

LAMPIRAN

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

Nomor	Kode	Nama Perusahaan
1	ADHI	Adhi Karya (Persero) Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	AUTO	Astra Otoparts Tbk
4	BBCA	Bank Central Asia Tbk
5	BBMD	PT Bank Mestika Dharma Tbk.
6	BNBR	Bakrie & Brothers Tbk
7	BSIM	Bank Sinarmas Tbk
8	BUKK	Bukaka Teknik Utama Tbk
9	BVIC	Bank Victoria International Tbk
10	CASS	Cardig Aero Services Tbk
11	CMNP	Citra Marga Nusaphala Persada Tbk
12	EPMT	Enseval Putra Megatrading Tbk
13	ESSA	Surya Esa Perkasa Tbk
14	HMSP	HM Sampoerna Tbk
15	IGAR	Champion Pacific Indonesia Tbk
16	IMAS	Indomobil Sukses Internasional Tbk
17	INPC	Bank Artha Graha Internasional Tbk
18	INTP	Indocement Tunggul Prakarsa Tbk
19	ISAT	Indosat Tbk
20	JKSW	Jakarta Kyoei Steel Works Tbk
21	KAEF	Kimia Farma (Persero) Tbk
22	KINO	PT Kino Indonesia Tbk
23	KLBF	Kalbe Farma Tbk
24	LION	Lion Metal Works Tbk
25	LSIP	PP London Sumatra Indonesia Tbk
26	MARI	PT Mahaka Radio Integra Tbk.
27	MDIA	PT Intermedia Capital Tbk.
28	MICE	Multi Indocitra Tbk
29	MYOR	Mayora Indah Tbk
30	NISP	Bank OCBC NISP Tbk
31	PRDA	PT PRODIA WIDYAHUSADA Tbk

32	PYFA	Pyridam Farma Tbk
33	RAJA	Rukun Raharja Tbk
34	RICY	Ricky Putra Globalindo Tbk
35	RMBA	Bentoel International Investama Tbk
36	ROTI	Nippon Indosari Corpindo Tbk
37	SGRO	Sampoerna Agro Tbk
38	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
39	SIMP	Salim Ivomas Pratama Tbk
40	SMBR	PT Semen Baturaja (Persero) Tbk
41	SMGR	Semen Indonesia (Persero) Tbk
42	SMRU	SMR Utama Tbk
43	SRIL	PT Sri Rejeki Isman Tbk
44	SRSN	Indo Acidatama Tbk
45	TCID	Mandom Indonesia Tbk
46	TFCO	Tifico Fiber Indonesia Tbk
47	TSPC	Tempo Scan Pacific Tbk
48	UNVR	Unilever Indonesia Tbk
49	VICO	PT Victoria Investama Tbk.
50	WIIM	Wismilak Inti Makmur Tbk
51	WTON	Wijaya Karya Beton

Lampiran 2

Dewan Komisaris Independen

Nomor	Kode	Jumlah Dewan Komisaris Independen	Jumlah Dewan Komisaris		BOC_IND
1	ADHI				
2	AISA	2	6	100%	0,333
3	AUTO	1	5	100%	0,200
4	BBCA	1	3	100%	0,333
5	BBMD	3	5	100%	0,600
6	BNBR	2	4	100%	0,500
7	BSIM	2	3	100%	0,667
8	BUKK	3	3	100%	1,000
9	BVIC	2	4	100%	0,500
10	CASS	2	4	100%	0,500
11	CMNP	1	5	100%	0,200
12	EPMT	1	3	100%	0,333
13	ESSA	1	5	100%	0,200
14	HMSP	1	4	100%	0,250
15	IGAR	1	5	100%	0,200
16	IMAS	1	3	100%	0,333
17	INPC	3	7	100%	0,429
18	INTP	4	7	100%	0,571
19	ISAT	3	7	100%	0,429

20	JKSW	3	10	100%	0,300
21	KAEF	0	2	100%	0,000
22	KINO	2	5	100%	0,400
23	KLBF	2	4	100%	0,500
24	LION	3	7	100%	0,429
25	LSIP	1	3	100%	0,333
26	MARI	2	6	100%	0,333
27	MDIA	2	4	100%	0,500
28	MICE	1	3	100%	0,333
29	MYOR	1	3	100%	0,333
30	NISP	2	5	100%	0,400
31	PRDA	2	4	100%	0,500
32	PYFA	2	5	100%	0,400
33	RAJA	2	4	100%	0,500
34	RICY	2	4	100%	0,500
35	RMBA	1	3	100%	0,333
36	ROTI	2	4	100%	0,500
37	SGRO	1	3	100%	0,333
38	SIDO	1	3	100%	0,333
39	SIMP	1	3	100%	0,333
40	SMBR	2	6	100%	0,333
41	SMGR	3	5	100%	0,600
42	SMRU	4	4	100%	1,000
43	SRIL	1	2	100%	0,500

