

LAMPIRAN

Tabel 2.1.
Dasar Klasifikasi Perusahaan dalam IC Intensity Menurut GICS

<i>High-IC Intensive Industry</i>	<i>Low-IC Intensive Industry</i>
<i>Automobile and Components</i>	<i>Commercial Services and Supplies</i>
<i>Banks</i>	<i>Commercial Durable and Apparels</i>
<i>Capital Goods</i>	<i>Consumer Services</i>
<i>Commercial Services and Supplies</i>	<i>Energy</i>
<i>Consumer Services</i>	<i>Food, Beverage and Tobacco</i>
<i>Diversified Financials</i>	<i>Food, Staples and Retailing</i>
<i>Health Care Equipment and Services</i>	<i>Materials</i>
<i>Insurance</i>	<i>Retail</i>
<i>Media</i>	<i>Transportation</i>
<i>Pharmatical, Biotechnology and Life Science</i>	<i>Utilities</i>
<i>Real Estate</i>	
<i>Semi Conductors</i>	
<i>Software and Services</i>	
<i>Technology, Hardware and Equipment</i>	
<i>Telecommunication Services</i>	

Sumber: Global Industry Classification Standard dalam Whiting dan Woodcock (2009)

Tabel 4.1.
Prosedur Pemilihan Sampel

No.	Uraian	Tahun 2015	Tahun 2016	Total
1.	Perusahaan <i>High Intellectual Capital Intensive</i> yang <i>listed</i> di BEI	214	214	428
2.	Perusahaan yang tidak menerbitkan <i>annual report</i>	(150)	(150)	(300)
3.	Data tidak tersedia untuk mengukur variabel	(0)	(0)	(0)
4.	Jumlah sampel penelitian	64	64	128
5.	Jumlah sampel yang di <i>outlier</i>	(33)	(33)	(66)
Total sampel perusahaan yang diteliti		31	31	62

**Daftar Perusahaan *High IC Intensive* yang terdaftar di BEI tahun 2015
(Perusahaan *High IC Intensive* yang sudah sesuai dengan prosedur
pemilihan sampel penelitian)**

No	Kode	Nama Perusahaan	Klasifikasi GICS
1	AGRS	PT Bank Agris Tbk	Bank
2	ASII	Astra Internasional	Automotif dan Komponen
3	BACA	Bank Capital Indonesia Tbk	Bank
4	BBKP	Bank Bukopin Tbk	Bank
5	BBNI	Bank Negara Indonesia Tbk	Bank
6	BDMN	Bank Danamon Indonesia Tbk	Bank
7	BEKS	Bank Pundi Indonesia Tbk	Bank
8	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	Bank
9	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	Bank
10	BMAS	PT Bank Maspion Indonesia Tbk	Bank
11	BMTR	Global Mediacom Tbk	Perusahaan investasi
12	BSIM	Bank Sinarmas Tbk	Bank
13	BTPN	Bank Tabungan Pensiunan Nasional Tbk	Bank
14	BVIC	Bank Victoria International Tbk	Bank
15	DILD	Intiland Development Tbk	Real Estate
16	EMTK	Elang Mahkota Teknologi Tbk	Media
17	GWSA	Greenwood Sejahtera Tbk	Real Estate
18	KIJA	Kawasan Industri Jababeka Tbk	Real Estate
19	MCOR	Bank Windu Kentjana International Tbk	Bank
20	MLPL	Multipolar Tbk	Perusahaan investasi
21	MNCN	Media Nusantara Citra Tbk	Media
22	MSKY	MNC Sky Vision Tbk	Media
23	MTDL	Metrodata Electronics Tbk	Komputer dan Pelayanan
24	NISP	Bank OCBC NISP Tbk	Bank
25	NOBU	PT Bank Nationalnobu Tbk	Bank
26	PWON	Pakuwon Jati Tbk	Real Estate
27	SCBD	Danayasa Arthatama Tbk	Real Estate
28	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	Bank
29	SMRA	Summarecon Agung Tbk	Real Estate
30	SRTG	PT Saratoga Investama Sedaya Tbk.	Perusahaan investasi
31	WSKT	Waskita Karya (Persero) Tbk	Konstruksi

**Daftar Perusahaan *High IC Intensive* yang terdaftar di BEI tahun 2016
(Perusahaan *High IC Intensive* yang sudah sesuai dengan prosedur
pemilihan sampel penelitian)**

No	Kode	Nama Perusahaan	Klasifikasi GICS
1	AGRS	PT Bank Agris Tbk	Bank
2	ASII	Astra Internasional	Automotif dan Komponen
3	BACA	Bank Capital Indonesia Tbk	Bank
4	BBKP	Bank Bukopin Tbk	Bank
5	BBNI	Bank Negara Indonesia Tbk	Bank
6	BDMN	Bank Danamon Indonesia Tbk	Bank
7	BEKS	Bank Pundi Indonesia Tbk	Bank
8	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	Bank
9	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	Bank
10	BMAS	PT Bank Maspion Indonesia Tbk	Bank
11	BMTR	Global Mediacom Tbk	Perusahaan investasi
12	BSIM	Bank Sinarmas Tbk	Bank
13	BTPN	Bank Tabungan Pensiunan Nasional Tbk	Bank
14	BVIC	Bank Victoria International Tbk	Bank
15	DILD	Intiland Development Tbk	Real Estate
16	EMTK	Elang Mahkota Teknologi Tbk	Media
17	GWSA	Greenwood Sejahtera Tbk	Real Estate
18	KIJA	Kawasan Industri Jababeka Tbk	Real Estate
19	MCOR	Bank Windu Kentjana International Tbk	Bank
20	MLPL	Multipolar Tbk	Perusahaan investasi
21	MNCN	Media Nusantara Citra Tbk	Media
22	MSKY	MNC Sky Vision Tbk	Media
23	MTDL	Metrodata Electronics Tbk	Komputer dan Pelayanan
24	NISP	Bank OCBC NISP Tbk	Bank
25	NOBU	PT Bank Nationalnobu Tbk	Bank
26	PWON	Pakuwon Jati Tbk	Real Estate
27	SCBD	Danayasa Arthatama Tbk	Real Estate
28	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	Bank
29	SMRA	Summarecon Agung Tbk	Real Estate
30	SRTG	PT Saratoga Investama Sedaya Tbk.	Perusahaan investasi
31	WSKT	Waskita Karya (Persero) Tbk	Konstruksi

