**LAMPIRAN**

**Lampiran 1 : Daftar Sampel Perusahaan**

|  |  |  |
| --- | --- | --- |
| No | Kode | Nama Perusahaan |
| 1 | AIMS | Akbar Indo Makmur Stimec Tbk,PT |
| 2 | APII | Arita Prima Indonesia Tbk,PT |
| 3 | CLPI | Colorpak Indonesia Tbk,PT |
| 4 | EPMT | Enseval Putera Megatranding Tbk,PT |
| 5 | FISH | Fks Multi Agro Tbk |
| 6 | INTD | Inter Delta Tbk,PT |
| 7 | UNTR | United Tractor Tbk,PT |
| 8 | WICO | Wicaksana Overseas International Tbk,PT |
| 9 | CENT | Centratama Telekomunikasi Indonesia Tbk |
| 10 | CSAP | Catur Sentosa Adiprana Tbk |
| 11 | HERO | Hero Supermarket Tbk |
| 12 | KOIN | Kokoh Inti Arebama Tbk |
| 13 | LPPF | Matahari Departemen Store Tbk |
| 14 | MIDI | Midi Utama Indonesia Tbk |

**Lampiran 2 : Data Variabel Penelitian**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Kode | Variabel Dependen | Variabel Independen | | |
| ICD | KI | LEV | KK |
| AIMS 2016 | 0.42 | 0.33 | 0.02 | 0.77 |
| AIMS 2017 | 0.42 | 0.33 | 0.01 | 0.77 |
| AIMS 2018 | 0.42 | 0.33 | 0.22 | 0.84 |
| AIMS 2019 | 0.36 | 0.33 | 0.29 | 0.84 |
| APII 2016 | 0.58 | 0.33 | 0.71 | 0.70 |
| APII 2017 | 0.58 | 0.33 | 0.71 | 0.70 |
| APII 2018 | 0.58 | 0.33 | 0.63 | 0.70 |
| APII 2019 | 0.50 | 0.33 | 0.69 | 0.70 |
| CLPI 2016 | 0.56 | 0.33 | 0.32 | 0.51 |
| CLPI 2017 | 0.56 | 0.33 | 0.34 | 0.51 |
| CLPI 2018 | 0.56 | 0.33 | 0.56 | 0.51 |
| CLPI 2019 | 0.56 | 0.33 | 0.47 | 0.51 |
| EPMT 2016 | 0.58 | 0.50 | 0.53 | 0.92 |
| EPMT 2017 | 0.58 | 0.50 | 0.45 | 0.92 |
| EPMT 2018 | 0.58 | 0.33 | 0.44 | 0.92 |
| EPMT 2019 | 0.56 | 0.33 | 0.42 | 0.92 |
| FISH 2016 | 0.47 | 0.25 | 0.47 | 0.79 |
| FISH 2017 | 0.47 | 0.25 | 0.43 | 0.79 |
| FISH 2018 | 0.47 | 0.25 | 0.34 | 0.79 |
| FISH 2019 | 0.44 | 0.25 | 0.38 | 0.79 |
| INTD 2016 | 0.47 | 0.33 | 0.37 | 0.58 |
| INTD 2017 | 0.47 | 0.33 | 0.91 | 0.58 |
| INTD 2018 | 0.50 | 0.33 | 0.35 | 0.58 |
| INTD 2019 | 0.50 | 0.33 | 0.20 | 0.55 |
| UNTR 2016 | 0.72 | 0.33 | 0.50 | 0.59 |
| UNTR 2017 | 0.72 | 0.33 | 0.73 | 0.59 |
| UNTR 2018 | 0.75 | 0.33 | 0.96 | 0.59 |
| UNTR 2019 | 0.72 | 0.33 | 0.83 | 0.59 |
| WICO 2016 | 0.67 | 0.33 | 0.78 | 0.78 |
| WICO 2017 | 0.67 | 0.33 | 0.39 | 0.60 |
| WICO 2018 | 0.69 | 0.40 | 0.39 | 0.65 |
| WICO 2019 | 0.64 | 0.40 | 0.55 | 0.70 |
| CENT 2016 | 0.64 | 0.50 | 0.21 | 0.59 |
| CENT 2017 | 0.64 | 0.50 | 0.51 | 0.38 |
| CENT 2018 | 0.64 | 0.50 | 0.00 | 0.39 |
| CENT 2019 | 0.67 | 0.50 | 0.90 | 0.36 |
| CSAP 2016 | 0.47 | 0.80 | 0.50 | 0.35 |
| CSAP 2017 | 0.47 | 0.80 | 0.42 | 0.35 |
| CSAP 2018 | 0.44 | 0.83 | 0.50 | 1.98 |
| CSAP 2019 | 0.44 | 0.83 | 0.43 | 1.98 |
| HERO 2016 | 0.39 | 0.33 | 0.37 | 0.64 |
| HERO 2017 | 0.39 | 0.33 | 0.42 | 0.64 |
| HERO 2018 | 0.39 | 0.33 | 0.61 | 0.64 |
| HERO 2019 | 0.44 | 0.30 | 0.56 | 0.64 |
| KOIN 2016 | 0.50 | 0.33 | 0.21 | 0.91 |
| KOIN 2017 | 0.50 | 0.33 | 0.18 | 0.91 |
| KOIN 2018 | 0.47 | 0.33 | 0.14 | 0.91 |
| KOIN 2019 | 0.50 | 0.33 | 0.15 | 0.91 |
| LPPF 2016 | 0.53 | 0.22 | 0.62 | 0.16 |
| LPPF 2017 | 0.53 | 0.22 | 0.75 | 0.16 |
| LPPF 2018 | 0.50 | 0.25 | 0.16 | 0.16 |
| LPPF 2019 | 0.53 | 0.25 | 0.57 | 0.16 |
| MIDI 2016 | 0.64 | 0.50 | 0.79 | 0.87 |
| MIDI 2017 | 0.64 | 0.50 | 0.81 | 0.87 |
| MIDI 2018 | 0.58 | 0.50 | 0.28 | 0.87 |
| MIDI 2019 | 0.61 | 0.50 | 0.32 | 0.87 |

