

## Lampiran 1

### Data Sampel Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	(ADES)	Akasha Wira International Tbk
2	(AKRA)	AKR Corporindo Tbk
3	(VRNA)	Verena Multi Finance Tbk
4	(ALMI)	Alumindo Light Metal Industri Tbk
5	(ALTO)	Tri Banyan Tirta Tbk
6	(AMFG)	Asahimas Flat Glass Tbk
7	(ASGR)	Astra Graphia Tbk
8	(ASII)	Astra International Tbk
9	(KREN)	Kresna Graha Sekurindo Tbk
10	(BAJA)	PT SARANACENTRAL BAJATAMA Tbk
11	(BATA)	PT SEPATU BATA Tbk
12	(BIMA)	PRIMARINDO ASIA INFRASTRUCTURE Tbk
13	(ABBA)	MAHAKA MEDIA TBK
14	(ACES)	ACE HARDWARE INDONESIA Tbk
15	(ADHI)	Adhi Karya (Persero) Tbk
16	(ADMF)	ADIRA DINAMIKA MULTI FINANCE Tbk
17	(AGRS)	Bank Agris Tbk
18	(AISA)	Tiga Pilar Sejahtera Food Tbk
19	(ALKA)	Alakasa Industrindo Tbk
20	(AMAG)	Asuransi Multi Artha Guna Tbk
21	(BMAS)	Bank Maspion Indonesia Tbk
22	(APIC)	Pacific Strategic Financial Tbk
23	(APII)	Arita Prima Indonesia Tbk
24	(ARTA)	Arthavest Tbk
25	(ASBI)	Asuransi Bintang Tbk

26	(ASDM)	Asuransi Dayin Mitra Tbk
27	(ASGR)	Astragraphia
28	(ASMI)	ASURANSI MITRA MAPARYA TBK
29	(ASSA)	Adi Sarana Armada Tbk
30	(BABP)	BANK MNC INTERNASIONAL TBK
31	(BACA)	BANK CAPITAL INDONESIA Tbk
32	(BAJA)	SARANACENTRAL BAJATAMA Tbk
33	(BALI)	Bali Towerindo Sentra Tbk
34	(BAPA)	Bekasi Asri Pemula
35	(BAYU)	Bayu Buana Tbk
36	(BBCA)	Bank Central Asia Tbk
37	(BBKP)	Bank Bukopin Tbk
38	(BBLD)	Buana Finance Tbk
39	(BBMD)	Bank Mestika Dharma Tbk
40	(BBNI)	Bank Negara Indonesia (Persero) Tbk
41	(BBNP)	Bank Nusantara Parahyangan Tbk
42	(BBRI)	Bank Rakyat Indonesia (Persero) Tbk
43	(BBTN)	Bank Tabungan Negara (Persero) Tbk
44	(BCAP)	MNC Kapital Indonesia Tbk
45	(BCIC)	Bank Mutiara Tbk
46	(BCIP)	Bumi Citra Permai Tbk
47	(BDMN)	Bank Danamon Indonesia Tbk
48	(BEKS)	Bank Pundi Indonesia Tbk
49	(BEST)	Bekasi Fajar Industrial Estate Tbk
50	(BHIT)	MNC Investama Tbk
51	(BIPP)	Bhuwanatala Indah Permai Tbk
52	(BIRD)	Blue Bird Tbk
53	(BJBR)	BANK PEMBANGUNAN DAERAH JAWA BARAT DAN BANTEN Tbk

54	(BJTM)	Bank Pembangunan Daerah Jawa Timur
55	(BKDP)	Bukit Darmo Property Tbk
56	(BMRI)	Bank Mandiri (Persero) Tbk
57	(BMSR)	Bintang Mitra Semestaraya Tbk
58	(BMTR)	Global Mediacom Tbk
59	(BNBR)	Bakrie & Brothers Tbk
60	(BNLI)	Bank Permata Tbk
61	(BPFI)	Batavia Prosperindo Finance Tbk
62	(BPII)	Batavia Prosperindo Internasional Tbk
63	(BSDE)	Bumi Serpong Damai Tbk
64	(BSIM)	Bank Sinarmas Tbk
65	(BSWD)	Bank Of India Indonesia Tbk
66	(BTEL)	Bakrie Telecom Tbk
67	(BTON)	Betonjaya Manunggal Tbk
68	(BUVA)	Bukit Uluwatu Villa Tbk
69	(BVIC)	Bank Victoria International Tbk
70	(BWPT)	BW Plantation Tbk
71	(CENT)	CENTRATAMA TELEKOMUNIKASI INDONESIA, TBK
72	(CFIN)	Clipan Finance Indonesia Tbk
73	(CMPP)	Centris Multipersada Pratama Tbk
74	(COWL)	Cowell Development Tbk
75	(CSAP)	Catur Sentosa Adiprana Tbk
76	(CTRA)	Ciputra Development Tbk
77	(CTRP)	Ciputra Property Tbk
78	(CTRS)	Ciputra Surya Tbk
79	(CTTH)	Citatah Tbk
80	(DAJK)	Dwi Aneka Jaya Kemasindo Tbk
81	(DART)	Duta Anggada Realty Tbk

