

LAMPIRAN



LAMPIRAN 1

HASIL OLAH DATA SPSS

1. DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	100	22.00	91.00	70.8300	15.53299
Pergantian Auditor	100	.00	1.00	.4600	.50091
Reputasi KAP	100	.00	1.00	.5800	.49604
Opini Audit	100	.00	1.00	.9900	.10000
Komite Audit	100	.00	1.00	.6467	.31000
Dewan Komisaris	100	2.00	10.00	4.6000	1.69967
Valid N (listwise)	100				

Pergantian Auditor

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak melakukan pergantian auditor	54	54.0	54.0	54.0
melakukan pergantian auditor	46	46.0	46.0	100.0
Total	100	100.0	100.0	

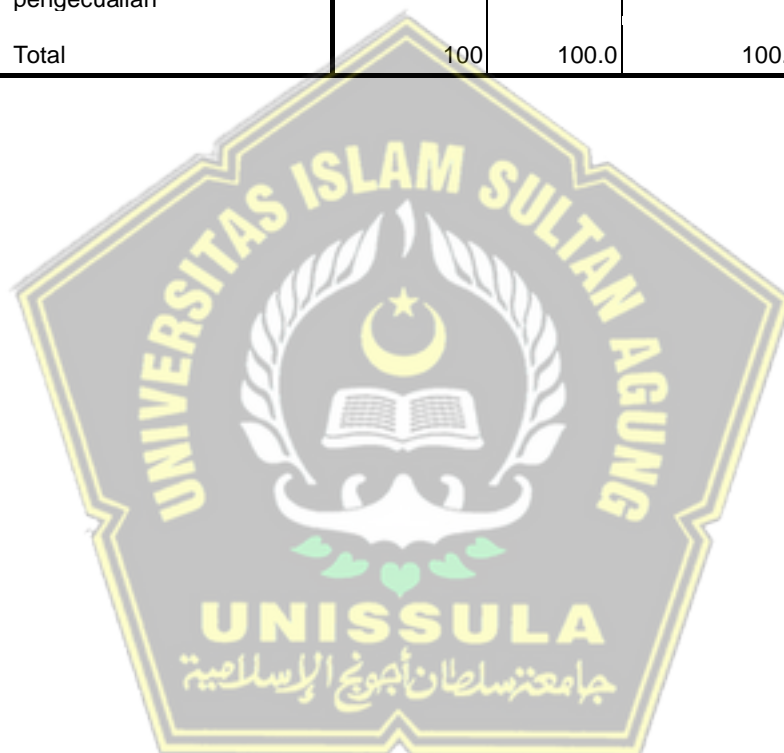
Reputasi KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP non big four	42	42.0	42.0	42.0
KAP big four	58	58.0	58.0	100.0
Total	100	100.0	100.0	

LAMPIRAN 2

Opini Audit

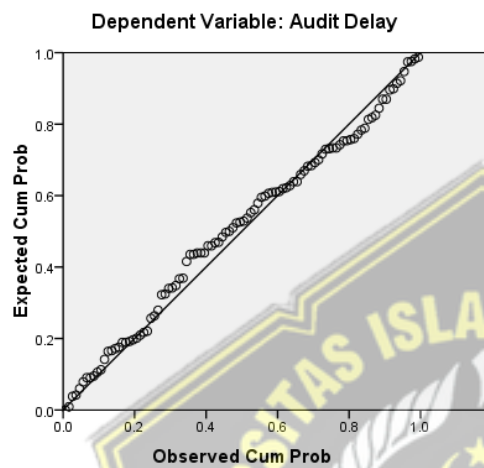
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid opini selain wajar tanpa pengecualian	1	1.0	1.0	1.0
opini wajar tanpa pengecualian	99	99.0	99.0	100.0
Total	100	100.0	100.0	



LAMPIRAN 3

2. UJI NORMALITAS

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	13.43811775
Most Extreme Differences	Absolute	.084
	Positive	.055
	Negative	-.084
Kolmogorov-Smirnov Z		.835
Asymp. Sig. (2-tailed)		.488

a. Test distribution is Normal.

b. Calculated from data.

