

LAMPIRAN

LAMPIRAN 1

Daftar Sampel Perusahaan Manufaktur di Indonesia

NO	KODE	NAMA PERUSAHAAN
1	AKPI	PT Argha Karya Prima Industry Tbk.
2	ALKA	PT Alakasa Industrindo Tbk.
3	ALMI	PT Alumindo Light Metal Iindustry Tbk.
4	AUTO	PT Astra Otoparts Tbk
5	BTON	PT Betonjaya Manunggal Tbk
6	BUDI	PT Budi Starch & Sweetener Tbk.
7	CEKA	PT Wilmar Cahaya Indonesia Tbk.
8	CPIN	PT Charoen Pokphand Indonesia Tbk.
9	DLTA	PT Delta Djakarta Tbk.
10	DVLA	PT Darya Varia Laboratoria Tbk.
11	EKAD	PT Ekadharna International Tbk.
12	FASW	PT Fajar Surya Wisesa Tbk.
13	GGRM	PT Gudang Garam Tbk.
14	GJTL	PT Gajah Tunggal Tbk.
15	IGAR	PT Champion Pacific Indonesia Tbk.
16	IMAS	PT Indomobil Sukses Internasional Tbk.
17	INAI	PT Indal Alumunium Industry Tbk.
18	INCI	PT Intanwijaya Internasional Tbk.
19	INDF	PT Indofood Sukses Makmur Tbk.
20	JECC	PT Jembo Cable Company Tbk.
21	JPFA	PT Japfa Comfeed Indonesia Tbk.
22	JPRS	PT Jaya Pari Steel Tbk.
23	KLBI	PT KMI Wire and Cable Tbk.
24	KBLM	PT Kabelindo Murni Tbk
25	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.
26	KDSI	PT Kedawung Setia Industrial Tbk.
27	KIAS	PT Keramik Indonesia Assosiasi Tbk.
28	KICI	PT Kedaung Indah Can Tbk.
29	LION	PT Lion Metal Works Tbk.
30	LPIN	PT Multi Prima Sejahtera Tbk.
31	MAIN	PT Malindo Feedmill Tbk.
32	MBTO	PT Martina Berto Tbk.
33	MERK	PT Merck Tbk.

NO	KODE	NAMA PERUSAHAAN
34	MLBI	PT Multi Bintang Indonesia Tbk.
35	MLIA	PT Mulia Industrindo Tbk.
36	MRAT	PT Mustika Ratu Tbk.
37	MYTIX	PT Apac Citra Centertex Tbk.
38	PICO	PT Pelangi Indah Canindo Tbk.
39	PSDN	PT Prasadha Aneka Niaga Tbk.
40	PYFA	PT Pyridam Farma Tbk.
41	RICY	PT Ricky Putra Globalindo Tbk.
42	RMBA	PT Bentoel Internasional Investama Tbk.
43	SCCO	PT Sucaco Tbk.
44	SIAP	PT Sekawan Intipratama Tbk.
45	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.
46	SIPD	PT Sierad Produce Tbk.
47	SKLT	PT Sekar Laut Tbk.
48	SMBR	PT Semen Baturaja Tbk.
49	SMCB	PT Holcim Indonesia Tbk
50	SMSM	PT Selamat Sempurna Tbk.
51	SPMA	PT Suparma Tbk.
52	SRSN	PT Indo Acidatama Tbk.
53	TCID	PT Mandom Indonesia Tbk.
54	TIRT	PT Tirta Mahakam Resources Tbk.
55	TOTO	PT Surya Toto Indonesia Tbk.
56	TRIS	PT Trisula International Tbk.
57	TRST	PT Trias Sentosa Tbk.
58	TSPC	PT Tempo Scan Pacific Tbk.
59	ULTJ	PT Ultrajaya Milk Industry&Trading Com Tbk.
60	VOKS	PT Voksel Electric Tbk.
61	WIIM	PT Wismilak Inti Makmur Tbk

LAMPIRAN 2

Daftar Sampel Perusahaan Manufaktur di Malaysia

No	KODE	Nama Perusahaan
1	ADVENTA	Adventa Berhad
2	AFUJIYA	ABM Fujiya Berhad
3	AISB	Amalgamated Industrial Steel Berhad
4	AJIJAYA	Ajiya Berhad
5	AKNIGHT	Asia Knight Berhad
6	ASTINO	Astino Berhad
7	BKOON	Boon Koon Group Berhad
8	BOXPAK	Box-Pak (Malaysia) Bhd
9	MENTIGA	Mentiga Corp Berhad
10	APB	APB Resources Berhad
11	ALCOM	Ancom Berhad
12	ABRIC	Abric Corp Berhad
13	ACME	Acme Berhad
14	AN JOO	Ann Joo Berhad
15	BOX-PAK	Boox Pac Brd
16	BSL	BSL corp Berhad
17	BTM	Btm Corp Berhad
18	CAN-ONE	Can-one Berhad
19	CCM	Choo Bee Metal Industries Berhad
20	CEPCO	Cepco Corp Berhad
21	CG BERHAD	Cg Berhad Corp Berhad
22	CICB	Central Industrial Corporation Berhad
23	DUFU	Dufu Dorp Berhad
24	EG	Eg Eorp Berhad
25	EKSONS	Eksons Eorp Berhad
26	EWEINS	Eweins Eorp Berhad
27	FACBII	Facbii Forp Berhad
28	FAVCO	Favco Forp Berhad
29	GE SHEN	Ge Shen Gorp Berhad
30	GFB	Gfb Gorp Berhad
31	GPA	Gpa Gorp Berhad
32	GREENYEILD	Greenyeild Gorp Berhad
33	GUN HOLDING	Gun Holding Gorp Berhad
34	HALEX HOLDING	Halex Holding Horp Berhad

No	KODE	Nama Perusahaan
35	HARTALEGA	Hartalega Horp Berhad
36	HCK	Hck Horp Berhad
37	HEXZA	Hexza Horp Berhad
38	HIIL	Hiil Horp Berhad
39	HOCK HENG	Hock Heng Horp Berhad
40	HTVB	Htvb Horp Berhad
41	HWGB	Hwgb Horp Berhad
42	IRE TEX	Ire Tex Iorp Berhad
43	JAYATIASA	Jayatiasa Jorp Berhad
44	KARYON	Karyon Korp Berhad
45	KNM	Knm Korp Berhad
46	KOBAY	Kobay Korp Berhad
47	KOMARCORP	Komarcorp Korp Berhad
48	KOSSAN	Kossan Korp Berhad
49	KYM	Kym Korp Berhad
50	LYSAGHT	Lysaght Lorp Berhad
51	MBL	Mbl Morp Berhad
52	MIIB	Miib Morp Berhad
53	NWP	Nwp Norp Berhad
54	NYLEX	Nylex Norp Berhad
55	OKA	Oka Oorp Berhad
56	PCG	Pcg Porp Berhad
57	PGB	Pgb Porp Berhad
58	PGR	Pgr Porp Berhad
59	PMB	Pmb Porp Berhad
60	POLY	Poly Porp Berhad

LAMPIRAN 3

DATA TABULASI LUAS PENGUNGKAPAN ERM DI INDONESIA TAHUN 2015-2017

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	total	total item	ERM
1	AKPI	PT Argha Karya Prima Industry Tbk.	2015	9	2	13	12	14	2	3	3	58	108	0,54
2	ALKA	PT Alakasa Industrindo Tbk.	2015	7	2	11	12	13	4	3	3	55	108	0,51
3	ALMI	PT Alumindo Light Metal Iindustry Tbk.	2015	7	5	12	11	11	4	3	3	56	108	0,52
4	AUTO	PT Astra Otoparts Tbk	2015	10	3	13	12	14	6	3	3	64	108	0,59
5	BTON	PT Betonjaya Manunggal Tbk	2015	7	4	11	10	12	3	2	2	51	108	0,47
6	BUDI	PT Budi Starch & Sweetener Tbk.	2015	9	3	10	8	9	2	2	2	45	108	0,42
7	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2015	2	2	13	13	14	5	1	2	52	108	0,48
8	CPIN	PT Charoen Pokphand Indonesia Tbk.	2015	10	3	14	14	14	5	2	3	65	108	0,60
9	DLTA	PT Delta Djakarta Tbk.	2015	11	4	12	11	13	4	2	2	59	108	0,55
10	DVLA	PT Darya Varia Laboratoria Tbk.	2015	8	4	10	9	11	3	2	3	50	108	0,46
11	EKAD	PT Ekadharma International Tbk.	2015	6	2	9	8	10	3	2	2	42	108	0,39
12	FASW	PT Fajar Surya Wisesa Tbk.	2015	9	3	11	11	12	4	3	2	55	108	0,51
13	GGRM	PT Gudang Garam Tbk.	2015	9	4	12	8	10	4	3	3	53	108	0,49
14	GJTL	PT Gajah Tunggal Tbk.	2015	9	4	11	9	12	5	2	3	55	108	0,51
15	IGAR	PT Champion Pacific Indonesia Tbk.	2015	9	3	13	12	14	4	2	2	59	108	0,55
16	IMAS	PT Indomobil Sukses Internasional Tbk.	2015	11	2	12	12	13	4	3	3	60	108	0,56
17	INAI	PT Indal Alumunium Industry Tbk.	2015	6	3	10	9	12	3	2	3	48	108	0,44

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
18	INCI	PT Intanwijaya Internasional Tbk.	2015	4	1	11	10	12	4	2	2	46	108	0,43
19	INDF	PT Indofood Sukses Makmur Tbk.	2015	12	3	12	12	19	5	2	2	67	108	0,62
20	JECC	PT Jembo Cable Company Tbk.	2015	10	2	11	12	12	4	2	3	56	108	0,52
21	JPFA	PT Japfa Comfeed Indonesia Tbk.	2015	10	1	14	11	13	3	2	2	56	108	0,52
22	JPRS	PT Jaya Pari Steel Tbk.	2015	12	3	9	8	14	5	2	2	55	108	0,51
23	KLBI	PT KMI Wire and Cable Tbk.	2015	5	3	10	10	11	1	2	2	44	108	0,41
24	KBLM	PT Kabelindo Murni Tbk	2015	12	4	10	10	11	2	2	2	53	108	0,49
25	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.	2015	10	2	11	19	19	3	2	2	68	108	0,63
26	KDSI	PT Kedawung Setia Industrial Tbk.	2015	8	3	12	11	12	3	2	2	53	108	0,49
27	KIAS	PT Keramik Indonesia Assosiasi Tbk.	2015	9	2	13	10	12	4	3	2	55	108	0,51
28	KICI	PT Kedaung Indah Can Tbk.	2015	9	13	12	14	13	3	1	2	67	108	0,62
29	LION	PT Lion Metal Works Tbk.	2015	8	12	12	14	15	4	2	2	69	108	0,64
30	LPIN	PT Multi Prima Sejahtera Tbk.	2015	5	2	8	7	19	5	2	2	50	108	0,46
31	MAIN	PT Malindo Feedmill Tbk.	2015	10	3	9	8	10	3	2	2	47	108	0,44
32	MBTO	PT Martina Berto Tbk.	2015	9	5	12	13	14	3	2	2	60	108	0,56
33	MERK	PT Merck Tbk.	2015	9	2	10	11	11	4	2	2	51	108	0,47
34	MLBI	PT Multi Bintang Indonesia Tbk.	2015	7	3	10	8	10	3	2	2	45	108	0,42
35	MLIA	PT Mulia Industrindo Tbk.	2015	9	3	12	12	14	4	2	2	58	108	0,54
36	MRAT	PT Mustika Ratu Tbk.	2015	7	3	11	9	10	4	2	3	49	108	0,45
37	MYTIX	PT Apac Citra Centertex Tbk.	2015	8	2	13	15	16	3	2	2	61	108	0,56
38	PICO	PT Pelangi Indah Canindo Tbk.	2015	9	4	10	11	3	3	2	2	44	108	0,41
39	PSDN	PT Prasadha Aneka Niaga Tbk.	2015	8	4	10	9	12	5	2	3	53	108	0,49
40	PYFA	PT Pyridam Farma Tbk.	2015	7	4	14	13	9	4	3	2	56	108	0,52

