

Lampiran 1

Daftar Perusahaan sektor Insfrakstruktire, Utilitas Dan Transportasi 2016-2018

No	Kode	Nama Perusahaan
1	AKSI	Majapahit inti Corpora Tbk
2	APOL	Arpeni Pratama Ocean Tbk
3	ASSA	Adi sarana Armada
4	BBRM	Pelayanan Nasional Bina Buana Raya Tbk
5	BIRD	Blue Bird Tbk.
6	BULL	Buana Lintas Lautan Tbk.
7	BTEL	Bakrie Telkom Tbk
8	CANI	Capitol Nusantara Indonesia Tbk.
9	CASS	Carding Aero Cervices Tbk
10	CMPP	Air Asia Indonesia Tbk.
11	CMNP	Cipta Marga Nushapala Tbk
12	EXCL	XL Axiata Tbk
13	GIAA	Garuda Indonesia Tbk.
14	HELI	Jaya Trishindo Tbk
15	HITS	Humpuss Intermoda Transportasi Tbk.
16	IATA	Indonesia Trasnport & Infrastructure Tbk.
17	IPCC	Indonesia Kendaraan Terminal Tbk
18	IPCM	Jasa Armada Indonesia Tbk.
19	ISAT	Indosat Tbk
20	JSMR	Jasa Marga Tbk
21	KARW	ICTSI Jasa Prima tbk
22	KOPI	Mitra Energi Persada Tbk
23	LAPD	Lead International Tbk
24	LEAD	Legindo Samudra Makur
25	LRNA	Eka Sari Lorena Transport Tbk.
26	MBSS	Mitribahtera Segara Sejati Tbk.
27	META	Nusantara Insfrakstruktur
28	MIRA	Mitra International Resources Tbk.
29	MPOW	Mega Power Makmur Tbk
30	PGAS	Perusahaan Gas Negara Tbk
31	PORT	Nusantara Pelabuhan Handal Tbk.
32	POWR	Cikaran Listrindo Tbk
33	PSSI	Pelita Samudera Shipping Tbk.
34	PTIS	Indo Straits Tbk.

35	RAJA	Rukun Raharja Tbk
36	RIGS	Rig Tenders Indonesia Tbk. (S)
37	SAFE	Steady Safe Tbk.
38	SHIP	Sillo Maritime Perdana Tbk
39	SMDR	Samudera Indonesia Tbk.
40	SOCI	Soechi Lines Tbk.
41	TAMU	Pelayaran Tamarin Samudra Tbk
42	TAXI	Express Trasindo Utama Tbk
43	TCPI	Transcoal Pacific Tbk.
44	TGRA	Teregra Asia Energi Tbk
45	TLKM	Telekomunikasi Indonesia Tbk
46	TMAS	Pelayaran Tempuran Emas Tbk
47	TNCA	Trimuda Nuansa Citra Tbk.
48	TPMA	Trans Power Marine Tbk.
49	TRAM	Trada Alam Minera Tbk
50	WEHA	WEHA Transportasi Indonesia Tbk.
51	WINS	Wintermar Offshore Marine Tbk.

23	LAPD	Lead International Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
24	LEAD	Legindo Samudra Makur	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
25	LRNA	Eka Sari Lorena Transport Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
26	MBSS	Mitrabahtera Segara Sejati Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
27	META	Nusantara Insfrakstruktur	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
28	MIRA	Mitra International Resources Tbk.	✓	✓	✓	✓	✓	✓	X	X	X	✓	✓	✓	0
29	MPOW	Mega Power Makmur Tbk	X	X	✓	X	X	✓	X	X	✓	X	X	✓	0
30	PGAS	Perusahaan Gas Negara Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	0
31	PORT	Nusantara Pelabuhan Handal Tbk.	X	X	✓	X	X	✓	X	X	✓	X	X	✓	0
32	POWR	Cikaran Listrindo Tbk	X	X	✓	X	X	✓	X	X	✓	X	X	✓	0
33	PSSI	Pelita Samudera Shipping Tbk.	X	X	✓	X	X	✓	X	X	✓	X	X	✓	0
34	PTIS	Indo Straits Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
35	RAJA	Rukun Raharja Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	0
36	RIGS	Rig Tenders Indonesia Tbk. (S)	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	0
37	SAFE	Steady Safe Tbk.	X	X	✓	X	X	✓	X	X	✓	X	X	✓	0
38	SHIP	Sillo Maritime Perdana Tbk	X	X	✓	X	X	✓	X	X	✓	X	X	✓	0
39	SMDR	Samudera Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
40	SOCI	Soechi Lines Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
41	TAMU	Pelayaran Tamarin Samudra Tbk	X	✓	✓	X	✓	✓	X	✓	✓	X	✓	✓	0
42	TAXI	Express Trasindo Utama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
43	TCPI	Transcoal Pacific Tbk.	X	✓	✓	X	✓	✓	X	✓	✓	X	✓	✓	0
44	TGRA	Teregra Asia Energi Tbk	X	✓	✓	X	✓	✓	X	✓	✓	X	✓	✓	0
45	TLKM	Telekomunikasi Indonesia Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
46	TMAS	Pelayaran Tempuran Emas Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
47	TNCA	Trimuda Nuansa Citra Tbk.	X	✓	✓	X	✓	✓	X	✓	✓	X	✓	✓	0
48	TPMA	Trans Power Marine Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
49	TRAM	Trada Alam Minera Tbk	X	✓	✓	X	✓	✓	X	✓	✓	X	✓	✓	0
50	WEHA	WEHA Transportasi Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	0
51	WINS	Wintermar Offshore Marine Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	0

