

LAMPIRAN

Lampiran 1

Daftar Nama Perusahaan di Indonesia

No.	Kode	Nama Perusahaan (INA)
1	AALI	Astra Agro Lestari Tbk
2	ADMF	Adira Dinamika Multi Finance Tbk
3	AKRA	AKR Corporindo Tbk
4	ANTM	Aneka Tambang (Persero) Tbk
5	ASII	Astra International Tbk
6	BBNI	Bank Negara Indonesia (Persero) Tbk
7	BBRI	Bank Rakyat Persero
8	BBTN	Bank Tabungan Negara (Persero) Tbk
9	BDMN	Bank Danamon Indonesia Tbk
10	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
11	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk
12	BMRI	Bank Mandiri Persero
13	BNGA	Bank CIMB Niaga Tbk
14	BNII	Bank Internasional Indonesia Tbk
15	BNLI	Bank Permata Tbk
16	EXCL	XL Axiata Tbk
17	GIAA	Garuda Indonesia (Persero) Tbk
18	INCO	Vale Indonesia Tbk
19	INDY	Indika Energy Tbk
20	INKP	Indah Kiat Pulp Paper Tbk
21	INTP	Indocement Tunggul Prakasa Tbk
22	ITMG	Indo Tambangraya Megah Tbk
23	JSMR	Jasa Marga (Persero) Tbk
24	NISP	Bank OCBC NISP Tbk
25	PGAS	Perusahaan Gas Negara (Persero) Tbk
26	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk
27	PTRO	Petrosea Tbk
28	SIMP	Salim Ivomas Pratama Tbk
29	SMCB	Holcim Indonesia Tbk
30	SMGR	Semen Indonesia (Persero) Tbk
31	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
32	TLKM	Telekomunikasi Indonesia (Persero) Tbk

33	TOTL	Total Bangun Persada Tbk
34	UNSP	Bakrie Sumatra Plantations Tbk
35	UNTR	United Tractors Tbk
36	WIKA	Wijaya Karya (Persero) Tbk
37	WTON	Wijaya Karya Beton Tbk.

Daftar Nama Perusahaan di Singapura

No.	Kode	Nama Perusahaan (INA)
1	5EN	Midas Holdings Limited
2	5JS	Indofood Agri Resources Ltd.
3	A17U	Ascendas Real Estate Investment Trust
4	B2F	M1 Limited
5	BN4	Keppel Corporation Limited
6	C09	City Developments Limited
7	C31	CapitaLand Limited
8	C6L	Singapore Airlines Limited
9	E5H	Golden Agri-Resources Ltd
10	EB5	First Resources Limited
11	F34	Wilmar International Limited
12	G13	Genting Singapore PLC
13	J69U	Frasers Centrepoint Trust
14	J91U	ESR-REIT
15	K11	Keppel Telecommunications & Transportation Ltd
16	S51	Sembcorp Marine Ltd
17	S68	Singapore Exchange Limited
18	U14	UOL Group Limited
19	U96	Sembcorp Industries Ltd
20	Y92	Thai Beverage Public Company Limited
21	Z74	Singapore Telecommunications Limited

Lampiran 2

Prosedur Pemilihan Sampel di Indonesia

No.	Uraian	Perusahaan	Jumlah Data
1	Perusahaan yang menerbitkan <i>sustainability report</i> pada tahun 2014-2015 dan <i>annual report</i> pada tahun 2015-2016 yang terdaftar di BEI.	40	80
2	Perusahaan yang menerbitkan kedua laporan di atas namun tidak sesuai kriteria yang ditetapkan.	1	(2)
3	Data <i>outlier</i>	2	(4)
Total sampel di dalam penelitian			74

Prosedur Pemilihan Sampel di Singapura

No.	Uraian	Perusahaan	Jumlah Data
1	Perusahaan yang menerbitkan <i>sustainability report</i> pada tahun 2014-2015 dan <i>annual report</i> pada tahun 2015-2016 yang terdaftar di SGX.	27	54
2	Perusahaan yang menerbitkan kedua laporan di atas namun tidak sesuai kriteria yang ditetapkan.	5	(10)
3	Data <i>outlier</i>	1	(2)
Total sampel di dalam penelitian			42

Lampiran 3

Jumlah Pengungkapan *Sustainability Report* Kategori Ekonomi, Lingkungan, dan Sosial di Indonesia

No.	Kode	Nama Perusahaan (INA)	Ekonomi	Lingkungan	Sosial	Total ELS
1	AALI	Astra Agro Lestari Tbk	5	21	37	63
2	AALI	Astra Agro Lestari Tbk	5	22	25	52
3	ADMF	Adira Dinamika Multi Finance Tbk	2	3	9	14
4	ADMF	Adira Dinamika Multi Finance Tbk	2	2	7	11
5	AKRA	AKR Corporindo Tbk	8	18	25	51
6	AKRA	AKR Corporindo Tbk	9	9	6	24
7	ANTM	Aneka Tambang (Persero) Tbk	6	29	31	66
8	ANTM	Aneka Tambang (Persero) Tbk	3	24	19	46
9	ASII	Astra International Tbk	3	12	10	25
10	ASII	Astra International Tbk	5	6	12	23
11	BBNI	Bank Negara Indonesia (Persero) Tbk	5	4	13	22