**Lampiran 3: Pengungkapan Modal Intelektual**

Tingkat Pengungkapan Modal Intelektual Tahun 2016

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | HC | | | | | | | | Jumlah |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AIMS | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 3 |
| 2 | APII | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 3 | CLPI | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 4 | EPMT | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 5 | FISH | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 6 | INTD | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 8 | WICO | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 9 | CENT | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 10 | CSAP | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 11 | HERO | 1 | 1 |  | 1 | 1 | 0 | 0 | 0 | 4 |
| 12 | KOIN | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 13 | LPPF | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 14 | MIDI | 1 | 1 | 1 | 1 | 1 | 1 | 0 |  | 6 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | SC | | | | | | | | | | | | | | | JML |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 1 | AIMS | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 2 | APII | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 3 | CLPI | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 4 | EPMT | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 5 | FISH | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 6 | INTD | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 7 | UNTR | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 8 |
| 8 | WICO | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 8 |
| 9 | CENT | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 |
| 10 | CSAP | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 11 | HERO | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 12 | KOIN | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 13 | LPPF | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 8 |
| 14 | MIDI | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 9 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | RC | | | | | | | | | | | | | JML |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 |  |
| 1 | AIMS | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 5 |
| 2 | APII | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 9 |
| 3 | CLPI | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 8 |
| 4 | EPMT | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 9 |
| 5 | FISH | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | INTD | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 7 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 12 |
| 8 | WICO | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 11 |
| 9 | CENT | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 8 |
| 10 | CSAP | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 11 | HERO | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 12 | KOIN | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 7 |
| 13 | LPPF | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 14 | MIDI | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 8 |