Lampiran 3

Daftar Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	ASSA	Adi sarana Armada
2	BIRD	Blue Bird Tbk.
3	BULL	Buana Lintas Lautan Tbk.
4	BTEL	Bakrie Telkom Tbk
5	CMNP	Cipta Marga Nushapala Tbk
6	GIAA	Garuda Indonesia Tbk.
7	ISAT	Indosat Tbk
8	JSMR	Jasa Marga Tbk
9	KOPI	Mitra Energi Persada Tbk
10	LAPD	Lead International Tbk
11	LEAD	Logindo Samudra Makmur Tbk
12	LRNA	Eka Sari Lorena Transport Tbk.
13	MBSS	Mitrabahtera Segara Sejati Tbk.
14	META	Nusantara Innsfraktruktire Tbk
15	MIRA	Mitra International Resources Tbk.
16	PTIS	Indo Straits Tbk
17	SMDR	Samudera Indonesia Tbk.
18	SOCI	Soechi Lines Tbk.
19	TLKM	Telekomunikasi Indonesia Tbk
20	TMAS	Pelayaran Tempuran Emas Tbk
21	TPMA	Trans Power Marine Tbk.

Sumber: *www.factbook*

Lampiran 4

Data Kurs Tengah Pada Tanggal Dan Tahun Neraca Perusahaan

$$\text{kurs tengah} = \frac{\text{Kurs jual} + \text{kurs beli}}{2}$$

Tahun	Kurs Jual	Kurs Beli	Kurs Tengah
31 Des 2016	13.503	13.369	13.436
31 Des 2017	13.616	13.480	13.548
31 Des 2018	14.553	14.409	14.481

Sumber: www.BI.go.id

Lampiran 5

Data Yang Menggunakan Uang Asing Diprosikan Menjadi Mata Uang Rupiah Menggunakan Kurs Tengah

Rupiah = Dollar x Kurs Tengah

No	Kode	Tahun	Laba/Rugi Berih	Total Aktiva	Kurs	Laba/Rugi Bersih	Total Aktiva
			(Dollar)	(Dollar)	Tengah		
1	BBRM	2016	-7.858.806	140.246.502	13.436	Rp (105.590.917.416,00)	Rp 1.884.352.000.872,00
		2017	-38.400.472	95.741.257	13.548	Rp (520.249.594.656,00)	Rp 1.297.102.549.836,00
		2018	-8.054.745	85.693.582	14.481	Rp (116.640.762.345,00)	Rp 1.240.928.760.942,00
2	BLTA	2016	-15.746.000	101.373.000	13.436	Rp (211.563.256.000,00)	Rp 1.362.047.628.000,00
		2017	-8.774.015	81.645.874	13.548	Rp (118.870.355.220,00)	Rp 1.106.138.300.952,00
		2018	5.425.807	71.348.533	14.481	Rp 78.571.111.167,00	Rp 1.033.198.106.373,00
3	BULL	2016	485.433	238.761.942	13.436	Rp 6.522.277.788,00	Rp 3.208.005.452.712,00
		2017	11.204.709	311.061.931	13.548	Rp 151.801.397.532,00	Rp 4.214.267.041.188,00
		2018	14.860.237	329.977.950	14.481	Rp 215.191.091.997,00	Rp 4.778.410.693.950,00
4	GIAA	2016	9.364.858	3.737.569.390	13.436	Rp 125.826.232.088,00	Rp 50.217.982.324.040,00
		2017	-213.389.678	3.763.292.093	13.548	Rp (2.891.003.357.544,00)	Rp 50.985.081.275.964,00
		2018	-228.889.524	4.155.474.803	14.481	Rp (3.314.549.197.044,00)	Rp 60.175.430.622.243,00
5	LEAD	2016	-20.178.611	222.204.129	13.436	Rp (271.119.817.396,00)	Rp 2.985.534.677.244,00
		2017	-20.963.076	202.879.602	13.548	Rp (284.007.753.648,00)	Rp 2.748.612.847.896,00
		2018	-45.381.413	156.666.326	14.481	Rp (657.168.241.653,00)	Rp 2.268.685.066.806,00
6	MBSS	2016	-29.778.990	260.520.607	13.436	Rp (400.110.509.640,00)	Rp 3.500.354.875.652,00