44	SRSN	1	3	100%	0,333
45	TCID	3	8	100%	0,375
46	TFCO	2	5	100%	0,400
47	TSPC	0	3	100%	0,000
48	UNVR	2	4	100%	0,500
49	VICO	4	5	100%	0,800
50	WIIM	1	3	100%	0,333
51	WTON	1	3	100%	0,333
		2	6	100%	0,333

Lampiran 3

Latar Belakang Pendidikan Dewan Komisaris

Nomor	Kode	Latar belakang Pendidikan	Jumlah Dewan Komisaris		BOC_EDU
1	ADHI	2	6	100%	0,333
2	AISA	2	5	100%	0,400
3	AUTO	3	3	100%	1,000
4	BBCA	2	5	100%	0,400
5	BBMD	3	4	100%	0,750
6	BNBR	1	3	100%	0,333
7	BSIM	3	3	100%	1,000
8	BUKK	2	4	100%	0,500
9	BVIC	3	4	100%	0,750
10	CASS	3	5	100%	0,600
11	CMNP	0	3	100%	0,000
12	EPMT	1	5	100%	0,200
13	ESSA	1	4	100%	0,250
14	HMSP	3	5	100%	0,600
15	IGAR	0	3	100%	0,000
16	IMAS	5	7	100%	0,714
17	INPC	2	7	100%	0,286
18	INTP	4	7	100%	0,571
19	ISAT	6	10	100%	0,600
20	JKSW	1	2	100%	0,500

21	KAEF	2	5	100%	0,400
22	KINO	2	4	100%	0,500
23	KLBF	3	7	100%	0,429
24	LION	2	3	100%	0,667
25	LSIP	5	6	100%	0,833
26	MARI	4	4	100%	1,000
27	MDIA	3	3	100%	1,000
28	MICE	1	3	100%	0,333
29	MYOR	2	5	100%	0,400
30	NISP	2	4	100%	0,500
31	PRDA	2	5	100%	0,400
32	PYFA	2	4	100%	0,500
33	RAJA	2	4	100%	0,500
34	RICY	3	3	100%	1,000
35	RMBA	4	4	100%	1,000
36	ROTI	3	3	100%	1,000
37	SGRO	1	3	100%	0,333
38	SIDO	1	3	100%	0,333
39	SIMP	6	6	100%	1,000
40	SMBR	2	5	100%	0,400
41	SMGR	1	4	100%	0,250
42	SMRU	1	2	100%	0,500
43	SRIL	1	3	100%	0,333
44	SRSN	3	8	100%	0,375

45	TCID	1	5	100%	0,200
46	TFCO	0	3	100%	0,000
47	TSPC	1	4	100%	0,250
48	UNVR	4	5	100%	0,800
49	VICO	1	3	100%	0,333
50	WIIM	1	3	100%	0,333
51	WTON	3	6	100%	0,500

Lampiran 4

Leverage

No	Kode	total kewajiban	Ekuitas	LEVERAGE
1	ADHI	Rp14.652.655.996.381	Rp5.442.779.962.898	2,692127203
2	AISA	Rp4.990.139.000.000	Rp4.264.400.000.000	1,170
3	AUTO	Rp4.075.716.000.000	Rp10.536.558.000.000	0,387
4	BBCA	Rp560.556.687.000.000	Rp112.715.059.000.000	4,973219124
5	BBMD	Rp7.906.177.017.706	Rp2.681.773.809.235	2,948114785
6	BNBR	Rp12.610.459.000.000	-Rp6.052.021.000.000	- 2,083677337
7	BSIM	Rp26.717.304.000.000	Rp4.475.322.000.000	5,969917695
8	BUKK	Rp1.031.491.061.000	Rp1.228.961.677.000	0,839319143
9	BVIC	Rp22.174.911.584.000	Rp2.626.270.697.000	8,443498079
10	CASS	Rp852.432.858.000	Rp795.021.924.000	1,07221302
11	CMNP	Rp3.254.522.361.885	Rp4.683.397.256.495	0,694906322
12	EPMT	Rp2.467.288.584.337	Rp4.619.981.227.666	0,534047318
13	ESSA	Rp6.224.896.743.627	Rp2.851.939.113.432	2,182689215
14	HMSP	Rp8.333.263.000.000	Rp34.175.014.000.000	0,243840807
15	IGAR	Rp65.716.637.766	Rp373.749.035.530	0,176
16	IMAS	Rp18.923.523.905.726	Rp6.709.818.352.953	2,820273651
17	INPC	Rp21.795.549.000.000	Rp4.424.389.000.000	4,926228006
18	INTP	Rp4.011.877.000.000	Rp26.138.703.000.000	0,153
19	ISAT	Rp36.661.585.000.000	Rp14.177.119.000.000	2,58596863
20	JKSW	Rp714.935.414.562	-Rp441.753.828.553	-1,618

