

LAMPIRAN 1

Daftar Nama Perusahaan Sampel

No.	Kode	Nama Perusahaan
1	ADHI	PT Adhi Karya (Persero) Tbk
2	ANTM	PT Aneka Tambang (Persero) Tbk
3	BMRI	PT Bank Mandiri Indonesia (Persero) Tbk
4	BBNI	PT Bank Negara Indonesia (Persero) Tbk
5	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
6	BBTN	PT Bank Tabungan Negara (Persero) Tbk
7	INAF	PT Indofarma (Persero) Tbk
8	JSMR	PT Jasa Marga (Persero) Tbk
9	KAEF	PT Kimia Farma (Persero) Tbk
10	PTBA	PT Tambang Batubara Bukit Asam (Persero) Tbk
11	PTPP	PT Perumahan Pembangunan (Persero) Tbk
12	SMBR	PT Semen Baturaja (Persero) Tbk
13	SMGR	PT Semen Gresik (Persero) Tbk
14	TINS	PT Timah (Persero) Tbk
15	TLKM	PT Telkom (Persero) Tbk
16	WIKA	PT Wijaya Karya (Persero) Tbk
17	WSKT	PT Waskita Karya (Persero) Tbk

LAMPIRAN 2

Data Hasil Perhitungan Variabel Manajemen Laba

Modified Jones Model

Kode	Tahun	TAit/(Ait-1)	1/(Ait-1)	(ΔREVit-ΔARit)/(Ait-1)	PPEit/(Ait-1)	DAJMit (standard error)
ADHI	2,014	0.1347491722486870	0.0000000000001029	-0.0000000000000429	0.0510336174797718	0.1077361157412980
ADHI	2,015	0.0214146419405209	0.0000000000000956	-0.0000000000000055	0.1051189566444850	0.0022819152567481
ADHI	2,016	0.1233817571264020	0.0000000000000597	-0.0000000000000074	0.0870956553823153	0.1021723494915700
ADHI	2,017	0.1863137134306950	0.0000000000000498	0.0000000000000181	0.0756853807747184	0.1654737493107020
ADHI	2,018	0.0202635849887413	0.0000000000000353	-0.0000000000000041	0.0555298279307501	-0.0040698725260831
ANTM	2,014	-0.0529667458067786	0.0000000000000454	-0.0000000000000042	0.3948621679503750	-0.0422103856717767
ANTM	2,015	-0.0876999882414554	0.0000000000000454	0.0000000000000317	0.5575239770220690	-0.0579153130358958
ANTM	2,016	-0.0313137079153733	0.0000000000000329	-0.0000000000000329	0.4268870331760550	-0.0190543437318487
ANTM	2,017	-0.0414479481902533	0.0000000000000334	0.0000000000000075	0.4700557999220080	-0.0222301114038857
ANTM	2,018	-0.0333225403439961	0.0000000000000333	0.0000000000000348	0.6706194559128590	0.0083090832645306
BBRI	2,014	-0.0823977033829249	0.0000000000000016	0.0000000000000002	0.0094500660338989	-0.1113184379571450
BBRI	2,015	-0.0251053826884044	0.0000000000000012	0.0000000000000001	0.0100242375102182	-0.0539740333475790
BBRI	2,016	0.0046748519982858	0.0000000000000011	0.0000000000000000	0.0279182586689184	-0.0223509615857057
BBRI	2,017	-0.0099743832731457	0.0000000000000010	-0.0000000000000000	0.0246337517791931	-0.0373399083152490
BBRI	2,018	-0.0220355220463842	0.0000000000000009	-0.0000000000000001	0.0238723836476609	-0.0494861787389427
BBNI	2,014	0.0295864646092665	0.0000000000000026	-0.0000000000000003	0.0160920018544189	0.0013239547283328
BBNI	2,015	-0.0365267795537399	0.0000000000000024	0.0000000000000005	0.0498269420306286	-0.0612540192606245
BBNI	2,016	-0.0090226062023603	0.0000000000000020	0.0000000000000000	0.0432017824750276	-0.0344664982369998

BBNI	2,017	-0.0329257235952434	0.0000000000000017	-0.0000000000000001	0.0378167220611952	-0.0589331280768037
BBNI	2,018	0.0273016166053377	0.0000000000000014	-0.0000000000000001	0.0368326518067151	0.0011917041862909
BBTN	2,014	0.0243545595466271	0.0000000000000076	0.0000000000000003	0.0113470005617912	-0.0043478009334603
BBTN	2,015	0.0009913243008294	0.0000000000000069	-0.0000000000000002	0.0107440567107107	-0.0278061214867656
BBTN	2,016	-0.0417037449660548	0.0000000000000058	-0.0000000000000002	0.0271197503309400	-0.0688117822730074
BBTN	2,017	0.0127365988344158	0.0000000000000047	-0.0000000000000004	0.0225865123690774	-0.0148552497486090
BBTN	2,018	0.0199657477823937	0.0000000000000038	0.0000000000000000	0.0191980137896441	-0.0079540026637865
BBMRI	2,014	-0.0005959734577025	0.0000000000000014	0.0000000000000040	0.0121795920048328	-0.0290004074471838
BBMRI	2,015	0.0128075273531781	0.0000000000000012	0.0000000000000000	0.0114166492014927	-0.0159234001550591
BBMRI	2,016	-0.0295264656663061	0.0000000000000011	-0.0000000000000000	0.0391876979640218	-0.0553876224222670
BBMRI	2,017	0.0158485537364404	0.0000000000000010	-0.0000000000000000	0.0352542034827104	-0.0104193850576367
BBMRI	2,018	0.0514042530991354	0.0000000000000009	-0.0000000000000001	0.0341803743658068	0.0250188909131439
INAF	2,014	-0.1139906224903980	0.00000000000007725	0.00000000000002351	0.3048136687358280	-0.0957995412499611
INAF	2,015	-0.1023110235431530	0.00000000000008011	0.00000000000001331	0.3191647744683200	-0.0888610441457062
INAF	2,016	0.1959923491708210	0.00000000000006520	-0.0000000000000388	0.2775668773289230	0.1941224351445760
INAF	2,017	-0.1400293436706980	0.00000000000007238	0.00000000000001142	0.3527229231030350	-0.1244869602407540
INAF	2,018	0.0246127422021015	0.00000000000006536	-0.00000000000002747	0.3247099455796080	0.0130460370023012
JSMR	2,014	-0.0186132618340025	0.0000000000000356	0.0000000000000222	0.0250025965757716	-0.0444760610716618
JSMR	2,015	-0.0123773680282906	0.0000000000000314	-0.0000000000000736	0.0286831093695831	-0.0437893340355882
JSMR	2,016	-0.0120350869100198	0.0000000000000272	-0.00000000000013253	0.0240889296901137	-0.1212592907114400
JSMR	2,017	-0.0422900216587645	0.0000000000000187	0.0000000000000133	0.0193629170351505	-0.0693309792366722
JSMR	2,018	0.0142270282540514	0.0000000000000126	0.0000000000000072	0.0095312462287634	-0.0142232610506041
KAEF	2,014	-0.0113226092901335	0.00000000000003977	0.0000000000000370	0.2233307710671880	-0.0147996440693847
KAEF	2,015	0.0280414134746557	0.00000000000003130	-0.0000000000000070	0.2111299948238440	0.0203572347323826
KAEF	2,016	0.0214118203789339	0.00000000000002911	-0.0000000000000236	0.2930947976159750	0.0211139532526128

KAEF	2,017	0.0707777229903299	0.0000000000002168	-0.0000000000000608	0.3828485184494970	0.0772574345124311
KAEF	2,018	0.0235457266062078	0.0000000000001640	0.0000000000000403	0.4418661017364070	0.0422281780357645
PTPP	2,014	0.0202677166794402	0.0000000000000807	-0.0000000000000225	0.0572681213845872	-0.0049005503648243
PTPP	2,015	0.0562187234844693	0.0000000000000686	-0.0000000000000088	0.2050232888587250	0.0471341965547190
PTPP	2,016	0.0084503482147054	0.0000000000000523	-0.0000000000000216	0.1975877569983620	-0.0022372464547015
PTPP	2,017	0.0083653840212734	0.0000000000000320	-0.0000000000000020	0.1854723637909340	-0.0024181241645427
PTPP	2,018	0.0297458673045266	0.0000000000000239	-0.0000000000000112	0.1580885375152260	0.0155421806551341
PTBA	2,014	-0.0096228074653853	0.0000000000000857	0.0000000000000136	0.3415785700996030	-0.0031649835237724
PTBA	2,015	0.0093764650726676	0.0000000000000673	-0.0000000000000034	0.3754298527833070	0.0182329508590878
PTBA	2,016	0.0056859687169022	0.0000000000000592	-0.0000000000000247	0.3603486743818520	0.0116462109261164
PTBA	2,017	0.1147555544358780	0.0000000000000538	-0.0000000000000513	0.3337123550084640	0.1163052221537280
PTBA	2,018	-0.1249198976035550	0.0000000000000455	0.0000000000000258	0.2977869862497220	-0.1223423392803500
SMBR	2,014	0.0111524053350516	0.00000000000003688	-0.00000000000004479	0.2057622084068470	-0.0241737067344209
SMBR	2,015	-0.0575206373092685	0.00000000000003415	0.00000000000002436	0.2687481183542960	-0.0436921608594010
SMBR	2,016	0.0525546887971382	0.00000000000003059	-0.00000000000013324	1.0646769498564400	0.0511833684855024
SMBR	2,017	-0.0083746173292355	0.00000000000002289	-0.00000000000002054	0.8799717484653120	0.0405806680516276
SMBR	2,018	0.0022934105838263	0.00000000000001976	0.0000000000000170	0.7929429961172700	0.0559094874277050
SMGR	2,014	-0.0219952554857986	0.0000000000000324	-0.0000000000000022	0.6558232817582000	0.0158190673976325
SMGR	2,015	-0.0804838540551037	0.0000000000000291	-0.0000000000000022	0.7330747160690140	-0.0346947529348897
SMGR	2,016	-0.0169048867053184	0.0000000000000262	-0.0000000000000030	0.8084987825498070	0.0366217961070277
SMGR	2,017	-0.0250962479359106	0.0000000000000226	-0.0000000000000047	0.7353740043442510	0.0207585331400695
SMGR	2,018	-0.0280577566332821	0.0000000000000204	-0.0000000000000017	0.6674097580806020	0.0109525663684235
TINS	2,014	0.1557909029192120	0.00000000000001186	-0.0000000000000092	0.2391893678646500	0.1503472332985940
TINS	2,015	-0.1207527404509100	0.00000000000001016	0.00000000000000622	0.2259659818984870	-0.1231979024726200
TINS	2,016	-0.0903492069718330	0.00000000000001078	-0.00000000000000895	0.2393511718018820	-0.1007659180751260

