

# LAMPIRAN

## Lampiran 1

## DAFTAR POPULASI DAN SAMPEL PERUSAHAAN PERTAMBANGAN

No	Kode	Nama Perusahaan	Laporan Keuangan yang Berakhir 31 Desember				Mata Uang	Keputusan
			2015	2016	2017	2018		
1	ADRO	Adaro Energy Tbk	√	√	√	√	USD	Diterima
2	ANTM	Aneka Tambang (Persero) Tbk	√	√	√	√	Rupiah	Ditolak
3	APEX	Apexindo Pratama Duta Tbk	√	√	√	√	USD	Diterima
4	ARII	Atlas Resources Tbk	√	√	√	√	USD	Diterima
5	ARTI	Ratu Prabu Energi Tbk	√	√	√	X	Rupiah	Ditolak
6	ATPK	Bara Jaya Internasional Tbk	√	√	√	√	Rupiah	Ditolak
7	BIPI	Benakat Integra Tbk	√	√	√	√	USD	Diterima
8	BORN	Borneo Lumbung Energi & Metal Tbk	√	√	√	X	USD	Ditolak
9	BOSS	Borneo Olah Sarana Sukses Tbk	X	X	X	X	USD	Ditolak
10	BSSR	Baramulti Suksessarana Tbk	√	√	√	√	USD	Diterima
11	BUMI	Bumi Resources Tbk	√	√	√	√	USD	Diterima
12	BYAN	Bayan Resources Tbk	√	√	√	√	USD	Diterima
13	CITA	Cita Mineral Investindo	√	√	√	√	Rupiah	Ditolak

		Tbk						
14	CKRA	Cakra Mineral Tbk	√	√	√	X	Rupiah	Ditolak
15	CPDW	Indo Setu Bara Resources Tbk	X	X	X	X	USD	Ditolak
16	CTTH	Citatah Tbk	√	√	√	√	Rupiah	Ditolak
17	DEWA	Darma Henwa Tbk	√	√	√	√	USD	Diterima
18	DKFT	Central Omega Resources Tbk	√	√	√	√	Rupiah	Ditolak
19	DOID	Delta Dunia Makmur Tbk	√	√	√	√	USD	Diterima
20	DSSA	Dian Swastatika Sentosa Tbk	√	√	√	√	USD	Diterima
21	DWGL	Dwi Guna Laksana Tbk	X	X	X	X	USD	Ditolak
22	ELSA	Elnusa Tbk	√	√	√	√	Rupiah	Ditolak
23	ENRG	Energi Mega Persada Tbk	√	√	√	X	USD	Ditolak
24	ESSA	Surya Esa Perkasa Tbk	√	√	√	√	USD	Diterima
25	FIRE	Alfa Energi Investama Tbk	X	X	X	X	USD	Ditolak
26	GEMS	Golden Energy Mines Tbk	√	√	√	√	USD	Diterima
27	GTBO	Garda Tujuh Buana Tbk	X	X	X	X	USD	Ditolak
28	HRUM	Harum Energy Tbk	√	√	√	√	USD	Diterima
29	ITMG	Indo Tambangraya Megah Tbk	√	√	√	√	USD	Diterima
30	INCO	Vale Indonesia	√	√	√	√	USD	Diterima

		Tbk						
31	KKGI	Resource Alam Indonesia Tbk	√	√	√	√	USD	Diterima
32	MBAP	Mitrabara Adiperdana Tbk	√	√	√	√	USD	Diterima
33	MDK A	Merdeka Copper Gold Tbk	√	√	√	√	USD	Diterima
34	MEDC	Medco Energi International Tbk	√	√	√	√	USD	Diterima
35	MITI	Mitra Investindo Tbk	√	√	√	√	Rupiah	Ditolak
36	MYO H	Myoh Technology Tbk	√	√	√	√	USD	Diterima
37	PKPK	Perdana Karya Perkasa	√	√	√	√	Rupiah	Ditolak
38	PSAB	J Resources Asia Pasifik Tbk	√	√	√	√	USD	Diterima
39	PTBA	Bukit Asam Tbk	√	√	√	√	Rupiah	Ditolak
40	PTRO	Petrosea Tbk	√	√	√	√	USD	Diterima
41	RUIS	Radiant Utama Interinsco Tbk	√	√	√	√	Rupiah	Ditolak
42	SMM T	Golden Eagle Energy Tbk	√	√	√	√	Rupiah	Ditolak
43	SMRU	SMR Utama Tbk	√	√	√	√	Rupiah	Ditolak
44	TGRA	Terregra Asia Energy Tbk	X	X	X	X	X	Ditolak
45	TINS	Timah (Persero)	√	√	√	√	Rupiah	Ditolak

		Tbk						
46	TOBA	Toba Bara Sejahtra Tbk	√	√	√	√	USD	Diterima
47	ZINC	Kapuas Prima Coal Tbk	X	X	X	X	X	Ditolak

Keterangan:

√ : Memenuhi Kriteria

X : Tidak Memenuhi Kriteria

## Lampiran 2

## Hasil Perhitungan Variabel Kepemilikan Manajerial

No	KODE	NAMA PERUSAHAAN	KEPEMILIKAN MANAJERIAL			Variabel Dummy
			$\Sigma$ Saham yang dimiliki manajemen	$\Sigma$ Saham yang beredar	KM	
			<b>2015</b>			
1	ADRO	Adaro Energy Tbk	4.219.255.248,00	31.985.962.000,00	0,132	1
2	APEX	Apexindo Pratama Duta Tbk	624.876.000,00	2.659.850.000,00	0,235	1
3	ARII	Atlas Resources Tbk	956.842.000,00	3.000.000.000,00	0,319	1
4	BIPI	Benakat Integra Tbk	1.834.891.833,00	36.508.170.014,00	0,050	1
5	BSSR	Baramulti Suksessarana Tbk	2.399.883.800,00	2.616.500.000,00	0,917	1
6	BUMI	Bumi Resources Tbk	-	36.627.020.427,00	-	0
7	BYAN	Bayan Resources Tbk	2.167.290.000,00	3.333.333.500,00	0,650	1
8	DEWA	Darma Henwa Tbk	-	21.853.733.792,00	-	0
9	DOID	Delta Dunia Makmur Tbk	670.050.000,00	8.276.878.732,00	0,081	1
10	DSSA	Dian Swastatika Sentosa Tbk	-	770.552.320,00	-	0
11	ESSA	Surya Esa Perkasa Tbk	-	1.100.000.000,00	-	0
12	GEMS	Golden Energy Mines Tbk	-	5.882.353.000,00	-	0
13	HRUM	Harum Energy Tbk	380.000.000,00	2.703.620.000,00	0,141	1
14	ITMG	Indo Tambangraya Megah Tbk	149.025.000,00	1.129.925.000,00	0,132	1
15	INCO	Vale Indonesia Tbk	-	9.936.338.720,00	-	0
16	KKGI	Resource Alam Indonesia Tbk	53.270.000,00	964.024.663,00	0,055	1
17	MBAP	Mitrabara Adiperdana Tbk	-	1.227.271.952,00	-	0
18	MDKA	Merdeka Copper Gold Tbk	709.643.000,00	3.569.587.140,00	0,199	1
19	MEDC	Medco Energi International Tbk	-	3.295.458.650,00	-	0
20	MYOH	Myoh Technology Tbk	-	2.206.312.500,00	-	0

