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Undang – Undang

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LAMPIRAN

DAFTAR POPULASI PENELITIAN PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2016-2020

No	Kode Perusahaan	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resources Tbk
3	ATPK	Bara Jaya Internasional Tbk
4	BOSS	Borneo Olah Sarana Sukses Tbk
5	BSSR	Baramulti Suksessarana Tbk
6	BUMI	Bumi Resources Tbk
7	BYAN	Bayan Resources Tbk
8	DEWA	Darma Henwa Tbk
9	DOID	Delta Dunia Makmur Tbk
10	DSSA	Dian Swastatika Sentosa Tbk
11	FIRE	Alfa Energi Investama Tbk
12	GEMS	Golden Energy Mines Tbk
13	GTBO	Garda Tujuh Buana Tbk
14	HRUM	Harum Energy Tbk
15	INDY	Indika Energy Tbk
16	ITMG	Indo Tambangraya Megah Tbk

17	KKGI	Resource Alam Indonesia Tbk
18	MBAP	Mitrabara Adiperdana Tbk

LAMPIRAN

DAFTAR POPULASI PENELITIAN PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2016-2020

19	MYOH	Samindo Resources Tbk
20	PKPK	Perdana Karya Perkasa Tbk
21	PTBA	Tambang Batubara Bukit Asam Tbk
22	PTRO	Petrosea Tbk
23	SMMT	Golden Eagle Energy Tbk
24	TOBA	Toba Bara Sejahtera Tbk
25	APEX	Apexindo Pratama Duta Tbk
26	ARTI	Ratu Prabu Energi Tbk
27	BIPI	Astrindo Nusantara Infrastruktur Tbk
28	ELSA	Elnusa Tbk
29	ENRG	Energi Mega Persada Tbk
30	ESSA	Surya Esa Perkasa Tbk
31	MEDC	Medco Energi Internasional Tbk
32	MITI	Mitra Investindo Tbk
33	RUIS	Radiant Utama Interinsco Tbk
34	SURE	Super Energy Tbk
35	WOWS	Ginting Jaya Energi Tbk
36	ANTM	Aneka Tambang (Persero) Tbk
37	BRMS	Bumi Resources Mineral Tbk
38	CITA	Cita Mineral Investindo Tbk

39	CKRA	Cakra Mineral Tbk
40	DKFT	Central Omega Resources Tbk
41	IFSH	Ifishdeco Tbk
42	INCO	Vale Indonesia Tbk
43	MDKA	Merdeka Copper Gold Tbk
44	PSAB	J Resources Asia Pasific Tbk
45	SMRU	SMR Utama Tbk
46	TINS	Timah (Persero) Tbk
47	ZINC	Kapuas Prima Coal Tbk
48	CTTH	Citatah Tbk
49	SIAP	Sekawan Intipratama

**DAFTAR SAMPEL PENELITIAN PERUSAHAAN SEKTOR
PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK
INDONESIA (BEI) PERIODE 2016-2020**

No.	Kode Perusahaan	Nama Perusahaan
1	ARII	Atlas Resources Tbk
2	BUMI	Bumi Resources Tbk
6	HRUM	Harum Energy Tbk
7	INDY	Indika Energy Tbk
8	PKPK	Perdana Karya Perkasa Tbk
9	PTRO	Petrosea Tbk
10	SMMT	Golden Eagle Energy Tbk
11	APEX	Apexindo Pratama Duta Tbk
12	ARTI	Ratu Prabu Energi Tbk
13	ENRG	Energi Mega Persada Tbk
14	ESSA	Surya Esa Perkasa Tbk
15	MEDC	Medco Energi Internasional Tbk
16	MITI	Mitra Investindo Tbk
17	BRMS	Bumi Resources Mineral Tbk
18	CITA	Cita Mineral Investindo Tbk
19	DKFT	Central Omega Resources Tbk
20	INCO	Vale Indonesia Tbk
21	MDKA	Merdeka Copper Gold Tbk
22	SMRU	SMR Utama Tbk
23	TINS	Timah (Persero) Tbk