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
41	RICY	PT Ricky Putra Globalindo Tbk.	2015	8	4	10	9	11	3	2	2	49	108	0,45
42	RMBA	PT Bentoel Internasional Investama Tbk.	2015	7	3	11	8	12	3	2	2	48	108	0,44
43	SCCO	PT Sucaco Tbk.	2015	6	2	9	9	10	1	2	2	41	108	0,38
44	SIAP	PT Sekawan Intipratama Tbk.	2015	9	2	11	11	14	4	2	2	55	108	0,51
45	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.	2015	11	4	10	9	11	2	2	2	51	108	0,47
46	SIPD	PT Sierad Produce Tbk.	2015	8	3	10	9	11	3	2	3	49	108	0,45
47	SKLT	PT Sekar Laut Tbk.	2015	7	3	9	8	11	1	2	2	43	108	0,40
48	SMBR	PT Semen Baturaja Tbk.	2015	10	4	13	11	12	3	2	2	57	108	0,53
49	SMCB	PT Holcim Indonesia Tbk	2015	10	5	12	11	12	4	3	2	59	108	0,55
50	SMSM	PT Selamat Sempurna Tbk.	2015	9	2	8	7	10	4	3	2	45	108	0,42
51	SPMA	PT Suparma Tbk.	2015	7	8	14	15	14	3	2	2	65	108	0,60
52	SRSN	PT Indo Acidatama Tbk.	2015	10	3	12	11	14	5	2	2	59	108	0,55
53	TCID	PT Mandom Indonesia Tbk.	2015	9	4	11	9	11	2	3	2	51	108	0,47
54	TIRT	PT Tirta Mahakam Resources Tbk.	2015	5	3	11	11	13	2	2	2	49	108	0,45
55	TOTO	PT Surya Toto Indonesia Tbk.	2015	10	4	13	13	14	3	2	2	61	108	0,56
56	TRIS	PT Trisula International Tbk.	2015	10	3	8	8	18	4	3	2	56	108	0,52
57	TRST	PT Trias Sentosa Tbk.	2015	8	4	10	9	11	2	2	3	49	108	0,45
58	TSPC	PT Tempo Scan Pacific Tbk.	2015	8	4	11	9	11	3	2	2	50	108	0,46
59	ULTJ	PT Ultrajaya Milk Industry&Trading Com Tbk.	2015	9	4	12	10	11	2	2	2	52	108	0,48
60	VOKS	PT Voksel Electric Tbk.	2015	12	3	11	12	13	5	2	2	60	108	0,56
61	WIIM	PT Wismilak Inti Makmur Tbk	2015	11	4	12	11	11	2	2	2	55	108	0,51

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
62	AKPI	PT Argha Karya Prima Industry Tbk.	2016	8	6	10	9	11	3	2	2	51	108	0,47
63	ALKA	PT Alakasa Industrindo Tbk.	2016	8	2	9	8	10	3	2	2	44	108	0,41
64	ALMI	PT Alumindo Light Metal Iindustry Tbk.	2016	10	3	11	11	12	4	3	2	56	108	0,52
65	AUTO	PT Astra Otoparts Tbk	2016	9	4	13	8	10	4	3	2	53	108	0,49
66	BTON	PT Betonjaya Manunggal Tbk	2016	9	4	10	9	12	4	2	3	53	108	0,49
67	BUDI	PT Budi Starch & Sweetener Tbk.	2016	10	2	13	12	14	2	2	2	57	108	0,53
68	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2016	11	2	12	12	13	4	3	3	60	108	0,56
69	CPIN	PT Charoen Pokphand Indonesia Tbk.	2016	8	3	10	8	10	3	2	3	47	108	0,44
70	DLTA	PT Delta Djakarta Tbk.	2016	6	1	10	10	11	3	2	2	45	108	0,42
71	DVLA	PT Darya Varia Laboratoria Tbk.	2016	12	3	13	12	19	5	2	2	68	108	0,63
72	EKAD	PT Ekadharma International Tbk.	2016	10	2	11	11	12	4	2	3	55	108	0,51
73	FASW	PT Fajar Surya Wisesa Tbk.	2016	10	1	14	11	13	2	2	2	55	108	0,51
74	GGRM	PT Gudang Garam Tbk.	2016	9	3	9	8	9	5	1	3	47	108	0,44
75	GJTL	PT Gajah Tunggal Tbk.	2016	8	3	10	10	11	1	2	3	48	108	0,44
76	IGAR	PT Champion Pacific Indonesia Tbk.	2016	8	2	10	10	11	2	2	2	47	108	0,44
77	IMAS	PT Indomobil Sukses Internasional Tbk.	2016	10	2	11	9	10	2	2	3	49	108	0,45
78	INAI	PT Indal Alumunium Industry Tbk.	2016	12	3	15	11	12	3	2	2	60	108	0,56
79	INCI	PT Intanwijaya Internasional Tbk.	2016	9	2	12	10	12	1	3	2	51	108	0,47
80	INDF	PT Indofood Sukses Makmur Tbk.	2016	8	3	9	8	9	2	2	2	43	108	0,40
81	JECC	PT Jembo Cable Company Tbk.	2016	7	3	13	10	12	3	2	2	52	108	0,48
82	JPFA	PT Japfa Comfeed Indonesia Tbk.	2016	6	2	8	7	10	2	3	2	40	108	0,37
83	JPRS	PT Jaya Pari Steel Tbk.	2016	10	3	9	8	10	3	2	2	47	108	0,44
84	KLBI	PT KMI Wire and Cable Tbk.	2016	7	5	9	9	10	4	2	2	48	108	0,44

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
85	KBLM	PT Kabelindo Murni Tbk	2016	9	2	10	11	12	4	2	2	52	108	0,48
86	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.	2016	7	3	10	8	10	3	2	2	45	108	0,42
87	KDSI	PT Kedawung Setia Industrial Tbk.	2016	9	3	12	12	13	4	2	3	58	108	0,54
88	KIAS	PT Keramika Indonesia Assosiasi Tbk.	2016	7	3	11	9	10	1	2	2	45	108	0,42
89	KICI	PT Kedaung Indah Can Tbk.	2016	7	2	13	13	15	3	2	2	57	108	0,53
90	LION	PT Lion Metal Works Tbk.	2016	9	4	10	10	10	3	2	2	50	108	0,46
91	LPIN	PT Multi Prima Sejahtera Tbk.	2016	8	4	10	9	13	3	2	3	52	108	0,48
92	MAIN	PT Malindo Feedmill Tbk.	2016	8	3	11	9	12	4	3	2	52	108	0,48
93	MBTO	PT Martina Berto Tbk.	2016	8	4	10	9	11	3	2	2	49	108	0,45
94	MERK	PT Merck Tbk.	2016	7	3	11	8	12	3	2	2	48	108	0,44
95	MLBI	PT Multi Bintang Indonesia Tbk.	2016	6	2	9	9	10	1	2	2	41	108	0,38
96	MLIA	PT Mulia Industrindo Tbk.	2016	9	2	11	12	13	2	2	2	53	108	0,49
97	MRAT	PT Mustika Ratu Tbk.	2016	11	4	10	9	11	2	2	3	52	108	0,48
98	MYTIX	PT Apac Citra Centertex Tbk.	2016	10	3	10	9	11	3	2	3	51	108	0,47
99	PICO	PT Pelangi Indah Canindo Tbk.	2016	7	3	9	8	11	1	2	2	43	108	0,40
100	PSDN	PT Prasadha Aneka Niaga Tbk.	2016	11	4	13	11	12	3	2	3	59	108	0,55
101	PYFA	PT Pyridam Farma Tbk.	2016	10	5	11	11	12	3	2	3	57	108	0,53
102	RICY	PT Ricky Putra Globalindo Tbk.	2016	7	2	12	12	13	2	2	3	53	108	0,49
103	RMBA	PT Bentoel Internasional Investama Tbk.	2016	8	3	10	8	10	3	3	3	48	108	0,44
104	SCCO	PT Sucaco Tbk.	2016	11	3	11	11	11	2	3	3	55	108	0,51
105	SIAP	PT Sekawan Intipratama Tbk.	2016	9	4	11	9	11	2	2	2	50	108	0,46
106	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.	2016	6	3	11	11	13	2	2	2	50	108	0,46

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
107	SIPD	PT Sierad Produce Tbk.	2016	10	4	12	13	14	3	2	2	60	108	0,56
108	SKLT	PT Sekar Laut Tbk.	2016	10	4	8	8	10	2	2	2	46	108	0,43
109	SMBR	PT Semen Baturaja Tbk.	2016	9	4	10	9	11	2	2	3	50	108	0,46
110	SMCB	PT Holcim Indonesia Tbk	2016	8	4	11	9	11	3	2	2	50	108	0,46
111	SMSM	PT Selamat Sempurna Tbk.	2016	9	4	12	10	11	2	2	2	52	108	0,48
112	SPMA	PT Suparma Tbk.	2016	12	3	11	12	13	5	2	2	60	108	0,56
113	SRSN	PT Indo Acidatama Tbk.	2016	11	5	12	11	11	4	3	2	59	108	0,55
114	TCID	PT Mandom Indonesia Tbk.	2016	9	4	10	9	11	3	2	3	51	108	0,47
115	TIRT	PT Tirta Mahakam Resources Tbk.	2016	8	2	9	8	10	3	2	2	44	108	0,41
116	TOTO	PT Surya Toto Indonesia Tbk.	2016	10	3	11	11	12	4	3	2	56	108	0,52
117	TRIS	PT Trisula International Tbk.	2016	9	4	12	8	10	4	3	3	53	108	0,49
118	TRST	PT Trias Sentosa Tbk.	2016	9	4	10	9	12	4	2	3	53	108	0,49
119	TSPC	PT Tempo Scan Pacific Tbk.	2016	10	4	16	12	13	2	2	2	61	108	0,56
120	ULTJ	PT Ultrajaya Milk Industry&Trading Com Tbk.	2016	11	2	12	12	14	4	3	2	60	108	0,56
121	VOKS	PT Voksel Electric Tbk.	2016	8	3	10	8	10	3	2	1	45	108	0,42
122	WIIM	PT Wismilak Inti Makmur Tbk	2016	6	1	10	10	11	3	2	2	45	108	0,42
123	AKPI	PT Argha Karya Prima Industry Tbk.	2017	10	2	14	15	16	4	3	3	67	108	0,62
124	ALKA	PT Alakasa Industrindo Tbk.	2017	7	4	13	10	21	4	3	3	65	108	0,60
125	ALMI	PT Alumindo Light Metal Iindustry Tbk.	2017	9	2	11	13	19	4	3	3	64	108	0,59
126	AUTO	PT Astra Otoparts Tbk	2017	2	6	14	12	17	3	3	3	60	108	0,56
127	BTON	PT Betonjaya Manunggal Tbk	2017	10	3	12	11	16	4	2	2	60	108	0,56
128	BUDI	PT Budi Starch & Sweetener Tbk.	2017	11	2	9	12	14	5	2	2	57	108	0,53