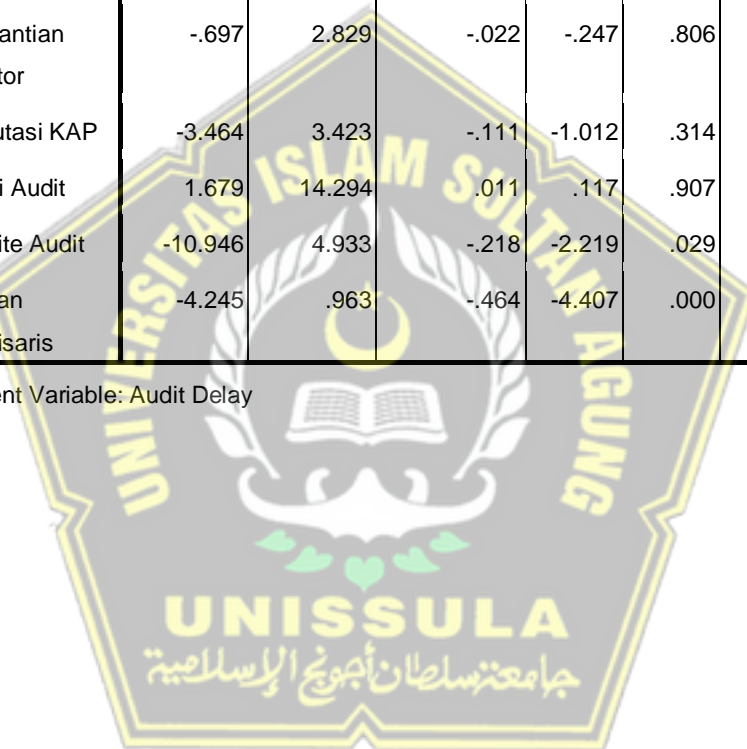
LAMPIRAN 4

3. UJI MULTIKOLINIERITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	98.101	14.054		6.980	.000		
Pergantian Auditor	-.697	2.829	-.022	-.247	.806	.957	1.045
Reputasi KAP	-3.464	3.423	-.111	-1.012	.314	.666	1.501
Opini Audit	1.679	14.294	.011	.117	.907	.940	1.063
Komite Audit	-10.946	4.933	-.218	-2.219	.029	.821	1.217
Dewan Komisaris	-4.245	.963	-.464	-4.407	.000	.717	1.395

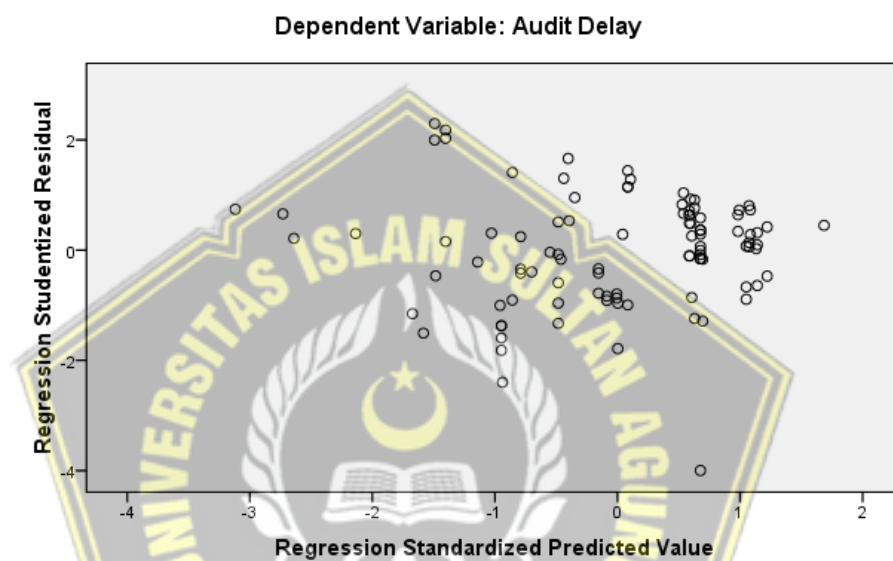
a. Dependent Variable: Audit Delay



LAMPIRAN 5

4. UJI HETEROSKEDASTISITAS

Scatterplot



5. UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.502 ^a	.252	.212	13.79088	2.523

a. Predictors: (Constant), Dewan Komisaris, Pergantian Auditor, Opini Audit, Komite Audit, Reputasi KAP

b. Dependent Variable: Audit Delay

LAMPIRAN 6

Runs Test

	Unstandardized Residual
Test Value ^a	.94173
Cases < Test Value	50
Cases >= Test Value	50
Total Cases	100
Number of Runs	54
Z	.603
Asymp. Sig. (2-tailed)	.546

a. Median



LAMPIRAN 7

6. ANALISIS REGRESI LINIER BERGANDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	98.101	14.054		6.980	.000		
	Pergantian Auditor	-.697	2.829	-.022	-.247	.806	.957	1.045
	Reputasi KAP	-3.464	3.423	-.111	-1.012	.314	.666	1.501
	Opini Audit	1.679	14.294	.011	.117	.907	.940	1.063
	Komite Audit	-10.946	4.933	-.218	-2.219	.029	.821	1.217
	Dewan Komisaris	-4.245	.963	-.464	-4.407	.000	.717	1.395

a. Dependent Variable: Audit Delay

$$Y = 98,101 - 0,697X_1 - 3,464X_2 + 1,679X_3 - 10,946X_4 - 4,245X_5 + e$$

7. UJIF

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6008.392	5	1201.678	6.318	.000 ^a
	Residual	17877.718	94	190.188		
	Total	23886.110	99			

a. Predictors: (Constant), Dewan Komisaris, Pergantian Auditor, Opini Audit, Komite Audit, Reputasi KAP

b. Dependent Variable: Audit Delay

LAMPIRAN 8

8. KOEFISIEN DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.502 ^a	.252	.212	13.79088	2.523

a. Predictors: (Constant), Dewan Komisaris, Pergantian Auditor, Opini Audit, Komite Audit, Reputasi KAP