TABULASI DATA PENELITIAN

KODE	TAHUN	Opini Audit <i>Going concern</i>	Kualitas Audit	Likuiditas	Solvabilitas	Profitabilitas	Ukuran Perusahaan
ARII	2016	1	0	1.635614973	0.829553337	-0.058700756	12.70719636
	2017	1	0	0.217246778	0.878414945	-0.02181896	12.69788363
	2018	1	0	0.000234196	0.971473869	-0.082176167	12.76587413
	2019	1	0	0.000240779	0.873450345	-0.049231767	12.80477727
	2020	0	0	0.000208132	0.921801986	-0.049661587	12.79608461
BUMI	2016	1	0	0.692360087	1.897679216	-0.003024966	21.85537534
	2017	1	0	0.568942943	0.92253453	0.083788753	22.03065189
	2018	1	0	0.397674932	0.871092659	0.042702644	22.08597779
	2019	1	0	0.38709313	0.862283979	-0.005135591	22.03235669
	2020	1	0	0.305988701	0.96131367	-0.094045409	21.95540336
DOID	2016	0	0	1.364710643	0.856656163	-0.068810399	20.59801515
	2017	0	0	1.364710643	0.812635936	0.09169248	20.66731055
	2018	0	0	1.584288316	0.779146882	0.09112646	20.89224436
	2019	0	0	1.832176725	0.762612469	0.029509556	20.89039862
	2020	0	0	1.668360459	0.729353496	-0.025001273	20.69738351
DSSA	2016	0	0	1.747687277	0.425162741	0.043739182	21.52639101
	2017	0	0	1.659946236	0.468642798	0.069916599	21.73012558
	2018	0	0	1.218996317	0.553177655	0.057374231	21.94314867
	2019	0	0	1.296522412	0.559526608	0.035760367	22.03671341
	2020	0	0	1.552669658	0.452143457	-0.001868268	21.7880561
GEMS	2016	0	1	3.774271661	0.298544534	0.12952243	19.74953136
	2017	0	1	1.682318461	0.505108785	0.283346911	20.19642834
	2018	0	1	1.31969029	0.549512254	0.193326223	20.36808496
	2019	0	1	1.322902544	0.541063512	0.12853475	20.47563255
	2020	0	1	1.233600101	0.570570339	0.156236784	20.51712414
HRUM	2016	0	1	5.066365216	0.140155583	0.071103425	19.8398436
	2017	0	1	5.450614251	0.138390049	0.158955424	19.9455256
	2018	0	1	4.559738633	0.169880854	0.102975602	19.96395577
	2019	0	1	9.222405813	0.10608106	0.057332848	19.91807352
	2020	0	1	10.0743063	0.088039709	0.128676783	20.02751971
INDY	2016	0	1	2.132508736	0.593318268	-0.063109749	21.32338342
	2017	0	1	2.052751817	0.693313347	0.082546855	22.01406899
	2018	0	1	2.177465775	0.692861403	0.072228838	22.02344461
	2019	0	1	2.012095079	0.71080557	0.014970204	22.00867937