Intellectual Capital Disclosure Index

Keterangan	Item	Kode
Human Capital (16 item)	Pengalaman/Kemampuan Manajemen	HC 1
	Perubahan jumlah karyawan	HC 2
	Perjanjian dengan karyawan	HC 3
	Laporan karyawan berdasarkan usia atau pengalaman	HC 4
	Pengalaman karyawan	HC 5
	Kebijakan perekrutan	HC 6
	Deskripsi program pengembangan kompetensi	HC 7
	Produksi/pendapatan setiap karyawan	HC 8
	Sistem remunerasi	HC 9
	Pendidikan dan kebijakan pelatihan	HC 10
	Pensiun	HC 11
	Peluang rotasi pekerjaan	HC 12
	Ketergantungan pada karyawan utama	HC 13
	Nilai tambah setiap karyawan	HC 14
	Peluang berkarir	HC 15
	Polis asuransi	HC 16
Customers (13 item)	Laporan pelanggan dari produk atau bisnis	C1
	Segmen Pasar/Produk	C2
	Laporan penjualan dari produk atau bisnis	C3
	Pelanggan baru	C4
	Hubungan dengan pelanggan	C5
	Saham relatif terhadap pesaing	C6
	Laporan penjualan dari pelanggan	C7
	Pangsa Pasar	C8
	Ketergantungan pada pelanggan utama	C9
	Nilai tambah dari pelanggan atau bisnis	C10
	Pendidikan dan pelatihan pelanggan	C11
	Produksi oleh pelanggan	C12
	Pelanggan olehs karyawan	C13
Organizational (13 item)	Efisiensi	O1
	Kapasitas terpasang	O2
	Investasi di bidang teknologi	O3
	Model bisnis	O4
	Sistem IT	O5
	Pemanfaatan energy dan barang masukan lainnya	O6
	Struktur organisasi	O7
	Informasi dan komunikasi dalam perusahaan	O8

Keterangan	Item	Kode
	Budaya perusahaan	O9
	Kebijakan lingkungan	O10
	Litigasi	O11
	Upaya yang berkaitan dengan tanggungjawab	O12
	Gangguan internal dan eksternal	O13
Innovation, research, and development (6 item)	Paten dan lisensi	IRD 1
	Strategi, tujuan dari inovasi, penelitian dan pengembangan	IRD 2
	Inovasi, penelitian dan pengembangan dalam dasar penelitian	IRD 3
	Inovasi, penelitian dan pengembangan daam desain produk	IRD 4
	Proyek masa depan tentang inovasi, penelitian dan pengembangan	IRD 5
	Paten tertunda	IRD 6
Strategy (12 item)	Investasi pada bisnis baru	S1
	Kredibilitas dan konsistensi atas strategi	S2
	Produk baru	S3
	Perjanjian dan perserikatan strategi	S4
	Kepemimpinan dan merk dagang	S5
	Kebijakan harga	S6
	Informasi tentang pemasaran	S7
	Jaringan pemasok dan distributor	S8
	Kualitas produk	S9
	Investasi lingkungan	S10
	Praktik yang baik	S11
	Tanggung jawab sosial	S12

Hasil Checklist Variabel Dependen *Intellectual Capital Disclosure* Tahun 2015

Kode	Human Capital (16 Item)																Jml.
	HC 1	HC 2	HC 3	HC 4	HC 5	HC 6	HC 7	HC 8	HC 9	HC 10	HC 11	HC 12	HC 13	HC 14	HC 15	HC 16	
AGRS	1	1	1	0	1	0	1	0	1	1	1	0	0	1	0	1	10
ASII	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	1	13
BACA	1	1	0	0	0	1	1	0	1	1	1	0	0	1	1	0	9
BBKP	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	13
BBNI	1	1	1	1	1	1	1	0	1	1	1	1	0	1	1	1	14
BDMN	1	1	0	1	1	1	1	0	1	1	1	0	0	1	1	1	12
BEKS	0	1	0	1	1	1	1	1	1	1	1	0	1	1	1	1	13
BJBR	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	0	12
BJTM	1	1	0	0	0	1	1	0	1	1	1	1	0	1	1	1	11
BMAS	1	1	1	1	1	1	1	1	1	1	1	0	0	1	1	1	14
BMTR	1	1	0	0	0	1	1	0	1	1	1	1	0	1	0	1	10
BSIM	1	1	0	1	0	1	1	0	1	1	1	1	0	1	1	1	12
BTPN	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	0	12
BVIC	1	1	0	0	0	1	1	0	1	1	1	0	0	1	1	1	10
DILD	1	1	0	1	0	1	1	0	1	1	1	1	0	1	1	1	12
EMTK	1	0	0	0	0	1	1	0	1	1	1	0	0	1	0	1	8
GWSA	1	1	0	1	0	0	1	1	1	1	1	0	0	1	1	1	11
KIJA	1	1	0	0	0	1	1	0	1	1	1	0	0	1	0	1	9
MCOR	1	1	0	0	0	1	1	0	1	1	1	0	0	1	1	1	10
MLPL	1	1	0	1	0	1	1	0	1	1	1	0	0	1	1	0	10

