

# LAMPIRAN

## Lampiran 1. Daftar Sampel Perusahaan oil and gas

No	Kode	Nama Perusahaan	Tanggal IPO
1	AKRA	AKR Corporindo Tbk	3 Oktober 1994
2	APEX	Apexindo Pratama Duta Tbk	5 Juni 2013
3	ARII	Atlas Resources Tbk	8 November 2013
4	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	9 Januari 2013
5	BIPI	Astrindo Nusantara Infrastruktur Tbk	11 Februari 2010
6	BSSR	Baramulti Suksessarana Tbk	8 November 2011
7	BULL	Buana Lintas Lautan Tbk	23 Mei 2011
8	BUMI	Bumi Resources Tbk	30 Juli 1990
9	BYAN	Bayan Resources Tbk	12 Agustus 2008
10	CNKO	Exploitasi Energi Indonesia Tbk	20 November 2001
11	DOID	Delta Dunia Makmur Tbk	15 Juni 2001
12	DSSA	Dian Swastatika Sentosa Tbk	11 Desember 2009
13	ELSA	Elnusa Tbk	6 Februari 2008
14	ENRG	Energi Mega Persada Tbk	7 Juni 2004
15	GEMS	Golden Energy Mines Tbk	17 November 2011
16	GTBO	Garda Tujuh Buana Tbk	9 Juli 2009
17	HITS	Humpass Intermoda Transportasi Tbk	15 Desember 1997
18	HRUM	Harum Energy Tbk	16 Oktober 2010
19	ITMG	Indo Tambangraya Megah Tbk	18 Desember 2007
20	KKGI	Resource Alam Indonesia Tbk	01 Juli 1991

21	KOPI	Mitra Energi Persada Tbk	04 Mei 2015
22	LEAD	Logindo Samudramakmur Tbk	11 Desember 2013
23	MBAP	Mitrabara Adiperdana Tbk	01 Juli 2014
24	MBSS	Mirabahtera Segara Sejati Tbk	06 April 2011
25	MYOH	Samindo Resources Tbk	27 Juli 2000
26	PKPK	Perdana Karya Perkasa Tbk	11 Juli 2007
27	PTBA	Bukit Asam Tbk	23 Desember 2002
28	PTIS	Indo Straits Tbk	12 Juli 2011
29	PTRO	Petrosea Tbk	12 Mei 1990
30	RAJA	Rukun Raharja Tbk	19 April 2006
31	RIGS	Rig Tenders Indonesia Tbk	05 Maret 1990
32	RUIS	Radiant Utama Interisco Tbk	12 Juli 2006
33	SHIP	Sillo Martime Perdana Tbk	16 Juni 2016
34	SMMT	Golden Eagle Energy Tbk	01 Desember 11997
35	SMRU	SMR Utama Tbk	11 Oktober 2011
36	SOCI	Soechi Lines Tbk	03 Desember 2014
37	TPMA	Trans Power Murine Tbk	20 Februari 2013
38	WINS	Wintermar Offshore Marine Tbk	29 November 2010

## Lampiran 2. Hasil Tabulasi Data

No	Kode	Nama Perusahaan	Tahun	Pengukuran Variabel				
				X1	X2	X3	X4	Y
1	AKR Corporindo Tbk	AKRA	2015	3	1	5	3	2.384459463
2	Apexindo Pratama Duta Tbk	APEX	2015	3	1	4	3	1.846456634
3	Atlas Resources Tbk	ARII	2015	2	2	4	1	1.012538266
4	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2015	3	1	6	1	0.635085822
5	Astrindo Nusantara Infrastruktur Tbk	BIPI	2015	3	2	5	3	0.754922114
6	Baramulti Suksessarana Tbk	BSSR	2015	3	0	4	1	1.588557653
7	Buana Lintas Lautan Tbk	BULL	2015	3	0	4	3	1.056158546
8	Bumi Resources Tbk	BUMI	2015	3	1	6	1	1.894673496
9	Bayan Resources Tbk	BYAN	2015	3	1	1	3	2.845391318
10	Exploitasi Energi Indonesia Tbk	CNKO	2015	3	2	4	1	0.624749923
11	Delta Dunia Makmur Tbk	DOID	2015	3	1	8	3	0.936499357
12	Dian Swastatika Sentosa Tbk	DSSA	2015	3	1	6	3	0.767119074
13	Elnusa Tbk	ELSA	2015	3	3	13	3	0.81112784
14	Energi Mega Persada Tbk	ENRG	2015	3	0	4	3	0.987907382
15	Golden Energy Mines Tbk	GEMS	2015	3	0	5	3	1.889878511
16	Garda Tujuh Buana Tbk	GTBO	2015	3	0	2	3	1.812225952
17	Humpass Intermoda Transportasi Tbk	HITS	2015	4	1	4	4	3.539440559
18	Harum Energy Tbk	HRUM	2015	3	1	5	3	0.43338671
19	Indo Tambangraya Megah Tbk	ITMG	2015	4	0	15	3	0.689711929
20	Resource Alam Indonesia Tbk	KKGI	2015	3	0	8	3	0.52999177
21	Mitra Energi Persada Tbk	KOPI	2015	3	2	6	3	3.153929582
22	Logindo Samudramakmur Tbk	LEAD	2015	3	1	6	3	0.620213265
23	Mitrabara	MBAP	2015	3	1	9	3	1.232348357