82	(DGIK)	Nusa Konstruksi Enjiniring Tbk
83	(DILD)	Intiland Development Tbk
84	(DKFT)	Central Omega Resources Tbk
85	(DNAR)	Bank Dinar Indonesia Tbk
86	(DNET)	Indoritel Makmur Internasional Tbk
87	(DPNS)	Duta Pertiwi Nusantara Tbk
88	(DSFI)	Dharma Samudera Fishing Industries
89	(DSNG)	Dharma Satya Nusantara Tbk
90	(DUTI)	Duta Pertiwi Tbk
91	(DVLA)	Darya-Varia Laboratoria Tbk
92	(DYAN)	Dyandra Media International Tbk
93	(ECII)	Electronic City Indonesia Tbk
94	(EKAD)	Ekadharna International Tbk
95	(ELSA)	Elnusa Tbk
96	(ELTY)	Bakrieland Development Tbk
97	(EMDE)	Megapolitan Developments Tbk
98	(EMTK)	Elang Mahkota Teknologi Tbk
99	(EPMT)	Enseval Putera Megatrading Tbk
100	(FASW)	Fajar Surya Wisesa Tbk
101	(FORU)	Fortune Indonesia Tbk
102	(FREN)	Smartfren Telecom Tbk
103	(GDST)	GUNAWAN DIANJAYA STEEL Tbk
104	(GEMA)	Gema Grahasarana Tbk
105	(GEMS)	Golden Energy Mines Tbk
106	(GGRM)	Gudang Garam Tbk
107	(GJTL)	Gajah Tunggal Tbk
108	(GLOB)	Global Teleshop Tbk
109	(GMTD)	Gowa Makassar Tourism Development Tbk

110	(GOLD)	Golden Retailindo Tbk
111	(GSMF)	Equity Development Investment Tbk
112	(GWSA)	Greenwood Sejahtera Tbk
113	(GZCO)	Gozco Plantations Tbk
114	(HADE)	HD Capital Tbk
115	(HERO)	Hero Supermarket Tbk
116	(HMSP)	H.M. Sampoerna Tbk
117	(HOTL)	Saraswati Griya Lestari Tbk
118	(IBST)	Inti Bangun Sejahtera Tbk
119	(ICBP)	Indofood CBP Sukses Makmur Tbk
120	(ICON)	Island Concepts Indonesia Tbk
121	(IGAR)	Champion Pacific Indonesia Tbk
122	(IIKP)	Inti Agri Resources Tbk
123	(IMJS)	Indomobil Multi Jasa Tbk
124	(IMPC)	Impack Pratama Industri Tbk
125	(INAF)	Indofarma Tbk
126	(INAI)	Indal Aluminium Industry Tbk
127	(INCI)	Intanwijaya Internasional Tbk
128	(INDF)	Indofood Sukses Makmur Tbk
129	(INDX)	Tanah Laut Tbk
130	(INPC)	Bank Artha Graha Internasional Tbk
131	(INPP)	Indonesian Paradise Property Tbk
132	(INTD)	Inter Delta Tbk
133	(ISAT)	Indosat Tbk
134	(ISSP)	Steel Pipe Industry of Indonesia Tbk
135	(JAWA)	Jaya Agra Wattie Tbk
136	(JECC)	Jembo Cable Company Tbk
137	(JIHD)	Jakarta International Hotels & Development Tbk

138	(JKON)	Jaya Konstruksi Manggala Pratama Tbk
139	(JPFA)	Japfa Comfeed Indonesia Tbk
140	(JPRS)	Jaya Pari Steel Tbk
141	(JRPT)	Jaya Real Property Tbk
142	(JSMR)	Jasa Marga (Persero) Tbk
143	(JTPE)	Jasuindo Tiga Perkasa Tbk
144	(KAEF)	Kimia Farma Tbk
145	(KBLM)	Kabelindo Murni Tbk
146	(KBLV)	First Media Tbk
147	(KBRI)	Kertas Basuki Rachmat Indonesia Tbk
148	(KDSI)	Kedawang Setia Industrial Tbk
149	(KIAS)	Keramika Indonesia Assosiasi Tbk
150	(KICI)	Kedaung Indah Can Tbk
151	(KIJA)	Kawasan Industri Jababeka Tbk
152	(KLBF)	Kalbe Farma Tbk
153	(KOIN)	Kokoh Inti Arebama Tbk
154	(KONI)	Perdana Bangun Pusaka Tbk
155	(KPIG)	MNC Land Tbk
156	(KRAH)	Grand Kartech Tbk
157	(LAMI)	Lamicitra Nusantara Tbk
158	(LAPD)	Leyand International Tbk
159	(LCGP)	Eureka Prima Jakarta Tbk
160	(LINK)	Link Net Tbk
161	(LION)	Lion Metal Works Tbk
162	(LMSH)	Lionmesh Prima Tbk
163	(LPCK)	Lippo Cikarang Tbk
164	(LPGI)	Lippo General Insurance Tbk
165	(LPIN)	Multi Prima Sejahtera Tbk