	2020	0	1	1.969884759	0.751754105	-0.028387413	21.974228
PKPK	2016	0	0	0.706859612	0.557487599	-0.139838415	18.8762226
	2017	0	0	13.69134747	0.568130388	-0.142090047	18.73813981
	2018	0	0	111.3125917	0.562852628	-0.00132646	18.66671634
	2019	0	0	146.1302057	0.800040273	-0.132479519	18.08738129
	2020	0	0	3.857010019	0.411680489	0.002507686	18.04461507
PTRO	2016	0	1	2.158557611	0.566756053	-0.022360043	12.88264573
	2017	0	1	1.654060604	0.591307194	0.024709049	12.98733143
	2018	0	1	1.691919602	0.655984348	0.062132036	13.22778769
	2019	0	1	1.517483617	0.614254034	0.073643847	13.21956994
	2020	0	1	1.637537064	0.563063539	0.06708855	13.18004343
SMMT	2016	0	1	0.265638288	0.401339243	-0.028710297	27.17963092
	2017	0	0	0.213697616	0.422101277	0.055229426	27.31035282
	2018	0	0	0.32844724	0.411592536	0.101668306	27.44705734
	2019	0	0	0.610877112	0.329389589	0.007153094	27.49349701
	2020	0	0	0.584398178	0.359756571	-0.026521868	27.50521548
APEX	2016	0	1	2.309327452	0.960472009	-0.037337768	20.3410888
	2017	1	1	0.224368099	1.081358543	-0.18580199	20.17445204
	2018	1	1	0.173701306	1.291965698	-0.213439681	20.05904716
	2019	0	0	3.630453867	0.887572828	0.055723166	20.0315701
	2020	0	0	8.282529949	0.623191049	0.130598812	19.63339973
ARTI	2016	0	0	3.158895735	0.338447015	0.000779053	28.59297161
	2017	0	0	6.739795441	0.298035072	0.013116843	28.54972885
	2018	0	0	3.967066668	0.334056611	0.017007734	28.6214748
	2019	1	0	1.186383792	0.551360414	-0.553082709	28.21071066
	2020	0	0	0.020107868	1.182635395	-1.081086888	27.47198386
ENRG	2016	1	0	0.618008227	1.067488644	-0.384124142	20.78339793
	2017	1	0	0.470586813	1.074120809	0.12155529	20.44434759
	2018	1	0	0.335569395	0.882716436	0.018033038	20.41053348
	2019	1	0	0.351111175	0.843822913	0.130372568	20.33667612
	2020	0	0	0.368674817	0.748792396	0.128760681	20.55439502
ESSA	2016	0	1	2.342904082	0.685800299	0.000365927	20.32161969
	2017	0	1	0.675163716	0.742081445	0.005180923	20.5257831
	2018	0	1	1.479060858	0.64984656	0.026417224	20.64478931
	2019	0	0	2.320338448	0.655498339	-0.012880661	20.61268329
	2020	0	0	1.089797628	0.606364433	-0.049769904	20.49013945
MEDC	2016	0	1	1.318049193	0.752439109	0.072362725	22.00340231
	2017	0	1	1.526737296	0.728205725	0.057255355	22.3643547
	2018	0	1	1.658030598	0.735880177	0.037856337	22.38194976
	2019	0	1	2.401825752	0.774205006	0.029825186	22.51611444
	2020	0	1	1.472825758	0.794370214	-0.016655857	22.49835766

