

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

<b>Kode Saham</b>	<b>Nama Perusahaan</b>
ADRO	PT. Adaro Energy
BSSR	PT. Baramulti Suksessarana
GEMS	PT. Golden Energy
ITMG	PT. Indo Tambangraya Megah
CTTH	PT. Citatah
MBAP	PT. Mitrabara Adiperdana
MYOH	PT. Samindo Resources
DEWA	PT. Darma Henwa
TOBA	PT. Toba Sejahtera
ELSA	PT. Elnusa
ESSA	PT. Surya Eka Perkasa
PTBA	PT. Bukit Asam

Lampiran 2. Tabulasi Data *Cash Effective Tax Rate*

<b>No</b>	<b>Kode Saham</b>	<b>Tahun</b>	<b><i>Cash Effective Tax Rate</i></b>
<b>1</b>	GEMS	2014	0,170496376
		2015	0,22702
		2016	0,3821377
		2017	0,02902
<b>2</b>	ITMG	2014	0,263773347
		2015	0,22848
		2016	0,0314546
		2017	0,03387
<b>3</b>	MBAP	2014	4,572323696
		2015	0,55356
		2016	0,2389352
		2017	1,68935
<b>4</b>	MYOH	2014	0,34845434
		2015	0,4541
		2016	0,5027452
		2017	0,21926
<b>5</b>	CTTH	2014	0,257674746
		2015	0,53294
		2016	0,3643616
		2017	0,42953
<b>6</b>	DEWA	2014	0,363714427
		2015	0,41378
		2016	5,3035098
		2017	0,24807
<b>7</b>	BSSR	2014	0,381125376
		2015	0,39535
		2016	0,4622994
		2017	0,61121
<b>8</b>	ADRO	2014	0,100578747
		2015	0,1941
		2016	0,3951626
		2017	1,27873
<b>9</b>	TOBA	2014	0,34845
		2015	0,45410
		2016	0,50275
		2017	0,21926
<b>10</b>	ELSA	2014	0,25767
		2015	0,53294
		2016	0,36436
		2017	0,42953

<b>11</b>	ESSA	2014	0,36371
		2015	0,41378
		2016	5,30351
		2017	0,24807
<b>12</b>	PTBA	2014	0,41291
		2015	0,33615
		2016	0,25435
		2017	0,18370

Lampiran 3. Tabulasi Data Persentase Dewan Komisaris Independen

<b>No</b>	<b>Kode Saham</b>	<b>Tahun</b>	<b>Persentase Komisaris Independen</b>
<b>1</b>	ADRO	2014	40%
		2015	40%
		2016	40%
		2017	40%
<b>2</b>	BSSR	2014	29%
		2015	38%
		2016	38%
		2017	33%
<b>3</b>	GEMS	2014	40%
		2015	50%
		2016	50%
		2017	50%
<b>4</b>	ITMG	2014	33%
		2015	40%
		2016	33%
		2017	29%
<b>5</b>	MBAP	2014	33%
		2015	33%
		2016	33%
		2017	33%
<b>6</b>	MYOH	2014	33%
		2015	33%
		2016	33%
		2017	33%
<b>7</b>	CTTH	2014	33%
		2015	33%
		2016	50%
		2017	67%
<b>8</b>	DEWA	2014	40%
		2015	29%
		2016	33%
		2017	50%
<b>9</b>	TOBA	2014	40%
		2015	28,57%
		2016	33,33%
		2017	50%

<b>10</b>	ELSA	2014	40%
		2015	66,66%
		2016	66,66%
		2017	66,66%
<b>11</b>	ESSA	2014	50%
		2015	50%
		2016	50%
		2017	50%
<b>12</b>	PTBA	2014	33,33%
		2015	33,33%
		2016	33,33%
		2017	33,33%

Lampiran 4. Tabulasi Data Kualitas Audit

<b>No</b>	<b>Kode Saham</b>	<b>Tahun</b>	<b>Kualitas Audit</b>
<b>1</b>	ADRO	2014	1
		2015	1
		2016	1
		2017	1
<b>2</b>	BSSR	2014	0
		2015	0
		2016	0
		2017	0
<b>3</b>	GEMS	2014	1
		2015	1
		2016	1
		2017	1
<b>4</b>	ITMG	2014	1
		2015	1
		2016	1
		2017	1
<b>5</b>	MBAP	2014	1
		2015	1
		2016	1
		2017	1
<b>6</b>	MYOH	2014	1
		2015	1
		2016	1
		2017	1
<b>7</b>	CTTH	2014	0
		2015	0
		2016	0
		2017	0
<b>8</b>	DEWA	2014	0
		2015	0
		2016	0
		2017	0
<b>9</b>	TOBA	2014	1
		2015	1
		2016	1
		2017	1

<b>10</b>	ELSA	2014	1
		2015	1
		2016	1
		2017	1
<b>11</b>	ESSA	2014	1
		2015	1
		2016	1
		2017	1
<b>12</b>	PTBA	2014	1
		2015	1
		2016	1
		2017	1