166	(LPKR)	Lippo Karawaci Tbk
167	(LPPF)	Matahari Department Store Tbk
168	(LPPS)	Lippo Securities Tbk
169	(LSIP)	PP London Sumatra Indonesia Tbk
170	(LTLS)	Lautan Luas Tbk
171	(MAMI)	Mas Murni Indonesia Tbk
172	(MAPI)	Mitra Adiperkasa Tbk
173	(MBTO)	Martina Berto Tbk
174	(MDIA)	Intermedia Capital Tbk
175	(MDLN)	Modernland Realty Ltd. Tbk
176	(MDRN)	Modern Internasional Tbk
177	(MEGA)	Bank Mega Tbk
178	(META)	Nusantara Infrastructure Tbk
179	(MFIN)	Mandala Multifinance Tbk
180	(MFMI)	Multifiling Mitra Indonesia Tbk
181	(MGNA)	Magna Finance Tbk
182	(MICE)	Multi Indocitra Tbk
183	(MIDI)	Midi Utama Indonesia Tbk
184	(MITI)	Mitra Investindo Tbk
185	(MLBI)	MULTI BINTANG INDONESIA Tbk
186	MLIA	Mulia Industrindo Tbk
187	(MLPL)	Multipolar Tbk
188	(MLPT)	Multipolar Technology Tbk
189	(MNCN)	Media Nusantara Citra Tbk
190	(MPMX)	Mitra Pinasthika Mustika Tbk
191	(MPPA)	Matahari Putra Prima Tbk
192	(MREI)	Maskapai Reasuransi Indonesia Tbk
193	(MTFN)	Capitalinc Investment Tbk

194	(MTLA)	Metropolitan Land Tbk
195	(MTSM)	Metro Realty Tbk
196	(MYOR)	Mayora Indah Tbk
197	(NAGA)	Bank Mitraniaga Tbk
198	(NELY)	Pelayaran Nelly Dwi Putri Tbk
199	(NIPS)	Nipress Tbk
200	(NIRO)	Nirvana Development Tbk
201	(PGLI)	Pembangunan Graha Lestari Indah Tbk
202	(PICO)	Pelangi Indah Canindo Tbk
203	(PJAA)	Pembangunan Jaya Ancol Tbk
204	(PLAS)	Polaris Investama Tbk
205	(PNBN)	Bank Pan Indonesia Tbk
206	(PNBS)	Bank Panin Syariah Tbk
207	(PNIN)	Paninvest Tbk
208	(PNLF)	Panin Financial Tbk
209	(PNSE)	Pudjiadi & Sons Tbk
210	(POOL)	Pool Advista Indonesia Tbk
211	(PRAS)	Prima Alloy Steel Universal Tbk
212	(PSDN)	Prasidha Aneka Niaga Tbk
213	(PSKT)	Red Planet Indonesia Tbk
214	(PTBA)	Tambang Batubara Bukit Asam (Persero)
215	(PTPP)	PP (Persero) Tbk
216	(PUDP)	Pudjiadi Prestige Tbk
217	(PWON)	Pakuwon Jati Tbk
218	(RALS)	Ramayana Lestari Sentosa Tbk
219	(RANC)	Supra Boga Lestari Tbk
220	(RBMS)	Ristia Bintang Mahkotasejati Tbk
221	(RDTX)	Roda Vivatex Tbk



222	(RICY)	Ricky Putra Globalindo Tbk
223	(RMBA)	Bentoel Internasional Investama Tbk
224	(RODA)	Pikko Land Development Tbk
225	(ROTI)	Nippon Indosari Corpindo Tbk.
226	(RUIS)	Radiant Utama Interinsco Tbk
227	(SAFE)	Steady Safe Tbk
228	(SAME)	Sarana Meditama Metropolitan Tbk
229	(SCBD)	Danayasa Arthatama Tbk
230	(SCMA)	Surya Citra Media Tbk
231	(SCPI)	Merck Sharp Dohme Pharma Tbk
232	(SDPC)	Millennium Pharmacon International
233	(SGRO)	Sampoerna Agro Tbk
234	(SHID)	Hotel Sahid Jaya International Tbk
235	(SIAP)	Sekawan Intipratama Tbk
236	(SIDO)	Industri Jamu dan Farmasi Sido Muncul
237	(SILO)	Siloam International Hospitals Tbk
238	(SMBR)	Semen Baturaja (Persero) Tbk
239	(SMCB)	Holcim Indonesia Tbk
240	(SMMA)	Sinarmas Multiartha Tbk
241	(SMSM)	Selamat Sempurna Tbk
242	(TAXI)	Express Transindo Utama Tbk
243	(UNTR)	United Tractors Tbk
244	(UNVR)	Unilever Indonesia Tbk
245	(AALI)	Astra Agro Lestari Tbk
246	(BINA)	Bank Ina Perdana Tbk
247	(BNII)	Bank Internasional Indonesia Tbk
248	(ZBRA)	Zebra Nusantara Tbk
249	(DEFI)	Danasupra Erapacific Tbk