21	PSAB	J Resources Asia Pasifik Tbk	-	5.292.000.000,00	-	0
22	PTRO	Petrosea Tbk	106.916.200,00	1.008.605.000,00	0,106	1
23	TOBA	Toba Bara Sejahtera Tbk	88.355.000,00	2.012.491.000,00	0,044	1
			<b>2016</b>			
24	ADRO	Adaro Energy Tbk	4.263.235.248,00	31.985.962.000,00	0,133	1
25	APEX	Apexindo Pratama Duta Tbk	624.876.000,00	2.659.850.000,00	0,235	1
26	ARII	Atlas Resources Tbk	615.217.000,00	3.000.000.000,00	0,205	1
27	BIPI	Benakat Integra Tbk	-	36.508.170.014,00	-	0
28	BSSR	Baramulti Suksessarana Tbk	2.399.883.800,00	2.616.500.000,00	0,917	1
29	BUMI	Bumi Resources Tbk	-	36.627.020.427,00	-	0
30	BYAN	Bayan Resources Tbk	1.968.596.100,00	3.333.333.500,00	0,591	1
31	DEWA	Darma Henwa Tbk	-	21.853.733.792,00	-	0
32	DOID	Delta Dunia Makmur Tbk	670.050.000,00	8.325.016.732,00	0,080	1
33	DSSA	Dian Swastatika Sentosa Tbk	-	770.552.320,00	-	0
34	ESSA	Surya Esa Perkasa Tbk	-	1.100.000.000,00	-	0
35	GEMS	Golden Energy Mines Tbk	-	5.882.353.000,00	-	0
36	HRUM	Harum Energy Tbk	380.000.000,00	2.703.620.000,00	0,141	1
37	ITMG	Indo Tambangraya Megah Tbk	149.025.000,00	1.129.925.000,00	0,132	1
38	INCO	Vale Indonesia Tbk	-	9.936.338.720,00	-	0
39	KKGI	Resource Alam Indonesia Tbk	53.270.000,00	964.024.663,00	0,055	1
40	MBAP	Mitrabara Adiperdana Tbk	-	1.227.271.952,00	-	0
41	MDKA	Merdeka Copper Gold Tbk	709.643.000,00	3.569.587.140,00	0,199	1
42	MEDC	Medco Energi International Tbk	-	3.266.545.250,00	-	0
43	MYOH	Myoh Technology Tbk	312.776.250,00	2.206.312.500,00	0,142	1
44	PSAB	J Resources Asia Pasifik Tbk	-	26.460.000.000,00	-	0
45	PTRO	Petrosea Tbk	115.351.900,00	1.008.605.000,00	0,114	1

46	TOBA	Toba Bara Sejahtra Tbk	289.605.000,00	2.012.491.000,00	0,144	1
			<b>2017</b>			
47	ADRO	Adaro Energy Tbk	3.915.354.855,00	31.985.962.000,00	0,122	1
48	APEX	Apexindo Pratama Duta Tbk	624.876.000,00	2.659.850.000,00	0,235	1
49	ARII	Atlas Resources Tbk	615.217.000,00	3.000.000.000,00	0,205	1
50	BIPI	Benakat Integra Tbk	-	36.508.170.014,00	-	0
51	BSSR	Baramulti Suksessarana Tbk	2.399.883.800,00	2.616.500.000,00	0,917	1
52	BUMI	Bumi Resources Tbk	-	65.376.556.624,00	-	0
53	BYAN	Bayan Resources Tbk	1.968.596.100,00	3.333.333.500,00	0,591	1
54	DEWA	Darma Henwa Tbk	-	21.853.733.792,00	-	0
55	DOID	Delta Dunia Makmur Tbk	670.050.000,00	8.553.342.132,00	0,078	1
56	DSSA	Dian Swastatika Sentosa Tbk	-	770.552.320,00	-	0
57	ESSA	Surya Esa Perkasa Tbk	-	11.000.000.000,00	-	0
58	GEMS	Golden Energy Mines Tbk	-	5.882.353.000,00	-	0
59	HRUM	Harum Energy Tbk	380.000.000,00	2.703.620.000,00	0,141	1
60	ITMG	Indo Tambangraya Megah Tbk	149.025.000,00	1.096.555.900,00	0,136	1
61	INCO	Vale Indonesia Tbk	-	9.936.338.720,00	-	0
62	KKGI	Resource Alam Indonesia Tbk	53.270.000,00	4.693.760.215,00	0,011	1
63	MBAP	Mitrabara Adiperdana Tbk	-	1.227.271.952,00	-	0
64	MDKA	Merdeka Copper Gold Tbk	709.643.000,00	3.569.587.140,00	0,199	1
65	MEDC	Medco Energi International Tbk	-	17.596.470.667,00	-	0
66	MYOH	Myoh Technology Tbk	312.776.250,00	2.206.312.500,00	0,142	1
67	PSAB	J Resources Asia Pasifik Tbk	-	26.460.000.000,00	-	0
68	PTRO	Petrosea Tbk	115.351.900,00	1.008.605.000,00	0,114	1
69	TOBA	Toba Bara Sejahtra Tbk	289.605.000,00	2.012.491.000,00	0,144	1
			<b>2018</b>			



70	ADRO	Adaro Energy Tbk	4.219.255.248,00	31.985.962.000,00	0,132	1
71	APEX	Apexindo Pratama Duta Tbk	624.876.000,00	2.659.850.000,00	0,235	1
72	ARII	Atlas Resources Tbk	956.842.000,00	3.000.000.000,00	0,319	1
73	BIPI	Benakat Integra Tbk	1.834.891.833,00	36.508.170.014,00	0,050	1
74	BSSR	Baramulti Suksessarana Tbk	2.399.883.800,00	2.616.500.000,00	0,917	1
75	BUMI	Bumi Resources Tbk	-	65.376.556.624,00	-	0
76	BYAN	Bayan Resources Tbk	2.167.290.000,00	3.333.333.500,00	0,650	1
77	DEWA	Darma Henwa Tbk	-	21.853.733.792,00	-	0
78	DOID	Delta Dunia Makmur Tbk	670.050.000,00	8.611.686.432,00	0,078	1
79	DSSA	Dian Swastatika Sentosa Tbk	-	770.552.320,00	-	0
80	ESSA	Surya Esa Perkasa Tbk	-	14.300.000.000,00	-	0
81	GEMS	Golden Energy Mines Tbk	-	5.882.353.000,00	-	0
82	HRUM	Harum Energy Tbk	380.000.000,00	2.703.620.000,00	0,141	1
83	ITMG	Indo Tambangraya Megah Tbk	149.025.000,00	1.096.555.900,00	0,136	1
84	INCO	Vale Indonesia Tbk	-	9.936.338.720,00	-	0
85	KKGI	Resource Alam Indonesia Tbk	53.270.000,00	4.693.452.715,00	0,011	1
86	MBAP	Mitrabara Adiperdana Tbk	-	1.227.271.952,00	-	0
87	MDKA	Merdeka Copper Gold Tbk	709.643.000,00	4.164.518.330,00	0,170	1
88	MEDC	Medco Energi International Tbk	-	17.762.516.561,00	-	0
89	MYOH	Myoh Technology Tbk	-	2.206.312.500,00	-	0
90	PSAB	J Resources Asia Pasifik Tbk	-	26.460.000.000,00	-	0
91	PTRO	Petrosea Tbk	106.916.200,00	1.008.605.000,00	0,106	1
92	TOBA	Toba Bara Sejahtera Tbk	88.355.000,00	2.012.491.000,00	0,044	1