12	BBNI	Bank Negara Indonesia (Persero) Tbk	5	4	15	24
13	BBRI	Bank Rakyat Indonesia Persero	7	6	15	28
14	BBRI	Bank Rakyat Indonesia Persero	6	11	18	35
15	BBTN	Bank Tabungan Negara (Persero) Tbk	8	12	36	56
16	BBTN	Bank Tabungan Negara (Persero) Tbk	4	16	5	25
17	BDMN	Bank Danamon Indonesia Tbk	4	3	10	17
18	BDMN	Bank Danamon Indonesia Tbk	5	5	14	24
19	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	4	1	9	14
20	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	6	12	19	37
21	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	4	7	10	21
22	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	5	10	11	26
23	BMRI	Bank Mandiri Persero	5	10	26	41
24	BMRI	Bank Mandiri Persero	3	9	22	34
25	BNGA	Bank CIMB Niaga Tbk	4	3	14	21

26	BNGA	Bank CIMB Niaga Tbk	4	3	12	19
27	BNII	Bank Internasional Indonesia Tbk	3	2	9	14
28	BNII	Bank Internasional Indonesia Tbk	3	7	12	22
29	BNLI	Bank Permata Tbk	2	6	11	19
30	BNLI	Bank Permata Tbk	2	10	5	17
31	EXCL	XL Axiata Tbk	2	4	7	13
32	EXCL	XL Axiata Tbk	3	3	7	13
33	GIAA	Garuda Indonesia (Persero) Tbk	4	14	11	29
34	GIAA	Garuda Indonesia (Persero) Tbk	6	16	23	45
35	INCO	Vale Indonesia Tbk	5	19	21	45
36	INCO	Vale Indonesia Tbk	6	16	12	34
37	INDY	Indika Energy Tbk	2	2	5	9
38	INDY	Indika Energy Tbk	2	2	6	10
39	INKP	Indah Kiat Pulp Paper Tbk	9	27	38	74

40	INKP	Indah Kiat Pulp Paper Tbk	9	26	41	76
41	INTP	Indocement Tunggal Prakasa Tbk	6	20	13	39
42	INTP	Indocement Tunggal Prakasa Tbk	7	22	18	47
43	ITMG	Indo Tambangraya Megah Tbk	4	16	10	30
44	ITMG	Indo Tambangraya Megah Tbk	7	15	14	36
45	JSMR	Jasa Marga (Persero) Tbk	4	4	13	21
46	JSMR	Jasa Marga (Persero) Tbk	5	4	14	23
47	NISP	Bank OCBC NISP Tbk	2	2	14	18
48	NISP	Bank OCBC NISP Tbk	4	4	10	18
49	PGAS	Perusahaan Gas Negara (Persero) Tbk	5	12	23	40
50	PGAS	Perusahaan Gas Negara (Persero) Tbk	5	14	25	44
51	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	9	33	45	87
52	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	3	7	27	37
53	PTRO	Petrosea Tbk	2	6	8	16

54	PTRO	Petrosea Tbk	3	7	6	16
55	SIMP	Salim Ivomas Pratama Tbk	1	18	19	38
56	SIMP	Salim Ivomas Pratama Tbk	1	18	20	39
57	SMCB	Holcim Indonesia Tbk	7	29	13	49
58	SMCB	Holcim Indonesia Tbk	8	30	37	75
59	SMGR	Semen Indonesia (Persero) Tbk	7	11	9	27
60	SMGR	Semen Indonesia (Persero) Tbk	7	19	19	45
61	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	9	27	38	74
62	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	9	26	41	76
63	TLKM	Telekomunikasi Indonesia (Persero) Tbk	6	3	18	27
64	TLKM	Telekomunikasi Indonesia (Persero) Tbk	6	5	21	32
65	TOTL	Total Bangun Persada Tbk	7	11	20	38
66	TOTL	Total Bangun Persada Tbk	7	11	20	38
67	UNSP	Bakrie Sumatra Plantations Tbk	4	14	5	23

68	UNSP	Bakrie Sumatra Plantations Tbk	5	11	8	24
69	UNTR	United Tractors Tbk	4	8	12	24
70	UNTR	United Tractors Tbk	6	10	17	33
71	WIKA	Wijaya Karya (Persero) Tbk	5	7	10	22
72	WIKA	Wijaya Karya (Persero) Tbk	7	6	22	35
73	WTON	Wijaya Karya Beton Tbk.	5	6	9	20
74	WTON	Wijaya Karya Beton Tbk.	4	13	21	38

Jumlah Pengungkapan *Sustainability Report* Kategori Ekonomi, Lingkungan, dan Sosial di Singapura

No.	Kode	Nama Perusahaan (SIN)	Ekonomi	Lingkungan	Sosial	Total ELS
1	5EN	Midas Holdings Limited	1	5	7	13
2	5EN	Midas Holdings Limited	1	5	7	13
3	5JS	Indofood Agri Resources Ltd.	1	15	19	35
4	5JS	Indofood Agri Resources Ltd.	1	18	20	39

5	A17U	Ascendas Real Estate Investment Trust	2	8	13	23
6	A17U	Ascendas Real Estate Investment Trust	2	6	13	21
7	B2F	M1 Limited	3	2	4	9
8	B2F	M1 Limited	3	2	4	9
9	BN4	Keppel Corporation Limited	4	12	17	33
10	BN4	Keppel Corporation Limited	5	16	23	44
11	C09	City Developments Limited	4	16	15	35
12	C09	City Developments Limited	3	9	16	28
13	C31	CapitaLand Limited	5	25	26	56
14	C31	CapitaLand Limited	4	25	26	55
15	C6L	Singapore Airlines Limited	2	10	18	30
16	C6L	Singapore Airlines Limited	1	5	9	15
17	E5H	Golden Agri Resources Ltd	1	15	18	34
18	E5H	Golden Agri Resources Ltd	1	15	18	34