Lampiran 5. Tabulasi Data Persentase Kepemilikan Asing

No	Kode Saham	Tahun	Persentase Kepemilikan Asing
1	ADRO	2014	25%
		2015	25%
		2016	25%
		2017	27%
2	BSSR	2014	26%
		2015	26%
		2016	31%
		2017	41%
3	GEMS	2014	30%
		2015	97%
		2016	99%
		2017	99%
4	ITMG	2014	90%
		2015	70%
		2016	88%
		2017	87%
5	MBAP	2014	33%
		2015	30%
		2016	30%
		2017	31%
6	MYOH	2014	74%
		2015	74%
		2016	78%
		2017	77%
7	CTTH	2014	47%
		2015	47%
		2016	46%
		2017	47%
8	DEWA	2014	41%
		2015	41%
		2016	37%
		2017	29%
9	TOBA	2014	10%
		2015	10%
		2016	10%



		2017	62%
10	ELSA	2014	8%
		2015	10%
		2016	12%
		2017	12%
11	ESSA	2014	9%
		2015	9%
		2016	5%
		2017	11%
12	PTBA	2014	45%
		2015	11%
		2016	80%
		2017	10%

## Lampiran 6. Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
KI	48	,285714	,666667	,40778770	,102310229
KA	48	0	1	,75	,438
SKA	48	,05000	,99000	,4086771	,28965582
CETR	48	,02902	8,01180	,8254300	1,50144378
Valid N (listwise)	48				

## Lampiran 7. Uji Normalitas Residual

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,44513205
Most Extreme Differences	Absolute	,099
	Positive	,099
	Negative	-,084
Test Statistic		,099
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 8. Uji Multikolinearitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,075	,354		,211	,834		
	log_x1	,710	,707	,141	1,004	,321	,921	1,085
	x3	-,458	,155	-,403	-2,952	,005	,975	1,025
	log_x2	-,268	,195	-,194	-1,378	,175	,912	1,096

a. Dependent Variable: log\_y

Lampiran 9. Uji Heterokedastisitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,729	,227		3,208	,002
	log_x1	,453	,454	,147	,998	,324
	x3	-,148	,100	-,212	-1,486	,144
	log_x2	,224	,125	,264	1,789	,080

a. Dependent Variable: ABS2

Lampiran 10. Uji Autokorelasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,448 <sup>a</sup>	,201	,146	,46006	2,061

a. Predictors: (Constant), log\_x2, x3, log\_x1

b. Dependent Variable: log\_y

Lampiran 11. Hasil Uji Regresi Linier Berganda

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,448 <sup>a</sup>	,201	,146	,46006

a. Predictors: (Constant), log\_x2, x3, log\_x1

b. Dependent Variable: log\_y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,342	3	,781	3,688	,019 <sup>b</sup>
	Residual	9,313	44	,212		
	Total	11,654	47			

a. Dependent Variable: log\_y

b. Predictors: (Constant), log\_x2, x3, log\_x1

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,075	,354		,211	,834
	log_x1	,710	,707	,141	1,004	,321
	x3	-,458	,155	-,403	-2,952	,005
	log_x2	-,268	,195	-,194	-1,378	,175

a. Dependent Variable: log\_y



**UNIKA MUSI CHARITAS**  
**FAKULTAS BISNIS DAN AKUNTANSI**  
**KARTU BIMBINGAN SKRIPSI**

NIM : 141432  
 NAMA : HARYANTO  
 PRODI : AKUNTANSI  
 BIDANG KAJIAN : AKT MANAJEMEN PARI  
 JUDUL SKRIPSI : Peran Manajerial Ownership  
 Dalam Memoderasi Pengaruh  
 Strategi Diversifikasi Terhadap  
 Economic Value Added (EVA)  
 Perusahaan

**PEMBIMBING SKRIPSI**  
 PEMBIMBING : MING CHEN, SE., M.Si.  
 Palembang, 28 Februari 2018

Mengetahui,  
 Dekan

  
 M. Y. Dedi Haryanto, S.E., M.Si.  
  
 Ming Chen, S.E., M.Si.

Catatan:  
 Rencana Skripsi harus sudah diajukan kepada pembimbing selambat-lambatnya  
 satu bulan sesudah permohonan penyusunan skripsi

TGL      BAB      KETERANGAN      PARAF

TGL	BAB	KETERANGAN	PARAF
15/3 2018	I	Konsultasi Judul	
21/3 2018	I	Konsultasi Judul	
28/3 2018	I	Revisi	
4/4 2018	I	Revisi	
11/4 2018	I	Revisi	
19/4 2018	I	ACC	
	II	Revisi	
25/4 2018	II	Revisi	
26/4 2018	II	ACC	
27/5 2018	III	Revisi	
31/5 2018	III	ACC	
23/5 2018	IV	Revisi	
30/5 2018	IV	ACC	
2/6 2018	V	ACC	

TGL      BAB      KETERANGAN      PARAF