

LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia.

No	Kode Emiten	Nama
1	BOSS	Borneo Olah Sarana Sukses Tbk
2	SMMT	Golden Eagle Energy Tbk
3	BESS	Batulicin Nusantara Maritim Tbk
4	CNKO	Exploitasi Energi Indonesia Tbk
5	DWGL	Dwi Guna Laksana Tbk
6	FIRE	Alda Energi Investama Tbk
7	SGER	Sumber Global Energy Tbk
8	TCPI	Transcoal Pacific Tbk
9	SURE	Super Energy Tbk
10	BAJA	Saranacentral Bajatama Tbk
11	BTON	Betonjaya Manunggal Tbk
12	LMSH	Lionmesh Prima Tbk
13	OPMS	Optima Prima Metal Sinergi Tbk
14	ANTM	Aneka Tambang Tbk
15	IFSH	Ifishdeco Tbk
16	ALKA	Alaskasa Industrindo Tbk
17	PTBA	Bukit Asam Tbk
18	GDST	Gunawan Dianjaya Streeel
19	HKMU	HK Metals Utama Tbk
20	ISSP	Steel Pipe Industry Of Indonesia
21	DKFT	Central Omega Resources Tbk
22	CITA	Cita Mineral Investindo Tbk
23	INAI	Indal Aluminium Industry Tbk

Lampiran 2. Sampel Penelitian Variabel Independen

Kode Emiten	Tahun	Komisaris Independen	Dewan Direksi	Komite Audit
BOSS	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
SMMT	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
BESS	2018	0	1	0
	2019	0	1	0
	2020	0	1	0
	2021	0	1	0
	2022	0	1	0
CNKO	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
DWGL	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
FIRE	2018	0	1	1
	2019	0	1	1
	2020	0	1	1
	2021	0	1	1
	2022	0	1	1
SGER	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
TCPI	2018	0	0	1
	2019	0	0	1
	2020	0	0	1

Kode Emiten	Tahun	Komisaris Independen	Dewan Direksi	Komite Audit
	2021	0	0	1
	2022	0	0	1
SURE	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
BAJA	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
BTON	2018	0	1	0
	2019	0	1	0
	2020	0	1	0
	2021	0	1	0
	2022	0	1	0
LMSH	2018	1	0	1
	2019	1	0	1
	2020	1	0	1
	2021	1	0	1
	2022	1	0	1
OPMS	2018	0	1	0
	2019	0	1	0
	2020	0	1	0
	2021	0	1	0
	2022	0	1	0
ANTM	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1
	2022	0	0	1
IFSH	2018	1	0	1
	2019	1	0	1
	2020	1	0	1
	2021	1	0	1
	2022	1	0	1
ALKA	2018	0	0	1
	2019	0	0	1
	2020	0	0	1
	2021	0	0	1

Kode Emiten	Tahun	Komisaris Independen	Dewan Direksi	Komite Audit
	2022	0	0	1
PTBA	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0
GDST	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0
HKMU	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0
ISSP	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0
DKFT	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0
CITA	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0
INAI	2018	0	0	0
	2019	0	0	0
	2020	0	0	0
	2021	0	0	0
	2022	0	0	0