	Adiperdana Tbk							
24	Mirabahtera Segara Sejati Tbk	MBSS	2015	3	1	4	1	4.214574675
25	Samindo Resources Tbk	MYOH	2015	3	0	5	3	0.941814773
26	Perdana Karya Perkasa Tbk	PKPK	2015	3	0	3	1	0.595850349
27	Bukit Asam Tbk	PTBA	2015	3	1	39	3	1.067399475
28	Indo Straits Tbk	PTIS	2015	3	1	4	3	1.051027873
29	Petrosea Tbk	PTRO	2015	3	1	5	3	0.633422477
30	Rukun Raharja Tbk	RAJA	2015	3	0	4	3	0.823550505
31	Rig Tenders Indonesia Tbk	RIGS	2015	3	1	4	3	0.396581415
32	Radiant Utama Interisco Tbk	RUIS	2015	3	2	7	3	0.841664439
33	Sillo Martime Perdana Tbk	SHIP	2015	3	2	4	3	0.269363068
34	Golden Eagle Energy Tbk	SMMT	2015	3	2	4	2	1.19576542
35	SMR Utama Tbk	SMRU	2015	3	0	3	3	1.656243639
36	Soechi Lines Tbk	SOCI	2015	3	1	4	3	0.947692422
37	Trans Power Murine Tbk	TPMA	2015	3	1	4	3	0.766102385
38	Wintermar Offshore Marine Tbk	WINS	2015	3	1	11	3	0.540129349
39	AKR Corporindo Tbk	AKRA	2016	3	1	4	3	2.002882113
40	Apexindo Pratama Duta Tbk	APEX	2016	3	2	4	3	1.516211244
41	Atlas Resources Tbk	ARII	2016	3	1	4	3	1.179249655
42	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2016	3	1	3	1	0.649304422
43	Astrindo Nusantara Infrastruktur Tbk	BIPI	2016	2	1	7	2	0.909351362
44	Baramulti Suksessarana Tbk	BSSR	2016	3	0	4	1	1.80027011
45	Buana Lintas Lautan Tbk	BULL	2016	3	1	4	3	0.680683883
46	Bumi Resources Tbk	BUMI	2016	3	2	5	3	2.140568969
47	Bayan Resources Tbk	BYAN	2016	4	1	8	4	2.576825984
48	Exploitasi Energi Indonesia Tbk	CNKO	2016	3	2	3	3	0.71885116
49	Delta Dunia Makmur Tbk	DOID	2016	3	2	7	3	1.212764951
50	Dian Swastatika Sentosa Tbk	DSSA	2016	3	1	7	3	0.559253956
51	Elnusa Tbk	ELSA	2016	3	2	12	3	1.044769499

52	Energi Mega Persada Tbk	ENRG	2016	3	1	4	3	1.110421347
53	Golden Energy Mines Tbk	GEMS	2016	3	0	5	3	1.824931575
54	Garda Tujuh Buana Tbk	GTBO	2016	3	0	2	3	1.017478613
55	Humpass Intermoda Transportasi Tbk	HITS	2016	4	1	4	4	3.252987827
56	Harum Energy Tbk	HRUM	2016	3	1	7	3	1.119922714
57	Indo Tambangraya Megah Tbk	ITMG	2016	4	1	13	4	1.422968573
58	Resource Alam Indonesia Tbk	KKGI	2016	3	0	9	3	1.275868787
59	Mitra Energi Persada Tbk	KOPI	2016	3	2	6	3	0.248300285
60	Logindo Samudramakmur Tbk	LEAD	2016	3	2	3	3	0.611624104
61	Mitrabara Adiperdana Tbk	MBAP	2016	3	1	9	3	1.087468294
62	Mirabahtera Segara Sejati Tbk	MBSS	2016	3	2	4	3	0.392893987
63	Samindo Resources Tbk	MYOH	2016	3	0	5	3	0.972635268
64	Perdana Karya Perkasa Tbk	PKPK	2016	3	0	3	1	1.972722812
65	Bukit Asam Tbk	PTBA	2016	3	1	35	3	1.982368797
66	Indo Straits Tbk	PTIS	2016	3	1	5	3	1.343529354
67	Petrosea Tbk	PTRO	2016	3	2	5	3	0.704085792
68	Rukun Raharja Tbk	RAJA	2016	3	0	4	3	0.783718764
69	Rig Tenders Indonesia Tbk	RIGS	2016	3	2	4	3	0.424903733
70	Radiant Utama Interisco Tbk	RUIS	2016	3	2	7	3	0.81820737
71	Sillo Martime Perdana Tbk	SHIP	2016	3	2	4	3	0.696013426
72	Golden Eagle Energy Tbk	SMMT	2016	3	2	4	3	1.138450583
73	SMR Utama Tbk	SMRU	2016	3	0	3	3	2.346095269
74	Soechi Lines Tbk	SOCI	2016	3	1	4	3	0.787398773
75	Trans Power Murine Tbk	TPMA	2016	3	1	4	3	1.05818163
76	Wintermar Offshore Marine Tbk	WINS	2016	3	1	11	3	0.587799088
77	AKR Corporindo Tbk	AKRA	2017	3	1	4	1	1.975470431
78	Apexindo Pratama Duta Tbk	APEX	2017	3	1	4	1	1.686253988
79	Atlas Resources Tbk	ARII	2017	3	1	4	3	0.088506704

80	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2017	3	1	7	3	0.886420486
81	Astrindo Nusantara Infrastruktur Tbk	BIPI	2017	4	1	6	4	0.993259354
82	Baramulti Suksessarana Tbk	BSSR	2017	3	1	4	3	2.060666067
83	Buana Lintas Lautan Tbk	BULL	2017	3	1	6	3	0.654402366
84	Bumi Resources Tbk	BUMI	2017	3	3	9	3	1.275902334
85	Bayan Resources Tbk	BYAN	2017	4	1	8	4	3.354158866
86	Exploitasi Energi Indonesia Tbk	CNKO	2017	3	2	4	3	1.009962856
87	Delta Dunia Makmur Tbk	DOID	2017	3	2	8	3	1.291238124
88	Dian Swastatika Sentosa Tbk	DSSA	2017	3	1	7	3	0.742799338
89	Elnusa Tbk	ELSA	2017	3	2	12	3	0.559183824
90	Energi Mega Persada Tbk	ENRG	2017	3	1	4	3	0.975969695
91	Golden Energy Mines Tbk	GEMS	2017	3	0	5	3	2.526930023
92	Garda Tujuh Buana Tbk	GTBO	2017	3	0	3	3	0.726414032
93	Humpass Intermoda Transportasi Tbk	HITS	2017	4	1	12	4	2.842557105
94	Harum Energy Tbk	HRUM	2017	3	1	7	3	0.942266185
95	Indo Tambangraya Megah Tbk	ITMG	2017	4	2	12	4	1.56546348
96	Resource Alam Indonesia Tbk	KKGI	2017	3	0	5	3	1.294658599
97	Mitra Energi Persada Tbk	KOPI	2017	3	2	6	3	0.206386518
98	Logindo Samudramakmur Tbk	LEAD	2017	3	2	4	3	0.648714924
99	Mitrabara Adiperdana Tbk	MBAP	2017	3	1	9	3	1.87323492
100	Mirabahtera Segara Sejati Tbk	MBSS	2017	3	2	4	3	0.534891295
101	Samindo Resources Tbk	MYOH	2017	3	0	5	3	1.084183854
102	Perdana Karya Perkasa Tbk	PKPK	2017	3	0	4	3	0.921936766
103	Bukit Asam Tbk	PTBA	2017	3	1	11	3	1.446183728
104	Indo Straits Tbk	PTIS	2017	3	1	4	3	1.202106942
105	Petrosea Tbk	PTRO	2017	3	2	5	3	0.856306308
106	Rukun Raharja Tbk	RAJA	2017	3	0	4	3	0.801012209