19	EB5	First Resources Limited	3	17	13	33
20	EB5	First Resources Limited	3	17	13	33
21	F34	Wilmar International Limited	4	14	15	33
22	F34	Wilmar International Limited	4	14	15	33
23	G13	Genting Singapore PLC	5	26	30	61
24	G13	Genting Singapore PLC	2	26	29	57
25	J69U	Frasers Centrepoint Trust	2	8	13	23
26	J69U	Frasers Centrepoint Trust	2	8	13	23
27	J91U	ESR-REIT	1	9	12	22
28	J91U	ESR-REIT	1	9	12	22
29	K11	Keppel Telecommunications & Transportation Ltd	3	12	18	33
30	K11	Keppel Telecommunications & Transportation Ltd	3	12	18	33
31	S51	Sembcorp Marine Ltd	1	12	22	35
32	S51	Sembcorp Marine Ltd	1	12	23	36

33	S68	Singapore Exchange Limited	9	7	20	36
34	S68	Singapore Exchange Limited	6	5	15	26
35	U14	UOL Group Limited	2	14	17	33
36	U14	UOL Group Limited	1	14	17	32
37	U96	Sembcorp Industries Ltd	2	9	12	23
38	U96	Sembcorp Industries Ltd	2	9	12	23
39	Y92	Thai Beverage Public Company Limited	2	8	6	16
40	Y92	Thai Beverage Public Company Limited	2	4	7	13
41	Z74	Singapore Telecommunications Limited	2	8	12	22
42	Z74	Singapore Telecommunications Limited	7	18	31	56

Lampiran 4*Sustainability Report Disclosure Index (SRDI) di Indonesia*

No.	Kode	Nama Perusahaan (INA)	SRDI Ekonomi	SRDI Lingkungan	SRDI Sosial	SRDI Total
1	AALI	Astra Agro Lestari Tbk	0,556	0,618	0,771	0,692
2	AALI	Astra Agro Lestari Tbk	0,556	0,647	0,521	0,571
3	ADMF	Adira Dinamika Multi Finance Tbk	0,222	0,088	0,188	0,154
4	ADMF	Adira Dinamika Multi Finance Tbk	0,222	0,059	0,146	0,121
5	AKRA	AKR Corporindo Tbk	0,889	0,529	0,521	0,560
6	AKRA	AKR Corporindo Tbk	1,000	0,265	0,125	0,264
7	ANTM	Aneka Tambang (Persero) Tbk	0,667	0,853	0,646	0,725
8	ANTM	Aneka Tambang (Persero) Tbk	0,333	0,706	0,396	0,505
9	ASII	Astra International Tbk	0,333	0,353	0,208	0,275
10	ASII	Astra International Tbk	0,556	0,176	0,250	0,253
11	BBNI	Bank Negara Indonesia (Persero) Tbk	0,556	0,118	0,271	0,242

12	BBNI	Bank Negara Indonesia (Persero) Tbk	0,556	0,118	0,313	0,264
13	BBRI	Bank Rakyat Indonesia Persero	0,778	0,176	0,313	0,308
14	BBRI	Bank Rakyat Indonesia Persero	0,667	0,324	0,375	0,385
15	BBTN	Bank Tabungan Negara (Persero) Tbk	0,889	0,353	0,750	0,615
16	BBTN	Bank Tabungan Negara (Persero) Tbk	0,444	0,471	0,104	0,275
17	BDMN	Bank Danamon Indonesia Tbk	0,444	0,088	0,208	0,187
18	BDMN	Bank Danamon Indonesia Tbk	0,556	0,147	0,292	0,264
19	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	0,444	0,029	0,188	0,154
20	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	0,667	0,353	0,396	0,407
21	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	0,444	0,206	0,208	0,231
22	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	0,556	0,294	0,229	0,286
23	BMRI	Bank Mandiri Persero	0,556	0,294	0,542	0,451
24	BMRI	Bank Mandiri Persero	0,333	0,265	0,458	0,374
25	BNGA	Bank CIMB Niaga Tbk	0,444	0,088	0,292	0,231

26	BNGA	Bank CIMB Niaga Tbk	0,444	0,088	0,250	0,209
27	BNII	Bank Internasional Indonesia Tbk	0,333	0,059	0,188	0,154
28	BNII	Bank Internasional Indonesia Tbk	0,333	0,206	0,250	0,242
29	BNLI	Bank Permata Tbk	0,222	0,176	0,229	0,209
30	BNLI	Bank Permata Tbk	0,222	0,294	0,104	0,187
31	EXCL	XL Axiata Tbk	0,222	0,118	0,146	0,143
32	EXCL	XL Axiata Tbk	0,333	0,088	0,146	0,143
33	GIAA	Garuda Indonesia (Persero) Tbk	0,444	0,412	0,229	0,319
34	GIAA	Garuda Indonesia (Persero) Tbk	0,667	0,471	0,479	0,495
35	INCO	Vale Indonesia Tbk	0,556	0,559	0,438	0,495
36	INCO	Vale Indonesia Tbk	0,667	0,471	0,250	0,374
37	INDY	Indika Energy Tbk	0,222	0,059	0,104	0,099
38	INDY	Indika Energy Tbk	0,222	0,059	0,125	0,110
39	INKP	Indah Kiat Pulp Paper Tbk	1,000	0,794	0,792	0,813