		2017	-8.909.523	240.103.440	13.548	Rp (120.706.217.604,00)	Rp 3.252.921.405.120,00
		2018	-16.748.868	239.708.560	14.481	Rp (242.540.357.508,00)	Rp 3.471.219.657.360,00
7	SMDR	2016	10.634.943	571.897.296	13.436	Rp 142.891.094.148,00	Rp 7.684.012.069.056,00
		2017	11.537.048	588.787.653	13.548	Rp 156.303.926.304,00	Rp 7.976.895.122.844,00
		2018	7.413.733	599.790.746	14.481	Rp 107.358.267.573,00	Rp 8.685.569.792.826,00
8	SOCI	2016	21.221.541	295.368.507	13.436	Rp 285.132.624.876,00	Rp 3.968.571.260.052,00
		2017	21.534.893	314.591.153	13.548	Rp 291.754.730.364,00	Rp 4.262.080.940.844,00
		2018	13.408.479	327.213.539	14.481	Rp 194.168.184.399,00	Rp 4.738.379.258.259,00
9	TPMA	2016	1.483.234	121.215.065	13.436	Rp 19.928.732.024,00	Rp 1.628.645.613.340,00
		2017	4.878.821	115.022.001	13.548	Rp 66.098.266.908,00	Rp 1.558.318.069.548,00
		2018	7.606.350	111.477.554	14.481	Rp 110.147.554.350,00	Rp 1.614.306.459.474,00
10	WINS	2016	-22.939.667	401.336.528	13.436	Rp (308.217.365.812,00)	Rp 5.392.357.590.208,00
		2017	-39.859.078	338.519.722	13.548	Rp (540.010.788.744,00)	Rp 4.586.265.193.656,00
		2018	-36.057.180	275.020.275	14.481	Rp (522.144.023.580,00)	Rp 3.982.568.602.275,00