Kode	Human Capital (16 Item)																Jml.
	HC 1	HC 2	HC 3	HC 4	HC 5	HC 6	HC 7	HC 8	HC 9	HC 10	HC 11	HC 12	HC 13	HC 14	HC 15	HC 16	
MNCN	1	1	0	0	0	1	1	0	1	1	1	1	0	1	1	1	11
MSKY	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	13
MTDL	1	1	0	1	0	1	1	0	1	1	1	0	0	1	1	1	11
NISP	1	1	1	0	0	1	1	0	1	1	1	1	0	1	1	1	12
NOBU	1	1	0	1	0	1	1	0	1	1	1	0	0	1	1	1	11
PWON	1	1	0	1	0	1	1	0	1	1	1	0	0	1	0	1	10
SCBD	1	1	1	0	1	1	1	0	1	1	0	0	0	1	1	1	11
SDRA	1	1	0	0	0	0	1	0	1	1	1	1	0	1	0	1	9
SMRA	1	0	0	0	0	1	1	0	1	1	1	0	0	1	1	1	9
SRTG	1	1	0	1	0	1	1	0	1	1	1	0	0	1	0	1	10
WSKT	1	1	1	0	1	1	1	0	1	1	1	0	0	1	1	1	12

Kode	Customers (13 Item)													Jml.
	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	
AGRS	1	0	1	1	0	0	1	1	0	0	0	0	1	6
ASII	1	1	1	0	1	0	1	1	1	1	1	1	0	10
BACA	1	1	1	1	1	0	1	1	0	1	1	0	1	10
BBKP	1	1	1	1	1	0	1	1	0	1	1	0	1	10
BBNI	1	1	1	1	0	1	1	1	1	1	1	0	1	11
BDMN	1	1	1	1	1	0	1	1	0	1	1	0	1	10
BEKS	1	1	1	0	1	0	1	1	0	0	0	1	1	8
BJBR	1	1	1	0	1	1	1	1	1	1	1	0	1	11

Kode	Customers (13 Item)													Jml.
	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	
BJTM	1	1	1	0	1	0	1	1	0	1	1	0	1	9
BMAS	1	0	1	0	0	0	0	0	0	0	0	0	1	3
BMTR	1	1	1	1	1	1	1	1	0	1	1	0	0	10
BSIM	1	1	1	1	1	1	1	1	0	1	1	0	1	11
BTPN	1	1	1	0	1	0	0	1	0	1	1	0	1	8
BVIC	1	1	1	1	1	1	1	1	0	1	1	0	1	11
DILD	0	1	1	0	1	0	1	1	0	0	0	0	1	6
EMTK	1	1	1	0	1	0	1	1	0	1	1	0	1	9
GWSA	0	1	1	0	1	0	1	1	0	0	0	0	1	6
KIJA	1	1	1	0	1	0	1	0	0	1	1	0	0	7
MCOR	1	1	1	1	1	0	1	0	0	1	1	0	1	9
MLPL	1	1	1	1	1	0	1	1	0	1	1	0	0	9
MNCN	1	1	1	0	1	1	1	1	0	1	1	0	1	10
MSKY	1	1	1	1	1	1	1	1	0	1	1	0	1	11
MTDL	1	1	1	1	1	0	1	1	0	1	1	0	1	10
NISP	1	1	1	1	1	0	1	1	1	1	1	0	0	10
NOBU	1	1	1	1	1	0	1	1	0	1	1	0	1	10
PWON	1	1	1	0	1	0	1	1	0	1	0	0	1	8
SCBD	1	1	1	0	1	0	1	1	0	1	0	0	1	8
SDRA	1	1	1	0	1	0	1	1	0	1	1	0	1	9
SMRA	0	1	1	0	0	0	1	0	0	1	0	0	1	5
SRTG	1	1	1	0	1	0	0	1	0	1	0	0	0	6
WSKT	0	1	1	1	1	1	0	1	0	1	0	0	1	8

Kode	Organizational (13 Item)													Jml.
	O1	O2	O3	O4	O5	O6	O7	O8	O9	O10	O11	O12	O13	
MTDL	1	1	0	1	1	0	1	1	1	1	1	1	0	10
NISP	1	1	1	0	1	1	1	1	1	1	1	1	0	11
NOBU	1	1	0	0	1	0	1	1	0	1	1	1	0	8
PWON	1	1	0	1	0	1	1	1	0	1	1	1	1	10
SCBD	1	1	1	0	1	1	1	1	1	1	0	1	0	10
SDRA	1	1	0	0	1	1	1	1	1	1	1	1	0	10
SMRA	1	1	1	0	0	0	1	1	1	1	1	1	1	10
SRTG	1	1	1	1	0	1	1	1	1	0	1	1	0	10
WSKT	1	1	1	0	1	1	1	1	0	1	1	1	0	10

Kode	Innovation, Research, and Development (6 Item)						Jml.
	IRD 1	IRD 2	IRD 3	IRD 4	IRD 5	IRD 6	
AGRS	0	0	0	1	0	0	1
ASII	1	1	1	1	1	0	5
BACA	1	1	1	1	1	0	5
BBKP	0	1	1	1	1	0	4
BBNI	1	1	1	1	1	0	5
BDMN	0	1	1	1	1	0	4
BEKS	1	1	0	1	0	1	4
BJBR	1	1	1	1	1	0	5
BJTM	0	1	1	1	1	0	4
BMAS	0	1	1	0	0	0	2
BMTR	1	1	1	1	1	0	5

