0,042	0,35	1,83
22	GEMS	2014	PT Golden Energy Mines Tbk	41	0,034	0,26	2,21
23	GEMS	2015	PT Golden Energy Mines Tbk	47	0,006	0,49	2,79
24	GEMS	2016	PT Golden Energy Mines Tbk	58	0,089	0,43	3,77
25	GEMS	2017	PT Golden Energy Mines Tbk	58	0,203	1,02	1,68
26	INAI	2013	PT. Indal Aluminium Industry Tbk	80	0,007	5,06	1,24
27	INAI	2014	PT. Indal Aluminium Industry Tbk	79	0,025	5,15	1,08

No	Kode Perusahaan	Tahun	Nama Perusahaan	<i>Audit Report Lag</i>	Profitabilitas	Solvabilitas	Likuiditas
28	INAI	2015	PT. Indal Aluminium Industry Tbk	88	0,022	0,82	1,00
29	INAI	2016	PT. Indal Aluminium Industry Tbk	86	0,027	4,19	1,00
30	INAI	2017	PT. Indal Aluminium Industry Tbk	75	0,032	3,38	0,99
31	ITMG	2013	PT Indo Tambangraya Megah Tbk	50	0,166	0,44	1,99
32	ITMG	2014	PT Indo Tambangraya Megah Tbk	49	0,153	0,45	1,56
33	ITMG	2015	PT Indo Tambangraya Megah Tbk	49	0,054	0,41	1,80
34	ITMG	2016	PT Indo Tambangraya Megah Tbk	54	0,108	0,33	2,26
35	ITMG	2017	PT Indo Tambangraya Megah Tbk	53	0,186	0,42	2,43
36	LION	2013	PT Lion Metal Works Tbk	85	0,130	0,20	6,73
37	LION	2014	PT Lion Metal Works Tbk	75	0,082	0,35	3,69
38	LION	2015	PT Lion Metal Works Tbk	84	0,072	0,41	3,80
39	LION	2016	PT Lion Metal Works Tbk	74	0,062	0,46	3,56
40	LION	2017	PT Lion Metal Works Tbk	74	0,082	0,24	4,28
41	LMSH	2013	PT Lionmesh Prima Tbk	85	0,102	0,28	4,20
42	LMSH	2014	PT Lionmesh Prima Tbk	70	0,053	0,21	5,57
43	LMSH	2015	PT Lionmesh Prima Tbk	84	0,015	0,19	8,09
44	LMSH	2016	PT Lionmesh Prima Tbk	74	0,038	0,39	2,69
45	LMSH	2017	PT Lionmesh Prima Tbk	74	0,080	0,24	4,28
46	MYOH	2013	PT Samindo Resources Tbk	73	0,096	1,32	1,73
47	MYOH	2014	PT Samindo Resources Tbk	77	0,132	1,02	1,86
48	MYOH	2015	PT Samindo Resources Tbk	64	0,153	0,73	2,33
49	MYOH	2016	PT Samindo Resources Tbk	59	0,144	0,37	4,30
50	MYOH	2017	PT Samindo Resources Tbk	79	0,090	0,25	2,85
51	PTBA	2013	PT Bukti Asam Tbk	55	0,159	0,55	2,87
52	PTBA	2014	PT Bukti Asam Tbk	54	0,136	0,71	2,08
53	PTBA	2015	PT Bukti Asam Tbk	60	0,121	0,82	1,54
54	PTBA	2016	PT Bukti Asam Tbk	66	0,109	0,76	1,66

