

LAMPIRAN

Lampiran 1

Daftar Indikator *Good Governance* Bisnis Syariah

No	Indikator
1	Nama anggota dewan komisaris
2	Status dewan komisaris
3	Fungsi dan mekanisme kerja dewan komisaris
4	Jumlah rapat dewan komisaris
5	Jumlah kehadiran setiap dewan komisaris
6	Mekanisme dan Kriteria Self Assesment tentang kinerja dewan komisaris
7	Nama dan susunan komite penunjang
8	Fungsi dan mekanisme kerja komite
9	Jumlah rapat komite
10	Jumlah kehadiran komite
11	Mekanisme dan kriteria penilaian kerja komite
12	Laporan pelaksanaan tugas komite
13	Nama anggota Dewan Pengawas Syariah
14	Jumlah rapat Dewan Pengawas Syariah
15	Jumlah kehadiran Dewan Pengawas Syariah
16	Mekanisme dan Kriteria Self Assesment Dewan Pengawas Syariah
17	Nama anggota direksi
18	Jabatan anggota direksi
19	Fungsi direksi
20	Pengambilan keputusan direksi
21	Pendelegasian wewenang direksi
22	Jumlah rapat anggota direksi
23	Jumlah kehadiran anggota direksi
24	Mekanisme dan kriteria penilaian kinerja anggota direksi
25	Efektivitas fungsi kepatuhan
26	Efektivitas audit internal
27	Efektivitas audit eksternal
28	Batas maksimum penyaluran kredit
29	Laporan kinerja keuangan
30	Transparansi produk
31	Laporan perubahan manajemen risiko, SPI, dan Sistem teknologi

32	Pembayaran zakat
33	<i>Corporate Social Responsibility (CSR)</i>
34	Fungsi penyalur dan penerima dana sosial
35	Visi
36	Misi
37	Nilai
38	Pemegang saham pengendali perusahaan
39	Investor berbasis profit and loss
40	Kebijakan dan jumlah remunerasi dewan komisaris, direksi, dps
41	Transaksi pihak ketiga yang memiliki benturan kepentingan
42	Hasil penerapan ggbs

Daftar Indiktor *Social and Environmental Disclosure*

No	Indikator
1	Kebijakan dan Tujuan
	a Pernyataan misi/kebijakan lingkungan
	b Pernyataan misi/kebijakan sosial
	c Target dan tujuan terhadap lingkungan
	d Target dan tujuan Sosial
2	Permasalahan Masyarakat
	a Pelayanan Konsumen
	b Keterlibatan Masyarakat
3	Permasalahan Karyawan
	a Kesehatan dan Keselamatan
	b Pelatihan karyawan
	c Pelaporan isu-isu lain
4	Permasalahan Lingkungan
	a Perlindungan lingkungan
	b Pandangan terhadap permasalahan lingkungan
	c Sistem Pengelolaan Lingkungan
	d Penghematan energy
	e Sasaran dan indikator Lingkungan

Lampiran 2

Data Good Governance Bisnis Syariah

No	Nama Perusahaan	Tahun	GGBS		
			Item	Indikator	Skor
INDONESIA					
1	MUAMALAT	2012	36	42	0.8571
		2013	36	42	0.8571
		2014	37	42	0.8810
		2015	37	42	0.8810
2	SYARIAH MANDIRI	2012	35	42	0.8333
		2013	35	42	0.8333
		2014	37	42	0.8810
		2015	37	42	0.8810
3	SYARIAH MEGA	2012	30	42	0.7143
		2013	30	42	0.7143
		2014	31	42	0.7381
		2015	34	42	0.8095
4	BRI SYARIAH	2012	33	42	0.7857
		2013	34	42	0.8095
		2014	34	42	0.8095
		2015	35	42	0.8333
5	BNI SYARIAH	2012	31	42	0.7381
		2013	31	42	0.7381
		2014	35	42	0.8333
		2015	35	42	0.8333
6	JABAR & BANTEN	2012	31	42	0.7381
		2013	34	42	0.8095
		2014	34	42	0.8095
		2015	32	42	0.7619
7	PANIN SYARIAH	2012	34	42	0.8095
		2013	34	42	0.8095
		2014	34	42	0.8095
		2015	34	42	0.8095
8	BUKOPIN SYARIAH	2012	28	42	0.6667
		2013	28	42	0.6667