Sumber = Data Sekunder Diolah

Lampiran 6

Data Profitabilitas Perusahaan Yang Diprosikan Menggunakan ROA

$$ROA = \frac{\text{Laba / Rugi Sete;ah Pajak}}{\text{Total assets}}$$

No	Kode	Tahun	Laba/rugi setelah pajak	Total asset	ROA
1	ASSA	2016	Rp 62.150.984.694,00	Rp 3.029.807.463.353,00	0,02051
		2017	Rp 103.308.394.513,00	Rp 3.307.396.918.555,00	0,03124
		2018	Rp 142.242.410.935,00	Rp 4.062.536.132.739,00	0,03501
2	BIRD	2016	Rp 510.203.000.000,00	Rp 7.300.612.000.000,00	0,06988
		2017	Rp 427.495.000.000,00	Rp 6.516.487.000.000,00	0,06560
		2018	Rp 460.273.000.000,00	Rp 6.955.157.000.000,00	0,06618
3	BULL	2016	Rp 6.522.277.788,00	Rp 3.208.005.452.712,00	0,00203
		2017	Rp 151.801.397.532,00	Rp 4.214.267.041.188,00	0,03602
		2018	Rp 215.191.091.997,00	Rp 4.778.410.693.950,00	0,04503
4	BTEL	2016	Rp (1.392.115.000.000,00)	Rp 1.569.775.000.000,00	-0,88682
		2017	Rp (1.496.482.000.000,00)	Rp 718.022.000.000,00	-2,08417
		2018	Rp (720.575.000.000,00)	Rp 713.505.000.000,00	-1,00991
5	CMNP	2016	Rp 508.516.947.486,00	Rp 7.937.919.618.380,00	0,06406
		2017	Rp 693.061.258.413,00	Rp 10.736.908.057.784,00	0,06455
		2018	Rp 730.583.775.834,00	Rp 13.098.505.586.708,00	0,05578
6	GIAA	2016	Rp 125.826.232.088,00	Rp 50.636.590.095.720,00	0,00248
		2017	Rp (2.891.003.357.544,00)	Rp 50.985.081.275.964,00	-0,05670
		2018	Rp (3.314.549.197.044,00)	Rp 60.175.430.622.243,00	-0,05508
7	ISAT	2016	Rp 1.275.655.000.000,00	Rp 50.838.704.000.000,00	0,02509
		2017	Rp 1.301.929.000.000,00	Rp 50.661.040.000.000,00	0,02570
		2018	Rp (2.085.059.000.000,00)	Rp 53.139.587.000.000,00	-0,03924
8	JSMR	2016	Rp 1.803.054.456.000,00	Rp 53.500.322.659.000,00	0,03370
		2017	Rp 2.093.656.062.000,00	Rp 79.192.772.790.000,00	0,02644
		2018	Rp 2.036.491.035.000,00	Rp 82.418.600.790.000,00	0,02471
9	KOPI	2016	Rp 19.181.585.950,00	Rp 173.826.590.599,00	0,11035
		2017	Rp 1.076.109.019,00	Rp 159.794.691.605,00	0,00673
		2018	Rp (50.952.410.940,00)	Rp 147.266.936.678,00	-0,34599
10	LAPD	2016	Rp (56.378.800.000,00)	Rp 762.773.110.000,00	-0,07391
		2017	Rp (91.693.348.000,00)	Rp 671.513.557.000,00	-0,13655
		2018	Rp (406.626.808.000,00)	Rp 277.972.716.000,00	-1,46283
11	LEAD	2016	Rp (273.379.821.828,00)	Rp 3.010.421.539.692,00	-0,09081
		2017	Rp (303.566.303.556,00)	Rp 2.937.899.516.562,00	-0,10333
		2018	Rp (657.168.241.653,00)	Rp 2.268.685.066.806,00	-0,28967
12	LRNA	2016	Rp (28.488.986.010,00)	Rp 308.709.926.719,00	-0,09228

		2017	Rp (38.483.410.461,00)	Rp 257.078.590.718,00	-0,14970
		2018	Rp (29.874.068.816,00)	Rp 312.059.443.277,00	-0,09573
13	MBSS	2016	Rp (400.110.509.640,00)	Rp 3.500.354.875.652,00	-0,11431
		2017	Rp (120.706.217.604,00)	Rp 3.252.921.405.120,00	-0,03711
		2018	Rp (242.540.357.508,00)	Rp 3.471.219.657.360,00	-0,06987
14	META	2016	Rp 154.256.734.600,00	Rp 5.209.313.588.527,00	0,02961
		2017	Rp 93.115.243.054,00	Rp 5.320.296.634.598,00	0,01750
		2018	Rp 217.085.701.116,00	Rp 4.305.691.117.097,00	0,05042
15	MIRA	2016	Rp 38.436.600.306,00	Rp 400.014.977.533,00	0,09609
		2017	Rp (20.051.493.787,00)	Rp 373.572.552.145,00	-0,05367
		2018	Rp 591.476.541,00	Rp 320.777.602.224,00	0,00184
16	PTIS	2016	Rp (98.738.114.028,00)	Rp 596.266.005.360,00	-0,16559
		2017	Rp (28.597.294.524,00)	Rp 541.081.013.004,00	-0,05285
		2018	Rp 1.728.365.274,00	Rp 549.039.107.007,00	0,003148
17	SMDR	2016	Rp 142.891.094.148,00	Rp 7.684.012.069.056,00	0,01860
		2017	Rp 156.303.926.304,00	Rp 7.976.895.122.844,00	0,02034
		2018	Rp 107.358.267.573,00	Rp 8.685.569.792.826,00	0,01236
18	SOCI	2016	Rp 285.132.624.876,00	Rp 3.968.571.260.052,00	0,07185
		2017	Rp 291.754.730.364,00	Rp 4.262.080.960.844,00	0,06845
		2018	Rp 194.168.184.399,00	Rp 4.738.379.258.259,00	0,04098
19	TLKM	2016	Rp 29.172.000.000.000,00	Rp 179.611.000.000.000,00	0,16242
		2017	Rp 32.701.000.000.000,00	Rp 198.484.000.000.000,00	0,16475
		2018	Rp 26.979.000.000.000,00	Rp 206.196.000.000.000,00	0,13084
20	TMAS	2016	Rp 231.521.148.688,00	Rp 2.525.662.339.789,00	0,09167
		2017	Rp 53.358.287.358,00	Rp 2.918.378.214.457,00	0,01828
		2018	Rp 34.818.481.452,00	Rp 2.837.426.144.607,00	0,01227
21	TPMA	2016	Rp 19.928.732.024,00	Rp 1.628.645.613.340,00	0,01224
		2017	Rp 66.098.266.908,00	Rp 1.558.318.069.548,00	0,04242
		2018	Rp 110.147.554.350,00	Rp 1.614.306.459.474,00	0,06823