107	Rig Tenders Indonesia Tbk	RIGS	2017	3	2	4	3	0.43857763
108	Radiant Utama Interisco Tbk	RUIS	2017	3	2	4	3	0.789806284
109	Sillo Martime Perdana Tbk	SHIP	2017	3	2	4	3	1.370478357
110	Golden Eagle Energy Tbk	SMMT	2017	3	2	4	3	0.999434656
111	SMR Utama Tbk	SMRU	2017	3	0	3	3	0.495661401
112	Soechi Lines Tbk	SOCI	2017	3	1	4	3	0.673350665
113	Trans Power Murine Tbk	TPMA	2017	3	2	4	3	0.668507327
114	Wintermar Offshore Marine Tbk	WINS	2017	3	1	11	3	0.664077398
115	AKR Corporindo Tbk	AKRA	2018	3	2	6	3	1.36589261
116	Apexindo Pratama Duta Tbk	APEX	2018	3	1	4	3	1.891910067
117	Atlas Resources Tbk	ARII	2018	3	1	4	3	0.972006056
118	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2018	3	1	4	3	0.951177252
119	Astrindo Nusantara Infrastruktur Tbk	BIPI	2018	4	1	8	4	0.802677843
120	Baramulti Suksessarana Tbk	BSSR	2018	3	3	4	3	2.253973001
121	Buana Lintas Lautan Tbk	BULL	2018	3	1	12	3	0.683173503
122	Bumi Resources Tbk	BUMI	2018	3	1	9	3	1.014487707
123	Bayan Resources Tbk	BYAN	2018	4	1	6	4	4.383056145
124	Exploitasi Energi Indonesia Tbk	CNKO	2018	3	2	5	3	1.468181754
125	Delta Dunia Makmur Tbk	DOID	2018	3	1	4	3	1.042604136
126	Dian Swastatika Sentosa Tbk	DSSA	2018	3	1	3	3	0.768181169
127	Elnusa Tbk	ELSA	2018	3	2	12	3	0.860443634
128	Energi Mega Persada Tbk	ENRG	2018	3	1	4	3	0.886979726
129	Golden Energy Mines Tbk	GEMS	2018	3	0	5	3	2.028015917
130	Garda Tujuh Buana Tbk	GTBO	2018	3	0	3	3	0.890612416
131	Humpass Intermoda Transportasi Tbk	HITS	2018	3	0	12	0	2.468964866
132	Harum Energy Tbk	HRUM	2018	3	2	4	3	0.707351626
133	Indo Tambangraya Megah Tbk	ITMG	2018	4	2	12	3	1.423008455



134	Resource Alam Indonesia Tbk	KKGI	2018	3	0	5	3	1.302923497
135	Mitra Energi Persada Tbk	KOPI	2018	3	2	5	3	3.9112284
136	Logindo Samudramakmur Tbk	LEAD	2018	3	2	4	3	0.773861482
137	Mitrabara Adiperdana Tbk	MBAP	2018	3	1	9	3	1.990449912
138	Mirabahtera Segara Sejati Tbk	MBSS	2018	5	1	5	5	0.582657708
139	Samindo Resources Tbk	MYOH	2018	3	0	5	3	1.298874761
140	Perdana Karya Perkasa Tbk	PKPK	2018	3	0	4	3	3.683817924
141	Bukit Asam Tbk	PTBA	2018	3	1	25	3	2.201919507
142	Indo Straits Tbk	PTIS	2018	3	1	5	3	0.879381587
143	Petrosea Tbk	PTRO	2018	3	1	8	3	0.879898883
144	Rukun Raharja Tbk	RAJA	2018	3	0	4	3	0.805457562
145	Rig Tenders Indonesia Tbk	RIGS	2018	3	2	4	3	0.487111239
146	Radiant Utama Interisco Tbk	RUIS	2018	3	1	4	3	0.79224282
147	Sillo Martime Perdana Tbk	SHIP	2018	3	2	4	3	1.309919478
148	Golden Eagle Energy Tbk	SMMT	2018	3	2	4	3	1.017386569
149	SMR Utama Tbk	SMRU	2018	3	0	3	3	0.497895329
150	Soechi Lines Tbk	SOCI	2018	3	1	7	3	0.606860237
151	Trans Power Murine Tbk	TPMA	2018	3	2	4	3	0.726070943
152	Wintermar Offshore Marine Tbk	WINS	2018	3	1	10	3	0.611738749
153	AKR Corporindo Tbk	AKRA	2019	3	1	8	3	1.27050171
154	Apexindo Pratama Duta Tbk	APEX	2019	3	1	4	3	1.019721188
155	Atlas Resources Tbk	ARII	2019	3	1	4	3	1.26396338
156	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2019	3	1	4	3	1.013930859
157	Astrindo Nusantara Infrastruktur Tbk	BIPI	2019	4	2	7	4	0.199356027
158	Baramulti Suksessarana Tbk	BSSR	2019	3	2	4	3	1.622400753
159	Buana Lintas Lautan Tbk	BULL	2019	3	2	4	3	0.726563692
160	Bumi Resources Tbk	BUMI	2019	4	3	9	3	0.862344374
161	Bayan Resources	BYAN	2019	4	1	7	4	3.498822468