250	(EXCL)	XL Axiata Tbk
251	(GREN)	Evergreen Invesco Tbk
252	(HDTX)	Panasia Indo Resources Tbk
253	(HOME)	Hotel Mandarine Regency Tbk
254	(JKSW)	Jakarta Kyoei Steel Works Tbk

## Lampiran 2

## Variabel Independen

No	Kode Perusahaan	Ukuran Perusahaan	Jenis Industri	Ukuran Komite Audit
1	(ADES)	26.9475569	0	3
2	(AKRA)	30.3251020	0	3
3	(VRNA)	28.3971908	1	3
4	(ALMI)	28.7980516	0	3
5	(ALTO)	27.8453690	0	3
6	(AMFG)	28.9967022	0	4
7	(ASGR)	28.1216475	0	3
8	(ASII)	26.1872205	0	4
9	(KREN)	27.3843982	1	3
10	(BAJA)	27.6053268	0	3
11	(BATA)	27.3759883	0	4
12	(BIMA)	25.3682198	0	3
13	(ABBA)	26.8189174	0	2
14	(ACES)	28.7119271	0	3
15	(ADHI)	29.9784727	0	4
16	(ADMF)	31.0299119	1	4
17	(AGRS)	29.0446962	1	3
18	(AISA)	29.6286893	0	4
19	(ALKA)	26.2240317	0	3
20	(AMAG)	28.1328761	1	3
21	(BMAS)	29.2055726	1	5
22	(APIC)	27.0924014	1	3
23	(APII)	26.8094127	0	3

24	(ARTA)	26.6151531	1	3
25	(ASBI)	26.8160517	1	3
26	(ASDM)	27.9340121	1	4
27	(ASGR)	28.1216475	0	3
28	(ASMI)	26.9684422	1	3
29	(ASSA)	28.5502321	0	3
30	(BABP)	29.8749452	1	3
31	(BACA)	29.8558366	1	3
32	(BAJA)	27.6053268	0	3
33	(BALI)	27.4187780	0	3
34	(BAPA)	25.8947245	0	3
35	(BAYU)	27.0356959	0	3
36	(BBCA)	33.9262584	1	3
37	(BBKP)	32.0011177	1	4
38	(BBLD)	28.9082966	1	3
39	(BBMD)	29.7927643	1	3
40	(BBNI)	33.6630845	1	4
41	(BBNP)	29.8790311	1	5
42	(BBRI)	34.3180736	1	3
43	(BBTN)	32.6048262	1	4
44	(BCAP)	30.3401501	1	3
45	(BCIC)	30.1712064	1	3
46	(BCIP)	27.1039474	0	3
47	(BDMN)	32.9076479	1	3
48	(BEKS)	29.8331278	1	3
49	(BEST)	28.9265681	0	3
50	(BHIT)	31.4924174	0	3

51	(BIPP)	27.1490813	0	3
52	(BIRD)	29.6011375	0	3
53	(BJBR)	31.9596013	1	3
54	(BJTM)	31.2685559	1	3
55	(BKDP)	27.4437188	0	3
56	(BMRI)	34.3821690	1	3
57	(BMSR)	26.8932085	0	3
58	(BMTR)	4.2904594	0	3
59	(BNBR)	30.0554741	0	3
60	(BNLI)	32.8532663	1	3
61	(BPFI)	27.6962774	0	3
62	(BPII)	26.9560437	1	3
63	(BSDE)	30.9680257	0	3
64	(BSIM)	30.6878273	1	3
65	(BSWD)	29.2795229	1	3
66	(BTEL)	29.6576631	0	3
67	(BTON)	25.8832262	0	3
68	(BUVA)	28.1422937	0	3
69	(BVIC)	30.6927697	1	3
70	(BWPT)	30.4270724	0	3
71	(CENT)	27.5553726	0	2
72	(CFIN)	29.5242901	1	3
73	(CMPP)	25.6885769	0	3
74	(COWL)	28.9345841	0	3
75	(CSAP)	28.8276422	0	3
76	(CTRA)	30.7787651	0	3
77	(CTRP)	29.8127171	0	3