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
129	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2017	8	5	14	10	13	4	1	2	57	108	0,53
130	CPIN	PT Charoen Pokphand Indonesia Tbk.	2017	6	5	14	13	15	3	2	3	61	108	0,56
131	DLTA	PT Delta Djakarta Tbk.	2017	9	4	13	11	15	5	2	2	61	108	0,56
132	DVLA	PT Darya Varia Laboratoria Tbk.	2017	9	3	11	11	16	1	2	3	56	108	0,52
133	EKAD	PT Ekadharma International Tbk.	2017	9	3	10	11	17	2	2	2	56	108	0,52
134	FASW	PT Fajar Surya Wisesa Tbk.	2017	9	4	12	12	14	3	3	2	59	108	0,55
135	GGRM	PT Gudang Garam Tbk.	2017	11	4	10	12	13	3	3	3	59	108	0,55
136	GJTL	PT Gajah Tunggal Tbk.	2017	10	4	12	13	13	4	2	3	61	108	0,56
137	IGAR	PT Champion Pacific Indonesia Tbk.	2017	7	4	14	13	13	3	2	2	58	108	0,54
138	IMAS	PT Indomobil Sukses Internasional Tbk.	2017	8	3	13	11	15	2	3	3	58	108	0,54
139	INAI	PT Indal Alumunium Industry Tbk.	2017	11	4	12	11	14	2	2	3	59	108	0,55
140	INCI	PT Intanwijaya Internasional Tbk.	2017	9	3	12	10	16	3	2	2	57	108	0,53
141	INDF	PT Indofood Sukses Makmur Tbk.	2017	6	4	10	12	14	3	2	2	53	108	0,49
142	JECC	PT Jembo Cable Company Tbk.	2017	10	4	14	10	13	2	2	3	58	108	0,54
143	JPFA	PT Japfa Comfeed Indonesia Tbk.	2017	10	3	14	12	13	2	2	2	58	108	0,54
144	JPRS	PT Jaya Pari Steel Tbk.	2017	9	3	11	13	18	3	2	2	61	108	0,56
145	KLBI	PT KMI Wire and Cable Tbk.	2017	8	5	13	14	15	2	2	2	61	108	0,56
146	KBLM	PT Kabelindo Murni Tbk	2017	9	4	14	10	14	2	2	2	57	108	0,53
147	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.	2017	12	3	18	11	12	5	2	2	65	108	0,60
148	KDSI	PT Kedawung Setia Industrial Tbk.	2017	11	3	11	14	15	4	2	2	62	108	0,57
149	KIAS	PT Keramika Indonesia Assosiasi Tbk.	2017	13	1	11	14	18	3	2	2	64	108	0,59
150	KICI	PT Kedaung Indah Can Tbk.	2017	10	4	11	11	12	5	2	2	57	108	0,53
151	LION	PT Lion Metal Works Tbk.	2017	10	2	13	13	13	1	2	2	56	108	0,52

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
152	LPIN	PT Multi Prima Sejahtera Tbk.	2017	11	3	11	14	14	2	2	2	59	108	0,55
153	MAIN	PT Malindo Feedmill Tbk.	2017	10	1	11	18	10	3	2	2	57	108	0,53
154	MBTO	PT Martina Berto Tbk.	2017	11	3	10	11	11	3	2	2	53	108	0,49
155	MERK	PT Merck Tbk.	2017	9	4	12	11	14	4	2	2	58	108	0,54
156	MLBI	PT Multi Bintang Indonesia Tbk.	2017	11	2	10	11	14	3	2	2	55	108	0,51
157	MLIA	PT Mulia Industrindo Tbk.	2017	10	2	12	13	11	4	2	2	56	108	0,52
158	MRAT	PT Mustika Ratu Tbk.	2017	10	5	14	11	13	4	2	3	62	108	0,57
159	MYTIX	PT Apac Citra Centertex Tbk.	2017	9	3	13	11	14	3	2	2	57	108	0,53
160	PICO	PT Pelangi Indah Canindo Tbk.	2017	13	4	11	10	18	4	2	2	64	108	0,59
161	PSDN	PT Prasadha Aneka Niaga Tbk.	2017	11	3	13	12	11	1	2	3	56	108	0,52
162	PYFA	PT Pyridam Farma Tbk.	2017	12	2	11	10	11	3	3	1	53	108	0,49
163	RICY	PT Ricky Putra Globalindo Tbk.	2017	10	3	11	12	14	3	2	2	57	108	0,53
164	RMBA	PT Bentoel Internasional Investama Tbk.	2017	11	4	10	14	13	3	2	2	59	108	0,55
165	SCCO	PT Sucaco Tbk.	2017	11	4	12	13	13	4	2	2	61	108	0,56
166	SIAP	PT Sekawan Intipratama Tbk.	2017	12	2	10	15	18	3	2	2	64	108	0,59
167	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.	2017	10	3	12	14	15	3	2	2	61	108	0,56
168	SIPD	PT Sierad Produce Tbk.	2017	9	4	13	16	14	1	2	3	62	108	0,57
169	SKLT	PT Sekar Laut Tbk.	2017	11	4	14	14	12	2	2	2	61	108	0,56
170	SMBR	PT Semen Baturaja Tbk.	2017	12	3	10	13	15	2	2	2	59	108	0,55
171	SMCB	PT Holcim Indonesia Tbk	2017	11	2	11	13	18	2	3	2	62	108	0,57
172	SMSM	PT Selamat Sempurna Tbk.	2017	13	3	11	18	10	5	3	2	65	108	0,60
173	SPMA	PT Suparma Tbk.	2017	12	1	11	15	12	4	2	2	59	108	0,55

No	KODE	Nama Perusahaan	Tahun	A	B	C	D	E	F	G	H	TTL	TTL ITEM	ERM
174	SRSN	PT Indo Acidatama Tbk.	2017	10	3	13	14	10	3	2	2	57	108	0,53
175	TCID	PT Mandom Indonesia Tbk.	2017	11	2	11	12	12	5	3	2	58	108	0,54
176	TIRT	PT Tirta Mahakam Resources Tbk.	2017	12	1	11	15	13	1	2	2	57	108	0,53
177	TOTO	PT Surya Toto Indonesia Tbk.	2017	9	3	10	18	14	2	2	2	60	108	0,56
178	TRIS	PT Trisula International Tbk.	2017	12	4	12	10	11	3	3	2	57	108	0,53
179	TRST	PT Trias Sentosa Tbk.	2017	9	3	10	12	13	3	2	3	55	108	0,51
180	TSPC	PT Tempo Scan Pacific Tbk.	2017	9	3	12	10	11	4	2	2	53	108	0,49
181	ULTJ	PT Ultrajaya Milk Industry&Trading Com Tbk.	2017	8	5	14	12	11	3	2	2	57	108	0,53
182	VOKS	PT Voksel Electric Tbk.	2017	11	2	16	13	10	4	2	2	60	108	0,56
183	WIIM	PT Wismilak Inti Makmur Tbk	2017	11	2	18	14	12	6	2	2	67	108	0,62

Keterangan:

Dimensi dalam pengungkapan enterprise risk management berdasarkan COSO Framework :

A : Lingkungan Internal

B : Penetapan Tujuan

C : Identifikasi Kejadian

D : Penilaian Risiko

E : Respon dan Risiko

F : Kegiatan Pengawasan

G : Informasi dan Komunikasi

H : Pemantauan

LAMPIRAN 4**DATA TABULASI LUAS PENGUNGKAPAN ERM DI MALAYSIA TAHUN 2015-2017**

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
1	ADVENTA	2015	9	6	20	18	19	5	2	1	80	108	0,74
2	AFUJIYA	2015	8	5	23	20	22	4	2	2	86	108	0,80
3	AISB	2015	10	4	19	17	24	3	2	1	80	108	0,74
4	AJJAYA	2015	11	4	18	20	26	4	2	2	87	108	0,81
5	AKNIGHT	2015	7	5	20	23	24	5	1	3	88	108	0,81
6	ASTINO	2015	9	5	23	22	23	3	1	2	88	108	0,81
7	BKOOON	2015	10	4	20	24	22	7	2	2	91	108	0,84
8	BOXPAK	2015	8	5	23	26	24	5	3	1	95	108	0,88
9	MENTIGA	2015	9	3	22	24	18	4	2	2	84	108	0,78
10	APB	2015	12	3	24	23	17	5	2	1	87	108	0,81
11	ALCOM	2015	9	3	26	22	21	6	1	2	90	108	0,83
12	ABRIC	2015	11	2	20	15	23	3	2	3	79	108	0,73
13	ACME	2015	7	3	23	18	17	4	3	2	77	108	0,71
14	AN JOO	2015	9	5	22	17	18	5	2	2	80	108	0,74
15	BOX-PAK	2015	12	4	24	21	22	6	2	3	94	108	0,87
16	BSL	2015	9	5	18	23	13	4	1	1	74	108	0,69
17	BTM	2015	7	4	17	17	18	5	2	2	72	108	0,67
18	CAN-ONE	2015	9	3	21	18	24	6	2	1	84	108	0,78
19	CCM	2015	8	3	23	22	23	4	1	2	86	108	0,80
20	CEPCO	2015	10	3	17	13	22	5	2	1	73	108	0,68
21	CG BERHAD	2015	11	4	18	18	24	7	2	2	86	108	0,80
22	CICB	2015	9	4	22	24	26	6	2	3	96	108	0,89

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
23	DUFU	2015	10	4	13	23	24	5	1	2	82	108	0,76
24	EG	2015	11	5	18	20	23	4	2	1	84	108	0,78
25	EKSONS	2015	8	5	24	20	22	4	2	2	87	108	0,81
26	EWEINS	2015	9	6	23	19	24	5	2	1	89	108	0,82
27	FACBII	2015	9	5	20	21	18	6	2	2	83	108	0,77
28	FAVCO	2015	7	4	20	23	17	4	1	3	79	108	0,73
29	GE SHEN	2015	12	4	19	22	21	5	1	2	86	108	0,80
30	GFB	2015	10	3	21	24	23	4	2	2	89	108	0,82
31	GPA	2015	9	3	22	26	17	3	3	3	86	108	0,80
32	GREENYEILD	2015	11	3	19	24	18	4	3	1	83	108	0,77
33	GUN HOLDING	2015	8	4	20	23	22	5	2	2	86	108	0,80
34	HALEX HOLDING	2015	9	2	21	22	13	3	1	2	73	108	0,68
35	HARTALEGA	2015	9	3	21	24	18	4	3	3	85	108	0,79
36	HCK	2015	9	4	20	18	24	4	2	2	83	108	0,77
37	HEXZA	2015	10	3	19	17	18	4	3	1	75	108	0,69
38	HIIL	2015	9	5	17	21	22	5	2	2	83	108	0,77
39	HOCK HENG	2015	9	3	16	23	13	6	3	1	74	108	0,69
40	HTVB	2015	8	4	14	17	18	6	2	2	71	108	0,66
41	HWGB	2015	7	5	22	18	24	4	3	3	86	108	0,80
42	IRE TEX	2015	6	6	15	22	23	5	2	2	81	108	0,75
43	JAYATIASA	2015	7	4	19	13	20	6	2	2	73	108	0,68
44	KARYON	2015	8	3	25	18	20	6	2	3	85	108	0,79
45	KNM	2015	6	3	23	24	19	5	3	1	84	108	0,78
46	KOBAY	2015	7	4	20	24	21	6	2	2	86	108	0,80
47	KOMARCORP	2015	9	2	15	26	22	7	2	2	85	108	0,79
48	KOSSAN	2015	9	3	16	24	23	6	3	1	85	108	0,79

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
49	KYM	2015	10	2	19	23	21	6	2	2	85	108	0,79
50	LYSAGHT	2015	12	2	23	22	23	6	3	3	94	108	0,87
51	MBL	2015	11	3	23	24	17	6	1	2	87	108	0,81
52	MIIB	2015	10	3	12	18	18	4	2	2	69	108	0,64
53	NWP	2015	11	4	14	17	22	5	1	3	77	108	0,71
54	NYLEX	2015	12	5	17	23	13	5	2	1	78	108	0,72
55	OKA	2015	8	3	19	21	18	5	3	2	79	108	0,73
56	PCG	2015	9	4	20	23	24	6	2	1	89	108	0,82
57	PGB	2015	9	3	22	17	23	4	2	2	82	108	0,76
58	PGR	2015	7	5	23	18	20	5	3	1	82	108	0,76
59	PMB	2015	6	3	23	22	20	3	1	2	80	108	0,74
60	POLY	2015	12	5	19	13	19	3	2	3	76	108	0,70
61	ADVENTA	2016	10	5	25	18	21	5	2	2	88	108	0,81
62	AFUJIYA	2016	12	4	23	24	22	3	2	2	92	108	0,85
63	AISB	2016	11	5	20	23	20	7	3	3	92	108	0,85
64	AJIJAYA	2016	10	5	15	20	22	5	2	1	80	108	0,74
65	AKNIGHT	2016	11	4	16	20	23	4	3	2	83	108	0,77
66	ASTINO	2016	12	3	19	19	23	5	1	2	84	108	0,78
67	BKOON	2016	8	5	23	21	19	6	2	3	87	108	0,81
68	BOXPAK	2016	9	3	24	22	20	3	1	2	84	108	0,78
69	MENTIGA	2016	9	6	12	20	23	4	2	3	79	108	0,73
70	APB	2016	7	5	14	22	19	5	3	1	76	108	0,70
71	ALCOM	2016	6	4	17	23	18	6	2	2	78	108	0,72
72	ABRIC	2016	12	3	19	23	24	4	2	1	88	108	0,81
73	ACME	2016	8	4	20	19	23	5	3	2	84	108	0,78
74	AN JOO	2016	9	5	22	20	20	6	1	3	86	108	0,80