		2014	29	42	0.6905
		2015	34	42	0.8095
9	VICTORIA SYARIAH	2012	30	42	0.7143
		2013	34	42	0.8095
		2014	34	42	0.8095
		2015	34	42	0.8095
10	BCAS	2012	34	42	0.8095
		2013	34	42	0.8095
		2014	34	42	0.8095
		2015	36	42	0.8571
11	MAYBANK	2012	31	42	0.7381
		2013	32	42	0.7619
		2014	33	42	0.7857
		2015	31	42	0.7381
MALAYSIA					
12	AFFIN ISLAMIC BANK	2012	26	42	0.6190
		2013	27	42	0.6429
		2014	27	42	0.6429
		2015	27	42	0.6429
13	AL RAJHI BANKING	2012	24	42	0.5714
		2013	22	42	0.5238
		2014	23	42	0.5476
		2015	23	42	0.5476
14	ALLIANCE ISLAMIC	2012	27	42	0.6429
		2013	27	42	0.6429
		2014	27	42	0.6429
		2015	27	42	0.6429
15	ASIAN FINANCE BANK	2012	24	42	0.5714
		2013	25	42	0.5952
		2014	26	42	0.6190
		2015	26	42	0.6190
16	BANK ISLAM MALAYSIA	2012	23	42	0.5476
		2013	23	42	0.5476
		2014	24	42	0.5714
		2015	24	42	0.5714
17	BANK MUAMALAT MALAYSIA	2012	24	42	0.5714
		2013	26	42	0.6190

		2014	26	42	0.6190
		2015	26	42	0.6190
18	HSBC AMANAH MALAYSIA	2012	22	42	0.5238
		2013	22	42	0.5238
		2014	22	42	0.5238
		2015	23	42	0.5476
19	KUWAIT FINANCE HOUSE	2012	23	42	0.5476
		2013	23	42	0.5476
		2014	23	42	0.5476
		2015	25	42	0.5952
20	CIMB MALAYSIA	2012	27	42	0.6429
		2013	25	42	0.5952
		2014	25	42	0.5952
		2015	25	42	0.5952

Data Ukuran Perusahaan

No	Nama Perusahaan	Tahun	Total Aset	Logaritma Natural
INDONESIA (IDR)				
1	MUAMALAT	2012	44,854,413,000,000	31.4344
		2013	54,694,021,000,000	31.6328
		2014	62,442,190,000,000	31.7653
		2015	57,172,588,000,000	31.6771
2	SYARIAH MANDIRI	2012	54,229,395,784,522	31.6242
		2013	63,965,361,177,789	31.7894
		2014	66,955,670,630,245	31.8351
		2015	70,369,708,944,091	31.8848
3	SYARIAH MEGA	2012	8,163,668,180,000	29.7307
		2013	9,121,575,543,000	29.8417
		2014	7,044,587,889,000	29.5833
		2015	5,559,819,466,000	29.3466
4	BRI SYARIAH	2012	14,088,914,000,000	30.2764
		2013	17,400,914,000,000	30.4875
		2014	20,341,033,000,000	30.6437
		2015	24,230,247,000,000	30.8186
5	BNI SYARIAH	2012	10,645,313,000,000	29.9961

		2013	14,708,504,000,000	30.3194
		2014	19,492,112,000,000	30.6010
		2015	23,017,667,000,000	30.7673
6	JABAR & BANTEN	2012	4,239,448,850,000	29.0755
		2013	4,695,088,075,000	29.1775
		2014	6,093,487,708,000	29.4382
		2015	6,439,966,411,000	29.4935
7	PANIN SYARIAH	2012	2,140,482,104,000	28.3921
		2013	4,052,700,692,000	29.0304
		2014	6,206,504,337,000	29.4566
		2015	7,134,234,975,000	29.5959
8	BUKOPIN SYARIAH	2012	3,616,107,512,472	28.9164
		2013	4,343,069,056,830	29.0996
		2014	5,160,516,781,681	29.2721
		2015	5,827,153,527,325	29.3935
9	VICTORIA SYARIAH	2012	939,472,000,000	27.5686
		2013	1,324,383,000,000	27.9120
		2014	1,439,632,000,000	27.9954
		2015	1,379,266,000,000	27.9526
10	BCAS	2012	1,602,180,989,705	28.1024
		2013	2,041,418,847,273	28.3447
		2014	2,994,449,136,265	28.7278
		2015	4,249,580,046,527	29.0778
11	MAYBANK	2012	2,062,552,000,000	28.3550
		2013	2,299,971,000,000	28.4639
		2014	2,449,541,000,000	28.5269
		2015	1,743,439,000,000	28.1869
MALAYSIA (RM)				
12	AFFIN ISLAMIC BANK	2012	11,724,067,000	23.1849
		2013	12,331,404,000	23.2354
		2014	12,723,289,000	23.2667
		2015	13,385,055,000	23.3174
13	AL RAJHI BANKING	2012	6,864,797,000	22.6497
		2013	6,754,636,000	22.6335
		2014	7,270,933,000	22.7072
		2015	7,315,392,000	22.7132
14	ALLIANCE ISLAMIC	2012	6,546,331,000	22.6022