Kode	Innovation, Research, and Development (6 Item)						Jml.
	IRD 1	IRD 2	IRD 3	IRD 4	IRD 5	IRD 6	
BSIM	0	1	1	1	1	0	4
BTPN	0	1	1	1	1	0	4
BVIC	1	1	1	1	1	0	5
DILD	0	1	0	1	0	0	2
EMTK	0	1	1	1	1	0	4
GWSA	0	1	0	0	0	0	1
KIJA	0	1	1	1	1	0	4
MCOR	1	1	1	1	1	0	5
MLPL	1	1	1	1	1	0	5
MNCN	1	1	1	1	1	0	5
MSKY	1	1	1	1	1	0	5
MTDL	0	1	1	1	1	0	4
NISP	0	1	1	1	1	0	4
NOBU	0	1	1	1	1	0	4
PWON	0	1	1	1	1	0	4
SCBD	1	1	1	0	0	0	3
SDRA	0	1	1	1	1	0	4
SMRA	1	1	1	1	1	0	5
SRTG	0	1	0	0	1	0	2
WSKT	1	0	1	1	1	0	4

Kode	Strategy (12 Item)												Jml.	TOTAL	ICD	SCORE
	S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11	S12				
AGRS	1	1	1	1	1	0	1	0	0	1	1	1	9	35	0,58	58%
ASII	1	1	1	1	1	1	1	1	1	1	1	1	12	53	0,88	88%
BACA	1	1	1	1	0	0	1	0	1	1	1	1	9	43	0,72	72%
BBKP	1	1	0	1	1	0	1	1	1	1	1	1	10	46	0,77	77%
BBNI	1	1	1	1	1	0	1	0	1	1	1	1	10	53	0,88	88%
BDMN	0	1	1	1	1	0	1	1	1	1	1	1	10	48	0,80	80%
BEKS	1	1	1	1	0	0	1	0	0	1	1	1	8	46	0,77	77%
BJBR	1	1	1	1	1	0	1	0	1	1	1	1	10	51	0,85	85%
BJTM	1	1	1	1	1	0	1	0	1	1	1	1	10	47	0,78	78%
BMAS	1	1	1	1	0	0	1	0	0	1	1	1	8	38	0,63	63%
BMTR	1	1	1	1	1	0	1	0	0	0	1	1	8	42	0,70	70%
BSIM	1	1	1	1	1	0	1	1	1	1	1	1	11	49	0,82	82%
BTPN	1	1	1	1	1	0	1	0	0	1	1	1	9	45	0,75	75%
BVIC	0	1	1	1	1	0	1	1	1	1	1	1	10	47	0,78	78%
DILD	0	1	1	1	0	0	1	1	0	1	1	1	8	36	0,60	60%
EMTK	1	1	0	1	1	0	1	1	1	1	1	1	10	42	0,70	70%
GWSA	0	1	0	1	0	0	1	1	1	1	1	1	8	35	0,58	58%
KIJA	1	1	0	1	0	0	1	1	1	1	1	1	9	40	0,67	67%
MCOR	0	1	0	1	1	0	1	1	0	1	1	1	8	44	0,73	73%
MLPL	0	1	0	1	1	0	0	1	1	1	1	1	8	41	0,68	68%
MNCN	0	1	1	1	1	0	1	1	1	1	1	1	10	45	0,75	75%
MSKY	0	1	1	1	1	0	1	1	0	1	1	1	9	48	0,80	80%
MTDL	1	1	0	1	1	0	1	1	1	1	1	1	10	45	0,75	75%

Kode	Strategy (12 Item)												Jml.	TOTAL	ICD	SCORE
	S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11	S12				
NISP	1	1	1	1	1	1	1	1	1	1	1	1	12	49	0,82	82%
NOBU	0	1	0	1	1	0	1	0	1	1	1	1	8	41	0,68	68%
PWON	0	1	0	1	1	0	1	1	1	1	1	1	9	41	0,68	68%
SCBD	1	1	1	0	0	0	1	1	0	1	1	1	8	40	0,67	67%
SDRA	0	1	1	1	1	0	1	0	1	1	1	1	9	41	0,68	68%
SMRA	0	1	1	1	1	0	1	1	1	1	1	1	10	39	0,65	65%
SRTG	1	1	0	1	0	0	1	0	0	1	1	1	7	35	0,58	58%
WSKT	1	1	1	1	0	0	1	1	1	1	1	1	10	44	0,73	73%

Hasil Checklist Variabel Dependen *Intellectual Capital Disclosure* Tahun 2016

Kode	Human Capital (16 Item)																Jml.
	HC 1	HC 2	HC 3	HC 4	HC 5	HC 6	HC 7	HC 8	HC 9	HC 10	HC 11	HC 12	HC 13	HC 14	HC 15	HC 16	
AGRS	1	1	1	1	1	0	1	0	1	1	1	1	0	1	0	1	12
ASII	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	1	13
BACA	1	1	0	1	1	1	1	0	1	1	1	0	0	1	1	0	11
BBKP	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	13
BBNI	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	15
BDMN	1	1	1	1	1	1	1	0	1	1	1	0	0	1	1	1	13
BEKS	0	1	0	1	1	1	1	1	1	1	1	0	1	1	1	1	13
BJBR	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0	13
BJTM	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	13
BMAS	1	1	1	1	1	1	1	1	1	1	1	0	0	1	1	1	14
BMTR	1	1	0	1	0	1	1	1	1	1	1	1	1	1	0	1	13
BSIM	1	1	0	1	0	1	1	1	1	1	1	1	0	1	1	1	13
BTPN	1	1	1	1	1	1	0	0	1	1	0	0	0	1	1	0	10
BVIC	1	1	0	1	0	1	1	0	1	1	1	0	0	1	1	1	11
DILD	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	1	13
EMTK	1	0	0	0	0	1	1	0	1	1	1	0	1	1	0	1	9
GWSA	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	1	13
KIJA	1	1	0	0	0	1	1	0	1	1	1	0	0	1	0	1	9
MCOR	1	1	0	0	0	1	1	0	1	1	1	0	0	1	1	1	10
MLPL	1	1	0	1	0	1	1	0	1	1	1	0	0	1	1	0	10