	Tbk							
162	Exploitasi Energi Indonesia Tbk	CNKO	2019	3	2	4	3	1.689633879
163	Delta Dunia Makmur Tbk	DOID	2019	3	1	4	3	0.909641732
164	Dian Swastatika Sentosa Tbk	DSSA	2019	3	0	6	3	1.499755135
165	Elnusa Tbk	ELSA	2019	3	2	9	3	0.802593726
166	Energi Mega Persada Tbk	ENRG	2019	3	1	4	3	0.902959133
167	Golden Energy Mines Tbk	GEMS	2019	3	0	4	3	1.922611333
168	Garda Tujuh Buana Tbk	GTBO	2019	3	0	3	3	0.734337998
169	Humpass Intermoda Transportasi Tbk	HITS	2019	3	0	8	1	2.508068777
170	Harum Energy Tbk	HRUM	2019	3	2	3	1	0.664947717
171	Indo Tambangraya Megah Tbk	ITMG	2019	4	2	12	4	1.073642313
172	Resource Alam Indonesia Tbk	KKGI	2019	3	0	5	3	0.932751963
173	Mitra Energi Persada Tbk	KOPI	2019	3	2	4	3	3.323143866
174	Logindo Samudramakmur Tbk	LEAD	2019	3	1	4	3	0.828030611
175	Mitrabara Adiperdana Tbk	MBAP	2019	3	1	6	3	1.845307104
176	Mirabahtera Segara Sejati Tbk	MBSS	2019	4	1	7	4	0.490077124
177	Samindo Resources Tbk	MYOH	2019	3	0	5	3	1.519649679
178	Perdana Karya Perkasa Tbk	PKPK	2019	3	0	4	3	1.352676017
179	Bukit Asam Tbk	PTBA	2019	4	1	42	4	1.434650841
180	Indo Straits Tbk	PTIS	2019	3	1	6	3	0.75092278
181	Petrosea Tbk	PTRO	2019	3	1	8	3	0.825475847
182	Rukun Raharja Tbk	RAJA	2019	3	0	4	3	0.638498996
183	Rig Tenders Indonesia Tbk	RIGS	2019	3	2	6	3	0.46093641
184	Radiant Utama Interisco Tbk	RUIS	2019	3	2	4	3	0.804115109
185	Sillo Martime Perdana Tbk	SHIP	2019	3	2	4	3	1.147411528
186	Golden Eagle Energy Tbk	SMMT	2019	3	2	4	3	0.90769399
187	SMR Utama Tbk	SMRU	2019	3	0	3	3	1.970527636
188	Soechi Lines Tbk	SOCI	2019	3	3	7	3	0.639400244
189	Trans Power Murine	TPMA	2019	3	2	4	3	0.722821854

	Tbk							
190	Wintermar Offshore Marine Tbk	WINS	2019	3	1	9	3	0.521234548
191	AKR Corporindo Tbk	AKRA	2020	3	1	10	3	1.091445931
192	Apexindo Pratama Duta Tbk	APEX	2020	3	1	5	3	0.646244181
193	Atlas Resources Tbk	ARII	2020	3	1	4	3	1.155581178
194	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2020	3	1	5	3	1.318017262
195	Astrindo Nusantara Infrastruktur Tbk	BIPI	2020	4	1	8	4	0.831130907
196	Baramulti Suksesarana Tbk	BSSR	2020	3	3	4	3	1.403878429
197	Buana Lintas Lautan Tbk	BULL	2020	3	2	4	3	0.963679672
198	Bumi Resources Tbk	BUMI	2020	4	2	8	3	1.063043296
199	Bayan Resources Tbk	BYAN	2020	4	1	7	4	2.72593617
200	Exploitasi Energi Indonesia Tbk	CNKO	2020	3	2	4	3	2.439155372
201	Delta Dunia Makmur Tbk	DOID	2020	3	1	4	3	0.950428508
202	Dian Swastatika Sentosa Tbk	DSSA	2020	3	0	7	3	0.753524888
203	Elnusa Tbk	ELSA	2020	3	2	4	3	0.845048052
204	Energi Mega Persada Tbk	ENRG	2020	3	1	4	3	0.812164992
205	Golden Energy Mines Tbk	GEMS	2020	3	0	4	3	1.877534567
206	Garda Tujuh Buana Tbk	GTBO	2020	3	0	3	3	0.492081969
207	Humpass Intermoda Transportasi Tbk	HITS	2020	3	0	8	3	1.792296173
208	Harum Energy Tbk	HRUM	2020	3	1	5	3	1.218925263
209	Indo Tambangraya Megah Tbk	ITMG	2020	4	1	12	3	4.659898693
210	Resource Alam Indonesia Tbk	KKGI	2020	3	1	4	3	1.092394945
211	Mitra Energi Persada Tbk	KOPI	2020	3	2	4	3	2.427986676
212	Logindo Samudramakmur Tbk	LEAD	2020	3	2	4	3	0.834125115
213	Mitrabara Adiperdana Tbk	MBAP	2020	3	1	8	3	1.526648947
214	Mirabahtera Segara Sejati Tbk	MBSS	2020	5	2	4	5	0.495835741

