

# LAMPIRAN



## Lampiran 1

### Daftar *Item* yang Diungkapkan Indeks Pengungkapan Sukarela

| No  | Item-item pengungkapan sukarela   |
|-----|---|
| 1.  | Uraian mengenai strategi dan tujuan perusahaan; dapat meliputi strategi dan tujuan umum, keuangan, pemasaran dan sosial.                            |
| 2.  | Uraian mengenai dampak strategi terhadap hasil-hasil pada masa sekarang dan atau masa yang akan datang  |
| 3.  | Bagan atau uraian yang menjelaskan pembagian wewenang dan tanggung jawab dalam organisasi   |
| 4.  | Informasi mengenai proyeksi jumlah penjualan tahun berikutnya dapat secara kualitatif atau kuantitatif  |
| 5.  | Informasi mengenai proyeksi jumlah laba tahun berikutnya, dapat secara kualitatif atau kuantitatif  |
| 6.  | Informasi mengenai proyeksi jumlah aliran kas tahun berikutnya, dapat secara kualitatif dan kuantitatif   |
| 7.  | Uraian mengenai kegiatan investasi atau pengeluaran modal yang telah dan atau akan dilaksanakan   |
| 8.  | Uraian mengenai program reset dan pengembangan yang dapat meliputi kebijakan, lokasi aktivitas, jumlah karyawan dan hasil yang dicapai              |
| 9.  | Informasi mengenai pesanan-pesanan dari pembeli yang belum dipenuhi dan kontrak-kontrak penjualan yang akan direalisasikan dimasa yang akan datang. |
| 10. | Informasi mengenai analisis pesaing, dapat secara kualitatif atau kuantitatif.  |
| 11. | Uraian mengenai pemberian kesempatan kerja yang sama ; tanpa memandang suku; agama dan ras.   |
| 12. | Uraian mengenai kondisi kesehatan dan keselamatan dalam lingkungan kerja  |
| 13. | Uraian mengenai masalah-masalah yang dihadapi perusahaan dalam rekrutmen tenaga kerja.  |
| 14. | informasi mengenai level atau fisik output dan pemakaian kapasitas yang dicapai oleh perusahaan pada masa sekarang.                                 |
| 15. | uraian mengenai dampak operasi perusahaan terhadap lingkungan hidup dan kebijakan yang ditempuh untuk memelihara lingkungan.                        |
| 16. | Informasi mengenai manajemen senior yang dapat meliputi nama, pengalaman , dan tanggung jawabnya.   |
| 17. | Uraian mengenai pembagian kebijakan-kebijakan yang ditempuh perusahaan untuk menjamin kesinambungan manajemen.                                      |
| 18. | Ringkasan statistik keuangan yang meliputi rasio-rasio rentabilitas, likuiditas, dan solfabilitas untuk 5 tahun atau lebih.                         |
| 19. | Laporan yang memusat elemen-elemen laba rugi yang perbandingan untuk 3 tahun atau lebih.  |

|     |   |
|-----|---|
| 20. | Laporan yang memusat elemen-elemen neraca yang diperbandingkan untuk 3 tahun atau lebih.                                    |
| 21. | Informasi yang merinci jumlah yang dibelanjakan untuk karyawan yang dapat meliputi gaji atau upah, tunjangan dan pemotongan |
| 22. | Informasi mengenai nilai tambah, dapat secara kualitatif atau kuantitatif.  |
| 23. | Informasi mengenai biaya yang dipisahkan kedalam komponen tetap dan variabel.   |
| 24. | Mengenai tingkat imbal hasil (return) yang diharapkan terhadap sebuah proyek.   |
| 25. | Uraian mengenai dampak inflasi terhadap aktiva perusahaan pada masa sekarang dan atau masa yang akan datang.                |
| 26. | Informasi mengenai kemungkinan litigasi oleh pihak lain terhadap perusahaan dimasa yang akan datang.                        |
| 27. | Informasi mengenai pihak-pihak yang mencoba memperoleh pemilikan substansial terhadap saham perusahaan                      |
| 28. | Informasi harga saham untuk setiap masa tri wulan untuk 3 tahun atau lebih.   |
| 29. | Informasi mengenai komposisi karyawan.  |
| 30. | Informasi mengenai sistem komunikasi dan informasi perusahaan.  |
| 31. | Informasi mengenai kepala audit internal yang dapat meliputi nama, pengalaman, dan tanggung jawab.                          |
| 32. | Uraian mengenai ringkasan keputusan hasil rapat umum pemegang saham tahunan   |
| 33. | Struktur kepemilikan perusahaan dalam bentuk bagan.   |

Sumber : penelitian dari Suripto (1998).