No	Kode Perusahaan	Tahun	Nama Perusahaan	Audit Report Lag	Profitabilitas	Solvabilitas	Likuiditas
55	PTBA	2017	PT Bukti Asam Tbk	67	0,207	0,59	2,46
56	RUIS	2013	PT Radiant Utama Interinsco Tbk	86	0,023	3,88	1,12
57	RUIS	2014	PT Radiant Utama Interinsco Tbk	83	0,044	3,07	0,97
58	RUIS	2015	PT Radiant Utama Interinsco Tbk	81	0,038	2,23	0,87
59	RUIS	2016	PT Radiant Utama Interinsco Tbk	81	0,027	1,72	0,90
60	RUIS	2017	PT Radiant Utama Interinsco Tbk	87	0,022	1,52	1,00
61	TINS	2013	PT Timah Tbk	45	0,069	0,61	2,20
62	TINS	2014	PT Timah Tbk	54	0,069	0,74	1,87
63	TINS	2015	PT Timah Tbk	62	0,011	0,73	1,82
64	TINS	2016	PT Timah Tbk	59	0,026	0,69	1,71
65	TINS	2017	PT Timah Tbk	0	0,042	0,96	2,06
66	TOBA	2013	PT Toba Bara Sejahtera Tbk	80	0,111	1,39	0,90
67	TOBA	2014	PT Toba Bara Sejahtera Tbk	68	0,119	1,11	1,24
68	TOBA	2015	PT Toba Bara Sejahtera Tbk	83	0,091	0,82	1,31
69	TOBA	2016	PT Toba Bara Sejahtera Tbk	89	0,056	0,77	0,97
70	TOBA	2017	PT Toba Bara Sejahtera Tbk	87	0,119	0,99	1,53
71	ANTM	2013	PT Aneka Tambang Tbk	59	0,019	0,71	1,84
72	ANTM	2014	PT Aneka Tambang Tbk	62	(0,035)	0,85	1,64
73	ANTM	2015	PT Aneka Tambang Tbk	60	(0,047)	0,66	2,59
74	ANTM	2016	PT Aneka Tambang Tbk	59	0,002	0,63	2,44
75	ANTM	2017	PT Aneka Tambang Tbk	68	0,005	0,62	1,62
76	CITA	2013	PT Cita Minera Investindo Tbk	51	0,182	0,80	1,91
77	CITA	2014	PT Cita Minera Investindo Tbk	54	(0,138)	0,70	1,52
78	CITA	2015	PT Cita Minera Investindo Tbk	75	(0,122)	1,16	0,75
79	CITA	2016	PT Cita Minera Investindo Tbk	67	0,097	1,83	1,16
80	CITA	2017	PT Cita Minera Investindo Tbk	71	0,018	1,93	0,54
81	DKFT	2013	PT Central Omega Resources Tbk	17	0,211	0,10	9,84

No	Kode Perusahaan	Tahun	Nama Perusahaan	Audit Report Lag	Profitabilitas	Solvabilitas	Likuiditas
82	DKFT	2014	PT Central Omega Resources Tbk	86	(0,039)	0,05	17,36
83	DKFT	2015	PT Central Omega Resources Tbk	22	(0,024)	0,04	20,17
84	DKFT	2016	PT Central Omega Resources Tbk	76	(0,046)	0,55	1,63
85	DKFT	2017	PT Central Omega Resources Tbk	87	(0,020)	0,94	0,80
86	MITI	2013	PT Mitra Investindo	69	0,140	0,41	3,91
87	MITI	2014	PT Mitra Investindo	84	0,021	0,32	2,50
88	MITI	2015	PT Mitra Investindo	88	(0,721)	1,24	1,86
89	MITI	2016	PT Mitra Investindo	86	(0,102)	1,63	1,70
90	MITI	2017	PT Mitra Investindo	87	(0,100)	1,82	1,24
91	SMMT	2013	PT Golden Eagle Energy Tbk	86	0,031	0,35	4,71
92	SMMT	2014	PT Golden Eagle Energy Tbk	86	(0,005)	0,58	1,21
93	SMMT	2015	PT Golden Eagle Energy Tbk	90	(0,085)	0,79	0,76
94	SMMT	2016	PT Golden Eagle Energy Tbk	83	(0,029)	0,67	0,27
95	SMMT	2017	PT Golden Eagle Energy Tbk	80	0,055	0,73	0,21
96	DSSA	2013	PT Dian Swastatika Sentosa Tbk	79	(0,008)	0,39	2,06
97	DSSA	2014	PT Dian Swastatika Sentosa Tbk	41	0,007	0,55	1,90
98	DSSA	2015	PT Dian Swastatika Sentosa Tbk	90	(0,004)	0,89	1,53
99	DSSA	2016	PT Dian Swastatika Sentosa Tbk	83	0,029	0,74	1,75
100	DSSA	2017	PT Dian Swastatika Sentosa Tbk	81	0,047	0,88	1,66
101	HRUM	2013	PT Harum Energy Tbk	84	0,103	0,22	3,45
102	HRUM	2014	PT Harum Energy Tbk	89	0,006	0,23	3,58
103	HRUM	2015	PT Harum Energy Tbk	90	(0,050)	0,11	6,91
104	HRUM	2016	PT Harum Energy Tbk	89	0,043	0,16	5,07
105	HRUM	2017	PT Harum Energy Tbk	87	0,121	0,16	5,45
106	PTRO	2013	PT Peterosea Tbk	64	0,034	1,58	1,55
107	PTRO	2014	PT Peterosea Tbk	64	0,005	1,43	1,64
108	PTRO	2015	PT Peterosea Tbk	75	(0,030)	1,39	1,55
109	PTRO	2016	PT Peterosea Tbk	66	(0,020)	1,31	2,16