Kode	Human Capital (16 Item)																Jml.
	HC 1	HC 2	HC 3	HC 4	HC 5	HC 6	HC 7	HC 8	HC 9	HC 10	HC 11	HC 12	HC 13	HC 14	HC 15	HC 16	
MNCN	1	1	0	0	0	1	1	0	1	1	1	1	0	1	1	1	11
MSKY	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	13
MTDL	1	1	0	1	1	1	1	0	1	1	1	0	0	1	1	1	12
NISP	1	1	1	0	0	1	1	1	1	1	1	1	0	1	1	1	13
NOBU	1	1	0	1	0	1	1	0	1	1	1	0	0	1	1	1	11
PWON	1	1	0	1	0	1	1	1	1	1	1	0	0	1	0	1	11
SCBD	1	1	1	0	1	1	1	0	1	1	0	1	0	1	1	1	12
SDRA	1	1	0	0	0	0	1	0	1	1	1	1	0	1	0	1	9
SMRA	1	0	0	0	0	1	1	1	1	1	1	0	0	1	1	1	10
SRTG	1	1	0	1	0	1	1	0	1	1	1	1	0	1	0	1	11
WSKT	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	14

Kode	Customers (13 Item)														Jml.
	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13		
AGRS	1	0	1	1	1	0	1	1	0	1	0	0	1	8	
ASII	1	1	1	0	1	0	1	1	1	1	1	1	0	10	
BACA	1	1	1	1	1	0	1	1	0	1	1	0	1	10	
BBKP	1	1	1	1	1	0	1	1	0	1	1	0	1	10	
BBNI	1	1	1	1	0	1	1	1	1	1	1	0	1	11	
BDMN	1	1	1	1	1	0	1	1	0	1	1	0	1	10	

Kode	Customers (13 Item)													Jml.
	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	
BEKS	1	1	1	0	1	0	1	1	0	0	0	1	1	8
BJBR	1	1	1	0	1	1	1	1	1	1	1	0	1	11
BJTM	1	1	1	0	1	0	1	1	0	1	1	0	1	9
BMAS	1	0	1	1	0	1	0	0	0	0	0	0	1	5
BMTR	1	1	1	1	1	1	1	1	0	1	1	0	0	10
BSIM	1	1	1	1	1	1	1	1	0	1	1	0	1	11
BTPN	1	1	1	0	1	0	0	1	0	1	1	0	1	8
BVIC	1	1	1	1	1	1	1	1	0	1	1	0	1	11
DILD	0	1	1	0	1	0	1	1	0	0	0	0	1	6
EMTK	1	1	1	0	1	0	1	1	0	1	1	0	1	9
GWSA	0	1	1	0	1	0	1	1	0	0	0	0	1	6
KIJA	1	1	1	0	1	0	1	0	0	1	1	0	0	7
MCOR	1	1	1	1	1	0	1	0	0	1	1	0	1	9
MLPL	1	1	1	1	1	0	1	1	0	1	1	0	0	9
MNCN	1	1	1	0	1	1	1	1	0	1	1	0	1	10
MSKY	1	1	1	1	1	1	1	1	0	1	1	0	1	11
MTDL	1	1	1	1	1	0	1	1	0	1	1	0	1	10
NISP	1	1	1	1	1	0	1	1	1	1	1	0	0	10
NOBU	1	1	1	1	1	0	1	1	0	1	1	0	1	10
PWON	1	1	1	0	1	0	1	1	0	1	0	0	1	8
SCBD	1	1	1	0	1	0	1	1	0	1	0	0	1	8
SDRA	1	1	1	0	1	0	1	1	0	1	1	0	1	9

Kode	Organization (13 Item)													Jml.
	O1	O2	O3	O4	O5	O6	O7	O8	O9	O10	O11	O12	O13	
GWSA	1	1	0	1	1	0	1	1	1	1	0	1	0	9
KIJA	1	1	1	1	0	1	1	1	0	1	1	1	1	11
MCOR	1	1	1	1	1	0	1	1	1	1	1	1	1	12
MLPL	1	1	0	0	0	1	1	1	1	1	1	1	0	9
MNCN	1	0	1	0	0	0	1	1	1	1	1	1	1	9
MSKY	1	1	0	0	1	0	1	1	1	1	1	1	1	10
MTDL	1	1	0	1	1	0	1	1	1	1	1	1	0	10
NISP	1	1	1	0	1	1	1	1	1	1	1	1	0	11
NOBU	1	1	0	0	1	0	1	1	0	1	1	1	0	8
PWON	1	1	0	1	0	1	1	1	0	1	1	1	1	10
SCBD	1	1	1	0	1	1	1	1	1	1	0	1	0	10
SDRA	1	1	0	0	1	1	1	1	1	1	1	1	0	10
SMRA	1	1	1	0	0	0	1	1	1	1	1	1	1	10
SRTG	1	1	1	1	0	1	1	1	1	0	1	1	0	10
WSKT	1	1	1	0	1	1	1	1	1	1	1	1	0	11