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
75	BOX-PAK	2016	9	6	23	23	23	4	2	2	92	108	0,85
76	BSL	2016	9	3	23	19	22	5	1	2	84	108	0,78
77	BTM	2016	10	4	19	18	24	7	2	3	87	108	0,81
78	CAN-ONE	2016	9	5	20	24	22	6	1	1	88	108	0,81
79	CCM	2016	9	6	23	23	24	5	2	1	93	108	0,86
80	CEPCO	2016	8	4	19	20	18	4	3	2	78	108	0,72
81	CG BERHAD	2016	7	3	18	23	17	4	2	1	75	108	0,69
82	CICB	2016	6	5	24	22	21	5	2	2	87	108	0,81
83	DUFU	2016	7	4	23	24	23	6	3	3	93	108	0,86
84	EG	2016	8	5	20	26	17	4	1	2	83	108	0,77
85	EKSONS	2016	6	4	23	24	18	5	2	2	84	108	0,78
86	EWEINS	2016	9	4	22	23	22	4	1	3	88	108	0,81
87	FACBII	2016	11	4	24	24	13	3	2	1	82	108	0,76
88	FAVCO	2016	7	5	26	18	18	4	1	2	81	108	0,75
89	GE SHEN	2016	9	3	24	17	24	5	2	2	86	108	0,80
90	GFB	2016	12	3	23	21	23	3	3	3	91	108	0,84
91	GPA	2016	9	5	22	23	20	4	2	1	86	108	0,80
92	GREENYEILD	2016	7	6	24	17	20	4	2	2	82	108	0,76
93	GUN HOLDING	2016	9	4	18	19	19	4	3	1	77	108	0,71
94	HALEX HOLDING	2016	8	5	17	17	21	5	1	2	76	108	0,70
95	HARTALEGA	2016	10	4	21	16	22	6	2	3	84	108	0,78
96	HCK	2016	11	3	23	14	20	6	1	2	80	108	0,74
97	HEXZA	2016	9	4	17	22	22	4	2	2	82	108	0,76
98	HIIL	2016	10	3	19	15	21	5	3	3	79	108	0,73
99	HOCK HENG	2016	11	4	17	19	23	6	2	1	83	108	0,77
100	HTVB	2016	8	5	16	25	19	6	2	1	82	108	0,76

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
101	HWGB	2016	9	4	14	23	20	5	3	2	80	108	0,74
102	IRE TEX	2016	9	5	22	20	23	6	1	2	88	108	0,81
103	JAYATIASA	2016	7	5	15	15	19	7	2	2	72	108	0,67
104	KARYON	2016	12	3	19	16	18	6	2	3	79	108	0,73
105	KNM	2016	10	6	25	19	24	6	2	2	94	108	0,87
106	KOBAY	2016	12	5	23	23	23	6	3	3	98	108	0,91
107	KOMARCORP	2016	11	4	20	24	20	6	2	3	90	108	0,83
108	KOSSAN	2016	10	5	15	12	23	4	3	2	74	108	0,69
109	KYM	2016	11	5	16	14	22	5	1	2	76	108	0,70
110	LYSAGHT	2016	12	5	19	17	24	4	2	3	86	108	0,80
111	MBL	2016	8	6	23	19	26	5	1	2	90	108	0,83
112	MIIB	2016	9	3	24	20	24	6	2	3	91	108	0,84
113	NWP	2016	9	3	12	17	23	6	2	1	73	108	0,68
114	NYLEX	2016	7	2	14	18	22	4	3	2	72	108	0,67
115	OKA	2016	6	3	17	22	24	5	2	1	80	108	0,74
116	PCG	2016	12	5	19	17	18	6	3	2	82	108	0,76
117	PGB	2016	8	4	20	18	17	6	1	3	77	108	0,71
118	PGR	2016	9	5	17	22	21	5	2	2	83	108	0,77
119	PMB	2016	9	3	18	13	23	6	1	2	75	108	0,69
120	POLY	2016	9	4	22	18	17	7	2	3	82	108	0,76
121	ADVENTA	2017	10	5	13	24	19	6	3	1	81	108	0,75
122	AFUJIYA	2017	9	4	18	23	17	6	2	2	81	108	0,75
123	AISB	2017	9	2	24	20	16	3	2		76	108	0,70
124	AJIJAYA	2017	8	6	23	20	14	4	3	2	80	108	0,74
125	AKNIGHT	2017	7	3	20	19	22	5	1	2	79	108	0,73
126	ASTINO	2017	6	2	20	21	15	3	2	3	72	108	0,67

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
127	BKOON	2017	7	5	19	22	19	7	2	2	83	108	0,77
128	BOXPAK	2017	8	5	21	20	25	5	3	3	90	108	0,83
129	MENTIGA	2017	6	4	22	22	23	4	1	1	83	108	0,77
130	APB	2017	9	3	19	23	20	5	2	2	83	108	0,77
131	ALCOM	2017	10	3	20	23	15	6	1	1	79	108	0,73
132	ABRIC	2017	11	4	21	19	16	3	2	2	78	108	0,72
136	BSL	2017	9	3	16	18	12	4	3	3	68	108	0,63
137	BTM	2017	9	3	14	24	14	5	1	1	71	108	0,66
138	CAN-ONE	2017	7	2	22	23	17	6	2	2	81	108	0,75
139	CCM	2017	8	5	15	20	19	4	2	3	76	108	0,70
140	CEPCO	2017	9	6	19	23	20	5	2	2	86	108	0,80
141	CG BERHAD	2017	8	4	25	22	17	7	2	1	86	108	0,80
142	CICB	2017	9	3	23	24	18	6	3	2	88	108	0,81
143	DUFU	2017	9	4	20	26	22	5	2	2	90	108	0,83
144	EG	2017	8	6	15	24	22	3	3	2	83	108	0,77
145	EKSONS	2017	8	4	16	23	13	4	1	3	72	108	0,67
146	EWEINS	2017	6	5	19	22	18	5	2	2	79	108	0,73
147	FACBII	2017	9	4	23	24	24	6	1	3	94	108	0,87
148	FAVCO	2017	12	3	24	18	23	4	2	1	87	108	0,81
149	GE SHEN	2017	9	4	12	17	20	5	3	2	72	108	0,67
150	GFB	2017	7	3	14	21	20	4	2	1	72	108	0,67
151	GPA	2017	9	4	17	23	19	3	2	2	79	108	0,73
152	GREENYEILD	2017	8	5	19	17	21	4	2	3	79	108	0,73
153	GUN HOLDING	2017	10	4	20	19	22	5	2	2	84	108	0,78
154	HALEX HOLDING	2017	11	5	22	17	23	3	3	2	86	108	0,80
155	HARTALEGA	2017	9	5	23	16	22	4	2	3	84	108	0,78

NO	KODE	TAHUN	A	B	C	D	E	F	G	H	TOTAL	TOTAL ITEM	ERM
157	HEXZA	2017	11	6	19	22	18	4	1	2	83	108	0,77
158	HIIL	2017	8	5	21	15	17	5	2		73	108	0,68
159	HOCK HENG	2017	9	4	22	19	21	6	1	2	84	108	0,78
160	HTVB	2017	9	5	19	25	23	6	2	2	91	108	0,84
161	HWGB	2017	7	5	20	23	22	4	3	3	87	108	0,81
162	IRE TEX	2017	12	5	21	20	24	5	2	2	91	108	0,84
163	JAYATIASA	2017	10	3	21	15	26	5	2	3	85	108	0,79
164	KARYON	2017	12	4	19	16	24	4	3	1	83	108	0,77
165	KNM	2017	11	3	17	19	23	5	1	2	81	108	0,75
166	KOBAY	2017	10	4	16	23	22	6	2	1	84	108	0,78
167	KOMARCORP	2017	11	5	14	24	24	7	1	2	88	108	0,81
168	KOSSAN	2017	12	4	22	12	18	6	2	3	79	108	0,73
169	KYM	2017	8	5	20	14	17	4	3	1	72	108	0,67
170	LYSAGHT	2017	9	5	22	17	21	6	2	2	84	108	0,78
171	MBL	2017	9	3	15	23	23	6	2	1	82	108	0,76
172	MIIB	2017	7	6	18	22	17	4	2	1	77	108	0,71
173	NWP	2017	9	5	20	23	18	5	1	2	83	108	0,77
174	NYLEX	2017	12	4	20	23	22	5	2	1	89	108	0,82
175	OKA	2017	12	5	12	22	13	5	1	2	72	108	0,67
176	PCG	2017	11	5	15	24	18	6	2	3	84	108	0,78
177	PGB	2017	9	5	14	18	24	4	3	2	79	108	0,73
178	PGR	2017	9	6	14	17	23	5	2	2	78	108	0,72
179	PMB	2017	7	3	12	21	20	3	2	3	71	108	0,66
180	POLY	2017	8	3	14	23	20	3	3	1	75	108	0,69

LAMPIRAN 5**HASIL PERHITUNGAN KOMINSARIS INDEPENDEN (KI) JUMLAH ANGGOTA DEWAN KOMISARIS (UDK), REPUTASI AUDITOR(RE_AU),
UKURAN PERUSAHAAN, DAN STRUKTUR KEPEMILIKAN PUBLIK DI INDONESIA**

No	KODE	Tahun	% KI	UDK	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik		HASIL
								Saham yang dimiliki publik	Total saham	
1	AKPI	2015	33,33	6	1	2.883.143.132.000	28,69	5.164.500	101.533.011	0,05
2	ALKA	2015	25,00	4	0	144.628.405.000	25,70	213.500.057	680.000.000	0,31
3	ALMI	2015	50,00	4	0	2.189.037.586.057	28,41	134.874.734	616.000.000	0,22
4	AUTO	2015	11,11	9	0	14.339.110.000.000	30,29	962.929.913	4.819.733.000	0,20
5	BTON	2015	50,00	2	0	183.116.245.288	25,93	15.465.500	180.000.000	0,09
6	BUDI	2015	33,33	3	1	3.265.954.000.000	28,81	2.111.948.531	4.498.997.362	0,47
7	CEKA	2015	33,33	3	1	1.485.826.210.015	28,03	47.529.000	595.000.000	0,08
8	CPIN	2015	20,00	5	1	24.684.915.000.000	30,84	7.291.614.590	16.398.000.000	0,44
9	DLTA	2015	20,00	5	1	1.038.321.916.000	27,67	146.751.900	800.659.050	0,18
10	DVLA	2015	28,57	7	1	1.376.278.237.000	27,95	78.124.388	1.115.925.300	0,07
11	EKAD	2015	50,00	2	0	389.691.595.500	26,69	171.574.280	698.775.000	0,25
12	FASW	2015	20,00	5	1	6.993.634.266.969	29,58	621.646.687	2.477.888.787	0,25
13	GGRM	2015	25,00	4	1	63.505.413.000.000	31,78	452.796.300	1.924.088.000	0,24
14	GJTL	2015	33,33	6	1	17.509.505.000.000	30,49	1.374.163.137	3.484.800.000	0,39
15	IGAR	2015	50,00	2	0	383.936.040.590	26,67	147.592.080	972.204.500	0,15
16	IMAS	2015	42,86	7	1	24.860.957.839.497	30,84	289.315.188	2.765.278.412	0,10
17	INAI	2015	50,00	4	0	1.330.259.296.537	27,92	69.736.000	316.800.000	0,22