No	Kode Perusahaan	Tahun	Nama Perusahaan	<i>Audit Report Lag</i>	Profitabilitas	Solvabilitas	Likuiditas
109	PTRO	2016	PT Peterosea Tbk	66	(0,020)	1,31	2,16
110	PTRO	2017	PT Peterosea Tbk	59	0,019	1,44	1,65
111	ESSA	2013	PT Surya Esa Perkasa Tbk	84	0,106	0,31	3,24
112	ESSA	2014	PT Surya Esa Perkasa Tbk	84	0,074	0,39	1,62
113	ESSA	2015	PT Surya Esa Perkasa Tbk	84	0,018	0,52	1,60
114	ESSA	2016	PT Surya Esa Perkasa Tbk	88	0,000	2,18	2,34
115	ESSA	2017	PT Surya Esa Perkasa Tbk	86	0,003	2,88	0,68
116	INCO	2013	PT Vale Indonesia Tbk	57	0,017	0,33	3,30
117	INCO	2014	PT Vale Indonesia Tbk	57	0,074	0,31	2,98
118	INCO	2015	PT Vale Indonesia Tbk	56	0,022	0,25	4,04
119	INCO	2016	PT Vale Indonesia Tbk	53	0,001	0,21	4,54
120	INCO	2017	PT Vale Indonesia Tbk	58	(0,007)	0,20	4,62
121	SMRU	2013	PT SMR Utama Tbk	77	(0,186)	0,08	8,14
122	SMRU	2014	PT SMR Utama Tbk	79	(0,013)	1,00	1,77
123	SMRU	2015	PT SMR Utama Tbk	90	(0,101)	1,15	0,67
124	SMRU	2016	PT SMR Utama Tbk	86	(0,073)	1,46	1,61
125	SMRU	2017	PT SMR Utama Tbk	80	0,016	0,98	1,11