21	KAEF	Rp2.341.155.131.870	Rp2.271.407.409.194	1,030706831
22	KINO	Rp1.332.431.950.729	Rp1.952.072.473.629	0,682572993
23	KLBF	Rp2.762.162.069.572	Rp12.463.847.141.085	0,222
24	LION	Rp215.209.902.816	Rp470.603.093.171	0,457
25	LSIP	Rp1.813.104.000.000	Rp7.645.984.000.000	0,237131545
26	MARI	Rp35.622.762.469	Rp175.236.820.651	0,203283547
27	MDIA	Rp754.380.347.000	Rp2.218.854.858.000	0,339986342
28	MICE	Rp247.798.771.622	Rp600.813.348.217	0,412438859
29	MYOR	Rp6.657.165.872.077	Rp6.265.255.987.065	1,062552893
30	NISP	Rp118.689.765.000.000	Rp19.506.576.000.000	6,0846027
31	PRDA	Rp556.779.447.818	Rp1.267.266.642.861	0,439354615
32	PYFA	Rp61.554.005.181	Rp105.508.790.427	0,583401676
33	RAJA	Rp728.717.678.084	Rp1.240.788.798.616	0,587301948
34	RICY	Rp876.184.855.001	Rp412.499.070.065	2,124089285
35	RMBA	Rp15.177.580.000.000	-Rp3.477.400.000.000	- 4,364634497
36	ROTI	Rp1.476.889.086.692	Rp1.442.751.772.026	1,024
37	SGRO	Rp497.188.884.322	Rp946.351.461.691	0,525374456
38	SIDO	Rp229.729.000.000	Rp2.757.885.000.000	0,083
39	SIMP	Rp14.919.304.000.000	Rp17.618.288.000.000	0,846807817
40	SMBR	Rp1.248.119.294.000	Rp3.120.757.702.000	0,400
41	SMGR	Rp13.652.504.525.000	Rp30.574.391.457.000	0,447
42	SMRU	Rp1.451.647.894.147	Rp996.320.342.520	1,457009189
43	SRIL	Rp8.354.735.677.340	Rp4.494.869.770.894	1,858726972

44	SRSN	Rp315.096.071.000	Rp402.053.633.000	0,784
45	TCID	Rp2.006.463.659.193	Rp1.783.158.507.325	1,125
46	TFCO	Rp415.891.985.360	Rp3.954.641.182.636	0,105165542
47	TSPC	Rp1.950.534.206.746	Rp4.635.273.142.692	0,421
48	UNVR	Rp12.041.437.000.000	Rp470.425.800.000	25,597
49	VICO	Rp22.241.793.722.000	Rp3.086.743.797.000	7,20558465
50	WIIM	Rp362.540.740.471	Rp991.093.391.804	0,366
51	WTON	Rp2.171.844.871.665	Rp2.490.474.913.654	0,872

Lampiran 5

Intensitas research and development

No	Kode	Pengeluaran R&D	Penjualan	R&D
1	ADHI	Rp18.750.645.001	Rp11.063.942.850.707	0,001695
2	AISA	Rp392.000.000	Rp6.545.680.000.000	0,000060
3	AUTO	Rp12.999.000.000	Rp12.806.867.000.000	0,001015
4	BBCA	Rp25.216.000.000	Rp40.079.090.000.000	0,000629
5	BBMD	Rp41.125.000	Rp690.673.348.696	0,000060
6	BNBR	Rp4.288.000.000	Rp2.075.909.000.000	0,002066
7	BSIM	Rp24.512.000.000	Rp1.744.976.000.000	0,014047
8	BUKK	Rp249.922.000	Rp1.605.432.899.000	0,000156
9	BVIC	Rp4.332.114.000	Rp303.624.347.000	0,014268
10	CASS	Rp4.348.222.000	Rp1.778.033.680.000	0,002446
11	CMNP	Rp13.212.948.924	Rp2.310.039.110.657	0,005720
12	EPMT	Rp1.293.101.823	Rp18.936.240.950.891	0,000068
13	ESSA	Rp70.891.490	Rp394.439.777.677	0,000180
14	HMSP	Rp52.911.000.000	Rp95.466.657.000.000	0,000554
15	IGAR	Rp323.776.520	Rp792.794.834.768	0,000408
16	IMAS	Rp417.650.978	Rp15.049.532.331.662	0,000028
17	INPC	Rp15.958.000.000	Rp1.005.605.000.000	0,015869
18	INTP	Rp58.835.000.000	Rp15.361.894.000.000	0,003830
19	ISAT	Rp785.417.650	Rp29.184.624.000.000	0,000027
20	JKSW	Rp159.250.000	Rp256.234.745.701	0,000622
21	KAEF	Rp317.446.025	Rp5.811.502.656.431	0,000055