		2013	6,825,115,000	22.6439
		2014	7,390,342,000	22.7234
		2015	9,197,697,000	22.9422
15	ASIAN FINANCE BANK	2012	2,810,525,086	21.7566
		2013	2,903,140,624	21.7891
		2014	2,861,040,202	21.7745
		2015	2,530,420,231	21.6517
16	BANK ISLAM MALAYSIA	2012	37,450,798,000	24.3463
		2013	42,836,531,000	24.4807
		2014	45,829,287,000	24.5482
		2015	49,767,067,000	24.6306
17	BANK MUAMALAT MALAYSIA	2012	20,510,966,000	23.7442
		2013	21,076,401,000	23.7714
		2014	20,061,690,000	23.7221
		2015	22,438,036,000	23.8340
18	HSBC AMANAH MALAYSIA	2012	12,146,179,000	23.2203
		2013	14,564,398,000	23.4018
		2014	16,381,875,000	23.5194
		2015	19,329,912,000	23.6849
19	KUWAIT FINANCE HOUSE	2012	8,698,341,000	22.8864
		2013	9,396,136,000	22.9636
		2014	10,471,581,000	23.0719
		2015	10,668,028,000	23.0905
20	CIMB MALAYSIA	2012	51,225,040,000	24.6595
		2013	49,423,178,000	24.6237
		2014	49,863,771,000	24.6326
		2015	54,559,147,000	24.7226

Data Leverage

No	Nama Perusahaan	Tahun	Total Hutang	Total Aset	Leverage
INDONESIA					
1	MUAMALAT	2012	8,923,979,000,000	44,854,413,000,000	0.1990
		2013	11,675,162,000,000	54,694,021,000,000	0.2135
		2014	13,378,275,000,000	62,442,190,000,000	0.2143
		2015	14,196,251,000,000	57,172,588,000,000	0.2483

2	SYARIAH MANDIRI	2012	9,168,631,145,854	54,229,395,784,522	0.1691
		2013	11,029,685,200,566	63,965,361,177,789	0.1724
		2014	8,663,174,197,622	66,955,670,630,245	0.1294
		2015	9,883,107,046,834	70,369,708,944,091	0.1404
3	SYARIAH MEGA	2012	2,117,051,180,000	8,163,668,180,000	0.2593
		2013	1,905,341,988,000	9,121,575,543,000	0.2089
		2014	1,300,748,345,000	7,044,587,889,000	0.1846
		2015	934,524,243,000	5,559,819,466,000	0.1681
4	BRI SYARIAH	2012	3,431,739,000,000	14,088,914,000,000	0.2436
		2013	4,504,515,000,000	17,400,914,000,000	0.2589
		2014	5,599,727,000,000	20,341,033,000,000	0.2753
		2015	6,421,537,000,000	24,230,247,000,000	0.2650
5	BNI SYARIAH	2012	2,185,658,000,000	10,645,313,000,000	0.2053
		2013	3,838,672,000,000	14,708,504,000,000	0.2610
		2014	3,084,547,000,000	19,492,112,000,000	0.1582
		2015	3,310,505,000,000	23,017,667,000,000	0.1438
6	JABAR & BANTEN	2012	572,583,107,000	4,239,448,850,000	0.1351
		2013	711,187,496,000	4,695,088,075,000	0.1515
		2014	594,012,407,000	6,093,487,708,000	0.0975
		2015	525,022,661,000	6,439,966,411,000	0.0815
7	PANIN SYARIAH	2012	209,242,761,000	2,140,482,104,000	0.0978
		2013	402,609,357,000	4,052,700,692,000	0.0993
		2014	887,049,913,000	6,206,504,337,000	0.1429
		2015	841,347,824,000	7,134,234,975,000	0.1179
8	BUKOPIN SYARIAH	2012	905,597,150,538	3,616,107,512,472	0.2504
		2013	1,204,054,248,220	4,343,069,056,830	0.2772
		2014	82,654,475,387	5,160,516,781,681	0.0160
		2015	876,238,579,155	5,827,153,527,325	0.1504
9	VICTORIA SYARIAH	2012	161,411,000,000	939,472,000,000	0.1718
		2013	183,665,000,000	1,324,383,000,000	0.1387
		2014	136,434,000,000	1,439,632,000,000	0.0948
		2015	133,358,000,000	1,379,266,000,000	0.0967
10	BCAS	2012	256,793,877,391	1,602,180,989,705	0.1603
		2013	275,000,002,371	2,041,418,847,273	0.1347
		2014	324,416,857,496	2,994,449,136,265	0.1083
		2015	393,622,629,885	4,249,580,046,527	0.0926
11	MAYBANK	2012	538,384,000,000	2,062,552,000,000	0.2610