Lampiran 2

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran Perusahaan	Opini Wajar
1	ADRO	2013	PT Adaro Energy Tbk	13,91	1
2	ADRO	2014	PT Adaro Energy Tbk	13,90	1
3	ADRO	2015	PT Adaro Energy Tbk	13,91	1
4	ADRO	2016	PT Adaro Energy Tbk	13,94	1
5	ADRO	2017	PT Adaro Energy Tbk	13,97	1
6	BSSR	2013	PT Baramulti Suksessarana Tbk	12,29	1
7	BSSR	2014	PT Baramulti Suksessarana Tbk	12,32	1
8	BSSR	2015	PT Baramulti Suksessarana Tbk	12,38	1
9	BSSR	2016	PT Baramulti Suksessarana Tbk	12,39	1
10	BSSR	2017	PT Baramulti Suksessarana Tbk	12,45	1
11	CTTH	2013	PT Citatah Tbk	11,51	1
12	CTTH	2014	PT Citatah Tbk	11,56	1
13	CTTH	2015	PT Citatah Tbk	11,78	1
14	CTTH	2016	PT Citatah Tbk	11,79	1
15	CTTH	2017	PT Citatah Tbk	11,85	1
16	ELSA	2013	PT Elnusa Tbk	12,64	1
17	ELSA	2014	PT Elnusa Tbk	12,63	1
18	ELSA	2015	PT Elnusa Tbk	12,64	1
19	ELSA	2016	PT Elnusa Tbk	12,62	1
20	ELSA	2017	PT Elnusa Tbk	12,69	1
21	GEMS	2013	PT Golden Energy Mines Tbk	12,60	1
22	GEMS	2014	PT Golden Energy Mines Tbk	12,59	1
23	GEMS	2015	PT Golden Energy Mines Tbk	12,71	1
24	GEMS	2016	PT Golden Energy Mines Tbk	12,71	1
25	GEMS	2017	PT Golden Energy Mines Tbk	12,90	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran Perusahaan	Opini Wajar
26	INAI	2013	PT. Indal Aluminium Industry Tbk	11,88	1
27	INAI	2014	PT. Indal Aluminium Industry Tbk	11,95	1
28	INAI	2015	PT. Indal Aluminium Industry Tbk	12,12	1
29	INAI	2016	PT. Indal Aluminium Industry Tbk	12,13	1
30	INAI	2017	PT. Indal Aluminium Industry Tbk	12,08	1
31	ITMG	2013	PT Indo Tambangraya Megah Tbk	13,23	1
32	ITMG	2014	PT Indo Tambangraya Megah Tbk	13,21	1
33	ITMG	2015	PT Indo Tambangraya Megah Tbk	13,21	1
34	ITMG	2016	PT Indo Tambangraya Megah Tbk	13,21	1
35	ITMG	2017	PT Indo Tambangraya Megah Tbk	13,26	1
36	LION	2013	PT Lion Metal Works Tbk	11,70	1
37	LION	2014	PT Lion Metal Works Tbk	11,78	1
38	LION	2015	PT Lion Metal Works Tbk	11,81	1
39	LION	2016	PT Lion Metal Works Tbk	11,84	1
40	LION	2017	PT Lion Metal Works Tbk	11,21	1
41	LMSH	2013	PT Lionmesh Prima Tbk	11,15	1
42	LMSH	2014	PT Lionmesh Prima Tbk	11,15	1
43	LMSH	2015	PT Lionmesh Prima Tbk	11,13	1
44	LMSH	2016	PT Lionmesh Prima Tbk	11,21	1
45	LMSH	2017	PT Lionmesh Prima Tbk	11,21	1
46	MYOH	2013	PT Samindo Resources Tbk	12,26	1
47	MYOH	2014	PT Samindo Resources Tbk	12,31	1
48	MYOH	2015	PT Samindo Resources Tbk	12,35	1
49	MYOH	2016	PT Samindo Resources Tbk	12,30	1
50	MYOH	2017	PT Samindo Resources Tbk	12,27	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran Perusahaan	Opini Wajar
51	PTBA	2013	PT Bukti Asam Tbk	13,07	1
52	PTBA	2014	PT Bukti Asam Tbk	13,17	1
53	PTBA	2015	PT Bukti Asam Tbk	13,23	1
54	PTBA	2016	PT Bukti Asam Tbk	13,27	1
55	PTBA	2017	PT Bukti Asam Tbk	13,34	1
56	RUIS	2013	PT Radiant Utama Interinsco Tbk	12,11	1
57	RUIS	2014	PT Radiant Utama Interinsco Tbk	12,10	1
58	RUIS	2015	PT Radiant Utama Interinsco Tbk	12,04	1
59	RUIS	2016	PT Radiant Utama Interinsco Tbk	11,99	1
60	RUIS	2017	PT Radiant Utama Interinsco Tbk	11,98	1
61	TINS	2013	PT Timah Tbk	12,90	1
62	TINS	2014	PT Timah Tbk	12,99	1