## Lampiran 3

## Hasil Perhitungan Variabel Kepemilikan Publik

NO	KODE	NAMA PERUSAHAAN	KEPEMILIKAN PUBLIK		
			$\Sigma$ Saham pihak minoritas	$\Sigma$ Saham yang beredar	KP
			<b>2015</b>		
1	ADRO	Adaro Energy Tbk	13.677.301.252,00	31.985.962.000,00	0,43
2	APEX	Apexindo Pratama Duta Tbk	399.540.830,00	2.659.850.000,00	0,15
3	ARII	Atlas Resources Tbk	756.328.300,00	3.000.000.000,00	0,25
4	BIPI	Benakat Integra Tbk	18.347.562.039,00	36.508.170.014,00	0,50
5	BSSR	Baramulti Suksessarana Tbk	216.616.200,00	2.616.500.000,00	0,08
6	BUMI	Bumi Resources Tbk	21.849.534.725,00	36.627.020.427,00	0,60
7	BYAN	Bayan Resources Tbk	166.043.000,00	3.333.333.500,00	0,05
8	DEWA	Darma Henwa Tbk	13.268.338.402,00	21.853.733.792,00	0,61
9	DOID	Delta Dunia Makmur Tbk	4.435.846.032,00	8.276.878.732,00	0,54
10	DSSA	Dian Swastatika Sentosa Tbk	309.000.000,00	770.552.320,00	0,40
11	ESSA	Surya Esa Perkasa Tbk	450.000.000,00	1.100.000.000,00	0,41
12	GEMS	Golden Energy Mines Tbk	176.470.500,00	5.882.353.000,00	0,03
13	HRUM	Harum Energy Tbk	780.022.400,00	2.703.620.000,00	0,29
14	ITMG	Indo Tambangraya Megah Tbk	336.682.444,00	1.129.925.000,00	0,30
15	INCO	Vale Indonesia Tbk	2.036.346.880,00	9.936.338.720,00	0,20
16	KKGI	Resource Alam Indonesia Tbk	311.846.163,00	964.024.663,00	0,32
17	MBAP	Mitrabara Adiperdana Tbk	122.727.200,00	1.227.271.952,00	0,10
18	MDKA	Merdeka Copper Gold Tbk	431.567.000,00	3.569.587.140,00	0,12
19	MEDC	Medco Energi International Tbk	575.211.544,00	3.295.458.650,00	0,17
20	MYOH	Myoh Technology Tbk	470.198.225,00	2.206.312.500,00	0,21
21	PSAB	J Resources Asia Pasifik Tbk	391.749.414,00	5.292.000.000,00	0,07
22	PTRO	Petrosea Tbk	197.674.600,00	1.008.605.000,00	0,20
23	TOBA	Toba Bara Sejahtera Tbk	49.681.000,00	2.012.491.000,00	0,02
			<b>2016</b>		
24	ADRO	Adaro Energy Tbk	13.677.301.252,00	31.985.962.000,00	0,43
25	APEX	Apexindo Pratama Duta Tbk	426.369.607,00	2.659.850.000,00	0,16
26	ARII	Atlas Resources Tbk	793.953.300,00	3.000.000.000,00	0,26

27	BIPI	Benakat Integra Tbk	17.562.453.872,00	36.508.170.014,00	0,48
28	BSSR	Baramulti Suksessarana Tbk	619.178.826,00	2.616.500.000,00	0,24
29	BUMI	Bumi Resources Tbk	24.585.320.790,00	36.627.020.427,00	0,67
30	BYAN	Bayan Resources Tbk	1.666.029.700,00	3.333.333.500,00	0,50
31	DEWA	Darma Henwa Tbk	13.968.338.402,00	21.853.733.792,00	0,64
32	DOID	Delta Dunia Makmur Tbk	4.542.737.032,00	8.325.016.732,00	0,55
33	DSSA	Dian Swastatika Sentosa Tbk	309.000.000,00	770.552.320,00	0,40
34	ESSA	Surya Esa Perkasa Tbk	491.166.000,00	1.100.000.000,00	0,45
35	GEMS	Golden Energy Mines Tbk	176.470.500,00	5.882.353.000,00	0,03
36	HRUM	Harum Energy Tbk	710.751.300,00	2.703.620.000,00	0,26
37	ITMG	Indo Tambangraya Megah Tbk	360.376.400,00	1.129.925.000,00	0,32
38	INCO	Vale Indonesia Tbk	2.036.346.880,00	9.936.338.720,00	0,20
39	KKGI	Resource Alam Indonesia Tbk	311.834.363,00	964.024.663,00	0,32
40	MBAP	Mitrabara Adiperdana Tbk	122.727.200,00	1.227.271.952,00	0,10
41	MDKA	Merdeka Copper Gold Tbk	159.021.988,00	3.569.587.140,00	0,04
42	MEDC	Medco Energi International Tbk	638.599.644,00	3.266.545.250,00	0,20
43	MYOH	Myoh Technology Tbk	491.056.975,00	2.206.312.500,00	0,22
44	PSAB	J Resources Asia Pasifik Tbk	1.984.500.070,00	26.460.000.000,00	0,08
45	PTRO	Petrosea Tbk	189.238.900,00	1.008.605.000,00	0,19
46	TOBA	Toba Bara Sejahtera Tbk	49.681.000,00	2.012.491.000,00	0,02
			<b>2017</b>		
47	ADRO	Adaro Energy Tbk	14.025.181.645,00	31.985.962.000,00	0,44
48	APEX	Apexindo Pratama Duta Tbk	448.160.727,00	2.659.850.000,00	0,17
49	ARII	Atlas Resources Tbk	890.203.300,00	3.000.000.000,00	0,30
50	BIPI	Benakat Integra Tbk	17.676.864.201,00	40.158.987.014,00	0,44
51	BSSR	Baramulti Suksessarana Tbk	639.891.528,00	2.616.500.000,00	0,24
52	BUMI	Bumi Resources Tbk	17.149.019.938,00	65.376.556.624,00	0,26
53	BYAN	Bayan Resources Tbk	1.666.029.700,00	3.333.333.500,00	0,50
54	DEWA	Darma Henwa Tbk	15.257.336.402,00	21.853.733.792,00	0,70
55	DOID	Delta Dunia Makmur Tbk	4.489.383.332,00	8.553.342.132,00	0,52
56	DSSA	Dian Swastatika Sentosa Tbk	309.000.000,00	770.552.320,00	0,40
57	ESSA	Surya Esa Perkasa Tbk	1.951.598.780,00	11.000.000.000,00	0,18
58	GEMS	Golden Energy Mines Tbk	176.470.500,00	5.882.353.000,00	0,03