215	Samindo Resources Tbk	MYOH	2020	3	0	5	3	1.491692232
216	Perdana Karya Perkasa Tbk	PKPK	2020	3	0	4	3	0.411715054
217	Bukit Asam Tbk	PTBA	2020	4	1	32	4	0.295957917
218	Indo Straits Tbk	PTIS	2020	3	1	6	3	0.704252546
219	Petrosea Tbk	PTRO	2020	5	3	4	5	0.823621608
220	Rukun Raharja Tbk	RAJA	2020	3	0	4	3	0.453206455
221	Rig Tenders Indonesia Tbk	RIGS	2020	3	1	5	3	0.323380532
222	Radiant Utama Interisco Tbk	RUIS	2020	3	2	4	3	0.817516026
223	Sillo Martime Perdana Tbk	SHIP	2020	3	2	5	3	0.934757843
224	Golden Eagle Energy Tbk	SMMT	2020	3	2	4	3	0.774142726
225	SMR Utama Tbk	SMRU	2020	3	0	3	3	2.525211509
226	Soechi Lines Tbk	SOCI	2020	3	3	3	3	1.653153268
227	Trans Power Murine Tbk	TPMA	2020	3	2	4	3	0.887613947
228	Wintermar Offshore Marine Tbk	WINS	2020	3	1	8	3	0.508759042
229	AKR Corporindo Tbk	AKRA	2021	3	1	8	3	1.221256653
230	Apexindo Pratama Duta Tbk	APEX	2021	3	1	4	3	0.677519475
231	Atlas Resources Tbk	ARII	2021	3	1	4	3	1.042519014
232	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2021	3	2	9	3	1.516747837
233	Astrindo Nusantara Infrastruktur Tbk	BIPI	2021	4	2	9	4	0.738471344
234	Baramulti Suksessarana Tbk	BSSR	2021	3	2	6	3	2.106642825
235	Buana Lintas Lautan Tbk	BULL	2021	3	1	4	3	1.187609318
236	Bumi Resources Tbk	BUMI	2021	4	3	10	3	0.929423972
237	Bayan Resources Tbk	BYAN	2021	4	2	4	4	0.054647756
238	Exploitasi Energi Indonesia Tbk	CNKO	2021	3	2	4	2	2.385949098
239	Delta Dunia Makmur Tbk	DOID	2021	3	1	3	3	0.935000234
240	Dian Swastatika Sentosa Tbk	DSSA	2021	3	0	6	3	1.297627737
241	Elnusa Tbk	ELSA	2021	3	2	14	3	0.756215223
242	Energi Mega Persada Tbk	ENRG	2021	3	1	4	3	0.166752533
243	Golden Energy	GEMS	2021	3	0	6	3	4.572720909

	Mines Tbk							
244	Garda Tujuh Buana Tbk	GTBO	2021	3	0	3	3	0.508791105
245	Humpass Intermoda Transportasi Tbk	HITS	2021	3	1	15	1	1.570573063
246	Harum Energy Tbk	HRUM	2021	3	1	3	3	2.489233271
247	Indo Tambangraya Megah Tbk	ITMG	2021	4	3	6	4	1.248382102
248	Resource Alam Indonesia Tbk	KKGI	2021	3	1	5	3	0.951488051
249	Mitra Energi Persada Tbk	KOPI	2021	3	2	4	3	3.587326862
250	Logindo Samudramakmur Tbk	LEAD	2021	3	2	5	3	0.858807285
251	Mitrabara Adiperdana Tbk	MBAP	2021	3	2	7	3	1.422968371
252	Mirabahtera Segara Sejati Tbk	MBSS	2021	3	0	4	3	0.800780332
253	Samindo Resources Tbk	MYOH	2021	3	0	8	3	1.791663605
254	Perdana Karya Perkasa Tbk	PKPK	2021	3	2	4	3	0.562643363
255	Bukit Asam Tbk	PTBA	2021	4	1	32	4	0.329454301
256	Indo Straits Tbk	PTIS	2021	3	1	6	3	0.936265822
257	Petrosea Tbk	PTRO	2021	5	2	8	5	0.799531037
258	Rukun Raharja Tbk	RAJA	2021	3	0	6	3	0.490576159
259	Rig Tenders Indonesia Tbk	RIGS	2021	3	2	6	0	0.388928772
260	Radiant Utama Interisco Tbk	RUIS	2021	3	2	4	3	0.777514662
261	Sillo Martime Perdana Tbk	SHIP	2021	3	2	6	3	1.110406639
262	Golden Eagle Energy Tbk	SMMT	2021	3	2	4	3	0.827367247
263	SMR Utama Tbk	SMRU	2021	3	0	3	3	1.401184749
264	Soechi Lines Tbk	SOCI	2021	3	3	5	3	0.570115869
265	Trans Power Murine Tbk	TPMA	2021	3	2	3	3	0.944977702
266	Wintermar Offshore Marine Tbk	WINS	2021	3	1	8	3	0.513030151
267	AKR Corporindo Tbk	AKRA	2022	3	1	8	3	1.549811283
268	Apexindo Pratama Duta Tbk	APEX	2022	3	1	4	3	0.871964998
269	Atlas Resources Tbk	ARII	2022	3	1	3	3	0.98833108
270	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2022	3	1	6	3	1.385089003