## Lampiran 2

### Indeks Pengungkapan Sukarela

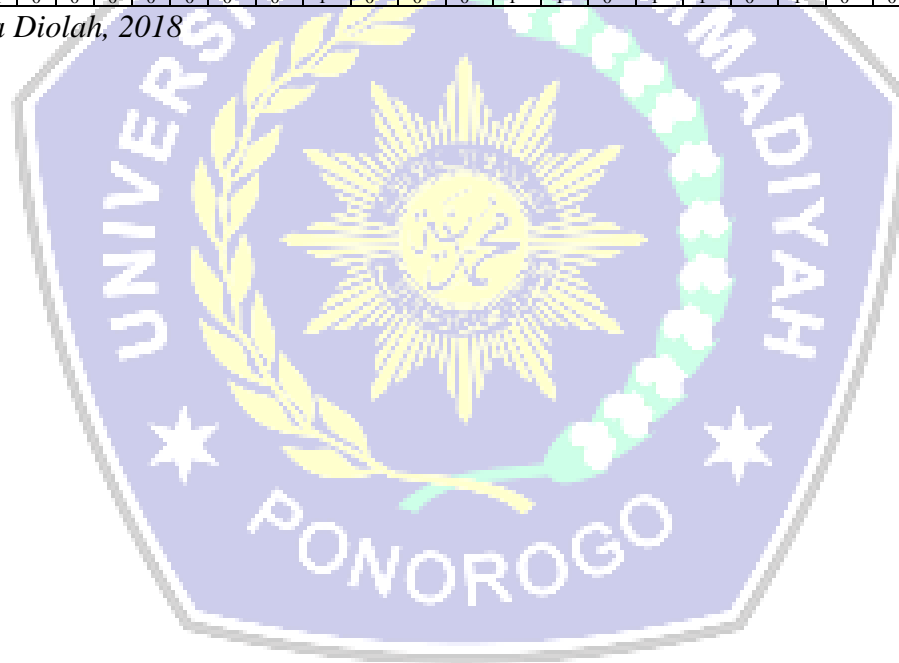
| NO | KODE PERUSAHAAN | TAHUN | SCORE ITEM |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | Σ    | PS   |      |
|----|-----------------|-------|------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------|------|------|
|    |                 |       | 1          | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 |      |      |      |
| 1. | AGRO            | 2013  | 1          | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 1  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 13   | 0.39 |      |
|    |                 | 2014  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 11   | 0.33 |      |
|    |                 | 2015  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 11   | 0.33 |      |
| 2. | BACA            | 2013  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 7  | 0.21 |      |      |
|    |                 | 2014  | 0          | 0 | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 0  | 0  | 1  | 9    | 0.27 |      |
|    |                 | 2015  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 0  | 0  | 1  | 8    | 0.24 |      |
| 3. | BBCA            | 2013  | 1          | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 1  | 1  | 1  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 1  | 1  | 1  | 0  | 1  | 14   | 0.42 |      |
|    |                 | 2014  | 1          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 1  | 1  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 1  | 1  | 1  | 1  | 1  | 13   | 0.39 |      |
|    |                 | 2015  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 1  | 1  | 1  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 1  | 1  | 1  | 1  | 1    | 13   | 0.39 |
| 4. | BBKP            | 2013  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 1  | 0  | 1  | 1  | 0  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 1  | 9    | 0.27 |      |
|    |                 | 2014  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 10   | 0.30 |      |
|    |                 | 2015  | 1          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 13   | 0.39 |      |
| 5. | BBMD            | 2013  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 7  | 0.21 |      |      |
|    |                 | 2014  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 1    | 9    | 0.27 |
|    |                 | 2015  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1    | 7    | 0.21 |
| 6. | BBNI            | 2013  | 1          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 1  | 0  | 1  | 1  | 0  | 1  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 1  | 13   | 0.39 |      |
|    |                 | 2014  | 1          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 1  | 0  | 1  | 1  | 0  | 1  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 1  | 13   | 0.39 |      |
|    |                 | 2015  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 7    | 0.21 |      |
| 7. | BBNP            | 2013  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 1  | 1  | 9    | 0.27 |      |
|    |                 | 2014  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 1  | 12   | 0.36 |      |
|    |                 | 2015  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 0  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 0  | 0  | 1  | 9    | 0.27 |      |
| 8. | BBRI            | 2013  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 1  | 12   | 0.36 |      |
|    |                 | 2014  | 0          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 0  | 0  | 0  | 0  | 1  | 10 | 0.30 |      |      |
|    |                 | 2015  | 1          | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0  | 0  | 1  | 0  | 0  | 1  | 1  | 1  | 0  | 1  | 1  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 1  | 1  | 11   | 0.33 |      |

|      |      |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |      |      |
|------|------|------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|------|------|
| 9.   | BBTN | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1  | 1    | 11   | 0,33 |
|      |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1  | 1    | 10   | 0,30 |
|      |      | 2015 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0  | 1    | 8    | 0,24 |
| 10.  | BDMN | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 10   | 0,30 |      |
|      |      | 2014 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1  | 10   | 0,30 |      |
|      |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 13   | 0,39 |      |
| 11.  | BJBR | 2013 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 11   | 0,33 |      |
|      |      | 2014 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1  | 10   | 0,30 |      |
|      |      | 2015 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1  | 12   | 0,36 |      |
| 12.  | BKSW | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1  | 11   | 0,33 |      |
|      |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 11   | 0,33 |      |
|      |      | 2015 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 12 | 0,36 |      |      |
| 13.  | BMAS | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 8  | 0,24 |      |      |
|      |      | 2014 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 7  | 0,21 |      |      |
|      |      | 2015 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 8  | 0,24 |      |      |
| 14.  | BMRI | 2013 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1  | 9    | 0,27 |      |
|      |      | 2014 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1  | 12   | 0,36 |      |
|      |      | 2015 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 10   | 0,30 |      |
| 15.  | BNBA | 2013 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5  | 0,15 |      |      |
|      |      | 2014 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 10 | 0,30 |      |      |
|      |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1  | 12   | 0,36 |      |
| 16.. | BNGA | 2013 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1  | 11   | 0,33 |      |
|      |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 12   | 0,36 |      |
|      |      | 2015 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1  | 11   | 0,33 |      |
| 17.. | BNII | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1  | 11   | 0,33 |      |
|      |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1  | 11   | 0,33 |      |
|      |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1  | 12   | 0,36 |      |
| 18.. | BNLI | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1  | 11   | 0,33 |      |
|      |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 1  | 12   | 0,36 |      |
|      |      | 2015 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1  | 10   | 0,30 |      |

|     |      |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |      |      |      |      |      |
|-----|------|------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|------|------|------|------|------|
| 19. | BSIM | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1  | 0    | 1    | 0    | 1    | 12   | 0,36 |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1  | 0    | 0    | 0    | 1    | 11   | 0,33 |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 1  | 1    | 14   | 0,42 |      |      |      |
| 20. | BTPN | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0  | 1    | 10   | 0,30 |      |      |      |
|     |      | 2014 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0  | 1    | 10   | 0,30 |      |      |      |
|     |      | 2015 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0  | 1    | 10   | 0,30 |      |      |      |
| 21. | BVIC | 2013 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 0    | 1    | 9    | 0,27 |      |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 1  | 12   | 0,36 |      |      |      |      |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 1  | 13   | 0,39 |      |      |      |      |
| 22. | INPC | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 0    | 1    | 10   | 0,30 |      |
|     |      | 2014 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0  | 0    | 1    | 7    | 0,21 |      |      |
|     |      | 2015 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 11 | 0,33 |      |      |      |      |      |
| 23. | MAYA | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0  | 0    | 1    | 7    | 0,21 |      |      |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1  | 1    | 14   | 0,42 |      |      |      |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1  | 13   | 0,39 |      |      |      |      |
| 24. | MCOR | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 0    | 1    | 11   | 0,33 |      |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 0    | 1    | 11   | 0,33 |      |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 0    | 1    | 11   | 0,33 |      |
| 25. | MEGA | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 0    | 1    | 6    | 0,18 |      |      |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 1    | 1    | 9    | 0,27 |      |      |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1  | 1    | 1    | 11   | 0,33 |      |      |
| 26. | NAGA | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 1    | 8    | 0,24 |      |      |      |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0  | 1    | 10   | 0,30 |      |      |      |
|     |      | 2015 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 1  | 10   | 0,30 |      |      |      |      |
| 27. | NISP | 2013 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 1    | 1    | 12   | 0,36 |      |
|     |      | 2014 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0  | 0    | 1    | 1    | 11   | 0,33 |      |
|     |      | 2015 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1  | 10   | 0,30 |      |      |      |      |
| 28. | NOBU | 2013 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1  | 7    | 0,21 |      |      |      |      |
|     |      | 2014 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1  | 6    | 0,18 |      |      |      |      |
|     |      | 2015 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1  | 6    | 0,18 |      |      |      |      |