Kode	Innovation, Research, and Development (6 Item)						Jml.
	IRD 1	IRD 2	IRD 3	IRD 4	IRD 5	IRD 6	
AGRS	0	1	1	1	0	0	3
ASII	1	1	1	1	1	0	5
BACA	1	1	1	1	1	0	5
BBKP	0	1	1	1	1	0	4
BBNI	1	1	1	1	1	0	5

Kode	Innovation, Research, and Development (6 Item)						Jml.
	IRD 1	IRD 2	IRD 3	IRD 4	IRD 5	IRD 6	
BDMN	0	1	1	1	1	0	4
BEKS	1	1	0	1	0	1	4
BJBR	1	1	1	1	1	0	5
BJTM	0	1	1	1	1	0	4
BMAS	0	1	1	0	0	0	2
BMTR	1	1	1	1	1	0	5
BSIM	0	1	1	1	1	0	4
BTPN	0	1	1	1	1	0	4
BVIC	1	1	1	1	1	0	5
DILD	0	1	0	1	0	0	2
EMTK	0	1	1	1	1	0	4
GWSA	0	1	0	1	0	0	2
KIJA	0	1	1	1	1	0	4
MCOR	1	1	1	1	1	0	5
MLPL	1	1	1	1	1	0	5
MNCN	1	1	1	1	1	0	5
MSKY	1	1	1	1	1	0	5
MTDL	0	1	1	1	1	0	4
NISP	0	1	1	1	1	0	4
NOBU	0	1	1	1	1	0	4
PWON	0	1	1	1	1	0	4
SCBD	1	1	1	0	0	0	3
SDRA	0	1	1	1	1	0	4

Kode	Innovation, Research, and Development (6 Item)						Jml.
	IRD 1	IRD 2	IRD 3	IRD 4	IRD 5	IRD 6	
SMRA	1	1	1	1	1	0	5
SRTG	0	1	0	0	1	0	2
WSKT	1	0	1	1	1	0	4

Kode	Strategy (12 Item)												Jml.	TOTAL	ICD	SCORE
	S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11	S12				
AGRS	1	1	1	1	1	0	1	0	0	1	1	1	9	42	0,70	70,00%
ASII	1	1	1	1	1	1	1	1	1	1	1	1	12	53	0,88	88,33%
BACA	1	1	1	1	0	0	1	0	1	1	1	1	9	46	0,77	76,67%
BBKP	1	1	0	1	1	0	1	1	1	1	1	1	10	47	0,78	78,33%
BBNI	1	1	1	1	1	0	1	0	1	1	1	1	10	54	0,90	90,00%
BDMN	0	1	1	1	1	0	1	1	1	1	1	1	10	49	0,82	81,67%
BEKS	1	1	1	1	0	0	1	0	0	1	1	1	8	46	0,77	76,67%
BJBR	1	1	1	1	1	0	1	0	1	1	1	1	10	52	0,87	86,67%
BJTM	1	1	1	1	1	0	1	0	1	1	1	1	10	49	0,82	81,67%
BMAS	1	1	1	1	0	0	1	0	0	1	1	1	8	40	0,67	66,67%
BMTR	1	1	1	1	1	0	1	0	0	0	1	1	8	46	0,77	76,67%
BSIM	1	1	1	1	1	0	1	1	1	1	1	1	11	50	0,83	83,33%
BTPN	1	1	1	1	1	0	1	0	0	1	1	1	9	43	0,72	71,67%
BVIC	0	1	1	1	1	0	1	1	1	1	1	1	10	48	0,80	80,00%
DILD	0	1	1	1	0	0	1	1	0	1	1	1	8	37	0,62	61,67%
EMTK	1	1	0	1	1	0	1	1	1	1	1	1	10	43	0,72	71,67%
GWSA	0	1	0	1	0	0	1	1	1	1	1	1	8	38	0,63	63,33%

Kode	Strategy (12 Item)												Jml.	TOTAL	ICD	SCORE
	S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11	S12				
KIJA	1	1	0	1	0	0	1	1	1	1	1	1	9	40	0,67	66,67%
MCOR	0	1	0	1	1	0	1	1	0	1	1	1	8	44	0,73	73,33%
MLPL	0	1	0	1	1	0	0	1	1	1	1	1	8	41	0,68	68,33%
MNCN	0	1	1	1	1	0	1	1	1	1	1	1	10	45	0,75	75,00%
MSKY	0	1	1	1	1	0	1	1	0	1	1	1	9	48	0,80	80,00%
MTDL	1	1	0	1	1	0	1	1	1	1	1	1	10	46	0,77	76,67%
NISP	1	1	1	1	1	1	1	1	1	1	1	1	12	50	0,83	83,33%
NOBU	0	1	0	1	1	0	1	0	1	1	1	1	8	41	0,68	68,33%
PWON	0	1	0	1	1	1	1	1	1	1	1	1	10	43	0,72	71,67%
SCBD	1	1	1	0	0	0	1	1	0	1	1	1	8	41	0,68	68,33%
SDRA	0	1	1	1	1	0	1	0	1	1	1	1	9	41	0,68	68,33%
SMRA	0	1	1	1	1	0	1	1	1	1	1	1	10	41	0,68	68,33%
SRTG	1	1	0	1	0	0	1	0	0	1	1	1	7	36	0,60	60,00%
WSKT	1	1	1	1	0	0	1	1	1	1	1	1	10	47	0,78	78,33%