Tingkat Pengungkapan Modal Intelektual Tahun 2017

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | | HC | | | | | | | | JML |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AIMS | | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 3 |
| 2 | APII | | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 3 | CLPI | | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 4 | EPMT | | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 5 | FISH | | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 6 | INTD | | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 7 | UNTR | | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 8 | WICO | | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 9 | CENT | | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 10 | CSAP | | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 11 | HERO | | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 12 | KOIN | | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 13 | | LPPF | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 14 | | MIDI | 1 | 1 | 1 | 1 | 1 | 1 | 0 |  | 6 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | SC | | | | | | | | | | | | | | | JML |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 1 | AIMS | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 2 | APII | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 3 | CLPI | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 4 | EPMT | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 5 | FISH | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 6 | INTD | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 7 | UNTR | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 8 |
| 8 | WICO | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 8 |
| 9 | CENT | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 |
| 10 | CSAP | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 11 | HERO | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 12 | KOIN | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 13 | LPPF | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 8 |
| 14 | MIDI | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 9 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | RC | | | | | | | | | | | | | JML |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 |
| 1 | AIMS | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 5 |
| 2 | APII | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 9 |
| 3 | CLPI | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 8 |
| 4 | EPMT | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 9 |
| 5 | FISH | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | INTD | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 7 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 12 |
| 8 | WICO | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 11 |
| 9 | CENT | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 8 |
| 10 | CSAP | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 11 | HERO | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 12 | KOIN | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 7 |
| 13 | LPPF | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 14 | MIDI | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 8 |

Tingkat Pengungkapan Modal Intelektual Tahun 2018

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | HC | | | | | | | | JML |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AIMS | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 4 |
| 2 | APII | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 5 |
| 3 | CLPI | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 4 | EPMT | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 5 | FISH | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 6 | INTD | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 8 | WICO | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 9 | CENT | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 10 | CSAP | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 11 | HERO | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 12 | KOIN | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 13 | LPPF | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 14 | MIDI | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | SC | | | | | | | | | | | | | | | JML |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 1 | AIMS | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 2 | APII | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 7 |
| 3 | CLPI | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 4 | EPMT | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 5 | FISH | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 6 | INTD | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 7 | UNTR | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 |
| 8 | WICO | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 |
| 9 | CENT | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 9 |
| 10 | CSAP | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 11 | HERO | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 12 | KOIN | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 6 |
| 13 | LPPF | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 7 |
| 14 | MIDI | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 8 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | RC | | | | | | | | | | | | | JML |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 |  |
| 1 | AIMS | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 5 |
| 2 | APII | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 9 |
| 3 | CLPI | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 8 |
| 4 | EPMT | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 9 |
| 5 | FISH | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | INTD | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 7 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 12 |
| 8 | WICO | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 11 |
| 9 | CENT | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 9 |
| 10 | CSAP | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 11 | HERO | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 12 | KOIN | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 7 |
| 13 | LPPF | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 14 | MIDI | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 8 |

Tingkat Pengungkapan Modal Intelektual Tahun 2019

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | HC | | | | | | | | JML |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AIMS | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 3 |
| 2 | APII | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 5 |
| 3 | CLPI | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 5 |
| 4 | EPMT | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 5 | FISH | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 6 | INTD | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 6 |
| 8 | WICO | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 9 | CENT | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 10 | CSAP | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 11 | HERO | 1 | 1 |  | 1 | 1 | 0 | 0 | 0 | 4 |
| 12 | KOIN | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 4 |
| 13 | LPPF | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |
| 14 | MIDI | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 5 |

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| NO | KODE | | SC | | | | | | | | | | | | | | | | | | | | JML |
| 9 | | 10 | 11 | 12 | 13 | 14 | | 15 | | 16 | 17 | 18 | 19 | 20 | 21 | | 22 | | 23 |
| 1 | AIMS | | 1 | | 1 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | 1 | 0 | 1 | | 0 | | 1 | 5 |
| 2 | APII | | 1 | | 1 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | 1 | 0 | 0 | | 1 | | 0 | 4 |
| 3 | CLPI | | 1 | | 1 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 0 | 1 | 1 | 1 | | 1 | | 1 | 7 |
| 4 | EPMT | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 1 | 0 | 1 | 1 | 1 | 0 | | 1 | | 7 |
| 5 | FISH | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 1 | 0 | 1 | 0 | 1 | 1 | | 1 | | 7 |
| 6 | INTD | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 1 | 1 | 1 | 1 | | 1 | | 7 |
| 7 | UNTR | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 1 | 1 | 1 | 0 | 1 | 1 | | 1 | | 8 |
| 8 | WICO | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 1 | 1 | 1 | 0 | 1 | 0 | | 1 | | 7 |
| 9 | CENT | 1 | | 1 | | 1 | 0 | 0 | 0 | 0 | | 0 | | 1 | 1 | 1 | 1 | 1 | 1 | | 1 | | 10 |
| 10 | CSAP | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 1 | 1 | 1 | 0 | | 1 | | 6 |
| 11 | HERO | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 1 | 1 | 1 | 1 | | 1 | | 7 |
| 12 | KOIN | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0 | 1 | 1 | 1 | 1 | | 1 | | 7 |
| 13 | LPPF | 1 | | 1 | | 0 | 0 | 0 | 0 | 0 | | 0 | | 1 | 0 | 1 | 1 | 1 | 1 | | 1 | | 8 |
| 14 | MIDI | 1 | | 1 | | 1 | 0 | 0 | 0 | 0 | | 0 | | 0 | 1 | 1 | 1 | 1 | 1 | | 1 | | 9 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | RC | | | | | | | | | | | | | JML |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 |  |
| 1 | AIMS | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 5 |
| 2 | APII | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 9 |
| 3 | CLPI | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 8 |
| 4 | EPMT | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 9 |
| 5 | FISH | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | INTD | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 7 |
| 7 | UNTR | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 12 |
| 8 | WICO | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 11 |
| 9 | CENT | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 9 |
| 10 | CSAP | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 11 | HERO | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5 |
| 12 | KOIN | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 7 |
| 13 | LPPF | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| 14 | MIDI | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 8 |

