

DAFTAR LAMPIRAN

Lampiran 1 Daftar Indeks *Islamic Social Reporting*

NO	Item yang diungkapkan
	UPV
1	Komitmen dalam menjalankan prinsip cita-cita syariah
2	Komitmen dalam memberikan pengembalian dalam prinsip syariah
3	Fokus pada memaksimalkan imbal hasil pemegang saham
4	Arah saat ini dalam melayani kebutuhan masyarakat muslim
5	Arah masa depan dalam melayani kebutuhan masyarakat muslim
6	Komitmen hanya terlibat dalam kegiatan investasi yang diperbolehkan
7	Komitmen untuk terlibat hanya dalam kegiatan pembiayaan uang diperbolehkan
8	Komitmen untuk memenuhi kontrak melalui (uqud) pernyataan
	Produk dan Service
9	Glosarium/definisi produk
10	Gambar jenis produk utama
11	Peningkatan kualitas produk
12	Perbaikan layamam pelanggan
13	Distribusi pemasaran
14	Diperkenalkan produk baru
15	Persetujuan dari DES/SAC untuk produk baru
16	Dasar konsep syariah dalam menyetujui produk baru
	Karyawan
17	Penghargaan karyawan
18	Kebijakan peluang yang sama
19	Kesejahteraan karyawan
20	Pelatihan : kesadaran syariah
21	Pelatihan : lainnya
22	Pelatihan : moneter
23	Reward karyawan
24	Keselamatan & kesehatan karyawan
25	Perumahan
	Lingkungan
26	Kebijakan lingkungan
27	Komitmen terhadap aktivitas lingkungan
	Komunitas / Masyarakat
28	Cabang wanita
29	Menciptakan lapangan kerja
30	Dukungan untuk organisasi yang memberi manfaat bagi masyarakat
31	Partisipasi dalam kegiatan sosil pemerintah
32	Sponsor kegiatan komunitas
33	Komitmen terhadap peran sosial
35	Konferensi tentang ekonomi Islam
36	Penggunaan amal

37	Skema mahasiswa/rekrutmen
38	Dewan Pengawas Syariah
39	Zakat
40	Terminology dan nilai Islam

Sumber: Ibrahim et al (2013)

Lampiran 2 Daftar Sampel Perusahaan di Indonesia

KODE	NAMA PERUSAHAAN	SEKTOR
AALI	PT Astra Argo Lestari Tbk.	Pertanian
ANJT	PT Austindo Nusantara Jaya Tbk.	Pertanian
BISI	PT BISI Internasional Tbk.	Pertanian
DSFI	PT Dharma Samudera Fishing Industries Tbk.	Pertanian
GZCO	PT Gozco Plantations Tbk.	Pertanian
IIKP	PT Inti Agri resources Tbk.	Pertanian
LSIP	PT PP London Sumatra Indonesia Tbk.	Pertanian
MAGP	PT Multi Agro Gemilang Plantaion Tbk.	Pertanian
SGRO	PT Sampoerna Agro Tbk.	Pertanian
SIMP	PT Salim Ivomas Pratama Tbk	Pertanian
SMAR	PT Sinar Mas Agro Resources and Technology Tbk.	Pertanian
SSMS	PT Sawit Sumbermas Sarana Tbk	Pertanian
ADES	PT Akasha Wira International Tbk.	Industri Barang Konsumsi
AISA	PT Tiga pilar Sejahtera Food Tbk.	Industri Barang Konsumsi
CEKA	PT Wilmar Cahaya Indonesia Tbk.	Industri Barang Konsumsi
CINT	PT Chitose International Tbk.	Industri Barang Konsumsi
DVLA	PT Darya-Varia Laboratoria Tbk.	Industri Barang Konsumsi
ICBP	PT Indofood CBP Sukses Mamur Tbk.	Industri Barang Konsumsi
INAF	PT Indofarma (Persero) Tbk.	Industri Barang Konsumsi
INDF	PT Indofood Sukses Makmur Tbk	Industri Barang Konsumsi
KAEF	PT Kimia Farma (Persero) Tbk.	Industri Barang Konsumsi
KLBF	PT Kalbe Farma Tbk.	Industri Barang Konsumsi
MBTO	PT Martino Berto Tbk.	Industri Barang Konsumsi
MERK	PT Merck Tbk	Industri Barang Konsumsi
MRAT	PT Mustika Ratu Tbk.	Industri Barang Konsumsi
MYOR	PT Mayor Indah Tbk	Industri Barang Konsumsi
PSDN	PT Prasadha Aneka Niaga	Industri Barang Konsumsi
PYFA	PT Pyridam Farma Tbk.	Industri Barang Konsumsi
ROTI	PT Nippon Indosari Corpindo Tbk	Industri Barang Konsumsi
SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	Industri Barang Konsumsi
SKBM	PT Sekar Bumi	Industri Barang Konsumsi
TCID	PT Mandom Indonesia Tbk.	Industri Barang Konsumsi
TSPC	PT Tempo Scan Pasific Tbk	Industri Barang Konsumsi
ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk.	Industri Barang Konsumsi
UNVR	PT Unilever Indonesia Tbk	Industri Barang Konsumsi
ACST	PT Acset Indonusa Tbk	

ADHI	PT Adhi Karya (Persero)	
APLN	PT Agung Podomoro Land Tbk	Properti, Real Estate & Krontruksi Bangunan
ASRI	PT Alam Sutera Realty Tbk	Properti, Real Estate & Krontruksi Bangunan
BIPP	PT Bhuwanatala Indah Permai Tbk	Properti, Real Estate & Krontruksi Bangunan
BKSL	PT Sentul City Tbk.	Properti, Real Estate & Krontruksi Bangunan
BSDE	PT Bumi Serpong Damai Tbk.	Properti, Real Estate & Krontruksi Bangunan
CTRA	PT Ciputra Development Tbk.	Properti, Real Estate & Krontruksi Bangunan
CTRP	PT Ciputra Property Tbk	Properti, Real Estate & Krontruksi Bangunan
CTRS	PT Ciputra Surya Tbk	Properti, Real Estate & Krontruksi Bangunan
DART	PT Duta Anggada Realty Tbk	Properti, Real Estate & Krontruksi Bangunan
DGIK	PT Nusa Konstruksi Enjiniring Tbk	Properti, Real Estate & Krontruksi Bangunan
DILD	PT Intiland Development Tbk.	Properti, Real Estate & Krontruksi Bangunan
DMAS	PT Puradelta Lestari Tbk	Properti, Real Estate & Krontruksi Bangunan
DUTI	PT Duta Pertiwi Tbk.	Properti, Real Estate & Krontruksi Bangunan
ELTY	PT Bakrie Development Tbk	Properti, Real Estate & Krontruksi Bangunan
EMDE	PT Megapolitan Development Tbk.	Properti, Real Estate & Krontruksi Bangunan
FMII	PT Fortune Mate Indonesia Tbk.	Properti, Real Estate & Krontruksi Bangunan
GAMA	PT Gading Development Tbk	Properti, Real Estate & Krontruksi Bangunan
GMTD	PT Gowa Makassar Tourism Development Tbk	Properti, Real Estate & Krontruksi Bangunan
GWSA	PT Greenwood Sejahtera Tbk	Properti, Real Estate & Krontruksi Bangunan
JRPT	PT Jaya Real Property Tbk.	Properti, Real Estate & Krontruksi Bangunan
KIJA	PT Kawasan Industri Jababeka Tbk	Properti, Real Estate & Krontruksi Bangunan
KPIG	PT MNC Land Tbk	Properti, Real Estate & Krontruksi Bangunan
LPCK	PT Lippo Cikarang Tbk	Properti, Real Estate & Krontruksi Bangunan
LPKR	PT Lippo Karawaci Tbk	Properti, Real Estate & Krontruksi Bangunan

MDLN	PT modernland Realty Tbk	Properti, Real Estate & Krontruksi Bangunan
MKPI	PT Metropolitan Kentjana Tbk	Properti, Real Estate & Krontruksi Bangunan
MMLP	PT Mega Manunggal Property Tbk	Properti, Real Estate & Krontruksi Bangunan
MTLA	PT Metropolitan Land Tbk	Properti, Real Estate & Krontruksi Bangunan
NIRO	PT Nirvana Development Tbk	Properti, Real Estate & Krontruksi Bangunan
NRCA	PT Nusa Raya Cipta Tbk	Properti, Real Estate & Krontruksi Bangunan
OMRE	PT Indonesia Prima Property Tbk.	Properti, Real Estate & Krontruksi Bangunan
PLIN	PT Plaza Indonesia Realty Tbk	Properti, Real Estate & Krontruksi Bangunan
PPRO	PT PP Properti Tbk	Properti, Real Estate & Krontruksi Bangunan
PTPP	PT Pembangunan Perumahan (Persero) Tbk	Properti, Real Estate & Krontruksi Bangunan
PWON	PT Pakuwon Jati Tbk	Properti, Real Estate & Krontruksi Bangunan
RDTX	PT Roda Vivatex Tbk	Properti, Real Estate & Krontruksi Bangunan
RODA	PT Pikko Land Development Tbk	Properti, Real Estate & Krontruksi Bangunan
SCBD	PT Danayasa Arthatama Tbk	Properti, Real Estate & Krontruksi Bangunan
SMDM	PT Suryamas Dutamakmur Tbk	Properti, Real Estate & Krontruksi Bangunan
SMRA	PT Sumercon Agung Tbk	Properti, Real Estate & Krontruksi Bangunan
SSIA	PT Surya Semesta Internusa Tbk	Properti, Real Estate & Krontruksi Bangunan
TARA	PT Sitara Propertindo Tbk	Properti, Real Estate & Krontruksi Bangunan
TOTL	PT Total Pembangunan Tb	Properti, Real Estate & Krontruksi Bangunan
WIKA	PT Wijaya Karya (Persero) Tbk	Properti, Real Estate & Krontruksi Bangunan
WSKT	PT Waskita Karya (Persero) Tbk	Properti, Real Estate & Krontruksi Bangunan
ACES	PT Ace Hardware Indonesia Tbk	Perdagangan, Jasa & Investasi
AKRA	PT AKR Corporindo Tbk	Perdagangan, Jasa & Investasi
APII	PT Arita Prima Indonesia Tbk	Perdagangan, Jasa & Investasi
ARTA	PT Arthavest Tbk	Perdagangan, Jasa & Investasi