59	HRUM	Harum Energy Tbk	698.725.300,00	2.703.620.000,00	0,26
60	ITMG	Indo Tambangraya Megah Tbk	359.461.520,00	1.096.555.900,00	0,33
61	INCO	Vale Indonesia Tbk	2.036.346.880,00	9.936.338.720,00	0,20
62	KKGI	Resource Alam Indonesia Tbk	1.432.041.915,00	4.693.760.215,00	0,31
63	MBAP	Mitrabara Adiperdana Tbk	122.727.200,00	1.227.271.952,00	0,10
64	MDKA	Merdeka Copper Gold Tbk	830.958.792,00	3.569.587.140,00	0,23
65	MEDC	Medco Energi International Tbk	4.606.732.107,00	17.596.470.667,00	0,26
66	MYOH	Myoh Technology Tbk	491.056.975,00	2.206.312.500,00	0,22
67	PSAB	J Resources Asia Pasifik Tbk	1.799.475.070,00	26.460.000.000,00	0,07
68	PTRO	Petrosea Tbk	186.607.200,00	1.008.605.000,00	0,19
69	TOBA	Toba Bara Sejahtera Tbk	47.249.200,00	2.012.491.000,00	0,02
			<b>2018</b>		
70	ADRO	Adaro Energy Tbk	13.974.250.395,00	31.985.962.000,00	0,44
71	APEX	Apexindo Pratama Duta Tbk	627.893.336,00	2.659.850.000,00	0,24
72	ARII	Atlas Resources Tbk	713.836.500,00	3.000.000.000,00	0,24
73	BIPI	Benakat Integra Tbk	17.676.864.201,00	36.508.170.014,00	0,48
74	BSSR	Baramulti Suksessarana Tbk	629.125.626,00	2.616.500.000,00	0,24
75	BUMI	Bumi Resources Tbk	48.227.536.686,00	65.376.556.624,00	0,74
76	BYAN	Bayan Resources Tbk	1.233.546.100,00	3.333.333.500,00	0,37
77	DEWA	Darma Henwa Tbk	15.525.338.402,00	21.853.733.792,00	0,71
78	DOID	Delta Dunia Makmur Tbk	4.363.667.432,00	8.611.686.432,00	0,51
79	DSSA	Dian Swastatika Sentosa Tbk	309.000.000,00	770.552.320,00	0,40
80	ESSA	Surya Esa Perkasa Tbk	3.517.880.689,00	14.300.000.000,00	0,25
81	GEMS	Golden Energy Mines Tbk	176.470.500,00	5.882.353.000,00	0,03
82	HRUM	Harum Energy Tbk	698.725.300,00	2.703.620.000,00	0,26
83	ITMG	Indo Tambangraya Megah Tbk	359.408.920,00	1.096.555.900,00	0,33
84	INCO	Vale Indonesia Tbk	2.036.346.880,00	9.936.338.720,00	0,20
85	KKGI	Resource Alam Indonesia Tbk	1.431.859.615,00	4.693.452.715,00	0,31
86	MBAP	Mitrabara Adiperdana Tbk	122.727.200,00	1.227.271.952,00	0,10

87	MDKA	Merdeka Copper Gold Tbk	1.538.403.964,00	4.164.518.330,00	0,37
88	MEDC	Medco Energi International Tbk	4.699.980.535,00	17.762.516.561,00	0,26
89	MYOH	Myoh Technology Tbk	591.056.975,00	2.206.312.500,00	0,27
90	PSAB	J Resources Asia Pasifik Tbk	1.162.635.070,00	26.460.000.000,00	0,04
91	PTRO	Petrosea Tbk	169.087.800,00	1.008.605.000,00	0,17
92	TOBA	Toba Bara Sejahtera Tbk	52.880.300,00	2.012.491.000,00	0,03

## Lampiran 4

## Hasil Perhitungan Variabel Komisaris Independen

NO	KODE	NAMA PERUSAHAAN	KOMISARIS INDEPENDEN		
			$\Sigma$ Komisaris Independen	$\Sigma$ Anggota dewan komisaris	KI
			<b>2015</b>		
1	ADRO	Adaro Energy Tbk	2,00	3,00	0,67
2	APEX	Apexindo Pratama Duta Tbk	2,00	3,00	0,67
3	ARII	Atlas Resources Tbk	2,00	6,00	0,33
4	BIPI	Benakat Integra Tbk	2,00	4,00	0,50
5	BSSR	Baramulti Suksessarana Tbk	2,00	9,00	0,22
6	BUMI	Bumi Resources Tbk	4,00	8,00	0,50
7	BYAN	Bayan Resources Tbk	2,00	5,00	0,40
8	DEWA	Darma Henwa Tbk	2,00	6,00	0,33
9	DOID	Delta Dunia Makmur Tbk	4,00	7,00	0,57
10	DSSA	Dian Swastatika Sentosa Tbk	2,00	4,00	0,50
11	ESSA	Surya Esa Perkasa Tbk	1,00	4,00	0,25
12	GEMS	Golden Energy Mines Tbk	3,00	6,00	0,50
13	HRUM	Harum Energy Tbk	2,00	6,00	0,33
14	ITMG	Indo Tambangraya Megah Tbk	2,00	6,00	0,33
15	INCO	Vale Indonesia Tbk	3,00	6,00	0,50
16	KKGI	Resource Alam Indonesia Tbk	2,00	5,00	0,40
17	MBAP	Mitrabara Adiperdana Tbk	1,00	3,00	0,33
18	MDKA	Merdeka Copper Gold Tbk	2,00	5,00	0,40
19	MEDC	Medco Energi International Tbk	2,00	6,00	0,33
20	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
21	PSAB	J Resources Asia Pasifik Tbk	1,00	2,00	0,50
22	PTRO	Petrosea Tbk	2,00	5,00	0,40
23	TOBA	Toba Bara Sejahtera Tbk	2,00	3,00	0,67
			<b>2016</b>		
24	ADRO	Adaro Energy Tbk	2,00	5,00	0,40
25	APEX	Apexindo Pratama Duta Tbk	2,00	3,00	0,67
26	ARII	Atlas Resources Tbk	2,00	6,00	0,33
27	BIPI	Benakat Integra Tbk	2,00	4,00	0,50
28	BSSR	Baramulti Suksessarana Tbk	3,00	9,00	0,33
29	BUMI	Bumi Resources Tbk	3,00	8,00	0,38
30	BYAN	Bayan Resources Tbk	2,00	5,00	0,40
31	DEWA	Darma Henwa Tbk	2,00	6,00	0,33

32	DOID	Delta Dunia Makmur Tbk	4,00	7,00	0,57
33	DSSA	Dian Swastatika Sentosa Tbk	2,00	4,00	0,50
34	ESSA	Surya Esa Perkasa Tbk	1,00	4,00	0,25
35	GEMS	Golden Energy Mines Tbk	2,00	6,00	0,33
36	HRUM	Harum Energy Tbk	2,00	6,00	0,33
37	ITMG	Indo Tambangraya Megah Tbk	2,00	5,00	0,40
38	INCO	Vale Indonesia Tbk	3,00	10,00	0,30
39	KKGI	Resource Alam Indonesia Tbk	2,00	5,00	0,40
40	MBAP	Mitrabara Adiperdana Tbk	1,00	3,00	0,33
41	MDKA	Merdeka Copper Gold Tbk	2,00	4,00	0,50
42	MEDC	Medco Energi International Tbk	2,00	5,00	0,40
43	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
44	PSAB	J Resources Asia Pasifik Tbk	1,00	2,00	0,50
45	PTRO	Petrosea Tbk	2,00	5,00	0,40
46	TOBA	Toba Bara Sejahtera Tbk	2,00	3,00	0,67
			<b>2017</b>		
47	ADRO	Adaro Energy Tbk	2,00	5,00	0,40
48	APEX	Apexindo Pratama Duta Tbk	1,00	3,00	0,33
49	ARII	Atlas Resources Tbk	2,00	5,00	0,40
50	BIPI	Benakat Integra Tbk	1,00	3,00	0,33
51	BSSR	Baramulti Suksessarana Tbk	3,00	7,00	0,43
52	BUMI	Bumi Resources Tbk	3,00	8,00	0,38
53	BYAN	Bayan Resources Tbk	2,00	5,00	0,40
54	DEWA	Darma Henwa Tbk	2,00	5,00	0,40
55	DOID	Delta Dunia Makmur Tbk	4,00	6,00	0,67
56	DSSA	Dian Swastatika Sentosa Tbk	2,00	4,00	0,50
57	ESSA	Surya Esa Perkasa Tbk	2,00	4,00	0,50
58	GEMS	Golden Energy Mines Tbk	3,00	6,00	0,50
59	HRUM	Harum Energy Tbk	2,00	6,00	0,33
60	ITMG	Indo Tambangraya Megah Tbk	2,00	7,00	0,29
61	INCO	Vale Indonesia Tbk	3,00	10,00	0,30
62	KKGI	Resource Alam Indonesia Tbk	2,00	5,00	0,40
63	MBAP	Mitrabara Adiperdana Tbk	2,00	4,00	0,50
64	MDKA	Merdeka Copper Gold Tbk	2,00	4,00	0,50
65	MEDC	Medco Energi International Tbk	2,00	5,00	0,40
66	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
67	PSAB	J Resources Asia Pasifik Tbk	1,00	2,00	0,50
68	PTRO	Petrosea Tbk	2,00	5,00	0,40
69	TOBA	Toba Bara Sejahtera Tbk	2,00	5,00	0,40