40	INKP	Indah Kiat Pulp Paper Tbk	1,000	0,765	0,854	0,835
41	INTP	Indocement Tunggul Prakasa Tbk	0,667	0,588	0,271	0,429
42	INTP	Indocement Tunggul Prakasa Tbk	0,778	0,647	0,375	0,516
43	ITMG	Indo Tambangraya Megah Tbk	0,444	0,471	0,208	0,330
44	ITMG	Indo Tambangraya Megah Tbk	0,778	0,441	0,292	0,396
45	JSMR	Jasa Marga (Persero) Tbk	0,444	0,118	0,271	0,231
46	JSMR	Jasa Marga (Persero) Tbk	0,556	0,118	0,292	0,253
47	NISP	Bank OCBC NISP Tbk	0,222	0,059	0,292	0,198
48	NISP	Bank OCBC NISP Tbk	0,444	0,118	0,208	0,198
49	PGAS	Perusahaan Gas Negara (Persero) Tbk	0,556	0,353	0,479	0,440
50	PGAS	Perusahaan Gas Negara (Persero) Tbk	0,556	0,412	0,521	0,484
51	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	1,000	0,971	0,938	0,956
52	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	0,333	0,206	0,563	0,407
53	PTRO	Petrosea Tbk	0,222	0,176	0,167	0,176

54	PTRO	Petrosea Tbk	0,333	0,206	0,125	0,176
55	SIMP	Salim Ivomas Pratama Tbk	0,111	0,529	0,396	0,418
56	SIMP	Salim Ivomas Pratama Tbk	0,111	0,529	0,417	0,429
57	SMCB	Holcim Indonesia Tbk	0,778	0,853	0,271	0,538
58	SMCB	Holcim Indonesia Tbk	0,889	0,882	0,771	0,824
59	SMGR	Semen Indonesia (Persero) Tbk	0,778	0,324	0,188	0,297
60	SMGR	Semen Indonesia (Persero) Tbk	0,778	0,559	0,396	0,495
61	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	1,000	0,794	0,792	0,813
62	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	1,000	0,765	0,854	0,835
63	TLKM	Telekomunikasi Indonesia (Persero) Tbk	0,667	0,088	0,375	0,297
64	TLKM	Telekomunikasi Indonesia (Persero) Tbk	0,667	0,147	0,438	0,352
65	TOTL	Total Bangun Persada Tbk	0,778	0,324	0,417	0,418
66	TOTL	Total Bangun Persada Tbk	0,778	0,324	0,417	0,418
67	UNSP	Bakrie Sumatra Plantations Tbk	0,444	0,412	0,104	0,253

68	UNSP	Bakrie Sumatra Plantations Tbk	0,556	0,324	0,167	0,264
69	UNTR	United Tractors Tbk	0,444	0,235	0,250	0,264
70	UNTR	United Tractors Tbk	0,667	0,294	0,354	0,363
71	WIKA	Wijaya Karya (Persero) Tbk	0,556	0,206	0,208	0,242
72	WIKA	Wijaya Karya (Persero) Tbk	0,778	0,176	0,458	0,385
73	WTON	Wijaya Karya Beton Tbk.	0,556	0,176	0,188	0,220
74	WTON	Wijaya Karya Beton Tbk.	0,444	0,382	0,438	0,418

Sustainability Report Disclosure Index (SRDI) di Singapura

No.	Kode	Nama Perusahaan (SIN)	SRDI Ekonomi	SRDI Lingkungan	SRDI Sosial	SRDI Total
1	5EN	Midas Holdings Limited	0,111	0,147	0,146	0,143
2	5EN	Midas Holdings Limited	0,111	0,147	0,146	0,143
3	5JS	Indofood Agri Resources Ltd.	0,111	0,441	0,396	0,385

4	5JS	Indofood Agri Resources Ltd.	0,111	0,529	0,417	0,429
5	A17U	Ascendas Real Estate Investment Trust	0,222	0,235	0,271	0,253
6	A17U	Ascendas Real Estate Investment Trust	0,222	0,176	0,271	0,231
7	B2F	M1 Limited	0,333	0,059	0,083	0,099
8	B2F	M1 Limited	0,333	0,059	0,083	0,099
9	BN4	Keppel Corporation Limited	0,444	0,353	0,354	0,363
10	BN4	Keppel Corporation Limited	0,556	0,471	0,479	0,484
11	C09	City Developments Limited	0,444	0,471	0,313	0,385
12	C09	City Developments Limited	0,333	0,265	0,333	0,308
13	C31	CapitaLand Limited	0,556	0,735	0,542	0,615
14	C31	CapitaLand Limited	0,444	0,735	0,542	0,604
15	C6L	Singapore Airlines Limited	0,222	0,294	0,375	0,330
16	C6L	Singapore Airlines Limited	0,111	0,147	0,188	0,165
17	E5H	Golden Agri Resources Ltd	0,111	0,441	0,375	0,374