78	(CTRS)	29.4427811	0	3
79	(CTTH)	26.6260448	0	3
80	(DAJK)	28.2742930	0	3
81	(DART)	29.2630565	0	3
82	(DGIK)	28.3465630	0	3
83	(DILD)	29.8287882	0	3
84	(DKFT)	27.8063211	0	3
85	(DNAR)	28.1266015	1	3
86	(DNET)	29.6571637	0	3
87	(DPNS)	26.3175211	0	3
88	(DSFI)	26.3245826	0	3
89	(DSNG)	29.6015525	0	3
90	(DUTI)	29.7134969	0	3
91	(DVLA)	27.8431017	0	4
92	(DYAN)	28.1992818	0	3
93	(ECII)	28.3259345	0	4
94	(EKAD)	26.7427073	0	3
95	(ELSA)	29.0769288	0	4
96	(ELTY)	30.3055920	00	3
97	(EMDE)	27.7957036	0	3
98	(EMTK)	30.6209967	0	3
99	(EPMT)	29.4540560	0	3
100	(FASW)	29.3503892	0	3
101	(FORU)	26.2884953	0	3
102	(FREN)	30.5078958	0	3
103	(GDST)	27.9345440	0	3
104	(GEMA)	26.7649791	0	3

105	(GEMS)	28.9975727	0	3
106	(GGRM)	31.6952604	0	3
107	(GJTL)	30.4062873	0	3
108	(GLOB)	28.2470360	0	3
109	(GMTD)	28.0525677	0	3
110	(GOLD)	25.2803916	0	2
111	(GSMF)	29.0918136	1	5
112	(GWSA)	28.4607347	0	4
113	(GZCO)	28.8043215	0	3
114	(HADE)	26.3432771	1	3
115	(HERO)	29.7467514	0	3
116	(HMSP)	30.9767280	0	3
117	(HOTL)	27.6111998	0	2
118	(IBST)	28.9774466	0	3
119	(ICBP)	30.8462989	0	3
120	(ICON)	26.3473044	0	4
121	(IGAR)	26.5808983	0	3
122	(IHKP)	26.5837992	0	3
123	(IMJS)	29.9059573	0	3
124	(IMPC)	28.1830136	0	3
125	(INAF)	27.8528384	0	3
126	(INAI)	27.5226356	0	3
127	(INCI)	25.7204282	0	3
128	(INDF)	32.0846575	0	3
129	(INDX)	25.9336961	0	3
130	(INPC)	30.7860343	1	6
131	(INPP)	28.3154981	0	3

132	(INTD)	24.6542408	0	3
133	(ISAT)	31.6061098	0	4
134	(ISSP)	29.1111648	0	3
135	(JAWA)	28.7502495	0	3
136	(JECC)	27.6916232	0	3
137	(JIHD)	29.5004801	0	3
138	(JKON)	28.9777315	0	3
139	(JPFA)	30.3866185	0	3
140	(JPRS)	26.6393809	0	3
141	(JRPT)	29.5307771	0	3
142	(JSMR)	31.0923080	0	4
143	(JTPE)	27.2137164	0	3
144	(KAEF)	28.7189716	0	3
145	(KBLM)	27.1959979	0	3
146	(KBLV)	30.1930751	0	3
147	(KBRI)	27.8928583	0	3
148	(KDSI)	27.5820172	0	3
149	(KIAS)	28.4865178	0	3
150	(KICI)	25.2953522	0	3
151	(KIJA)	29.7717071	0	3
152	(KLBF)	30.1507343	0	3
153	(KOIN)	26.9875940	0	3
154	(KONI)	25.4970215	0	3
155	(KPIG)	29.9300605	0	3
156	(KRAH)	26.8954684	0	3
157	(LAMI)	27.1711986	0	3
158	(LAPD)	27.5671185	0	3



159	(LCGP)	28.1825511	0	3
160	(LINK)	28.9506429	0	3
161	(LION)	27.1203667	0	3
162	(LMSH)	25.6643052	0	3
163	(LPCK)	29.0919182	0	3
164	(LPGI)	28.4142276	1	3
165	(LPIN)	25.9468367	0	3
166	(LPKR)	31.2623038	0	3
167	(LPPF)	28.8572559	0	3
168	(LPPS)	27.7999751	0	3
169	(LSIP)	29.7891752	0	3
170	(LTLS)	29.1718748	0	3
171	(MAMI)	27.3598962	0	3
172	(MAPI)	29.7927537	0	3
173	(MBTO)	27.1519898	0	2
174	(MDIA)	28.2497438	0	3
175	(MDLN)	29.9773271	0	3
176	(MDRN)	28.4987741	0	3
177	(MEGA)	31.8304445	1	3
178	(META)	29.0358666	0	3
179	(MFIN)	29.2008009	1	3
180	(MFMI)	25.7994913	0	3
181	(MGNA)	26.8937063	0	3
182	(MICE)	28.5786039	0	3
183	(MIDI)	28.5786039	0	3
184	(MITI)	26.6167835	0	3
185	(MLBI)	28.4334939	0	4