			<b>2018</b>		
70	ADRO	Adaro Energy Tbk	1,00	4,00	0,25
71	APEX	Apexindo Pratama Duta Tbk	1,00	3,00	0,33
72	ARII	Atlas Resources Tbk	2,00	5,00	0,40
73	BIPI	Benakat Integra Tbk	1,00	4,00	0,25
74	BSSR	Baramulti Suksessarana Tbk	3,00	7,00	0,43
75	BUMI	Bumi Resources Tbk	3,00	8,00	0,38
76	BYAN	Bayan Resources Tbk	2,00	6,00	0,33
77	DEWA	Darma Henwa Tbk	2,00	5,00	0,40
78	DOID	Delta Dunia Makmur Tbk	4,00	7,00	0,57
79	DSSA	Dian Swastatika Sentosa Tbk	2,00	4,00	0,50
80	ESSA	Surya Esa Perkasa Tbk	2,00	4,00	0,50
81	GEMS	Golden Energy Mines Tbk	3,00	6,00	0,50
82	HRUM	Harum Energy Tbk	2,00	6,00	0,33
83	ITMG	Indo Tambangraya Megah Tbk	2,00	5,00	0,40
84	INCO	Vale Indonesia Tbk	2,00	6,00	0,33
85	KKGI	Resource Alam Indonesia Tbk	2,00	5,00	0,40
86	MBAP	Mitrabara Adiperdana Tbk	2,00	4,00	0,50
87	MDKA	Merdeka Copper Gold Tbk	2,00	6,00	0,33
88	MEDC	Medco Energi International Tbk	2,00	5,00	0,40
89	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
90	PSAB	J Resources Asia Pasifik Tbk	1,00	2,00	0,50
91	PTRO	Petrosea Tbk	2,00	5,00	0,40
92	TOBA	Toba Bara Sejahtera Tbk	2,00	5,00	0,40



## Lampiran 5

**Hasil Perhitungan Variabel Latar Belakang Keahlian Akuntansi atau  
Keuangan Komite Audit**

NO	KODE	NAMA PERUSAHAAN	LATAR BELAKANG KEAHLIAN AKUNTANSI & KEUANGAN KOMITE AUDIT		
			$\Sigma$ Anggota yang memiliki latar belakang akuntansi/keuangan	$\Sigma$ Anggota komite audit	KeKA
			<b>2015</b>		
1	ADRO	Adaro Energy Tbk	1,00	3,00	0,33
2	APEX	Apexindo Pratama Duta Tbk	1,00	3,00	0,33
3	ARII	Atlas Resources Tbk	1,00	3,00	0,33
4	BIPI	Benakat Integra Tbk	1,00	3,00	0,33
5	BSSR	Baramulti Suksessarana Tbk	1,00	3,00	0,33
6	BUMI	Bumi Resources Tbk	1,00	3,00	0,33
7	BYAN	Bayan Resources Tbk	1,00	3,00	0,33
8	DEWA	Darma Henwa Tbk	1,00	3,00	0,33
9	DOID	Delta Dunia Makmur Tbk	1,00	3,00	0,33
10	DSSA	Dian Swastatika Sentosa Tbk	1,00	3,00	0,33
11	ESSA	Surya Esa Perkasa Tbk	1,00	3,00	0,33
12	GEMS	Golden Energy Mines Tbk	1,00	3,00	0,33
13	HRUM	Harum Energy Tbk	1,00	3,00	0,33
14	ITMG	Indo Tambangraya Megah Tbk	1,00	4,00	0,25
15	INCO	Vale Indonesia Tbk	1,00	3,00	0,33
16	KKGI	Resource Alam Indonesia Tbk	1,00	3,00	0,33
17	MBAP	Mitrabara Adiperdana Tbk	1,00	3,00	0,33
18	MDKA	Merdeka Copper Gold Tbk	1,00	3,00	0,33
19	MEDC	Medco Energi International Tbk	1,00	3,00	0,33
20	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
21	PSAB	J Resources Asia Pasifik Tbk	1,00	3,00	0,33
22	PTRO	Petrosea Tbk	1,00	3,00	0,33
23	TOBA	Toba Bara Sejahtera Tbk	1,00	3,00	0,33

			<b>2016</b>		
24	ADRO	Adaro Energy Tbk	1,00	3,00	0,33
25	APEX	Apexindo Pratama Duta Tbk	1,00	3,00	0,33
26	ARII	Atlas Resources Tbk	1,00	3,00	0,33
27	BIPI	Benakat Integra Tbk	1,00	3,00	0,33
28	BSSR	Baramulti Suksessarana Tbk	1,00	3,00	0,33
29	BUMI	Bumi Resources Tbk	1,00	3,00	0,33
30	BYAN	Bayan Resources Tbk	1,00	4,00	0,25
31	DEWA	Darma Henwa Tbk	1,00	3,00	0,33
32	DOID	Delta Dunia Makmur Tbk	1,00	3,00	0,33
33	DSSA	Dian Swastatika Sentosa Tbk	1,00	3,00	0,33
34	ESSA	Surya Esa Perkasa Tbk	1,00	3,00	0,33
35	GEMS	Golden Energy Mines Tbk	1,00	3,00	0,33
36	HRUM	Harum Energy Tbk	1,00	3,00	0,33
37	ITMG	Indo Tambangraya Megah Tbk	1,00	4,00	0,25
38	INCO	Vale Indonesia Tbk	1,00	3,00	0,33
39	KKGI	Resource Alam Indonesia Tbk	1,00	3,00	0,33
40	MBAP	Mitrabara Adiperdana Tbk	1,00	4,00	0,25
41	MDKA	Merdeka Copper Gold Tbk	1,00	3,00	0,33
42	MEDC	Medco Energi International Tbk	1,00	3,00	0,33
43	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
44	PSAB	J Resources Asia Pasifik Tbk	1,00	3,00	0,33
45	PTRO	Petrosea Tbk	1,00	3,00	0,33
46	TOBA	Toba Bara Sejahtera Tbk	1,00	3,00	0,33
			<b>2017</b>		
47	ADRO	Adaro Energy Tbk	1,00	3,00	0,33
48	APEX	Apexindo Pratama Duta Tbk	1,00	3,00	0,33
49	ARII	Atlas Resources Tbk	1,00	3,00	0,33
50	BIPI	Benakat Integra Tbk	1,00	4,00	0,25
51	BSSR	Baramulti Suksessarana Tbk	1,00	3,00	0,33
52	BUMI	Bumi Resources Tbk	1,00	3,00	0,33
53	BYAN	Bayan Resources Tbk	1,00	4,00	0,25
54	DEWA	Darma Henwa Tbk	1,00	3,00	0,33
55	DOID	Delta Dunia Makmur Tbk	1,00	3,00	0,33