b. Dependent Variable: Audit Delay



LAMPIRAN 9

PERGANTIAN AUDITOR TAHUN 2015 – 2018

NO	KODE	NAMA PERUSAHAAN	PERGANTIAN AUDITOR 2015		PERGANTIAN AUDITOR 2016		PERGANTIAN AUDITOR 2017		PERGANTIAN AUDITOR 2018	
			NAMA AUDITOR	KODE	NAMA AUDITOR	KODE	NAMA AUDITOR	KODE	NAMA AUDITOR	KODE
1	ADRO	PT Adaro Energy Tbk	Haryanto Sahari	1	Haryanto Sahari	0	Daniel Kohar	1	Daniel Kohar	0
2	ANTM	PT Aneka Tambang Tbk	Yusron	0	Haryanto Sahari	1	Daniel Kohar	1	Daniel Kohar	0
3	BSSR	PT Baramulti Suksesarana Tbk	Dudi Hadi Santoso	1	Dudi Hadi Santoso	0	Dudi Hadi Santoso	0	Aria Kanaka	1
4	BYAN	PT Bayan Resources Tbk	Eddy Rintis	0	Haryanto Sahari	1	Yusron	1	Yusron	0
5	CITA	PT Cita Minera Investindo Tbk	Boediman Soedarno	0	Fitradewata Teramihardja	1	Fitradewata Teramihardja	0	Nursal	1
6	DKFT	PT Central Omega Resources Tbk	Ahmad Syakir	0	Ahmad Syakir	0	Jacinta Mirawati	1	Jacinta Mirawati	0
7	DSSA	PT Dian Swastatika Sentosa Tbk	Yelly Warsono	0	Maria Leckzinska	1	Maria Leckzinska	0	Maria Leckzinska	0
8	ELSA	PT Elnusa Tnk	Moch. Dadang Syachruna	1	Widya Arijanti	1	Moch. Dadang Syachruna	1	Sinarta	1
9	ESSA	PT Surya Esa Perkasa Tbk	Henri Arifian	1	Henri Arifian	0	Henri Arifian	0	Parlindungan Siahaan	1

10	GEMS	PT Golden Energy Mines Tbk	Sinarta	0	Sinarta	0	Moch. Dadang Syachruna	1	Sherly Jokom	1
11	HRUM	PT Harum Energy Tbk	Alvin Ismanto	1	Alvin Ismanto	0	Alvin Ismanto	0	Benyanto Suherman	1
12	INAI	PT Indal Aluminium Industry Tbk	Arsono Laksmana	0	Arsono Laksmana	0	Adi Santoso	1	Adi Santoso	0
13	INCO	PT Vale Indonesia Tbk	Jongky Titus Lazuardi	0	Jongky Titus Lazuardi	0	Budi Susanto	1	Budi Susanto	0
14	ITMG	PT Indo Tambangraya Megah Tbk	Yusron	1	Daniel Kohar	1	Daniel Kohar	0	Daniel Kohar	0
15	LION	PT Lion Metal Works Tbk	Bambang Muratno	1	Bambang Muratno	0	Nunu Nurdiyaman	1	Nunu Nurdiyaman	0
16	LMSH	PT Lionmesh Prima Tbk	Bambang Muratno	1	Bambang Muratno	0	Nunu Nurdiyaman	1	Nunu Nurdiyaman	0
17	MITI	PT Mitra Investindo Tbk	Friso Palilingan	0	Friso Palilingan	0	Santoso Chandra	1	Santoso Chandra	0
18	MYOH	PT Samindo Resources Tbk	Haryanto Sahari	1	Haryanto Sahari	0	Yanto	1	Yanto	0
19	PTBA	PT Bukit Asam Tbk	Yusron	1	Tjoa Then Nien	1	Muhamad Kurniawan	1	Muhammad Kurniawan	0
20	PTRO	PT Petrosea Tbk	Henri Arifian	0	Muh. Irfan	1	Ali Hery	1	Parlindungan Siahaan	1
21	RUIS	PT Radiant Utama Interinsco Tbk	Benny Andria	0	Benny Andria	0	Leknor Juni	1	Leknor Juni	0
22	SMMT	Pt Golden Eagle Energy Tbk	Merliyana Syamsul	1	Merliyana Syamsul	0	Michell Suharli	1	Michell Suharli	0
23	SMRU	PT SMR Utama Tbk	Helli I.B Susetyo	0	Helli B Susetyo	0	Patricia	1	Patricia	0
24	TINS	PT Timah Tbk	Haryanto Sahari	0	Yusron	1	Yusron	0	Yusron	0
25	TOBA	PT Toba Bara Sejahtera Tbk	Susanti	1	Sinarta	1	Sinarta	0	Sinarta	0