ASGR	PT Astra Graphia Tbk	Perdagangan, Jasa & Investasi
BMSR	PT Bintang Mitra Semestaraya Tbk	Perdagangan, Jasa & Investasi
BMTR	PT Global Mediacom Tbk	Perdagangan, Jasa & Investasi
BRMS	PT Bumi Resources Minerals Tbk	Perdagangan, Jasa & Investasi
CSAP	PT Catur Sentosa Adiprana Tbk	Perdagangan, Jasa & Investasi
DNET	PT Indoritel Makmur International Tbk	Perdagangan, Jasa & Investasi
DSSA	PT dian Swastatia Sentosa Tbk	Perdagangan, Jasa & Investasi
DYAN	PT Dyandra Media International Tbk	Perdagangan, Jasa & Investasi
ECII	PT Electronis City Indonesia Tbk	Perdagangan, Jasa & Investasi
EPMT	PT Enseval Putera Megatrading Tbk	Perdagangan, Jasa & Investasi
FISH	PT FKS Multi Agro Tbk	Perdagangan, Jasa & Investasi
GEMA	PT Gema Grahasarana Tbk	Perdagangan, Jasa & Investasi
GREN	PT Evergreen Invesco Tbk	Perdagangan, Jasa & Investasi
HERO	PT Hero Supermarket Tbk	Perdagangan, Jasa & Investasi
HEXA	PT Hexindo Adiperkasa Tbk	Perdagangan, Jasa & Investasi
HOME	PT Hotel Mandarin Regency Tbk	Perdagangan, Jasa & Investasi
ICON	PT Island Concepts Indonesia Tbk	Perdagangan, Jasa & Investasi
INPP	PT Indonesian Paradise Property Tbk	Perdagangan, Jasa & Investasi
INTA	PT Intraco Penta Tbk	Perdagangan, Jasa & Investasi
INTD	PT Inter Delta Tbk	Perdagangan, Jasa & Investasi
ITMA	PT Sumber Energi Andalan Tbk	Perdagangan, Jasa & Investasi
ITTG	PT Leo Investment Tbk	Perdagangan, Jasa & Investasi
JIHD	PT Jakarta International Hotels & Developmnts Tbk	Perdagangan, Jasa & Investasi
JKON	PT Jaya Konstruksi Manggala Pratama Tbk	Perdagangan, Jasa & Investasi
JSPT	PT Jakarta Setiabudi International Tbk	Perdagangan, Jasa &

		Investasi
JTPE	PT Jasuindo Tiga Perkasa Tbk	Perdagangan, Jasa & Investasi
KBLV	PT First Media Tbk	Perdagangan, Jasa & Investasi
KOBX	PT Kobexindo Tractors Tbk	Perdagangan, Jasa & Investasi
KOIN	PT Kokoh Inti Arebama Tbk	Perdagangan, Jasa & Investasi
LINK	PT Link Net Tbk	Perdagangan, Jasa & Investasi
LPPF	PT Matahari Department Store Tbk	Perdagangan, Jasa & Investasi
LTLS	PT Lautan Luas Tbk	Perdagangan, Jasa & Investasi
MAMI	PT Mas Murni Indonesia Tbk	Perdagangan, Jasa & Investasi
MFMI	PT Multifiling Mitra Indonesia Tbk	Perdagangan, Jasa & Investasi
MICE	PT Multi Indocitra Tbk	Perdagangan, Jasa & Investasi
MIKA	PT Mitra Keluarga Karyasehat Tbk	Perdagangan, Jasa & Investasi
MLPL	PT Multipolar Tbk	Perdagangan, Jasa & Investasi
MLPT	PT Multipolar Technology Tbk	Perdagangan, Jasa & Investasi
MNCN	PT Media Nusantara Citra Tbk	Perdagangan, Jasa & Investasi
MPPA	PT Matahari Putra Prima Tbk	Perdagangan, Jasa & Investasi
MTDL	PT Metrodata Electronics Tbk	Perdagangan, Jasa & Investasi
PGLI	PT Pembangunan Graha Lestari Indah Tbk	Perdagangan, Jasa & Investasi
PJAA	PT Pembangunan Jaya Ancol Tbk	Perdagangan, Jasa & Investasi
PNSE	PT Pudjiadi & Sons Tbk	Perdagangan, Jasa & Investasi
PSKT	PT Red Planet Indonesia Tbk	Perdagangan, Jasa & Investasi
RALS	PT Ramayana Lestari Sentosa Tbk	Perdagangan, Jasa & Investasi
RANC	PT Supra Boga Lestari Tbk	Perdagangan, Jasa & Investasi
SDPC	PT Millenniu, Pharmacon International Tbk	Perdagangan, Jasa & Investasi
SHID	PT Hotel Sahid Jaya International Tbk	Perdagangan, Jasa & Investasi
SILO	PT Siloam International Hospitals Tbk	Perdagangan, Jasa &

		Investasi
SONA	PT Sona Topas Tourism Industry Tbk	Perdagangan, Jasa & Investasi
SRAJ	PT Sejahteraraya Anugrahjaya Tbk	Perdagangan, Jasa & Investasi
TGKA	PT Tigaraksa Satria Tbk	Perdagangan, Jasa & Investasi
TIRA	PT Tira Austienite Tbk	Perdagangan, Jasa & Investasi
TMPO	PT Tempo Inti Media Tbk	Perdagangan, Jasa & Investasi
TRIL	PT Triwira Instalestari Tbk	Perdagangan, Jasa & Investasi
TURI	PT Tunas Ridean Tbk	Perdagangan, Jasa & Investasi
UNTR	PT United Tractors Tbk	Perdagangan, Jasa & Investasi
WAPO	PT Wahana Pronatural Tbk	Perdagangan, Jasa & Investasi
ASII	PT Astra International Tbk	Aneka Industri
AUTO	PT Astra Auto Otoparts Tbk	Aneka Industri
BATA	PT Sepatu Bata Tbk	Aneka Industri
BRAM	PT Indo Kordsa Tbk	Aneka Industri
GDYR	PT Goodyear Indonesia Tbk	Aneka Industri
GJTL	PT Gajah Tunggal Tbk	Aneka Industri
IKBI	PT Sumi Indo Kabel Tbk	Aneka Industri
INDR	PT Indo-Rama Synthetic Tbk	Aneka Industri
INDS	PT Indospring Tbk	Aneka Industri
KBLI	PT KMI Wire and Cable Tbk	Aneka Industri
KBLM	PT Kabelindo Murni Tbk	Aneka Industri
LPIN	PT Multi Prima Sejahtera Tbk	Aneka Industri
MASA	PT Multistrada Arah Sarana Tbk	Aneka Industri
PBRX	PT Pan Brothers Tbk	Aneka Industri
PTSN	PT Sat Nusapersada Tbk	Aneka Industri
RICY	PT Ricky Putra Globalindo Tbk	Aneka Industri
SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	Aneka Industri
SMSM	PT Selamat Sempurna Tbk	Aneka Industri
STAR	PT Star Petrochem Tbk	Aneka Industri
TFCO	PT Tifico Fiber Indonesia Tbk	Aneka Industri
TRIS	PT Trisula International Tbk	Aneka Industri
VOKS	PT Voksel Electric Tbk	Aneka Industri

Lampiran 3 Daftar Sampel Perusahaan Malaysia

KODE	NAMA PERUSAHAAN	SEKTOR
BATU	Batu Kawan Bhd	Pertanian
BLD P	BLD Plantation Bhd	Pertanian
BOUS	Boustead Plantations Bhd	Pertanian
CEPA	Cepatwawasan Group Bhd	Pertanian
DUTA	Dutaland Bhd	Pertanian
FAR E	Far East Holdings Bhd	Pertanian
GENT	Genting Plantation Bhd	Pertanian
GOLD	Golden Land Bhd	Pertanian
IOIC	IOI Corporation Bhd	Pertanian
HAP S	Hap Seng Plantations Holdings Bhd	Pertanian
KRET	Kretam Holdings Bhd	Pertanian
TNHM	Tanah Makmur Bhd	Pertanian
AJIN	Ajinomoto (M) Bhd	Industri Barang Konsumsi
APEX	Apex Healthcare Bhd	Industri Barang Konsumsi
APOL	Apollo Food Holdings Bhd	Industri Barang Konsumsi
ASIA	Asia Brands Bhd	Industri Barang Konsumsi
ASFC	Asia File Corporation Bhd	Industri Barang Konsumsi
BONI	Bonia Corporation Bhd	Industri Barang Konsumsi
CAEL	Caely Holdings Bhd	Industri Barang Konsumsi
CCKC	CCK Consolidated Holdings Bhd	Industri Barang Konsumsi
CHEE	Chee Wah Corporation Bhd	Industri Barang Konsumsi
CLAS	Classic Scenic Bhd	Industri Barang Konsumsi
COCO	Cocoland Holdings Bhd	Industri Barang Konsumsi
DBEG	D.B.E. Gurney Resources Bhd	Industri Barang Konsumsi
DUTC	Dutch Lady Milk Industries Bhd	Industri Barang Konsumsi
DEGE	DeGem Bhd	Industri Barang Konsumsi
EKAN	EKA Noodles Bhd	Industri Barang Konsumsi
EMIC	Emico Holdings Bhd	Industri Barang Konsumsi
ENGK	Eng Kah Corporation Bhd	Industri Barang Konsumsi
EURO	Euro Holdings Bhd	Industri Barang Konsumsi
EURS	Eurospan Holdings Bhd	Industri Barang Konsumsi
FARM	Farms Best Bhd	Industri Barang Konsumsi
FCWH	FCW Holdings Bhd	Industri Barang Konsumsi
FEDE	Federsl Furniture Holdings (M) Bhd	Industri Barang Konsumsi
HOME	Homeritz Corporation Bhd	Industri Barang Konsumsi
ASNP	Asian Pac Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
CNTH	Country Heights Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
CRSN	Crescendo Corporation Bhd	Properti, Real Estate & Krontruksi Bangunan
DAIM	Daiman Development Bhd	Properti, Real Estate & Krontruksi Bangunan
ECOW	Eco World Development Bhd	Properti, Real Estate & Krontruksi Bangunan
ECFS	Ecofirst Consolidated Bhd	Properti, Real Estate & Krontruksi Bangunan

ENRA	ENRA Group Bhd	Properti, Real Estate & Krontruksi Bangunan
EUPE	EUPE Corporation Bhd	Properti, Real Estate & Krontruksi Bangunan
GLBL	Global Oriental Bhd	Properti, Real Estate & Krontruksi Bangunan
GLMC	Glomac Bhd	Properti, Real Estate & Krontruksi Bangunan
GRND	Grand Hoover Bhd	Properti, Real Estate & Krontruksi Bangunan
GRMT	Gromutual Bhd	Properti, Real Estate & Krontruksi Bangunan
HCKC	HCK Capital Group Bhd	Properti, Real Estate & Krontruksi Bangunan
HUAY	Hua Yang Bhd	Properti, Real Estate & Krontruksi Bangunan
HNZA	Hunza Properties Bhd	Properti, Real Estate & Krontruksi Bangunan
IBER	I-Berhad	Properti, Real Estate & Krontruksi Bangunan
IBRC	Ibraco Bhd	Properti, Real Estate & Krontruksi Bangunan
IVRY	Ivory Properties Group Bhd	Properti, Real Estate & Krontruksi Bangunan
ISKN	Iskandar Waterfront Bhd	Properti, Real Estate & Krontruksi Bangunan
KENH	Ken Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
KSLH	KSL Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
LBIC	LBI Capital Bhd	Properti, Real Estate & Krontruksi Bangunan
LBSB	LBS Bina Group Bhd	Properti, Real Estate & Krontruksi Bangunan
MHSG	Mah Sing Group Bhd	Properti, Real Estate & Krontruksi Bangunan
MJHB	Majuperak Holding Bhd	Properti, Real Estate & Krontruksi Bangunan
MYRC	Malaysian Resources Corporation Bhd	Properti, Real Estate & Krontruksi Bangunan
MLTN	Malton Bhd	Properti, Real Estate & Krontruksi Bangunan
MTRX	Matrix Concept Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
MCTB	MCT Bhd	Properti, Real Estate & Krontruksi Bangunan
MKLH	MK Land Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
NAIM	Naim Holdings Bhd	Properti, Real Estate &