18	E5H	Golden Agri Resources Ltd	0,111	0,441	0,375	0,374
19	EB5	First Resources Limited	0,333	0,500	0,271	0,363
20	EB5	First Resources Limited	0,333	0,500	0,271	0,363
21	F34	Wilmar International Limited	0,444	0,412	0,313	0,363
22	F34	Wilmar International Limited	0,444	0,412	0,313	0,363
23	G13	Genting Singapore PLC	0,556	0,765	0,625	0,670
24	G13	Genting Singapore PLC	0,222	0,765	0,604	0,626
25	J69U	Frasers Centrepoint Trust	0,222	0,235	0,271	0,253
26	J69U	Frasers Centrepoint Trust	0,222	0,235	0,271	0,253
27	J91U	ESR-REIT	0,111	0,265	0,250	0,242
28	J91U	ESR-REIT	0,111	0,265	0,250	0,242
29	K11	Keppel Telecommunications & Transportation Ltd	0,333	0,353	0,375	0,363
30	K11	Keppel Telecommunications & Transportation Ltd	0,333	0,353	0,375	0,363
31	S51	Sembcorp Marine Ltd	0,111	0,353	0,458	0,385

32	S51	Sembcorp Marine Ltd	0,111	0,353	0,479	0,396
33	S68	Singapore Exchange Limited	1,000	0,206	0,417	0,396
34	S68	Singapore Exchange Limited	0,667	0,147	0,313	0,286
35	U14	UOL Group Limited	0,222	0,412	0,354	0,363
36	U14	UOL Group Limited	0,111	0,412	0,354	0,352
37	U96	Sembcorp Industries Ltd	0,222	0,265	0,250	0,253
38	U96	Sembcorp Industries Ltd	0,222	0,265	0,250	0,253
39	Y92	Thai Beverage Public Company Limited	0,222	0,235	0,125	0,176
40	Y92	Thai Beverage Public Company Limited	0,222	0,118	0,146	0,143
41	Z74	Singapore Telecommunications Limited	0,222	0,235	0,250	0,242
42	Z74	Singapore Telecommunications Limited	0,778	0,529	0,646	0,615

Lampiran 5**Nilai Perusahaan di Indonesia**

No.	Kode	Outstanding Shares	Stock Price	MVS	Total Assets	Total Liabilities	Q
1	AALI	1.924.688.333	16.775	32.286.646.786.075	24.226.122.000.000	6.632.640.000.000	1,835
2	AALI	1.574.745.000	15.850	24.959.708.250.000	21.512.371.000.000	9.813.584.000.000	2,134
3	ADMF	1.000.000.000	6.750	6.750.000.000.000	27.665.045.000.000	22.687.846.000.000	1,356
4	ADMF	1.000.000.000	3.470	3.470.000.000.000	27.744.207.000.000	23.383.418.000.000	0,796
5	AKRA	3.991.781.170	6.000	23.950.687.020.000	15.830.740.710.000	7.756.420.389.000	2,966
6	AKRA	3.949.030.235	7.175	28.334.291.936.125	15.203.129.563.000	7.916.954.220.000	3,889
7	ANTM	24.030.764.725	895	21.507.534.428.875	29.981.535.812.000	11.572.740.239.000	1,168
8	ANTM	24.030.764.725	314	7.545.660.123.650	30.356.850.890.000	12.040.131.928.000	0,412
9	ASII	40.483.553.140	8.275	335.001.402.233.500	261.855.000.000.000	121.949.000.000.000	2,394
10	ASII	40.483.553.140	6.000	242.901.318.840.000	245.435.000.000.000	118.902.000.000.000	1,920
11	BBNI	18.462.169.893	5.525	102.003.488.658.825	603.031.880.000.000	492.701.125.000.000	0,925

12	BBNI	18.462.169.893	4.990	92.126.227.766.070	508.595.288.000.000	412.727.677.000.000	0,961
13	BBRI	24.447.444.000	11.675	285.423.908.700.000	1.003.644.426.000.000	856.831.836.000.000	1,944
14	BBRI	24.422.470.380	11.425	279.026.724.091.500	878.426.312.000.000	765.299.133.000.000	2,466
15	BBTN	10.590.000.000	1.740	18.426.600.000.000	214.168.479.000.000	195.037.943.000.000	0,963
16	BBTN	10.476.445.000	1.295	13.566.996.275.000	171.807.592.000.000	157.947.485.000.000	0,979
17	BDMN	9.488.796.931	3.710	35.203.436.614.010	174.086.730.000.000	137.708.758.000.000	0,968
18	BDMN	9.488.796.931	3.200	30.364.150.179.200	188.057.412.000.000	153.842.563.000.000	0,887
19	BJBR	9.696.291.166	3.390	32.870.427.052.740	102.318.457.000.000	87.019.826.000.000	2,149
20	BJBR	9.599.328.254	755	7.247.492.831.770	88.697.430.000.000	76.068.471.000.000	0,574
21	BJTM	14.945.057.582	570	8.518.682.821.740	43.032.950.000.000	35.823.378.000.000	1,182
22	BJTM	14.768.508.132	437	6.453.838.053.684	42.803.631.000.000	36.508.170.000.000	1,025
23	BMRI	23.333.333.333	11.575	270.083.333.329.475	1.038.706.009.000.000	824.559.898.000.000	1,261
24	BMRI	23.099.999.999	9.250	213.674.999.990.750	910.063.409.000.000	736.198.705.000.000	1,229
25	BNGA	24.880.290.775	845	21.023.845.704.875	241.571.728.000.000	207.364.106.000.000	0,615