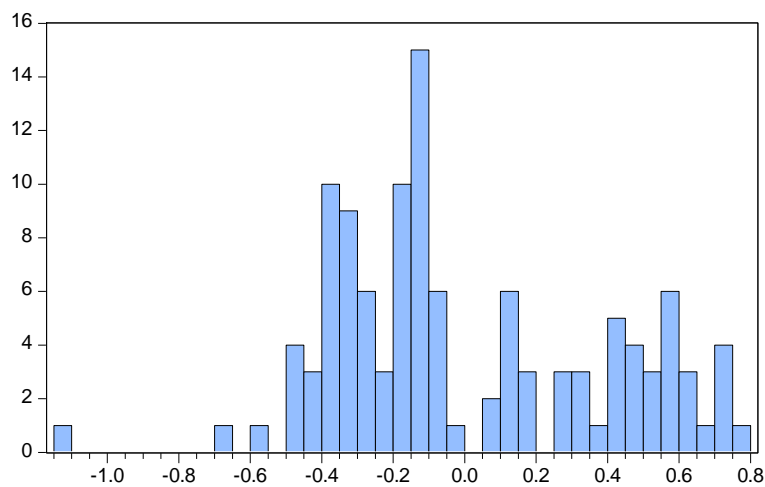
MITI	2016	1	0	1.703279327	0.62007425	-0.087397781	26.15894453
	2017	1	0	1.244984201	0.644989016	-0.081998059	26.17741758
	2018	1	0	1.796481514	0.490230453	0.074243075	25.72226924
	2019	1	0	1.134493995	1.203591894	-1.538286054	24.76918785
	2020	1	0	0.607972645	1.325376406	-0.117174329	24.04130176
BRMS	2016	1	0	1.703279327	0.407097567	-0.479623537	20.79614008
	2017	1	0	1.244984201	0.348835197	-0.198914031	20.58011212
	2018	1	0	1.796481514	0.248724642	-0.149711887	20.35330037
	2019	1	0	1.134493995	0.270239589	0.001724575	20.38500086
	2020	1	0	0.607972645	0.172474488	0.023533617	20.19248131
CITA	2016	1	0	1.162250156	0.646825568	-0.097625274	28.63393485
	2017	1	0	0.543225916	0.65854769	0.017484457	28.61618498
	2018	0	0	0.466088191	0.541176579	0.221805769	28.81537301
	2019	0	0	0.679148927	0.47836716	0.219681179	28.98202712
	2020	0	0	2.098526082	0.164676999	0.203608828	29.05046018
DKFT	2016	0	0	1.629637218	0.352933139	-0.042582717	28.26029797
	2017	1	0	0.800383649	0.484274112	-0.025900246	28.44972364
	2018	1	0	0.816233238	0.594640536	-0.045518075	28.6080175
	2019	1	0	1.107316623	0.632644754	-0.050047616	28.60756906
	2020	0	0	0.949454724	0.735314006	-0.114197231	28.57287767
INCO	2016	0	1	4.53942374	0.175647902	0.002320835	14.61548857
	2017	0	1	4.617602475	0.167169667	-0.010537596	14.59692454
	2018	0	1	3.598711076	0.14471371	0.037511374	14.60508184
	2019	0	1	4.308344074	0.126421252	0.040102794	14.61422783
	2020	0	1	4.330607927	0.127133253	0.045209703	14.6547725
MDKA	2016	0	0	2.091273869	0.477084881	-0.021164296	19.53312216
	2017	0	0	0.907358294	0.489011228	0.170115642	19.73136613
	2018	0	0	0.845183021	0.470859651	0.108760891	20.49738025
	2019	0	0	0.805922722	0.448890856	0.114029933	20.67329079
	2020	0	0	1.036891764	0.393672702	0.060460464	20.65027208
SMRU	2016	0	0	1.613094847	0.593025933	-0.10018591	19.01082669
	2017	0	0	1.106876276	0.495658427	-0.006580435	18.82544632
	2018	0	0	2.323386502	0.497890811	-0.043525878	28.27727942
	2019	1	0	1.141485396	0.538186868	-0.110315921	28.14717492
	2020	0	0	0.473952045	0.652952447	-0.265875682	27.88459116
TINS	2016	0	1	1.711045422	0.407906222	0.043458586	16.07190835
	2017	0	1	2.05640339	0.489614745	0.060305858	16.29005613
	2018	0	1	1.490270878	0.568600117	0.050700135	16.53139321
	2019	1	1	1.02917416	0.741744845	-0.035479797	16.82914552
	2020	1	1	1.118001625	0.659716346	-0.018581456	16.49087915