		Krontruksi Bangunan
PSDC	Pasdec Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
SPSS	S P Setia Bhd	Properti, Real Estate & Krontruksi Bangunan
SPRR	Sapura Resources Bhd	Properti, Real Estate & Krontruksi Bangunan
SHLC	SHL Consolidated Bhd	Properti, Real Estate & Krontruksi Bangunan
SNWY	Sunway Bhd	Properti, Real Estate & Krontruksi Bangunan
SMPN	Symphony Life Bhd	Properti, Real Estate & Krontruksi Bangunan
ARKR	ARK Resources Bhd	Properti, Real Estate & Krontruksi Bangunan
BNLC	Benalec Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
BNDR	Bina Darulaman Bhd	Properti, Real Estate & Krontruksi Bangunan
CRST	Crest Builder Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
DKLS	DKLS Industries Bhd	Properti, Real Estate & Krontruksi Bangunan
ECPL	Econpile Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
EKVS	Ekovest Bhd	Properti, Real Estate & Krontruksi Bangunan
FJBR	Fajarbaru Builder Group Bhd	Properti, Real Estate & Krontruksi Bangunan
GDNG	Gadang Holdings Bhd	Properti, Real Estate & Krontruksi Bangunan
GMDB	Gamuda Bhd	Properti, Real Estate & Krontruksi Bangunan
AEON	AEON Co. (M) Bhd	Perdagangan, Jasa & Investasi
AHBH	AHB Holdings Bhd	Perdagangan, Jasa & Investasi
ALAM	Alam Maritim Resources Bhd	Perdagangan, Jasa & Investasi
APFT	APFT Bhd	Perdagangan, Jasa & Investasi
ASIA	Asia Media Group Bhd	Perdagangan, Jasa & Investasi
ASMT	Asiamet Educationa Group Bhd	Perdagangan, Jasa & Investasi
AXIA	Axiata Group Bhd	Perdagangan, Jasa & Investasi
BARA	Barakah Offshore Petroleum Bhd	Perdagangan, Jasa & Investasi
BRJY	Berjaya Auto Bhd	Perdagangan, Jasa &

		Investasi
BHSI	BHS Industries Bhd	Perdagangan, Jasa & Investasi
BNTL	Bintulu Port Holding Bhd	Perdagangan, Jasa & Investasi
BRNO	Borneo Oil Bhd	Perdagangan, Jasa & Investasi
BRHM	Brahims Holdings Bhd	Perdagangan, Jasa & Investasi
CRMN	Carimin Petroleum Bhd	Perdagangan, Jasa & Investasi
CRNG	Caring Pharmacy Group Bhd	Perdagangan, Jasa & Investasi
CNTR	Century Logistics Holdings Bhd	Perdagangan, Jasa & Investasi
CHTH	Cheetah Holdings Bhd	Perdagangan, Jasa & Investasi
CHUA	Chuan Huat Resources Bhd	Perdagangan, Jasa & Investasi
CNIH	CNI Holdings Bhd	Perdagangan, Jasa & Investasi
CYCL	Cycle & Carrige Bintang Bhd	Perdagangan, Jasa & Investasi
DTSN	Datasonic Group Bhd	Perdagangan, Jasa & Investasi
DYNG	Dayang Enterprise Holdings Bhd	Perdagangan, Jasa & Investasi
DELE	Deleum Bhd	Perdagangan, Jasa & Investasi
DSTN	Destini Bhd	Perdagangan, Jasa & Investasi
DLOG	Dialog Group Bhd	Perdagangan, Jasa & Investasi
EATB	E.A. Technique Bhd	Perdagangan, Jasa & Investasi
EDRN	Edaran Bhd	Perdagangan, Jasa & Investasi
EDEN	Eden Inc. Bhd	Perdagangan, Jasa & Investasi
EFCN	Efficient E-Solutions Bhd	Perdagangan, Jasa & Investasi
EITA	EITA Resources Bhd	Perdagangan, Jasa & Investasi
EMAS	Emas Kiara Industries Bhd	Perdagangan, Jasa & Investasi
ESTC	Esthetics International Group Bhd	Perdagangan, Jasa & Investasi
FTRS	Fitters Diversified Bhd	Perdagangan, Jasa & Investasi

FRGT	Freight Management Holdings Bhd	Perdagangan, Jasa & Investasi
FRNT	Frontken Corporation Bhd	Perdagangan, Jasa & Investasi
GASM	Gas Malaysia Bhd	Perdagangan, Jasa & Investasi
GDEC	GD Express Carrier Bhd	Perdagangan, Jasa & Investasi
GNUG	Gunung Capital Bhd	Perdagangan, Jasa & Investasi
HNDL	Handal Resources Bhd	Perdagangan, Jasa & Investasi
HRBR	Harbour-Link Group Bhd	Perdagangan, Jasa & Investasi
HBLN	Hubline Bhd	Perdagangan, Jasa & Investasi
ICON	Icon Offshore Bhd	Perdagangan, Jasa & Investasi
IHHH	IHH Healthcare Bhd	Perdagangan, Jasa & Investasi
IPMD	Ipmuda Bhd	Perdagangan, Jasa & Investasi
JBST	JobStreet Corporation Bhd	Perdagangan, Jasa & Investasi
KMDR	Kamdar Group Bhd	Perdagangan, Jasa & Investasi
KNFS	Knusford Bhd	Perdagangan, Jasa & Investasi
KPJH	KPJ Healthcare Bhd	Perdagangan, Jasa & Investasi
KUBM	KUB Malaysia Bhd	Perdagangan, Jasa & Investasi
KMPL	Kumpulan Fima Bhd	Perdagangan, Jasa & Investasi
KMPP	Kumpulan Perangsang Selangor Bhd	Perdagangan, Jasa & Investasi
LFEC	LFE Corporation Bhd	Perdagangan, Jasa & Investasi
MLKF	Malakoff Corporation Bhd	Perdagangan, Jasa & Investasi
MYBC	Malaysian Bulk Carriers Bhd	Perdagangan, Jasa & Investasi
MXIS	Maxis Bhd	Perdagangan, Jasa & Investasi
MBMR	MBM Resources Bhd	Perdagangan, Jasa & Investasi
MGFS	Mega First Corporation Bhd	Perdagangan, Jasa & Investasi
MESB	MESB Bhd	Perdagangan, Jasa & Investasi

MTRN	Metronic Global Bhd	Perdagangan, Jasa & Investasi
MMCC	MMC Corporation Bhd	Perdagangan, Jasa & Investasi
NTWD	Nationwide Express Courier Service Bhd	Perdagangan, Jasa & Investasi
OCBH	OCB Bhd	Perdagangan, Jasa & Investasi
OLDT	Oldtown Bhd	Perdagangan, Jasa & Investasi
ABLG	Ablegroup Bhd	Aneka Industri
ABMF	ABM Fujjya Bhd	Aneka Industri
ADVT	Adventa Bhd	Aneka Industri
AEMH	AE Multi Holdings Bhd	Aneka Industri
APMA	APM Automotive Holdings Bhd	Aneka Industri
ARNK	A-Rank Bhd	Aneka Industri
ATMJ	Aturmaju Resources Bhd	Aneka Industri
BLRM	Boilermech Holdings Bhd	Aneka Industri
BNKN	Boon Koon GroupBhd	Aneka Industri
BHIC	Bousted Heavy Industries Corporation Bhd	Aneka Industri
BXPK	Box-Pak (Malaysia) Bhd	Aneka Industri
BPPH	BP Plastics Holdings Bhd	Aneka Industri
BSLC	BSL Corporation Bhd	Aneka Industri
CNON	Can-One Bhd	Aneka Industri
CICB	Central Industrial Corporation Bhd	Aneka Industri
CNAC	CN Asia Corporation Bhd	Aneka Industri
CMTL	Comitel Corporation Bhd	Aneka Industri
DLPN	Dolphin International Bhd	Aneka Industri
EGIB	EG Industries Bhd	Aneka Industri
EMTL	Eonmetall Group Bhd	Aneka Industri
EPMB	EP Manufacturing Bhd	Aneka Industri
EVGN	Evergreen Fibreboard Bhd	Aneka Industri

Lampiran 5 Indeks Skor ISR

No	NAMA	UPV	SSB	ZKT	P/S	EYS	NRVM	CTY	ITV	total		
										Jumlah	Total	Nilai
1	AALI	0	0	0	3	3	2	3	0	11	40	0.275
2	ANJT	0	0	0	4	4	2	3	0	13	40	0.325
3	BISI	0	0	0	5	2	2	2	0	11	40	0.275
4	DSFI	1	0	0	3	0	2	3	0	9	40	0.225
5	GZCO	0	0	0	3	2	2	4	0	11	40	0.275
6	IIKP	1	0	0	5	0	0	4	0	10	40	0.25
7	LSIP	1	0	0	4	4	2	3	0	14	40	0.35
8	MAGP	1	0	0	3	2	0	2	0	8	40	0.2
9	SGRO	1	0	0	5	5	2	4	0	17	40	0.425
10	SIMP	1	0	0	3	2	2	3	0	11	40	0.275
11	SMAR	1	0	0	2	6	2	3	0	14	40	0.35
12	SSMS	1	0	0	5	3	2	2	0	13	40	0.325
13	ADES	1	0	0	1	2	2	1	0	7	40	0.175
14	AISA	1	0	0	4	4	2	2	0	13	40	0.325
15	CEKA	1	0	0	4	2	0	2	0	9	40	0.225
16	CINT	0	0	0	3	3	2	3	0	11	40	0.275
17	DVLA	0	0	0	4	5	2	5	0	16	40	0.4
18	ICBP	1	0	0	4	6	2	5	0	18	40	0.45
19	INAF	2	0	0	3	4	2	4	0	15	40	0.375
20	INDF	1	0	0	5	6	2	5	0	19	40	0.475
21	KAEF	2	0	0	5	0	2	4	0	13	40	0.325
22	KLBV	1	0	0	2	5	2	2	0	12	40	0.3
23	MBTO	0	0	0	1	5	2	3	0	11	40	0.275
24	MERK	1	0	0	4	4	2	4	0	15	40	0.375