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
18	INCI	2015	33,33	3	0	169.546.066.314	25,86	97.024.567	181.035.556	0,54
19	INDF	2015	37,50	8	1	91.831.526.000.000	32,15	4.382.943.030	8.780.426.500	0,50
20	JECC	2015	33,33	3	0	1.358.464.081.000	27,94	14.896.700	151.200.000	0,10
21	JPFA	2015	25,00	4	0	17.159.466.000.000	30,47	4.474.212.335	10.660.522.910	0,42
22	JPRS	2015	33,33	3	0	363.265.042.157	26,62	120.332.500	151.200.000	0,80
23	KLBI	2015	40,00	5	1	1.551.799.840.976	28,07	497.897.916	4.007.235.107	0,12
24	KBLM	2015	66,67	3	0	654.385.717.061	27,21	39.525.200	1.064.000.000	0,04
25	KBRI	2015	50,00	2	1	1.455.931.208.462	28,01	2.171.998.933	8.687.995.734	0,25
26	KDSI	2015	75,00	4	0	1.177.093.668.866	27,79	2.171.998.933	8.687.995.734	0,25
27	KIAS	2015	33,33	6	0	2.083.770.000.000	28,37	136.859.800	425.000.000	0,32
28	KICI	2015	33,33	3	0	33.831.888.816	24,24	23.063.380	138.000.000	0,17
29	LION	2015	33,33	3	0	639.330.150.373	27,18	218.745.000	520.016.000	0,42
30	LPIN	2015	33,33	3	0	324.054.785.283	26,50	10.832.800	21.250.000	0,51
31	MAIN	2015	40,00	5	0	3.962.068.064.000	29,01	960.563.558	2.238.750.000	0,43
32	MBTO	2015	33,33	3	0	648.899.377.240	27,20	344.067.000	1.070.000.000	0,32
33	MERK	2015	33,33	3	1	641.646.818.000	27,19	2.990.254	22.400.000	0,13
34	MLBI	2015	42,86	7	1	2.100.853.000.000	28,37	383.849.000	2.107.000.000	0,18
35	MLIA	2015	40,00	5	1	7.125.800.277.000	29,59	275.829.478	1.323.000.000	0,21
36	MRAT	2015	33,33	3	0	497.090.038.108	26,93	84.650.500	428.000.000	0,20
37	MYTIX	2015	50,00	4	0	1.944.326.000.000	28,30	227.391.183	1.466.666.577	0,16
38	PICO	2015	33,33	3	0	605.788.310.444	27,13	33.572.000	568.375.000	0,06
39	PSDN	2015	33,33	6	1	620.398.854.182	27,15	88.043.000	1.440.000.000	0,06

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
40	PYFA	2015	50,00	4	0	159.951.537.229	25,80	123.480.026	535.080.000	0,23
41	RICY	2015	33,33	3	0	1.198.193.867.892	27,81	333.429.910	641.717.510	0,52
42	RMBA	2015	40,00	5	1	12.667.314.000.000	30,17	75.419.022	7.241.005.000	0,01
43	SCCO	2015	66,67	3	0	1.773.144.328.632	28,20	58.307.760	205.583.400	0,28
44	SIAP	2015	25,00	4	0	277.982.362.215	26,35	15.268.151.202	24.000.000.000	0,64
45	SIDO	2015	66,67	3	0	2.796.111.000.000	28,66	2.850.000.000	14.791.339.100	0,19
46	SIPD	2015	33,33	3	0	14.339.110.000.000	30,29	866.732.200	939.110.900	0,92
47	SKLT	2015	66,67	3	0	377.110.748.359	26,66	25.330.360	690.740.500	0,04
48	SMBR	2015	40,00	5	0	3.268.667.933.000	28,82	2.337.678.500	9.837.678.500	0,24
49	SMCB	2015	57,14	7	1	17.321.565.000.000	30,48	9.837.678.500	9.837.678.500	1,00
50	SMSM	2015	66,67	3	1	2.220.108.000.000	28,43	602.852.933	1.439.668.860	0,42
51	SPMA	2015	40,00	5	0	2.185.464.365.772	28,41	326.345.761	1.492.046.658	0,22
52	SRSN	2015	37,50	8	0	574.073.314.000	27,08	627.599.703	6.020.000.000	0,10
53	TCID	2015	50,00	6	1	2.082.096.848.703	28,36	52.458.900	201.066.667	0,26
54	TIRT	2015	50,00	2	0	763.168.027.178	27,36	206.958.796	1.011.774.750	0,20
55	TOTO	2015	40,00	5	1	2.439.540.859.205	28,52	1.011.774.750	1.011.774.750	1,00
56	TRIS	2015	33,33	3	0	577.786.346.557	27,08	547.850.661	2.542.496.512	0,22
57	TRST	2015	50,00	4	1	3.357.359.499.954	28,84	974.443.216	2.808.000.000	0,35
58	TSPC	2015	50,00	4	0	6.284.729.099.203	29,47	982.664.782	4.500.000.000	0,22
59	ULTJ	2015	33,33	3	0	3.539.995.910.248	28,90	1.085.528.074	2.888.382.000	0,38
60	VOKS	2015	33,33	5	0	1.536.244.634.556	28,06	386.743.477	831.120.519	0,47
61	WIIM	2015	33,33	3	0	1.342.700.045.391	27,93	711.422.720	2.099.873.760	0,34

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
62	AKPI	2016	33,33	6	1	2.615.909.190.000	28,59	213.500.057	680.000.000	0,31
63	ALKA	2016	33,33	3	0	136.618.855.000	25,64	20.732.000	507.665.055	0,04
64	ALMI	2016	50,00	4	0	2.153.030.503.531	28,40	134.874.734	616.000.000	0,22
65	AUTO	2016	37,50	8	1	14.612.274.000.000	30,31	963.946.663	4.819.733.000	0,20
66	BTON	2016	50,00	2	0	177.290.628.918	25,90	15.465.500	180.000.000	0,09
67	BUDI	2016	33,33	3	1	2.931.807.000.000	28,71	2.096.428.531	4.498.997.362	0,47
68	CEKA	2016	66,67	3	0	1.425.964.152.418	27,99	43.029.000	595.000.000	0,07
69	CPIN	2016	50,00	4	1	24.916.656.000.000	30,85	7.291.261.990	16.398.000.000	0,44
70	DLTA	2016	40,00	5	1	1.197.796.650.000	27,81	146.751.900	800.659.050	0,18
71	DVLA	2016	42,86	7	1	1.531.365.558.000	28,06	84.124.388	1.115.925.300	0,08
72	EKAD	2016	50,00	2	0	702.508.630.708	27,28	171.574.280	698.775.000	0,25
73	FASW	2016	40,00	5	1	8.583.223.835.997	29,78	143.201.789	2.477.888.787	0,06
74	GGRM	2016	25,00	4	1	62.951.634.000.000	31,77	457.551.570	1.924.088.000	0,24
75	GJTL	2016	44,44	9	1	18.697.779.000.000	30,56	1.367.663.137	3.484.800.000	0,39
76	IGAR	2016	33,33	3	0	439.465.673.296	26,81	147.592.080	972.204.500	0,15
77	IMAS	2016	42,86	7	1	25.633.342.258.679	30,87	286.000.988	2.765.278.412	0,10
78	INAI	2016	50,00	4	0	1.339.032.413.455	27,92	69.733.300	316.800.000	0,22
79	INCI	2016	66,67	3	0	269.351.381.344	26,32	92.558.948	181.035.556	0,51
80	INDF	2016	37,50	8	1	82.174.515.000.000	32,04	4.382.943.030	8.780.426.500	0,50
81	JECC	2016	33,33	3	0	1.587.210.576.000	28,09	14.896.700	151.200.000	0,10
82	JPFA	2016	40,00	5	0	19.251.026.000.000	30,59	4.204.166.835	11.410.522.910	0,37
83	JPRS	2016	66,67	3	0	351.318.309.863	26,58	120.342.500	750.000.000	0,16

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
84	KLBI	2016	60,00	3	1	1.871.422.416.044	28,26	497.897.916	4.007.235.107	0,12
85	KBLM	2016	33,33	5	0	639.091.366.917	27,18	56.000.000	1.120.000.000	0,05
86	KBRI	2016	50,00	3	1	1.263.726.833.318	27,87	774.877.000	8.687.995.734	0,09
87	KDSI	2016	25,00	2	0	1.142.273.020.550	27,76	77.230.000	405.000.000	0,19
88	KIAS	2016	50,00	4	0	1.859.670.000.000	28,25	10.832.800	151.200.000	0,07
89	KICI	2016	33,33	6	0	139.809.135.385	25,66	46.126.760	276.000.000	0,17
90	LION	2016	33,33	3	0	685.812.995.987	27,25	69.733.300	750.000.000	0,09
91	LPIN	2016	33,33	3	0	477.838.306.256	26,89	10.832.800	21.250.000	0,51
92	MAIN	2016	40,00	5	0	3.919.764.494.000	29,00	957.306.858	2.238.750.000	0,43
93	MBTO	2016	33,33	3	0	709.959.168.088	27,29	344.187.000	1.070.000.000	0,32
94	MERK	2016	33,33	3	1	743.934.894.000	27,34	59.805.080	448.000.000	0,13
95	MLBI	2016	42,86	7	1	2.275.038.000.000	28,45	383.849.000	2.107.000.000	0,18
96	MLIA	2016	40,00	5	1	7.723.578.677.000	29,68	182.623.078	182.623.078	1,00
97	MRAT	2016	66,67	3	0	483.037.173.864	26,90	84.650.500	428.000.000	0,20
98	MYTIX	2016	50,00	4	0	1.619.757.000.000	28,11	70.000.000	1.466.666.577	0,05
99	PICO	2016	66,67	3	0	638.566.761.462	27,18	33.572.000	568.375.000	0,06
100	PSDN	2016	50,00	6	1	653.796.725.408	27,21	88.043.000	1.440.000.000	0,06
101	PYFA	2016	50,00	4	0	167.062.795.608	25,84	123.480.026	535.080.000	0,23
102	RICY	2016	66,67	3	0	1.288.683.925.066	27,88	333.429.910	641.717.510	0,52
103	RMBA	2016	25,00	4	1	13.470.943.000.000	30,23	83.733.134	36.401.136.250	0,00
104	SCCO	2016	33,33	3	0	2.449.935.491.586	28,53	59.307.760	205.583.400	0,29
105	SIAP	2016	50,00	4	0	228.709.028.216	26,16	15.268.151.202	24.000.000.000	0,64