TINS	2,017	0.0681861096108961	0.0000000000001047	-0.0000000000000500	0.2578791661338680	0.0621160419881143
TINS	2,018	0.1643699233490810	0.0000000000000842	-0.000000000000115	0.2597761644632180	0.1608191182660960
TLKM	2,014	-0.1280541402512540	0.0000000000000078	0.0000000000000001	0.7374975691338340	-0.0817232159252145
TLKM	2,015	-0.1435038287430720	0.0000000000000071	-0.0000000000000001	0.7311982626108780	-0.0978381556599093
TLKM	2,016	-0.1086758980099050	0.0000000000000060	0.0000000000000009	0.6890289036125000	-0.0673094643784296
TLKM	2,017	-0.0930009854630284	0.0000000000000056	-0.0000000000000008	0.7247384625663240	-0.0480501924967335
TLKM	2,018	-0.0941738376896878	0.0000000000000050	-0.0000000000000011	0.7217105660909700	-0.0495561157099361
WIKA	2,014	0.0731609838749264	0.0000000000000794	-0.0000000000000221	0.2124693135454860	0.0640534235063005
WIKA	2,015	0.0292031715631798	0.0000000000000629	-0.0000000000002766	0.2001606717764320	0.0030569111656930
WIKA	2,016	0.1185759090475130	0.0000000000000510	0.0000000000000409	0.1696051651125590	0.1088539677294330
WIKA	2,017	-0.0168755612419509	0.0000000000000319	0.0000000000000114	0.1254052950658640	-0.0330392481339451
WIKA	2,018	0.0156988862229057	0.0000000000000219	0.0000000000000023	0.1023487898151910	-0.0034367037893871
WSKT	2,014	0.0683044708855045	0.0000000000001138	-0.0000000000000326	0.0707522053738772	0.0439949110131583
WSKT	2,015	0.0310650073257051	0.0000000000000797	0.0000000000000527	0.1533358041626920	0.0204679265479350
WSKT	2,016	0.3159275221209880	0.0000000000000330	-0.0000000000000310	0.0994369724195843	0.2944637220840380
WSKT	2,017	0.1654018672787710	0.0000000000000163	0.0000000000000239	0.0771944588504737	0.1449859688034420
WSKT	2,018	0.0161848528542604	0.0000000000000102	-0.0000000000000095	0.0724354262012667	-0.0068026472559729



LAMPIRAN 3

Data Hasil Perhitungan Variabel Manajemen Laba

Performance Matched Discretionary Accrual Model

Kode	Tahun	$T_{Ait}/(A_{it-1})$	$1/(A_{it-1})$	$(\Delta RE_{Vit}-\Delta AR_{it})/(A_{it-1})$	$PPE_{it}/(A_{it-1})$	ROA _{it}	DAPM _{it} (standard error)
ADHI	2,014	0.1347491722486870	0.0000000000001029	-0.000000000000429	0.0510336174797718	0.0317108957180083	0.10802450690916
ADHI	2,015	0.0214146419405209	0.000000000000956	-0.000000000000055	0.1051189566444850	0.0277443938800895	0.00189837844167
ADHI	2,016	0.1233817571264020	0.000000000000597	-0.000000000000074	0.0870956553823153	0.0156805646701832	0.10090570998135
ADHI	2,017	0.1863137134306950	0.000000000000498	0.000000000000181	0.0756853807747184	0.0182494192969496	0.16438614638530
ADHI	2,018	0.0202635849887413	0.000000000000353	-0.000000000000041	0.0555298279307501	0.0214163052993399	-0.00486768499300
ANTM	2,014	-0.0529667458067786	0.000000000000454	-0.000000000000042	0.3948621679503750	-0.0352337457116960	-0.04894241726746
ANTM	2,015	-0.0876999882414554	0.000000000000454	0.0000000000000317	0.5575239770220690	-0.0474638460102803	-0.06652323477723
ANTM	2,016	-0.0313137079153733	0.000000000000329	-0.0000000000000329	0.4268870331760550	0.0021615366339593	-0.02346677016635
ANTM	2,017	-0.0414479481902533	0.000000000000334	0.000000000000075	0.4700557999220080	0.0045479451374461	-0.02677729672304
ANTM	2,018	-0.0333225403439961	0.000000000000333	0.0000000000000348	0.6706194559128590	0.0262540182773638	0.00397623898391
BBRI	2,014	-0.0823977033829249	0.000000000000016	0.000000000000002	0.0094500660338989	0.0302083274235119	-0.11139361127229
BBRI	2,015	-0.0251053826884044	0.000000000000012	0.000000000000001	0.0100242375102182	0.0289276262025266	-0.05414215733132
BBRI	2,016	0.0046748519982858	0.000000000000011	0.000000000000000	0.0279182586689184	0.0261596409583207	-0.02281997968410
BBRI	2,017	-0.0099743832731457	0.000000000000010	-0.000000000000000	0.0246337517791931	0.0257617754116085	-0.03781617364592
BBRI	2,018	-0.0220355220463842	0.000000000000009	-0.000000000000001	0.0238723836476609	0.0249969378477676	-0.05001038910250
BBNI	2,014	0.0295864646092665	0.000000000000026	-0.000000000000003	0.0160920018544189	0.0259963093974236	0.00092475107530
BBNI	2,015	-0.0365267795537399	0.000000000000024	0.000000000000005	0.0498269420306286	0.0179721130251604	-0.06241310895728
BBNI	2,016	-0.0090226062023603	0.000000000000020	0.000000000000000	0.0432017824750276	0.0189213810719261	-0.03552102085232

BBNI	2,017	-0.0329257235952434	0.0000000000000017	-0.0000000000000001	0.0378167220611952	0.0194135175013950	-0.05992187850073
BBNI	2,018	0.0273016166053377	0.0000000000000014	-0.0000000000000001	0.0368326518067151	0.0186647111137761	0.00015645224063
BBTN	2,014	0.0243545595466271	0.0000000000000076	0.0000000000000003	0.0113470005617912	0.0079233182766088	-0.00592935887310
BBTN	2,015	0.0009913243008294	0.0000000000000069	-0.0000000000000002	0.0107440567107107	0.0107731385933166	-0.02919209490457
BBTN	2,016	-0.0417037449660548	0.0000000000000058	-0.0000000000000002	0.0271197503309400	0.0122282467159885	-0.07020541362880
BBTN	2,017	0.0127365988344158	0.0000000000000047	-0.0000000000000004	0.0225865123690774	0.0115832759063583	-0.01626988855013
BBTN	2,018	0.0199657477823937	0.0000000000000038	0.0000000000000000	0.0191980137896441	0.0091631571432453	-0.00951762037692
BBMRI	2,014	-0.0005959734577025	0.0000000000000014	0.0000000000000040	0.0121795920048328	0.0241565200448892	-0.02951017067636
BBMRI	2,015	0.0128075273531781	0.0000000000000012	0.0000000000000000	0.0114166492014927	0.0232427738450036	-0.01648868756377
BBMRI	2,016	-0.0295264656663061	0.0000000000000011	-0.0000000000000000	0.0391876979640218	0.0141042440046190	-0.05675076406057
BBMRI	2,017	0.0158485537364404	0.0000000000000010	-0.0000000000000000	0.0352542034827104	0.0190655515706213	-0.01141941695546
BBMRI	2,018	0.0514042530991354	0.0000000000000009	-0.0000000000000001	0.0341803743658068	0.0215029253257429	0.02419174109682
INAF	2,014	-0.1139906224903980	0.00000000000007725	0.00000000000002351	0.3048136687358280	0.0009330963917927	-0.09620241459595
INAF	2,015	-0.1023110235431530	0.00000000000008011	0.00000000000001331	0.3191647744683200	0.0042809354867554	-0.08890698139549
INAF	2,016	0.1959923491708210	0.00000000000006520	-0.0000000000000388	0.2775668773289230	-0.0125701942378759	0.19260394686240
INAF	2,017	-0.1400293436706980	0.00000000000007238	0.00000000000001142	0.3527229231030350	-0.0302539527004416	-0.12745786198751
INAF	2,018	0.0246127422021015	0.00000000000006536	-0.00000000000002747	0.3247099455796080	-0.0226966190594551	0.01073546217650
JSMR	2,014	-0.0186132618340025	0.0000000000000356	0.0000000000000222	0.0250025965757716	0.0388266045965307	-0.04391320597543
JSMR	2,015	-0.0123773680282906	0.0000000000000314	-0.0000000000000736	0.0286831093695831	0.0359210667143810	-0.04339272228502
JSMR	2,016	-0.0120350869100198	0.0000000000000272	-0.00000000000013253	0.0240889296901137	0.0337017491930338	-0.12002098055615
JSMR	2,017	-0.0422900216587645	0.0000000000000187	0.0000000000000133	0.0193629170351505	0.0264374637765477	-0.06965389989410
JSMR	2,018	0.0142270282540514	0.0000000000000126	0.0000000000000072	0.0095312462287634	0.0247091192458959	-0.01462761295766
KAEF	2,014	-0.0113226092901335	0.00000000000003977	0.0000000000000370	0.2233307710671880	0.0807083308875828	-0.01088346144876
KAEF	2,015	0.0280414134746557	0.00000000000003130	-0.0000000000000070	0.2111299948238440	0.0773097794366004	0.02374561922043
KAEF	2,016	0.0214118203789339	0.00000000000002911	-0.0000000000000236	0.2930947976159750	0.0588822254972286	0.02264105420095