25	MRAT	1	0	0	4	1	2	1	0	9	40	0.225
26	MYOR	1	0	0	3	5	2	4	0	15	40	0.375
27	PSDN	1	0	0	4	2	2	5	0	14	40	0.35
28	PYFA	0	0	0	2	1	2	4	0	9	40	0.225
29	ROTI	0	0	0	2	5	2	6	0	15	40	0.375
30	SIDO	3	0	0	2	7	2	4	0	18	40	0.45
31	SKBM	0	0	0	4	5	0	3	0	12	40	0.3
32	TCID	1	0	0	5	6	2	3	0	17	40	0.425
33	TSPC	0	0	0	2	0	0	2	0	4	40	0.1
34	ULTJ	0	0	0	4	2	2	3	0	11	40	0.275
35	UNVR	1	0	0	4	7	2	5	0	19	40	0.475
36	ACES	0	0	0	4	2	0	4	0	10	40	0.25
37	AKRA	1	0	0	3	7	0	2	0	13	40	0.325
38	APII	1	0	0	4	0	2	3	0	10	40	0.25
39	ARTA	0	0	0	3	0	0	3	0	6	40	0.15
40	ASGR	0	0	0	3	6	0	4	0	13	40	0.325
41	BMSR	1	0	0	2	2	2	0	0	7	40	0.175
42	BMTR	1	0	0	5	4	0	4	0	14	40	0.35
43	BRMS	1	0	0	4	3	2	6	0	16	40	0.4
44	CSAP	0	0	0	3	5	0	2	0	10	40	0.25
45	DNET	0	0	0	3	5	0	2	0	10	40	0.25
46	DSSA	0	0	0	3	5	2	4	0	14	40	0.35
47	DYAN	0	0	0	4	2	0	3	0	9	40	0.225
48	ECII	0	0	0	4	5	2	3	0	14	40	0.35
49	EPMT	0	0	0	1	1	2	4	0	8	40	0.2
50	FISH	0	0	0	3	1	0	3	0	7	40	0.175
51	GEMA	0	0	0	5	4	2	4	0	15	40	0.375
52	GREN	1	0	0	1	5	0	3	0	10	40	0.25
53	HERO	1	0	0	3	2	2	3	0	11	40	0.275

54	HEXA	1	0	0	4	4	2	3	0	14	40	0.35
55	HOME	0	0	0	0	4	2	3	0	9	40	0.225
56	ICON	1	0	0	1	4	2	3	0	11	40	0.275
57	INPP	1	0	0	1	3	0	2	0	7	40	0.175
58	INTA	1	0	0	5	2	2	3	0	13	40	0.325
59	INTD	1	0	0	0	2	2	3	0	8	40	0.2
60	ITMA	1	0	0	3	2	0	0	0	6	40	0.15
61	ITTG	1	0	0	2	2	0	0	0	5	40	0.125
62	JIHD	1	0	0	2	4	2	3	0	12	40	0.3
63	JKON	1	0	0	2	4	2	4	0	13	40	0.325
64	JSPT	0	0	0	3	7	2	5	0	17	40	0.425
65	JTPE	0	0	0	0	3	2	3	0	8	40	0.2
66	KBLV	1	0	0	5	5	0	2	0	13	40	0.325
67	KOBX	1	0	0	3	2	0	3	0	9	40	0.225
68	KOIN	1	0	0	0	5	0	2	0	8	40	0.2
69	LINK	0	0	0	3	6	0	2	0	11	40	0.275
70	LPPF	0	0	0	1	4	2	1	0	8	40	0.2
71	LTLS	1	0	0	1	4	0	4	0	10	40	0.25
72	MAMI	0	0	0	3	5	2	3	0	13	40	0.325
73	MFMI	1	0	0	1	4	0	3	0	9	40	0.225
74	MICE	1	0	0	4	6	2	3	0	16	40	0.4
75	MIKA	0	0	0	0	4	2	2	0	8	40	0.2
76	MLPL	1	0	0	3	3	0	3	0	10	40	0.25
77	MLPT	0	0	0	2	5	2	3	0	12	40	0.3
78	MNCN	0	0	0	3	3	0	4	0	10	40	0.25
79	MPPA	0	0	0	4	1	2	2	0	9	40	0.225
80	MTDL	1	0	0	0	5	2	2	0	10	40	0.25
81	PGLI	1	0	0	3	1	2	3	0	10	40	0.25
82	PJAA	0	0	0	4	6	2	3	0	15	40	0.375

83	PNSE	1	0	0	4	2	2	4	0	13	40	0.325
84	PSKT	1	0	0	2	3	0	2	0	8	40	0.2
85	RALS	1	0	0	4	1	0	3	0	9	40	0.225
86	RANC	0	0	0	3	4	2	3	0	12	40	0.3
87	SDPC	0	0	0	2	1	0	2	0	5	40	0.125
88	SHID	2	0	1	2	3	2	2	0	12	40	0.3
89	SILO	0	0	0	2	5	2	3	0	12	40	0.3
90	SONA	1	0	0	2	2	0	3	0	8	40	0.2
91	SRAJ	0	0	0	2	1	2	5	0	10	40	0.25
92	TGKA	1	0	0	2	0	0	5	0	8	40	0.2
93	TIRA	1	0	0	1	3	2	3	0	10	40	0.25
94	TMPO	0	0	0	4	4	2	3	0	13	40	0.325
95	TRIL	1	0	0	2	1	0	2	0	6	40	0.15
96	TURI	1	0	0	2	3	0	3	0	9	40	0.225
97	UNTR	1	0	0	2	5	2	3	0	13	40	0.325
98	WAPO	0	0	0	1	2	2	2	0	7	40	0.175
99	ACST	0	0	0	3	5	2	3	0	13	40	0.325
100	ADHI	0	0	0	2	6	0	5	0	13	40	0.325
101	APLN	1	0	0	1	2	2	3	0	9	40	0.225
102	ASRI	1	0	0	2	3	2	3	0	11	40	0.275
103	BIPP	0	0	0	2	1	0	3	0	6	40	0.15
104	BKSL	0	0	0	2	2	2	3	0	9	40	0.225
105	BSDE	1	0	0	2	5	2	3	0	13	40	0.325
106	CTRA	1	0	0	2	5	2	4	0	14	40	0.35
107	CTRP	1	0	0	2	6	2	4	0	15	40	0.375
108	CTRS	1	0	0	2	2	0	3	0	8	40	0.2
109	DART	1	0	0	2	2	2	3	0	10	40	0.25
110	DGIK	1	0	0	2	4	2	2	0	11	40	0.275
111	DILD	1	0	0	1	4	2	3	0	11	40	0.275

112	DMAS	1	0	0	2	2	2	3	0	10	40	0.25
113	DUTI	0	0	0	2	3	2	0	0	7	40	0.175
114	ELTY	0	0	0	2	3	2	5	0	12	40	0.3
115	EMDE	2	0	0	2	3	2	3	0	12	40	0.3
116	FMII	0	0	0	0	1	0	2	0	3	40	0.075
117	GAMA	1	0	0	2	1	2	4	0	10	40	0.25
118	GMTD	1	0	0	2	4	2	3	0	12	40	0.3
119	GWSA	1	0	0	2	6	2	3	0	14	40	0.35
120	JRPT	1	0	0	2	1	2	3	0	9	40	0.225
121	KIJA	0	0	0	2	1	2	3	0	8	40	0.2
122	KPIG	1	0	0	2	4	2	3	0	12	40	0.3
123	LPCK	0	0	0	2	3	2	3	0	10	40	0.25
124	LPKR	1	0	0	2	1	2	2	0	8	40	0.2
125	MDLN	0	0	0	2	4	2	3	0	11	40	0.275
126	MKPI	1	0	0	1	2	2	3	0	9	40	0.225
127	MMLP	0	0	0	2	5	0	3	0	10	40	0.25
128	MTLA	2	0	0	2	5	2	3	0	14	40	0.35
129	NIRO	1	0	0	1	1	0	3	0	6	40	0.15
130	NRCA	1	0	0	2	5	2	3	0	13	40	0.325
131	OMRE	0	0	0	2	1	0	3	0	6	40	0.15
132	PLIN	1	0	0	2	3	2	2	0	10	40	0.25
133	PPRO	2	0	0	2	6	2	1	0	13	40	0.325
134	PTPP	1	0	0	2	5	2	4	0	14	40	0.35
135	PWON	1	0	0	2	1	2	3	0	9	40	0.225
136	RDTX	0	0	0	0	0	0	3	0	3	40	0.075
137	RODA	0	0	0	2	3	2	2	0	9	40	0.225
138	SCBD	1	0	0	2	3	2	2	0	10	40	0.25
139	SMDM	0	0	0	2	3	0	3	0	8	40	0.2
140	SMRA	1	0	0	3	3	2	2	0	11	40	0.275

141	SSIA	1	0	0	2	5	2	2	0	12	40	0.3
142	TARA	0	0	0	2	3	0	4	0	9	40	0.225
143	TOTL	0	0	0	1	6	2	3	0	12	40	0.3
144	WIKA	0	0	0	2	3	2	4	0	11	40	0.275
145	WSKT	0	0	0	2	5	2	3	0	12	40	0.3
146	ASII	1	0	0	5	5	2	2	0	15	40	0.375
147	AUTO	1	0	0	5	3	2	3	0	14	40	0.35
148	BATA	1	0	0	1	1	0	4	0	7	40	0.175
149	BRAM	0	0	0	2	3	2	3	0	8	40	0.2
150	GDYR	0	0	0	3	3	2	5	0	13	40	0.325
151	GJTL	1	0	0	4	4	2	5	0	16	40	0.4
152	IKBI	0	0	0	2	3	2	3	0	10	40	0.25
153	INDR	0	0	0	0	4	2	5	0	11	40	0.275
154	INDS	0	0	0	1	3	2	3	0	9	40	0.225
155	KBLI	0	0	0	2	1	2	5	0	10	40	0.25
156	KBLM	0	0	0	1	3	2	5	0	11	40	0.275
157	LPIN	0	0	0	2	2	0	2	0	6	40	0.15
158	MASA	0	0	0	0	3	2	4	0	9	40	0.225
159	PBRX	1	0	0	0	2	2	4	0	9	40	0.225
160	PTSN	1	0	0	2	3	2	0	0	8	40	0.2
161	RICY	0	0	0	0	5	2	3	0	10	40	0.25
162	SCCO	0	0	0	2	3	2	2	0	9	40	0.225
163	SMSM	0	0	0	3	5	2	3	0	13	40	0.325
164	STAR	0	0	0	0	3	2	3	0	8	40	0.2
165	TFCO	0	0	0	0	1	0	3	0	4	40	0.1
166	TRIS	0	0	0	3	3	2	2	0	10	40	0.25
167	VOKS	0	0	0	2	2	2	2	0	8	40	0.2

