

Lampiran 3

Tingkat Pengungkapan Sukarela pada Laporan Keuangan

Kode Perusahaan	Jumlah Item yang Diungkapkan				Tingkat Pengungkapan			
	2013	2014	2015	2016	2013	2014	2015	2016
AKPI	25	25	24	26	0.758	0.758	0.727	0.788
AMFG	24	25	24	26	0.727	0.758	0.727	0.788
APLI	23	22	24	22	0.697	0.667	0.727	0.667
ARNA	26	24	23	27	0.788	0.727	0.697	0.818
ASII	20	22	21	19	0.606	0.667	0.636	0.576
BATA	25	25	27	26	0.758	0.758	0.818	0.788
BUDI	23	25	24	26	0.697	0.758	0.727	0.788
CEKA	25	26	23	24	0.758	0.788	0.697	0.727
CPIN	23	25	24	23	0.697	0.758	0.727	0.697
DLTA	26	25	26	27	0.788	0.758	0.788	0.818
DPNS	19	24	25	20	0.576	0.727	0.758	0.606
DVLA	24	25	26	23	0.727	0.758	0.788	0.697
GGRM	21	23	20	27	0.636	0.697	0.606	0.818
HMSP	23	25	20	24	0.697	0.758	0.606	0.727
ICBP	26	28	27	28	0.788	0.848	0.818	0.848
IGAR	23	24	20	22	0.697	0.727	0.606	0.667
INA I	23	21	22	25	0.697	0.636	0.667	0.758
INCI	22	21	23	21	0.667	0.636	0.697	0.636
INDF	23	25	22	20	0.697	0.758	0.667	0.606
INTP	22	24	26	23	0.667	0.727	0.788	0.697
JECC	19	21	22	22	0.576	0.636	0.667	0.667
JPFA	21	25	25	21	0.636	0.758	0.758	0.636
KBLI	24	22	25	22	0.727	0.667	0.758	0.667
KBLM	22	25	23	24	0.667	0.758	0.697	0.727
KLBF	23	22	19	22	0.697	0.667	0.576	0.667
LION	25	24	22	25	0.758	0.727	0.667	0.758
LMSH	24	25	27	26	0.727	0.758	0.818	0.788
MERK	25	24	25	24	0.758	0.727	0.758	0.727
MLBI	27	25	26	23	0.818	0.758	0.788	0.697

MYOR	21	20	23	22	0.636	0.606	0.697	0.667
PY FA	28	27	26	27	0.848	0.818	0.788	0.818
RICY	27	23	22	25	0.818	0.697	0.667	0.758
ROTI	26	25	26	27	0.788	0.758	0.788	0.818
SCCO	24	25	26	25	0.727	0.758	0.788	0.758
SMBR	24	25	23	25	0.727	0.758	0.697	0.758
SMGR	19	22	21	22	0.576	0.667	0.636	0.667
SMSM	26	25	25	26	0.788	0.758	0.758	0.788
SQBB	24	23	22	23	0.727	0.697	0.667	0.697
SRSN	24	22	23	22	0.727	0.667	0.697	0.667
STTP	25	26	25	26	0.758	0.788	0.758	0.788
TCID	24	22	25	23	0.727	0.667	0.758	0.697
TOTO	23	22	25	23	0.697	0.667	0.758	0.697
TRIS	23	24	25	24	0.697	0.727	0.758	0.727
TRST	25	26	25	26	0.758	0.788	0.758	0.788
ULTJ	23	23	24	25	0.697	0.697	0.727	0.758
UNIT	23	21	22	23	0.697	0.636	0.667	0.697
WIIM	23	22	24	20	0.697	0.667	0.727	0.606