Lampiran 7

**Data Ukuran Perusahaan Pada Perusahaan Sampel Yang Diprosikan Dengan
Natural Logaritma Asset**

Ukuran perusahaan = Ln (Total Assets)

NO	KODE	Tahun	Total Asset	LN(Total Asset)
1	ASSA	2016	Rp 3.029.807.463.353,00	28,73952
		2017	Rp 3.307.396.918.555,00	28,82718
		2018	Rp 4.062.536.132.739,00	29,03283
2	BIRD	2016	Rp 7.300.612.000.000,00	29,61898
		2017	Rp 6.516.487.000.000,00	29,50536
		2018	Rp 6.955.157.000.000,00	29,57050
3	BULL	2016	Rp 3.208.005.452.712,00	28,79667
		2017	Rp 4.214.267.041.188,00	29,06950
		2018	Rp 7.401.131.358.088,00	29,63265
4	BTEL	2016	Rp 1.569.775.000.000,00	28,08195
		2017	Rp 718.022.000.000,00	27,29977
		2018	Rp 713.505.000.000,00	27,29346
5	CMNP	2016	Rp 7.937.919.618.380,00	29,70267
		2017	Rp 10.736.908.057.784,00	30,00471
		2018	Rp 13.098.505.586.708,00	30,20352
6	GIAA	2016	Rp 50.636.590.095.720,00	31,55570
		2017	Rp 50.985.081.275.964,00	31,56255
		2018	Rp 60.175.430.622.243,00	31,72829
7	ISAT	2016	Rp 50.838.704.000.000,00	31,55968
		2017	Rp 50.661.040.000.000,00	31,55618
		2018	Rp 53.139.587.000.000,00	31,60394
8	JSMR	2016	Rp 53.500.322.659.000,00	31,61071
		2017	Rp 79.192.772.790.000,00	32,00291
		2018	Rp 82.418.600.790.000,00	32,04283
9	KOPI	2016	Rp 173.826.590.599,00	25,88132
		2017	Rp 159.794.691.605,00	25,79716
		2018	Rp 147.266.936.678,00	25,71551
10	LAPD	2016	Rp 762.773.110.000,00	27,36023
		2017	Rp 671.513.557.000,00	27,23280
		2018	Rp 277.972.716.000,00	26,35079
11	LEAD	2016	Rp 3.010.421.539.692,00	28,73310
		2017	Rp 2.937.899.516.562,00	28,70872
		2018	Rp 2.268.685.066.806,00	28,45022

12	LRNA	2016	Rp	308.709.926.719,00	26,45567
		2017	Rp	257.078.590.718,00	26,27265
		2018	Rp	312.059.443.277,00	26,46646
13	MBSS	2016	Rp	3.500.354.875.652,00	28,88389
		2017	Rp	3.252.921.405.120,00	28,81057
		2018	Rp	3.471.219.657.360,00	28,87553
14	META	2016	Rp	5.209.313.588.527,00	29,28147
		2017	Rp	5.320.296.634.598,00	29,30255
		2018	Rp	4.305.691.117.097,00	29,09096
15	MIRA	2016	Rp	400.014.977.533,00	26,71477
		2017	Rp	373.572.552.145,00	26,64638
		2018	Rp	320.777.602.224,00	26,49401
16	PTIS	2016	Rp	596.266.005.360,00	27,11395
		2017	Rp	541.081.013.004,00	27,01683
		2018	Rp	549.039.107.007,00	27,03144
17	SMDR	2016	Rp	7.684.012.069.056,00	29,67016
		2017	Rp	7.976.895.122.844,00	29,70757
		2018	Rp	8.685.569.792.826,00	29,79268
18	SOCI	2016	Rp	3.968.571.260.052,00	29,00943
		2017	Rp	4.262.080.960.844,00	29,08078
		2018	Rp	4.738.379.258.259,00	29,18672
19	TLKM	2016	Rp	179.611.000.000.000,00	32,82181
		2017	Rp	198.484.000.000.000,00	32,92173
		2018	Rp	206.196.000.000.000,00	32,95985
20	TMAS	2016	Rp	2.525.662.339.789,00	28,55752
		2017	Rp	2.918.378.214.457,00	28,70205
		2018	Rp	2.837.426.144.607,00	28,67392
21	TPMA	2016	Rp	1.628.645.613.340,00	28,11877
		2017	Rp	1.558.318.069.548,00	28,07463
		2018	Rp	1.614.306.459.474,00	28,10993