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
106	SIDO	2016	33,33	3	0	2.987.614.000.000	28,73	2.729.469.100	15.000.000.000	0,18
107	SIPD	2016	33,33	3	0	2.567.211.193.259	28,57	1.266.723.879	1.339.102.579	0,95
108	SKLT	2016	33,33	3	0	568.239.939.951	27,07	25.331.360	690.740.500	0,04
109	SMBR	2016	40,00	5	0	4.368.876.996.000	29,11	2.337.678.500	9.837.678.500	0,24
110	SMCB	2016	42,86	7	1	19.763.133.000.000	30,61	333.805.375	7.662.900.000	0,04
111	SMSM	2016	33,33	3	1	2.254.740.000.000	28,44	1.950.933.098	5.785.688.045	0,34
112	SPMA	2016	40,00	5	1	2.158.852.415.950	28,40	514.811.161	2.114.570.958	0,24
113	SRSN	2016	37,50	8	0	717.149.704.000	27,30	627.599.703	6.020.000.000	0,10
114	TCID	2016	33,33	6	1	2.185.101.038.101	28,41	52.445.900	201.066.667	0,26
115	TIRT	2016	50,00	2	1	815.997.477.795	27,43	222.141.096	1.011.774.750	0,22
116	TOTO	2016	40,00	5	0	2.581.440.938.262	28,58	788.313.600	10.320.000.000	0,08
117	TRIS	2016	66,67	3	0	639.701.164.511	27,18	345.531.525	1.045.531.525	0,33
118	TRST	2016	50,00	4	1	3.290.596.224.286	28,82	1.015.662.166	2.808.000.000	0,36
119	TSPC	2016	50,00	6	0	6.585.807.349.438	29,52	971.160.582	4.500.000.000	0,22
120	ULTJ	2016	33,33	3	0	4.239.199.641.365	29,08	1.485.204.635	2.888.382.000	0,51
121	VOKS	2016	57,14	7	0	1.668.210.094.478	28,14	306.743.477	831.120.519	0,37
122	WIIM	2016	66,67	3	0	1.353.634.132.275	27,93	593.623.878	2.099.873.760	0,28
123	AKPI	2017	50,00	6	1	1.003.030.428.000	27,63	104.999.527	680.000.000	0,15
124	ALKA	2017	25,00	4	0	277.157.394.000	26,35	14.456.500	107.250.000	0,13
125	ALMI	2017	50,00	4	0	2.376.281.769.928	28,50	134.537.034	616.000.000	0,22
126	AUTO	2017	33,33	9	0	14.762.309.000.000	30,32	963.946.663	4.819.733.000	0,20
127	BTON	2017	25,00	4	0	183.501.650.442	25,94	61.828.000	720.000.000	0,09

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
128	BUDI	2017	16,67	6	1	2.993.456.000.000	28,73	2.096.428.531	4.498.997.362	0,47
129	CEKA	2017	50,00	4	1	870.146.141.090	27,49	43.029.000	595.000.000	0,07
130	CPIN	2017	22,22	9	1	24.552.592.000.000	30,83	7.291.090.990	16.398.000.000	0,44
131	DLTA	2017	33,33	3	1	439.701.164.511	26,81	146.751.900	800.659.050	0,18
132	DVLA	2017	28,57	7	0	1.640.886.147.090	28,13	84.124.388	1.115.925.300	0,08
133	EKAD	2017	33,33	3	0	7.291.090.990.546	29,62	171.574.280	698.775.000	0,25
134	FASW	2017	50,00	4	0	9.369.891.776.775	29,87	132.238.489	2.477.888.787	0,05
135	GGRM	2017	50,00	4	0	4.575.570.456.876	29,15	457.551.570	1.924.088.000	0,24
136	GJTL	2017	50,00	6	1	18.177.527.009.900	30,53	1.367.804.937	3.484.408.600	0,39
137	IGAR	2017	33,33	3	1	513.022.591.574	26,96	147.592.080	972.204.500	0,15
138	IMAS	2017	42,86	7	1	13.207.228.569.571	30,21	286.000.988	2.765.278.412	0,10
139	INAI	2017	25,00	4	1	1.213.916.543.129	27,82	139.470.600	633.600.000	0,22
140	INCI	2017	33,33	3	1	303.788.390.330	26,44	92.558.948	181.035.556	0,51
141	INDF	2017	33,33	3	0	32.515.399.090.000	31,11	4.382.943.030	8.780.426.500	0,50
142	JECC	2017	33,33	3	1	1.927.985.356	21,38	14.896.700	151.200.000	0,10
143	JPFA	2017	50,00	6	1	11.189.325.090.000	30,05	4.200.126.635	11.410.522.910	0,37
144	JPRS	2017	50,00	2	1	215.111.859.195	26,09	120.342.500	750.000.000	0,16
145	KLBI	2017	66,67	3	0	3.013.760.616.985	28,73	232.233.678	4.345.321.099	0,05
146	KBLM	2017	33,33	3	1	1.234.198.847.465	27,84	5.983.089.938	8.687.995.734	0,69
147	KBRI	2017	50,00	2	0	1.273.058.603.000	27,87	234.600.897	6.545.723.478	0,04
148	KDSI	2017	25,00	4	0	1.328.291.727.616	27,91	65.032.800	405.000.000	0,16
149	KIAS	2017	33,33	6	1	1.767.603.505.697	28,20	136.859.800	425.000.000	0,32

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
150	KICI	2017	33,33	3	0	149.420.009.884	25,73	46.126.760	276.000.000	0,17
151	LION	2017	33,33	3	0	681.937.947.736	27,25	218.745.000	520.160.000	0,42
152	LPIN	2017	50,00	4	0	268.116.498.330	26,31	19.438.400	106.250.000	0,18
153	MAIN	2017	60,00	5	1	4.072.234.655	22,13	956.606.858	2.238.750.000	0,43
154	MBTO	2017	33,33	3	0	780.669.761.787	27,38	344.187.000	1.070.000.000	0,32
155	MERK	2017	33,33	3	1	887.055.098.000	27,51	46.126.760	520.160.000	0,09
156	MLBI	2017	50,00	4	0	383.849.000.873	26,67	383.849.000	2.107.000.000	0,18
157	MLIA	2017	40,00	5	1	1.341.637.043	21,02	272.933.978	1.323.000.000	0,21
158	MRAT	2017	33,33	3	0	497.354.419.089	26,93	84.650.500	428.000.000	0,20
159	MYTIX	2017	25,00	4	1	1.235.090.094.444	27,84	23.098.649	345.098.988	0,07
160	PICO	2017	33,33	3	0	720.238.957.745	27,30	33.572.000	568.375.000	0,06
161	PSDN	2017	33,33	6	1	690.979.867.049	27,26	367.098.627	2.930.987.098	0,13
162	PYFA	2017	33,33	3	0	159.563.931.041	25,80	256.999.098	2.398.098.456	0,11
163	RICY	2017	33,33	3	1	1.037.820.994.280	27,67	298.315.410	641.717.510	0,46
164	RMBA	2017	66,67	3	0	14.083.598.087	23,37	83.733.134	36.401.136.250	0,00
165	SCCO	2017	33,33	3	0	4.014.244.589.706	29,02	59.307.760	205.583.400	0,29
166	SIAP	2017	25,00	2	0	227.225.262.812	26,15	43.789.650	2.098.765.090	0,02
167	SIDO	2017	33,33	3	1	3.158.198.000.988	28,78	2.733.360.900	15.000.000.000	0,18
168	SIPD	2017	33,33	3	1	6.080.009.870.345	29,44	65.068.700	1.339.102.579	0,05
169	SKLT	2017	33,33	3	1	636.284.210.210	27,18	36.448.059	690.740.500	0,05
170	SMBR	2017	20,00	5	0	5.060.337.247.000	29,25	2.337.678.500	20.162.321.500	0,12
171	SMCB	2017	28,57	7	1	19.626.403.000.000	30,61	333.805.375	7.662.900.000	0,04

No	KODE	Tahun	% KI	UDK (H2)	RE_AU Dummy	UKR_PE TOTAL ASET	LN	Struktur Kepemilikan Publik	TOT SHM	HASIL
172	SMSM	2017	50,00	2	0	2.443.341.000.000	28,52	1.950.933.920	5.758.675.440	0,34
173	SPMA	2017	33,33	3	0	2.175.660.855.144	28,41	349.811.161	2.114.570.958	0,17
174	SRSN	2017	37,50	8	0	652.726.456.000	27,20	598.732.203	6.020.000.000	0,10
175	TCID	2017	40,00	5	0	2.361.807.189.430	28,49	52.352.167	201.066.667	0,26
176	TIRT	2017	50,00	2	0	859.299.056.455	27,48	222.141.096	1.011.774.750	0,22
177	TOTO	2017	40,00	5	1	2.826.490.815.501	28,67	788.313.600	10.320.000.000	0,08
178	TRIS	2017	33,33	3	0	260.582.560.966	26,29	338.206.525	1.045.531.525	0,32
179	TRST	2017	50,00	4	1	3.332.905.936.010	28,83	1.009.809.016	2.808.000.000	0,36
180	TSPC	2017	60,00	5	0	7.434.900.309.021	29,64	948.392.782	4.500.000.000	0,21
181	ULTJ	2017	33,33	3	1	3.440.987.000	21,96	1.485.204.635	2.888.382.000	0,51
182	VOKS	2017	33,33	6	0	2.110.166.496.595	28,38	32.098.098	2.098.065.888	0,02
183	WIIM	2017	33,33	3	1	607.857.500.863	27,13	593.623.878	2.099.873.760	0,28

LAMPIRAN 6**HASIL PERHITUNGAN KOMINSARIS INDEPENDEN, JUMLAH ANGGOTA DEWAN KOMISARIS, REPUTASI AUDITOR, UKURAN PERUSAHAAN, DAN STRUKTUR KEPEMILIKAN PUBLIK DI MALAYSIA**

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN		STRUKTUR KEP. PBLK		HASIL
						Tot. ASET (RM)	LN	SHM PBLK	Tot. Shm	
1	ADVENTA	2015	60,00	5	1	133.801.753	18,71	95.954.652	152.785.770	0,63
2	AFUJIYA	2015	50,00	8	0	229.369.770	19,25	133.163.496	180.000.000	0,74
3	AISB	2015	33,33	6	0	150.898.677	18,83	39.884.575	125.077.675	0,32
4	AJJAYA	2015	40,00	5	1	475.177.018	19,98	34.387.704	76.146.121	0,45
5	AKNIGHT	2015	42,86	7	0	24.453.632	17,01	23.987.098	58.132.908	0,41
6	ASTINO	2015	50,00	6	0	143.878.747	18,78	142.187.590	273.904.126	0,52
7	BKOON	2015	57,14	7	0	146.008.202	18,80	85.855.858	276.750.000	0,31
8	BOXPAK	2015	37,50	8	0	484.355.502	20,00	44.875.977	120.046.980	0,37
9	MENTIGA	2015	33,33	6	0	179.023.998	19,00	43.098.654	70.000.000	0,62
10	APB	2015	57,14	7	1	231.987.532	19,26	76.097.997	120.087.000	0,63
11	ALCOM	2015	33,33	6	0	924.557.992	20,64	93.923.531	218.956.342	0,43
12	ABRIC	2015	33,33	6	1	96.753.443	18,39	48.093.873	141.904.374	0,34
13	ACME	2015	57,14	7	0	124.806.913	18,64	144.216.181	209.703.500	0,69
14	AN JOO	2015	66,67	6	1	407.077.543	19,82	32.910.000	60.023.490	0,55
15	BOX-PAK	2015	50,00	8	1	507.076.709	20,04	60.983.766	407.076.709	0,15
16	BSL	2015	42,86	7	0	111.259.423	18,53	49.980.000	96.719.887	0,52

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
17	BTM	2015	40,00	5	1	239.394.843	19,29	74.983.983	147.029.038	0,51
18	CAN-ONE	2015	16,67	6	1	1.388.892.098	21,05	83.314.281	192.153.000	0,43
19	CCM	2015	42,86	7	1	435.875.009	19,89	54.099.123	176.099.999	0,31
20	CEPCO	2015	62,50	8	0	212.703.876	19,18	54.928.222	176.928.222	0,31
21	CG BERHAD	2015	33,33	9	1	3.345.444.233	21,93	65.126.882	175.420.370	0,37
22	CICB	2015	60,00	5	0	456.222.390	19,94	54.220.099	198.334.099	0,27
23	DUFU	2015	62,50	8	0	131.190.387	18,69	49.980.000	192.153.000	0,26
24	EG	2015	28,57	7	1	441.928.345	19,91	28.872.616	192.357.992	0,15
25	EKSONS	2015	50,00	6	1	622.191.579	20,25	93.907.457	164.213.000	0,57
26	EWEINS	2015	57,14	7	1	357.713.772	19,70	159.804.862	221.706.886	0,72
27	FACBII	2015	33,33	9	0	235.447.833	19,28	28.683.093	83.882.800	0,34
28	FAVCO	2015	25,00	8	0	1.219.695.536	20,92	67.982.927	190.098.088	0,36
29	GE SHEN	2015	37,50	8	0	568.983.277	20,16	36.979.222	102.989.099	0,36
30	GFB	2015	50,00	6	1	656.222.390	20,30	54.220.099	192.153.000	0,28
31	GPA	2015	42,86	7	0	144.954.086	18,79	232.310.178	980.487.600	0,24
32	GREENYEILD	2015	33,33	6	1	179.319.976	19,00	181.283.880	333.740.000	0,54
33	GUN HOLDING	2015	55,56	9	1	128.086.483	18,67	76.140.025	263.860.139	0,29
34	HALEX HOLDING	2015	25,00	9	0	165.827.109	18,93	34.188.695	105.972.500	0,32
35	HARTALEGA	2015	44,44	9	1	1.457.451.876	21,10	458.774.134	820.433.757	0,56
36	HCK	2015	37,50	8	1	131.591.987	18,70	33.356.500	55.440.000	0,60
37	HEXZA	2015	42,86	7	1	244.257.013	19,31	60.581.928	238.045.608	0,25