56	DSSA	Dian Swastatika Sentosa Tbk	1,00	3,00	0,33
57	ESSA	Surya Esa Perkasa Tbk	1,00	3,00	0,33
58	GEMS	Golden Energy Mines Tbk	1,00	3,00	0,33
59	HRUM	Harum Energy Tbk	1,00	3,00	0,33
60	ITMG	Indo Tambangraya Megah Tbk	1,00	4,00	0,25
61	INCO	Vale Indonesia Tbk	1,00	3,00	0,33
62	KKGI	Resource Alam Indonesia Tbk	1,00	3,00	0,33
63	MBAP	Mitrabara Adiperdana Tbk	1,00	3,00	0,33
64	MDKA	Merdeka Copper Gold Tbk	1,00	3,00	0,33
65	MEDC	Medco Energi International Tbk	1,00	3,00	0,33
66	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
67	PSAB	J Resources Asia Pasifik Tbk	1,00	3,00	0,33
68	PTRO	Petrosea Tbk	1,00	3,00	0,33
69	TOBA	Toba Bara Sejahtera Tbk	1,00	3,00	0,33
			<b>2018</b>		
70	ADRO	Adaro Energy Tbk	1,00	3,00	0,33
71	APEX	Apexindo Pratama Duta Tbk	1,00	3,00	0,33
72	ARII	Atlas Resources Tbk	1,00	3,00	0,33
73	BIPI	Benakat Integra Tbk	1,00	4,00	0,25
74	BSSR	Baramulti Suksessarana Tbk	1,00	3,00	0,33
75	BUMI	Bumi Resources Tbk	1,00	3,00	0,33
76	BYAN	Bayan Resources Tbk	1,00	4,00	0,25
77	DEWA	Darma Henwa Tbk	1,00	3,00	0,33
78	DOID	Delta Dunia Makmur Tbk	1,00	3,00	0,33
79	DSSA	Dian Swastatika Sentosa Tbk	1,00	3,00	0,33
80	ESSA	Surya Esa Perkasa Tbk	1,00	3,00	0,33
81	GEMS	Golden Energy Mines Tbk	1,00	3,00	0,33
82	HRUM	Harum Energy Tbk	1,00	3,00	0,33
83	ITMG	Indo Tambangraya Megah Tbk	1,00	4,00	0,25
84	INCO	Vale Indonesia Tbk	1,00	3,00	0,33
85	KKGI	Resource Alam Indonesia Tbk	1,00	3,00	0,33
86	MBAP	Mitrabara Adiperdana Tbk	1,00	3,00	0,33
87	MDKA	Merdeka Copper Gold	1,00	3,00	0,33

		Tbk			
88	MEDC	Medco Energi International Tbk	1,00	3,00	0,33
89	MYOH	Myoh Technology Tbk	1,00	3,00	0,33
90	PSAB	J Resources Asia Pasifik Tbk	1,00	3,00	0,33
91	PTRO	Petrosea Tbk	1,00	3,00	0,33
92	TOBA	Toba Bara Sejahtera Tbk	1,00	3,00	0,33

## Lampiran 6

## Hasil Perhitungan Variabel Kualitas Audit

NO	KODE	NAMA PERUSAHAAN	KUALITAS AUDIT	
			Nama KAP	Perusahaan yang diaudit oleh KAP The Big Four
			<b>2015</b>	
1	ADRO	Adaro Energy Tbk	PwC	1
2	APEX	Apexindo Pratama Duta Tbk	Deloitte	1
3	ARII	Atlas Resources Tbk	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
4	BIPI	Benakat Integra Tbk	Y. Santosa & Rekan	0
5	BSSR	Baramulti Suksessarana Tbk	Aria Kanaka & Rekan	0
6	BUMI	Bumi Resources Tbk	Y. Santosa & Rekan	0
7	BYAN	Bayan Resources Tbk	PwC	1
8	DEWA	Darma Henwa Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
9	DOID	Delta Dunia Makmur Tbk	Aria Kanaka & Rekan	0
10	DSSA	Dian Swastatika Sentosa Tbk	Mulyamin Sensi Suryanto & Lianny	0
11	ESSA	Surya Esa Perkasa Tbk	Deloitte	1
12	GEMS	Golden Energy Mines Tbk	EY	1
13	HRUM	Harum Energy Tbk	Deloitte	1
14	ITMG	Indo Tambangraya Megah Tbk	PwC	1
15	INCO	Vale Indonesia Tbk	KPMG	1
16	KKGI	Resource Alam Indonesia Tbk	Johan Malonda Mustika & Rekan	0
17	MBAP	Mitrabara Adiperdana Tbk	EY	1
18	MDKA	Merdeka Copper Gold Tbk	Tanubrata Sutanto Fahmi & Rekan	0
19	MEDC	Medco Energi International Tbk	EY	1
20	MYOH	Myoh Technology Tbk	PwC	1
21	PSAB	J Resources Asia Pasifik Tbk	Mulyamin Sensi Suryanto & Lianny	0
22	PTRO	Petrosea Tbk	Deloitte	1
23	TOBA	Toba Bara Sejahtera Tbk	EY	1
			<b>2016</b>	

24	ADRO	Adaro Energy Tbk	PwC	1
25	APEX	Apexindo Pratama Duta Tbk	Deloitte	1
26	ARII	Atlas Resources Tbk	Mirawati Sensi Idris (Moore Stephens)	0
27	BIPI	Benakat Integra Tbk	Y. Santosa & Rekan	0
28	BSSR	Baramulti Suksessarana Tbk	Aria Kanaka & Rekan	0
29	BUMI	Bumi Resources Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
30	BYAN	Bayan Resources Tbk	PwC	1
31	DEWA	Darma Henwa Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
32	DOID	Delta Dunia Makmur Tbk	Aria Kanaka & Rekan	0
33	DSSA	Dian Swastatika Sentosa Tbk	Mirawati Sensi Idris (Moore Stephens)	0
34	ESSA	Surya Esa Perkasa Tbk	Deloitte	1
35	GEMS	Golden Energy Mines Tbk	EY	1
36	HRUM	Harum Energy Tbk	Deloitte	1
37	ITMG	Indo Tambangraya Megah Tbk	PwC	1
38	INCO	Vale Indonesia Tbk	KPMG	1
39	KKGI	Resource Alam Indonesia Tbk	Johan Malonda Mustika & Rekan	0
40	MBAP	Mitrabara Adiperdana Tbk	EY	1
41	MDKA	Merdeka Copper Gold Tbk	Tanubrata Sutanto Fahmi & Rekan	0
42	MEDC	Medco Energi International Tbk	EY	1
43	MYOH	Myoh Technology Tbk	PwC	1
44	PSAB	J Resources Asia Pasifik Tbk	Mirawati Sensi Idris (Moore Stephens)	0
45	PTRO	Petrosea Tbk	Deloitte	1
46	TOBA	Toba Bara Sejahtera Tbk	EY	1
			<b>2017</b>	
47	ADRO	Adaro Energy Tbk	PwC	1
48	APEX	Apexindo Pratama Duta Tbk	Deloitte	1
49	ARII	Atlas Resources Tbk	Mirawati Sensi Idris (Moore Stephens)	0
50	BIPI	Benakat Integra Tbk	Y. Santosa & Rekan	0
51	BSSR	Baramulti Suksessarana Tbk	Aria Kanaka & Rekan	0
52	BUMI	Bumi Resources Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0