26	BNGA	24.880.290.775	595	14.803.773.011.125	238.849.252.000.000	210.169.865.000.000	0,516
27	BNII	67.746.840.730	340	23.033.925.848.200	166.678.902.000.000	147.406.296.000.000	1,195
28	BNII	67.068.027.368	171	11.468.632.679.928	157.619.013.000.000	141.875.745.000.000	0,728
29	BNLI	22.339.930.055	610	13.627.357.333.550	165.527.512.000.000	146.237.906.000.000	0,706
30	BNLI	11.764.996.622	945	11.117.921.807.790	182.689.351.000.000	163.876.507.000.000	0,591
31	EXCL	10.687.960.423	2.310	24.689.188.577.130	54.896.286.000.000	33.687.141.000.000	1,164
32	EXCL	8.530.383.639	3.650	31.135.900.282.350	58.844.320.000.000	44.752.685.000.000	2,210
33	GIAA	25.886.576.254	0,03	647.232.680	3.737.569.390	2.727.672.171	0,641
34	GIAA	25.868.926.633	0,02	591.297.456	3.310.010.986	2.359.287.801	0,622
35	INCO	9.936.338.720	0,21	2.072.738.997	2.225.492.000	390.903.000	1,130
36	INCO	9.936.338.720	0,12	1.201.747.610	2.289.161.000	455.204.000	0,655
37	INDY	5.210.192.000	0,05	271.713.969	1.822.333.069	1.081.223.501	0,367
38	INDY	5.210.192.000	0,01	42.395.087	2.150.445.211	1.318.900.803	0,051
39	INKP	5.470.982.941	0,07	386.489.638	6.878.800.000	4.059.414.000	0,137

40	INKP	5.470.982.941	0,07	386.489.638	7.038.412.000	4.415.317.000	0,147
41	INTP	3.681.231.699	15.400	56.690.968.164.600	30.150.580.000.000	4.011.877.000.000	2,169
42	INTP	3.681.231.699	22.325	82.183.497.680.175	27.638.360.000.000	3.772.410.000.000	3,444
43	ITMG	1.129.925.000	1,25	1.410.465.674	1.209.792.000	302.362.000	1,554
44	ITMG	1.129.925.000	0,42	478.513.540	1.178.363.000	343.806.000	0,573
45	JSMR	7.257.871.200	4.320	31.354.003.584.000	53.500.322.659.000	37.161.482.595.000	1,919
46	JSMR	6.800.000.000	5.225	35.530.000.000.000	36.724.982.487.000	24.356.318.021.000	2,873
47	NISP	11.472.648.486	2.070	23.748.382.366.020	138.196.341.000.000	118.689.765.000.000	1,217
48	NISP	11.357.888.016	1.275	14.481.307.220.400	120.480.402.000.000	104.069.055.000.000	0,882
49	PGAS	24.241.508.196	0,20	4.841.640.315	6.834.152.968	3.663.959.634	1,527
50	PGAS	24.241.508.196	0,20	4.922.334.320	6.495.022.261	3.472.218.207	1,628
51	PTBA	2.304.131.850	12.500	28.801.648.125.000	18.576.774.000.000	8.024.369.000.000	2,729
52	PTBA	2.304.131.850	4.525	10.426.196.621.250	16.894.043.000.000	7.606.496.000.000	1,123
53	PTRO	1.008.605.000	0,05	53.718.359	393.425.000	222.976.000	0,315

54	PTRO	1.008.605.000	0,02	21.636.561	425.368.000	247.091.000	0,121
55	SIMP	15.816.310.000	494	7.813.257.140.000	32.537.592.000.000	14.919.304.000.000	0,443
56	SIMP	15.816.310.000	332	5.251.014.920.000	31.697.142.000.000	14.465.741.000.000	0,305
57	SMCB	7.662.900.000	900	6.896.610.000.000	19.763.133.000.000	11.702.538.000.000	0,856
58	SMCB	7.662.900.000	995	7.624.585.500.000	17.370.875.000.000	8.921.018.000.000	0,902
59	SMGR	5.931.520.000	9.175	54.421.696.000.000	44.226.895.982.000	13.652.504.525.000	1,780
60	SMGR	5.931.520.000	11.400	67.619.328.000.000	38.153.118.932.000	10.712.320.531.000	2,464
61	TKIM	2.671.404.527	0,05	144.255.254	2.491.282.000	1.554.204.000	0,154
62	TKIM	2.671.404.522	0,04	97.816.919	2.683.873.000	1.727.754.000	0,102
63	TLKM	100.799.996.400	3.980	401.183.985.672.000	179.611.000.000.000	74.067.000.000.000	3,801
64	TLKM	100.799.996.400	3.105	312.983.988.822.000	166.173.000.000.000	72.745.000.000.000	3,350
65	TOTL	3.410.000.000	765	2.608.650.000.000	2.950.559.912.000	2.007.949.620.000	2,767
66	TOTL	3.410.000.000	615	2.097.150.000.000	2.846.152.620.000	1.979.837.997.000	2,421
67	UNSP	13.720.471.386	50	686.023.569.300	14.700.318.360.000	13.502.629.178.000	0,573

68	UNSP	13.720.471.386	50	686.023.569.300	15.308.022.072.000	13.640.085.589.000	0,411
69	UNTR	3.730.135.136	21.250	79.265.371.640.000	63.991.229.000.000	21.369.286.000.000	1,860
70	UNTR	3.730.135.136	16.950	63.225.790.555.200	61.715.399.000.000	22.465.074.000.000	1,611
71	WIKA	8.969.951.372	2.360	21.169.085.237.920	31.096.539.490.000	18.597.824.186.000	1,694
72	WIKA	6.149.225.000	2.640	16.233.954.000.000	19.602.406.034.000	14.164.304.669.000	2,985
73	WTON	8.715.466.600	825	7.190.259.945.000	4.662.319.785.318	2.171.844.871.665	2,887
74	WTON	8.703.193.800	825	7.180.134.885.000	4.456.097.502.805	2.192.672.341.480	3,172