63	TINS	2015	PT Timah Tbk	12,97	1
64	TINS	2016	PT Timah Tbk	12,98	1
65	TINS	2017	PT Timah Tbk	12,98	1
66	TOBA	2013	PT Toba Bara Sejahtera Tbk	12,58	1
67	TOBA	2014	PT Toba Bara Sejahtera Tbk	12,57	1
68	TOBA	2015	PT Toba Bara Sejahtera Tbk	12,59	1
69	TOBA	2016	PT Toba Bara Sejahtera Tbk	12,55	1
70	TOBA	2017	PT Toba Bara Sejahtera Tbk	12,67	1
71	ANTM	2013	PT Aneka Tambang Tbk	13,34	1
72	ANTM	2014	PT Aneka Tambang Tbk	13,34	1
73	ANTM	2015	PT Aneka Tambang Tbk	13,48	1
74	ANTM	2016	PT Aneka Tambang Tbk	13,48	1
75	ANTM	2017	PT Aneka Tambang Tbk	13,48	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran Perusahaan	Opini Wajar
76	CITA	2013	PT Cita Minera Investindo Tbk	12,58	1
77	CITA	2014	PT Cita Minera Investindo Tbk	12,45	1
78	CITA	2015	PT Cita Minera Investindo Tbk	12,45	1
79	CITA	2016	PT Cita Minera Investindo Tbk	12,44	1
80	CITA	2017	PT Cita Minera Investindo Tbk	12,43	1
81	DKFT	2013	PT Central Omega Resources Tbk	12,20	1
82	DKFT	2014	PT Central Omega Resources Tbk	12,08	1
83	DKFT	2015	PT Central Omega Resources Tbk	12,13	1
84	DKFT	2016	PT Central Omega Resources Tbk	12,27	1
85	DKFT	2017	PT Central Omega Resources Tbk	12,36	1
86	MITI	2013	PT Mitra Investindo	11,20	1
87	MITI	2014	PT Mitra Investindo	11,56	1
88	MITI	2015	PT Mitra Investindo	11,40	1
89	MITI	2016	PT Mitra Investindo	11,36	1
90	MITI	2017	PT Mitra Investindo	11,37	1
91	SMMT	2013	PT Golden Eagle Energy Tbk	11,80	1
92	SMMT	2014	PT Golden Eagle Energy Tbk	11,86	1
93	SMMT	2015	PT Golden Eagle Energy Tbk	11,85	1
94	SMMT	2016	PT Golden Eagle Energy Tbk	11,80	1
95	SMMT	2017	PT Golden Eagle Energy Tbk	11,86	1
96	DSSA	2013	PT Dian Swastatika Sentosa Tbk	13,17	1
97	DSSA	2014	PT Dian Swastatika Sentosa Tbk	13,21	1
98	DSSA	2015	PT Dian Swastatika Sentosa Tbk	13,38	1
99	DSSA	2016	PT Dian Swastatika Sentosa Tbk	13,48	1
100	DSSA	2017	PT Dian Swastatika Sentosa Tbk	13,57	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran Perusahaan	Opini Wajar
101	HRUM	2013	PT Harum Energy Tbk	12,77	1
102	HRUM	2014	PT Harum Energy Tbk	12,74	1
103	HRUM	2015	PT Harum Energy Tbk	12,72	1
104	HRUM	2016	PT Harum Energy Tbk	12,74	1
105	HRUM	2017	PT Harum Energy Tbk	12,79	1
106	PTRO	2013	PT Peterosea Tbk	12,79	1
107	PTRO	2014	PT Peterosea Tbk	12,76	1
108	PTRO	2015	PT Peterosea Tbk	12,77	1
109	PTRO	2016	PT Peterosea Tbk	12,72	1
110	PTRO	2017	PT Peterosea Tbk	12,77	1
111	ESSA	2013	PT Surya Esa Perkasa Tbk	12,16	1
112	ESSA	2014	PT Surya Esa Perkasa Tbk	12,24	1
113	ESSA	2015	PT Surya Esa Perkasa Tbk	12,58	1
114	ESSA	2016	PT Surya Esa Perkasa Tbk	12,95	1
115	ESSA	2017	PT Surya Esa Perkasa Tbk	13,05	1
116	INCO	2013	PT Vale Indonesia Tbk	13,44	1
117	INCO	2014	PT Vale Indonesia Tbk	13,46	1
118	INCO	2015	PT Vale Indonesia Tbk	13,50	1
119	INCO	2016	PT Vale Indonesia Tbk	13,48	1
120	INCO	2017	PT Vale Indonesia Tbk	13,47	1
121	SMRU	2013	PT SMR Utama Tbk	11,39	0
122	SMRU	2014	PT SMR Utama Tbk	12,42	1
123	SMRU	2015	PT SMR Utama Tbk	12,42	1
124	SMRU	2016	PT SMR Utama Tbk	12,38	1
125	SMRU	2017	PT SMR Utama Tbk	12,31	1