|     |      |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |      |      |
|-----|------|------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|------|------|
| 29. | PNBN | 2013 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1  | 1    | 9    | 0,27 |
|     |      | 2014 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1  | 10   | 0,30 |      |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 1  | 10   | 0,30 |      |
| 30. | PNBS | 2013 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 8  | 0,24 |      |      |
|     |      | 2014 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 7  | 0,21 |      |      |
|     |      | 2015 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 9  | 0,27 |      |      |
| 31. | SDRA | 2013 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 13 | 0,39 |      |      |
|     |      | 2014 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 13 | 0,39 |      |      |
|     |      | 2015 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 14 | 0,42 |      |      |

Sumber :Laporan Keuangan Data Diolah, 2018



### Lampiran 3

Data perhitungan ukuran perusahaan sampel

$$Size = \ln(\text{total aset})$$

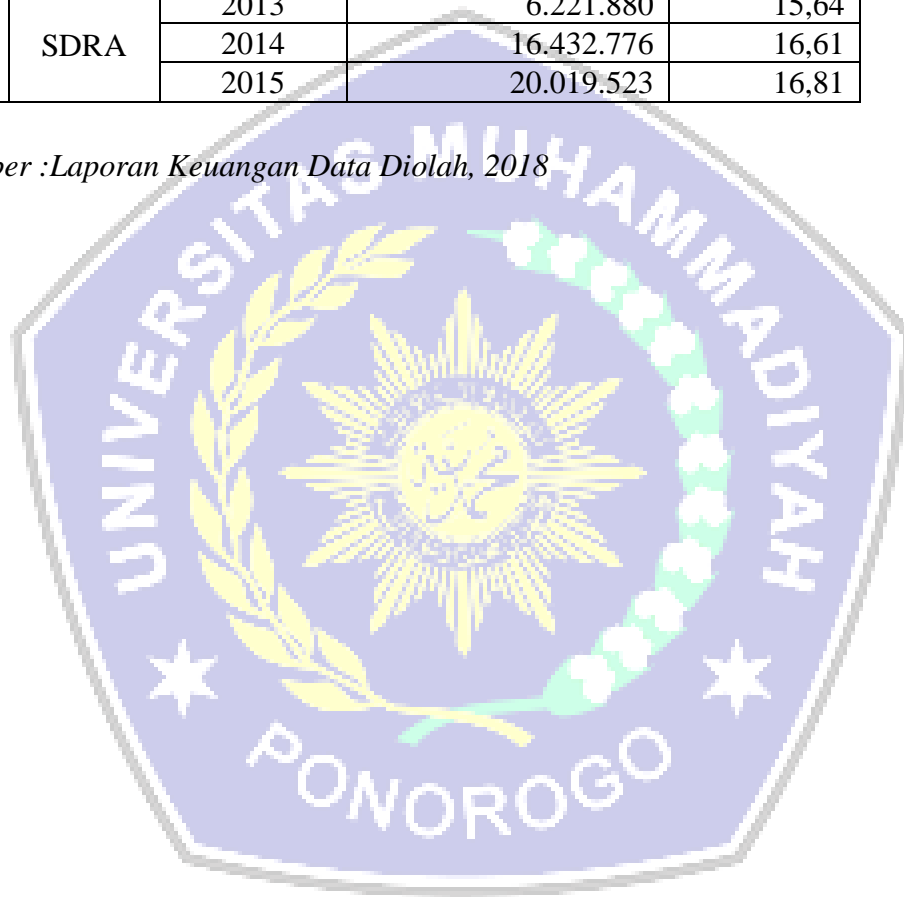
| NO | KODE | TAHUN | Total asset<br>(Dalam jutaan rupiah) | SIZE  |
|----|------|-------|--------------------------------------|-------|
| 1. | AGRO | 2013  | 5.124.260                            | 15,45 |
|    |      | 2014  | 6.388.305                            | 15,67 |
|    |      | 2015  | 8.364.503                            | 15,94 |
| 2. | BACA | 2013  | 7.139.276                            | 15,78 |
|    |      | 2014  | 9.251.776                            | 16,04 |
|    |      | 2015  | 12.159.197                           | 16,31 |
| 3. | BBCA | 2013  | 496.849.000                          | 20,02 |
|    |      | 2014  | 553.156.000                          | 20,13 |
|    |      | 2015  | 594.373.000                          | 20,20 |
| 4. | BBKP | 2013  | 69.445.000                           | 18,06 |
|    |      | 2014  | 79.053.000                           | 18,19 |
|    |      | 2015  | 94.367.000                           | 18,36 |
| 5. | BBMD | 2013  | 7.911.550                            | 15,88 |
|    |      | 2014  | 8.672.084                            | 15,98 |
|    |      | 2015  | 9.409.597                            | 16,06 |
| 6. | BBNI | 2013  | 386.654.815                          | 19,77 |
|    |      | 2014  | 393.466.672                          | 19,79 |
|    |      | 2015  | 478.716.369                          | 19,99 |
| 7. | BBNP | 2013  | 9.985.736                            | 16,12 |
|    |      | 2014  | 9.468.873                            | 16,06 |
|    |      | 2015  | 8.613.114                            | 15,97 |
| 8. | BBRI | 2013  | 626.101.000                          | 20,26 |
|    |      | 2014  | 801.984.000                          | 20,50 |
|    |      | 2015  | 878.426.000                          | 20,59 |
| 9. | BBTN | 2013  | 131.170.000                          | 18,69 |
|    |      | 2014  | 144.582.000                          | 18,79 |
|    |      | 2015  | 171.808.000                          | 18,96 |
| 10 | BDMN | 2013  | 184.338.000                          | 19,03 |
|    |      | 2014  | 195.821.000                          | 19,09 |
|    |      | 2015  | 188.057.000                          | 19,05 |
| 11 | BJBR | 2013  | 70.958.233                           | 18,08 |
|    |      | 2014  | 75.861.310                           | 18,14 |
|    |      | 2015  | 88.697.430                           | 18,30 |
| 12 | BKSW | 2013  | 11.051.347                           | 16,22 |
|    |      | 2014  | 20.839.018                           | 16,85 |
|    |      | 2015  | 25.757.649                           | 17,06 |