HASIL OLAH DATA

STATISTIK DESKRPTIF

	OAGC	KUALITAS AUDIT	LIKUIDITAS	SOLVABILITAS	PROFITABILITAS	UKURAN PERUSAHAAN
Mean	0.295652	0.365217	4.107828	0.60636	-0.020521	21.25714
Median	0	0	1.472826	0.591307	0.007153	20.61268
Maximum	1	1	146.1302	1.897679	0.283347	29.05046
Minimum	0	0	0.000208	0.08804	-1.538286	12.69788
Std. Dev.	0.458332	0.483598	16.93664	0.28992	0.213079	4.536521
Skewness	0.895604	0.559855	7.426722	0.880755	-4.448651	0.032632
Kurtosis	1.802106	1.313438	57.95983	5.542764	28.98142	2.494091
Jarque-Bera	22.2495	19.63742	15530.79	45.84936	3613.858	1.246806
Probability	0.000015	0.000054	0	0	0	0.536117
Sum	34	42	472.4002	69.73145	-2.359934	2444.571
Sum Sq. Dev.	23.94783	26.66087	32700.86	9.582087	5.175922	2346.122
Observations	115	115	115	115	115	115

Uji Normalitas Data



Uji Multikolinearitas

	KUALITAS AUDIT	RASIO LIKUIDITAS	RASIO SOLVABILITAS	RASIO PROFITABILITAS	UKURAN PERUSAHAAN
KUALITAS AUDIT	1	-0.06979723373452325	-0.1701612775076853	0.2143242929325118	-0.4024265187316139
LIKUIDITAS	-0.06979723373452325	1	-0.01209631218230838	-0.01819327775136796	-0.1021900598212808
SOLVABILITAS	-0.1701612775076853	-0.01209631218230838	1	-0.3432951905867422	-0.022043626730387
PROFITABILITAS	0.2143242929325118	-0.01819327775136796	-0.3432951905867422	1	-0.1521203401402846
UKURAN PERUSAHAAN	-0.4024265187316139	-0.1021900598212808	-0.022043626730387	-0.1521203401402846	1

Uji Heteroskedastisitas

Heteroskedasticity Test: Glejser

F-statistic	14.66310	Prob. F(5,109)	0.1265
Obs*R-squared	46.24556	Prob. Chi-Square(5)	0.1457
Scaled explained SS	35.66932	Prob. Chi-Square(5)	0.1723

Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	14.82089	Prob. F(2,107)	0.1834
Obs*R-squared	24.94702	Prob. Chi-Square(2)	0.1573

Uji Lagrange Multiplier

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	35.47381 (0.0000)	0.075087 (0.7841)	35.54889 (0.0000)

Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.669337	(22,87)	0.0000
Cross-section Chi-square	102.278946	22	0.0000

Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.000000	5	0.0414

Data Panel Model *Common Effect Model*

Dependent Variable: OAGC
Method: Panel Least Squares
Date: 07/14/21 Time: 19:39
Sample: 2016 2020
Periods included: 5
Cross-sections included: 23
Total panel (balanced) observations: 115

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	-0.266946	0.087552	-3.049004	0.0029
LIKUIDITAS	-0.004077	0.002245	-1.816207	0.0721
SOLVABILITAS	0.448862	0.139818	3.210320	0.0017
PROFITABILITAS	-0.355660	0.191347	-1.858718	0.0658
UKURAN_PERUSAHAAN	-0.005466	0.009233	-0.591996	0.5551
C	0.246617	0.242886	1.015364	0.3122
R-squared	0.270555	Mean dependent var		0.295652
Adjusted R-squared	0.237094	S.D. dependent var		0.458332
S.E. of regression	0.400328	Akaike info criterion		1.057699
Sum squared resid	17.46863	Schwarz criterion		1.200913
Log likelihood	-54.81771	Hannan-Quinn criter.		1.115829
F-statistic	8.085727	Durbin-Watson stat		0.990359
Prob(F-statistic)	0.000002			

Hasil Regresi Data Panel Model *Fixed Effect Model*

Dependent Variable: OAGC
 Method: Panel Least Squares
 Date: 07/14/21 Time: 19:40
 Sample: 2016 2020
 Periods included: 5
 Cross-sections included: 23
 Total panel (balanced) observations: 115