KAEF	2,017	0.0707777229903299	0.000000000002168	-0.000000000000608	0.3828485184494970	0.0544126987308708	0.07759393253580
KAEF	2,018	0.0235457266062078	0.000000000001640	0.000000000000403	0.4418661017364070	0.0424708943323387	0.04104870499363
PTPP	2,014	0.0202677166794402	0.000000000000807	-0.000000000000225	0.0572681213845872	0.0365947836620518	-0.00443956692693
PTPP	2,015	0.0562187234844693	0.000000000000686	-0.000000000000088	0.2050232888587250	0.0441960363846546	0.04712702123025
PTPP	2,016	0.0084503482147054	0.000000000000523	-0.000000000000216	0.1975877569983620	0.0367916586280177	-0.00277235519395
PTPP	2,017	0.0083653840212734	0.000000000000320	-0.000000000000020	0.1854723637909340	0.0412574954689662	-0.00268535310159
PTPP	2,018	0.0297458673045266	0.000000000000239	-0.000000000000112	0.1580885375152260	0.0372792523893893	0.01514174817921
PTBA	2,014	-0.0096228074653853	0.000000000000857	0.000000000000136	0.3415785700996030	0.1254175215272100	0.00159469348509
PTBA	2,015	0.0093764650726676	0.000000000000673	-0.000000000000034	0.3754298527833070	0.1205816156618050	0.02237671774020
PTBA	2,016	0.0056859687169022	0.000000000000592	-0.000000000000247	0.3603486743818520	0.1089750567025250	0.01506835464678
PTBA	2,017	0.114755544358780	0.000000000000538	-0.000000000000513	0.3337123550084640	0.2068100385482980	0.12657548313504
PTBA	2,018	-0.1249198976035550	0.000000000000455	0.000000000000258	0.2977869862497220	0.2118531499673620	-0.11160438077457
SMBR	2,014	0.0111524053350516	0.0000000000003688	-0.0000000000004479	0.2057622084068470	0.1147198615023940	-0.01758039839023
SMBR	2,015	-0.0575206373092685	0.0000000000003415	0.0000000000002436	0.2687481183542960	0.1083560854941090	-0.03860057577360
SMBR	2,016	0.0525546887971382	0.0000000000003059	-0.0000000000013324	1.0646769498564400	0.0593036895378869	0.04904130122138
SMBR	2,017	-0.0083746173292355	0.0000000000002289	-0.0000000000002054	0.8799717484653120	0.0289799720536294	0.03625869675397
SMBR	2,018	0.0022934105838263	0.0000000000001976	0.000000000000170	0.7929429961172700	0.0137366610498802	0.05076180739373
SMGR	2,014	-0.0219952554857986	0.000000000000324	-0.000000000000022	0.6558232817582000	0.1621726840199730	0.02089362534942
SMGR	2,015	-0.0804838540551037	0.000000000000291	-0.000000000000022	0.7330747160690140	0.1186126105723010	-0.03309397656297
SMGR	2,016	-0.0169048867053184	0.000000000000262	-0.000000000000030	0.8084987825498070	0.1025402466599900	0.03664159640697
SMGR	2,017	-0.0250962479359106	0.000000000000226	-0.000000000000047	0.7353740043442510	0.0336264854206822	0.01650668242188
SMGR	2,018	-0.0280577566332821	0.000000000000204	-0.000000000000017	0.6674097580806020	0.0603196273646582	0.00893509053939
TINS	2,014	0.1557909029192120	0.000000000001186	-0.000000000000092	0.2391893678646500	0.0683668674085604	0.15201971951049
TINS	2,015	-0.1207527404509100	0.000000000001016	0.000000000000622	0.2259659818984870	0.0109444471325152	-0.12550589502889
TINS	2,016	-0.0903492069718330	0.000000000001078	-0.000000000000895	0.2393511718018820	0.0263879712180730	-0.10195244224526

TINS	2,017	0.0681861096108961	0.0000000000001047	-0.0000000000000500	0.2578791661338680	0.0423041367482102	0.06185627502324
TINS	2,018	0.1643699233490810	0.0000000000000842	-0.000000000000115	0.2597761644632180	0.0351468995659993	0.15992976793037
TLKM	2,014	-0.1280541402512540	0.0000000000000078	-0.0000000000000001	0.7374975691338340	0.1500049357645500	-0.07810806667973
TLKM	2,015	-0.1435038287430720	0.0000000000000071	-0.0000000000000001	0.7311982626108780	0.1403176207927880	-0.09484919246930
TLKM	2,016	-0.1086758980099050	0.0000000000000060	-0.0000000000000009	0.6890289036125000	0.1624176692964240	-0.06255366555316
TLKM	2,017	-0.0930009854630284	0.0000000000000056	-0.0000000000000008	0.7247384625663240	0.1647538340621910	-0.04335738059547
TLKM	2,018	-0.0941738376896878	0.0000000000000050	-0.0000000000000011	0.7217105660909700	0.1308415294186110	-0.04716515182718
WIKA	2,014	0.0731609838749264	0.00000000000000794	-0.0000000000000221	0.2124693135454860	0.0467508221245573	0.06423680196504
WIKA	2,015	0.0292031715631798	0.00000000000000629	-0.00000000000002766	0.2001606717764320	0.0358632023426436	0.00269380472157
WIKA	2,016	0.1185759090475130	0.00000000000000510	-0.0000000000000409	0.1696051651125590	0.0386229119526759	0.10856265604059
WIKA	2,017	-0.0168755612419509	0.00000000000000319	-0.0000000000000114	0.1254052950658640	0.0296848390860873	-0.03373495415132
WIKA	2,018	0.0156988862229057	0.00000000000000219	-0.0000000000000023	0.1023487898151910	0.0350042178056690	-0.00366618380830
WSKT	2,014	0.0683044708855045	0.0000000000001138	-0.0000000000000326	0.0707522053738772	0.0407884224315798	0.04482529122817
WSKT	2,015	0.0310650073257051	0.00000000000000797	-0.0000000000000527	0.1533358041626920	0.0345635563722102	0.02012861273311
WSKT	2,016	0.3159275221209880	0.0000000000000330	-0.0000000000000310	0.0994369724195843	0.0295129369798042	0.29395641130782
WSKT	2,017	0.1654018672787710	0.0000000000000163	-0.0000000000000239	0.0771944588504737	0.0429188399452768	0.14541009039461
WSKT	2,018	0.0161848528542604	0.0000000000000102	-0.0000000000000095	0.0724354262012667	0.0371373017792325	-0.00674707542045



LAMPIRAN 4

Data Hasil Perhitungan Variabel *Corporate Governance*

(Sebagai Input *Corporate Governance Efficiency*)

Kode	Tahun	KM	KI	KA	KT	DKI	DD	Kad	AE
ADHI	2,014	0.0000029978	0.3298531077	0.0876346235	0.5100037750	0.3333333333	1	0.9642857143	0
ADHI	2,015	-	0.1801850248	0.1320517456	0.5100037750	0.3333333333	1	0.9000000000	0
ADHI	2,016	0.0000508306	0.1478470888	0.1553264934	0.5100037750	0.3333333333	1	0.7435897436	0
ADHI	2,017	0.0000603789	0.3415958547	0.1477232889	0.5100037750	0.3333333333	1	0.6421052632	0
ADHI	2,018	0.0000068804	0.1870684555	0.1550533338	0.5100037747	0.3333333333	1	0.8125000000	0
ANTM	2,014	0.0001258851	0.2081429463	0.0836553760	0.6500001048	0.3333333333	1	1.1392857143	1
ANTM	2,015	0.0000405106	0.1792520089	0.0590614367	0.6500001144	0.3333333333	1	1.1354166667	1
ANTM	2,016	0.0000259278	0.2488138328	0.0530413449	0.6500001144	0.3333333333	1	1.0000000000	1
ANTM	2,017	0.0000071694	0.1935944899	0.0505491752	0.6500001144	0.3333333333	1	1.0750000000	1
ANTM	2,018	0.0000071694	0.2154932090	0.0663664691	0.6500001144	0.3333333333	1	1.1041666667	1
BBRI	2,014	0.0000267946	0.4062343979	0.3567816854	0.5675101570	0.6250000000	0	0.8407738095	1
BBRI	2,015	0.0000528798	0.3970438967	0.3378407407	0.5675101570	0.6250000000	0	0.7747100122	1
BBRI	2,016	0.0000585144	0.4006255469	0.3465016778	0.5675101570	0.6250000000	0	0.8916666667	1
BBRI	2,017	0.0000319224	0.4166394377	0.3647284570	0.5675101570	0.5555555556	0	0.8948717949	1
BBRI	2,018	0.0000520455	0.4074089996	0.3437514700	0.5675101570	0.6250000000	0	0.8854166667	1
BBNI	2,014	0.0019912999	0.3643057494	0.2872289489	0.6000000000	0.5000000000	0	0.7500000000	1
BBNI	2,015	-	0.3513055149	0.2621717437	0.6000000000	0.6250000000	0	0.9762833008	1
BBNI	2,016	0.0000287978	0.3434618004	0.2947334019	0.6000000000	0.6250000000	0	0.9935897436	1
BBNI	2,017	0.0000263976	0.3735264953	0.3286361038	0.6000275402	0.5000000000	0	1.0000000000	1
BBNI	2,018	0.0000242072	0.3555293271	0.2884193305	0.6000000000	0.5555555556	0	0.9347826087	1
BBTN	2,014	0.0005106269	0.3155567524	0.2045476976	0.6012663498	0.5000000000	1	0.4800000000	1
BBTN	2,015	0.0005193698	0.3398720569	0.2258044700	0.6004340248	0.5714285714	0	0.6305916306	1
BBTN	2,016	0.0000447120	0.3586461703	0.2596639015	0.6000000000	0.5714285714	0	0.6795518207	1
BBTN	2,017	0.0000153447	0.3622044486	0.2994768880	0.6000000000	0.6250000000	0	0.8333333333	1
BBTN	2,018	0.0001387441	0.3231775134	0.2318219665	0.6000000000	0.5555555556	0	0.7714285714	1
BBMRI	2,014	0.0005954100	0.3501137060	0.3180000000	0.6000000000	0.5714285714	0	0.8752164502	1
BBMRI	2,015	0.0004631798	0.3598173946	0.3035063457	0.6000000000	0.5000000000	0	0.9272774327	1
BBMRI	2,016	0.0001223712	0.3673664449	0.3150089028	0.6000000000	0.5000000000	0	0.9337421837	1
BBMRI	2,017	0.0000889855	0.3782947537	0.3299206173	0.6000000000	0.5000000000	0	0.9030612245	1
BBMRI	2,018	0.0000927420	0.3881475657	0.3109293431	0.6000000000	0.5000000000	0	1.0238095238	1
INAF	2,014	-	0.0373094933	0.0123775376	0.8066422147	0.3333333333	1	0.6666666667	0
INAF	2,015	-	0.0283939163	0.0095060204	0.8066422147	0.3333333333	1	0.9803921569	0
INAF	2,016	-	0.1141286230	0.0103400884	0.8066422147	0.3333333333	1	1.0000000000	0