271	Astrindo Nusantara Infrastruktur Tbk	BIPI	2022	4	2	6	4	1.072712883
272	Baramulti Suksessarana Tbk	BSSR	2022	3	2	7	3	2.238501839
273	Buana Lintas Lautan Tbk	BULL	2022	3	2	4	3	1.106639366
274	Bumi Resources Tbk	BUMI	2022	4	1	10	4	1.224508287
275	Bayan Resources Tbk	BYAN	2022	4	4	7	4	0.494818814
276	Exploitasi Energi Indonesia Tbk	CNKO	2022	3	2	4	2	2.912781641
277	Delta Dunia Makmur Tbk	DOID	2022	3	1	5	3	0.943672972
278	Dian Swastatika Sentosa Tbk	DSSA	2022	4	1	8	4	0.820887448
279	Elnusa Tbk	ELSA	2022	3	1	24	3	0.791754135
280	Energi Mega Persada Tbk	ENRG	2022	3	1	4	3	0.957267234
281	Golden Energy Mines Tbk	GEMS	2022	3	0	5	3	2.336016801
282	Garda Tujuh Buana Tbk	GTBO	2022	3	0	3	3	0.193073963
283	Humpass Intermoda Transportasi Tbk	HITS	2022	3	2	9	3	0.718616254
284	Harum Energy Tbk	HRUM	2022	3	1	4	3	1.088617732
285	Indo Tambangraya Megah Tbk	ITMG	2022	4	1	15	4	1.061719881
286	Resource Alam Indonesia Tbk	KKGI	2022	3	2	6	3	0.747073679
287	Mitra Energi Persada Tbk	KOPI	2022	3	2	4	3	2.298280247
288	Logindo Samudramakmur Tbk	LEAD	2022	3	2	6	3	0.912932746
289	Mitrabara Adiperdana Tbk	MBAP	2022	3	1	10	3	2.124155405
290	Mirabahtera Segara Sejati Tbk	MBSS	2022	3	0	4	3	0.74831921
291	Samindo Resources Tbk	MYOH	2022	3	1	8	3	1.450457419
292	Perdana Karya Perkasa Tbk	PKPK	2022	3	2	4	3	1.067407523
293	Bukit Asam Tbk	PTBA	2022	4	1	21	4	0.363444379
294	Indo Straits Tbk	PTIS	2022	3	1	6	3	0.4025698
295	Petrosea Tbk	PTRO	2022	6	4	5	3	0.465740072
296	Rukun Raharja Tbk	RAJA	2022	3	1	4	3	1.078478038
297	Rig Tenders Indonesia Tbk	RIGS	2022	3	1	5	3	0.474338112
298	Radiant Utama	RUIS	2022	3	2	4	3	0.7270214

	Interisco Tbk							
299	Sillo Martime Perdana Tbk	SHIP	2022	3	2	6	3	0.9471397
300	Golden Eagle Energy Tbk	SMMT	2022	3	1	4	3	1.871286634
301	SMR Utama Tbk	SMRU	2022	3	0	3	3	1.459193088
302	Soechi Lines Tbk	SOCI	2022	3	3	6	3	0.538066213
303	Trans Power Murine Tbk	TPMA	2022	3	2	4	3	0.89296176
304	Wintermar Offshore Marine Tbk	WINS	2022	3	1	13	3	0.655407417
305	AKR Corporindo Tbk	AKRA	2023	3	1	10	3	1.514480629
306	Apexindo Pratama Duta Tbk	APEX	2023	3	1	4	3	0.866798909
307	Atlas Resources Tbk	ARII	2023	3	1	3	2	0.092987147
308	Pelayaran Nasional Bina Buana Raya Tbk	BBRM	2023	3	1	3	3	1.174266637
309	Astrindo Nusantara Infrastruktur Tbk	BIPI	2023	4	2	6	4	0.847317761
310	Baramulti Suksessarana Tbk	BSSR	2023	3	3	8	3	2.067179699
311	Buana Lintas Lautan Tbk	BULL	2023	3	2	4	3	0.98378949
312	Bumi Resources Tbk	BUMI	2023	3	1	11	3	1.264382528
313	Bayan Resources Tbk	BYAN	2023	5	3	8	2	12.91819398
314	Exploitasi Energi Indonesia Tbk	CNKO	2023	3	2	4	2	2.364844239
315	Delta Dunia Makmur Tbk	DOID	2023	3	1	8	3	0.959803416
316	Dian Swastatika Sentosa Tbk	DSSA	2023	3	2	7	2	1.404185449
317	Elnusa Tbk	ELSA	2023	3	2	23	3	0.83499943
318	Energi Mega Persada Tbk	ENRG	2023	3	2	4	3	0.57918103
319	Golden Energy Mines Tbk	GEMS	2023	3	1	5	3	2.182220493
320	Garda Tujuh Buana Tbk	GTBO	2023	2	0	3	1	1.272771266
321	Humpass Intermoda Transportasi Tbk	HITS	2023	3	1	35	3	0.60407576
322	Harum Energy Tbk	HRUM	2023	3	1	4	3	2.733064164
323	Indo Tambangraya Megah Tbk	ITMG	2023	3	2	21	3	1.041818368
324	Resource Alam Indonesia Tbk	KKGI	2023	3	2	8	3	0.031229841
325	Mitra Energi Persada	KOPI	2023	3	2	4	3	1.420010041

	Tbk							
326	Logindo Samudramakmur Tbk	LEAD	2023	3	1	4	3	0.941897667
327	Mitrabara Adiperdana Tbk	MBAP	2023	3	1	9	3	1.851490556
328	Mirabahtera Segara Sejati Tbk	MBSS	2023	3	1	4	3	0.702968773
329	Samindo Resources Tbk	MYOH	2023	3	1	8	3	1.344606388
330	Perdana Karya Perkasa Tbk	PKPK	2023	4	1	14	3	1.750946724
331	Bukit Asam Tbk	PTBA	2023	4	1	34	4	1.166788683
332	Indo Straits Tbk	PTIS	2023	3	1	6	3	0.770757265
333	Petrosea Tbk	PTRO	2023	4	4	9	3	0.472789272
334	Rukun Raharja Tbk	RAJA	2023	3	1	4	3	1.706168916
335	Rig Tenders Indonesia Tbk	RIGS	2023	3	1	5	3	0.432519013
336	Radiant Utama Interisco Tbk	RUIS	2023	3	2	4	3	0.591045725
337	Sillo Martime Perdana Tbk	SHIP	2023	3	2	5	3	0.974305299
338	Golden Eagle Energy Tbk	SMMT	2023	3	1	4	3	3.113357598
339	SMR Utama Tbk	SMRU	2023	3	0	3	3	1.619998851
340	Soechi Lines Tbk	SOCI	2023	3	3	6	3	0.505672329
341	Trans Power Murine Tbk	TPMA	2023	4	1	4	3	1.237645762
342	Wintermar Offshore Marine Tbk	WINS	2023	3	1	13	3	0.750111294



## Lampiran 3. Hasil Olah Data SPSS Versi 25

**1. STATISTIK DESKRIPTIF**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
X1_Ukuran Komite Audit	240	3	5	3,10	,347
X2_Keberadaan Ahli Akuntansi dan Keuangan Komite Audit	240	0	3	1,25	,800
X3_Jumlah Rapat Komite Audit	240	2	14	5,63	2,461
X4_Independensi Komite Audit	240	1	5	3,02	,470
Y_Nilai Perusahaan	240	,20	1,98	,92	,34
Valid N (listwise)	240				