Sumber: Data Sekunder

Lampiran 8

Data Ukuran Dewan Komisaris Perusahaan Pada Perusahaan Sampel

$$UDK = \sum \text{Ukuran Perusahaan}$$

NO	KODE PERUSAHAAN	JUMLAH DEWAN KOMISARIS		
		2016	2017	2018
1	ASSA	3	3	3
2	BIRD	8	8	8
3	BULL	3	3	3
4	BTEL	3	2	2
5	CMNP	3	3	3
6	GIAA	6	6	6
7	ISAT	10	10	10
8	JSMR	6	6	6
9	KOPI	3	3	3
10	LAPD	3	3	3
11	LEAD	3	3	3
12	LRNA	3	3	3
13	MBSS	5	5	5
14	META	3	3	3
15	MIRA	3	3	3
16	PTIS	3	3	3
17	SMDR	5	5	5
18	SOCI	3	3	3
19	TLKM	7	7	7
20	TMAS	3	3	3
21	TPMA	3	3	3

Lampiran 9

Data Kepemilikan Institusional Pada Perusahaan Sampel

Kepemilikan saham oleh institusi	
KI =	_____
	jumlah saham beredar

No	Kode	Tahun	kepemilikan saham oleh institusi (Dalam Lembar)	Jumlah Saham Beredar (Dalam Lembar)	Kepemilikan institusional
1	ASSA	2016	1.498.900.000	3.397.500.000	0,44118
		2017	1.503.351.100	3.397.500.000	0,44249
		2018	1.503.351.100	3.397.500.000	0,44249
2	BIRD	2016	930.000.000	2.502.100.000	0,37169
		2017	930.000.000	2.502.100.000	0,37169
		2018	880.501.695	2.502.100.000	0,35191
3	BULL	2016	1.989.345.736	2.426.895.677	0,81971
		2017	3.499.665.723	4.853.940.372	0,72099
		2018	3.013.958.656	7.298.983.130	0,41293
4	BTEL	2016	9.762.336.513	30.584.590.655	0,31919
		2017	15.458.094.239	36.773.904.635	0,42035
		2018	15.458.094.239	36.773.904.635	0,42035
5	CMNP	2016	2.093.057.349	2.750.000.000	0,76111
		2017	2.559.259.694	3.345.831.944	0,76491
		2018	1.982.338.261	3.620.831.944	0,54748
6	GIAA	2016	6.370.697.372	25.868.926.633	0,24627
		2017	6.630.958.172	25.886.576.254	0,25615
		2018	6.630.958.172	25.886.576.254	0,25615
7	ISAT	2016	949.001.656	5.433.933.500	0,17464
		2017	935.287.751	5.433.933.500	0,17212
		2018	853.669.803	5.433.933.500	0,15710
8	JSMR	2016	922.489.835	7.257.871.200	0,12710
		2017	922.489.835	7.257.871.200	0,12710
		2018	1.026.084.319	7.257.871.200	0,14138
9	KOPI	2016	646.672.535	697.266.668	0,92744
		2017	645.957.053	697.266.668	0,92641
		2018	645.957.053	697.266.668	0,92641
10	LAPD	2016	2.468.514.776	3.966.350.139	0,62236
		2017	2.468.514.776	3.966.350.139	0,62236
		2018	2.689.774.468	3.966.350.139	0,67815
11	LEAD	2016	901.959.200	2.577.028.572	0,35000
		2017	1.313.058.200	4.049.616.328	0,32424