		2013	536,785,000,000	2,299,971,000,000	0.2334
		2014	512,714,000,000	2,449,541,000,000	0.2093
		2015	275,450,000,000	1,743,439,000,000	0.1580
MALAYSIA					
12	AFFIN ISLAMIC BANK	2012	2,026,367,000	11,724,067,000	0.1728
		2013	2,335,793,000	12,331,404,000	0.1894
		2014	2,080,183,000	12,723,289,000	0.1635
		2015	2,427,895,000	13,385,055,000	0.1814
13	AL RAJHI BANKING	2012	1,601,437,000	6,864,797,000	0.2333
		2013	1,637,011,000	6,754,636,000	0.2424
		2014	1,102,348,000	7,270,933,000	0.1516
		2015	1,472,276,000	7,315,392,000	0.2013
14	ALLIANCE ISLAMIC	2012	785,520,000	6,546,331,000	0.1200
		2013	345,087,000	6,825,115,000	0.0506
		2014	510,674,000	7,390,342,000	0.0691
		2015	574,409,000	9,197,697,000	0.0625
15	ASIAN FINANCE BANK	2012	755,318,245	2,810,525,086	0.2687
		2013	862,497,662	2,903,140,624	0.2971
		2014	1,201,107,995	2,861,040,202	0.4198
		2015	1,005,919,702	2,530,420,231	0.3975
16	BANK ISLAM MALAYSIA	2012	1,768,008,000	37,450,798,000	0.0472
		2013	2,234,705,000	42,836,531,000	0.0522
		2014	1,077,103,000	45,829,287,000	0.0235
		2015	2,139,067,000	49,767,067,000	0.0430
17	BANK MUAMALAT MALAYSIA	2012	952,568,000	20,510,966,000	0.0464
		2013	729,773,000	21,076,401,000	0.0346
		2014	686,886,000	20,061,690,000	0.0342
		2015	1,038,793,000	22,438,036,000	0.0463
18	HSBC AMANAH MALAYSIA	2012	2,466,590,000	12,146,179,000	0.2031
		2013	2,356,452,000	14,564,398,000	0.1618
		2014	4,086,985,000	16,381,875,000	0.2495
		2015	8,491,883,000	19,329,912,000	0.4393
19	KUWAIT FINANCE HOUSE	2012	1,813,803,000	8,698,341,000	0.2085
		2013	2,499,962,000	9,396,136,000	0.2661
		2014	4,705,102,000	10,471,581,000	0.4493
		2015	5,360,550,000	10,668,028,000	0.5025

20	CIMB MALAYSIA	2012	16,613,697,000	51,225,040,000	0.3243
		2013	8,285,402,000	49,423,178,000	0.1676
		2014	5,297,283,000	49,863,771,000	0.1062
		2015	6,705,184,000	54,559,147,000	0.1229