|     |      |      |             |       |
|-----|------|------|-------------|-------|
| 13. | BMAS | 2013 | 4.172.915   | 15,24 |
|     |      | 2014 | 4.831.637   | 15,39 |
|     |      | 2015 | 5.343.936   | 15,49 |
| 14. | BMRI | 2013 | 733.099.762 | 20,41 |
|     |      | 2014 | 855.039.673 | 20,57 |
|     |      | 2015 | 910.063.409 | 20,63 |
| 15. | BNBA | 2013 | 4.045.672   | 15,21 |
|     |      | 2014 | 5.155.423   | 15,46 |
|     |      | 2015 | 6.567.267   | 15,70 |
| 16. | BNGA | 2013 | 218.866.409 | 19,20 |
|     |      | 2014 | 233.162.423 | 19,27 |
|     |      | 2015 | 238.849.252 | 19,29 |
| 17. | BNII | 2013 | 140.600.863 | 18,76 |
|     |      | 2014 | 143.365.211 | 18,78 |
|     |      | 2015 | 157.619.013 | 18,88 |
| 18. | BNLI | 2013 | 165.837.996 | 18,93 |
|     |      | 2014 | 185.353.670 | 19,04 |
|     |      | 2015 | 182.689.351 | 19,02 |
| 19. | BSIM | 2013 | 17.447.455  | 16,67 |
|     |      | 2014 | 21.259.549  | 16,87 |
|     |      | 2015 | 27.868.688  | 17,14 |
| 20. | BTPN | 2013 | 69.702.580  | 18,06 |
|     |      | 2014 | 75.059.223  | 18,13 |
|     |      | 2015 | 81.039.663  | 18,21 |
| 21. | BVIC | 2013 | 19.153      | 9,86  |
|     |      | 2014 | 21.365      | 9,97  |
|     |      | 2015 | 23.251      | 10,05 |
| 22. | INPC | 2013 | 21.204.251  | 16,87 |
|     |      | 2014 | 23.462.770  | 16,97 |
|     |      | 2015 | 25.119.249  | 17,04 |
| 23. | MAYA | 2013 | 24.028      | 10,09 |
|     |      | 2014 | 36.195      | 10,50 |
|     |      | 2015 | 47.306      | 10,76 |
| 24. | MCOR | 2013 | 7.917.214   | 15,88 |
|     |      | 2014 | 9.769.591   | 16,09 |
|     |      | 2015 | 10.089.121  | 16,13 |
| 25. | MEGA | 2013 | 66.396.476  | 18,01 |
|     |      | 2014 | 66.582.460  | 18,01 |
|     |      | 2015 | 68.225.170  | 18,04 |
| 26. | NAGA | 2013 | 1.285.157   | 14,07 |
|     |      | 2014 | 1.892.362   | 14,45 |
|     |      | 2015 | 2.038.205   | 14,53 |
| 27. | NISP | 2013 | 97.510.106  | 18,40 |
|     |      | 2014 | 103.111.114 | 18,45 |

|     |      |      |             |       |
|-----|------|------|-------------|-------|
|     |      | 2015 | 120.480.402 | 18,61 |
| 28. | NOBU | 2013 | 3.892.207   | 15,17 |
|     |      | 2014 | 5.777.122   | 15,57 |
|     |      | 2015 | 6.703.377   | 15,72 |
|     |      |      |             |       |
| 29. | PNBN | 2013 | 164.190.588 | 18,92 |
|     |      | 2014 | 172.638.682 | 18,97 |
|     |      | 2015 | 183.120.540 | 19,03 |
| 30. | PNBS | 2013 | 4.052.510   | 15,21 |
|     |      | 2014 | 6.206.504   | 15,64 |
|     |      | 2015 | 7.134.235   | 15,78 |
| 31. | SDRA | 2013 | 6.221.880   | 15,64 |
|     |      | 2014 | 16.432.776  | 16,61 |
|     |      | 2015 | 20.019.523  | 16,81 |

*Sumber :Laporan Keuangan Data Diolah, 2018*



#### Lampian 4

Data perhitungan profitabilitas sampel

$$ROA = \frac{\text{Laba setelah pajak (EAT)}}{\text{Total Aset Perusahaan}}$$

| NO | KODE | TAHUN | EAT<br>(Dalam jutaan rupiah) | total asset<br>(dalam jutaan<br>rupiah) | ROA  |
|----|------|-------|------------------------------|---|------|
| 1  | AGRO | 2013  | 52.440                       | 5.126.260                               | 1,02 |
|    |      | 2014  | 59.408                       | 6.388.305                               | 0,93 |
|    |      | 2015  | 80.492                       | 8.364.503                               | 0,96 |
| 2  | BACA | 2013  | 70.477                       | 7.139.276                               | 0,99 |
|    |      | 2014  | 74.530                       | 9.251.776                               | 0,81 |
|    |      | 2015  | 90823                        | 12.159.197                              | 0,75 |
| 3  | BBCA | 2013  | 14.256.000                   | 496.849.000                             | 2,87 |
|    |      | 2014  | 16.512.000                   | 553.156.000                             | 2,99 |
|    |      | 2015  | 18.036.000                   | 594.373.000                             | 3,03 |
| 4  | BBKP | 2013  | 952.000                      | 69.445.000                              | 1,37 |
|    |      | 2014  | 673.000                      | 79.053.000                              | 0,85 |
|    |      | 2015  | 964.000                      | 94.367.000                              | 1,02 |
| 5  | BBMD | 2013  | 308.299                      | 7.911.550                               | 3,90 |
|    |      | 2014  | 23.703                       | 8.672.084                               | 0,27 |
|    |      | 2015  | 240.772                      | 9.409.597                               | 2,56 |
| 6  | BBNI | 2013  | 9.057.941                    | 386.654.815                             | 2,34 |
|    |      | 2014  | 10.515.588                   | 393.466.672                             | 2,67 |
|    |      | 2015  | 8628.297                     | 478.716.369                             | 1,80 |
| 7  | BBNP | 2013  | 105.234                      | 9.985.736                               | 1,05 |
|    |      | 2014  | 96.532                       | 9.468.873                               | 1,02 |
|    |      | 2015  | 66.867                       | 8613.114                                | 0,78 |
| 8  | BBRI | 2013  | 21.354.000                   | 626.101.000                             | 3,41 |
|    |      | 2014  | 24.227.000                   | 801.984.000                             | 3,02 |
|    |      | 2015  | 25.411.000                   | 878.426.000                             | 2,89 |
| 9  | BBTN | 2013  | 1.562.000                    | 131.170.000                             | 1,19 |
|    |      | 2014  | 1.146.000                    | 144.582.000                             | 0,79 |
|    |      | 2015  | 1.851.000                    | 171.808.000                             | 1,08 |
| 10 | BDMN | 2013  | 4.159.000                    | 184.338.000                             | 2,26 |
|    |      | 2014  | 2.683.000                    | 195.821.000                             | 1,37 |
|    |      | 2015  | 2.469.000                    | 188.057.000                             | 1,31 |