		2018	1.574.058.200	4.049.616.328	0,38869
12	LRNA	2016	199.999.998	350.000.022	0,57143
		2017	199.999.998	350.000.022	0,57143
		2018	199.999.998	350.000.022	0,57143
13	MBSS	2016	892.513.586	1.750.026.639	0,51000
		2017	892.513.586	1.750.026.639	0,51000
		2018	892.513.586	1.750.026.639	0,51000
14	META	2016	3.202.000.000	15.235.671.880	0,21016
		2017	7.356.495.300	15.235.671.880	0,48285
		2018	14.919.115.781	17.710.708.194	0,84238
15	MIRA	2016	691.596.681	3.961.452.039	0,17458
		2017	691.596.681	3.961.452.039	0,17458
		2018	691.596.681	3.961.452.039	0,17458
16	PTIS	2016	450.165.300	550.165.000	0,81824
		2017	450.165.300	550.165.000	0,81824
		2018	450.165.300	550.165.000	0,81824
17	SMDR	2016	2.364.132.060	3.275.120.000	0,72185
		2017	2.364.132.060	3.275.120.000	0,72185
		2018	2.364.132.060	3.275.120.000	0,72185
18	SOCI	2016	5.640.000.000	7.059.000.000	0,79898
		2017	5.640.000.000	7.059.000.000	0,79898
		2018	5.640.000.000	7.059.000.000	0,79898
19	TLKM	2016	7.000.589.980	100.799.996.400	0,06945
		2017	7.000.589.980	100.799.996.400	0,06945
		2018	4.944.921.880	99.062.216.600	0,04992
20	TMAS	2016	922.452.956	1.141.030.000	0,80844
		2017	922.452.956	1.141.030.000	0,80844
		2018	922.452.956	1.141.030.000	0,80844
21	TPMA	2016	2.265.476.000	2.633.300.000	0,86032
		2017	2.274.313.080	2.633.300.000	0,86367
		2018	2.309.772.200	2.633.300.000	0,87714

Sumber : Data Sekunder Diolah

Lampiran 10

Data CSR pada perusahaan sampel

$$\text{CSRI} = \frac{\sum x_{ij}}{n_j}$$

No	Kode	Tahun	jumlah pengungkapan	indikator pengungkapan	CSR
1	ASSA	2016	82	91	0,90110
		2017	82	91	0,90110
		2018	43	91	0,47253
2	BIRD	2016	60	91	0,65934
		2017	60	91	0,65934
		2018	41	91	0,45055
3	BULL	2016	28	91	0,30769
		2017	28	91	0,30769
		2018	28	91	0,30769
4	BTEL	2016	13	91	0,14286
		2017	30	91	0,32967
		2018	13	91	0,14286
5	CMNP	2016	57	91	0,62637
		2017	57	91	0,62637
		2018	57	91	0,62637
6	GIAA	2016	49	91	0,53846
		2017	49	91	0,53846
		2018	52	91	0,57143
7	ISAT	2016	22	91	0,24176
		2017	39	91	0,42857
		2018	39	91	0,42857
8	JSMR	2016	39	91	0,42857
		2017	39	91	0,42857
		2018	40	91	0,43956
9	KOPI	2016	13	91	0,14286
		2017	34	91	0,37363
		2018	34	91	0,37363
10	LAPD	2016	11	91	0,12088
		2017	22	91	0,24176
		2018	22	91	0,24176
11	LEAD	2016	45	91	0,49451
		2017	45	91	0,49451
		2018	45	91	0,49451
12	LRNA	2016	32	91	0,35165
		2017	35	91	0,38462
		2018	35	91	0,38462

13	MBSS	2016	11	91	0,12088
		2017	44	91	0,48352
		2018	44	91	0,48352
14	META	2016	69	91	0,75824
		2017	69	91	0,75824
		2018	69	91	0,75824
15	MIRA	2016	4	91	0,04396
		2017	50	91	0,54945
		2018	50	91	0,54945
16	PTIS	2016	50	91	0,54945
		2017	50	91	0,54945
		2018	50	91	0,54945
17	SMDR	2016	61	91	0,67033
		2017	61	91	0,67033
		2018	61	91	0,67033
18	SOCI	2016	79	91	0,86813
		2017	70	91	0,76923
		2018	70	91	0,76923
19	TLKM	2016	31	91	0,34066
		2017	32	91	0,35165
		2018	19	91	0,20879
20	TMAS	2016	27	91	0,29670
		2017	70	91	0,76923
		2018	70	91	0,76923
21	TPMA	2016	54	91	0,59341
		2017	70	91	0,76923
		2018	70	91	0,76923

Sumber : Data Sekunder Diolah



Lampiran 11

Output SPSS

STATISTIK DESKRIPTIF

VARIABLES=Profitabilitas Ukuran_perusahaan Ukuran_dewan_komisaris
Kepemilikan_Institusional CSR
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	63	-2,08417	,16475	-,0876305	,36613892
Ukuran_perusahaan	63	25,71551	32,95985	28,9631205	1,88228728
Ukuran_dewan_komisaris	63	2,00000	10,00000	4,2063492	2,04117874
Kepemilikan_Institusional	63	,04992	,92744	,5169594	,26951993
CSR	63	,04396	,90110	,4927616	,21265589
Valid N (listwise)	63				