Data Kinerja Keuangan

No	Nama Perusahaan	Tahun	Profit Sharing Ratio	Zakat Performance Ratio	Equitabel Distribution Ratio	Islamic Income vs Non Islamic Income	Islamicity Financial Performance Index
INDONESIA							
1	MUAMALAT	2012	0.4602	0.000190	0.1769	1.0000	-0.27247
		2013	0.5105	0.000226	0.1780	1.0000	-0.19982
		2014	0.5151	0.000242	0.2341	0.9979	1.11452
		2015	0.5425	0.000033	0.1985	0.9973	0.85048
2	SYARIAH MANDIRI	2012	0.2358	0.000624	0.1971	0.9997	-0.79573
		2013	0.2209	0.000428	0.1795	0.9940	-0.09143
		2014	0.2219	0.000050	0.1742	0.9924	0.48951
		2015	0.2704	0.000159	0.1700	0.9838	
3	SYARIAH MEGA	2012	0.0055	0.001046	0.1503	1.0000	
		2013	0.0060	0.000710	0.1552	0.9999	-2.12266
		2014	0.0075	0.000104	0.1610	0.9998	-1.28681
		2015	0.0141	0.000093	0.1518	0.9997	-1.4145
4	BRI SYARIAH	2012	0.2359	0.000278	0.1781	0.9990	-0.63345
		2013	0.2882	0.000430	0.1866	0.9994	-0.61645
		2014	0.3186	0.000470	0.1765	0.9998	-0.84772
		2015	0.3736	0.000225	0.1712	0.9997	-0.53769
5	BNI SYARIAH	2012	0.1865	0.000536	0.1896	0.9996	-0.90743
		2013	0.0685	0.000709	0.1870	0.9997	-1.39557
		2014	0.1684	0.000664	0.1851	0.9998	-1.203
		2015	0.1960	0.000649	0.1795	0.9997	-1.22078
6	JABAR & BANTEN	2012	0.3796	0.000000	0.1442	1.0000	-0.79656
		2013	0.3538	0.000000	0.1840	1.0000	-0.12057
		2014	0.2956	0.000129	0.2083	0.9990	0.2045
		2015	0.2181	0.000000	0.1863	0.9982	-0.07526
7		2012	0.4925	0.000000	0.1958	0.9997	0.39949

	PANIN SYARIAH	2013	0.5229	0.000000	0.1851	1.0000	0.21878
		2014	0.8672	0.000461	0.1999	0.9985	0.81244
		2015	0.9064	0.000307	0.1938	0.9978	1.05756
8	BUKOPIN SYARIAH	2012	0.3223	0.000000	0.2082	0.9976	0.60684
		2013	0.3331	0.000000	0.2084	0.9987	0.47219
		2014	0.3928	0.000000	0.2207	0.9977	0.95315
		2015	0.4810	0.000000	0.2206	0.9973	1.17559
9	VICTORIA SYARIAH	2012	0.1670	0.000000	0.2212	1.0000	0.20406
		2013	0.3231	0.000000	0.2069	1.0000	0.23844
		2014	0.5543	0.000025	0.2006	0.9936	1.4542
		2015	0.6641	0.000032	0.1882	0.9890	2.09114
10	BCAS	2012	0.5163	0.000000	0.2082	0.9941	1.47811
		2013	0.5513	0.000000	0.2057	0.9957	1.26786
		2014	0.5130	0.000000	0.2169	0.9959	1.37062
		2015	0.4824	0.000000	0.1978	0.9970	0.80635
11	MAYBANK	2012	0.0000	0.000000	0.1561	0.9999	-1.28226
		2013	0.0000	0.000000	0.1647	0.9994	-1.05353
		2014	0.1568	0.000000	0.1705	0.9976	-0.39215
		2015	0.1205	0.000000	-0.3247	0.9987	
MALAYSIA							
12	AFFIN ISLAMIC BANK	2012	0.0000	0.000625	0.2161	0.9998922	2.9077
		2013	0.0000	0.000859	0.2137	0.9999903	3.6818
		2014	0.1179	0.000448	0.2153	0.9999953	1.984
		2015	0.1332	0.000345	0.2177	0.9984492	1.4699
13	AL RAJHI BANKING	2012	0.0000	0.000000	0.1871	1.0000000	-0.3059
		2013	0.0000	0.000000	0.1766	0.9997839	-0.6855
		2014	0.0000	0.000000	0.1817	0.9997179	-0.522
		2015	0.0000	0.000000	0.1860	0.9993011	-0.4282
14	ALLIANCE ISLAMIC	2012	0.0000	0.000023	0.2007	1.0000000	0.2345
		2013	0.0000	0.000027	0.2046	1.0000000	0.3801
		2014	0.0000	0.000029	0.2086	0.9983777	0.324
		2015	0.0000	0.000007	0.2125	0.9986006	0.4031
15	ASIAN FINANCE BANK	2012	0.0000	0.000000	0.1962	0.9989868	-0.1234
		2013	0.0000	0.000000	0.2176	0.9937705	-0.0396
		2014	0.0000	0.000000	0.2217	0.9928425	-0.0149
		2015	0.0000	0.000000	0.2203	0.9873749	-0.7289