Lampiran 3

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran KAP	
1	ADRO	2013	PT Adaro Energy Tbk	PWC	1
2	ADRO	2014	PT Adaro Energy Tbk	PWC	1
3	ADRO	2015	PT Adaro Energy Tbk	PWC	1
4	ADRO	2016	PT Adaro Energy Tbk	PWC	1
5	ADRO	2017	PT Adaro Energy Tbk	PWC	1
6	BSSR	2013	PT Baramulti Suksessarana Tbk	Ernst & Young (EY)	1
7	BSSR	2014	PT Baramulti Suksessarana Tbk	Praxity	0
8	BSSR	2015	PT Baramulti Suksessarana Tbk	MAZARS	0
9	BSSR	2016	PT Baramulti Suksessarana Tbk	MAZARS	0
10	BSSR	2017	PT Baramulti Suksessarana Tbk	MAZARS	0
11	CTTH	2013	PT Citatah Tbk	Moore Stephens	0
12	CTTH	2014	PT Citatah Tbk	Moore Stephens	0
13	CTTH	2015	PT Citatah Tbk	Moore Stephens	0
14	CTTH	2016	PT Citatah Tbk	Moore Stephens	0
15	CTTH	2017	PT Citatah Tbk	Moore Stephens	0
16	ELSA	2013	PT ElnusaTbk	PWC	1
17	ELSA	2014	PT ElnusaTbk	PWC	1
18	ELSA	2015	PT ElnusaTbk	Ernst & Young (EY)	1
19	ELSA	2016	PT ElnusaTbk	Ernst & Young (EY)	1
20	ELSA	2017	PT ElnusaTbk	Ernst & Young (EY)	1
21	GEMS	2013	PT Golden Energy Mines Tbk	Ernst & Young (EY)	1
22	GEMS	2014	PT Golden Energy Mines Tbk	Ernst & Young (EY)	1
23	GEMS	2015	PT Golden Energy Mines Tbk	Ernst & Young (EY)	1
24	GEMS	2016	PT Golden Energy Mines Tbk	Ernst & Young (EY)	1
25	GEMS	2017	PT Golden Energy Mines Tbk	Ernst & Young (EY)	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran KAP	
26	INAI	2013	PT. Indal Aluminium Industry Tbk	PKF	0
27	INAI	2014	PT. Indal Aluminium Industry Tbk	PKF	0
28	INAI	2015	PT. Indal Aluminium Industry Tbk	PKF	0
29	INAI	2016	PT. Indal Aluminium Industry Tbk	PKF	0
30	INAI	2017	PT. Indal Aluminium Industry Tbk	PKF	0
31	ITMG	2013	PT Indo Tambangraya Megah Tbk	PWC	1
32	ITMG	2014	PT Indo Tambangraya Megah Tbk	PWC	1
33	ITMG	2015	PT Indo Tambangraya Megah Tbk	PWC	1
34	ITMG	2016	PT Indo Tambangraya Megah Tbk	PWC	1
35	ITMG	2017	PT Indo Tambangraya Megah Tbk	PWC	1
36	LION	2013	PT Lion Metal Works Tbk	Crowe Horwath	0
37	LION	2014	PT Lion Metal Works Tbk	Crowe Horwath	0
38	LION	2015	PT Lion Metal Works Tbk	Crowe Horwath	0
39	LION	2016	PT Lion Metal Works Tbk	Crowe Horwath	0
40	LION	2017	PT Lion Metal Works Tbk	Crowe Horwath	0
41	LMSH	2013	PT Lionmesh Prima Tbk	Crowe Horwath	0
42	LMSH	2014	PT Lionmesh Prima Tbk	Crowe Horwath	0
43	LMSH	2015	PT Lionmesh Prima Tbk	Crowe Horwath	0
44	LMSH	2016	PT Lionmesh Prima Tbk	Crowe Horwath	0
45	LMSH	2017	PT Lionmesh Prima Tbk	Crowe Horwath	0
46	MYOH	2013	PT Samindo Resources Tbk	Morison International	0
47	MYOH	2014	PT Samindo Resources Tbk	KPMG	1
48	MYOH	2015	PT Samindo Resources Tbk	PWC	1
49	MYOH	2016	PT Samindo Resources Tbk	PWC	1
50	MYOH	2017	PT Samindo Resources Tbk	PWC	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran KAP	
51	PTBA	2013	PT Bukti Asam Tbk	PWC	1
52	PTBA	2014	PT Bukti Asam Tbk	PWC	1
53	PTBA	2015	PT Bukti Asam Tbk	PWC	1
54	PTBA	2016	PT Bukti Asam Tbk	Ernst & Young (EY)	1
55	PTBA	2017	PT Bukti Asam Tbk	Ernst & Young (EY)	1
56	RUIS	2013	PT Radiant Utama Interinsco Tbk	RSM AJJ	0
57	RUIS	2014	PT Radiant Utama Interinsco Tbk	RSM AJJ	0
58	RUIS	2015	PT Radiant Utama Interinsco Tbk	RSM	0
59	RUIS	2016	PT Radiant Utama Interinsco Tbk	RSM	0
60	RUIS	2017	PT Radiant Utama Interinsco Tbk	RSM	0
61	TINS	2013	PT Timah Tbk	PWC	1
62	TINS	2014	PT Timah Tbk	PWC	1
63	TINS	2015	PT Timah Tbk	PWC	1
64	TINS	2016	PT Timah Tbk	PWC	1
65	TINS	2017	PT Timah Tbk	PWC	1
66	TOBA	2013	PT Toba Bara Sejahtera Tbk	Ernst & Young (EY)	1
67	TOBA	2014	PT Toba Bara Sejahtera Tbk	Ernst & Young (EY)	1
68	TOBA	2015	PT Toba Bara Sejahtera Tbk	Ernst & Young (EY)	1
69	TOBA	2016	PT Toba Bara Sejahtera Tbk	Ernst & Young (EY)	1
70	TOBA	2017	PT Toba Bara Sejahtera Tbk	Ernst & Young (EY)	1
71	ANTM	2013	PT Aneka Tambang Tbk	PWC	1
72	ANTM	2014	PT Aneka Tambang Tbk	PWC	1
73	ANTM	2015	PT Aneka Tambang Tbk	PWC	1
74	ANTM	2016	PT Aneka Tambang Tbk	PWC	1
75	ANTM	2017	PT Aneka Tambang Tbk	PWC	1