INAF	2,017	-	0.1757089699	0.0032802912	0.8066422147	0.3333333333	1	1.0000000000	0
INAF	2,018	-	0.1843771642	0.0016278367	0.8066424304	0.3333333333	1	1.0000000000	0
JSMR	2,014	0.0001178676	0.2576561100	0.1908603301	0.7000000000	0.2857142857	1	0.8238095238	0
JSMR	2,015	0.0000666471	0.2457378174	0.1592416522	0.7000000000	0.3333333333	1	0.8448275862	1
JSMR	2,016	0.0000385926	0.2078472245	0.1546868255	0.7000000000	0.3333333333	1	0.9158974359	1
JSMR	2,017	0.0001643182	0.2299804470	0.1596892166	0.7000000000	0.3333333333	1	0.8301587302	1
JSMR	2,018	0.0002320377	0.1866446440	0.1308397443	0.7000000000	0.3333333333	1	0.8484375000	1
KAEF	2,014	0.0000225063	0.0582046093	0.0335617573	0.9002520706	0.4000000000	1	-	0
KAEF	2,015	0.0000225063	0.0582046093	0.0335617573	0.9002520706	0.3333333333	1	0.7500000000	0
KAEF	2,016	-	0.0640705877	0.0123918437	0.9002520706	0.4000000000	1	-	0
KAEF	2,017	0.0000076521	0.0654781779	0.0074435902	0.9002520706	0.4000000000	1	1.0000000000	0
KAEF	2,018	0.0000130176	0.0718341300	0.0061999564	0.9002520706	0.4000000000	1	-	0
PTPP	2,014	-	0.3978730963	0.1487360481	0.5100000299	0.4000000000	1	0.8157894737	0
PTPP	2,015	0.0000010325	0.4171696447	0.1979087309	0.5100000299	0.3333333333	1	0.9674796748	0
PTPP	2,016	0.0000237423	0.4365392163	0.2212084471	0.5100000299	0.3333333333	1	0.8750000000	0
PTPP	2,017	0.0001255174	0.1243664425	0.2991562705	0.5100000299	0.3333333333	1	1.0000000000	1
PTPP	2,018	0.0001255174	0.3917872393	0.2343614752	0.5100000299	0.3333333333	1	1.0000000000	0
PTBA	2,014	0.0000260402	0.2216809659	0.1309657258	0.6501743813	0.3333333333	1	0.9872881356	1
PTBA	2,015	0.0000076819	0.1089723021	0.1063292815	0.6501743813	0.3333333333	1	0.9860766474	1
PTBA	2,016	0.0000342862	0.1509694387	0.0808454807	0.6501743813	0.3333333333	1	0.9333333333	1
PTBA	2,017	0.0000171865	0.0380638278	0.0955329648	0.6501743809	0.3333333333	1	0.9589473684	1
PTBA	2,018	0.0000109369	0.0576697870	0.1754820709	0.6501743809	0.3333333333	1	1.0000000000	1
SMBR	2,014	-	0.1037764042	0.0232517662	0.7623749851	0.6000000000	1	1.0000000000	0
SMBR	2,015	-	0.0926684999	0.0221238679	0.7623749851	0.6000000000	1	1.0000000000	0
SMBR	2,016	-	0.2203097176	0.0106847057	0.7623749851	0.6000000000	1	1.0000000000	0
SMBR	2,017	0.0000105292	0.2209094592	0.0165503944	0.7556829410	0.2000000000	1	1.0000000000	0
SMBR	2,018	0.0000127863	0.3071535569	0.0134068854	0.7550942938	0.4000000000	1	1.0000000000	0
SMGR	2,014	0.0000098457	0.4831453031	0.3859834778	0.5100557699	0.4285714286	1	0.7635294118	1
SMGR	2,015	0.0000274297	0.4752597041	0.3697759632	0.5100557699	0.2857142857	1	0.9166666667	1
SMGR	2,016	0.0000274297	0.4324168480	0.3776712920	0.5100557699	0.2857142857	1	0.8287627551	1
SMGR	2,017	0.0000005901	0.4370163290	0.3755101763	0.5100557699	0.2857142857	1	0.7646485450	1
SMGR	2,018	0.0000005901	0.4476679748	0.3706099507	0.5100557699	0.2857142857	1	0.8083395896	1
TINS	2,014	0.0000750814	0.2644192079	0.0900475309	1.0070150746	0.4000000000	1	0.8061038961	1
TINS	2,015	0.0001589188	0.2427942654	0.0829747573	1.0070150746	0.5000000000	1	0.7581967213	1
TINS	2,016	0.0000019868	0.2638154144	0.0982225626	0.6500019075	0.5000000000	1	0.8794084570	1
TINS	2,017	0.0001154974	0.2219962142	0.1013881434	0.6500019074	0.4000000000	1	0.9750000000	1
TINS	2,018	0.0001154974	0.2277790671	0.0893394988	0.6500019074	0.4000000000	1	0.9067796610	1
TLKM	2,014	0.0000008792	0.4324352013	0.3867462041	0.5119281290	0.4285714286	0	0.6842105263	1
TLKM	2,015	0.0000426872	0.4337496078	0.3801228625	0.5119281290	0.4285714286	0	0.8449891068	1
TLKM	2,016	0.0000897422	0.4492454766	0.3939355331	0.5119281290	0.4285714286	1	0.8274718196	1
TLKM	2,017	0.0000486318	0.4492454766	0.3939355331	0.5119281290	0.5714285714	0	0.9070048309	1

TLKM	2,018	0.0000816488	0.4408065921	0.3675618082	0.5209085293	0.5714285714	0	0.8744939271	1
WIKA	2,014	0.0004210287	0.2690527019	0.1442808614	0.6504884760	0.3333333333	1	0.9938271605	0
WIKA	2,015	0.0005885294	0.2787329491	0.1517737785	0.6504884762	0.4285714286	1	0.8229166667	0
WIKA	2,016	0.0000890818	0.2609171635	0.1084991497	0.6504887969	0.5000000000	1	0.5972222222	0
WIKA	2,017	0.0006088961	0.2090329043	0.0886001061	0.6504884762	0.3333333333	1	0.8600000000	1
WIKA	2,018	0.0000963104	0.2028169421	0.0770586038	0.6504884762	0.4285714286	1	0.8784498159	0
WSKT	2,014	0.0011805084	0.1315864761	0.0554594158	0.6733403412	0.3333333333	1	0.9772727273	0
WSKT	2,015	0.0065140099	0.1705221890	0.0871266210	0.9214797237	0.3333333333	1	0.8622159091	0
WSKT	2,016	0.0032522012	0.1139562776	0.0582629905	0.6603720126	0.3333333333	1	0.9230769231	0
WSKT	2,017	0.0036411295	0.2927357763	0.1415815467	0.6603720126	0.3333333333	1	0.9568965517	1
WSKT	2,018	0.0003478043	0.1792901217	0.1127122652	0.6603602656	0.4285714286	1	0.7950375940	0



LAMPIRAN 5

Data Hasil Perhitungan Variabel *Corporate Governance*
(Sebagai Output *Corporate Governance Efficiency*)

Kode	Tahun	NI	EQUITY	ASSET	REVENUE
ADHI	2,014	331,660,506,417	1,640,780,545,201	10,458,881,684,274	8,653,578,309,020
ADHI	2,015	465,025,548,006	5,162,131,796,836	16,761,063,514,879	9,389,570,098,578
ADHI	2,016	315,107,783,135	5,442,779,962,898	20,095,435,959,279	11,063,942,850,707
ADHI	2,017	517,059,848,207	5,869,917,425,997	28,332,948,012,950	15,156,178,074,776
ADHI	2,018	645,029,449,105	6,285,271,896,258	30,118,614,769,882	15,655,499,866,493
ANTM	2,014	(775,286,289,000)	12,049,916,889,000	22,004,083,680,000	9,420,630,933,000
ANTM	2,015	(1,440,852,896,000)	18,316,718,962,000	30,356,850,890,000	10,531,504,802,000
ANTM	2,016	64,806,188,000	18,408,795,573,000	29,981,535,812,000	9,106,260,754,000
ANTM	2,017	136,503,269,000	18,490,403,517,000	30,014,273,452,000	12,653,619,205,000
ANTM	2,018	874,426,593,000	19,739,230,723,000	33,306,390,807,000	25,241,268,367,000
BBRI	2,014	24,226,601,000,000	97,705,834,000,000	801,984,190,000,000	84,421,353,000,000
BBRI	2,015	25,410,788,000,000	113,127,179,000,000	878,426,312,000,000	99,289,521,000,000
BBRI	2,016	26,285,251,000,000	147,534,097,000,000	1,004,801,673,000,000	114,342,715,000,000
BBRI	2,017	29,045,049,000,000	168,007,778,000,000	1,127,447,489,000,000	125,972,627,000,000
BBRI	2,018	32,418,486,000,000	185,275,331,000,000	1,296,898,292,000,000	139,186,447,000,000
BBNI	2,014	10,829,379,000,000	75,425,054,000,000	416,573,708,000,000	35,225,537,000,000
BBNI	2,015	9,140,532,000,000	95,867,611,000,000	508,595,288,000,000	49,078,257,000,000
BBNI	2,016	11,410,196,000,000	110,330,755,000,000	603,031,880,000,000	59,327,945,000,000
BBNI	2,017	13,770,592,000,000	125,243,266,000,000	709,330,084,000,000	63,381,605,000,000
BBNI	2,018	15,091,763,000,000	137,334,465,000,000	808,572,011,000,000	71,748,629,000,000
BBTN	2,014	1,145,572,000,000	12,212,798,000,000	144,582,353,000,000	13,702,148,000,000
BBTN	2,015	1,850,907,000,000	13,860,107,000,000	171,807,592,000,000	16,072,735,000,000
BBTN	2,016	2,618,905,000,000	31,339,481,000,000	214,168,479,000,000	18,421,641,000,000
BBTN	2,017	3,027,466,000,000	37,427,804,000,000	261,365,267,000,000	20,877,513,000,000
BBTN	2,018	2,807,923,000,000	42,652,177,000,000	306,436,194,000,000	24,923,352,000,000
BBMRI	2,014	20,654,783,000,000	158,020,049,000,000	855,039,673,000,000	86,690,044,000,000
BBMRI	2,015	21,152,398,000,000	173,864,704,000,000	910,063,409,000,000	99,495,698,000,000
BBMRI	2,016	14,650,163,000,000	214,146,111,000,000	1,038,706,009,000,000	105,374,054,000,000
BBMRI	2,017	21,443,042,000,000	236,674,030,000,000	1,124,700,847,000,000	112,108,358,000,000
BBMRI	2,018	25,851,937,000,000	260,298,994,000,000	1,202,252,094,000,000	119,007,122,000,000
INAF	2,014	1,164,824,606	591,963,192,494	1,248,343,275,406	1,381,436,578,115
INAF	2,015	6,565,707,419	592,708,889,463	1,533,708,564,241	1,621,898,667,657
INAF	2,016	(17,367,399,212)	575,757,080,631	1,381,633,321,120	1,674,702,722,328
INAF	2,017	(46,284,759,301)	526,409,897,704	1,529,874,782,290	1,631,317,499,096
INAF	2,018	(32,736,482,313)	496,646,859,858	1,442,350,608,575	1,592,979,941,258