Lampiran 6 Indesk ISR Perusahaan Malaysia

No	NAMA	UPV	SSB	ZKT	P/S	EYS	NRVM	CTY	ITV	total		
										Jumlah	Total	Nilai
1	BATU	0	0	0	0	3	2	4	0	9	40	0.225
2	BLD P	1	0	0	0	0	0	3	0	4	40	0.1
3	BOUS	0	0	0	3	6	2	2	0	13	40	0.325
4	CEPA	0	0	0	0	0	0	3	0	3	40	0.075
5	DUTA	0	0	0	3	4	2	0	0	9	40	0.225
6	FAR E	0	0	0	1	3	0	3	0	7	40	0.175
7	GENT	0	0	0	3	4	2	4	0	13	40	0.325
8	GOLD	0	0	0	4	4	2	3	0	13	40	0.325
9	IOIC	0	0	0	2	0	2	3	0	7	40	0.175
10	HAP S	0	0	0	2	2	2	4	0	10	40	0.25
11	KRET	0	0	0	2	4	2	4	0	12	40	0.3
12	TNHM	0	0	0	0	5	2	5	0	12	40	0.3
13	AJIN	0	0	0	1	2	2	4	0	9	40	0.225
14	APEX	0	0	0	3	3	2	3	0	11	40	0.275
15	APOL	0	0	0	0	2	2	3	0	7	40	0.175
16	ASIA	0	0	0	1	3	2	3	0	9	40	0.225
17	ASFC	0	0	0	2	4	2	3	0	11	40	0.275
18	BONI	0	0	0	2	5	2	3	0	12	40	0.3
19	CAEL	0	0	0	0	3	0	4	0	7	40	0.175
20	CCKC	1	0	0	0	2	0	2	0	5	40	0.125
21	CHEE	1	0	0	3	2	1	1	0	8	40	0.2
22	CLAS	0	0	0	1	7	0	4	0	12	40	0.3
23	COCO	0	0	0	0	2	0	3	0	5	40	0.125
24	DBEG	0	0	0	1	3	1	3	0	8	40	0.2
25	DUTC	0	0	0	2	3	2	5	0	12	40	0.3

26	DEGE	0	0	0	2	2	2	4	0	10	40	0.25
27	EKAN	0	0	0	3	3	2	4	0	12	40	0.3
28	EMIC	0	0	0	3	2	0	3	0	8	40	0.2
29	ENGK	0	0	0	0	4	2	0	0	6	40	0.15
30	EURO	0	0	0	2	3	2	4	0	11	40	0.275
31	EURS	1	0	0	0	2	2	4	0	9	40	0.225
32	FARM	0	0	0	4	2	2	4	0	12	40	0.3
33	FCWH	0	0	0	0	3	0	3	0	6	40	0.15
34	FEDE	0	0	0	2	1	2	3	0	8	40	0.2
35	HOME	0	0	0	2	2	2	3	0	9	40	0.225
36	AEON	1	0	0	2	1	0	5	0	9	40	0.225
37	AHBH	0	0	0	0	2	0	1	0	3	40	0.075
38	ALAM	1	0	0	2	4	0	4	0	11	40	0.275
39	APFT	0	0	0	0	0	0	3	0	3	40	0.075
40	ASIA	0	0	0	0	1	0	5	0	6	40	0.15
41	ASMT	0	0	0	3	2	0	4	0	9	40	0.225
42	AXIA	0	0	0	2	0	2	4	0	8	40	0.2
43	BARA	0	0	0	2	4	2	5	0	13	40	0.325
44	BRJY	0	0	0	4	2	1	2	0	9	40	0.225
45	BHSI	0	0	0	4	3	2	3	0	12	40	0.3
46	BNTL	4	0	0	0	3	2	5	0	14	40	0.35
47	BRNO	0	0	0	5	5	2	3	0	15	40	0.375
48	BRHM	0	0	0	0	5	2	5	0	12	40	0.3
49	CRMN	0	0	0	1	2	0	4	0	7	40	0.175
50	CRNG	0	0	0	0	0	0	4	0	4	40	0.1
51	CNTR	0	0	0	3	3	2	3	0	11	40	0.275
52	CHTH	0	0	0	0	2	0	3	0	5	40	0.125
53	CHUA	0	0	0	0	2	2	3	0	7	40	0.175
54	CNIH	0	0	0	1	4	2	2	0	9	40	0.225

55	CYCL	1	0	0	0	1	0	2	0	4	40	0.1
56	DTSN	0	0	0	0	3	2	4	0	9	40	0.225
57	DYNG	0	0	0	0	2	0	3	0	5	40	0.125
58	DELE	1	0	0	2	2	2	2	0	9	40	0.225
59	DSTN	1	0	0	2	2	2	4	0	11	40	0.275
60	DLOG	0	0	0	0	2	2	3	0	7	40	0.175
61	EATB	0	0	0	3	5	2	4	0	14	40	0.35
62	EDRN	0	0	0	2	1	2	4	0	9	40	0.225
63	EDEN	0	0	0	2	0	0	2	0	4	40	0.1
64	EFCN	1	0	0	0	2	1	1	0	5	40	0.125
65	EITA	0	0	0	2	3	2	4	0	11	40	0.275
66	EMAS	0	0	0	1	2	2	2	0	7	40	0.175
67	ESTC	0	0	0	2	0	2	2	0	6	40	0.15
68	FTRS	0	0	0	2	2	2	0	0	6	40	0.15
69	FRGT	1	0	0	2	2	2	3	0	10	40	0.25
70	FRNT	0	0	0	2	3	2	0	0	7	40	0.175
71	GASM	0	0	1	2	0	2	5	0	10	40	0.25
72	GDEC	0	0	0	2	4	2	4	0	12	40	0.3
73	GNUG	0	0	0	2	0	0	3	0	5	40	0.125
74	HNDL	0	0	0	0	3	2	3	0	8	40	0.2
75	HRBR	0	0	0	1	2	2	3	0	8	40	0.2
76	HBLN	0	0	0	0	3	1	1	0	5	40	0.125
77	ICON	0	0	0	2	2	2	2	0	8	40	0.2
78	IHHH	1	0	0	3	3	2	3	0	12	40	0.3
79	IPMD	0	0	0	0	1	0	2	0	3	40	0.075
80	JBST	0	0	0	0	0	1	2	0	3	40	0.075
81	KMDR	0	0	0	0	0	0	4	0	4	40	0.1
82	KNFS	0	0	0	1	3	0	3	0	7	40	0.175
83	KPJH	0	0	0	3	2	2	5	0	12	40	0.3

84	KUBM	0	0	0	0	0	1	4	0	5	40	0.125
85	KMPL	0	0	0	2	4	2	3	0	11	40	0.275
86	KMPP	0	0	0	2	0	0	3	0	5	40	0.125
87	LFEC	1	0	0	0	2	0	4	0	7	40	0.175
88	MLKF	0	0	1	1	5	2	4	0	13	40	0.325
89	MYBC	1	0	0	2	1	0	4	0	8	40	0.2
90	MXIS	0	0	0	3	2	1	5	0	11	40	0.275
91	MBMR	0	0	0	0	3	2	3	0	8	40	0.2
92	MGFS	1	0	0	3	2	2	2	0	10	40	0.25
93	MESB	0	0	0	0	3	2	2	0	7	40	0.175
94	MTRN	0	0	0	2	2	2	1	0	7	40	0.175
95	MMCC	1	0	0	2	3	2	5	0	13	40	0.325
96	NTWD	1	0	0	2	3	2	3	0	11	40	0.275
97	OCBH	1	0	0	2	1	1	3	0	8	40	0.2
98	OLDT	0	0	0	4	4	2	5	0	15	40	0.375
99	ASNP	1	0	0	2	1	0	4	0	8	40	0.2
100	CNTH	0	0	0	4	2	2	4	0	12	40	0.3
101	CRSN	0	0	0	0	3	2	4	0	9	40	0.225
102	DAIM	0	0	0	2	3	0	2	0	7	40	0.175
103	ECOW	0	0	0	2	1	2	3	0	8	40	0.2
104	ECFS	1	0	0	0	2	0	3	0	6	40	0.15
105	ENRA	1	0	0	2	2	2	4	0	11	40	0.275
106	EUPE	1	0	0	2	0	2	4	0	9	40	0.225
107	GLBL	0	0	0	3	2	0	1	0	6	40	0.15
108	GLMC	1	0	0	3	3	2	3	0	12	40	0.3
109	GRND	1	0	0	0	2	2	0	0	5	40	0.125
110	GRMT	0	0	0	2	1	0	0	0	3	40	0.075
111	HCKC	1	0	0	0	3	2	3	0	9	40	0.225
112	HUAY	0	0	0	1	5	2	2	0	10	40	0.25

113	HNZA	1	0	0	0	0	0	3	0	4	40	0.1
114	IBER	1	0	0	2	0	0	3	0	6	40	0.15
115	IBRC	1	0	0	2	0	0	3	0	6	40	0.15
116	IVRY	0	0	0	2	0	2	5	0	9	40	0.225
117	ISKN	1	0	0	0	2	2	4	0	9	40	0.225
118	KENH	0	0	0	0	1	2	4	0	7	40	0.175
119	KSLH	0	0	0	4	1	0	3	0	8	40	0.2
120	LBIC	0	0	0	0	1	0	3	0	4	40	0.1
121	LBSB	1	0	0	3	2	2	5	0	13	40	0.325
122	MHSG	0	0	0	2	0	2	4	0	8	40	0.2
123	MJHB	0	0	0	0	1	1	3	0	5	40	0.125
124	MYRC	0	0	0	2	2	0	4	0	8	40	0.2
125	MLTN	0	0	0	2	2	1	3	0	8	40	0.2
126	MTRX	1	0	0	2	3	2	4	0	12	40	0.3
127	MCTB	0	0	0	2	1	0	3	0	6	40	0.15
128	MKLH	0	0	0	1	1	0	3	0	5	40	0.125
129	NAIM	1	0	0	3	3	2	3	0	12	40	0.3
130	PSDC	1	0	0	3	3	2	5	0	14	40	0.35
131	SPSS	1	0	0	2	2	2	3	0	10	40	0.25
132	SPRR	0	0	0	1	1	0	5	0	7	40	0.175
133	SHLC	0	0	0	2	4	1	3	0	10	40	0.25
134	SNWY	1	0	0	2	5	2	3	0	13	40	0.325
135	SMPN	0	0	0	2	3	0	3	0	8	40	0.2
136	ARKR	0	0	0	2	0	2	3	0	7	40	0.175
137	BNLC	1	0	0	2	0	1	2	0	6	40	0.15
138	BNDR	0	0	0	2	0	0	4	0	6	40	0.15
139	CRST	0	0	0	2	3	2	4	0	11	40	0.275
140	DKLS	0	0	0	1	1	2	2	0	6	40	0.15
141	ECPL	1	0	0	0	2	2	3	0	8	40	0.2