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		63
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,18393958
Most Extreme Differences	Absolute	,096
	Positive	,075
	Negative	-,096
Kolmogorov-Smirnov Z		,761
Asymp. Sig. (2-tailed)		,608

UJI AUTOKOLERASI SEBELUM PERBAIKAN

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	^a ,502	,252	,200	,19017658	1,130

a. Predictors: (Constant), Kepemilikan_Institusional, Profitabilitas, Ukuran_dewan_komisaris, Ukuran_perusahaan

b. Dependent Variable: CSR

UJI AUTOKOLERASI SESUDAH PERBAIKAN

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	^a ,468	,219	,164	,16540	1,930

a. Predictors: (Constant), Lag_kepemilikan_institusional, Lag_profitabilitas, Lag_ukuran_dewan_komisaris, Lag_ukuran_perusahaan

b. Dependent Variable: Lag_CSR

HASIL UJI HETEROSKEDASTISITAS

Model Summary

Correlations

			Lag_Profitabilitas	Lag_Ukuran_Perusahaan	Lag_Ukuran_Dewan_Komisaris	Lag_Kepemilikan_Institusional	Lag_res
Spearman's rho	Lag_Profitabilitas	Correlation Coefficient	1,000	,310*	,118	-,140	,148
		Sig. (2-tailed)	.	,014	,362	,279	,251
		N	62	62	62	62	62
	Lag_Ukuran_Perusahaan	Correlation Coefficient	,310*	1,000	,727**	-,539**	,070
		Sig. (2-tailed)	,014	.	,000	,000	,586
		N	62	62	62	62	62
	Lag_Ukuran_Dewan_Komisaris	Correlation Coefficient	,118	,727**	1,000	-,510**	,026
		Sig. (2-tailed)	,362	,000	.	,000	,842
		N	62	62	62	62	62
	Lag_Kepemilikan_Institusional	Correlation Coefficient	-,140	-,539**	-,510**	1,000	,038
		Sig. (2-tailed)	,279	,000	,000	.	,767
		N	62	62	62	62	62
	Lag_res	Correlation Coefficient	,148	,070	,026	,038	1,000
		Sig. (2-tailed)	,251	,586	,842	,767	.
		N	62	62	62	62	62

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

HASIL UJI MULTIKOLINERITAS

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Lag_profitabilitas	,875	1,143
	Lag_ukuran_perusahaan	,466	2,146
	Lag_ukuran_dewan_komisaris	,524	1,907
	Lag_kepemilikan_institusional	,616	1,623

a. Dependent Variable: Lag_CSR

ANALISIS LINIER BERGANDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,760	,375		-2,026	,048
	Lag_Profitabilitas	-,074	,108	-,133	-,687	,495
	Lag_Ukuran_Perusahaan	,057	,022	,457	2,666	,010
	Lag_Ukuran_Dewan_Komisaris	-,019	,018	-,169	-1,049	,299
	Lag_Kepemilikan_Institusional	,321	,119	,403	2,700	,009
	Moderasi	,017	,012	,277	1,435	,157

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,468 ^a	,219	,164	,16540

a. Predictors: (Constant),
Lag_ kepemilikan_institusional,
Lag_profitabilitas,
Lag_ukuran_dewan_komisaris,
Lag_ukuran_perusahaan



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BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : TYA PUJI RAHAYU
2. NIM : 16441245
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keuangan
5. Alamat : Jarak, Siman, Ponorogo
6. Judul Skripsi : Pengaruh Profitabilitas, Ukuran Perusahaan, Ukuran Dewan Komisaris terhadap Pengungkapan Corporate Social Responsibility dengan Kepemilikan Institusional sebagai Variabel Moderasi (Studi Empiris Perusahaan Infrastruktur, Utilitas, dan Transportasi yang terdaftar di BEI)
7. Masa Pembimbingan : September 2021 s/d Agustus 2022
8. Tanggal Mengajukan Skripsi : 06 Desember 2022
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
20 Desember 2021	Revisi Bab 4.5 Pemb 2	
6 Januari 2022	Acc Bab 4.5 Pemb 2	
20-1-2022	Revisi 4.5. —	
8-2-2022	Revisi Bab 4-5	
5-7-2022	Revisi Bab 4-5	
	ajukan full Draft	
	Benahi sesuai hasil diskusi	
	cek plagiasi	
19-7-2022	Revisi full draft.	
22-7-2022	ACC Full Draft	
	Benahi Daftar Pustaka.	

