

LAMPIRAN

Lampiran 1 Data Perusahaan

No.	Kode Perusahaan	Nama Perusahaan
1.	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
2.	ALDO	PT Alkindo Naratama Tbk
3.	ALKA	PT Alakasa Industrindo Tbk
4.	ARNA	PT Arwana Citra Mulia Tbk
5.	BTON	PT Beton Jaya Manunggal Tbk
6.	CPIN	PT Charoen Pokphand Indonesia Tbk
7.	EKAD	PT Ekadharna International Tbk
8..	IGAR	PT Champion Pacific Indonesia Tbk
9.	IMPC	PT Impack Pratama Industri
10.	INAI	PT Indal Alumunium Industry Tbk
11.	INCI	PT Intanwijaya Internasional Tbk
12.	INTP	PT Indocement Tunggul Prakasa Tbk
13.	ISSP	PT Steel Pipe Industry of IndonesiaTbk
14.	JPFA	PT Japfa Comfeed Indonesia Tbk
15.	KDSI	PT Kedaung Setia Industrial Tbk
16.	LION	PT Lion Metal Works Tbk
17.	MAIN	PT Malindo Feedmil Tbk
18.	MARK	PT Mark Dynamics Indonesia Tbk
19.	MDKI	PT Emdeki Utama Tbk
20.	MLIA	PT Mulia Industrindo Tbk
21.	PBID	PT PANCA BUDI IDAMAN TBK
22.	PICO	PT Pelangi Indah Canindo Tbk
23.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
24.	SPMA	PT SUPARMA Tbk
25.	SRSN	PT INDO ACIDATAMA Tbk
26.	TOTO	PT SURYA TOTO INDONESIA Tbk
27.	TRST	PT TRIAS SENTOSA Tbk
28.	WSBP	PT Waskita Beton Precast Tbk
29.	WTON	PT WIJAYA KARYA BETON Tbk
30.	ADES	PT Akasha Wira International Tbk
31.	BUDI	PT Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk
32.	CAMP	PT CAMPINA ICE CREAM INDUSTRY, Tbk.
33.	CEKA	PT WILMAR CAHAYA INDONESIA Tbk.

34.	CINT	PT CHITOSE INTERNASIONAL Tbk
35.	CLEO	PT SARIGUNA PRIMATIRTA TBK
36.	DLTA	PT DELTA DJAKARTA Tbk
37.	DVLA	PT DARYA-VARIA LABORATORIA TBK
38.	GGRM	PT GUDANG GARAM Tbk
39.	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk.
40.	HOKI	PT BUYUNG POETRA SEMBADA Tbk
41.	HRTA	PT Hartadinata Abadi Tbk
42.	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
43.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
44.	KINO	PT KINO INDONESIA Tbk
45.	KLBF	PT Kalbe Farma Tbk
46.	MLBI	PT Multi Bintang Indonesia Tbk
47.	ROTI	PT Nippon Indosari Corporindo Tbk
48.	SIDO	PT INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK
49.	TBLA	PT TUNAS BARU LAMPUNG Tbk
50.	TCID	PT. MANDOM INDONESIA Tbk
51.	TSPC	PT Tempo Scan Pacific Tbk
52.	ULTJ	PT Ultrajaya Milk Industry & Treeding Company
53.	UNVR	PT Unilever Indonesia Tbk
54.	WIIM	PT Wismillak Inti Makmur Tbk
55.	WOOD	PT Integra Indocabinet Tbk
56.	AUTO	PT Astra Otoparts Tbk
57.	BATA	PT Sepatu Bata Tbk
58.	BELL	PT Trisula Textile Industries Tbk
59.	BIMA	PT Primarindo Asia Infrastructure Tbk
60.	BOLT	PT Garuda Metalindo Tbk
61.	KBLI	PT KMI Wire and Cable Tbk
62.	LPIN	PT Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk
63.	RICY	PT Ricky Putra Globalindo Tbk
64.	SCCO	PT Supreme Cable Manufacturing and Commerce Tbk
65.	SMSM	PT Selamat Sempurna Tbk
66.	STAR	PT Star Petrochem Tbk
67.	TRIS	PT Trisula International Tbk
68.	UNIT	PT Nusantara Inti Corpora Tbk
69.	VOKS	PT Voksel Electric Tbk
70.	ZONE	PT Mega Perintis Tbk