142	EKVS	0	0	0	2	2	0	3	0	7	40	0.175
143	FJBR	0	0	0	1	2	2	2	0	7	40	0.175
144	GDNG	1	0	0	2	5	2	4	0	14	40	0.35
145	GMDB	0	0	0	4	6	2	3	0	15	40	0.375
146	ABLG	0	0	0	0	1	2	2	0	5	40	0.125
147	ABMF	0	0	0	1	3	1	3	0	8	40	0.2
148	ADVT	0	0	0	0	4	2	3	0	9	40	0.225
149	AEMH	0	0	0	0	3	2	4	0	9	40	0.225
150	APMA	0	0	0	2	5	0	4	0	11	40	0.275
151	ARNK	0	0	0	0	3	2	4	0	9	40	0.225
152	ATMJ	0	0	0	0	2	2	4	0	8	40	0.2
153	BLRM	1	0	0	0	2	2	4	0	9	40	0.225
154	BNKN	0	0	0	0	2	2	0	0	4	40	0.1
155	BHIC	1	0	0	3	5	2	4	0	15	40	0.375
156	BXPK	0	0	0	1	2	2	1	0	6	40	0.15
157	BPPH	0	0	0	1	1	0	2	0	4	40	0.1
158	BSLC	0	0	0	0	3	2	0	0	5	40	0.125
159	CNON	0	0	0	0	0	2	4	0	6	40	0.15
160	CICB	0	0	0	0	2	2	3	0	7	40	0.175
161	CNAC	0	0	0	0	4	2	3	0	9	40	0.225
162	CMTL	0	0	0	0	0	0	3	0	3	40	0.075
163	DLPN	0	0	0	2	2	2	3	0	9	40	0.225
164	EGIB	0	0	0	0	3	1	4	0	8	40	0.2
165	EMTL	0	0	0	0	4	2	3	0	9	40	0.225
166	EPMB	0	0	0	1	4	2	4	0	11	40	0.275
167	EVGN	0	0	0	0	5	2	3	0	10	40	0.25

Lampiran 7 Data per Variabel Perusahaan Indonesia

No	Kode	Cross			Gender				Edu BG	Audit Quality	Audit Opinion
		y	tot	per	kom	dir	tot	per			
1	AALI	0	5	0.00	0:05	0:06	0/11	0.00	1	1	5
2	ANJT	4	8	0.50	0:08	1:07	1/15	6.67	1	1	5
3	BISI	0	3	0.00	0:03	0:05	0/8	0.00	1	1	5
4	DSFI	1	2	0.50	0:2	0:4	0/6	0.00	1	0	5
5	GZCO	3	4	0.75	0:02	1:06	1/6	16.67	1	0	4
6	IIKP	1	3	0.33	0:03	2:02	2/5	40.00	0	0	5
7	LSIP	6	6	1.00	1:06	0:05	1/11	9.09	1	1	5
8	MAGP	0	3	0.00	0:03	0:04	0/7	0.00	1	0	5
9	SGRO	3	4	0.75	0:3	0:6	0/9	0.00	1	1	5
10	SIMP	6	6	1.00	0:6	0:7	0/13	0.00	1	1	5
11	SMAR	6	8	0.75	1:8	0:6	1/14	7.14	1	0	5
12	SSMS	2	2	1.00	0:2	0:4	0/6	0.00	1	1	5
13	ADES	3	3	1.00	1:03	0:04	1/7	14.29	1	0	5
14	AISA	1	5	0.20	0:03	0:03	0/8	0.00	1	0	5
15	CEKA	2	3	0.67	0:03	1:04	1/7	14.29	1	1	5
16	CINT	1	2	0.50	0:02	0:05	0/7	0.00	0	0	5
17	DVLA	3	6	0.50	1:06	4:07	5/13	38.46	1	1	5
18	ICBP	5	6	0.83	0:6	1:9	1/15	6.67	1	1	5
19	INAF	0	3	0.00	1:03	0:03	1/6	16.67	1	0	5
20	INDF	7	8	0.88	0:08	1:10	1/18	5.56	1	1	5
21	KAEF	0	5	0.00	1:05	1:05	2/10	20.00	1	0	5
22	KLBF	1	7	0.14	1:07	1:05	2/12	16.67	1	1	5
23	MBTO	2	3	0.67	2:3	0:4	2/7	28.57	0	0	5
24	MERK	1	3	0.33	0:03	1:05	1/8	12.50	1	1	5
25	MRAT	1	3	0.33	0:03	2:03	2/6	33.33	1	0	5
26	MYOR	2	5	0.40	0:05	0:05	0/10	0.00	1	0	5
27	PSDN	3	6	0.50	0:6	0:6	0/12	0.00	1	1	5
28	PYFA	0	4	0.00	2:4	1:3	3/7	42.86	1	0	5
29	ROTI	3	3	1.00	0:3	2:6	2/9	22.22	1	1	5
30	SIDO	3	3	1.00	0:3	2:5	2/8	25.00	1	0	5
31	SKBM	0	3	0.00	0:3	2:6	2/9	22.22	1	0	5
32	TCID	4	6	0.67	0:6	3:18	3/24	12.50	1	1	5
33	TSPC	1	4	0.25	2:4	5:11	7/15	46.67	1	0	5
34	ULTJ	0	3	0.00	0:3	0:3	0/6	0.00	1	0	5
35	UNVR	4	5	0.80	0:5	4:11	4/15	26.67	1	1	5
36	ACST	3	4	0.75	0:04	0:06	0/10	0.00	1	1	5
37	ADHI	0	6	0.00	0:06	0:06	0/12	0.00	1	0	5
38	APLN	2	3	0.67	0:03	1:07	1/10	10.00	0	1	5
39	ASRI	4	5	0.80	0:02	1:04	1/6	16.67	1	0	5
40	BIPP	1	3	0.33	0:03	1:03	1/6	16.67	1	0	5

41	BKSL	2	6	0.33	1:06	0:04	1/10	10.00	1	0	5
42	BSDE	5	5	1.00	1:05	2:08	3/13	23.08	1	0	5
43	CTRA	2	3	0.67	1:03	2:05	3/8	37.50	1	1	5
44	CTRP	2	3	0.67	1:03	1:06	2/9	22.22	0	1	5
45	CTRS	1	3	0.33	1:03	2:06	3/9	33.33	1	1	5
46	DART	3	3	1.00	1:3	0:04	1/7	14.29	1	1	5
47	DGIK	1	4	0.25	0:04	0:03	0/7	0.00	1	0	5
48	DILD	2	4	0.50	1:06	1:07	2/13	15.38	1	0	5
49	DMAS	6	6	1.00	1:06	0:04	1/10	10.00	1	0	5
50	DUTI	4	4	1.00	0:04	1:05	2/9	22.22	1	0	5
51	ELTY	2	3	0.67	0:03	0:03	0/6	0.00	1	0	5
52	EMDE	3	4	0.75	2:04	4:07	6/11	54.55	1	0	5
53	FMII	2	3	0.67	1:03	0:04	1/7	14.29	1	0	5
54	GAMA	1	2	0.50	1:02	0:02	1/4	25.00	1	0	5
55	GMTD	6	10	0.60	0:10	0:04	0/14	0.00	1	0	5
56	GWSA	3	3	1.00	1:03	1:04	2/7	28.57	1	1	5
57	JRPT	3	5	0.60	0:05	1:05	1/10	10.00	1	0	5
58	KIJA	2	5	0.40	0:05	0:05	0/10	0.00	0	0	5
59	KPIG	3	5	0.60	3:05	0:03	3/8	37.50	1	0	5
60	LPCK	7	8	0.88	1:06	1:05	2/11	18.18	1	0	5
61	LPKR	4	8	0.50	1:08	3:08	4/16	25.00	1	0	5
62	MDLN	0	3	0.00	1:05	0:04	1/9	11.11	1	0	5
63	MKPI	11	22	0.50	4:22	0:06	4/28	14.29	1	0	5
64	MMLP	3	6	0.50	1:6	0:2	1/8	12.50	1	0	5
65	MTLA	4	5	0.80	0:05	0:05	0/10	0.00	1	1	5
66	NIRO	3	3	1.00	1:03	2:04	3/7	42.86	1	0	5
67	NRCA	4	4	1.00	0:04	0:06	0/10	0.00	1	0	5
68	OMRE	3	6	0.50	0:06	1:07	1/13	7.69	1	1	5
69	PLIN	3	4	0.75	0:4	2:6	2/10	20.00	0	1	5
70	PPRO	0	2	0.00	1:2	0:4	1/6	16.67	0	0	5
71	PTPP	1	6	0.17	0:6	0:6	0/12	0.00	1	0	5
72	PWON	1	3	0.33	1:3	2:7	3/10	30.00	1	1	5
73	RDTX	0	3	0.00	1:3	1:3	2/6	33.33	0	0	5
74	RODA	2	4	0.50	3:4	2:5	5/9	55.56	1	0	5
75	SCBD	3	5	0.60	1:5	0:6	1/11	9.09	0	0	5
76	SMDM	2	3	0.67	0:3	1:4	1/7	14.29	1	1	5
77	SMRA	0	4	0.00	1:4	2:8	3/12	25.00	1	1	5
78	SSIA	4	7	0.57	1:7	0:4	1/11	9.09	1	0	5
79	TARA	2	2	1.00	1:2	0:2	1/4	25.00	1	0	5
80	TOTL	2	6	0.33	1:6	2:9	3/15	20.00	1	0	5
81	WIKA	2	7	0.29	2:7	0:7	2/14	14.29	1	0	5
82	WSKT	1	6	0.17	0:6	1:6	1/12	8.33	1	0	5
83	ACES	4	5	0.80	0:04	1:05	1/9	11.11	0	0	5
84	AKRA	2	3	0.67	0:03	3:08	3/11	27.27	1	1	5
85	APII	3	3	1.00	0:06	0:02	0/8	0.00	1	0	5

86	ARTA	1	3	0.33	1:03	1:03	2/6	33.33	0	0	5
87	ASGR	4	4	1.00	0:04	1:04	1/8	12.50	1	1	5
88	BMSR	1	2	0.50	0:02	0:03	0/5	0.00	1	0	5
89	BMTR	3	5	0.60	1:05	1:07	2/12	16.67	1	1	5
90	BRMS	2	3	0.67	0:03	1:04	1/7	14.29	1	0	5
91	CSAP	2	5	0.40	2:05	2:04	4/9	44.44	1	1	5
92	DNET	7	7	1.00	1:07	0:05	1/12	8.33	1	1	5
93	DSSA	4	4	1.00	1:04	2:06	3/10	30.00	1	0	5
94	DYAN	4	5	0.80	2:05	3:06	5/11	45.45	1	0	5
95	ECII	2	3	0.67	0:05	2:04	2/9	22.22	1	0	5
96	EPMT	3	5	0.60	1:05	1:03	2/8	25.00	1	1	5
97	FISH	1	4	0.25	0:04	1:06	1/10	10.00	1	1	5
98	GEMA	3	3	1.00	0:03	2:06	2/9	22.22	1	0	5
99	GREN	1	2	0.50	1:02	0:02	1/4	25.00	1	0	5
100	HERO	7	9	0.78	1:09	0:06	1/15	6.67	1	1	5
101	HEXA	3	3	1.00	0:03	0:10	0/13	0.00	1	1	5
102	HOME	3	3	1.00	0:03	0:03	0/6	0.00	1	0	5
103	ICON	2	3	0.67	1:03	0:04	1/7	14.29	1	0	5
104	INPP	2	4	0.50	1:04	1:04	2/8	25.00	1	0	5
105	INTA	1	3	0.33	1:03	0:05	1/8	11.11	1	1	5
106	INTD	0	3	0.00	1:03	1:03	2/6	33.33	1	0	5
107	ITMA	1	3	0.33	0:03	0:04	0/7	0.00	1	0	5
108	ITTG	1	2	0.50	1:02	1:02	2/4	50.00	1	1	5
109	JHHD	1	6	0.17	0:06	0:05	0/11	0.00	1	0	5
110	JKON	4	5	0.80	0:05	0:09	0/14	0.00	1	0	5
111	JSPT	2	3	0.67	0:05	1:06	1/11	9.09	1	1	5
112	JTPE	0	6	0.00	0:02	0:03	0/5	0.00	1	1	5
113	KBLV	4	8	0.50	0:08	0:07	0/15	0.00	1	0	5
114	KOBX	3	3	1.00	0:03	0:07	0/10	0.00	1	0	5
115	KOIN	5	6	0.83	0:05	0:03	0/8	0.00	1	1	5
116	LINK	5	5	1.00	0:05	0:05	0/10	0.00	1	0	5
117	LPPF	1	8	0.13	0:08	0:04	0/12	0.00	1	1	5
118	LTLS	2	5	0.40	1:05	0:06	1/11	9.09	1	1	1
119	MAMI	1	4	0.25	1:04	0:03	1/7	14.29	1	0	5
120	MFMI	3	3	1.00	1:03	1:03	2/6	33.33	0	0	5
121	MICE	1	3	0.33	0:03	0:03	0/6	0.00	1	0	5
122	MIKA	3	4	0.75	1:04	1:02	2/6	33.33	1	0	5
123	MLPL	2	6	0.33	1:06	1:05	2/11	18.18	1	0	5
124	MLPT	1	6	0.17	1:04	0:02	1/6	16.67	1	0	5
125	MNCN	3	5	0.60	0:05	2:04	2/9	22.22	1	1	5
126	MPPA	2	4	0.50	0:07	1:05	1/12	8.33	1	0	5
127	MTDL	1	3	0.33	1:03	0:04	1/7	14.29	1	1	5
128	PGLI	1	3	0.33	0:3	1:3	1/6	16.67	1	0	5
129	PJAA	1	4	0.25	1:4	0:5	1/9	11.11	1	0	5
130	PNSE	3	3	1.00	0:3	0:2	0/5	0.00	1	0	5