53	BYAN	Bayan Resources Tbk	PwC	1
54	DEWA	Darma Henwa Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
55	DOID	Delta Dunia Makmur Tbk	Aria Kanaka & Rekan	0
56	DSSA	Dian Swastatika Sentosa Tbk	Mirawati Sensi Idris (Moore Stephens)	0
57	ESSA	Surya Esa Perkasa Tbk	Deloitte	1
58	GEMS	Golden Energy Mines Tbk	EY	1
59	HRUM	Harum Energy Tbk	Deloitte	1
60	ITMG	Indo Tambangraya Megah Tbk	PwC	1
61	INCO	Vale Indonesia Tbk	KPMG	1
62	KKGI	Resource Alam Indonesia Tbk	Johan Malonda Mustika & Rekan	0
63	MBAP	Mitrabara Adiperdana Tbk	PwC	1
64	MDKA	Merdeka Copper Gold Tbk	Tanubrata Sutanto Fahmi & Rekan	0
65	MEDC	Medco Energi International Tbk	EY	1
66	MYOH	Myoh Technology Tbk	PwC	1
67	PSAB	J Resources Asia Pasifik Tbk	Mirawati Sensi Idris (Moore Stephens)	0
68	PTRO	Petrosea Tbk	Deloitte	1
69	TOBA	Toba Bara Sejahtera Tbk	EY	1
			<b>2018</b>	
70	ADRO	Adaro Energy Tbk	PwC	1
71	APEX	Apexindo Pratama Duta Tbk	Deloitte	1
72	ARII	Atlas Resources Tbk	Mirawati Sensi Idris (Moore Stephens)	0
73	BIPI	Benakat Integra Tbk	Y. Santosa & Rekan	0
74	BSSR	Baramulti Suksessarana Tbk	Aria Kanaka & Rekan	0
75	BUMI	Bumi Resources Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
76	BYAN	Bayan Resources Tbk	PwC	1
77	DEWA	Darma Henwa Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
78	DOID	Delta Dunia Makmur Tbk	Aria Kanaka & Rekan	0
79	DSSA	Dian Swastatika Sentosa Tbk	Mirawati Sensi Idris (Moore Stephens)	0
80	ESSA	Surya Esa Perkasa Tbk	Deloitte	1
81	GEMS	Golden Energy Mines Tbk	EY	1

82	HRUM	Harum Energy Tbk	EY	1
83	ITMG	Indo Tambangraya Megah Tbk	PwC	1
84	INCO	Vale Indonesia Tbk	KPMG	1
85	KKGI	Resource Alam Indonesia Tbk	Johan Malonda Mustika & Rekan	0
86	MBAP	Mitrabara Adiperdana Tbk	PwC	1
87	MDKA	Merdeka Copper Gold Tbk	Tanubrata Sutanto Fahmi & Rekan	0
88	MEDC	Medco Energi International Tbk	EY	1
89	MYOH	Myoh Technology Tbk	PwC	1
90	PSAB	J Resources Asia Pasifik Tbk	Mirawati Sensi Idris (Moore Stephens)	0
91	PTRO	Petrosea Tbk	Deloitte	1
92	TOBA	Toba Bara Sejahtera Tbk	EY	1



## Lampiran 7

## Hasil Perhitungan Variabel Penghindaran Pajak

NO	KODE	NAMA PERUSAHAAN	PENGHINDARAN PAJAK			1 – (BEBAN PAJAK / LABA SEBELUM PAJAK )
			BEBAN PAJAK	LABA SEBELUM PAJAK	ETR	
			<b>2015</b>			
1	ADRO	Adaro Energy Tbk	141.820,00	325.360,00	0,44	0,56
2	APEX	Apexindo Pratama Duta Tbk	8.641.719,00	28.390.865,00	0,30	0,70
3	ARII	Atlas Resources Tbk	(581,00)	(26.503,00)	0,02	0,98
4	BIPI	Benakat Integra Tbk	(1.275.296,00)	(41.422.290,00)	0,03	0,97
5	BSSR	Baramulti Suksessarana Tbk	10.106.455,00	36.482.580,00	0,28	0,72
6	BUMI	Bumi Resources Tbk	(144.915.861,00)	(2.040.564.626,00)	0,07	0,93
7	BYAN	Bayan Resources Tbk	(13.615.750,00)	(68.182.304,00)	0,20	0,80
8	DEWA	Darma Henwa Tbk	4.967.206,00	5.432.960,00	0,91	0,09
9	DOID	Delta Dunia Makmur Tbk	(2.517.872,00)	(5.788.723,00)	0,43	0,57
10	DSSA	Dian Swastatika Sentosa Tbk	(31.923.178,00)	(38.615.263,00)	0,83	0,17
11	ESSA	Surya Esa Perkasa Tbk	1.947.846,00	6.818.590,00	0,29	0,71
12	GEMS	Golden Energy Mines Tbk	416.800,00	1.671.981,00	0,25	0,75
13	HRUM	Harum Energy Tbk	(1.306.636,00)	(17.690.193,00)	0,07	0,93
14	ITMG	Indo Tambangraya Megah Tbk	76.339,00	139.446,00	0,55	0,45
15	INCO	Vale Indonesia Tbk	19.327,00	69.828,00	0,28	0,72
16	KKGI	Resource Alam Indonesia Tbk	3.412.817,00	9.085.030,00	0,38	0,62
17	MBAP	Mitrabara Adiperdana Tbk	12.719.462,00	47.382.528,00	0,27	0,73
18	MDKA	Merdeka Copper Gold Tbk	(3.831.747,00)	(9.054.431,00)	0,42	0,58
19	MEDC	Medco Energi International Tbk	(33.548.310,00)	(146.387.059,00)	0,23	0,77
20	MYOH	Myoh Technology Tbk	8.755.345,00	33.487.910,00	0,26	0,74
21	PSAB	J Resources Asia Pasifik Tbk	26.497.101,00	57.769.005,00	0,46	0,54
22	PTRO	Petrosea Tbk	(3.110,00)	(9.581,00)	0,32	0,68
23	TOBA	Toba Bara Sejahtera Tbk	13.390.302,00	39.114.397,00	0,34	0,66
			<b>2016</b>			