**2. UJI ASUMSI KLASIK****a. UJI NORMALITAS SEBELUM OUTLIER**

		<b>Unstandardized Residual</b>
N		342
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,95448693
Most Extreme Differences	Absolute	,162
	Positive	,162
	Negative	-,117
Test Statistic		,162
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

### UJI NORMALITAS SETELAH OUTLIER

		Unstandarized Residual
N		240
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,29663423
Most Extreme Differences	Absolute	,036
	Positive	,036
	Negative	-,035
Test Statistic		,036
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

### b. UJI MULTIKOLINIERITAS

Model		Collinearity Statistic	
		Tolerance	VIF
1	(Constant)		
	X1_Ukuran Komite Audit	,522	1,917
	X2_Keberadaan Ahli Akuntansi dan Keuangan Komite Audit	,934	1,070
	X3_Jumlah Rapat Komite Audit	,938	1,066
	X4_Independensi Komite Audit	,536	1,864

b. Dependent Variable : Nilai Perusahaan

**c. UJI HETEROSKEDASTISITAS**

			abs_res
Spearman's rho	X1	Correlation Coefficient	,010
		Sig. (2-tailed)	,881
		N	240
	X2	Correlation Coefficient	-,002
		Sig. (2-tailed)	,971
		N	240
	X3	Correlation Coefficient	-,006
		Sig. (2-tailed)	,923
		N	240
	X4	Correlation Coefficient	,016
		Sig. (2-tailed)	,804
		N	240
Y	Correlation Coefficient	1,000	
	Sig. (2-tailed)	.	
	N	240	

**d. UJI AUTOKORELASI**

Model	Durbin-Waston
1	2.078

### 3. UJI REGRESI LINIER

Model	Unstandarized Coefficient		Standarized Coefficients
	B	Std. Error	Beta
(Constant)	1,129	,174	
X1_Ukuran Komite Audit	,353	,077	,365
X2_Keberadaan Ahli Akuntansi dan Keuangan Komite Audit	-,063	,025	-,150
X3_Jumlah Rapat Komite Audit	,010	,008	,073
X4_Independensi Komite Audit	-,422	,056	-,591

Sumber : Hasil olaha data SPSS, 2024

### 4. UJI HIPOTESIS

#### a. UJI T

Model	Unstandarized Coefficient		t	Sig.
	B	Std. Error		
1 (Constant)	1,129	,174	6,480	,000
X1_Ukuran Komite Audit	,353	,077	4,572	,000
X2_Keberadaan Ahli Akuntansi dan Keuangan Komite Audit	-,063	,025	-2,525	,012
X3_Jumlah Rapat Komite Audit	,010	,008	1,219	,224
X4_Independensi Komite Audit	-,422	,056	-7,507	,000

**b. UJI KOEFISIEN DETERMINASI**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,469 <sup>a</sup>	,220	,207	,30

## Lampiran 4. Hasil Cek Turnitin

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## Lampiran 5. Daftar Riwayat Hidup

**DAFTAR RIWAYAT HIDUP**

Annisa Wilantika Fatim dilahirkan di Ngawi pada tanggal 31 Agustus 2001, anak pertama dari pasangan Bapak Sademin dan Ibu Sumini. Pendidikan Dasar tamat SDN Patalan 1 tahun 2014, melanjutkan ke SMPN 1 Kendal tamat tahun 2017, selanjutnya melanjutkan ke SMA N 1 Kendal tamat pada tahun 2020.

Pendidikan berikutnya ditempuh di Program Studi S-1 Akuntansi, Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun, tercatat sebagai mahasiswa reguler. Semasa menjadi mahasiswa aktif di organisasi himpunan mahasiswa akuntansi Universitas PGRI Madiun (ACCSETA) periode 2021-2022 sebagai divisi infokom dan periode 2022-2023 sebagai CO divisi infokom. Mengikuti praktik kerja akuntansi di PT. Taspen (Persero) KC Madiun.

## Lampiran 6. Validasi Sumber Pustaka

**VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI**

Nama : Annisa Wilantika Fatim

NPM : 2003101054

Program Studi : S-1 Akuntansi

Dosen Pembimbing I : Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A

Dosen Pembimbing II : Heidy Paramitha Devi, S.Pd., M.Si., CSRS

Judul : Pengaruh Karakteristik Komite Audit Terhadap Nilai Perusahaan  
(Studi pada Perusahaan Oil & Gas yang Terdaftar di Bursa Efek  
Indonesia Tahun 2015 – 2022)

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1	Aca et al. (2020). Audit Quality and Firm Value of Listed Insurance Companies in Nigeria. <i>Global Scientific Journal</i> , 8(7), 727–746. <a href="http://www.globalscientificjournal.com/">http://www.globalscientificjournal.com/</a>	2	32	✓	
2	Aditya, N., & Djahsan, I. A. (2022). Pengaruh Ukuran Perusahaan, Profitabilitas, Komite Audit, dan Faktor Lain terhadap Nilai Perusahaan. <i>E-Journal Akuntansi TSM</i> , 2(2), 809–820. <a href="https://jurnaltsm.id/index.php/ejatsm/article/view/1491">https://jurnaltsm.id/index.php/ejatsm/article/view/1491</a>	816	27	✓	
3	Al-ahdal, W. M., & Hashim, H. A. (2021). Impact of Audit Committee Characteristics and External Audit Quality on Firm Performance: Evidence from India. <i>Emerald Publishing Limited</i> , 22(2), 424–445. <a href="https://doi.org/10.1108/CG-09-2020-">https://doi.org/10.1108/CG-09-2020-</a>	2	36	✓	