Lampiran 3. Sampel Penelitian Variabel Dependen

Kode Emiten	Tahun	Beban Operasional	Total Penjualan	Agency Cost
BOSS	2018	12.305.062.767	272.403.000.000	0,0452
	2019	6.053.855.021	271.218.000.000	0,0223
	2020	4.306.245.612	170.386.000.000	0,0253
	2021	1.059.650.166	43.523.000.000	0,0243
	2022	6.983.502.030	456.751.065.782	0,0153
SMMT	2018	61.108.977.701	190.410.914.134	0,3209
	2019	55.838.355.630	250.264.866.368	0,2231
	2020	61.739.126.634	209.445.719.950	0,2948
	2021	62.902.471.148	508.273.589.516	0,1238
	2022	71.675.009.011	1.049.271.370.556	0,0683
BESS	2018	17.016.640.934	408.479.887.646	0,0417
	2019	26.019.699.843	240.357.716.470	0,1083
	2020	33.554.462.183	295.532.059.811	0,1135
	2021	45.834.381.986	404.097.297.882	0,1134
	2022	42.903.194.960	406.469.609.964	0,1056
CNKO	2018	587.077.446	2.555.488.486	0,2297
	2019	68.696.529	1.220.774.774	0,0563
	2020	53.348.471	884.575.360	0,0603
	2021	43.747.295	980.326.231	0,0446
	2022	54.036.835	1.375.279.833	0,0393
DWGL	2018	75.550.590	1.439.575.135.000	0,0001
	2019	16.087.698	1.724.236.607.000	0,0000
	2020	590.888.000	1.568.496.114.000	0,0004
	2021	245.730.000	2.297.546.339.000	0,0001
	2022	943.598.000	2.784.896.376.000	0,0003
FIRE	2018	1.622.631.505	783.590.762.184	0,0021
	2019	1.581.138.872	1.221.662.045.057	0,0013
	2020	1.901.306.924	1.069.005.506.795	0,0018
	2021	1.596.595.437	841.151.184.815	0,0019
	2022	2.973.744.158	250.181.705.309	0,0119
SGER	2018	3.146.640.408	1.048.017.054.494	0,0030
	2019	948.203.464	1.275.398.652.566	0,0007
	2020	1.460.765.850	2.035.076.870.827	0,0007
	2021	2.085.091.942	3.924.499.699.655	0,0005
	2022	2.560.199.603	10.448.875.185.271	0,0002
TCPI	2018	129.179.000.000	2.319.098.000.000	0,0557
	2019	122.986.000.000	2.319.911.000.000	0,0530
	2020	114.533.000.000	1.672.368.000.000	0,0685

Kode Emiten	Tahun	Beban Operasional	Total Penjualan	Agency Cost
	2021	114.309.000.000	1.670.829.000.000	0,0684
	2022	137.867.000.000	1.758.131.000.000	0,0784
SURE	2018	16.134.533.867	295.852.000.000	0,0545
	2019	11.481.601.165	291.628.000.000	0,0394
	2020	13.275.157.128	335.556.000.000	0,0396
	2021	17.478.237.214	374.131.420.451	0,0467
	2022	23.064.319.663	339.306.403.375	0,0680
BAJA	2018	12.379.061.279	1.279.809.883.694	0,0097
	2019	19.742.274.312	1.072.625.592.333	0,0184
	2020	17.078.268.934	1.204.954.780.957	0,0142
	2021	10.606.745.896	1.374.486.754.604	0,0077
	2022	37.093.090.365	1.061.799.427.322	0,0349
BTON	2018	8.279.378.019	117.489.192.060	0,0705
	2019	10.140.895.004	122.325.708.570	0,0829
	2020	10.165.930.253	113.551.660.060	0,0895
	2021	10.600.700.822	112.730.081.720	0,0940
	2022	11.006.581.372	152.170.646.020	0,0723
LMSH	2018	12.137.370.644	240.029.648.845	0,0506
	2019	12.137.370.644	240.029.648.845	0,0506
	2020	12.584.679.162	177.788.235.456	0,0708
	2021	8.880.212.612	168.551.904.708	0,0527
	2022	6.988.580.054	172.869.763.600	0,0404
OPMS	2018	5.504.026.617	119.529.200.545	0,0460
	2019	4.585.446.382	88.393.987.345	0,0519
	2020	5.291.431.769	34.773.247.358	0,1522
	2021	6.343.568.466	41.184.564.806	0,1540
	2022	7.733.166.187	22.510.395.004	0,3435
ANTM	2018	1.091.989.469.000	25.241.268.367.000	0,0433
	2019	2.047.135.504.000	32.718.542.699.000	0,0626
	2020	1.910.403.835.000	27.372.461.091.000	0,0698
	2021	2.542.548.000.000	38.445.595.000.000	0,0661
	2022	3.351.019.000.000	45.930.356.000.000	0,0730
IFSH	2018	39.531.991.456	506.108.873.080	0,0781
	2019	62.782.281.952	1.085.328.207.907	0,0578
	2020	71.092.346.380	396.573.481.850	0,1793
	2021	77.607.316.545	906.259.459.175	0,0856
	2022	88.214.833.330	939.031.325.558	0,0939
ALKA	2018	32.698.467.000	3.592.798.235.000	0,0091
	2019	41.195.111.000	2.218.385.509.000	0,0186
	2020	33.152.628.000	2.044.132.602.000	0,0162
	2021	25.721.044.000	3.470.466.702.000	0,0074