Hasil Data Variabel Independen Penelitian Tahun 2015 dan 2016

Kode	JUKOM		RAKOM		JUDIT		RADIT	
	Jumlah Dewan Komisaris		Jumlah Rapat Dewan Komisaris		Jumlah Komite Audit		Jumlah Rapat Komite Audit	
	2015	2016	2015	2016	2015	2016	2015	2016
AGRS	3	3	4	6	3	3	4	4
ASII	11	12	4	6	4	4	9	7
BACA	3	3	12	12	3	3	6	6
BBKP	6	7	23	9	5	5	13	10
BBNI	9	12	47	26	5	3	27	25
BDMN	7	7	6	7	5	5	10	10
BEKS	4	5	5	11	3	4	9	4
BJBR	4	5	51	35	5	5	17	14
BJTM	5	5	8	12	3	3	19	24
BMAS	3	3	6	6	5	4	7	7
BMTR	5	5	6	4	3	4	4	4
BSIM	3	3	7	7	3	3	6	7
BTPN	6	5	7	6	3	4	5	8
BVIC	5	5	7	11	5	4	10	8
DILD	6	6	5	6	3	3	13	6
EMTK	8	8	6	4	3	3	8	7
GWSA	3	3	3	6	4	3	4	4
KIJA	4	5	6	7	3	3	6	7

Kode	JUKOM		RAKOM		JUDIT		RADIT	
	Jumlah Dewan Komisaris		Jumlah Rapat Dewan Komisaris		Jumlah Komite Audit		Jumlah Rapat Komite Audit	
	2015	2016	2015	2016	2015	2016	2015	2016
MCOR	3	3	10	11	4	2	9	13
MLPL	6	5	6	6	3	3	4	4
MNCN	5	3	2	4	4	4	4	4
MSKY	5	4	2	3	4	4	3	4
MTDL	3	3	6	5	3	3	5	5
NISP	8	8	6	6	3	3	6	17
NOBU	3	3	6	6	4	4	6	6
PWON	3	3	6	6	3	3	2	2
SCBD	5	5	6	6	3	3	4	4
SDRA	4	4	12	12	5	5	12	12
SMRA	4	4	4	4	3	3	4	4
SRTG	5	5	5	6	3	3	12	9
WSKT	6	7	30	25	4	4	19	13

Kode	KM		KI	
	Kepemilikan Manajerial		Kepemilikan Institusional	
	2015	2016	2015	2016
AGRS	0,002188581335335	0,00283246892339412	0,910679393	0,910423666499592
ASII	0,000368421219066939	0,000399915490224186	0,501148083	0,501148083
BACA	0,07962311729	0,12546470878	0,455167801	0,333830472
BBKP	0,00021475399	0,00021475399	0,480867744911214	0,480867744911214
BBNI	0,00187108734	0,00002885141	0,965872548	0,956247731
BDMN	0,00173043225	0,00160010607	0,74184908	0,739493117
BEKS	0,00195641755460848	0,00032821224	0,918909806	0,700713102
BJBR	0,00024199975	0,00024199975	0,75000003	0,75000003
BJTM	0,0000858041982750323	0,0000858041982750323	0,8000	0,8000
BMAS	0,04735443261	0,04735443261	0,752697502	0,752697502
BMTR	0,00663667095	0,01773344080	0,535360569	0,541772145
BSIM	0,00080839106	0,00034510215	0,555537851	0,586240185
BTPN	0,00643069396	0,01299370791	0,693798579	0,705295158
BVIC	0,12354382037	0,13174304573	0,688678746	0,582423292
DILD	0,00000021995	0,00000021995	0,999999978	0,999999978
EMTK	0,33409424261	0,33409424261	0,368976941	0,408354814
GWSA	0,00036406709	0,00036406709	0,79489178	0,79489178
KIJA	0,00029109007	0,00014589725	0,258474608	0,248508151
MCOR	0,59404651085	0,28617446509	0,168177024	0,608610832
MLPL	7,22100000000	7,22100000000	0,320201226	0,320201226
MNCN	0,00074362665	0,00089579958	0,646419838	0,626576997

Kode	KM		KI	
	Kepemilikan Manajerial		Kepemilikan Institusional	
	2015	2016	2015	2016
MSKY	0,00054785709	0,00048260843	0,907697052	0,965209582
MTDL	0,24117271342	0,25281489988	0,252814725	0,2428382
NISP	0,00013917004	0,00014897876	0,850779628	0,850779628
NOBU	0,09277879448	0,09013247062	0,907221206	0,757131298
PWON	0,00015820396	0,00015820396	0,521795404	0,561303612
SCBD	0,000000602914125132415	0,000000602914125132415	0,825313623	0,825313623
SDRA	0,12689448675	0,12640014060	0,800807994	0,800807994
SMRA	0,00282326751	0,00282326751	0,376408602	0,376408602
SRTG	0,58328458805	0,58567882899	0,315589533	0,316885056
WSKT	0,00273305907	0,00273282526	0,79672598	0,138999231