16	BANK ISLAM MALAYSIA	2012	0.0000	0.000259	0.1876	0.9999316	0.6354
		2013	0.0000	0.000310	0.1918	0.9999648	0.9645
		2014	0.0000	0.000285	0.1930	0.9999973	0.9188
		2015	0.0000	0.000183	0.1969	0.9999947	0.6823
17	BANK MUAMALAT MALAYSIA	2012	0.0000	0.000158	0.1927	1.0000000	0.4516
		2013	0.0000	0.000302	0.2099	1.0000000	1.5489
		2014	0.0000	0.000265	0.1908	1.0000000	0.773
		2015	0.0000	0.000161	0.1999	1.0000000	0.7046
18	HSBC AMANAH MALAYSIA	2012	0.3858	0.000000	0.1674	0.9999142	-1.8687
		2013	0.4467	0.000000	0.1661	0.9998204	-2.0643
		2014	0.4445	0.000000	0.1676	0.9996132	-2.034
		2015	0.4347	0.000000	0.1764	0.9996596	-1.7097
19	KUWAIT FINANCE HOUSE	2012	0.0645	0.000000	0.1768	0.9907794	-1.9258
		2013	0.0542	0.000000	0.1748	0.9803029	-3.2472
		2014	0.0442	0.000000	0.1760	0.9942157	-1.4868
		2015	0.0332	0.000000	0.1970	0.9692819	
20	CIMB MALAYSIA	2012	0.0000	0.000000	0.1883	0.9999246	-0.2748
		2013	0.0000	0.000000	0.1863	0.9999479	-0.3392
		2014	0.0000	0.000000	0.1898	0.9999734	-0.2183
		2015	0.0000	0.000000	0.1950	0.9999467	-0.0467

 = Outlier

Data Kinerja Sosial

No	Nama Perusahaan	Tahun	SED		
			Item	Indikator	Skor
INDONESIA					
1	MUAMALAT	2012	11	14	0.7857
		2013	11	14	0.7857
		2014	12	14	0.8571
		2015	12	14	0.8571
2	SYARIAH MANDIRI	2012	11	14	0.7857
		2013	11	14	0.7857
		2014	12	14	0.8571
		2015	12	14	0.8571
3	SYARIAH MEGA	2012	6	14	0.4286

		2013	8	14	0.5714
		2014	8	14	0.5714
		2015	8	14	0.5714
4	BRI SYARIAH	2012	8	14	0.5714
		2013	11	14	0.7857
		2014	11	14	0.7857
		2015	11	14	0.7857
5	BNI SYARIAH	2012	10	14	0.7143
		2013	11	14	0.7857
		2014	11	14	0.7857
		2015	11	14	0.7857
6	JABAR & BANTEN	2012	7	14	0.5000
		2013	7	14	0.5000
		2014	5	14	0.3571
		2015	5	14	0.3571
7	PANIN SYARIAH	2012	6	14	0.4286
		2013	6	14	0.4286
		2014	8	14	0.5714
		2015	8	14	0.5714
8	BUKOPIN SYARIAH	2012	6	14	0.4286
		2013	6	14	0.4286
		2014	6	14	0.4286
		2015	7	14	0.5000
9	VICTORIA SYARIAH	2012	5	14	0.3571
		2013	5	14	0.3571
		2014	3	14	0.2143
		2015	6	14	0.4286
10	BCAS	2012	6	14	0.4286
		2013	6	14	0.4286
		2014	7	14	0.5000
		2015	10	14	0.7143
11	MAYBANK	2012	6	14	0.4286
		2013	6	14	0.4286
		2014	7	14	0.5000
		2015	5	14	0.3571
MALAYSIA					