LAMPIRAN 10

REPUTASI KAP 2015 – 2018

NO	KODE	NAMA PERUSAHAAN	REPUTASI KAP 2015		REPUTASI KAP 2016		REPUTASI KAP 2017		REPUTASI KAP 2018	
			NAMA KAP	KODE	NAMA KAP	KODE	NAMA KAP	KODE	NAMA KAP	KODE
1	ADRO	PT Adaro Energy Tbk	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan(PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
2	ANTM	PT Aneka Tambang Tbk	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan(PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
3	BSSR	PT Baramulti Suksesarana Tbk	Aria Kanaka dan Rekan (MAZARS)	0	Aria Kanaka & Rekan (MAZARS)	0	Aria Kanaka & Rekan (MAZARS)	0	Aria Kanaka & Rekan (MAZARS)	0
4	BYAN	PT Bayan Resources Tbk	Tanudiredja, Wibisana, Rintis &	1	Tanudiredja, Wibisana , Rintis &	1	Tanudiredja, Wibisana, Rintis &	1	Tanudiredja, Wibisana, Rintis &	1

			Rekan (PWC)		Rekan (PWC)		Rekan (PWC)		Rekan (PWC)	
5	CITA	PT Cita Minera Investindo Tbk	Budiman, Wawan, Pamudji & Rekan (BWP)	0	Teramihardja, Pradhono & Chanda (Rodl & Partner)	0	Teramihardja, Pradhono & Chanda (Rodl & Partner)	0	Teramihardja, Pradhono & Chandra (Rodl & Partner)	0
6	DKFT	PT Central Omega Resources Tbk	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0	Mirawati Sensi Idris (Moore Stephens)	0	Mirawati Sensi Idris (Moore Stephens)	0	Mirawati Sensi Idris (Moore Stephens)	0
7	DSSA	PT Dian Swastatika Sentosa Tbk	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0	Mirawati Sensi idris (Moore Stephens)	0	Mirawati Sensi Idris (Moore Stephens)	0	Mirawati Sensi Idris (Moore Stephens)	0
8	ELSA	PT Elnusa Tnk	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1
9	ESSA	PT Surya Esa Perkasa Tbk	Osman Bing Satrio & Eny (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1

10	GEMS	PT Golden Energy Mines Tbk	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1
11	HRUM	PT Harum Energy Tbk	Osman Bing Satrio & Eny (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1
12	INAI	PT Indal Aluminium Industry Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan (PKF)	0	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan (PKF)	0	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
13	INCO	PT Vale Indonesia Tbk	Siddharta, Widjaja & Rekan (KPMG)	1	Siddharta, Widjaja & Rekan (KPMG)	1	Siddharta, Widjaja & Rekan (KPMG)	1	Siddharta, Widjaja & Rekan (KPMG)	1
14	ITMG	PT Indo Tambangraya Megah Tbk	Tanudiredja, Wibisana, Rintis dan Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
15	LION	PT Lion Metal Works Tbk	Kosasih, Nurdiyaman, Mulyadi,	0	Kosasih, Nurdiyaman, Mulyadi,	0	Kosasih, Nurdiyaman, Mulyadi,	0	Kosasih, Nurdiyaman, Mulyadi,	0

			Tjahjo & Rekan (Crowe Horwath)		Tjahjo & Rekan (Crowe Horwath)		Tjahjo & Rekan (Crowe Horwath)		Tjahjo & Rekan (Crowe Horwath)	
16	LMSH	PT Lionmesh Prima Tbk	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
17	MITI	PT Mitra Investindo Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan (PKF)	0	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan (PKF)	0	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
18	MYOH	PT Samindo Resources Tbk	Tanudiredja, Wibisana, Rintis dan Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
19	PTBA	PT Bukit Asam Tbk	Tanudiredja, Wibisana, Rintis dan Rekan (PWC)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1

20	PTRO	PT Petrosea Tbk	Osman Bing Satrio & Eny (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1
21	RUIS	PT Radiant Utama Interinsco Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0	Hendrawinata Hanny Erwin & Sumargo (Kreston HHES)	0
22	SMMT	PT Golden Eagle Energy Tbk	Osman Bing Satrio & Eny (Deloitte)	1	Satrio Bing Eny & Rekan (Deloitte)	1	Tanubrata Susanto Fahmi Bambang & Rekan (BDO)	0	Tanubrata Sutanto, Fahmi, Bambang & Rekan (BDO)	0
23	SMRU	PT SMR Utama Tbk	Anwar & Rekan (DFK)	0	Anwar & Rekan (DFK)	0	Anwar & Rekan (DFK)	0	Anwar & Rekan (DFK)	0
24	TINS	PT Timah Tbk	Tanudiredja, Wibisana, Rintis dan Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
25	TOBA	PT Toba Bara Sejahtera Tbk	Purwantono, Sungkoro & Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1	Purwantono, Sungkoro & Surja (Ernst & Young)	1	Purwantono, Sungkoro dan Surja (Ernst & Young)	1

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**OPINI AUDITOR
TAHUN 2015 - 2018**

NO	KODE	NAMA PERUSAHAAN	OPINI AUDITOR 2015		OPINI AUDITOR 2016		OPINI AUDITOR 2017		OPINI AUDITOR 2018	
			KETERANGAN	KODE	KETERANGAN	KODE	KETERANGAN	KODE	KETERANGAN	KODE
1	ADRO	PT Adaro Energy Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
2	ANTM	PT Aneka Tambang Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
3	BSSR	PT Baramulti Suksesarana Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
4	BYAN	PT Bayan Resources Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
5	CITA	PT Cita Minera Investindo Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
6	DKFT	PT Central Omega Resources Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
7	DSSA	PT Dian Swastatika Sentosa Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1