131	PSKT	1	4	0.25	0:4	0:6	0/10	0.00	1	0	5
132	RALS	0	4	0.00	0:4	0:5	0/9	0.00	1	1	5
133	RANC	3	3	1.00	0:3	4:7	4/10	40.00	1	0	5
134	SDPC	0	4	0.00	1:4	0:3	1/7	14.29	1	0	5
135	SHID	1	4	0.25	2:4	2:3	4/7	57.14	1	0	5
136	SILO	7	8	0.88	1:7	1:7	2/14	14.29	1	0	5
137	SONA	1	7	0.14	0:7	3:7	3/14	21.43	1	0	5
138	SRAJ	3	5	0.60	1:5	2:4	3/9	33.33	1	0	5
139	TGKA	5	6	0.83	3:6	1:4	4/10	40.00	1	1	5
140	TIRA	2	3	0.67	1:3	0:3	1/6	16.67	1	0	5
141	TMPO	2	5	0.40	1:5	2:8	3/13	23.08	1	0	5
142	TRIL	1	3	0.33	0:3	1:3	1/6	16.67	1	0	5
143	TURI	3	5	0.60	2:5	1:5	3/10	30.00	1	1	5
144	UNTR	6	6	1.00	0:6	0:6	0/12	0.00	1	1	5
145	WAP0	0	2	0.00	1:2	0:3	1/5	20.00	1	0	5
146	ASII	11	13	0.85	1:11	0:10	1/21	4.76	1	1	5
147	AUTO	6	9	0.67	0:9	0:8	0/17	0.00	1	1	5
148	BATA	1	5	0.20	0:05	0:04	0/9	0.00	1	1	5
149	BRAM	0	5	0.00	1:05	0:07	1/12	8.33	1	1	5
150	GDYR	0	3	0.00	0:03	1:04	1/7	14.29	1	1	5
151	GJTL	4	6	0.67	0:06	2:13	2/19	10.53	1	1	5
152	IKBI	3	3	1.00	0:03	0:05	0/8	0.00	1	1	5
153	INDR	0	5	0.00	1:05	0:02	1/7	14.29	1	1	5
154	INDS	3	3	1.00	0:03	1:03	1/6	16.67	1	0	5
155	KBLI	0	5	0.00	0:05	1:06	1/11	9.09	1	1	5
156	KBLM	0	3	0.00	0:03	0:03	0/6	0.00	0	0	5
157	LPIN	0	4	0.00	0:04	1:04	1/8	12.50	0	0	5
158	MASA	5	5	1.00	0:05	0:06	0/11	0.00	1	1	5
159	PBRX	0	2	0.00	0:02	0:03	0/6	0.00	1	0	5
160	PTSN	2	3	0.67	1:3	1:3	2/6	33.33	1	0	5
161	RICY	1	3	0.33	0:3	0:7	0/7	0.00	1	0	5
162	SCCO	2	3	0.67	0:3	1:5	1/8	12.50	1	0	5
163	SMSM	2	3	0.67	0:3	0:5	0/8	0.00	1	1	5
164	STAR	0	2	0.00	1:2	0:2	1/4	25.00	0	0	5
165	TFCO	2	3	0.67	0:3	0:6	0/9	0.00	0	1	5
166	TRIS	1	3	0.33	0:3	1:3	1/6	16.67	1	0	5
167	VOKS	2	5	0.40	2:5	0:5	2/10	20.00	1	0	5

Lampiran 8 Data per Variabel Perusahaan Malaysia

No	Kode	Cross			Gender			Edu BG	kualitas audit	opini audit
		Y	tot	per	FML	TOTL	PER			
1	BATU	6	6	1.00	0	6	0.00	1	1	5
2	BLD P	2	5	0.40	0	5	0.00	1	0	5
3	BOUS	4	7	0.57	0	7	0.00	1	1	5
4	CEPA	5	5	1.00	0	5	0.00	1	1	5
5	DUTA	5	7	0.71	0	7	0.00	1	1	5
6	FAR E	5	9	0.56	0	9	0.00	1	0	5
7	GENT	3	7	0.43	0	7	0.00	1	1	5
8	GOLD	7	9	0.78	0	9	0.00	1	1	5
9	IOIC	4	9	0.44	0	9	0.00	1	0	5
10	HAP S	11	11	1.00	1	11	9.09	1	1	5
11	KRET	5	7	0.71	1	7	14.29	1	1	5
12	TNHM	8	11	0.73	3	11	27.27	1	1	5
13	AJIN	4	11	0.36	0	11	0.00	1	0	5
14	APEX	4	8	0.50	1	8	12.50	1	1	5
15	APOL	3	6	0.50	1	6	16.67	1	0	5
16	ASIA	2	4	0.50	0	4	0.00	1	0	5
17	ASFC	5	6	0.83	2	6	33.33	1	1	5
18	BONI	1	10	0.10	0	10	0.00	1	0	5
19	CAEL	1	5	0.20	1	5	20.00	1	1	5
20	CCKC	1	10	0.10	0	10	0.00	1	0	5
21	CHEE	3	6	0.50	0	6	0.00	1	0	5
22	CLAS	2	7	0.29	1	7	14.29	1	1	5
23	COCO	8	11	0.73	0	11	0.00	1	0	5
24	DBEG	2	6	0.33	0	6	0.00	1	0	5
25	DUTC	6	7	0.86	1	7	14.29	1	1	5
26	DEGE	2	8	0.25	1	8	12.50	1	1	5
27	EKAN	4	7	0.57	0	7	0.00	1	0	5
28	EMIC	2	6	0.33	0	6	0.00	1	0	5
29	ENGK	2	7	0.29	1	7	14.29	1	0	5
30	EURO	3	6	0.50	1	6	16.67	1	0	5
31	EURS	2	6	0.33	0	6	0.00	1	0	5
32	FARM	6	8	0.75	0	8	0.00	1	0	5
33	FCWH	5	7	0.71	0	7	0.00	1	0	5
34	FEDE	4	7	0.57	0	7	0.00	1	0	5
35	HOME	2	5	0.40	1	5	20.00	1	0	5
36	AEON	4	10	0.40	1	10	10.00	1	1	5
37	AHBH	2	4	0.50	0	4	0.00	1	0	5
38	ALAM	2	6	0.33	1	6	16.67	1	1	5
39	APFT	4	5	0.80	0	5	0.00	1	0	5
40	ASIA	3	4	0.75	0	4	0.00	1	0	5
41	ASMT	5	7	0.71	1	7	14.29	1	0	5

42	AXIA	7	10	0.70	1	10	10.00	1	1	5
43	BARA	7	8	0.88	1	8	12.50	1	0	5
44	BRJY	5	5	1.00	0	5	0.00	1	1	5
45	BHSI	3	4	0.75	2	7	28.57	1	0	5
46	BNTL	4	14	0.29	2	14	14.29	1	1	5
47	BRNO	1	4	0.25	0	4	0.00	1	0	5
48	BRHM	10	12	0.83	1	12	8.33	1	0	5
49	CRMN	3	8	0.38	0	8	0.00	1	0	5
50	CRNG	2	6	0.33	1	6	16.67	0	0	5
51	CNTR	2	6	0.33	0	6	0.00	1	1	5
52	CHTH	2	7	0.29	1	7	14.29	0	1	5
53	CHUA	6	7	0.86	0	7	0.00	0	0	5
54	CNIH	3	9	0.33	0	9	0.00	1	0	5
55	CYCL	5	9	0.56	1	9	11.11	1	1	5
56	DTSN	9	14	0.64	2	14	14.29	1	0	5
57	DYNG	7	12	0.58	2	12	16.67	1	1	5
58	DELE	4	7	0.57	1	7	14.29	1	1	5
59	DSTN	3	7	0.43	1	7	14.29	1	0	5
60	DLOG	2	8	0.25	3	8	37.50	1	0	5
61	EATB	5	8	0.63	0	8	0.00	1	1	5
62	EDRN	5	10	0.50	0	10	0.00	1	0	5
63	EDEN	2	8	0.25	1	8	12.50	1	1	5
64	EFCN	4	6	0.67	1	8	12.50	1	0	5
65	EITA	8	9	0.89	0	9	0.00	1	1	5
66	EMAS	3	7	0.43	1	7	14.29	1	0	5
67	ESTC	4	7	0.57	1	7	14.29	1	0	5
68	FTRS	3	7	0.43	1	7	14.29	0	0	5
69	FRGT	2	8	0.25	1	8	12.50	1	0	5
70	FRNT	3	6	0.50	0	6	0.00	1	0	5
71	GASM	6	13	0.46	2	13	15.38	1	1	5
72	GDEC	3	7	0.43	1	7	14.29	1	1	5
73	GNUG	0	6	0.00	0	6	0.00	1	0	5
74	HNDL	4	7	0.57	0	7	0.00	1	0	5
75	HRBR	7	9	0.78	0	9	0.00	0	1	5
76	HBLN	2	7	0.29	2	7	28.57	1	0	5
77	ICON	3	8	0.38	1	8	12.50	1	0	5
78	IHHH	5	12	0.42	2	12	16.67	1	1	5
79	IPMD	6	8	0.75	0	8	0.00	1	0	5
80	JBST	2	5	0.40	0	5	0.00	1	1	5
81	KMDR	1	5	0.20	2	5	40.00	0	0	5
82	KNFS	5	10	0.50	0	10	0.00	1	1	5
83	KPJH	7	11	0.64	2	11	18.18	1	1	5
84	KUBM	7	10	0.70	1	10	10.00	1	1	5
85	KMPL	5	6	0.83	2	6	33.33	1	0	5
86	KMPP	8	10	0.80	0	10	0.00	1	0	5