|    |      |      |            |             |      |
|----|------|------|------------|-------------|------|
| 11 | BJBR | 2013 | 1.376.387  | 70.958.233  | 1,94 |
|    |      | 2014 | 1.120.034  | 75.861.310  | 1,48 |
|    |      | 2015 | 1.380.964  | 88.697.430  | 1,56 |
| 12 | BKSW | 2013 | 4.587      | 11.051.347  | 0,04 |
|    |      | 2014 | 121.525    | 20.839.018  | 0,58 |
|    |      | 2015 | 156.046    | 25.757.649  | 0,61 |
| 13 | BMAS | 2013 | 31.860     | 4.172.915   | 0,76 |
|    |      | 2014 | 25.173     | 4.831.637   | 0,52 |
|    |      | 2015 | 40.190     | 5.343.936   | 0,75 |
| 14 | BMRI | 2013 | 18.829.934 | 733.099.762 | 2,57 |
|    |      | 2014 | 20.654.783 | 855.039.673 | 2,42 |
|    |      | 2015 | 21.152.398 | 910.063.409 | 2,32 |
| 15 | BNBA | 2013 | 56.198     | 4.045.672   | 1,39 |
|    |      | 2014 | 51.828     | 5.155.423   | 1,01 |
|    |      | 2015 | 56.951     | 6.567.267   | 0,87 |
| 16 | BNGA | 2013 | 4.296.151  | 218.866.409 | 1,96 |
|    |      | 2014 | 2.343.840  | 233.162.423 | 1,01 |
|    |      | 2015 | 427.885    | 238.849.252 | 0,18 |
| 17 | BNII | 2013 | 1.595.535  | 140.600.863 | 1,13 |
|    |      | 2014 | 722.141    | 143.365.211 | 0,50 |
|    |      | 2015 | 1.143.562  | 157.619.013 | 0,73 |
| 18 | BNLI | 2013 | 1.729.346  | 165.837.996 | 1,04 |
|    |      | 2014 | 1.587.771  | 185.353.670 | 0,86 |
|    |      | 2015 | 247.112    | 182.689.351 | 0,14 |
| 19 | BSIM | 2013 | 221.273    | 17.447.455  | 1,27 |
|    |      | 2014 | 154.932    | 21.259.549  | 0,73 |
|    |      | 2015 | 185.153    | 27.868.688  | 0,66 |
| 20 | BTPN | 2013 | 2.139.661  | 69702.580   | 3,07 |
|    |      | 2014 | 1.885.127  | 75059.223   | 2,51 |
|    |      | 2015 | 1.752.609  | 81.039.663  | 2,16 |
| 21 | BVIC | 2013 | 244        | 19.153      | 1,27 |
|    |      | 2014 | 106        | 21.365      | 0,50 |
|    |      | 2015 | 94         | 23.251      | 0,40 |
| 22 | INPC | 2013 | 222.805    | 21.204.251  | 1,05 |
|    |      | 2014 | 112.376    | 23.462.770  | 0,48 |
|    |      | 2015 | 71.294     | 25.119.249  | 0,28 |
| 23 | MAYA | 2013 | 385        | 24.028      | 1,60 |
|    |      | 2014 | 429        | 36.195      | 1,19 |
|    |      | 2015 | 652        | 47.306      | 1,38 |

|    |      |      |           |             |      |
|----|------|------|-----------|-------------|------|
| 24 | MCOR | 2013 | 78.945    | 7.917.214   | 1,00 |
|    |      | 2014 | 52.901    | 9.769.591   | 0,54 |
|    |      | 2015 | 67.378    | 10.089.121  | 0,67 |
| 25 | MEGA | 2013 | 524.780   | 66.396.476  | 0,79 |
|    |      | 2014 | 599.238   | 66.582.460  | 0,90 |
|    |      | 2015 | 1.052.771 | 68.225.170  | 1,54 |
| 26 | NAGA | 2013 | 3.388     | 1.285.157   | 0,26 |
|    |      | 2014 | 6.208     | 1.892.362   | 0,33 |
|    |      | 2015 | 11.099    | 2.038.205   | 0,54 |
| 27 | NISP | 2013 | 1.142.721 | 97.510.106  | 1,17 |
|    |      | 2014 | 1.332.182 | 103.111.114 | 1,29 |
|    |      | 2015 | 1.500.835 | 120.480.402 | 1,25 |
| 28 | NOBU | 2013 | 14.643    | 3.892.207   | 0,38 |
|    |      | 2014 | 15.825    | 5.777.122   | 0,27 |
|    |      | 2015 | 18.206    | 6.703.377   | 0,27 |
| 29 | PNBN | 2013 | 2.454.475 | 164.190.588 | 1,49 |
|    |      | 2014 | 2.593.743 | 172.638.682 | 1,50 |
|    |      | 2015 | 1.567.845 | 183.120.540 | 0,86 |
| 30 | PNBS | 2013 | 21.332    | 4.052.510   | 0,53 |
|    |      | 2014 | 70.939    | 6.206.504   | 1,14 |
|    |      | 2015 | 53.578    | 7.134.235   | 0,75 |
| 31 | SDRA | 2013 | 202.085   | 6.221.880   | 3,25 |
|    |      | 2014 | 138.073   | 16.432.776  | 0,84 |
|    |      | 2015 | 265.230   | 20.019.523  | 1,32 |