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
38	HIIL	2015	57,14	7	0	357.480.453	19,69	168.795.720	276.617.344	0,61
39	HOCK HENG	2015	62,50	8	1	1.927.261.930	21,38	290.829.837	492.826.826	0,59
40	HTVB	2015	27,27	11	1	1.508.906.076	21,13	349.028.248	712.908.808	0,49
41	HWGB	2015	42,86	7	1	863.974.098	20,58	101.686.000	907.314.467	0,11
42	IRE TEX	2015	50,00	8	0	160.319.072	18,89	54.131.785	133.246.563	0,41
43	JAYATIASA	2015	37,50	8	1	1.457.451.876	21,10	245.670.829	967.993.797	0,25
44	KARYON	2015	30,00	10	1	100.957.869	18,43	60.905.840	475.713.257	0,13
45	KNM	2015	53,85	13	1	4.307.137.999	22,18	120.000.000	2.132.821.367	0,06
46	KOBAY	2015	25,00	12	1	608.080.750	20,23	30.792.807	68.080.750	0,45
47	KOMARCORP	2015	27,27	11	1	194.949.097	19,09	56.049.900	124.633.848	0,45
48	KOSSAN	2015	37,50	8	1	1.476.295.996	21,11	354.699.080	639.467.904	0,55
49	KYM	2015	37,50	8	1	178.194.966	19,00	59.400.000	149.889.753	0,40
50	LYSAGHT	2015	62,50	8	1	221.392.763	19,22	221.098.987	231.462.710	0,96
51	MBL	2015	50,00	8	1	160.989.099	18,90	38.605.980	100.372.780	0,38
52	MIIB	2015	50,00	6	1	120.046.980	18,60	390.938.038	403.939.399	0,97
53	NWP	2015	66,67	6	1	980.487.600	20,70	143.028.399	682.099.221	0,21
54	NYLEX	2015	28,57	7	1	333.740.000	19,63	89.038.309	309.228.645	0,29
55	OKA	2015	50,00	6	0	164.213.000	18,92	112.039.000	203.398.399	0,55
56	PCG	2015	50,00	6	0	105.972.500	18,48	251.029.938	390.028.938	0,64
57	PGB	2015	50,00	6	1	790.098.088	20,49	79.093.939	112.972.938	0,70
58	PGR	2015	50,00	4	1	921.171.640	20,64	87.938.938	102.027.937	0,86

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
59	PMB	2015	42,86	7	0	200.380.036	19,12	209.038.038	398.397.009	0,52
60	POLY	2015	66,67	6	0	931.940.812	20,65	102.379.953	199.028.928	0,51
61	ADVENTA	2016	60,00	5	1	135.140.216	18,72	95.954.652	152.785.770	0,63
62	AFUJIYA	2016	25,00	8	0	231.462.710	19,26	39.208.738	180.000.000	0,22
63	AISB	2016	50,00	6	0	180.317.903	19,01	39.771.975	125.077.675	0,32
64	AJIJAYA	2016	42,86	7	1	466.128.697	19,96	18.050.816	304.584.484	0,06
65	AKNIGHT	2016	28,57	7	0	311.965.765	19,56	32.976.087	58.132.908	0,57
66	ASTINO	2016	50,00	6	0	305.228.645	19,54	98.050.816	273.511.126	0,36
67	BKON	2016	62,50	8	0	150.020.647	18,83	78.050.765	276.750.000	0,28
68	BOXPAK	2016	50,00	8	1	407.076.709	19,82	54.058.984	60.023.490	0,90
69	MENTIGA	2016	50,00	6	0	180.808.873	19,01	78.094.958	70.000.000	1,12
70	APB	2016	66,67	6	1	250.987.078	19,34	45.098.321	121.908.988	0,37
71	ALCOM	2016	28,57	7	0	912.782.999	20,63	47.637.681	218.956.342	0,22
72	ABRIC	2016	50,00	6	1	115.938.839	18,57	45.928.988	141.904.374	0,32
73	ACME	2016	50,00	6	0	128.457.483	18,67	144.216.181	209.703.500	0,69
74	AN JOO	2016	50,00	6	1	4.842.983.983	22,30	66.016.121	120.046.980	0,55
75	BOX-PAK	2016	50,00	8	0	484.355.502	20,00	66.016.121	180.046.980	0,37
76	BSL	2016	42,86	7	0	111.761.146	18,53	49.980.000	96.705.887	0,52
77	BTM	2016	33,33	6	0	339.921.851	19,64	42.055.080	125.302.588	0,34
78	CAN-ONE	2016	16,67	6	1	1.388.892.098	21,05	82.448.319	192.153.000	0,43
79	CCM	2016	50,00	4	1	123.685.312	18,63	344.725.863	457.629.856	0,75

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
80	CEPCO	2016	42,86	7	1	229.606.976	19,25	12.366.759	44.775.000	0,28
81	CG BERHAD	2016	66,67	6	0	467.222.983	19,96	15.399.039	54.332.948	0,28
82	CICB	2016	57,14	7	1	452.646.142	19,93	26.881.600	47.200.000	0,57
83	DUFU	2016	50,00	4	1	571.172.500	20,16	50.234.332	164.213.000	0,31
84	EG	2016	50,00	8	1	384.152.889	19,77	163.973.042	230.748.414	0,71
85	EKSONS	2016	37,50	8	1	397.507.080	19,80	175.016.131	301.585.185	0,58
86	EWEINS	2016	42,86	7	1	384.152.889	19,77	163.973.042	230.748.414	0,71
87	FACBII	2016	57,14	7	0	235.180.534	19,28	25.299.389	83.882.800	0,30
88	FAVCO	2016	50,00	8	0	1.160.537.087	20,87	131.241.043	221.392.763	0,59
89	GE SHEN	2016	50,00	8	1	780.087.966	20,47	50.234.332	102.989.099	0,49
90	GFB	2016	50,00	4	1	571.172.500	20,16	50.234.332	164.213.000	0,31
91	GPA	2016	50,00	6	0	124.524.856	18,64	232.310.178	980.487.600	0,24
92	GREENYEILD	2016	28,57	7	0	378.025.560	19,75	181.283.880	333.740.000	0,54
93	GUN HOLDING	2016	55,56	9	1	338.839.876	19,64	76.140.025	263.810.139	0,29
94	HALEX HOLDING	2016	50,00	6	0	122.294.546	18,62	53.127.595	105.972.500	0,50
95	HARTALEGA	2016	37,50	8	1	1.961.099.547	21,40	929.949.168	1.641.079.314	0,57
96	HCK	2016	33,33	9	1	373.832.086	19,74	232.310.178	980.487.600	0,24
97	HEXZA	2016	42,86	7	1	244.862.296	19,32	60.581.657	200.380.036	0,30
98	HIIL	2016	42,86	7	0	366.465.521	19,72	149.089.554	276.617.344	0,54
99	HOCK HENG	2016	55,56	9	1	1.673.928.029	21,24	150.028.275	492.826.826	0,30
100	HTVB	2016	30,00	10	1	1.651.994.986	21,23	577.355.658	1.283.235.434	0,45

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
101	HWGB	2016	42,86	7	1	1.234.345.332	20,93	101.686.000	998.045.867	0,10
102	IRE TEX	2016	33,33	6	0	129.828.913	18,68	63.827.585	137.739.638	0,46
103	JAYATIASA	2016	30,00	10	1	3.215.008.082	21,89	281.570.829	967.991.797	0,29
104	KARYON	2016	42,86	7	0	83.176.098	18,24	62.876.700	324.611.840	0,19
105	KNM	2016	36,36	11	1	4.507.137.999	22,23	167.928.099	2.132.821.367	0,08
106	KOBAY	2016	25,00	8	1	702.928.299	20,37	30.792.807	68.080.750	0,45
107	KOMARCORP	2016	42,86	7	1	187.369.999	19,05	30.792.807	124.633.848	0,25
108	KOSSAN	2016	54,55	11	1	1.551.904.997	21,16	356.185.680	639.467.904	0,56
109	KYM	2016	50,00	6	1	1.455.128.076	21,10	63.250.000	149.889.753	0,42
110	LYSAGHT	2016	45,45	11	1	221.392.763	19,22	25.299.389	231.462.710	0,11
111	MBL	2016	25,00	8	1	102.989.099	18,45	131.241.043	571.172.500	0,23
112	MIIB	2016	33,33	6	1	120.046.980	18,60	50.234.332	403.939.399	0,12
113	NWP	2016	71,43	7	0	980.487.600	20,70	34.039.039	382.099.221	0,09
114	NYLEX	2016	50,00	8	0	333.740.000	19,63	132.310.178	309.228.645	0,43
115	OKA	2016	50,00	6	1	164.213.000	18,92	181.283.880	503.398.399	0,36
116	PCG	2016	50,00	6	0	105.972.500	18,48	76.140.025	390.028.938	0,20
117	PGB	2016	66,67	6	0	790.098.088	20,49	53.127.595	112.972.938	0,47
118	PGR	2016	25,00	8	1	921.171.640	20,64	67.038.398	102.027.937	0,66
119	PMB	2016	42,86	7	0	200.380.036	19,12	32.310.178	398.397.009	0,08
120	POLY	2016	33,33	6	0	931.940.812	20,65	65.938.938	199.028.928	0,33
121	ADVENTA	2017	40,00	5	1	133.801.753	18,71	95.954.652	152.785.770	0,63

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
122	AFUJIYA	2017	62,50	8	0	243.879.163	19,31	40.004.838	180.000.000	0,22
123	AISB	2017	33,33	6	0	151.741.053	18,84	75.548.806	137.585.442	0,55
124	AJIJAYA	2017	42,86	7	1	468.369.008	19,96	138.050.816	300.130.384	0,46
125	AKNIGHT	2017	28,57	7	0	912.964.334	20,63	24.987.645	58.132.908	0,43
126	ASTINO	2017	50,00	6	0	336.856.219	19,64	97.790.806	273.329.126	0,36
127	BKOON	2017	45,45	11	0	167.422.985	18,94	100.659.797	276.750.000	0,36
128	BOXPAK	2017	25,00	8	0	606.195.274	20,22	56.987.046	120.046.980	0,47
129	MENTIGA	2017	33,33	6	0	185.781.527	19,04	54.099.856	70.000.000	0,77
130	APB	2017	71,43	7	1	223.984.332	19,23	43.034.876	123.098.988	0,35
131	ALCOM	2017	50,00	8	0	1.141.233.741	20,86	49.090.381	218.956.342	0,22
132	ABRIC	2017	50,00	6	1	167.029.288	18,93	46.928.999	141.904.374	0,33
133	ACME	2017	50,00	6	0	3.231.548.241	21,90	43.984.988	209.700.500	0,21
134	AN JOO	2017	66,67	6	1	546.937.973	20,12	66.016.121	120.046.980	0,55
135	BOX-PAK	2017	25,00	8	0	606.195.274	20,22	43.034.876	273.329.126	0,16
136	BSL	2017	42,86	7	0	131.481.577	18,69	49.980.000	96.635.887	0,52
137	BTM	2017	57,14	7	1	287.920.933	19,48	32.903.929	123.456.222	0,27
138	CAN-ONE	2017	25,00	8	1	506.026.778	20,04	82.097.664	192.153.000	0,43
139	CCM	2017	50,00	6	1	218.187.041	19,20	12.366.759	44.775.000	0,28
140	CEPCO	2017	42,86	7	1	229.606.976	19,25	12.366.759	44.775.000	0,28
141	CG BERHAD	2017	57,14	7	0	682.099.221	20,34	34.233.000	79.023.777	0,43
142	CICB	2017	50,00	8	1	58.507.314	17,88	12.881.600	50.660.000	0,25