	0420				
4	Al-Homaidi, E. A., Mohammed Al-Matari, E., Tabash, M. I., Khaled, A. S. D., & Senan, N. A. M. (2021). The Influence of Corporate Governance Characteristics on Profitability of Indian Firms: An Empirical Investigation of Firms Listed on Bombay Stock Exchange. <i>Investment Management and Financial Innovations</i> , 18(1), 114–125. <a href="https://doi.org/10.21511/imfi.18(1).2021.10">https://doi.org/10.21511/imfi.18(1).2021.10</a>	120	22	✓	
5	Al-Jalahma, A. (2022). Impact of audit committee characteristics on firm performance: Evidence from Bahrain. <i>Problems and Perspectives in Management</i> , 20(1), 247–261. <a href="https://doi.org/10.21511/ppm.20(1).2022.21">https://doi.org/10.21511/ppm.20(1).2022.21</a>	253	95	✓	
6	Al-Okaily, J., & Naueihed, S. (2020). Audit Committee Effectiveness and Family Firms: Impact on Performance. <i>Management Decision</i> , 58(6), 1021–1034. <a href="https://doi.org/10.1108/MD-04-2018-0422">https://doi.org/10.1108/MD-04-2018-0422</a>	23	24	✓	
7	Al Farooque, O., Buachoom, W., & Sun, L. (2020). Board, Audit Committee, Ownership and Financial Performance Emerging Trends from Thailand. <i>Pacific Accounting Review</i> , 32(1), 54–81. <a href="https://doi.org/10.1108/PAR-10-2018-0079">https://doi.org/10.1108/PAR-10-2018-0079</a>	75	43	✓	
8	Alzeban, A. (2020). The Relationship Between the Audit Committee, Internal Audit and Firm Performance. <i>Journal of Applied Accounting Research</i> , 21(3), 437–454. <a href="https://doi.org/10.1108/jaar-03-2019-0054">https://doi.org/10.1108/jaar-03-2019-0054</a>	1	31	✓	

9	Alzoubi, E. S. S. (2019). Audit Committee, Internal Audit Function and Earnings Management: Evidence from Jordan. <i>Meditari Accountancy Research</i> , 27(1), 72–90. <a href="https://doi.org/10.1108/medar-06-2017-0160">https://doi.org/10.1108/medar-06-2017-0160</a>	2	31	✓	
10	Amaliyah, H. (2019). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, dan Komite Audit terhadap Nilai Perusahaan Sektor Pertambangan. <i>Jurnal Akuntansi</i> , 9(3), 187–200. <a href="https://doi.org/10.33369/j.akuntansi.9.3.187-200">https://doi.org/10.33369/j.akuntansi.9.3.187-200</a>	187	20	✓	
11	Anita. (2022). Pengaruh Manajemen Laba, Perencanaan Pajak dan Komite Audit terhadap Nilai Perusahaan. <i>Ejournal Unibba</i> , 13(2), 126–136. <a href="https://ejournal.unibba.ac.id/index.php/akurat">https://ejournal.unibba.ac.id/index.php/akurat</a>	134	7, 27	✓	
12	Annisa Mutawaqila, & Magnaz Lestira Oktariza. (2022). Pengaruh Ukuran Perusahaan dan Komite Audit terhadap Audit Delay. <i>Jurnal Riset Akuntansi</i> , 2(2), 33–38. <a href="https://doi.org/10.29313/jra.v2i1.691">https://doi.org/10.29313/jra.v2i1.691</a>	37, 38	16	✓	
13	Arfamaini, R., & Soewarno, N. (2022). The Role of Audit Committee on Firm Value and Financial Performance of Indonesian Manufacturing. <i>Quality Access to Success</i> , 23(191), 322–327. <a href="https://doi.org/10.47750/QAS/23.191.36">https://doi.org/10.47750/QAS/23.191.36</a>	322	35	✓	
14	Ashari, S., & Krismiaji, K. (2020). Audit Committee Characteristics and Financial Performance: Indonesian Evidence. <i>Equity</i> , 22(2), 139–152. <a href="https://doi.org/10.34209/equ.v22i2.1326">https://doi.org/10.34209/equ.v22i2.1326</a>		36	✓	







15	Asih, L. (2022). Pengaruh Komisaris Independen, Kepemilikan Manajerial dan Komite Audit terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Moderasi. <i>Jurnal Riset Akuntansi Politala</i> , 5(2), 111–129. <a href="https://doi.org/10.34128/jra.v5i2.136">https://doi.org/10.34128/jra.v5i2.136</a>	113	19	✓	
16	Azam, M., & Wang, M. (2021). The Effects of the Audit Committee Independence and Expertise on Firms' Value, an Empirical Study on Palestine. <i>International Journal of Economics and Financial Research</i> , 7. <a href="https://doi.org/10.32861/ijefr.71.14.20">https://doi.org/10.32861/ijefr.71.14.20</a>	18	35, 39,41, 44, 46	✓	
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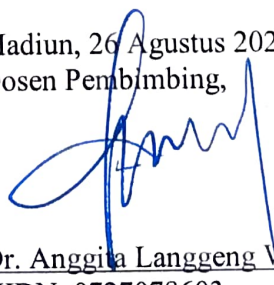
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77	Yohan. (2023). Does Quality of Audit Committee Enhance Audit Quality? <i>International Journal of Professional Business Review</i> , 8(2), 1–16. <a href="https://doi.org/10.26668/businessreview/2023.v8i2.1385">https://doi.org/10.26668/businessreview/2023.v8i2.1385</a>	1	30, 42	✓	
78	Yusmaniarti et al. (2020). Pengaruh Penerapan Good Corporate Governance, Independensi Auditor dan Kualitas Audit terhadap Nilai Perusahaan. <i>Jurnal Sains Manajemen dan Bisnis Indonesia</i> , 10(1), 50–67. <a href="http://jurnal.unmuhjember.ac.id/index.php/smbi/article/view/3387">http://jurnal.unmuhjember.ac.id/index.php/smbi/article/view/3387</a>	50	97	✓	

Catatan Dosen Pembimbing

Layak / ~~Tidak Layak~~ untuk diuji (~~coret yang tidak perlu~~)

Madiun, 26 Agustus 2024  
Dosen Pembimbing,



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