Sumber : Laporan Keuangan Data Diolah, 2018

## Lampiran 5

Data perhitungan umur listing sampel

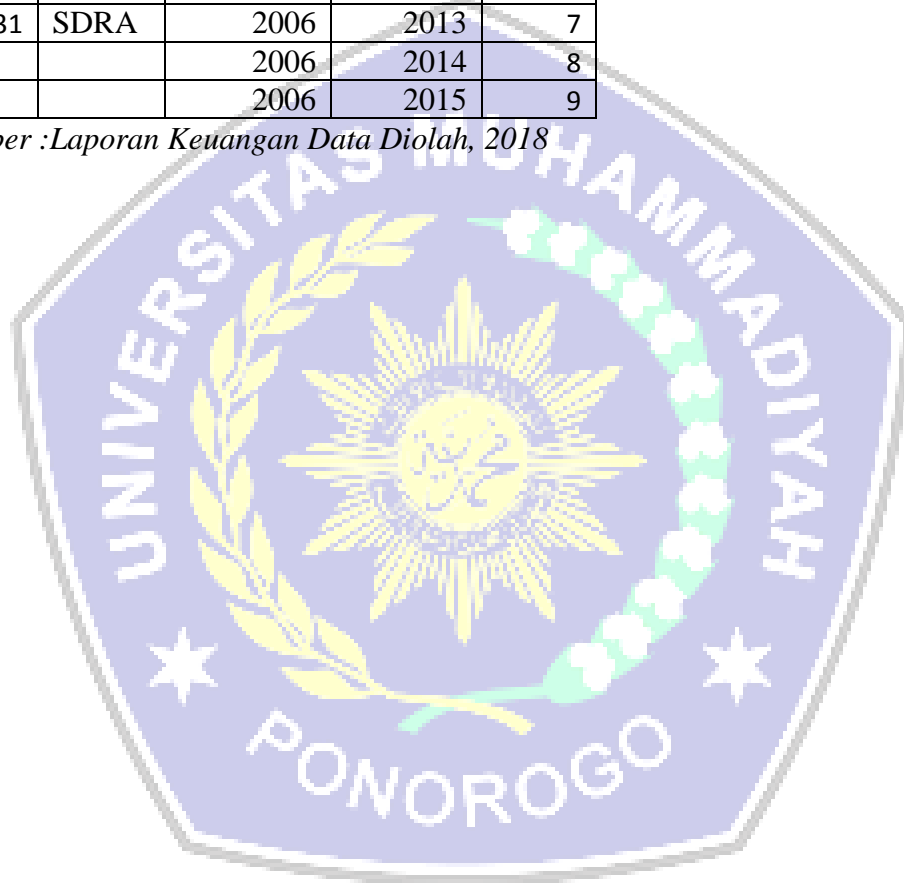
Umur Listing (UM) = Tahun bersangkutan – tahun IPO

| NO | KODE | TAHUN IPO | TAHUN | UM |
|----|------|-----------|-------|----|
| 1  | AGRO | 2003      | 2013  | 10 |
|    |      | 2003      | 2014  | 11 |
|    |      | 2003      | 2015  | 12 |
| 2  | BACA | 2007      | 2013  | 6  |
|    |      | 2007      | 2014  | 7  |
|    |      | 2007      | 2015  | 8  |
| 3  | BBCA | 2000      | 2013  | 13 |
|    |      | 2000      | 2014  | 14 |
|    |      | 2000      | 2015  | 15 |
| 4  | BBKP | 2006      | 2013  | 7  |
|    |      | 2006      | 2014  | 8  |
|    |      | 2006      | 2015  | 9  |
| 5  | BBMD | 2013      | 2013  | 0  |
|    |      | 2013      | 2014  | 1  |
|    |      | 2013      | 2015  | 2  |
| 6  | BBNI | 1996      | 2013  | 17 |
|    |      | 1996      | 2014  | 18 |
|    |      | 1996      | 2015  | 19 |
| 7  | BBNP | 2001      | 2013  | 12 |
|    |      | 2001      | 2014  | 13 |
|    |      | 2001      | 2015  | 14 |
| 8  | BBRI | 2003      | 2013  | 10 |
|    |      | 2003      | 2014  | 11 |
|    |      | 2003      | 2015  | 12 |
| 9  | BBTN | 2009      | 2013  | 4  |
|    |      | 2009      | 2014  | 5  |
|    |      | 2009      | 2015  | 6  |
| 10 | BDMN | 2010      | 2013  | 3  |
|    |      | 2010      | 2014  | 4  |
|    |      | 2010      | 2015  | 5  |
| 11 | BJBR | 2009      | 2013  | 4  |
|    |      | 2009      | 2014  | 5  |
|    |      | 2009      | 2015  | 6  |
| 12 | BKSW | 2002      | 2013  | 11 |
|    |      | 2002      | 2014  | 12 |

|    |      |      |      |    |
|----|------|------|------|----|
|    |      | 2002 | 2015 | 13 |
| 13 | BMAS | 2013 | 2013 | 0  |
|    |      | 2013 | 2014 | 1  |
|    |      | 2013 | 2015 | 2  |
| 14 | BMRI | 2009 | 2013 | 4  |
|    |      | 2009 | 2014 | 5  |
|    |      | 2009 | 2015 | 6  |
| 15 | BNBA | 2006 | 2013 | 7  |
|    |      | 2006 | 2014 | 8  |
|    |      | 2006 | 2015 | 9  |
| 16 | BNGA | 1989 | 2013 | 24 |
|    |      | 1989 | 2014 | 25 |
|    |      | 1989 | 2015 | 26 |
| 17 | BNII | 1989 | 2013 | 24 |
|    |      | 1989 | 2014 | 25 |
|    |      | 1989 | 2015 | 26 |
| 18 | BNLI | 1990 | 2013 | 23 |
|    |      | 1990 | 2014 | 24 |
|    |      | 1990 | 2015 | 25 |
| 19 | BSIM | 2010 | 2013 | 3  |
|    |      | 2010 | 2014 | 4  |
|    |      | 2010 | 2015 | 5  |
| 20 | BTPN | 2008 | 2013 | 5  |
|    |      | 2008 | 2014 | 6  |
|    |      | 2008 | 2015 | 7  |
| 21 | BVIC | 1999 | 2013 | 14 |
|    |      | 1999 | 2014 | 15 |
|    |      | 1999 | 2015 | 16 |
| 22 | INPC | 1990 | 2013 | 23 |
|    |      | 1990 | 2014 | 24 |
|    |      | 1990 | 2015 | 25 |
| 23 | MAYA | 1997 | 2013 | 16 |
|    |      | 1997 | 2014 | 17 |
|    |      | 1997 | 2015 | 18 |
| 24 | MCOR | 2007 | 2013 | 6  |
|    |      | 2007 | 2014 | 7  |
|    |      | 2007 | 2015 | 8  |
| 25 | MEGA | 2000 | 2013 | 13 |
|    |      | 2000 | 2014 | 14 |
|    |      | 2000 | 2015 | 15 |
| 26 | NAGA | 2013 | 2013 | 0  |
|    |      | 2013 | 2014 | 1  |
|    |      | 2013 | 2015 | 2  |
| 27 | NISP | 1994 | 2013 | 19 |

|    |      |      |      |    |
|----|------|------|------|----|
|    |      | 1994 | 2014 | 20 |
|    |      | 1994 | 2015 | 21 |
| 28 | NOBU | 2013 | 2013 | 0  |
|    |      | 2013 | 2014 | 1  |
|    |      | 2013 | 2015 | 2  |
| 29 | PNBN | 1982 | 2013 | 31 |
|    |      | 1982 | 2014 | 32 |
|    |      | 1982 | 2015 | 33 |
| 30 | PNBS | 2009 | 2013 | 4  |
|    |      | 2009 | 2014 | 5  |
|    |      | 2009 | 2015 | 6  |
| 31 | SDRA | 2006 | 2013 | 7  |
|    |      | 2006 | 2014 | 8  |
|    |      | 2006 | 2015 | 9  |