Nilai Perusahaan di Singapura

No.	Kode	Outstanding Shares	Stock Price	MVS	Total Assets	Total Liabilities	Q
1	5EN	1.679.617.797	1,057	1.774.600.183	9.664.500.000	5.711.400.000	0,449
2	5EN	1.217.617.800	1,393	1.695.806.751	7.802.023.000	4.760.692.000	0,558
3	5JS	1.395.904.530	4.841,9	6.758.840.194.320	36.503.514.000.000	15.625.462.000.000	0,324

4	5JS	1.395.904.530	4.562,6	6.368.907.106.186	35.286.851.000.000	15.107.003.000.000	0,316
5	A17U	2.672.403.653	2,270	6.066.356.292	9.870.235.000	4.084.914.000	1,049
6	A17U	2.406.131.442	2,250	5.413.795.745	8.160.330.000	3.146.740.000	1,080
7	B2F	930.022.782	1,960	1.822.844.653	1.146.605.000	743.192.000	4,519
8	B2F	936.996.682	2,710	2.539.261.008	1.085.946.000	672.733.000	6,145
9	BN4	1.817.910.180	5,790	10.525.699.942	29.234.154.000	16.900.514.000	0,853
10	BN4	1.815.230.963	6,520	11.835.305.879	28.920.601.000	16.994.742.000	0,992
11	C09	909.301.330	8,280	7.529.015.012	19.797.422.000	8.388.738.000	0,660
12	C09	909.301.330	7,750	7.047.085.308	20.318.530.000	9.105.515.000	0,628
13	C31	4.247.136.131	3,020	12.826.351.116	45.740.771.000	21.440.296.000	0,528
14	C31	4.248.038.589	3,380	14.358.370.431	47.052.593.000	22.114.931.000	0,576
15	C6L	1.188.017.657	9,670	11.488.130.743	23.769.700.000	10.636.800.000	0,875
16	C6L	1.169.854.796	11,200	13.102.373.715	23.921.600.000	10.991.500.000	1,013
17	E5H	12.734.756.156	0,297	3.784.973.286	8.306.415.000	4.210.464.000	0,924

18	E5H	12.734.756.156	0,235	2.992.769.575	8.035.710.000	4.286.312.000	0,798
19	EB5	1.584.072.969	1,313	2.080.331.349	1.699.551.000	773.368.000	2,246
20	EB5	1.584.072.969	1,327	2.102.229.573	1.568.215.000	793.824.000	2,715
21	F34	6.319.948.506	2,481	15.682.370.782	37.032.426.000	21.653.461.000	1,020
22	F34	6.319.987.406	2,046	12.930.390.873	36.926.001.000	21.624.926.000	0,845
23	G13	12.024.670.524	0,900	10.822.203.472	11.446.308.000	1.916.046.000	1,136
24	G13	12.012.375.524	0,780	9.369.652.909	12.026.843.000	2.401.085.000	0,973
25	J69U	920.387.961	1,900	1.748.737.126	2.594.477.000	818.832.000	0,985
26	J69U	917.211.336	1,860	1.706.013.085	2.548.746.000	794.202.000	0,972
27	J91U	1.304.434.416	0,540	704.394.585	1.366.977.000	539.948.000	0,852
28	J91U	1.304.434.416	0,590	769.616.305	1.430.912.000	558.001.000	0,882
29	K11	558.066.383	1,720	959.874.179	1.722.866.000	814.839.000	1,057
30	K11	557.000.168	1,440	802.080.242	1.499.567.000	675.045.000	0,973
31	S51	2.089.323.078	1,380	2.883.265.848	9.414.833.000	6.807.212.000	1,106

32	S51	2.088.472.376	1,760	3.675.711.382	9.201.122.000	6.536.843.000	1,380
33	S68	1.069.858.260	7,160	7.660.185.142	2.105.484.000	1.115.903.000	7,741
34	S68	1.070.155.323	7,680	8.218.792.881	1.801.612.000	825.216.000	8,417
35	U14	804.638.403	5,990	4.819.784.034	11.558.140.000	2.922.776.000	0,558
36	U14	796.219.003	6,230	4.960.444.389	11.501.281.000	3.100.165.000	0,590
37	U96	1.784.527.694	2,850	5.085.903.928	22.290.235.000	14.127.521.000	0,623
38	U96	1.784.820.479	3,060	5.461.550.666	19.915.492.000	11.871.998.000	0,679
39	Y92	25.110.025.000	21,032	528.109.149.345	187.653.327.000	63.941.077.000	4,269
40	Y92	25.110.025.000	17,073	428.700.368.292	182.016.782.000	62.751.269.000	3,595
41	Z74	15.943.576.949	3,650	58.194.055.864	43.565.700.000	18.563.200.000	2,328
42	Z74	15.943.576.949	3,680	58.672.363.172	42.066.800.000	17.298.900.000	2,369