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran KAP	
76	CITA	2013	PT Cita Minera Investindo Tbk	BWP	0
77	CITA	2014	PT Cita Minera Investindo Tbk	BWP	0
78	CITA	2015	PT Cita Minera Investindo Tbk	BWP	0
79	CITA	2016	PT Cita Minera Investindo Tbk	Rodl& Partner	0
80	CITA	2017	PT Cita Minera Investindo Tbk	Rodl& Partner	0
81	DKFT	2013	PT Central Omega Resources Tbk	Moore Stephens	0
82	DKFT	2014	PT Central Omega Resources Tbk	Moore Stephens	0
83	DKFT	2015	PT Central Omega Resources Tbk	Moore Stephens	0
84	DKFT	2016	PT Central Omega Resources Tbk	Moore Stephens	0
85	DKFT	2017	PT Central Omega Resources Tbk	Moore Stephens	0
86	MITI	2013	PT Mitra Investindo	PKF	0
87	MITI	2014	PT Mitra Investindo	PKF	0
88	MITI	2015	PT Mitra Investindo	PKF	0
89	MITI	2016	PT Mitra Investindo	PKF	0
90	MITI	2017	PT Mitra Investindo	PKF	0
91	SMMT	2013	PT Golden Eagle Energy Tbk	Deloitte	1
92	SMMT	2014	PT Golden Eagle Energy Tbk	Deloitte	1
93	SMMT	2015	PT Golden Eagle Energy Tbk	Deloitte	1
94	SMMT	2016	PT Golden Eagle Energy Tbk	Deloitte	1
95	SMMT	2017	PT Golden Eagle Energy Tbk	Deloitte	1
96	DSSA	2013	PT Dian Swastatika Sentosa Tbk	Moore Stephens	0
97	DSSA	2014	PT Dian Swastatika Sentosa Tbk	Moore Stephens	0
98	DSSA	2015	PT Dian Swastatika Sentosa Tbk	Moore Stephens	0
99	DSSA	2016	PT Dian Swastatika Sentosa Tbk	Moore Stephens	0
100	DSSA	2017	PT Dian Swastatika Sentosa Tbk	Moore Stephens	0

No	Kode Perusahaan	Tahun	Nama Perusahaan	Ukuran KAP	
101	HRUM	2013	PT Harum Energy Tbk	Deloitte	1
102	HRUM	2014	PT Harum Energy Tbk	Deloitte	1
103	HRUM	2015	PT Harum Energy Tbk	Deloitte	1
104	HRUM	2016	PT Harum Energy Tbk	Deloitte	1
105	HRUM	2017	PT Harum Energy Tbk	Deloitte	1
106	PTRO	2013	PT Peterosea Tbk	Deloitte	1
107	PTRO	2014	PT Peterosea Tbk	Deloitte	1
108	PTRO	2015	PT Peterosea Tbk	Deloitte	1
109	PTRO	2016	PT Peterosea Tbk	Deloitte	1
110	PTRO	2017	PT Peterosea Tbk	Deloitte	1
111	ESSA	2013	PT Surya Esa Perkasa Tbk	Deloitte	1
112	ESSA	2014	PT Surya Esa Perkasa Tbk	Deloitte	1
113	ESSA	2015	PT Surya Esa Perkasa Tbk	Deloitte	1
114	ESSA	2016	PT Surya Esa Perkasa Tbk	Deloitte	1
115	ESSA	2017	PT Surya Esa Perkasa Tbk	Deloitte	1
116	INCO	2013	PT Vale Indonesia Tbk	PWC	1
117	INCO	2014	PT Vale Indonesia Tbk	KPMG	1
118	INCO	2015	PT Vale Indonesia Tbk	KPMG	1
119	INCO	2016	PT Vale Indonesia Tbk	KPMG	1
120	INCO	2017	PT Vale Indonesia Tbk	KPMG	1
121	SMRU	2013	PT SMR Utama Tbk	DFK	0
122	SMRU	2014	PT SMR Utama Tbk	DFK	0
123	SMRU	2015	PT SMR Utama Tbk	DFK	0
124	SMRU	2016	PT SMR Utama Tbk	DFK	0
125	SMRU	2017	PT SMR Utama Tbk	DFK	0