JSMR	2,014	1,237,014,172,000	11,020,729,321,000	31,859,962,643,000	9,173,817,307,000
JSMR	2,015	1,319,200,546,000	12,368,664,466,000	36,724,982,487,000	9,848,242,050,000
JSMR	2,016	1,803,054,456,000	16,338,840,064,000	53,500,322,659,000	16,661,402,998,000
JSMR	2,017	2,093,656,062,000	18,359,439,521,000	79,192,772,790,000	35,092,196,191,000
JSMR	2,018	2,036,491,035,000	20,198,985,799,000	82,418,600,790,000	36,974,074,686,000
KAEF	2,014	257,836,015,297	1,902,964,421,553	3,194,664,199,612	4,521,024,379,760
KAEF	2,015	265,549,762,082	2,056,559,640,523	3,434,879,313,034	4,860,371,483,524
KAEF	2,016	271,597,947,663	2,271,407,409,194	4,612,562,541,064	5,811,502,656,431
KAEF	2,017	331,707,917,461	2,572,510,755,128	6,096,148,972,534	6,127,479,369,403
KAEF	2,018	401,792,808,948	3,356,459,729,851	9,460,427,317,681	7,454,114,741,189
PTPP	2,014	533,521,013,547	2,334,932,870,254	14,579,154,736,205	12,427,371,312,550
PTPP	2,015	845,417,661,531	5,119,072,234,163	19,128,811,782,419	14,217,372,867,769
PTPP	2,016	1,148,476,320,716	10,778,128,813,138	31,215,671,256,566	16,458,884,219,698
PTPP	2,017	1,723,852,894,286	14,243,110,484,597	41,782,780,915,111	21,502,259,604,154
PTPP	2,018	1,958,993,059,360	16,315,611,975,419	52,549,150,902,972	25,119,560,112,231
PTBA	2,014	1,863,781,000,000	8,525,078,000,000	14,860,611,000,000	13,077,962,000,000
PTBA	2,015	2,037,111,000,000	9,287,547,000,000	16,894,043,000,000	13,845,199,000,000
PTBA	2,016	2,024,405,000,000	10,552,405,000,000	18,576,774,000,000	14,058,869,000,000
PTBA	2,017	4,547,232,000,000	13,799,985,000,000	21,987,482,000,000	19,471,030,000,000
PTBA	2,018	5,121,112,000,000	16,269,696,000,000	24,172,933,000,000	21,166,993,000,000
SMBR	2,014	335,954,862,000	2,683,091,817,000	2,928,480,366,000	1,214,914,932,000
SMBR	2,015	354,180,062,000	2,949,352,584,000	3,268,667,933,000	1,461,248,284,000
SMBR	2,016	259,090,525,000	3,120,757,702,000	4,368,876,996,000	1,522,808,093,000
SMBR	2,017	146,648,432,000	3,412,859,859,000	5,060,337,247,000	1,551,524,990,000
SMBR	2,018	76,074,721,000	3,473,671,056,000	5,538,079,503,000	1,995,807,528,000
SMGR	2,014	5,567,659,839,000	25,004,930,004,000	34,331,674,737,000	26,987,035,135,000
SMGR	2,015	4,525,441,038,000	27,440,798,401,000	38,153,118,932,000	26,948,004,471,000
SMGR	2,016	4,535,036,823,000	30,574,391,457,000	44,226,895,982,000	26,134,306,138,000
SMGR	2,017	1,650,006,251,000	30,046,032,639,000	49,068,650,213,000	27,813,664,176,000
SMGR	2,018	3,085,704,236,000	32,736,295,522,000	51,155,890,227,000	30,687,625,970,000
TINS	2,014	672,991,000,000	5,699,583,000,000	9,843,818,000,000	7,518,010,000,000
TINS	2,015	101,561,000,000	5,371,068,000,000	9,279,683,000,000	6,874,192,000,000
TINS	2,016	251,969,000,000	5,653,685,000,000	9,548,631,000,000	6,968,294,000,000
TINS	2,017	502,417,000,000	6,061,493,000,000	11,876,309,000,000	9,217,160,000,000
TINS	2,018	531,349,000,000	6,521,881,000,000	15,117,948,000,000	11,049,946,000,000
TLKM	2,014	21,274,000,000,000	85,992,000,000,000	141,822,000,000,000	89,696,000,000,000
TLKM	2,015	23,317,000,000,000	93,428,000,000,000	166,173,000,000,000	102,470,000,000,000
TLKM	2,016	29,172,000,000,000	105,544,000,000,000	179,611,000,000,000	116,333,000,000,000
TLKM	2,017	32,701,000,000,000	112,130,000,000,000	198,484,000,000,000	128,256,000,000,000
TLKM	2,018	26,979,000,000,000	117,303,000,000,000	206,196,000,000,000	130,784,000,000,000
WIKA	2,014	743,769,103,000	4,876,754,741,000	15,909,219,757,000	12,463,216,288,000
WIKA	2,015	703,005,054,000	5,438,101,365,000	19,602,406,034,000	13,620,101,419,000
WIKA	2,016	1,211,029,310,000	12,737,989,291,000	31,355,204,690,000	15,668,832,513,000

WIKI	2,017	1,356,115,489,000	14,631,824,613,000	45,683,774,302,000	26,176,403,026,000
WIKI	2,018	2,073,299,864,000	17,215,314,565,000	59,230,001,239,000	31,158,193,498,000
WSKT	2,014	511,570,080,528	2,764,978,687,052	12,542,041,344,848	10,286,813,284,004
WSKT	2,015	1,047,590,672,774	9,704,206,867,664	30,309,111,177,468	14,152,752,847,612
WSKT	2,016	1,813,068,616,784	16,773,218,556,948	61,433,012,174,447	23,788,322,626,347
WSKT	2,017	4,201,572,490,754	22,754,824,809,495	97,895,760,838,624	45,212,897,632,604
WSKT	2,018	4,619,567,705,553	28,887,118,750,867	124,391,581,623,636	48,788,950,838,822



LAMPIRAN 6

Corporate Social Responsibility Disclosure Index (CSRDI) berdasarkan GRI-G4.

Indikator Kategori Ekonomi		
1	G4-EC1	Perolehan nilai ekonomi langsung berupa pendapatan, serta pendistribusian nilai ekonomi langsung berupa biaya operasional, upah dan tunjangan karyawan, pembayaran kepada pemodal, pembayaran kepada pemerintah
2	G4-EC2	Implikasi finansial dan risiko serta peluang lainnya bagi kegiatan organisasi karena perubahan iklim
3	G4-EC3	Jaminan kewajiban organisasi terhadap program imbalan pasti.
4	G4-EC4	Bantuan finansial yang diterima dari pemerintah.
5	G4-EC5	Rasio upah standar pegawai pemula (<i>entry level</i>) menurut jenis kelamin dibandingkan dengan upah minimum regional di wilayah operasional
6	G4-EC6	Perbandingan manajemen senior yang dipekerjakan dari masyarakat lokal di lokasi operasi yang signifikan
7	G4-EC7	Pembangunan dan dampak dari investasi infrastruktur dan jasa yang diberikam
8	G4-EC8	Dampak ekonomi tidak langsung yang signifikan, termasuk seberapa besarnya dampak
9	G4-EC9	Perbandingan pembelian dari pemasok lokal di lokasi operasional yang signifikan
Indikator Kategori Lingkungan		
10	G4-EN1	Penggunaan bahan diperinci berdasarkan berat atau volume
11	G4-EN2	Persentase penggunaan bahan daur ulang
12	G4-EN3	Pemakaian energy terbarukan maupun terbarukan (listrik, pemanas, pendingin, uap) untuk kegiatan operasional perusahaan
13	G4-EN4	Pemakaian energy terbarukan maupun terbarukan (listrik, pemanas, pendingin, uap) untuk kegiatan di luar operasional perusahaan
14	G4-EN5	Rasio intensitas energi
15	G4-EN6	Jumlah pengurangan pemakaian energi
16	G4-EN7	Pengurangan kebutuhan energy pada produk dan jasa yang dijual
17	G4-EN8	Total pengambilan air berdasarkan sumber (air permukaan, termasuk air dari rawa, sungai, danau, dan laut; air tanah, air hujan yang dikumpulkan dan disimpan oleh organisasi; air limbah dari organisasi lain, pasokan air kota/perusahaan air lainnya)
18	G4-EN9	Sumber air yang terpengaruh secara signifikan akibat pengambilan air
19	G4-EN10	Persentase dan total volume air yang digunakan didaur ulang dan digunakan kembali
20	G4-EN11	Lokasi-lokasi operasional yang dimiliki, disewa, dikelola di dalam, atau yang berdekatan dengan kawasan lindung dan kawasan dengan nilai keanekaragaman hayati tinggi di luar kawasan lindung
21	G4-EN12	Uraian dampak signifikan yang diakibatkan oleh aktivitas, produk, dan jasa organisasi terhadap keanekaragaman hayati di daerah yang dilindungi dan di daerah yang memiliki keanekaragaman hayati bernilai tinggi di luar daerah yang dilindungi.
22	G4-EN13	Perlindungan dan pemulihan habitat.

23	G4-EN14	Jumlah spesies yang masuk IUCN Red List Species dan spesies yang dilindungi nasional dengan habitat di wilayah yang dipengaruhi oleh kegiatan operasional berdasarkan tingkat risiko kepunahan
24	G4-EN15	Emisi gas rumah kaca langsung dari operasional yang dimiliki atau dikendalikan oleh organisasi
25	G4-EN16	Emisi gas rumah kaca energy tidak langsung yang dihasilkan dari pembangkit listrik yang dibeli atau didapat, pemanas, pendingin dan uap yang digunakan dalam organisasi
26	G4-EN17	Emisi gas rumah kaca tidak langsung lainnya yang terjadi di luar perusahaan, termasuk emisi di hulu dan di hilir
27	G4-EN18	Rasio intensitas emisi gas rumah kaca berdasarkan jenis emisi gas rumah kaca
28	G4-EN19	Jumlah inisiatif emisi gas rumah kaca yang dikurangi
29	G4-EN20	Jumlah emisi bahan perusak ozon
30	G4-EN21	Jumlah NOx, SOx dan emisi udara lainnya yang signifikan dalam satuan berat
31	G4-EN22	Jumlah buangan air menurut kualitas dan tujuan.
32	G4-EN23	Jumlah berat limbah menurut jenis dan metode pembuangan.
33	G4-EN24	Jumlah dan volume tumpahan yang signifikan
34	G4-EN25	Berat limbah yang diangkut, diimpor, di ekspor, atau diolah yang dianggap berbahaya menurut Lampiran Konvensi Basel I, II, III dan VIII, dan persentase limbah yang dikirim secara internasional.
35	G4-EN26	Identitas, ukuran, status lindung dan nilai keanekaragaman hayati badan air serta habitat terkait yang secara signifikan dipengaruhi oleh pembuangan dan limpasan air organisasi
36	G4-EN27	Inisiatif untuk mengurangi dampak lingkungan produk dan jasa dan sejauh mana dampak pengurangan tersebut.
37	G4-EN28	Persentase produk terjual dan bahan kemasannya yang ditarik menurut kategori.
38	G4-EN29	Nilai moneter denda yang signifikan dan jumlah sanksi non-moneter atas pelanggaran terhadap undang-undang dan peraturan lingkungan.
39	G4-EN30	Dampak lingkungan yang signifikan akibat pemindahan produk dan barang lain serta bahan yang digunakan untuk operasional perusahaan, dan tenaga kerja yang memindahkan.
40	G4-EN31	Jumlah pengeluaran untuk perlindungan lingkungan menurut jenis.
41	G4-EN32	Persentase pemasok baru yang telah menjalani proses skrining/filtrasi/penyaringan atas praktik lingkungan
42	G4-EN33	Persentase pemasok yang diidentifikasi memiliki dampak negatif aktual dan potensial yang signifikan terhadap lingkungan yang telah disepakati berdasarkan hasil penilaian yang dilakukan dan tindakan yang dilakukan selanjutnya (misal diperbaiki/pemutusan hubungan kerja)
43	G4-EN34	Jumlah keluhan tentang dampak lingkungan yang telah diajukan, ditangani, diselesaikan melalui mekanisme keluhan resmi
Indikator Kategori Sosial		
44	G4-LA1	Jumlah dan tingkat perputaran karyawan menurut kelompok usia, jenis kelamin, dan wilayah.
45	G4-LA2	Tunjangan yang diberikan bagi karyawan tetap (purna waktu) yang tidak diberikan bagi karyawan tidak tetap (paruh waktu) berdasarkan lokasi operasi yang signifikan