12	AFFIN ISLAMIC BANK	2012	5	14	0.3571
		2013	6	14	0.4286
		2014	6	14	0.4286
		2015	6	14	0.4286
13	AL RAJHI BANKING	2012	4	14	0.2857
		2013	4	14	0.2857
		2014	4	14	0.2857
		2015	4	14	0.2857
14	ALLIANCE ISLAMIC	2012	6	14	0.4286
		2013	7	14	0.5000
		2014	7	14	0.5000
		2015	7	14	0.5000
15	ASIAN FINANCE BANK	2012	5	14	0.3571
		2013	5	14	0.3571
		2014	6	14	0.4286
		2015	6	14	0.4286
16	BANK ISLAM MALAYSIA	2012	9	14	0.6429
		2013	9	14	0.6429
		2014	9	14	0.6429
		2015	9	14	0.6429
17	BANK MUAMALAT MALAYSIA	2012	6	14	0.4286
		2013	6	14	0.4286
		2014	7	14	0.5000
		2015	7	14	0.5000
18	HSBC AMANAH MALAYSIA	2012	4	14	0.2857
		2013	4	14	0.2857
		2014	4	14	0.2857
		2015	5	14	0.3571
19	KUWAIT FINANCE HOUSE	2012	5	14	0.3571
		2013	5	14	0.3571
		2014	5	14	0.3571
		2015	5	14	0.3571
20	CIMB MALAYSIA	2012	6	14	0.4286
		2013	6	14	0.4286
		2014	8	14	0.5714
		2015	8	14	0.5714

Lampiran 3

Output SPSS regresi model I Indonesia

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.647
Bartlett's Test of Sphericity	Approx. Chi-Square
	20.344
	df
	6
	Sig.
	.002

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Good Governance Bisnis Syariah	41	.667	.881	.79443	.054751
Ukuran Perusahaan	41	27.569	31.835	29.65386	1.240175
Leverage	41	.016	.277	.17165	.064274
Islamicity Financial Performance Index	41	-2.123	2.091	.00000	1.000000
Valid N (listwise)	41				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.564 ^a	.318	.262	.62811	1.720

a. Predictors: (Constant), Lag_LVR, Lag_LnSIZE, Lag_GGBS

b. Dependent Variable: Lag_IFPI

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.637	3	2.212	5.608	.003 ^b
	Residual	14.203	36	.395		
	Total	20.839	39			

a. Dependent Variable: Lag_IFPI

b. Predictors: (Constant), Lag_LVR, Lag_LnSIZE, Lag_GGBS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.099	1.656		-.664	.511		
	Lag_GGBS	6.751	2.380	.488	2.836	.007	.639	1.566
	Lag_LnSIZE	-.061	.183	-.055	-.331	.743	.695	1.439
	Lag_LVR	-2.593	1.744	-.215	-1.487	.146	.904	1.106

a. Dependent Variable: Lag_IFPI

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.60346454
Most Extreme Differences	Absolute	.111
	Positive	.092
	Negative	-.111
Test Statistic		.111
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.428	1.050		.408	.686
	Lag_GGBS	-2.133	1.509	-.283	-1.414	.166
	Lag_LnSIZE	.056	.116	.093	.483	.632
	Lag_LVR	.494	1.106	.075	.447	.657

a. Dependent Variable: ABS_RES

Output SPSS regresi model I Malaysia

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.513
Bartlett's Test of Sphericity	Approx. Chi-Square	20.546
	df	6
	Sig.	.002

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Good Governance Bisnis Syariah	35	.524	.643	.58774	.042359
Ukuran Perusahaan	35	21.652	24.723	23.31588	.896221
Leverage	35	.024	.449	.17849	.123656
Islamicity Financial Performance Index	35	-3.247	3.682	.00000	1.414214
Valid N (listwise)	35				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.667 ^a	.445	.390	.66144	1.839

a. Predictors: (Constant), Lag_LVR, Lag_GGBS, Lag_LnSIZE

b. Dependent Variable: Lag_IFPI

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.536	3	3.512	8.027	.000 ^b
	Residual	13.125	30	.438		
	Total	23.661	33			