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	0.181999	0.163203	1.115164	0.2679
LIKUIDITAS	-0.000644	0.002112	-2.304973	0.0211
SOLVABILITAS	0.332860	0.208234	2.598495	0.0136
PROFITABILITAS	-0.121485	0.184214	-2.659477	0.0113
UKURAN_PERUSAHAAN	-0.040228	0.027468	-2.064540	0.0467
C	0.827629	0.606401	1.364821	0.1758

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.700264	Mean dependent var	0.295652
Adjusted R-squared	0.607242	S.D. dependent var	0.458332
S.E. of regression	0.287239	Akaike info criterion	0.550926
Sum squared resid	7.178026	Schwarz criterion	1.219257
Log likelihood	-3.678236	Hannan-Quinn criter.	0.822198
F-statistic	7.527978	Durbin-Watson stat	2.067955
Prob(F-statistic)	0.000000		

Hasil Regresi Data Panel Model *Random Effect Model*

Dependent Variable: OAGC
 Method: Panel EGLS (Cross-section random effects)
 Date: 07/14/21 Time: 19:41
 Sample: 2016 2020
 Periods included: 5
 Cross-sections included: 23
 Total panel (balanced) observations: 115
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	-0.081958	0.110740	-0.740088	0.4608
LIKUIDITAS	-0.001522	0.001978	-0.769548	0.4432
SOLVABILITAS	0.438526	0.162798	2.693675	0.0082
PROFITABILITAS	-0.158358	0.167934	-0.942979	0.3478
UKURAN_PERUSAHAAN	0.011455	0.013388	0.855640	0.3941
C	0.180824	0.327072	0.552856	0.5815
Effects Specification				
			S.D.	Rho
Cross-section random			0.275780	0.4797
Idiosyncratic random			0.287239	0.5203
Weighted Statistics				
R-squared	0.120726	Mean dependent var	0.124835	
Adjusted R-squared	0.080393	S.D. dependent var	0.308409	
S.E. of regression	0.295753	Sum squared resid	9.534180	
F-statistic	2.993191	Durbin-Watson stat	1.625392	
Prob(F-statistic)	0.014307			

Hasil Analisis Regresi Data Panel dan Uji t

Dependent Variable: OAGC

Method: Panel Least Squares

Date: 07/14/21 Time: 19:40

Sample: 2016 2020

Periods included: 5

Cross-sections included: 23

Total panel (balanced) observations: 115

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	0.181999	0.163203	1.115164	0.2679
LIKUIDITAS	-0.000644	0.002112	-2.304973	0.0211
SOLVABILITAS	0.332860	0.208234	2.598495	0.0136
PROFITABILITAS	-0.121485	0.184214	-2.659477	0.0113
UKURAN_PERUSAHAAN	-0.040228	0.027468	-2.064540	0.0467
C	0.827629	0.606401	1.364821	0.1758

BIO DATA PENELITI

Data Pribadi

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Pendidikan Formal

SD : SDN Harapan Jaya XII
SMP : SLTP N 25 BEKASI
SMK : SMK BINA SISWA UTAMA
Kuliah : STEI Rawamangun 2017 sampai sekarang

Pekerjaan : PT. Trivindo Ariman Sentosa
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Kemayoran, Kota Jakarta Pusat, DKI Jakarta 10640

SURAT KETERANGAN BEBAS RISET

Dengan ini menyatakan bahwa skripsi yang berjudul:

**PENGARUH KUALITAS AUDIT, RASIO KEUANGAN, DAN UKURAN
PERUSAHAAN TERHADAP OPINI AUDIT *GOING CONCERN* PADA
PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA
EFEK INDONESIA (BEI) TAHUN 2016-2020**

tidak memerlukan surat izin riset, dikarenakan data yang diperlukan berkenaan dalam penelitian dapat diakses melalui media internet, sehingga peneliti tidak perlu mendatangi secara langsung unit penelitian yang bersangkutan. Data dalam penelitian ini diperoleh dengan mengunduh situs :<https://www.idx.co.id/>.

Jakarta, 23 Agustus 2021



Rosinta Dewi Maselina Siallagan