46	G4-LA3	Jumlah karyawan yang kembali bekerja dan/atau tingkat retensi setelah cuti melahirkan, menurut jenis kelamin
47	G4-LA4	Masa pemberitahuan minimal tentang perubahan kegiatan operasional, termasuk apakah hal tersebut dijelaskan dalam perjanjian bersama
48	G4-LA5	Persentase jumlah angkatan kerja yang resmi diwakili dalam komite bersama formal antara manajemen dan pekerja yang membantu memantau dan memberikan nasihat untuk program keselamatan dan kesehatan kerja
49	G4-LA6	Jenis dan tingkat cedera, penyakit akibat kerja, hari hilang, mangkir, kematian akibat kerja menurut wilayah dan jenis kelamin
50	G4-LA7	Pekerjaan yang sering terkena, atau beresiko tinggi terkena penyakit tertentu
51	G4-LA8	Perjanjian formal dengan serikat pekerja mencakup kesehatan dan keselamatan; sejauh mana pencakupannya dalam perjanjian tersebut
52	G4-LA9	Jam pelatihan rata-rata per tahun per karyawan berdasarkan jenis kelamin dan kategori/kelompok karyawan
53	G4-LA10	Program untuk keterampilan dan pembelajaran sepanjang hayat yang menunjang kelangsungan pekerjaan karyawan dan membantu mereka dalam mengatur karier purna bakti
54	G4-LA11	Persentase karyawan yang menerima peninjauan kinerja dan pengembangan karier secara teratur
55	G4-LA12	Komposisi badan tata kelola dan perincian karyawan tiap kategori/kelompok karyawan berdasarkan jenis kelamin, usia, keanggotaan kelompok minoritas, dan keanekaragaman indikator lainnya
56	G4-LA13	Perbandingan/rasio gaji pokok dan remunerasi perempuan terhadap laki-laki berdasarkan kelompok/kategori karyawan
57	G4-LA14	Persentase pemasok baru yang telah menjalani skrining/filtrasi/penyaringan atas praktik ketenagakerjaan
58	G4-LA15	Persentase pemasok yang diidentifikasi memiliki dampak negatif signifikan aktual dan potensial terhadap praktik ketenagakerjaan yang telah disepakati berdasarkan, dan tindakan selanjutnya yang dilakukan (misal perbaikan/pemutusan hubungan kerja)
59	G4-LA16	Jumlah keluhan tentang praktik ketenagakerjaan yang diajukan, ditangani, dan diselesaikan melalui mekanisme keluhan resmi
60	G4-HR1	Persentase dan jumlah perjanjian investasi signifikan yang memuat klausul HAM atau telah menjalani proses skrining/filtrasi terkait dengan aspek HAM
61	G4-HR2	Jumlah waktu pelatihan bagi karyawan tentang kebijakan dan serta prosedur terkait dengan aspek HAM yang relevan dengan kegiatan organisasi, termasuk persentase karyawan yang menjalani pelatihan
62	G4-HR3	Jumlah peristiwa diskriminasi yang terjadi dan tindakan yang dilakukan
63	G4-HR4	Kegiatan dan pemasok yang teridentifikasi dapat melanggar hak kebebasan berserikat dan perjanjian kerja bersama, tindakan yang diambil untuk mendukung hak-hak tersebut
64	G4-HR5	Kegiatan dan pemasok yang diidentifikasi memiliki risiko melakukan eksploitasi/pemerasan pekerja anak, dan tindakan yang dilakukan untuk mendukung upaya penghapusan pekerja anak

65	G4-HR6	Kegiatan dan pemasok yang diidentifikasi memiliki risiko melakukan eksploitasi/pemerasan pekerja paksa/wajib kerja, dan tindakan yang dilakukan untuk mendukung upaya penghapusan kerja paksa/wajib kerja
66	G4-HR7	Persentase personel penjaga keamanan yang dilatih dalam hal kebijakan dan/atau prosedur organisasi terkait dengan aspek HAM yang relevan dengan kegiatan organisasi
67	G4-HR8	Jumlah peristiwa pelanggaran terkait dengan hak penduduk asli dan tindakan yang dilakukan
68	G4-HR9	Jumlah dan persentase kegiatan yang telah dilakukan peninjauan ulang/penilaian atas dampak terhadap HAM
69	G4-HR10	Persentase pemasok baru yang telah menjalani proses skrining/filtrasi/penyaringan atas praktik HAM
70	G4-HR11	Jumlah dan persentase pemasok yang diidentifikasi memiliki dampak negatif aktual dan potensial yang signifikan terhadap HAM, dan tindakan yang dilakukan selanjutnya (misal, perbaikan/pemutusan hubungan kerja)
71	G4-HR12	Jumlah keluhan mengenai HAM yang telah diajukan, ditangani, dan diselesaikan melalui mekanisme keluhan resmi
72	G4-SO1	Persentase kegiatan yang melibatkan masyarakat lokal, penilaian dampak sosial dan lingkungan, serta program pengembangan masyarakat lokal
73	G4-SO2	Operasi yang berpotensi atau memberikan dampak negatif aktual dan potensial yang signifikan kepada masyarakat lokal
74	G4-SO3	Jumlah dan persentase operasi yang memiliki risiko terhadap korupsi, yang diidentifikasi melalui penilaian risiko
75	G4-SO4	Jumlah dan persentase anggota badan tata kelola, karyawan, mitra bisnis yang telah diinformasikan tentang kebijakan dan prosedur anti-korupsi
76	G4-SO5	Jumlah peristiwa korupsi yang terbukti
77	G4-SO6	Nilai kontribusi finansial dan natura kepada partai politik, politisi, dan institusi terkait berdasarkan negara di mana perusahaan beroperasi
78	G4-SO7	Jumlah tindakan hukum terhadap pelanggaran undang-undang antipersaingan, anti-trust, dan praktek monopoli serta sanksinya
79	G4-SO8	Nilai uang dari denda yang signifikan dan jumlah sanksi non-moneter untuk pelanggaran undang-undang dan peraturan yang dilakukan
80	G4-SO9	Persentase pemasok baru yang telah melalui proses skrining/filtrasi/penyaringan atas dampak terhadap masyarakat
81	G4-SO10	Jumlah pemasok yang diidentifikasi memiliki dampak negatif aktual dan potensial yang signifikan terhadap masyarakat, dan tindakan yang dilakukan selanjutnya (seperti perbaikan/pemutusan hubungan kerja)
82	G4-SO11	Jumlah keluhan tentang dampak pada masyarakat yang diajukan, ditangani dan diselesaikan melalui mekanisme keluhan resmi
83	G4-PR1	Tahapan daur hidup di mana dampak produk dan jasa yang menyangkut kesehatan dan keamanan dinilai untuk penyempurnaan, dan persentase dari kategori produk dan jasa yang penting yang harus mengikuti prosedur tersebut
84	G4-PR2	Jumlah pelanggaran terhadap peraturan dan etika mengenai dampak kesehatan dan keselamatan dari suatu produk dan jasa selama daur hidup
85	G4-PR3	Jenis informasi produk dan jasa yang dipersyaratkan oleh prosedur organisasi tentang informasi dan pelabelan produk dan jasa, dan persentase produk dan jasa yang signifikan yang dicakup dan dinilai berdasarkan informasi yang dipersyaratkan tersebut

86	G4-PR4	Jumlah pelanggaran peraturan dan <i>voluntary codes</i> mengenai penyediaan informasi dan pelabelan produk dan jasa
87	G4-PR5	Survei yang mengukur kepuasan pelanggan
88	G4-PR6	Penjualan produk yang dilarang
89	G4-PR7	Jumlah pelanggaran peraturan dan <i>voluntary codes</i> mengenai komunikasi pemasaran termasuk periklanan, promosi, dan <i>sponsorship</i>
90	G4-PR8	Jumlah keluhan yang terbukti mengenai pelanggaran kebebasan pribadi (<i>privacy</i>) pelanggan dan hilangnya data pelanggan
91	G4-PR9	Nilai moneter (nilai mata uang) dari denda pelanggaran hukum dan peraturan mengenai pengadaan dan penggunaan produk dan jasa

n_j = Jumlah item untuk perusahaan j , sebanyak 91 indikator



LAMPIRAN 7

Data Hasil Perhitungan Variabel *Corporate Social Responsibility Disclosure*

Kode Perusahaan	Tahun	Ekonomi	Lingkungan	Sosial	xij	CSR Dit
ADHI	2,014	5	7	15	27	0.29670
ADHI	2,015	3	1	14	18	0.19780
ADHI	2,016	3	3	15	21	0.23087
ADHI	2,017	7	3	17	27	0.29670
ADHI	2,018	7	3	15	25	0.27473
ANTM	2,014	4	24	17	45	0.49451
ANTM	2,015	6	29	42	77	0.84615
ANTM	2,016	5	14	13	32	0.35165
ANTM	2,017	4	16	15	35	0.38462
ANTM	2,018	3	18	17	38	0.41758
BBRI	2,014	7	11	18	36	0.39560
BBRI	2,015	7	6	18	31	0.34066
BBRI	2,016	4	6	6	16	0.17582
BBRI	2,017	2	6	7	15	0.16484
BBRI	2,018	5	5	15	25	0.27473
BBNI	2,014	6	4	15	25	0.27473
BBNI	2,015	6	4	13	23	0.25275
BBNI	2,016	3	2	7	12	0.13187
BBNI	2,017	3	1	5	9	0.09890
BBNI	2,018	2	1	7	10	0.10989
BBTN	2,014	5	16	5	26	0.28571
BBTN	2,015	8	13	34	55	0.60440
BBTN	2,016	7	9	29	45	0.49451
BBTN	2,017	7	6	19	32	0.35165
BBTN	2,018	3	5	9	17	0.18681
BBMRI	2,014	6	9	26	41	0.45055
BBMRI	2,015	5	10	26	41	0.45055
BBMRI	2,016	7	11	39	57	0.62637
BBMRI	2,017	3	9	5	17	0.18681
BBMRI	2,018	2	9	10	21	0.23077
INAF	2,014	4	3	3	10	0.10989
INAF	2,015	5	11	3	19	0.20879
INAF	2,016	4	11	6	21	0.23077