186	MLIA	28.4334939	0	4
187	(MLPL)	30.7577029	0	3
188	(MLPT)	28.1820112	0	3
189	(MNCN)	30.2417549	0	3
190	(MPMX)	30.2665133	0	3
191	(MPPA)	29.3935739	0	3
192	(MREI)	27.8550825	1	3
193	(MTFN)	28.7532833	1	3
194	(MTLA)	28.8098969	0	3
195	(MTSM)	25.2485946	0	3
196	(MYOR)	29.9623013	0	3
197	(NAGA)	28.2688470	1	3
198	(NELY)	26.8163915	0	3
199	(NIPS)	27.8190384	1	3
200	(NIRO)	28.7419574	0	3
201	(PGLI)	24.9696918	0	3
202	(PICO)	27.1636173	0	3
203	(PJAA)	28.6981487	0	3
204	(PLAS)	26.6177398	0	3
205	(PNBN)	32.7818917	1	4
206	(PNBS)	22.5490528	1	3
207	(PNIN)	30.6889937	1	3
208	(PNLF)	30.6060014	1	3
209	(PNSE)	26.7939458	0	3
210	(POOL)	25.8218718	0	3
211	(PRAS)	27.8832013	0	3
212	(PSDN)	27.1544817	0	3

213	(PSKT)	27.0424612	0	3
214	(PTBA)	30.3264603	0	4
215	(PTPP)	30.3128550	0	4
216	(PUDP)	26.7192061	0	3
217	(PWON)	23.5429017	0	3
218	(RALS)	29.1471735	0	3
219	(RANC)	27.3846299	0	3
220	(RBMS)	25.7727364	0	3
221	(RDTX)	28.1278134	0	2
222	(RICY)	27.7886678	0	3
223	(RMBA)	29.9583521	0	3
224	(RODA)	28.7519455	0	2
225	(ROTI)	28.3931785	0	3
226	(RUIS)	27.8654153	0	3
227	(SAFE)	23.1351286	0	3
228	(SAME)	26.8688678	0	3
229	(SCBD)	29.3482695	0	3
230	(SCMA)	29.1846155	0	3
231	(SCPI)	27.9066165	0	3
232	(SDPC)	26.9961272	0	3
233	(SGRO)	29.3297282	0	3
234	(SHID)	27.9921036	0	2
235	(SIAP)	29.2363779	0	3
236	(SIDO)	28.6682540	0	3
237	(SILO)	28.6762627	0	3
238	(SMBR)	28.7047807	0	3
239	(SMCB)	30.4756602	0	3

240	(SMMA)	31.6166674	1	3
241	(SMSM)	28.1902911	0	3
242	(TAXI)	28.7333867	0	3
243	(UNTR)	31.7302211	0	3
244	(UNVR)	30.2899280	0	3
245	(AALI)	30.5519398	0	3
246	(BINA)	28.2996640	1	4
247	(BNII)	32.5960903	0	3
248	(ZBRA)	24.3244688	0	3
249	(DEFI)	24.6599337	1	3
250	(EXCL)	31.7853075	0	3
251	(GREN)	27.2024924	0	3
252	(HDTX)	29.0712583	0	3
253	(HOME)	26.2855707	0	3
254	(JKSW)	26.4368369	0	3

### Lampiran 3

#### Variabel Independen

No	Kode Perusahaan	Pengungkapan Modal Intelektual
1	(ADES)	0.5167
2	(AKRA)	0.4333
3	(VRNA)	0.2500
4	(ALMI)	0.4667
5	(ALTO)	0.3833
6	(AMFG)	0.3167
7	(ASGR)	0.3667
8	(ASII)	0.3667
9	(KREN)	0.4167
10	(BAJA)	0.3167
11	(BATA)	0.3333
12	(BIMA)	0.3500
13	(ABBA)	0.3000
14	(ACES)	0.3667
15	(ADHI)	0.3167
16	(ADMF)	0.3333
17	(AGRS)	0.2667
18	(AISA)	0.3000
19	(ALKA)	0.2667
20	(AMAG)	0.3000
21	(BMAS)	0.2333
22	(APIC)	0.2333
23	(APII)	0.2667
24	(ARTA)	0.3000

25	(ASBI)	0.2833
26	(ASDM)	0.2667
27	(ASGR)	0.2833
28	(ASMI)	0.3000
29	(ASSA)	0.2833
30	(BABP)	0.2833
31	(BACA)	0.3000
32	(BAJA)	0.2667
33	(BALI)	0.2667
34	(BAPA)	0.2667
35	(BAYU)	0.2667
36	(BBCA)	0.2833
37	(BBKP)	0.2667
38	(BBLD)	0.3000
39	(BBMD)	0.3000
40	(BBNI)	0.3167
41	(BBNP)	0.3500
42	(BBRI)	0.2833
43	(BBTN)	0.3000
44	(BCAP)	0.3333
45	(BCIC)	0.3333
46	(BCIP)	0.3000
47	(BDMN)	0.3500
48	(BEKS)	0.3167
49	(BEST)	0.3000
50	(BHIT)	0.3167
51	(BIPP)	0.3500