22	KINO	Rp2.234.510.183	Rp3.493.028.761.680	0,000640
23	KLBF	Rp191.713.233.922	Rp19.374.230.957.505	0,009895
24	LION	Rp14.091.109.203	Rp379.137.149.036	0,037166
25	LSIP	Rp25.949.000.000	Rp3.847.869.000.000	0,006744
26	MARI	Rp90.879.000	Rp111.646.695.355	0,000814
27	MDIA	Rp8.389.499.000	Rp1.756.614.281.000	0,004776
28	MICE	Rp611.193.494	Rp641.282.717.147	0,000953
29	MYOR	Rp34.691.724.599	Rp18.349.959.898.358	0,001891
30	NISP	Rp93.339.000.000	Rp5.393.287.000.000	0,017307
31	PRDA	Rp1.421.219.707	Rp1.358.664.085.976	0,001046
32	PYFA	Rp1.671.050.000	Rp216.951.583.953	0,007702
33	RAJA	Rp1.476.671.163	Rp2.535.244.552.009	0,000582
34	RICY	Rp542.691.570	Rp1.221.519.096.811	0,000444
35	RMBA	Rp6.352.000.000	Rp4.465.209.000.000	0,001423
36	ROTI	Rp3.216.868.187	Rp2.521.920.968.213	0,001276
37	SGRO	Rp101.281.352	Rp160.986.791.061	0,000629
38	SIDO	Rp498.000.000	Rp2.561.806.000.000	0,000194
39	SIMP	Rp35.188.000.000	Rp14.530.938.000.000	0,002422
40	SMBR	Rp1.287.406.000	Rp1.522.808.093.000	0,000845
41	SMGR	Rp129.663.753.000	Rp26.134.306.138.000	0,004961
42	SMRU	Rp1.064.784.610	Rp583.672.312.554	0,001824
43	SRIL	Rp24.941.926.669	Rp9.230.298.091.103	0,002702
44	SRSN	Rp1.632.601.000	Rp500.539.668.000	0,003262
45	TCID	Rp3.395.446.244	Rp2.526.776.164.168	0,001344

46	TFCO	Rp417.543.818	Rp2.527.296.588.511	0,000165
47	TSPC	Rp2.812.975.885	Rp9.138.238.993.842	0,000308
48	UNVR	Rp2.761.497.000.000	Rp40.053.732.000.000	0,068945
49	VICO	Rp1.135.437.000	Rp263.111.378.000	0,004315
50	WIIM	Rp3.057.413.541	Rp1.685.795.530.617	0,001814
51	WTON	Rp796.303.216	Rp3.481.731.506.128	0,000229

Lampiran 6***Intellectual Capital Disclosure***

No	Kode	Jumlah yang diungkapkan (Di)	M	%	ICDScore
1	ADHI	21	25	100%	0,840
2	AISA	22	25	100%	0,880
3	AUTO	21	25	100%	0,840
4	BBCA	21	25	100%	0,840
5	BBMD	21	25	100%	0,840
6	BNBR	21	25	100%	0,840
7	BSIM	21	25	100%	0,840
8	BUKK	23	25	100%	0,920
9	BVIC	21	25	100%	0,840
10	CASS	21	25	100%	0,840
11	CMNP	21	25	100%	0,840
12	EPMT	21	25	100%	0,840
13	ESSA	22	25	100%	0,880
14	HMSP	22	25	100%	0,880
15	IGAR	21	25	100%	0,840
16	IMAS	22	25	100%	0,880
17	INPC	21	25	100%	0,840
18	INTP	20	25	100%	0,800
19	ISAT	22	25	100%	0,880