8	ELSA	PT Elnusa Tnk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
9	ESSA	PT Surya Esa Perkasa Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
10	GEMS	PT Golden Energy Mines Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
11	HRUM	PT Harum Energy Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
12	INAI	PT Indal Aluminium Industry Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
13	INCO	PT Vale Indonesia Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
14	ITMG	PT Indo Tambangraya Megah Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
15	LION	PT Lion Metal Works Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
16	LMSH	PT Lionmesh Prima Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
17	MITI	PT Mitra Investindo Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Tidak Memberikan Pendapat	0
18	MYOH	PT Samindo Resources Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
19	PTBA	PT Bukit Asam Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1

20	PTRO	PT Petrosea Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
21	RUIS	PT Radiant Utama Interinsco Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
22	SMMT	PT Golden Eagle Energy Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
23	SMRU	PT SMR Utama Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
24	TINS	PT Timah Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1
25	TOBA	PT Toba Bara Sejahtera Tbk	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1	Wajar Tanpa Pengecualian	1

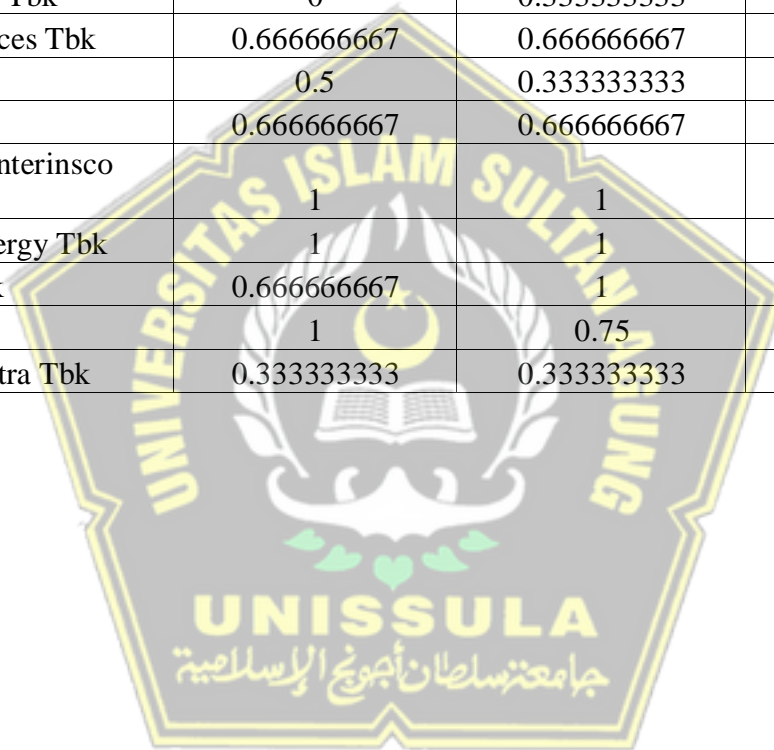


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**KOMITE AUDIT
TAHUN 2015 - 2018**

NO	KODE	NAMA PERUSAHAAN	KOMITE AUDIT 2015	KOMITE AUDIT 2016	KOMITE AUDIT 2017	KOMITE AUDIT 2018
			KODE	KODE	KODE	KODE
1	ADRO	PT Adaro Energy Tbk	0.333333333	0.333333333	0.333333333	0.333333333
2	ANTM	PT Aneka Tambang Tbk	0.5	0.5	0.5	0.5
3	BSSR	PT Baramulti Suksesarana Tbk	0.666666667	0.666666667	1	1
4	BYAN	PT Bayan Resources Tbk	0.333333333	0.25	0.25	0.25
5	CITA	PT Citra Minera Investindo Tbk	1	0.666666667	0.666666667	0.666666667
6	DKFT	PT Central Omega Resources Tbk	1	1	1	1
7	DSSA	PT Dian Swastatika Sentosa Tbk	0.333333333	0.333333333	0.333333333	0.333333333
8	ELSA	PT Elnusa Tnk	1	1	1	1
9	ESSA	PT Surya Esa Perkasa Tbk	0.333333333	0.333333333	0.333333333	0.333333333
10	GEMS	PT Golden Energy Mines Tbk	0	0	0	0
11	HRUM	Pt Harum Energy Tbk	1	1	1	1
12	INAI	PT Indal Aluminium Industry Tbk	0.666666667	0.666666667	1	0.666666667
13	INCO	PT Vale Indonesia Tbk	0.666666667	0.333333333	0.333333333	0.666666667
14	ITMG	PT Indo Tambangraya Megah Tbk	0.666666667	0.666666667	0.666666667	1