Sumber: dioalah, 2020

**Lampiran 4: Hasil Olahan SPSS**

**Analisis Deskriptif**

**Hasil Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ICD | 56 | .36 | .75 | .5414 | .09782 |
| KI | 56 | .22 | .83 | .3845 | .14384 |
| LEV | 56 | .00 | .96 | .4607 | .23304 |
| KK | 56 | .16 | 1.98 | .6961 | .32676 |
| Valid N (listwise) | 56 |  |  |  |  |

**Uji Asumsi Klasik**

**Uji Normalitas**

**Hasil Uji Normalitas *Kolmogorov-Smirnov***

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 56 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .08626050 |
| Most Extreme Differences | Absolute | .052 |
| Positive | .052 |
| Negative | -.049 |
| Test Statistic | | .052 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

**Uji Multikolineritas**

**Hasil Uji Multikolinieritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .478 | .044 |  | 10.786 | .000 |  |  |
| KI | .081 | .093 | .120 | .876 | .385 | .800 | 1.250 |
| LEV | .168 | .052 | .401 | 3.249 | .002 | .980 | 1.020 |
| KK | -.066 | .041 | -.219 | -1.590 | .118 | .788 | 1.269 |
| a. Dependent Variable: ICD | | | | | | | | |

**Uji Autokorelasi**

**Hasil Uji Autokorelasi – *Runs test***

|  |  |
| --- | --- |
| **Runs Test** | |
|  | Unstandardized Residual |
| Test Valuea | -1.03289 |
| Cases < Test Value | 28 |
| Cases >= Test Value | 28 |
| Total Cases | 56 |
| Number of Runs | 24 |
| Z | -1.349 |
| Asymp. Sig. (2-tailed) | .177 |
| a. Median | |

**Uji Heteroskedastisitas**

**Hasil Uji Heteroskedastisitas: Uji *Glejser***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 2.579 | .866 |  | 2.979 | .004 |
| KI | 1.528 | 1.797 | .118 | .850 | .399 |
| LEV | -.005 | .003 | -.230 | -.884 | .009 |
| KK | -.323 | .925 | -.048 | -.350 | .728 |

a. Dependent Variable: Abs\_RES

**Uji parsial (Uji t)**

**Uji Statistik t**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .478 | .044 |  | 10.786 | .000 |
| KI | .081 | .093 | .120 | .876 | .385 |
| LEV | .168 | .052 | .401 | 3.249 | .002 |
| KK | -.066 | .041 | -.219 | -1.590 | .118 |
| a. Dependent Variable: ICD | | | | | | |

**Uji Simultan (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .117 | 3 | .039 | 4.957 | .004b |
| Residual | .409 | 52 | .008 |  |  |
| Total | .526 | 55 |  |  |  |
| a. Dependent Variable: ICD | | | | | | |
| b. Predictors: (Constant), KK, LEV, KI | | | | | | |

**Uji Koefisien Determinan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .472a | .222 | .178 | .08871 |

1. Predictors: (Constant), KK, LEV, KI
2. Dependent Variable: ICD

Sumber: Data diolah, 2020