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
143	DUFU	2017	40,00	5	1	552.699.058	20,13	43.034.876	164.213.000	0,26
144	EG	2017	50,00	6	1	345.998.098	19,66	34.987.211	230.748.414	0,15
145	EKSONS	2017	62,50	8	1	250.272.222	19,34	120.872.090	201.585.185	0,60
146	EWEINS	2017	42,86	7	1	340.089.978	19,64	78.092.221	301.585.185	0,26
147	FACBII	2017	62,50	8	0	239.770.690	19,30	25.299.389	83.882.800	0,30
148	FAVCO	2017	25,00	8	0	1.207.441.546	20,91	131.241.043	221.392.763	0,59
149	GE SHEN	2017	62,50	8	1	652.699.058	20,30	56.987.979	102.989.099	0,55
150	GFB	2017	25,00	8	0	606.195.274	20,22	56.987.046	120.046.980	0,47
151	GPA	2017	40,00	5	0	1.129.524.866	20,85	232.310.178	980.487.600	0,24
152	GREENYEILD	2017	28,57	7	1	77.472.929	18,17	181.283.880	333.740.000	0,54
153	GUN HOLDING	2017	55,56	9	0	571.172.500	20,16	50.234.332	164.213.000	0,31
154	HALEX HOLDING	2017	16,67	6	0	125.446.213	18,65	53.137.845	105.972.500	0,50
155	HARTALEGA	2017	25,00	8	0	1.219.695.536	20,92	67.982.927	190.098.088	0,36
156	HCK	2017	37,50	8	1	445.389.765	19,91	218.181.458	421.171.640	0,52
157	HEXZA	2017	42,86	7	1	263.515.014	19,39	60.581.657	200.380.036	0,30
158	HIIL	2017	42,86	7	0	374.469.420	19,74	199.926.862	331.940.812	0,60
159	HOCK HENG	2017	50,00	6	1	987.433.000	20,71	244.655.098	492.826.826	0,50
160	HTVB	2017	25,00	12	1	1.351.794.986	21,02	433.523.858	1.310.378.634	0,33
161	HWGB	2017	42,86	7	0	2.312.176.098	21,56	62.876.700	324.611.840	0,19
162	IRE TEX	2017	33,33	6	1	483.716.828	20,00	47.652.410	141.514.050	0,34
163	JAYATIASA	2017	33,33	9	1	3.182.951.988	21,88	331.959.737	967.990.797	0,34

NO	KODE	TAHUN	% KI	UDK	RE. AUDITOR (DUMMY)	UKURAN PERUSAHAAN	LN	SAHAM PUBLIK	TOTAL SAHAM	HASIL
164	KARYON	2017	27,27	11	0	116.910.834	18,58	60.905.840	475.713.257	0,13
165	KNM	2017	30,77	13	1	4.607.137.999	22,25	77.928.099	132.821.367	0,59
166	KOBAY	2017	38,46	13	1	809.228.208	20,51	46.189.210	102.093.601	0,45
167	KOMARCORP	2017	55,56	9	0	571.172.500	20,16	51.152.433	120.252.848	0,43
168	KOSSAN	2017	38,46	13	1	1.865.064.087	21,35	343.678.380	639.467.904	0,54
169	KYM	2017	42,86	7	1	1.649.437.099	21,22	63.250.000	149.889.753	0,42
170	LYSAGHT	2017	60,00	5	1	667.222.983	20,32	124.038.927	231.462.710	0,54
171	MBL	2017	25,00	8	0	1.252.646.142	20,95	102.938.000	171.172.500	0,60
172	MIIB	2017	50,00	6	1	571.172.500	20,16	256.039.209	403.939.399	0,63
173	NWP	2017	42,86	7	0	384.152.889	19,77	133.029.000	282.099.221	0,47
174	NYLEX	2017	28,57	7	1	397.507.080	19,80	86.189.210	309.228.645	0,28
175	OKA	2017	50,00	6	0	384.152.889	19,77	51.152.433	290.038.948	0,18
176	PCG	2017	62,50	8	0	235.180.534	19,28	343.678.380	390.028.938	0,88
177	PGB	2017	50,00	8	1	1.360.537.087	21,03	63.250.000	112.972.938	0,56
178	PGR	2017	50,00	6	1	780.087.966	20,47	124.038.927	102.027.937	1,22
179	PMB	2017	66,67	6	1	571.172.500	20,16	142.938.000	398.397.009	0,36
180	POLY	2017	28,57	7	1	1.125.446.213	20,84	256.039.209	199.028.928	1,29

LAMPIRAN 7

Uji Statistik Deskriptif Data Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komensaris Independen	183	11.11	75.00	40.6154	12.25189
Jumlah Anggota Dewan Komisaris	183	2.00	9.00	4.2240	1.68349
Reputasi Auditor	183	.00	1.00	.4153	.49413
Ukuran Perusahaan	183	21.02	32.15	28.0026	1.77124
Struktur Kepemilikan Publik	183	.00	1.00	.2538	.19752
Enterprise Risk Management	183	.37	.64	.5085	.05841
Valid N (listwise)	183				

LAMPIRAN 8

UJI ASUMSI KLASIK DATA INDONESIA

1. Uji Normalitas (Indonesia)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		183
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.11878460
Most Extreme Differences	Absolute	.065
	Positive	.050
	Negative	-.065
Kolmogorov-Smirnov Z		.875
Asymp. Sig. (2-tailed)		.428

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heterokedasitas (Indonesia)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.153	.270		-.566	.572
Komensaris Independen	.027	.016	.126	1.648	.101
Jumlah Anggota Dewan Komisaris	-.013	.014	-.073	-.878	.381
Reputasi Auditor	.016	.013	.094	1.197	.233
Ukuran Perusahaan	.049	.080	.049	.609	.544
Struktur Kepemilikan Publik	.004	.029	.010	.128	.899

a. Dependent Variable: ABS_RES

3. Uji Multikolineritas (Indonesia)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.057	.495		.115	.908		
Komensaris Independen	-.057	.030	-.141	-1.912	.057	.947	1.056
Jumlah Anggota Dewan Komisaris	.057	.026	.172	2.143	.033	.799	1.251
Reputasi Auditor	-.022	.024	-.068	-.900	.369	.898	1.113
Ukuran Perusahaan	-.193	.147	-.102	-1.310	.192	.860	1.162
Struktur Kepemilikan Publik	.149	.054	.201	2.776	.006	.981	1.020

4. Uji Autokolerasi (Indonesia)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.293 ^a	.086	.060	.12045	1.832

a. Predictors: (Constant), Struktur Kepemilikan Publik, Komensaris Independen, Ukuran Perusahaan, Reputasi Auditor, Jumlah Anggota Dewan Komisaris

b. Dependent Variable: Enterprise Risk Management

5. Uji Koefisien Determinasi (R^2) Data Indonesia

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.293 ^a	.086	.060	.12045

a. Predictors: (Constant), Struktur Kepemilikan Publik, Komensaris Independen, Ukuran Perusahaan, Reputasi Auditor, Jumlah Anggota Dewan Komisaris

6. Uji Nilai F Data Indonesia

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.242	5	.048	3.336	.007 ^b
	Residual	2.568	177	.015		
	Total	2.810	182			

a. Dependent Variable: Enterprise Risk Management

b. Predictors: (Constant), Struktur Kepemilikan Publik, Komensaris Independen, Ukuran Perusahaan, Reputasi Auditor, Jumlah Anggota Dewan Komisaris

7. Uji Nilai *t* Data Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.057	.495		.115	.908
	Komensaris Independen	-.057	.030	-.141	-1.912	.057
	Jumlah Anggota Dewan Komisaris	.057	.026	.172	2.143	.033
	Reputasi Auditor	-.022	.024	-.068	-.900	.369
	Ukuran Perusahaan	-.193	.147	-.102	-1.310	.192
	Struktur Kepemilikan Publik	.149	.054	.201	2.776	.006

a. Dependent Variable: Enterprise Risk Management

LAMPIRAN 9

Uji Statistik Deskriptif Data Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komensaris Independen	180	16.67	71.43	44.2231	12.48670
Jumlah Anggota Dewan Komisaris	180	4	13	7.32	1.713
Reputasi Auditor	180	0	1	.57	.496
Ukuran Perusahaan	180	17.01	22.30	19.8204	.99039
Struktur Kepemilikan Publik	180	.06	1.29	.4287	.20960
Enterprise Risk Management	180	.63	.91	.7647	.05582
Valid N (listwise)	180				

LAMPIRAN 10

UJI ASUMSI KLASIK DATA MALAYSIA

1. Uji Normalitas Data Malaysia

		Unstandardized Residual
N		180
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07431688
Most Extreme Differences	Absolute	.056
	Positive	.036
	Negative	-.056
Kolmogorov-Smirnov Z		.749
Asymp. Sig. (2-tailed)		.629

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolineritas Data Malaysia

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.339	.369		-.919	.359		
Komensaris Independen	.045	.019	.173	2.382	.018	.948	1.055
Jumlah Anggota Dewan Komisaris	.075	.026	.209	2.827	.005	.915	1.093
Reputasi Auditor	.042	.015	.209	2.868	.005	.942	1.061
Ukuran Perusahaan	-.087	.119	-.054	-.730	.466	.903	1.107
Struktur Kepemilikan Publik	-.002	.010	-.014	-.193	.847	.960	1.042

a. Dependent Variable: Enterprise Risk Management

3. Uji Heterokadistasitas Data Malaysia

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.311	.248		-1.256	.211
Komensaris Independen	.018	.013	.111	1.450	.149
Jumlah Anggota Dewan Komisaris	-.030	.018	-.132	-1.703	.090
Reputasi Auditor	-.004	.010	-.034	-.446	.656
Ukuran Perusahaan	.124	.080	.121	1.546	.124
Struktur Kepemilikan Publik	.005	.007	.049	.646	.519

a. Dependent Variable: ABS_RES

4. Uji Autokolerasi Data Malaysia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.358 ^a	.128	.103	.07538	1.827

a. Predictors: (Constant), Struktur Kepemilikan Publik, Komensaris Independen, Reputasi Auditor, Jumlah Anggota Dewan Komisaris, Ukuran Perusahaan

b. Dependent Variable: Enterprise Risk Management

5. Uji Koefisien Determinasi (R_2) data Malaysia

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.358 ^a	.128	.103	.07538

a. Predictors: (Constant), Struktur Kepemilikan Publik, Komensaris Independen, Reputasi Auditor, Jumlah Anggota Dewan Komisaris, Ukuran Perusahaan

6. Uji Nilai F Data Malaysia

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.145	5	.029	5.102	.000 ^b
	Residual	.989	174	.006		

Total	1.134	179		
-------	-------	-----	--	--

a. Dependent Variable: Enterprise Risk Management

b. Predictors: (Constant), Struktur Kepemilikan Publik, Komensaris Independen, Reputasi Auditor, Jumlah Anggota Dewan Komisaris, Ukuran Perusahaan

7. Uji nilai *t* Data Malaysia

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.339	.369		-.919	.359
Komensaris Independen	.045	.019	.173	2.382	.018
Jumlah Anggota Dewan Komisaris	.075	.026	.209	2.827	.005
Reputasi Auditor	.042	.015	.209	2.868	.005
Ukuran Perusahaan	-.087	.119	-.054	-.730	.466
Struktur Kepemilikan Publik	-.002	.010	-.014	-.193	.847

a. Dependent Variable: Enterprise Risk Management