24	ADRO	Adaro Energy Tbk	205.834,00	546.520,00	0,38	0,62	
25	APEX	Apexindo Pratama Duta Tbk	(5.901.520,00)	(25.478.331,00)	0,23	0,77	
26	ARII	Atlas Resources Tbk	(6.104,00)	(19.378,00)	0,31	0,69	
27	BIPI	Benakat Integra Tbk	(70.869,00)	(172.642.217,00)	0,00	1,00	
28	BSSR	Baramulti Suksessarana Tbk	8.170.678,00	35.592.255,00	0,23	0,77	
29	BUMI	Bumi Resources Tbk	(129.639.742,00)	(938.403.200,00)	0,14	0,86	
30	BYAN	Bayan Resources Tbk	11.487.276,00	29.502.709,00	0,39	0,61	
31	DEWA	Darma Henwa Tbk	2.214.985,00	2.764.875,00	0,80	0,20	
32	DOID	Delta Dunia Makmur Tbk	23.620.558,00	60.709.743,00	0,39	0,61	
33	DSSA	Dian Swastatika Sentosa Tbk	32.871.204,00	97.648.030,00	0,34	0,66	
34	ESSA	Surya Esa Perkasa Tbk	90.391,00	244.885,00	0,37	0,63	
35	GEMS	Golden Energy Mines Tbk	348.447,00	49.265.183,00	0,01	0,99	
36	HRUM	Harum Energy Tbk	11.411.985,00	29.391.728,00	0,39	0,61	
37	ITMG	Indo Tambangraya Megah Tbk	61.282,00	191.991,00	0,32	0,68	
38	INCO	Vale Indonesia Tbk	3.259,00	5.165,00	0,63	0,37	
39	KKGI	Resource Alam Indonesia Tbk	5.217.011,00	14.689.875,00	0,36	0,64	
40	MBAP	Mitrabara Adiperdana Tbk	9.059.580,00	36.173.315,00	0,25	0,75	
41	MDKA	Merdeka Copper Gold Tbk	(3.679.260,00)	(6.437.704,00)	0,57	0,43	
42	MEDC	Medco Energi International Tbk	62.781.870,00	260.298.173,00	0,24	0,76	
43	MYOH	Myoh Technology Tbk	8.194.069,00	29.452.922,00	0,28	0,72	
44	PSAB	J Resources Asia Pasifik Tbk	18.283.932,00	40.504.896,00	0,45	0,55	
45	PTRO	Petrosea Tbk	(972,00)	(8.797,00)	0,11	0,89	
46	TOBA	Toba Bara Sejahtera Tbk	11.397.421,00	25.984.193,00	0,44	0,56	
			<b>2017</b>				
47	ADRO	Adaro Energy Tbk	393.093,00	929.531,00	0,42	0,58	
48	APEX	Apexindo Pratama Duta Tbk	(4.802.788,00)	(107.325.657,00)	0,04	0,96	
49	ARII	Atlas Resources Tbk	(9.581,00)	(7.136,00)	1,34	0,69	
50	BIPI	Benakat Integra Tbk	599.325,00	37.548.600,00	0,02	0,98	
51	BSSR	Baramulti Suksessarana Tbk	28.871.637,00	111.588.566,00	0,26	0,74	
52	BUMI	Bumi Resources Tbk	66.978.827,00	309.725.010,00	0,22	0,78	
53	BYAN	Bayan Resources Tbk	82.065.574,00	420.082.773,00	0,20	0,80	
54	DEWA	Darma Henwa Tbk	8.058.563,00	10.827.703,00	0,74	0,26	

55	DOID	Delta Dunia Makmur Tbk	39.955.404,00	86.702.705,00	0,46	0,54	
56	DSSA	Dian Swastatika Sentosa Tbk	63.123.849,00	191.361.218,00	0,33	0,67	
57	ESSA	Surya Esa Perkasa Tbk	2.061.215,00	4.252.472,00	0,48	0,52	
58	GEMS	Golden Energy Mines Tbk	47.201.636,00	167.307.676,00	0,28	0,72	
59	HRUM	Harum Energy Tbk	17.282.967,00	73.030.968,00	0,24	0,76	
60	ITMG	Indo Tambangraya Megah Tbk	109.352,00	362.055,00	0,30	0,70	
61	INCO	Vale Indonesia Tbk	(7.749,00)	(23.020,00)	0,34	0,66	
62	KKGI	Resource Alam Indonesia Tbk	6.197.032,00	19.637.007,00	0,32	0,68	
63	MBAP	Mitrabara Adiperdana Tbk	20.087.158,00	78.722.858,00	0,26	0,74	
64	MDKA	Merdeka Copper Gold Tbk	19.957.921,00	63.091.039,00	0,32	0,68	
65	MEDC	Medco Energi International Tbk	139.833.439,00	295.482.625,00	0,47	0,53	
66	MYOH	Myoh Technology Tbk	4.710.316,00	17.016.672,00	0,28	0,72	
67	PSAB	J Resources Asia Pasifik Tbk	12.081.152,00	27.979.164,00	0,43	0,57	
68	PTRO	Petrosea Tbk	2.483,00	10.794,00	0,23	0,77	
69	TOBA	Toba Bara Sejahtera Tbk	18.825.616,00	60.195.507,00	0,31	0,69	
			<b>2018</b>				
70	ADRO	Adaro Energy Tbk	343.457,00	820.998,00	0,42	0,58	
71	APEX	Apexindo Pratama Duta Tbk	7.433.488,00	42.097.630,00	0,18	0,82	
72	ARII	Atlas Resources Tbk	(509,00)	(28.258,00)	0,02	0,98	
73	BIPI	Benakat Integra Tbk	4.111.703,00	25.999.772,00	0,16	0,84	
74	BSSR	Baramulti Suksessarana Tbk	24.291.684,00	93.354.875,00	0,26	0,74	
75	BUMI	Bumi Resources Tbk	8.611.227,00	166.829.576,00	0,05	0,95	
76	BYAN	Bayan Resources Tbk	172.422.999,00	696.732.272,00	0,25	0,75	
77	DEWA	Darma Henwa Tbk	4.247.046,00	6.812.382,00	0,62	0,38	
78	DOID	Delta Dunia Makmur Tbk	32.259.059,00	107.902.359,00	0,30	0,70	
79	DSSA	Dian Swastatika Sentosa Tbk	73.569.474,00	194.314.521,00	0,38	0,62	
80	ESSA	Surya Esa Perkasa Tbk	27.689.771,00	24.423.351,00	1,13	0,52	
81	GEMS	Golden Energy Mines Tbk	612.810,00	136.143.507,00	0,00	1,00	
82	HRUM	Harum Energy Tbk	7.986.047,00	48.191.469,00	0,17	0,83	
83	ITMG	Indo Tambangraya Megah Tbk	108.607,00	367.363,00	0,30	0,70	
84	INCO	Vale Indonesia Tbk	22.105,00	82.617,00	0,27	0,73	

85	KKGI	Resource Alam Indonesia Tbk	644.243,00	1.119.843,00	0,58	0,42
86	MBAP	Mitrabara Adiperdana Tbk	17.310.612,00	67.621.314,00	0,26	0,74
87	MDKA	Merdeka Copper Gold Tbk	28.902.965,00	86.770.459,00	0,33	0,67
88	MEDC	Medco Energi International Tbk	196.480.990,00	198.836.390,00	0,99	0,01
89	MYOH	Myoh Technology Tbk	10.518.865,00	41.447.529,00	0,25	0,75
90	PSAB	J Resources Asia Pasifik Tbk	10.009.183,00	29.156.544,00	0,34	0,66
91	PTRO	Petrosea Tbk	11.354.000,00	34.520.000,00	0,33	0,67
92	TOBA	Toba Bara Sejahtera Tbk	29.191.826,00	97.281.622,00	0,30	0,70