15	LION	PT Lion Metal Works Tbk	1	1	1	1
16	LMSH	PT Lionmesh Prima Tbk	1	1	1	1
17	MITI	PT Mitra Investindo Tbk	0	0.333333333	0.333333333	0.333333333
18	MYOH	PT Samindo Resources Tbk	0.666666667	0.666666667	0.666666667	0.666666667
19	PTBA	PT Bukit Asam Tbk	0.5	0.333333333	0.666666667	0.333333333
20	PTRO	PT Petrosea Tbk	0.666666667	0.666666667	0.666666667	0.666666667
21	RUIS	PT Radiant Utama Interinsco Tbk	1	1	1	1
22	SMMT	Pt Golden Eagle Energy Tbk	1	1	0.666666667	0.666666667
23	SMRU	PT SMR Utama Tbk	0.666666667	1	1	1
24	TINS	PT Timah Tbk	1	0.75	0.5	0.5
25	TOBA	PT Toba Bara Sejahtera Tbk	0.333333333	0.333333333	0.333333333	0.333333333



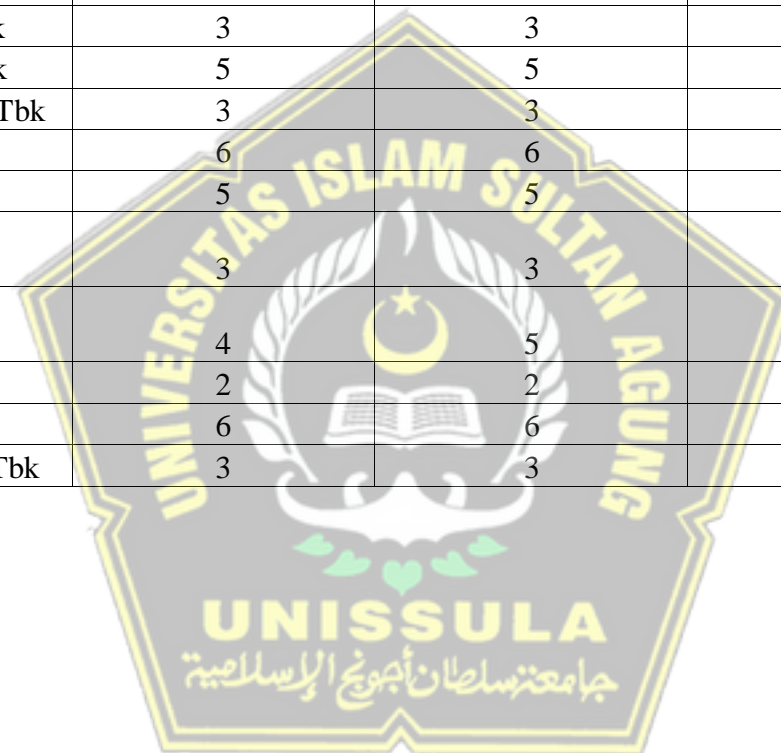
LAMPIRAN 13

DEWAN KOMISARIS

TAHUN 2015 – 2018

NO	KODE	NAMA PERUSAHAAN	DEWAN KOMISARIS 2015	DEWAN KOMISARIS 2016	DEWAN KOMISARIS 2017	DEWAN KOMISARIS 2018
			KODE	KODE	KODE	KODE
1	ADRO	PT Adaro Energy Tbk	5	5	5	4
2	ANTM	PT Aneka Tambang Tbk	6	6	6	5
3	BSSR	PT Baramulti Suksesarana Tbk	8	8	6	8
4	BYAN	PT Bayan Resources Tbk	5	5	6	6
5	CITA	PT Citra Minera Investindo Tbk	3	3	3	3
6	DKFT	PT Central Omega Resources Tbk	3	3	3	3
7	DSSA	PT Dian Swastatika Sentosa Tbk	4	4	4	4
8	ELSA	PT Elnusa Tnk	5	5	5	5
9	ESSA	PT Surya Esa Perkasa Tbk	4	4	4	4
10	GEMS	PT Golden Energy Mines Tbk	6	6	6	6
11	HRUM	Pt Harum Energy Tbk	6	6	6	6
12	INAI	PT Indal Aluminium Industry Tbk	4	4	4	3
13	INCO	PT Vale Indonesia Tbk	10	10	10	6

14	ITMG	PT Indo Tambangraya Megah Tbk	5	5	7	5
15	LION	PT Lion Metal Works Tbk	3	3	3	3
16	LMSH	PT Lionmesh Prima Tbk	3	3	3	3
17	MITI	PT Mitra Investindo Tbk	5	5	4	2
18	MYOH	PT Samindo Resources Tbk	3	3	3	3
19	PTBA	PT Bukit Asam Tbk	6	6	6	6
20	PTRO	PT Petrosea Tbk	5	5	5	5
21	RUIS	PT Radiant Utama Interinsco Tbk	3	3	3	3
22	SMMT	Pt Golden Eagle Energy Tbk	4	5	3	3
23	SMRU	PT SMR Utama Tbk	2	2	2	2
24	TINS	PT Timah Tbk	6	6	5	5
25	TOBA	PT Toba Bara Sejahtera Tbk	3	3	5	5