*Sumber :Laporan Keuangan Data Diolah, 2018*







### Descriptive Statistics

|                          | N  | Minimum | Maximum | Mean    | Std. Deviation |
|--------------------------|----|---------|---------|---------|----------------|
| UKURAN PERUSAHAAN        | 93 | 9.86    | 20.63   | 17.0708 | 2.48313        |
| PROFITABILITAS           | 93 | .04     | 3.90    | 1.2806  | .86190         |
| UMUR LISTING             | 93 | .00     | 33.00   | 11.3226 | 8.31337        |
| PENGUNGKAPAN<br>SUKARELA | 93 | .15     | .42     | .3084   | .06339         |
| Valid N (listwise)       | 93 |         |         |         |                |



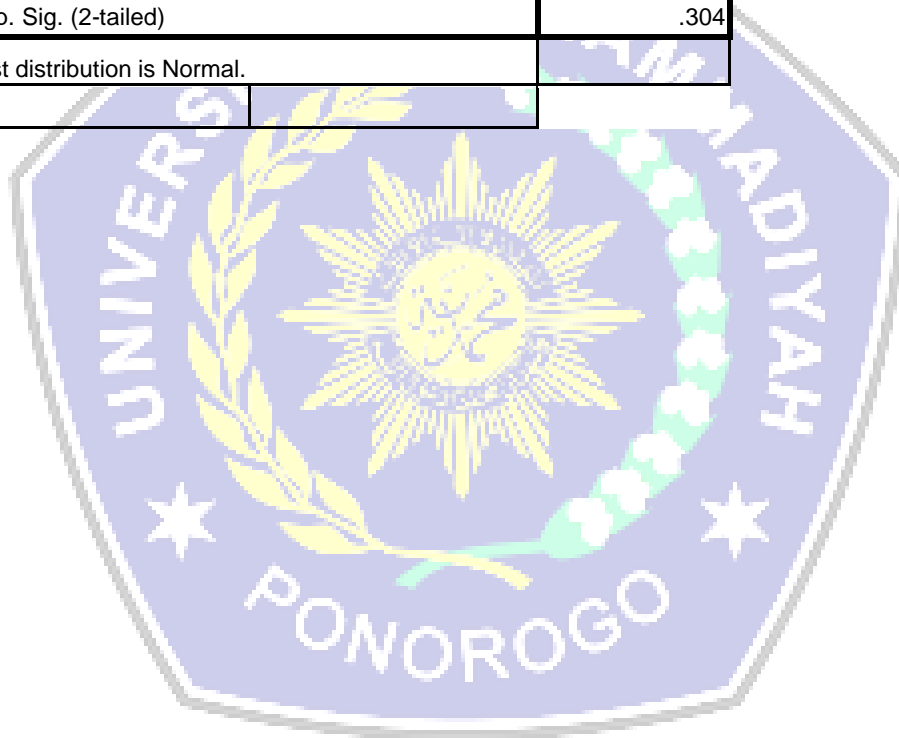


**LAMPIRAN 7**

**Hasil Output Uji Normalitas SPSS 16.0**

**One-Sample Kolmogorov-Smirnov Test**

|                                 |                | Unstandardized Residual |
|---------------------------------|----------------|-------------------------|
| N                               |                | 89                      |
| Normal Parameters <sup>a</sup>  | Mean           | .0000000                |
|                                 | Std. Deviation | .20377065               |
| Most Extreme Differences        | Absolute       | .103                    |
|                                 | Positive       | .056                    |
|                                 | Negative       | -.103                   |
| Kolmogorov-Smirnov Z            |                | .970                    |
| Asymp. Sig. (2-tailed)          |                | .304                    |
| a. Test distribution is Normal. |                |                         |
|                                 |                |                         |





**LAMPIRAN 8**

**Hasil Output Uji Multikolonieritas SPSS 16.0**

**Coefficients<sup>a</sup>**

| Model |                   | Unstandardized Coefficients |            | Standardized Coefficients | T      | Sig. | Collinearity Statistics |       |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |                   | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant)        | -1.440                      | .166       |                           | -8.654 | .000 |                         |       |
|       | LN_ROA            | .037                        | .031       | .129                      | 1.203  | .232 | .886                    | 1.129 |
|       | LN_UM             | .081                        | .026       | .314                      | 3.066  | .003 | .975                    | 1.026 |
|       | UKURAN PERUSAHAAN | .004                        | .009       | .051                      | .470   | .639 | .871                    | 1.148 |