Kode Emiten	Tahun	Beban Operasional	Total Penjualan	Agency Cost
	2022	15.255.796.000	4.131.540.432.000	0,0037
PTBA	2018	1.815.371.000.000	21.166.993.000.000	0,0858
	2019	1.934.503.000.000	21.787.564.000.000	0,0888
	2020	1.439.913.000.000	17.325.192.000.000	0,0831
	2021	2.579.462.000.000	29.261.468.000.000	0,0882
	2022	2.390.336.000.000	42.682.304.000.000	0,0560
GDST	2018	67.273.232.893	1.556.287.984.166	0,0432
	2019	78.007.021.025	1.852.766.916.975	0,0421
	2020	62.361.347.069	1.331.774.939.496	0,0468
	2021	62.397.694.501	1.672.251.184.142	0,0373
	2022	74.281.201.966	2.594.504.651.438	0,0286
HKMU	2018	31.276.432.276	864.983.016.390	0,0362
	2019	33.050.112.079	1.216.825.400.748	0,0272
	2020	27.636.281.909	559.954.787.358	0,0494
	2021	49.189.620.128	389.704.532.869	0,1262
	2022	55.139.440.217	189.451.456.077	0,2910
ISSP	2018	149.571.000.000	4.467.690.000.000	0,0335
	2019	147.856.000.000	4.885.875.000.000	0,0303
	2020	130.681.000.000	3.775.530.000.000	0,0346
	2021	190.510.000.000	5.378.808.000.000	0,0354
	2022	124.364.000.000	6.255.945.000.000	0,0199
DKFT	2018	6.553.260.000.000	51.858.552.000.000	0,1264
	2019	14.444.906.000.000	54.783.406.000.000	0,2637
	2020	5.858.823.000.000	114.168.502.000.000	0,0513
	2021	13.156.354.000.000	139.441.295.000.000	0,0944
	2022	21.846.827.000.000	777.407.770.000.000	0,0281
CITA	2018	60.991.141.352	2.002.672.812.898	0,0305
	2019	111.543.859.263	3.894.771.060.856	0,0286
	2020	109.924.802.325	4.344.699.472.015	0,0253
	2021	106.741.942.352	5.694.017.210.214	0,0187
	2022	121.370.496.836	4.578.413.666.494	0,0265
INAI	2018	73.620.243.955	1.130.297.518.656	0,0651
	2019	73.785.815.074	1.216.136.763.334	0,0607
	2020	69.800.650.004	1.028.910.711.144	0,0678
	2021	52.437.340.166	1.436.934.034.909	0,0365
	2022	64.996.187.782	1.439.149.115.038	0,0452

Lampiran 4. Statistik Deskriptif *Agency Cost*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Agency Cost	115	.00001	.34354	.0634507	.06726668
Valid N (listwise)	115				

Lampiran 5. Statistik Deskriptif Komisararis Independen

Komisararis Independen					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	105	91.3	91.3	91.3
	1.00	10	8.7	8.7	100.0
Total		115	100.0	100.0	

Lampiran 6. Statistik Deskriptif Dewan Direksi

Dewan Direksi					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	95	82.6	82.6	82.6
	1.00	20	17.4	17.4	100.0
Total		115	100.0	100.0	

Lampiran 7. Statistik Deskriptif Komite Audit

Komite Audit					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	50	43.5	43.5	43.5
	1.00	65	56.5	56.5	100.0
Total		115	100.0	100.0	

Lampiran 8. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual	
N		115	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.06534574	
Most Extreme Differences	Absolute	.226	
	Positive	.226	
	Negative	-.172	
Test Statistic		.226	
Asymp. Sig. (2-tailed) ^c		<.001	
Monte Carlo Sig. (2-tailed) ^d	Sig.	<.001	
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 926214481.

Lampiran 9. Hasil Uji Normalitas Setelah *Outlier*

One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual	
N		111	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.04549379	
Most Extreme Differences	Absolute	.146	
	Positive	.128	
	Negative	-.146	
Test Statistic		.146	
Asymp. Sig. (2-tailed) ^c		<.001	
Monte Carlo Sig. (2-tailed) ^d	Sig.	<.001	
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 624387341.