INAF	2,017	4	11	4	19	0.20879
INAF	2,018	4	12	10	26	0.28571
JSMR	2,014	6	4	13	23	0.25275
JSMR	2,015	5	4	13	22	0.24176
JSMR	2,016	5	4	13	22	0.24176
JSMR	2,017	3	4	5	12	0.13187
JSMR	2,018	5	3	15	23	0.25275
KAEF	2,014	6	7	20	33	0.36264
KAEF	2,015	6	7	20	33	0.36264
KAEF	2,016	6	7	20	33	0.36264
KAEF	2,017	6	7	20	33	0.36264
KAEF	2,018	6	7	20	33	0.36264
PTPP	2,014	2	3	3	8	0.08791
PTPP	2,015	4	20	18	42	0.46154
PTPP	2,016	3	6	7	16	0.17582
PTPP	2,017	6	7	10	23	0.25275
PTPP	2,018	5	7	10	22	0.24176
PTBA	2,014	4	6	4	14	0.15385
PTBA	2,015	9	33	45	87	0.95604
PTBA	2,016	7	15	29	51	0.56044
PTBA	2,017	8	13	9	30	0.32967
PTBA	2,018	8	16	25	49	0.53846
SMBR	2,014	5	2	11	18	0.19780
SMBR	2,015	2	5	11	18	0.19780
SMBR	2,016	2	4	10	16	0.17582
SMBR	2,017	2	5	15	22	0.24176
SMBR	2,018	2	4	16	22	0.24176
SMGR	2,014	7	19	23	49	0.53846
SMGR	2,015	9	8	14	31	0.34066
SMGR	2,016	4	11	6	21	0.23077
SMGR	2,017	2	6	3	11	0.12088
SMGR	2,018	3	16	18	37	0.40659
TINS	2,014	8	24	19	51	0.56044
TINS	2,015	6	17	27	50	0.54945
TINS	2,016	8	22	28	58	0.63736
TINS	2,017	6	14	8	28	0.30769
TINS	2,018	7	9	17	33	0.36264
TLKM	2,014	7	5	20	32	0.35165
TLKM	2,015	7	3	18	28	0.30769

TLKM	2,016	7	3	15	25	0.27473
TLKM	2,017	7	2	15	24	0.26374
TLKM	2,018	7	3	15	25	0.27473
WIKA	2,014	7	5	22	34	0.37363
WIKA	2,015	6	7	10	23	0.25275
WIKA	2,016	5	2	5	12	0.13187
WIKA	2,017	4	2	6	12	0.13187
WIKA	2,018	5	4	18	27	0.29670
WSKT	2,014	3	2	11	16	0.17582
WSKT	2,015	3	2	11	16	0.17582
WSKT	2,016	3	2	10	15	0.16484
WSKT	2,017	6	5	12	23	0.25275
WSKT	2,018	4	4	10	18	0.19780



LAMPIRAN 8

Data Hasil Perhitungan Variabel Kontrol

Kode	Tahun	total liabilities	total aset	LEV _{it}	SIZE _{it}
ADHI	2,014	8,818,101,139,073	10,458,881,684,274	0.84312	29.97847
ADHI	2,015	11,598,931,718,043	16,761,063,514,879	0.69202	30.45008
ADHI	2,016	14,652,655,996,381	20,095,435,959,279	0.72915	30.63151
ADHI	2,017	22,463,030,586,953	28,332,948,012,950	0.79282	30.97505
ADHI	2,018	23,833,342,873,624	30,118,614,769,882	0.79132	31.03616
ANTM	2,014	9,954,166,791,000	22,004,083,680,000	0.45238	30.72225
ANTM	2,015	12,040,131,928,000	30,356,850,890,000	0.39662	31.04404
ANTM	2,016	11,572,740,239,000	29,981,535,812,000	0.38600	31.03160
ANTM	2,017	11,523,869,935,000	30,014,273,452,000	0.38395	31.03269
ANTM	2,018	13,567,160,084,000	33,306,390,807,000	0.40734	31.13677
BBRI	2,014	704,278,356,000,000	801,984,190,000,000	0.87817	34.31811
BBRI	2,015	765,299,133,000,000	878,426,312,000,000	0.87122	34.40915
BBRI	2,016	857,267,576,000,000	1,004,801,673,000,000	0.85317	34.54357
BBRI	2,017	959,439,711,000,000	1,127,447,489,000,000	0.85098	34.65873
BBRI	2,018	1,111,622,961,000,000	1,296,898,292,000,000	0.85714	34.79875
BBNI	2,014	341,148,654,000,000	416,573,708,000,000	0.81894	33.66308
BBNI	2,015	412,727,677,000,000	508,595,288,000,000	0.81151	33.86267
BBNI	2,016	492,701,125,000,000	603,031,880,000,000	0.81704	34.03299
BBNI	2,017	584,086,818,000,000	709,330,084,000,000	0.82343	34.19534
BBNI	2,018	671,237,546,000,000	808,572,011,000,000	0.83015	34.32629
BBTN	2,014	132,369,555,000,000	144,582,353,000,000	0.91553	32.60487
BBTN	2,015	157,947,485,000,000	171,807,592,000,000	0.91933	32.77740
BBTN	2,016	182,828,998,000,000	214,168,479,000,000	0.85367	32.99778
BBTN	2,017	223,937,463,000,000	261,365,267,000,000	0.85680	33.19694
BBTN	2,018	263,784,017,000,000	306,436,194,000,000	0.86081	33.35603
BBMRI	2,014	697,019,624,000,000	855,039,673,000,000	0.81519	34.38217
BBMRI	2,015	736,198,705,000,000	910,063,409,000,000	0.80895	34.44454
BBMRI	2,016	824,559,898,000,000	1,038,706,009,000,000	0.79383	34.57675
BBMRI	2,017	888,026,817,000,000	1,124,700,847,000,000	0.78957	34.65629
BBMRI	2,018	941,953,100,000,000	1,202,252,094,000,000	0.78349	34.72297
INAF	2,014	656,380,082,912	1,248,343,275,406	0.52580	27.85284
INAF	2,015	940,999,674,778	1,533,708,564,241	0.61355	28.05871
INAF	2,016	805,876,240,489	1,381,633,321,120	0.58328	27.95429
INAF	2,017	1,003,464,884,586	1,529,874,782,290	0.65591	28.05621
INAF	2,018	945,703,748,717	1,442,350,608,575	0.65567	27.99730
JSMR	2,014	20,839,233,322,000	31,859,962,643,000	0.65409	31.09237

JSMR	2,015	24,356,318,021,000	36,724,982,487,000	0.66321	31.23448
JSMR	2,016	37,161,482,595,000	53,500,322,659,000	0.69460	31.61071
JSMR	2,017	60,833,333,269,000	79,192,772,790,000	0.76817	32.00291
JSMR	2,018	62,219,614,991,000	82,418,600,790,000	0.75492	32.04283
KAEF	2,014	1,291,699,778,059	3,194,664,199,612	0.40433	28.79250
KAEF	2,015	1,378,319,672,511	3,434,879,313,034	0.40127	28.86500
KAEF	2,016	2,341,155,131,870	4,612,562,541,064	0.50756	29.15980
KAEF	2,017	3,523,638,217,406	6,096,148,972,534	0.57801	29.43868
KAEF	2,018	6,103,967,587,830	9,460,427,317,681	0.64521	29.87814
PTPP	2,014	12,244,221,865,951	14,579,154,736,205	0.83984	30.31061
PTPP	2,015	14,009,739,548,256	19,128,811,782,419	0.73239	30.58222
PTPP	2,016	20,437,542,443,428	31,215,671,256,566	0.65472	31.07194
PTPP	2,017	27,539,670,430,514	41,782,780,915,111	0.65912	31.36351
PTPP	2,018	36,233,538,927,553	52,549,150,902,972	0.68952	31.59277
PTBA	2,014	6,335,533,000,000	14,860,611,000,000	0.42633	30.32974
PTBA	2,015	7,606,496,000,000	16,894,043,000,000	0.45025	30.45798
PTBA	2,016	8,024,369,000,000	18,576,774,000,000	0.43196	30.55293
PTBA	2,017	8,187,497,000,000	21,987,482,000,000	0.37237	30.72149
PTBA	2,018	7,903,237,000,000	24,172,933,000,000	0.32695	30.81625
SMBR	2,014	245,388,549,000	2,928,480,366,000	0.08379	28.70550
SMBR	2,015	319,315,349,000	3,268,667,933,000	0.09769	28.81540
SMBR	2,016	1,248,119,294,000	4,368,876,996,000	0.28568	29.10553
SMBR	2,017	1,647,477,388,000	5,060,337,247,000	0.32557	29.25245
SMBR	2,018	2,064,408,447,000	5,538,079,503,000	0.37277	29.34267
SMGR	2,014	9,326,744,733,000	34,331,674,737,000	0.27167	31.16709
SMGR	2,015	10,712,320,531,000	38,153,118,932,000	0.28077	31.27263
SMGR	2,016	13,652,504,525,000	44,226,895,982,000	0.30869	31.42035
SMGR	2,017	19,022,617,574,000	49,068,650,213,000	0.38767	31.52424
SMGR	2,018	18,419,594,705,000	51,155,890,227,000	0.36007	31.56590
TINS	2,014	4,144,235,000,000	9,843,818,000,000	0.42100	29.91786
TINS	2,015	3,908,615,000,000	9,279,683,000,000	0.42120	29.85885
TINS	2,016	3,894,946,000,000	9,548,631,000,000	0.40791	29.88742
TINS	2,017	5,814,816,000,000	11,876,309,000,000	0.48961	30.10557
TINS	2,018	8,596,067,000,000	15,117,948,000,000	0.56860	30.34690
TLKM	2,014	55,830,000,000,000	141,822,000,000,000	0.39366	32.58559
TLKM	2,015	72,745,000,000,000	166,173,000,000,000	0.43777	32.74405
TLKM	2,016	74,067,000,000,000	179,611,000,000,000	0.41237	32.82181
TLKM	2,017	86,354,000,000,000	198,484,000,000,000	0.43507	32.92173
TLKM	2,018	88,893,000,000,000	206,196,000,000,000	0.43111	32.95985
WIKA	2,014	11,032,465,016,000	15,909,219,757,000	0.69346	30.39792
WIKA	2,015	14,164,304,669,000	19,602,406,034,000	0.72258	30.60667

WIKI	2,016	18,617,215,399,000	31,355,204,690,000	0.59375	31.07640
WIKI	2,017	31,051,949,689,000	45,683,774,302,000	0.67972	31.45276
WIKI	2,018	42,014,686,674,000	59,230,001,239,000	0.70935	31.71245
WSKT	2,014	9,777,062,657,796	12,542,041,344,848	0.77954	30.16011
WSKT	2,015	20,604,904,309,804	30,309,111,177,468	0.67983	31.04247
WSKT	2,016	44,659,793,617,499	61,433,012,174,447	0.72697	31.74897
WSKT	2,017	75,140,936,029,129	97,895,760,838,624	0.76756	32.21492
WSKT	2,018	95,504,462,872,769	124,391,581,623,636	0.76777	32.45446