a. Dependent Variable: LN\_PS





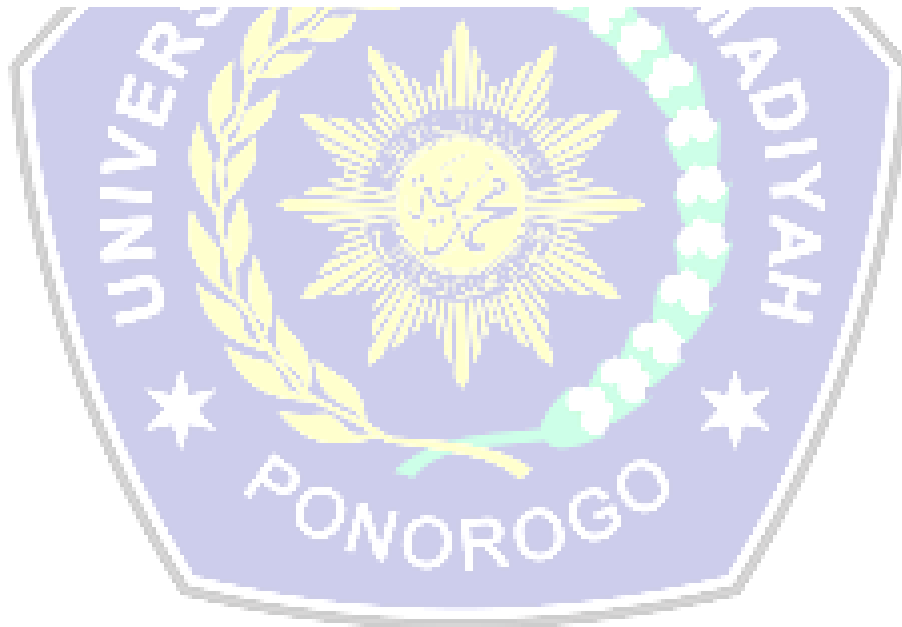
**LAMPIRAN 9**

**Hasil Output Uji Heteroskedastisitas SPSS 16.0**

**Correlations**

|                         |                         |                         | UKURAN PERUSAHAAN | LN_ROA | LN_UM  | Unstandardized Residual |
|-------------------------|-------------------------|-------------------------|-------------------|--------|--------|-------------------------|
| Spearman's rho          | UKURAN PERUSAHAAN       | Correlation Coefficient | 1.000             | .467** | .287** | .011                    |
|                         |                         | Sig. (2-tailed)         | .                 | .000   | .006   | .922                    |
|                         |                         | N                       | 93                | 93     | 89     | 89                      |
|                         | LN_ROA                  | Correlation Coefficient | .467**            | 1.000  | .016   | .008                    |
|                         |                         | Sig. (2-tailed)         | .000              | .      | .882   | .940                    |
|                         |                         | N                       | 93                | 93     | 89     | 89                      |
|                         | LN_UM                   | Correlation Coefficient | .287**            | .016   | 1.000  | -.045                   |
|                         |                         | Sig. (2-tailed)         | .006              | .882   | .      | .679                    |
|                         |                         | N                       | 89                | 89     | 89     | 89                      |
| Unstandardized Residual | Correlation Coefficient | .011                    | .008              | -.045  | 1.000  |                         |
|                         | Sig. (2-tailed)         | .922                    | .940              | .679   | .      |                         |
|                         | N                       | 89                      | 89                | 89     | 89     |                         |

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







**LAMPIRAN 10**

**Hasil Output Uji Autokorelasi 16.00**

### Runs Test

|                         | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value <sup>a</sup> | .02711                  |
| Cases < Test Value      | 44                      |
| Cases >= Test Value     | 45                      |
| Total Cases             | 89                      |
| Number of Runs          | 39                      |
| Z                       | -1.385                  |
| Asymp. Sig. (2-tailed)  | .166                    |

a. Median



The logo of Universitas Muhammadiyah Ponorogo is a shield-shaped emblem. It features a central sunburst with a crescent moon and a star, surrounded by a green laurel wreath. The text "UNIVERSITAS MUHAMMADIYAH" is written in a semi-circle at the top, and "PONOROGO" is at the bottom. Two white stars are positioned on the left and right sides of the wreath.

## **LAMPIRAN 11**

**Hasil Output Analisis Regresi Linear Berganda, Koefisien  
Determinasi ( $R^2$ ), Uji Parsial (Uji t), dan Uji Simultan (Uji F)**

**SPSS 16.0**

**Coefficients<sup>a</sup>**

| Model |                   | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                   | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)        | -1.440                      | .166       |                           | -8.654 | .000 |
|       | LN_ROA            | .037                        | .031       | .129                      | 1.203  | .232 |
|       | LN_UM             | .081                        | .026       | .314                      | 3.066  | .003 |
|       | UKURAN PERUSAHAAN | .004                        | .009       | .051                      | .470   | .639 |

a. Dependent Variable: LN\_PS

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .366 <sup>a</sup> | .134     | .103              | .20734                     |

a. Predictors: (Constant), UKURAN PERUSAHAAN, LN\_UM, LN\_ROA

**ANOVA<sup>b</sup>**

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | .564           | 3  | .188        | 4.374 | .007 <sup>a</sup> |
|       | Residual   | 3.654          | 85 | .043        |       |                   |
|       | Total      | 4.218          | 88 |             |       |                   |

a. Predictors: (Constant), UKURAN PERUSAHAAN, LN\_UM, LN\_ROA

b. Dependent Variable: LN\_PS

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with a crescent moon and a star, surrounded by a green laurel wreath. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top inner edge, and "PONOROGO" is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the bottom edge.

**LAMPIRAN 12**  
**BERITA ACARA BIMBINGAN SKRIPSI**



**UNIVERSITAS MUHAMMADIYAH PONOROGO**  
**FAKULTAS EKONOMI**

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Telp (0352) 481124, Fax (0352) 461796, e-mail : akademik@umpo.ac.id Website : www.umpo.ac.id  
Akreditasi Institusi oleh BAN-PT = B  
(SK Nomor 169/SK/Akred/PT/IV/2015)

**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : **YULITA DEWI ASMARONI**
2. NIM : 13440715
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keuangan
5. Alamat : Dkh. Bakalan RT/RW. 02/02 Ds. Gundik, Slahung, Ponorogo
6. Judul Skripsi : Analisis Pengaruh Ukuran Perusahaan, Profitabilitas dan Umur Listing terhadap Tingkat Pengungkapan Sukarela dalam laporan Tahunan Perbankan yang Terdaftar di BEI Tahun 2013 - 2015
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

| Tanggal Disetujui | BAB   | Paraf Pembimbing |
|-------------------|---|------------------|
| 29-12-2017        | Revisi Data                                       | y-d              |
|                   | Revisi Bab 3                                      | y-d              |
| 25-1-2017         | ACC Bab 3 & Revisi Bab 4<br>(data perlu dibenahi) | y-d              |
| 8-2-2018          | Revisi Bab 4 : cek olah data lagi                 | y-d              |
| 12-2-2018         | Revisi Bab 4                                      | d                |
| 13-2-2018         | ACC Bab 4 & 5                                     | d                |
| 23-2-2018         | revisi bab 1, 2, 3                                | J                |
| 8-3-2018          | ACC bab 1, 2, 3                                   | J                |
| 22-3-2018         | Revisi bab 4 Revisi                               | J                |
| 29-3-2018         | revisi bab 4 & lampiran                           | J                |
| 30-5-2018         | revisi bab 4 hasil pemeliharaan & pembekuan bln   | J                |
|                   | jelas, margin, pemeliharaan, dan 85 perbaiki      | J                |
| 13-7-2018         | Revisi bab 4                                      | J                |