Lampiran 10. Hasil Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.064	.008		8.535	<.001
	X1	.039	.016	.231	2.434	.017
	X2	.012	.012	.094	.989	.325
	X3	-.027	.009	-.280	-2.863	.005

a. Dependent Variable: Y

Lampiran 11. Hasil Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.237 ^a	.056	.031	.06622

a. Predictors: (Constant), X3, X1, X2

Lampiran 12. Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.029	3	.010	4.571	.005 ^b
	Residual	.228	107	.002		
	Total	.257	110			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2



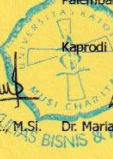
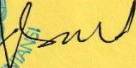
Lampiran 13. Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.064	.008		8.535	<.001
	X1	.039	.016	.231	2.434	.017
	X2	.012	.012	.094	.989	.325
	X3	-.027	.009	-.280	-2.863	.005

a. Dependent Variable: Y

Lampiran 14. Kartu Bimbingan Skripsi

 UNIKA MUSI CHARITAS FAKULTAS BISNIS DAN AKUNTANSI KARTU BIMBINGAN SKRIPSI				TGL	BAB	KETERANGAN	PARAF
NIM	: 2021098			28/11/23	I	Aoo	cy
NAMA	: CHRISTINE DARMAWAN					lagut 6.6 2	cy
PRODI	: AKUNTANSI			30/11/23	II	Revisi	
BIDANG KAJIAN	:						
JUDUL SKRIPSI	: Pengaruh Perampasan Dalam Mekanisme Good Corporate Governance Terhadap Agency Cost Pada Sektor Pertambangan			27/12/23	III	Aoo	cy
PEMBIMBING SKRIPSI					III	Revisi + Aoo	cy
PEMBIMBING	: MUTIARA MAIMUNAH, Dr., S.E., M.Si., Ak., CA., CPA.					lagut 6.6 IV	
	: Palembang, 04 September 2023			14/12/23	III	Aoo	cy
Mengetahui, Dekan							
	Ming Chen, S.E., M.Si.		Dr. Maria Yosaphat Dedi Haryanto, S.E., M.Si.				
Catatan:	Rencana Skripsi harus sudah diajukan kepada pembimbing selambat-lambatnya satu bulan sesudah permohonan penyusunan skripsi						
				11/1/24	IV	Revisi	cy
TGL	BAB	KETERANGAN	PARAF	TGL	BAB	KETERANGAN	PARAF
08 September 2023	-	Pertemuan	cy			lagut 6.6 V	cy
11/9/23	-	Link Spesifikasi Harga minyak ur Harga saham.	cy				
				16/1/24	IV	Aoo (revisi)	cy
					V	Aoo (revisi)	cy
5/10/23	I	Revisi	cy				
		≡	cy				
		lagut 6.6 2	cy				
27/10/23	-	Ganti judul	cy				
		(+) terparagraf	cy				
		(+) variabel dependen (nilai pendorong).	cy				

Lampiran 15. Presentase Bebas Plagiarisme

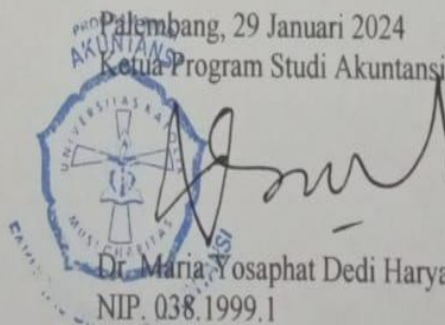
HASIL VERIFIKASI TURNITIN LAPORAN SKRIPSI MAHASISWA PROGRAM STUDI AKUNTANSI

No	NIM	NAMA	Tes ke-	Similarity Indeks	Hasil
1	2021114	Suci Armita Sari	Cek-1	11%	Lolos
2	2021117	Devi Marito	Cek-1	21%	Lolos
3	2021082	Tiara Meilina	Cek-2	24%	lolos
4	1921108	Anugrah Pertiwi	Cek-2	8%	Lolos
5	2021072	Anjelina	Cek-1	58%	Belum lolos
6	2021059	Elizabeth Panggabean	Cek-1	12%	Lolos
7	2021015	Noviana Saputri	Cek-1	24%	Lolos
8	2021073	Patrick Kalalo	Cek-1	25%	Belum lolos
9	2021098	Christine Darmawan	Cek-1	23%	Lolos
10	1921099	Meisya Caroline	Cek-1	23%	Lolos
11	2021025	Margareta Tri Oktaviyani	Cek-1	17%	Lolos

Berdasarkan hasil verifikasi tersebut maka mahasiswa yang telah melewati skor turnitin 25% dapat menggunakan bukti verifikasi ini untuk melanjutkan proses pendaftaran skripsi.

Palembang, 29 Januari 2024

Ketua Program Studi Akuntansi,



Dr. Maria Yosaphat Dedi Haryanto, SE., M.Si.

NIP. 038.1999.1