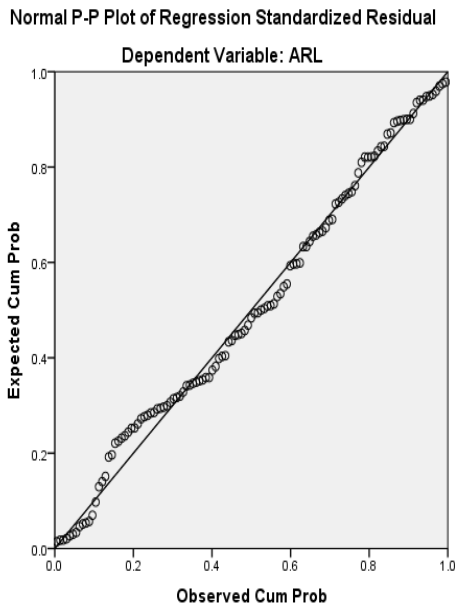
Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
ARL	125	17.0000	90.0000	69.1040	15.8337
ROA	125	-72.1334	39.4108	3.9813	10.3747
DER	125	.0425	5.1524	.9520	.9436
CR	125	.2137	20.1675	2.5422	2.6422
SIZE	125	11.1300	13.9700	12.5194	.6946
Valid N (listwise)	125				

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non Big 4	55	44.0	44.0	44.0
Valid Big 4	70	56.0	56.0	100.0
Total	125	100.0	100.0	

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Qualified	1	.8	.8	.8
Valid Unqualified	124	99.2	99.2	100.0
Total	125	100.0	100.0	

Uji Normalitas



	Kolmogorov-Smirnov ^a		
	Statistic	Df	Sig.
Unstandardized Residual	.066	121	.200*

Uji Multikolinieritas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
ROA	.867	1.154
DER	.670	1.493
CR	.648	1.543
SIZE	.618	1.619
KAP	.598	1.672
OPINI	.783	1.277

Uji Autokorelasi

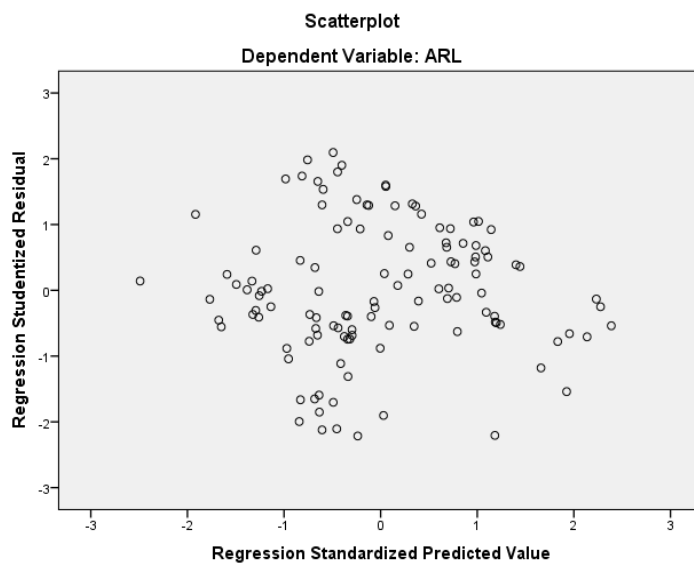
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.582 ^a	.339	.304	12.15305	2.011

a. Predictors: (Constant), OPINI, DER, SIZE, ROA, CR, KAP

b. Dependent Variable: ARL

Uji Heteroskedastistas



Uji Statistik F

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	8640.838	6	1440.140	9.751	.000 ^b
	Residual	16837.426	114	147.697		
	Total	25478.264	120			

a. Dependent Variable: ARL

b. Predictors: (Constant), OPINI, DER, SIZE, ROA, CR, KAP

Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.582 ^a	.339	.304	12.15305	2.011

a. Predictors: (Constant), OPINI, DER, SIZE, ROA, CR, KAP

b. Dependent Variable: ARL

Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	141.383	28.629		4.938	.000
	ROA	-.568	.155	-.300	-3.670	.000
	DER	2.828	1.430	.184	1.978	.050
	CR	1.544	.920	.159	1.678	.096
	SIZE	-7.704	2.029	-.368	-3.797	.000
	KAP	-1.027	2.893	-.035	-.355	.723
	OPINI	22.050	13.790	.138	1.599	.113