20	JKSW	5	25	100%	0,200
21	KAEF	24	25	100%	0,960
22	KINO	22	25	100%	0,880
23	KLBF	23	25	100%	0,920
24	LION	20	25	100%	0,800
25	LSIP	21	25	100%	0,840
26	MARI	18	25	100%	0,720
27	MDIA	21	25	100%	0,840
28	MICE	22	25	100%	0,880
29	MYOR	21	25	100%	0,840
30	NISP	21	25	100%	0,840
31	PRDA	21	25	100%	0,840
32	PYFA	20	25	100%	0,800
33	RAJA	21	25	100%	0,840
34	RICY	22	25	100%	0,880
35	RMBA	21	25	100%	0,840
36	ROTI	22	25	100%	0,880
37	SGRO	22	25	100%	0,880
38	SIDO	22	25	100%	0,880
39	SIMP	22	25	100%	0,880
40	SMBR	22	25	100%	0,880
41	SMGR	22	25	100%	0,880
42	SMRU	21	25	100%	0,840
43	SRIL	22	25	100%	0,880

44	SRSN	15	25	100%	0,600
45	TCID	20	25	100%	0,800
46	TFCO	21	25	100%	0,840
47	TSPC	21	25	100%	0,840
48	UNVR	22	25	100%	0,880
49	VICO	22	25	100%	0,880
50	WIIM	20	25	100%	0,800
51	WTON	21	25	100%	0,840

Lampiran 7

Unsur-unsur dari *Intellectual Capital Disclosure*

<i>Internal Structure (Structural Capital)</i>		<i>External Structure (Relational Capital)</i>	<i>Employess Competence (Human Capital)</i>
<i>Intellectual Property:</i>	<i>Infrastructure Assets:</i>	<i>Brands</i>	<i>know – how</i>
<i>Patents</i>	<i>management philosophy</i>	<i>custommers</i>	<i>education</i>
<i>copyrights</i>	<i>corporate culture</i>	<i>customers loyalty</i>	<i>vocational qualification</i>
<i>trademarks</i>	<i>information system</i>	<i>company names</i>	<i>work-related knowledge</i>
	<i>management process</i>	<i>distribution channels</i>	<i>work-related competence</i>
	<i>Networking system</i>	<i>business collaboration</i>	<i>entrepreneurial spirit</i>
	<i>research project</i>	<i>favourable contracts</i>	
		<i>financial contracts</i>	
		<i>licensing agreements</i>	
		<i>franchising agreements</i>	

Lampiran 8

Output SPSS 15.0

Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Dewan Komisaris Independen	51	.000	1.000	.41198	.187359
Latar Belakang Pendidikan Dewan Komisaris	51	.000	1.000	.51351	.279012
Leverage	51	-4.365	25.597	1.81039	4.045182
Intensitas Research And Development	51	.0000	.0689	.004910	.0111655
Pengungkapan Modal Intelektual	51	.200	.960	.83529	.104199
Valid N (listwise)	51				

Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.16315095
	Absolute	.148
Most Extreme Differences	Positive	.139
	Negative	-.148
Kolmogorov-Smirnov Z		1.060
Asymp. Sig. (2-tailed)		.211

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.022	.050		.435	.665
Dewan Komisaris Independen	.105	.058	.282	1.815	.076
Latar Belakang Pendidikan	.024	.037	.090	.637	.527
1 Dewan Komisaris					
Leverage	.011	.015	.107	.738	.464
Intensitas Research And Development	.000	.005	-.008	-.052	.959

a. Dependent Variable: ABS_RES

3. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.179	.154		-1.163	.251		
Dewan Komisaris Independen	.398	.180	.281	2.217	.032	.797	1.254
Latar Belakang Pendidikan Dewan Komisaris	-.109	.116	-.108	-.943	.350	.970	1.031
Leverage	.135	.046	.347	2.925	.005	.909	1.100
Intensitas Research And Development	.031	.015	.265	2.087	.042	.793	1.261

a. Dependent Variable: Pengungkapan Modal Intelektual

Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.641 ^a	.410	.359	.17010

a. Predictors: (Constant), Intensitas Research And Development, Latar Belakang Pendidikan Dewan Komisaris, Leverage, Dewan Komisaris Independen

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.926	4	.232	8.005	.000 ^b
Residual	1.331	46	.029		
Total	2.257	50			

a. Dependent Variable: Pengungkapan Modal Intelektual

b. Predictors: (Constant), Intensitas Research And Development, Latar Belakang Pendidikan Dewan Komisaris, Leverage, Dewan Komisaris Independen

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.179	.154		-1.163	.251
Dewan Komisaris Independen	.398	.180	.281	2.217	.032
Latar Belakang Pendidikan Dewan Komisaris	-.109	.116	-.108	-.943	.350
1 Leverage	.135	.046	.347	2.925	.005
Intensitas Research And Development	.031	.015	.265	2.087	.042

a. Dependent Variable: Pengungkapan Modal Intelektual