LAMPIRAN 14

NO	KODE	NAMA PERUSAHAAN	AUDIT DELAY 2015		
			LAP AUDIT	LK	HARI
1	ADRO	PT Adaro Energy Tbk	29-Feb-16	31-Dec-15	60
2	ANTM	PT Aneka Tambang Tbk	29-Feb-16	31-Dec-15	60
3	BSSR	PT Baramulti Suksesarana Tbk	12-Feb-16	31-Dec-15	43
4	BYAN	PT Bayan Resources Tbk	31-Mar-16	31-Dec-15	91
5	CITA	PT Cita Minera Investindo Tbk	15-Mar-16	31-Dec-15	75
6	DKFT	PT Central Omega Resources Tbk	22-Jan-16	31-Dec-15	22
7	DSSA	PT Dian Swastatika Sentosa Tbk	30-Mar-16	31-Dec-15	90
8	ELSA	PT Elnusa Tnk	11-Feb-16	31-Dec-15	42
9	ESSA	PT Surya Esa Perkasa Tbk	24-Mar-16	31-Dec-15	84
10	GEMS	PT Golden Energy Mines Tbk	16-Feb-16	31-Dec-15	47
11	HRUM	PT Harum Energy Tbk	30-Mar-16	31-Dec-15	90
12	INAI	PT Indal Aluminium Industry Tbk	28-Mar-16	31-Dec-15	88
13	INCO	PT Vale Indonesia Tbk	25-Feb-16	31-Dec-15	56
14	ITMG	PT Indo Tambangraya Megah Tbk	18-Feb-16	31-Dec-15	49
15	LION	PT Lion Metal Works Tbk	24-Mar-16	31-Dec-15	84
16	LMSH	PT Lionmesh Prima Tbk	24-Mar-16	31-Dec-15	84
17	MITI	PT Mitra Investindo Tbk	28-Mar-16	31-Dec-15	88
18	MYOH	PT Samindo Resources Tbk	4-Mar-16	31-Dec-15	64
19	PTBA	PT Bukit Asam Tbk	29-Feb-16	31-Dec-15	60
20	PTRO	PT Petrosea Tbk	15-Mar-16	31-Dec-15	75
21	RUIS	PT Radiant Utama Interinsco Tbk	21-Mar-16	31-Dec-15	81
22	SMMT	PT Golden Eagle Energy Tbk	30-Mar-16	31-Dec-15	90
23	SMRU	PT SMR Utama Tbk	30-Mar-16	31-Dec-15	90
24	TINS	PT Timah Tbk	2-Mar-16	31-Dec-15	62
25	TOBA	PT Toba Bara Sejahtera Tbk	23-Mar-16	31-Dec-15	83

LAMPIRAN 15

NO.	KODE	NAMA PERUSAHAAN	AUDIT DELAY 2016		
			LAP AUDIT	LK	HARI
1	ADRO	PT Adaro Energy Tbk	27-Feb-17	31-Dec-16	58
2	ANTM	PT Aneka Tambang Tbk	28-Feb-17	31-Dec-16	59
3	BSSR	PT Baramulti Suksesarana Tbk	8-Feb-17	31-Dec-16	39
4	BYAN	PT Bayan Resources Tbk	30-Mar-17	31-Dec-16	89
5	CITA	PT Cita Minera Investindo Tbk	8-Mar-17	31-Dec-16	67
6	DKFT	PT Central Omega Resources Tbk	17-Mar-17	31-Dec-16	76
7	DSSA	PT Dian Swastatika Sentosa Tbk	24-Mar-17	31-Dec-16	83
8	ELSA	PT Elnusa Tnk	8-Feb-17	31-Dec-16	39
9	ESSA	PT Surya Esa Perkasa Tbk	29-Mar-17	31-Dec-16	88
10	GEMS	PT Golden Energy Mines Tbk	27-Feb-17	31-Dec-16	58
11	HRUM	PT Harum Energy Tbk	30-Mar-17	31-Dec-16	89
12	INAI	PT Indal Aluminium Industry Tbk	23-Mar-17	31-Dec-16	82
13	INCO	PT Vale Indonesia Tbk	22-Feb-17	31-Dec-16	53
14	ITMG	PT Indo Tambangraya Megah Tbk	23-Feb-17	31-Dec-16	54
15	LION	PT Lion Metal Works Tbk	15-Mar-17	31-Dec-16	74
16	LMSH	PT Lionmesh Prima Tbk	15-Mar-17	31-Dec-16	74
17	MITI	PT Mitra Investindo Tbk	27-Mar-17	31-Dec-16	86
18	MYOH	PT Samindo Resources Tbk	28-Feb-17	31-Dec-16	59
19	PTBA	PT Bukit Asam Tbk	7-Mar-17	31-Dec-16	66
20	PTRO	PT Petrosea Tbk	7-Mar-17	31-Dec-16	66
21	RUIS	PT Radiant Utama Interinsco Tbk	22-Mar-17	31-Dec-16	81
22	SMMT	PT Golden Eagle Energy Tbk	24-Mar-17	31-Dec-16	83
23	SMRU	PT SMR Utama Tbk	27-Mar-17	31-Dec-16	86
24	TINS	PT Timah Tbk	28-Feb-17	31-Dec-16	59
25	TOBA	PT Toba Bara Sejahtera Tbk	30-Mar-17	31-Dec-16	89