52	(BIRD)	0.3167
53	(BJBR)	0.3167
54	(BJTM)	0.3000
55	(BKDP)	0.3000
56	(BMRI)	0.2667
57	(BMSR)	0.2667
58	(BMTR)	0.2833
59	(BNBR)	0.4000
60	(BNLI)	0.3667
61	(BPFI)	0.3333
62	(BPPI)	0.3167
63	(BSDE)	0.3667
64	(BSIM)	0.3333
65	(BSWD)	0.3000
66	(BTEL)	0.3333
67	(BTON)	0.3167
68	(BUVA)	0.3500
69	(BVIC)	0.3167
70	(BWPT)	0.3333
71	(CENT)	0.3500
72	(CFIN)	0.3500
73	(CMPP)	0.3167
74	(COWL)	0.3500
75	(CSAP)	0.3167
76	(CTRA)	0.3000
77	(CTRP)	0.3333
78	(CTRS)	0.2833

79	(CTTH)	0.3167
80	(DAJK)	0.3000
81	(DART)	0.3333
82	(DGIK)	0.4000
83	(DILD)	0.3333
84	(DKFT)	0.3500
85	(DNAR)	0.3667
86	(DNET)	0.3333
87	(DPNS)	0.4667
88	(DSFI)	0.3333
89	(DSNG)	0.4667
90	(DUTI)	0.4500
91	(DVLA)	0.4167
92	(DYAN)	0.3167
93	(ECII)	0.4000
94	(EKAD)	0.3333
95	(ELSA)	0.4667
96	(ELTY)	0.4167
97	(EMDE)	0.4333
98	(EMTK)	0.4000
99	(EPMT)	0.3833
100	(FASW)	0.3833
101	(FORU)	0.4000
102	(FREN)	0.5167
103	(GDST)	0.3667
104	(GEMA)	0.4167
105	(GEMS)	0.3500



106	(GGRM)	0.3500
107	(GJTL)	0.5167
108	(GLOB)	0.3500
109	(GMTD)	0.4000
110	(GOLD)	0.2833
111	(GSMF)	0.3167
112	(GWSA)	0.3500
113	(GZCO)	0.2833
114	(HADE)	0.3000
115	(HERO)	0.4000
116	(HMSP)	0.3833
117	(HOTL)	0.3833
118	(IBST)	0.3333
119	(ICBP)	0.4333
120	(ICON)	0.3333
121	(IGAR)	0.3833
122	(IIKP)	0.3167
123	(IMJS)	0.4167
124	(IMPC)	0.4500
125	(INAF)	0.4333
126	(INAI)	0.4333
127	(INCI)	0.4500
128	(INDF)	0.4667
129	(INDX)	0.4500
130	(INPC)	0.4333
131	(INPP)	0.4833
132	(INTD)	0.4000

133	(ISAT)	0.4500
134	(ISSP)	0.3333
135	(JAWA)	0.4667
136	(JECC)	0.3333
137	(JIHD)	0.5167
138	(JKON)	0.4500
139	(JPFA)	0.5000
140	(JPRS)	0.4500
141	(JRPT)	0.4667
142	(JSMR)	0.4667
143	(JTPE)	0.4833
144	(KAEF)	0.4833
145	(KBLM)	0.4500
146	(KBLV)	0.4833
147	(KBRI)	0.4333
148	(KDSI)	0.4167
149	(KIAS)	0.4667
150	(KICI)	0.5000
151	(KIJA)	0.4500
152	(KLBF)	0.5000
153	(KOIN)	0.4500
154	(KONI)	0.4667
155	(KPIG)	0.4500
156	(KRAH)	0.4333
157	(LAMI)	0.4000
158	(LAPD)	0.4333
159	(LCGP)	0.4167

160	(LINK)	0.4667
161	(LION)	0.4333
162	(LMSH)	0.4333
163	(LPCK)	0.4333
164	(LPGI)	0.4333
165	(LPIN)	0.4500
166	(LPKR)	0.4833
167	(LPPF)	0.4333
168	(LPPS)	0.4500
169	(LSIP)	0.4833
170	(LTLS)	0.4833
171	(MAMI)	0.4167
172	(MAPI)	0.4500
173	(MBTO)	0.5000
174	(MDIA)	0.4500
175	(MDLN)	0.4667
176	(MDRN)	0.4667
177	(MEGA)	0.4167
178	(META)	0.4000
179	(MFIN)	0.3333
180	(MFMI)	0.3667
181	(MGNA)	0.4167
182	(MICE)	0.3667
183	(MIDI)	0.3667
184	(MITI)	0.3333
185	(MLBI)	0.4000
186	MLIA	0.4667