a. Dependent Variable: Lag_IFPI

b. Predictors: (Constant), Lag_LVR, Lag_GGBS, Lag_LnSIZE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-6.733	2.396		-2.810	.009		
	Lag_GGBS	12.365	3.301	.514	3.746	.001	.981	1.019
	Lag_LnSIZE	.334	.209	.252	1.597	.121	.741	1.350
	Lag_LVR	-1.400	1.337	-.166	-1.048	.303	.734	1.363

a. Dependent Variable: Lag_IFPI

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.63066033
Most Extreme Differences	Absolute	.108
	Positive	.105
	Negative	-.108
Test Statistic		.108
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Coefficients^a

Model		Unstandardized		Standardize	t	Sig.
		Coefficients		d		
		B	Std. Error	Coefficients		
		Beta				
1	(Constant)	-.427	1.590		-.269	.790
	Lag_GGBS	-1.549	2.190	-.125	-.707	.485
	Lag_LnSIZE	.113	.139	.166	.815	.421
	Lag_LVR	1.213	.887	.280	1.367	.182

a. Dependent Variable: ABS_RES

Output Regresi Model II Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Social and Environmental Disclosure	44	.2140	.8570	.576364	.1825214
Good Governane Bisnis Syariah	44	.6667	.8810	.793290	.0564308
Ukuran Perusahaan	44	27.5686	31.8848	29.672971	1.2634418
Leverage	44	.0160	.2772	.172625	.0636209
Valid N (listwise)	44				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.916 ^a	.838	.826	.0761119	1.509

a. Predictors: (Constant), Leverage, Good Governane Bisnis Syariah, Ukuran Perusahaan

b. Dependent Variable: Social and Environmental Disclosure

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.201	3	.400	69.094	.000 ^b
	Residual	.232	40	.006		
	Total	1.433	43			

a. Dependent Variable: Social and Environmental Disclosure

b. Predictors: (Constant), Leverage, Good Governane Bisnis Syariah, Ukuran Perusahaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
		1	(Constant)	-3.197				
	Good Governane Bisnis Syariah	.733	.265	.227	2.763	.009	.602	1.662
	Ukuran Perusahaan	.105	.012	.724	8.601	.000	.570	1.753
	Leverage	.507	.210	.177	2.416	.020	.757	1.321

a. Dependent Variable: Social and Environmental Disclosure

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07340885
Most Extreme Differences	Absolute	.099
	Positive	.074
	Negative	-.099
Test Statistic		.099
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.086	.181		.478	.635
	Good Governane Bisnis Syariah	-.144	.173	-.166	-.830	.412
	Ukuran Perusahaan	.004	.008	.094	.455	.651
	Leverage	-.148	.137	-.193	-1.082	.286

- a. Dependent Variable: ABS_RES

Output Regresi Model II Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Social and Environmental Disclosure	36	.2860	.6430	.426722	.1112456
Good Governance Bisnis Syariah	36	.524	.643	.58795	.041768
Ukuran Perusahaan	36	21.65	24.72	23.3096	.88412
Leverage	36	.0235	.5025	.187486	.1333046
Valid N (listwise)	36				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.793 ^a	.628	.592	.05085	1.580

a. Predictors: (Constant), Lag_LVR, Lag_GGBS, Lag_LnSIZE

b. Dependent Variable: Lag_SED

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.136	3	.045	17.476	.000 ^b
	Residual	.080	31	.003		
	Total	.216	34			

a. Dependent Variable: Lag_SED

b. Predictors: (Constant), Lag_LVR, Lag_GGBS, Lag_LnSIZE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.479	.117		-4.080	.000		
	Lag_GGBS	.877	.257	.375	3.411	.002	.992	1.008
	Lag_LnSIZE	.074	.017	.560	4.303	.000	.708	1.412
	Lag_LVR	-.132	.100	-.171	-1.315	.198	.708	1.413

a. Dependent Variable: Lag_SED

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04855153
Most Extreme Differences	Absolute	.086
	Positive	.054
	Negative	-.086
Test Statistic		.086
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.001	.074		.009	.993
	Lag_GGBS	.010	.162	.011	.064	.949
	Lag_LnSIZE	.006	.011	.110	.521	.606
	Lag_LVR	-.025	.063	-.083	-.393	.697

a. Dependent Variable: ABS_RES