Hasil Data Variabel Kontrol Penelitian Tahun 2015 dan 2016

Kode	SIZE		Leverage	
	2015	2016	2015	2016
AGRS	29,07	29,03	6,436753436	6,103611141
ASII	33,13	33,20	0,939691622	0,871977614
BACA	30,13	30,28	10,54263558	9,803788478
BBKP	32,18	32,29	11,52345857	10,05116377
BBNI	33,86	34,03	5,484038349	5,756358258
BDMN	32,87	32,79	4,496368317	3,785498488
BEKS	29,42	29,29	18,20747417	5,073943589
BJBR	32,12	32,26	9,806153572	8,995015003
BJTM	31,39	31,39	5,799125751	4,968863339
BMAS	29,31	29,33	5,301761877	3,931143483
BMTR	30,91	30,83	0,728729217	0,770015765
BSIM	30,96	31,07	6,594452927	5,969917695
BTPN	32,03	32,15	4,600250046	4,331171607
BVIC	30,78	30,89	9,477069719	8,443498079
DILD	29,96	30,10	1,156558694	1,341099631
EMTK	30,49	30,65	0,137183869	0,289168056
GWSA	29,55	29,57	0,085553775	0,073785821
KIJA	29,91	30,00	0,956845222	0,903629713
MCOR	29,94	30,14	6,136515973	4,115379704
MLPL	30,74	30,81	1,597604513	1,57597797
MNCN	30,30	30,29	0,513063179	0,500971846
MSKY	29,53	29,31	3,495465241	3,213456689
MTDL	28,88	28,99	1,257259978	1,095940678
NISP	32,42	32,56	6,341286611	6,0846027
NOBU	29,53	29,83	4,634709303	5,752165748
PWON	30,56	30,66	0,986040327	0,876108541
SCBD	29,35	29,37	0,472889651	0,386321525
SDRA	30,63	30,75	3,840390954	4,129464697
SMRA	30,56	30,67	1,491219793	1,54854917
SRTG	30,45	30,86	0,454729921	0,298335991
WSKT	31,04	31,75	2,123296071	2,662097081

Hasil Olah Data

Tabel 4.2.
Uji Deskriptif Statistik

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
JUKOM	62	3	12	5.06	2.187
RAKOM	62	2	51	9.60	9.703
JUDIT	62	2	5	3.61	.797
RADIT	62	2	27	8.48	5.607
KM	62	.0000002	.5940465	.068992833	.1446788425
KI	62	.138999	1.000000	.62978767	.235898754
SIZE	62	28.88	34.03	30.7603	1.27197
Leverage	62	.07	18.21	4.0213	3.63664
ICD	62	.58	.90	.7352	.08115
Valid N (listwise)	62				

Tabel 4.3.
Uji Normaitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07663864
	Absolute	.089
Most Extreme Differences	Positive	.089
	Negative	-.047
Kolmogorov-Smirnov Z		.703
Asymp. Sig. (2-tailed)		.706

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.4.
Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.738 ^a	.544	.475	.08222	2.018

a. Predictors: (Constant), Leverage, JUKOM, KI, JUDIT, KM, RADIT, RAKOM, SIZE

b. Dependent Variable: ICD

Tabel 4.5.
Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-3.991	1.426		-2.798	.007		
JUKOM	.082	.040	.299	2.072	.043	.413	2.423
RAKOM	.047	.022	.273	2.082	.042	.499	2.003
JUDIT	-.031	.057	-.058	-.540	.591	.752	1.331
RADIT	-.048	.025	-.250	-1.960	.055	.527	1.899
KM	.002	.003	.069	.604	.549	.664	1.505
KI	.005	.026	.020	.187	.852	.750	1.334
SIZE	1.049	.435	.373	2.412	.019	.359	2.788
Leverage	.023	.011	.259	2.126	.038	.581	1.720

a. Dependent Variable: ICD

Tabel 4.6.
Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.010	.743		.013	.990
JUKOM	-.020	.021	-.194	-.985	.329
RAKOM	-.021	.012	-.322	-1.797	.078
JUDIT	.011	.030	.054	.368	.714
1 RADIT	-.003	.013	-.043	-.244	.808
KM	-.003	.002	-.233	-1.503	.139
KI	-.014	.014	-.146	-.997	.323
SIZE	.025	.227	.024	.112	.911
Leverage	.005	.006	.149	.897	.374

a. Dependent Variable: ABS_RES

Tabel 4.6.
Uji Hipotesis

Uji Koefisien Determinasi (Adjusted R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.738 ^a	.544	.475	.08222

a. Predictors: (Constant), Leverage, JUKOM, KI, JUDIT, KM, RADIT, RAKOM, SIZE

Uji Signifikansi Simultan (Uji *f*)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.428	8	.053	7.912	.000 ^b
	Residual	.358	53	.007		
	Total	.786	61			

a. Dependent Variable: ICD

b. Predictors: (Constant), Leverage, JUKOM, KI, JUDIT, KM, RADIT, RAKOM, SIZE

Uji Signifikansi Parameter (Uji *t*)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-3.991	1.426		-2.798	.007
	JUKOM	.082	.040	.299	2.072	.043
	RAKOM	.047	.022	.273	2.082	.042
	JUDIT	-.031	.057	-.058	-.540	.591
	RADIT	-.048	.025	-.250	-1.960	.055
	KM	.002	.003	.069	.604	.549
	KI	.005	.026	.020	.187	.852
	SIZE	1.049	.435	.373	2.412	.019
	Leverage	.023	.011	.259	2.126	.038

a. Dependent Variable: ICD

Hasil Pengujian Hipotesis

Tabel 4.8.
Ringkasan Hasil Pengujian Hipotesis

Kode	Hipotesis	Hasil
H ₁	Jumlah anggota dewan komisaris berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Berhasil didukung
H ₂	Jumlah rapat dewan komisaris berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Berhasil didukung
H ₃	Jumlah anggota komite audit berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Tidak berhasil didukung
H ₄	Jumlah rapat komite audit berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Tidak berhasil didukung
H ₅	Kepemilikan manajerial berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Tidak berhasil didukung
H ₆	Kepemilikan institusional berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Tidak berhasil didukung
Variabel Kontrol		
	<i>Size</i> berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Berhasil didukung
	<i>Leverage</i> berpengaruh positif terhadap <i>intellectual capital disclosure</i> (ICD)	Berhasil didukung