187	(MLPL)	0.4833
188	(MLPT)	0.4167
189	(MNCN)	0.4667
190	(MPMX)	0.4833
191	(MPPA)	0.4167
192	(MREI)	0.3667
193	(MTFN)	0.3167
194	(MTLA)	0.4833
195	(MTSM)	0.2667
196	(MYOR)	0.4000
197	(NAGA)	0.2667
198	(NELY)	0.5000
199	(NIPS)	0.4333
200	(NIRO)	0.4833
201	(PGLI)	0.4000
202	(PICO)	0.3833
203	(PJAA)	0.3833
204	(PLAS)	0.3833
205	(PNBN)	0.4000
206	(PNBS)	0.4000
207	(PNIN)	0.3833
208	(PNLF)	0.3833
209	(PNSE)	0.4500
210	(POOL)	0.3500
211	(PRAS)	0.3333
212	(PSDN)	0.3667
213	(PSKT)	0.3500

214	(PTBA)	0.4833
215	(PTPP)	0.4000
216	(PUDP)	0.4167
217	(PWON)	0.4000
218	(RALS)	0.4167
219	(RANC)	0.3667
220	(RBMS)	0.4333
221	(RDTX)	0.4333
222	(RICY)	0.4000
223	(RMBA)	0.4167
224	(RODA)	0.4000
225	(ROTI)	0.4167
226	(RUIS)	0.4167
227	(SAFE)	0.4167
228	(SAME)	0.4667
229	(SCBD)	0.4333
230	(SCMA)	0.3833
231	(SCPI)	0.4167
232	(SDPC)	0.4167
233	(SGRO)	0.4500
234	(SHID)	0.4167
235	(SIAP)	0.4500
236	(SIDO)	0.5000
237	(SILO)	0.4667
238	(SMBR)	0.3167
239	(SMCB)	0.2833
240	(SMMA)	0.2333

241	(SMSM)	0.2833
242	(TAXI)	0.2833
243	(UNTR)	0.4000
244	(UNVR)	0.2833
245	(AALI)	0.4000
246	(BINA)	0.4333
247	(BNII)	0.4167
248	(ZBRA)	0.3833
249	(DEFI)	0.4167
250	(EXCL)	0.4000
251	(GREN)	0.4167
252	(HDTX)	0.3667
253	(HOME)	0.3833
254	(JKSW)	0.3833

## Lampiran 4

### Indeks Pengungkapan Modal Intelektual

Keterangan	Jenis 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
	Saham dari segmen/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
	Harga 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
	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

Sumber, Garcia-Mecca, E., & Martinez, I (2007).

## Lampiran 5

### Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
ICD	254	.2333	.5167	.380185	.0696236
LnSize	254	4.2905	34.3822	28.469849	2.4685507
IND	254	.0000	1.0000	.212598	.4099537
UKA	254	2.0000	6.0000	3.094488	.4433625
Valid N (listwise)	254				

Sumber: Output SPSS 23.0

## Lampiran 6

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		254
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.03455724
Most Extreme Differences	Absolute	.077
	Positive	.077
	Negative	-.055
Kolmogorov-Smirnov Z		1.223
Asymp. Sig. (2-tailed)		.101

a Test distribution is Normal.

b Calculated from data.

## Lampiran 7

### Hasil Uji Autokolerasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.401 <sup>a</sup>	.161	.151	.0641650	.998

a. Predictors: (Constant), UKA, LnSize, IND

b. Dependent Variable: ICD

## Lampiran 8

### Hasil Uji Multikolinieritas

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.284	.053		5.355	.000		
	LnSize	.004	.002	.127	2.115	.035	.924	1.082
	IND	-.071	.010	-.417	-6.816	.000	.898	1.113
	UKA	.003	.009	.019	.309	.757	.931	1.074

a. Dependent Variable: ICD

## Lampiran 9

### Hasil Uji Heterokedastisitas

#### Coefficients(a)

Model		Unstandardized Coefficients	Standardized Coefficients	T	Sig.	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.042	.029		1.454	.147
	LnSize	.000	.001	.017	.261	.795
	IND	-.009	.006	-.111	-1.675	.095
	UKA	.002	.005	.028	.429	.669

a Dependent Variable: ABS\_RES1

## Lampiran 10

### Hasil Uji Koefisien Determinasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.401 <sup>a</sup>	.161	.151	.0641650	.998

a. Predictors: (Constant), UKA, LnSize, IND

b. Dependent Variable: ICD

## Lampiran 11

### Hasil Uji F

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.197	3	.066	15.959	.000 <sup>a</sup>
	Residual	1.029	250	.004		
	Total	1.226	253			

a. Predictors: (Constant), UKA, LnSize, IND

b. Dependent Variable: ICD

## Lampiran 12

### Hasil Uji T

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.284	.053		5.355	.000		
	LnSize	.004	.002	.127	2.115	.035	.924	1.082
	IND	-.071	.010	-.417	-6.816	.000	.898	1.113
	UKA	.003	.009	.019	.309	.757	.931	1.074

a. Dependent Variable: ICD