Tabel 4.5
Uji Multikolinearitas di Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std.	Beta			Tolerance	VIF
			Error					
1	(Constant)	,797	,270		2,947	,004		
	EC_INA	2,250	,582	,539	3,867	,000	,594	1,684
	EN_INA	-1,341	,613	-,331	-2,186	,032	,503	1,988
	SO_INA	-,453	,761	-,095	-,596	,553	,451	2,216

a. Dependent Variable: FV_INA

Tabel 4.6
Uji Multikolinearitas di Singapura

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std.	Beta			Tolerance	VIF
			Error					
1	(Constant)	2,046	,539		3,800	,001		
	EC_SIN	6,487	1,115	,687	5,819	,000	,812	1,232
	EN_SIN	-4,210	2,012	-,404	-2,092	,043	,304	3,292
	SO_SIN	-2,545	2,815	-,185	-,904	,372	,270	3,702

a. Dependent Variable: FV_SIN

Tabel 4.7
Uji Autokorelasi di Indonesia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,274 ^a	,075	,035	,81495	1,790

a. Predictors: (Constant), EC_INA, EN_INA, SO_INA

b. Dependent Variable: FV_INA

Tabel 4.8
Uji Autokorelasi di Singapura

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,737 ^a	,543	,506	,47837	1,961

a. Predictors: (Constant), EC_SIN, EN_SIN, SO_SIN

b. Dependent Variable: FV_SIN

Tabel 4.9
Uji Heteroskedastisitas di Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,939	,160		5,878	,000
	EC_INA	,225	,156	,197	1,440	,154
	EN_INA	,016	,100	,022	,156	,877
	SO_INA	,089	,150	,088	,594	,554

a. Dependent Variable: ABS_RES_INA

Tabel 4.10
Uji Heteroskedastisitas di Singapura

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,481	,137		3,517	,001
	EC_SIN	,051	,071	,116	,713	,480
	EN_SIN	,231	,143	,502	1,619	,114
	SO_SIN	-,289	,181	-,505	-1,596	,119

a. Dependent Variable: ABS_RES_SIN

Tabel 4.11
Uji Normalitas di Indonesia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		74
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,88101094
Most Extreme Differences	Absolute	,059
	Positive	,059
	Negative	-,053
Test Statistic		,059
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Tabel 4.12
Uji Normalitas di Singapura

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,57211796
Most Extreme Differences	Absolute	,108
	Positive	,108
	Negative	-,054
Test Statistic		,108
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Tabel 4.13
Uji Koefisien Determinasi di Indonesia

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,440 ^a	,193	,159	,899692

a. Predictors: (Constant), EC_INA, EN_INA, SO_INA

Tabel 4.14
Uji Koefisien Determinasi di Singapura

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,755 ^a	,570	,537	1,295183

a. Predictors: (Constant), EC_SIN, EN_SIN, SO_SIN

Tabel 4.15
Uji Nilai *F* di Indonesia

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,569	3	4,523	5,588	,002 ^b
	Residual	56,661	70	,809		
	Total	70,231	73			

a. Dependent Variable: FV_INA

b. Predictors: (Constant), EC_INA, EN_INA, SO_INA

Tabel 4.16
Uji Nilai *F* di Singapura

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	84,664	3	28,221	16,823	,000 ^b
	Residual	63,745	38	1,677		
	Total	148,409	41			

a. Dependent Variable: FV_SIN

b. Predictors: (Constant), SO_SIN, EC_SIN, EN_SIN

Tabel 4.17
Uji Nilai *t* di Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,797	,270		2,947	,004
	EC_INA	2,250	,582	,539	3,867	,000
	EN_INA	-1,341	,613	-,331	-2,186	,032
	SO_INA	-,453	,761	-,095	-,596	,553

a. Dependent Variable: FV_INA

Tabel 4.18
Uji Nilai *t* di Singapura

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,046	,539		3,800	,001
	EC_SIN	6,487	1,115	,687	5,819	,000
	EN_SIN	-4,210	2,012	-,404	-2,092	,043
	SO_SIN	-2,545	2,815	-,185	-,904	,372

a. Dependent Variable: FV_SIN

Tabel 4.19
Uji Beda antara Perusahaan di Indonesia dan Singapura

Independent Samples Test											
		Levene's Test for Equality of Variances		t-test for Equality of Means						95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper	
Economic, Environment, and Social Categories of Sustainability Report	Equal variances assumed	4,58	,035	,969	114	,334	,033744	,034812	-,035218	,102706	
	Equal variances not assumed			1,060	107,7	,292	,033744	,031845	-,029380	,096868	

Tabel 4.20

Ringkasan Hasil Pengujian Hipotesis

Kode	Hipotesis	Hasil
H₁	Pengungkapan <i>sustainability report</i> kategori ekonomi berpengaruh positif terhadap nilai perusahaan di Indonesia.	Diterima
H₂	Pengungkapan <i>sustainability report</i> kategori ekonomi berpengaruh positif terhadap nilai perusahaan di Singapura.	Diterima
H₃	Pengungkapan <i>sustainability report</i> kategori lingkungan berpengaruh positif terhadap nilai perusahaan di Indonesia.	Ditolak
H₄	Pengungkapan <i>sustainability report</i> kategori lingkungan berpengaruh positif terhadap nilai perusahaan di Singapura.	Ditolak
H₅	Pengungkapan <i>sustainability report</i> kategori sosial berpengaruh positif terhadap nilai perusahaan di Indonesia.	Ditolak
H₆	Pengungkapan <i>sustainability report</i> kategori sosial berpengaruh positif terhadap nilai perusahaan di Singapura.	Ditolak
H₇	Terdapat perbedaan luas pengungkapan <i>sustainability report</i> antara perusahaan di Indonesia dan Singapura.	Ditolak