

# LAMPIRAN

## Lampiran 1 : Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		50
<i>Normal Parameters<sup>a,b</sup></i>	<i>Mean</i>	0E-7
	<i>Std. Deviation</i>	,17381724
	<i>Absolute</i>	,223
<i>Most Extreme Differences</i>	<i>Positive</i>	,223
	<i>Negative</i>	-,179
<i>Kolmogorov-Smirnov Z</i>		1,160
<i>Asymp. Sig. (2-tailed)</i>		,136

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 2 : Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
(Constant)	,127		
Return on Asset	,217	,514	1,945
Current Ratio	,425	,580	1,723
1 Debt to Asset Ratio	,281	,539	1,854
Kualitas Auditor	,043	,715	1,399
Pertumbuhan Perusahaan	,072	,810	1,235

a. Dependent Variable : Pendapat Audit Going Concern

### Lampiran 3 : Uji Heteroskedastisitas

<i>Model</i>		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>Sig.</i>
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	
1	<i>(Constant)</i>	,359	,246		,159
	<i>Return on Asset</i>	,016	,029	,134	,459
	<i>Current Ratio</i>	,016	,105	,044	,883
	<i>Total Debt to Asset Ratio</i>	-,299	,373	-,224	,432
	<i>Kualitas Audit</i>	-,167	,069	-,579	,055
	<i>Pertumbuhan Perusahaan</i>	-,037	,027	-,297	,184

#### Lampiran 4 : Uji Autokorelasi

*Model Summary<sup>b</sup>*

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>	<i>Durbin-Watson</i>
1	,650 <sup>a</sup>	,422	,302	,28890	1,998

a. *Predictors* : (Constant), Pertumbuhan Perusahaan, Current Ratio, Debt to Asset Ratio, Kualitas Auditor, Return on Asset

b. *Dependent Variable* : Pendapat Audit Going Concern

## Lampiran 5 : Hasil Uji Regresi Linier Berganda

<i>Model</i>	<b>Coefficients<sup>a</sup></b>				
	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
<i>(Constant)</i>	,392	,356		1,102	,281
<i>Return on Asset</i>	-,017	,007	-,528	-2,468	,021
<i>Current Ratio</i>	,023	,036	,123	,636	,531
<i>Debt to Asset Ratio</i>	-,393	,457	-,185	-,861	,398
<i>Kualitas Auditor</i>	-,171	,139	-,250	-1,227	,232
<i>Pertumbuhan Perusahaan</i>	,023	,040	,117	,579	,568

a. *Dependent Variable* : Pendapat Audit Going Concern

## Lampiran 6 : Uji Koefisien Determinasi ( $R^2$ )

### *Model Summary*

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,650 <sup>a</sup>	,422	,302	,28890

a. *Predictors* : (Constant), Ln\_GROWTH, Current Ratio, Debt to Asset Ratio, Kualitas Auditor, Return on Asset

## Lampiran 7 : Hasil Uji F

ANOVA<sup>a</sup>

<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1 <i>Regression</i>	1,464	5	,293	3,507	,016 <sup>b</sup>
<i>Residual</i>	2,003	24	,083		
<i>Total</i>	3,467	29			

a. *Dependent Variable* : Pendapat Audit Going Concern

b. *Predictors*: (Constant), Ln\_GROWTH, Current Ratio, Debt to Asset Ratio, Kualitas Auditor, Return on Asset

## Lampiran 8 : Hasil Uji t

<b>Coefficients<sup>a</sup></b>					
<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
<i>(Constant)</i>	,392	,356		1,102	,281
<i>Return on Asset</i>	-,017	,007	-,528	-2,468	,021
<i>Current Ratio</i>	,023	,036	,123	,636	,531
<i>Debt to Asset Ratio</i>	-,393	,457	-,185	-,861	,398
<i>Kualitas Auditor</i>	-,171	,139	-,250	-1,227	,232
<i>Pertumbuhan Perusahaan</i>	,023	,040	,117	,579	,568

a. *Dependent Variable* : Pendapat Audit Going Concern

## Lampiran 9 : Uji Statistik Deskriptif

### *Descriptive Statistics*

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
<i>Pendapat Audit Going Concern</i>	50	,00	1,00	,1200	,32826
<i>Return on Asset</i>	50	-22,26	26,84	5,2772	9,61371
<i>Current Ratio</i>	50	,92	10,64	2,2982	1,64648
<i>Debt to Asset Ratio</i>	50	,22	,79	,4618	,15183
Kualitas Auditor	50	,00	1,00	,4400	,50143
Pertumbuhan Perusahaan	50	-87,17	21514,13	438,2914	3041,62265
Valid N ( <i>listwise</i> )	50				

**Lampiran 10 : Daftar Populasi Perusahaan Pertambangan Tahun 2010 – 2014**

No	Kode	Nama Perusahaan
1	ADRO	Adaro Energy Tbk.
2	ANTM	Aneka Tambang (Persero) Tbk.
3	APEX	Apexindo Pratama Duta Tbk.
4	ARII	Atlas Resources Tbk.
5	ARTI	Ratu Prabu Energi Tbk
6	ATPK	Bara Jaya Internasional Tbk.
7	BIPI	Benakat Integra Tbk.
8	BORN	Borneo Lumbung Energi & Metal
9	BRAU	Berau Coal Energy Tbk.
10	BSSR	Baramulti Suksessarana Tbk.
11	BUMI	Bumi Resources Tbk.
12	BYAN	Bayan Resources Tbk.
13	CITA	Cita Mineral Investindo Tbk.
14	CKRA	Cakra Mineral Tbk.
15	CTTH	Citatah Tbk.
16	DEWA	Darma Henwa Tbk
17	DKFT	Central Omega Resources Tbk.
18	DOID	Delta Dunia Makmur Tbk.
19	DSSA	Dian Swastatika Sentosa Tbk
20	ELSA	Elnusa Tbk.
21	ENRG	Energi Mega Persada Tbk.
22	ESSA	Surya Esa Perkasa Tbk.
23	GEMS	Golden Energy Mines Tbk.
24	GTBO	Garda Tujuh Buana Tbk
25	HRUM	Harum Energy Tbk.
26	INCO	Vale Indonesia Tbk.
27	ITMG	Indo Tambangraya Megah Tbk.
28	KKGI	Resource Alam Indonesia Tbk.
29	MBAP	Mitrabara Adiperdana Tbk.
30	MDKA	Merdeka Copper Gold Tbk.
31	MEDC	Medco Energi Internasional Tbk
32	MITI	Mitra Investindo Tbk.
33	MYOH	Samindo Resources Tbk.
34	PKPK	Perdana Karya Perkasa Tbk
35	PSAB	J Resources Asia Pasifik Tbk.

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
37	PTRO	Petrosea Tbk.
38	RUIS	Radiant Utama Interinsco Tbk.
39	SMMT	Golden Eagle Energy Tbk.
40	SMRU	SMR Utama Tbk.
41	TINS	Timah (Persero) Tbk.
42	TKGA	Permata Prima Sakti Tbk.
43	TOBA	Toba Bara Sejahtera Tbk.