LAMPIRAN 16

NO.	KODE	NAMA PERUSAHAAN	AUDIT DELAY 2017		
			LAP AUDIT	LK	HARI
1	ADRO	PT Adaro Energy Tbk	28-Feb-18	31-Dec-17	59
2	ANTM	PT Aneka Tambang Tbk	9-Mar-18	31-Dec-17	68
3	BSSR	PT Baramulti Suksessarana Tbk	19-Feb-18	31-Dec-17	50
4	BYAN	PT Bayan Resources Tbk	26-Mar-18	31-Dec-17	85
5	CITA	PT Cita Minera Investindo Tbk	12-Mar-18	31-Dec-17	71
6	DKFT	PT Central Omega Resources Tbk	23-Mar-18	31-Dec-17	82
7	DSSA	PT Dian Swastatika Sentosa Tbk	22-Mar-18	31-Dec-17	81
8	ELSA	PT Elnusa Tbk	14-Feb-18	31-Dec-17	45
9	ESSA	PT Surya Esa Perkasa Tbk	27-Mar-18	31-Dec-17	86
10	GEMS	PT Golden Energy Mines Tbk	27-Feb-18	31-Dec-17	58
11	HRUM	PT Harum Energy Tbk	28-Mar-18	31-Dec-17	87
12	INAI	PT Indal Aluminium Industry Tbk	16-Mar-18	31-Dec-17	75
13	INCO	PT Vale Indonesia Tbk	27-Feb-18	31-Dec-17	58
14	ITMG	PT Indo Tambangraya Megah Tbk	22-Feb-18	31-Dec-17	53
15	LION	PT Lion Metal Works Tbk	15-Mar-18	31-Dec-17	74
16	LMSH	PT Lionmesh Prima Tbk	15-Mar-18	31-Dec-17	74
17	MITI	PT Mitra Investindo Tbk	28-Mar-18	31-Dec-17	87
18	MYOH	PT Samindo Resources Tbk	20-Mar-18	31-Dec-17	79
19	PTBA	PT Bukit Asam Tbk	8-Mar-18	31-Dec-17	67
20	PTRO	PT Petrosea Tbk	28-Feb-18	31-Dec-17	59
21	RUIS	PT Radiant Utama Interinsco Tbk	26-Mar-18	31-Dec-17	85
22	SMMT	PT Golden Eagle Energy Tbk	21-Mar-18	31-Dec-17	80
23	SMRU	PT SMR Utama Tbk	21-Mar-18	31-Dec-17	80
24	TINS	PT Timah Tbk	28-Feb-18	31-Dec-17	59
25	TOBA	PT Toba Bara Sejahtera Tbk	28-Mar-18	31-Dec-17	87

LAMPIRAN 17

NO.	KODE	NAMA PERUSAHAAN	AUDIT DELAY 2018		
			LAP AUDIT	LK	HARI
1	ADRO	PT Adaro Energy Tbk	28-Feb-19	31-Dec-18	59
2	ANTM	PT Aneka Tambang Tbk	5-Mar-19	31-Dec-18	64
3	BSSR	PT Baramulti Suksesarana Tbk	27-Feb-19	31-Dec-18	58
4	BYAN	PT Bayan Resources Tbk	22-Mar-19	31-Dec-18	81
5	CITA	PT Cita Minera Investindo Tbk	11-Mar-19	31-Dec-18	70
6	DKFT	PT Central Omega Resources Tbk	25-Mar-19	31-Dec-18	84
7	DSSA	PT Dian Swastatika Sentosa Tbk	21-Mar-19	31-Dec-18	80
8	ELSA	PT Elnusa Tnk	14-Feb-19	31-Dec-18	45
9	ESSA	PT Surya Esa Perkasa Tbk	30-Mar-19	31-Dec-18	89
10	GEMS	PT Golden Energy Mines Tbk	28-Feb-19	31-Dec-18	59
11	HRUM	PT Harum Energy Tbk	27-Mar-19	31-Dec-18	86
12	INAI	PT Indal Aluminium Industry Tbk	22-Mar-19	31-Dec-18	81
13	INCO	PT Vale Indonesia Tbk	31-Jan-19	31-Dec-18	31
14	ITMG	PT Indo Tambangraya Megah Tbk	21-Feb-19	31-Dec-18	52
15	LION	PT Lion Metal Works Tbk	15-Mar-19	31-Dec-18	74
16	LMSH	PT Lionmesh Prima Tbk	18-Mar-19	31-Dec-18	77
17	MITI	PT Mitra Investindo Tbk	27-Mar-19	31-Dec-18	86
18	MYOH	PT Samindo Resources Tbk	15-Mar-19	31-Dec-18	74
19	PTBA	PT Bukit Asam Tbk	6-Mar-19	31-Dec-18	65
20	PTRO	PT Petrosea Tbk	15-Mar-19	31-Dec-18	74
21	RUIS	PT Radiant Utama Interinsco Tbk	21-Mar-19	31-Dec-18	80
22	SMMT	PT Golden Eagle Energy Tbk	25-Mar-19	31-Dec-18	84
23	SMRU	PT SMR Utama Tbk	15-Mar-19	31-Dec-18	74
24	TINS	PT Timah Tbk	6-Mar-19	31-Dec-18	65
25	TOBA	PT Toba Bara Sejahtera Tbk	28-Mar-19	31-Dec-18	87