Lampiran 2 Analisis Deskriptif dan Uji Asumsi Klasik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Dewan Komisaris	210	2.00	8.00	4.0190	1.58027
Komisaris Independen	210	.33	.80	.4209	.12642
Komite Audit	210	2.00	7.00	3.2905	.85639
Keahlian Komite Audit	210	.20	1.00	.7140	.25668
Komite Manajemen Risiko	210	.00	1.00	.1952	.39733
Ukuran Perusahaan	210	23.22	32.81	28.4375	1.79869
Leverage	210	.03	1.95	.3966	.23581
Pengungkapan Risiko	210	.00	.75	.4208	.14670
Valid N (listwise)	210				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		210
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.11680328
Most Extreme Differences	Absolute	.057
	Positive	.050
	Negative	-.057
Kolmogorov-Smirnov Z		.830
Asymp. Sig. (2-tailed)		.497

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.306	.147		-2.086	.038		
	Dewan Komisaris	.014	.007	.147	2.061	.041	.616	1.623
	Komisaris Independen	.207	.080	.178	2.578	.011	.658	1.520
	Komite Audit	.041	.012	.240	3.333	.001	.607	1.649
	Keahlian Komite Audit	.069	.034	.120	2.042	.042	.911	1.098
	Komite Manajemen Risiko	.005	.022	.013	.217	.828	.892	1.121
	Ukuran Perusahaan	.014	.006	.173	2.406	.017	.607	1.648
	Leverage	-.002	.036	-.003	-.056	.956	.922	1.085

a. Dependent Variable: Pengungkapan Risiko

Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.597	.421		-1.418	.158
	Dewan Komisaris	-.009	.048	-.017	-.193	.847
	Komisaris Independen	.040	.023	.153	1.767	.079
	Komite Audit	-.157	.080	-.190	-1.958	.052
	Keahlian Komite Audit	.022	.013	.129	1.730	.085
	Komite Manajemen Risiko	.025	.023	.082	1.118	.265
	Ukuran Perusahaan	1.394	.803	.152	1.735	.084
	Leverage	.003	.010	.023	.317	.752

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.605 ^a	.366	.344	.11881	1.808

a. Predictors: (Constant), Leverage, Komisaris Independen, Keahlian Komite Audit, Komite Manajemen Risiko, Dewan Komisaris, Ukuran Perusahaan, Komite Audit

b. Dependent Variable: Pengungkapan Risiko

dl=1,4637, du=1,7683

1,808 > du

1,808 < (4-1,7683=2,2317)

Lampiran 3 Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.306	.147		-2.086	.038
	Dewan Komisaris	.014	.007	.147	2.061	.041
	Komisaris Independen	.207	.080	.178	2.578	.011
	Komite Audit	.041	.012	.240	3.333	.001
	Keahlian Komite Audit	.069	.034	.120	2.042	.042
	Komite Manajemen Risiko	.005	.022	.013	.217	.828
	Ukuran Perusahaan	.014	.006	.173	2.406	.017
	Leverage	-.002	.036	-.003	-.056	.956

a. Dependent Variable: Pengungkapan Risiko

Lampiran 4 Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.605 ^a	.366	.344	.11881	1.808

a. Predictors: (Constant), Leverage, Komisaris Independen, Keahlian Komite Audit, Komite Manajemen Risiko, Dewan Komisaris, Ukuran Perusahaan, Komite Audit

b. Dependent Variable: Pengungkapan Risiko

Lampiran 5 Uji Signifikansi Simultan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.647	7	.235	16.666	.000 ^a
	Residual	2.851	202	.014		
	Total	4.498	209			

a. Predictors: (Constant), Leverage, Komisaris Independen, Keahlian Komite Audit, Komite Manajemen Risiko, Dewan Komisaris, Ukuran Perusahaan, Komite Audit

b. Dependent Variable: Pengungkapan Risiko