87	LFEC	3	8	0.38	1	8	12.50	1	0	5
88	MLKF	7	11	0.64	1	11	9.09	1	1	5
89	MYBC	5	8	0.63	1	8	12.50	1	1	5
90	MXIS	5	10	0.50	1	10	10.00	1	1	5
91	MBMR	6	9	0.67	1	9	11.11	1	1	5
92	MGFS	6	9	0.67	0	9	0.00	1	0	5
93	MESB	5	6	0.83	1	6	16.67	1	0	5
94	MTRN	8	9	0.89	0	6	0.00	1	0	5
95	MMCC	6	10	0.60	1	8	12.50	1	1	5
96	NTWD	4	6	0.67	2	6	33.33	0	0	5
97	OCBH	1	6	0.17	0	6	0.00	1	0	5
98	OCKG	3	9	0.33	0	9	0.00	1	0	5
99	ASNP	3	5	0.60	1	5	20.00	1	1	5
100	CNTH	5	6	0.83	1	6	16.67	1	0	5
101	CRSN	7	8	0.88	0	8	0.00	1	0	5
102	DAIM	5	7	0.71	0	7	0.00	0	1	5
103	ECOW	1	12	0.08	1	12	8.33	1	0	5
104	ECFS	5	7	0.71	0	7	0.00	1	0	5
105	ENRA	6	7	0.86	0	7	0.00	1	0	5
106	EUPE	4	7	0.57	2	7	28.57	1	0	5
107	GLBL	1	8	0.13	0	8	0.00	1	1	5
108	GLMC	4	8	0.50	0	8	0.00	1	0	5
109	GRND	2	6	0.33	0	6	0.00	1	0	5
110	GRMT	5	10	0.50	1	10	10.00	1	1	5
111	HCKC	4	8	0.50	0	8	0.00	1	0	5
112	HUAY	4	7	0.57	1	7	14.29	1	1	5
113	HNZA	7	8	0.88	4	8	50.00	1	1	5
114	IBER	1	4	0.25	2	4	50.00	1	1	5
115	IBRC	3	7	0.43	1	7	14.29	1	1	5
116	IVRY	2	8	0.25	0	8	0.00	1	0	5
117	ISKN	11	13	0.85	0	13	0.00	1	1	5
118	KENH	1	7	0.14	0	7	0.00	1	1	5
119	KSLH	5	7	0.71	0	7	0.00	1	0	5
120	LBIC	4	7	0.57	1	7	14.29	1	0	5
121	LBSB	7	8	0.88	1	10	10.00	1	0	5
122	MHSG	5	8	0.63	2	8	25.00	1	1	5
123	MJHB	8	8	1.00	0	8	0.00	1	0	5
124	MYRC	7	8	0.88	2	8	25.00	1	1	5
125	MLTN	1	6	0.17	1	6	16.67	1	1	5
126	MTRX	2	7	0.29	1	7	14.29	1	0	5
127	MCTB	3	8	0.38	1	8	12.50	1	1	5
128	MKLH	4	9	0.44	5	9	55.56	1	1	5
129	NAIM	4	10	0.40	2	10	20.00	1	1	5
130	PSDC	2	9	0.22	0	9	0.00	1	0	5
131	SPSS	8	10	0.80	3	10	30.00	1	1	5

132	SPRR	6	8	0.75	2	7	28.57	1	1	5
133	SHLC	0	4	0.00	1	4	25.00	1	0	5
134	SNWY	4	8	0.50	1	8	12.50	1	0	5
135	SMPN	4	5	0.80	0	5	0.00	1	1	5
136	ARKR	2	5	0.40	0	5	0.00	1	0	5
137	BNLC	4	4	1.00	0	4	0.00	1	0	5
138	BNDR	6	7	0.86	0	7	0.00	0	1	5
139	CRST	2	7	0.29	2	7	28.57	1	0	5
140	DKLS	4	7	0.57	1	7	14.29	1	1	5
141	ECPL	3	6	0.50	2	6	33.33	1	1	5
142	EKVS	7	11	0.64	4	11	36.36	1	0	5
143	FJBR	3	7	0.43	0	7	0.00	1	0	5
144	GDNG	2	5	0.40	1	5	20.00	1	0	5
145	GMDB	9	13	0.69	2	13	15.38	1	1	5
146	ABLG	3	5	0.60	0	5	0.00	1	0	5
147	ABMF	0	8	0.00	2	8	25.00	0	1	5
148	ADVT	3	5	0.60	2	5	40.00	1	1	5
149	AEMH	2	5	0.40	0	5	0.00	1	0	5
150	APMA	5	9	0.56	0	9	0.00	1	1	5
151	ARNK	2	6	0.33	0	6	0.00	1	0	5
152	ATMJ	2	7	0.29	0	7	0.00	1	0	5
153	BLRM	4	10	0.40	0	10	0.00	1	0	5
154	BNKN	1	7	0.14	0	7	0.00	1	0	5
155	BHIC	4	6	0.67	0	6	0.00	1	1	5
156	BXPK	5	8	0.63	0	8	0.00	1	1	5
157	BPPH	5	6	0.83	1	6	16.67	1	0	5
158	BSLC	3	7	0.43	1	7	14.29	1	0	5
159	CNON	2	6	0.33	0	6	0.00	1	1	5
160	CICB	4	7	0.57	0	7	0.00	1	1	3
161	CNAC	0	7	0.00	0	7	0.00	1	0	3
162	CMTL	1	9	0.11	1	9	11.11	1	0	5
163	DLPN	1	6	0.17	1	6	16.67	1	0	5
164	EGIB	1	6	0.17	1	5	20.00	1	1	5
165	EMTL	5	6	0.83	1	7	14.29	1	0	5
166	EPMB	7	9	0.78	1	9	11.11	1	1	5
167	EVGN	2	8	0.25	1	8	12.50	1	0	5

Lampiran 9 Statistic Descriptive Perusahaan Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Cross_Directorship	167	,00	1,00	,5253	,33480
Gender_Diversity	167	,00	57,14	15,0776	13,86772
Background_education al	167	0	1	,90	,303
Audit_Quality	167	0	1	,38	,488
Audit_Opinion	167	1	5	4,97	,319
ISR	167	,075	,475	,26946	,077973
Valid N (listwise)	167				

Lampiran 10 Hasil Uji Asumsi Klasik Perusahaan Indonesia

1. Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,088	167	,003	,990	167	,265

a. Lilliefors Significance Correction

2. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,129	1,556		-,725	,471
	Cross_Directorship	,004	,005	,107	,810	,421
	Gender_Diversity	,006	,011	,066	,527	,600
	Background_education al	-,232	,505	-,058	-,459	,648
	Audit_Quality	,024	,309	,010	,078	,938
	Audit_Opinion	,225	,297	,096	,756	,452

a. Dependent Variable: LNRES_2

3. Uji Multiolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,904	3,861				
	Cross_Directorship	-,002	,007	-,022	-,288	,774	1,024
	Gender_Diversity	,006	,017	,028	,367	,714	1,022
	Background_educationa 1	1,081	,796	,105	1,358	,176	1,020
	Audit_Quality	1,289	,502	,202	2,568	,011	1,049
	Audit_Opinion	-,116	,753	-,012	-,154	,878	1,008

a. Dependent Variable: ISR

Lampiran 11 Hasil Uji Hepotesis Perusahaan Indonesia

1. Uji R Square

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,233 ^a	,054	,025	3,080

a. Predictors: (Constant), Audit_Opinion, Cross_Directorship, Gender_Diversity, Background_educational, Audit_Quality

b. Dependent Variable: ISR

2. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	87,952	5	17,590	1,855	,105 ^b
	Residual	1526,850	161	9,484		
	Total	1614,802	166			

a. Dependent Variable: ISR

b. Predictors: (Constant), Audit_Opinion, Cross_Directorship, Gender_Diversity, Background_educational, Audit_Quality

3. Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,904	3,861		2,565	,011
	Cross_Directorship	-,002	,007	-,022	-,288	,774
	Gender_Diversity	,006	,017	,028	,367	,714
	Background_educational	1,081	,796	,105	1,358	,176
	Audit_Quality	1,289	,502	,202	2,568	,011
	Audit_Opinion	-,116	,753	-,012	-,154	,878

a. Dependent Variable: ISR

Lampiran 12 Statistik Deskriptif Data Perusahaan Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Cross_Directorship	167	,00	100,00	52,4656	24,28379
Gender_Diversity	167	,00	55,56	10,2272	11,90096
Bacground_education al	167	0	1	,94	,238
Audit_Quaity	167	0	1	,44	,498
Audit_Opinion	167	3	5	4,98	,218
ISR	167	3	15	8,47	2,977
Valid N (listwise)	167				

Lampiran 13 Uji Asumsi Klasik Data Perusahaan Malaysia

1. Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,050	167	,200*	,989	167	,221

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

a. Lilliefors Significance Correction

2. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,911	3,088		-,295	,768
	Cross_Directorship	,001	,006	,014	,170	,865
	Gender_Diversity	,003	,011	,021	,263	,793
	Bacground_education al	,951	,558	,133	1,705	,090
	Audit_Quaity	,116	,275	,034	,422	,673
	Audit_Opinion	,452	,613	,058	,737	,462

a. Dependent Variable: RES2

3. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	4,684	5,366		,873	,384		
Cross_Directorship	,004	,010	,036	,463	,644	,960	1,041
Gender_Diversity	,000	,020	-,001	-,013	,990	,936	1,068
Bacground_educational	2,033	,969	,162	2,098	,038	,991	1,009
Audit_Quaity	,706	,478	,118	1,475	,142	,931	1,074
Audit_Opinion	,268	1,066	,020	,251	,802	,975	1,025

a. Dependent Variable: ISR

Lampiran 14 Uji Hepotesis Data Perusahaan Malaysia

1. Uji R Square

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,205 ^a	,042	,012	2,959

a. Predictors: (Constant), Audit_Opinion, Audit_Quaity, Bacground_educational, Cross_Directorship, Gender_Diversity

b. Dependent Variable: ISR

2. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	61,941	5	12,388	1,415	,222 ^b
	Residual	1409,628	161	8,755		
	Total	1471,569	166			

a. Dependent Variable: ISR

b. Predictors: (Constant), Audit_Opinion, Audit_Quaity, Bacground_educational, Cross_Directorship, Gender_Diversity

3. Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,684	5,366		,873	,384
	Cross_Directorship	,004	,010	,036	,463	,644
	Gender_Diversity	,000	,020	-,001	-,013	,990
	Bacground_educational	2,033	,969	,162	2,098	,038
	Audit_Quaity	,706	,478	,118	1,475	,142
	Audit_Opinion	,268	1,066	,020	,251	,802

a. Dependent Variable: ISR