LAMPIRAN 9

Data Keseluruhan Variabel Penelitian

Kode Perusahaan	Tahun	Manajemen Laba		CGEFFit	CSR Dit	LEVit	SIZEit
		DAJMit	DAPMit				
ADHI	2,014	0.10774	0.10802	1.00	0.29670	0.84312	29.97847
ADHI	2,015	0.00228	0.00190	1.00	0.19780	0.69202	30.45008
ADHI	2,016	0.10217	0.10091	1.00	0.23077	0.72915	30.63151
ADHI	2,017	0.16547	0.16439	1.00	0.29670	0.79282	30.97505
ADHI	2,018	(0.00407)	(0.00487)	1.00	0.27473	0.79132	31.03616
ANTM	2,014	(0.04221)	(0.04894)	0.26	0.49451	0.45238	30.72225
ANTM	2,015	(0.05792)	(0.06652)	0.41	0.84615	0.39662	31.04404
ANTM	2,016	(0.01905)	(0.02347)	0.42	0.35165	0.38600	31.03160
ANTM	2,017	(0.02223)	(0.02678)	0.55	0.38462	0.38395	31.03269
ANTM	2,018	0.00831	0.00398	0.85	0.41758	0.40734	31.13677
BBRI	2,014	(0.11132)	(0.11139)	1.00	0.39560	0.87817	34.31811
BBRI	2,015	(0.05397)	(0.05414)	1.00	0.34066	0.87122	34.40915
BBRI	2,016	(0.02235)	(0.02282)	1.00	0.17582	0.85317	34.54357
BBRI	2,017	(0.03734)	(0.03782)	1.00	0.16484	0.85098	34.65873
BBRI	2,018	(0.04949)	(0.05001)	1.00	0.27473	0.85714	34.79875
BBNI	2,014	0.00132	0.00092	1.00	0.27473	0.81894	33.66308
BBNI	2,015	(0.06125)	(0.06241)	1.00	0.25275	0.81151	33.86267
BBNI	2,016	(0.03447)	(0.03552)	1.00	0.13187	0.81704	34.03299
BBNI	2,017	(0.05893)	(0.05992)	1.00	0.09890	0.82343	34.19534
BBNI	2,018	0.00119	0.00016	1.00	0.10989	0.83015	34.32629
BBTN	2,014	(0.00435)	(0.00593)	0.20	0.28571	0.91553	32.60487
BBTN	2,015	(0.02781)	(0.02919)	1.00	0.60440	0.91933	32.77740
BBTN	2,016	(0.06881)	(0.07021)	1.00	0.49451	0.85367	32.99778
BBTN	2,017	(0.01486)	(0.01627)	1.00	0.35165	0.85680	33.19694
BBTN	2,018	(0.00795)	(0.00952)	1.00	0.18681	0.86081	33.35603
BBMRI	2,014	(0.02900)	(0.02951)	1.00	0.45055	0.81519	34.38217
BBMRI	2,015	(0.01592)	(0.01649)	1.00	0.45055	0.80895	34.44454
BBMRI	2,016	(0.05539)	(0.05675)	1.00	0.62637	0.79383	34.57675
BBMRI	2,017	(0.01042)	(0.01142)	1.00	0.18681	0.78957	34.65629
BBMRI	2,018	0.02502	0.02419	1.00	0.23077	0.78349	34.72297
INAF	2,014	(0.09580)	(0.09620)	1.00	0.10989	0.52580	27.85284
INAF	2,015	(0.08886)	(0.08891)	1.00	0.20879	0.61355	28.05871
INAF	2,016	0.19412	0.19260	1.00	0.23077	0.58328	27.95429
INAF	2,017	(0.12449)	(0.12746)	1.00	0.20879	0.65591	28.05621
INAF	2,018	0.01305	0.01074	1.00	0.28571	0.65567	27.99730

JSMR	2,014	(0.04448)	(0.04391)	1.00	0.25275	0.65409	31.09237
JSMR	2,015	(0.04379)	(0.04339)	0.15	0.24176	0.66321	31.23448
JSMR	2,016	(0.12126)	(0.12002)	0.26	0.24176	0.69460	31.61071
JSMR	2,017	(0.06933)	(0.06965)	0.54	0.13187	0.76817	32.00291
JSMR	2,018	(0.01422)	(0.01463)	0.68	0.25275	0.75492	32.04283
KAEF	2,014	(0.01480)	(0.01088)	1.00	0.36264	0.40433	28.79250
KAEF	2,015	0.02036	0.02375	1.00	0.36264	0.40127	28.86500
KAEF	2,016	0.02111	0.02264	1.00	0.36264	0.50756	29.15980
KAEF	2,017	0.07726	0.07759	1.00	0.36264	0.57801	29.43868
KAEF	2,018	0.04223	0.04105	1.00	0.36264	0.64521	29.87814
PTPP	2,014	(0.00490)	(0.00444)	1.00	0.08791	0.83984	30.31061
PTPP	2,015	0.04713	0.04713	1.00	0.46154	0.73239	30.58222
PTPP	2,016	(0.00224)	(0.00277)	1.00	0.17582	0.65472	31.07194
PTPP	2,017	(0.00242)	(0.00269)	0.47	0.25275	0.65912	31.36351
PTPP	2,018	0.01554	0.01514	1.00	0.24176	0.68952	31.59277
PTBA	2,014	(0.00316)	0.00159	0.24	0.15385	0.42633	30.32974
PTBA	2,015	0.01823	0.02238	0.36	0.95604	0.45025	30.45798
PTBA	2,016	0.01165	0.01507	0.40	0.56044	0.43196	30.55293
PTBA	2,017	0.11631	0.12658	1.00	0.32967	0.37237	30.72149
PTBA	2,018	(0.12234)	(0.11160)	0.86	0.53846	0.32695	30.81625
SMBR	2,014	(0.02417)	(0.01758)	1.00	0.19780	0.08379	28.70550
SMBR	2,015	(0.04369)	(0.03860)	1.00	0.19780	0.09769	28.81540
SMBR	2,016	0.05118	0.04904	1.00	0.17582	0.28568	29.10553
SMBR	2,017	0.04058	0.03626	1.00	0.24176	0.32557	29.25245
SMBR	2,018	0.05591	0.05076	1.00	0.24176	0.37277	29.34267
SMGR	2,014	0.01582	0.02089	0.24	0.53846	0.27167	31.16709
SMGR	2,015	(0.03469)	(0.03309)	0.35	0.34066	0.28077	31.27263
SMGR	2,016	0.03662	0.03664	0.35	0.23077	0.30869	31.42035
SMGR	2,017	0.02076	0.01651	0.37	0.12088	0.38767	31.52424
SMGR	2,018	0.01095	0.00894	0.40	0.40659	0.36007	31.56590
TINS	2,014	0.15035	0.15202	0.19	0.56044	0.42100	29.91786
TINS	2,015	(0.12320)	(0.12551)	0.18	0.54945	0.42120	29.85885
TINS	2,016	(0.10077)	(0.10195)	0.16	0.63736	0.40791	29.88742
TINS	2,017	0.06212	0.06186	0.21	0.30769	0.48961	30.10557
TINS	2,018	0.16082	0.15993	0.28	0.36264	0.56860	30.34690
TLKM	2,014	(0.08172)	(0.07811)	1.00	0.35165	0.39366	32.58559
TLKM	2,015	(0.09784)	(0.09485)	1.00	0.30769	0.43777	32.74405
TLKM	2,016	(0.06731)	(0.06255)	1.00	0.27473	0.41237	32.82181
TLKM	2,017	(0.04805)	(0.04336)	1.00	0.26374	0.43507	32.92173
TLKM	2,018	(0.04956)	(0.04717)	1.00	0.27473	0.43111	32.95985
WIKA	2,014	0.06405	0.06424	1.00	0.37363	0.69346	30.39792

WIKI	2,015	0.00306	0.00269	1.00	0.25275	0.72258	30.60667
WIKI	2,016	0.10885	0.10856	1.00	0.13187	0.59375	31.07640
WIKI	2,017	(0.03304)	(0.03373)	0.68	0.13187	0.67972	31.45276
WIKI	2,018	(0.00344)	(0.00367)	1.00	0.29670	0.70935	31.71245
WSKT	2,014	0.04399	0.04483	1.00	0.17582	0.77954	30.16011
WSKT	2,015	0.02047	0.02013	1.00	0.17582	0.67983	31.04247
WSKT	2,016	0.29446	0.29396	1.00	0.16484	0.72697	31.74897
WSKT	2,017	0.14499	0.14541	0.77	0.25275	0.76756	32.21492
WSKT	2,018	(0.00680)	(0.00675)	1.00	0.19780	0.76777	32.45446



LAMPIRAN 10

Hasil Generalized Method of Moment dengan Modified Jones Model

Dependent Variable: DAJM
 Method: Panel Generalized Method of Moments
 Transformation: First Differences
 Date: 10/07/19 Time: 15:16
 Sample (adjusted): 2016 2018
 Periods included: 3
 Cross-sections included: 17
 Total panel (balanced) observations: 51
 White period instrument weighting matrix
 White period standard errors & covariance (d.f. corrected)
 Instrument specification: @DYN(DAJM,-2) CGEFF CSR LEV SIZE

Variable	Coefficient	Std. Error	t-Statistic	Prob.
DAJM (-1)	-0.130421	0.107070	-1.218086	0.2294
CGEFF	0.115899	0.052893	2.191185	0.0335
CSR	-0.118902	0.027460	-4.329962	0.0001
LEV	0.348884	0.304540	1.145610	0.2579
SIZE	-0.013609	0.034545	-0.393960	0.6954

Effects Specification

Cross-section fixed (first differences)

Mean dependent var	0.012011	S.D. dependent var	0.104543
S.E. of regression	0.101063	Sum squared resid	0.469834
J-statistic	7.951933	Instrument rank	10
Prob(J-statistic)	0.158905		

LAMPIRAN 11

Hasil *Generalized Method of Moment* dengan *Performance Matched*

Discretionary Accrual Model

Dependent Variable: DAPM

Method: Panel Generalized Method of Moments

Transformation: First Differences

Date: 10/07/19 Time: 15:13

Sample (adjusted): 2016 2018

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

White period instrument weighting matrix

White period standard errors & covariance (d.f. corrected)

Instrument specification: @DYN(DAPM,-2) CGEFF CSR LEV SIZE

Variable	Coefficient	Std. Error	t-Statistic	Prob.
DAPM (-1)	-0.129232	0.105082	-1.229814	0.2250
CGEFF	0.115643	0.052992	2.182275	0.0342
CSR	-0.115785	0.026933	-4.298970	0.0001
LEV	0.283449	0.288172	0.983608	0.3305
SIZE	-0.008724	0.033556	-0.259986	0.7960

Effects Specification

Cross-section fixed (first differences)

Mean dependent var	0.011800	S.D. dependent var	0.104597
S.E. of regression	0.100756	Sum squared resid	0.466981
J-statistic	7.977095	Instrument rank	10
Prob(J-statistic)	0.157502		