

# LAMPIRAN

Lampiran 1 Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Dewan Komisaris Independen	222	.25	1.00	.5153	.13675
Risk Management Committee	222	.00	1.00	.7928	.40622
Komite Audit	222	2.00	8.00	3.3919	.84260
Kepemilikan Institusional	222	.00	.99	.7187	.19612
Pengungkapan Risiko	222	.11	.81	.4954	.16220
Valid N (listwise)	222				

Sumber: Hasil penelitian diolah, 2021

Lampiran 2 Uji Normalitas

		Unstandardized Residual
N		222
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.14733154
	Absolute	.061
Most Extreme Differences	Positive	.043
	Negative	-.061
Kolmogorov-Smirnov Z		.913
Asymp. Sig. (2-tailed)		.375

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Hasil penelitian diolah, 2021

Lampiran 3 Uji Multikolinieritas

**Uji Multikolinieritas**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Dewan Komisaris Independen	.901	1.109
Risk Management Committee	.880	1.136
Komite Audit	.921	1.086
Kepemilikan Institusional	.945	1.058

a. Dependent Variable: Pengungkapan Risiko

*Sumber: Hasil penelitian diolah, 2021*

Lampiran 4 Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.418 <sup>a</sup>	.175	.160	.14868	.453

a. Predictors: (Constant), Kepemilikan Institusional, Komite Audit, Dewan Komisaris Independen, Risk Management Committee

b. Dependent Variable: Pengungkapan Risiko

Lampiran 5 Uji Heteroskedatisitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.216	.037		5.867	.000
Dewan Komisaris Independen	-.072	.045	-.110	-1.589	.113
Risk Management Committee	-.038	.015	-.172	-2.458	.015
Komite Audit	-.009	.007	-.082	-1.203	.230
Kepemilikan Institusional	-.004	.031	-.009	-.131	.896

a. Dependent Variable: Ares

Sumber: Hasil penelitian diolah, 2021

Lampiran 6 Hasil Uji Regresi Linier Berganda

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.150	.063		2.377	.018
Dewan Komisaris Independen	.299	.077	.252	3.883	.000
Risk Management Committee	.077	.026	.193	2.931	.004
Komite Audit	.005	.012	.028	.441	.660
Kepemilikan Institusional	.156	.052	.188	2.968	.003

a. Dependent Variable: Pengungkapan Risiko

Sumber: Hasil penelitian diolah, 2021

Lampiran 7 Uji Koefisien Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.418 <sup>a</sup>	.175	.160	.14868

a. Predictors: (Constant), Kepemilikan Institusional, Komite Audit, Dewan Komisaris Independen, Risk Management Committee

b. Dependent Variable: Pengungkapan Risiko

*Sumber: Hasil penelitian diolah, 2021*

Lampiran 8 Uji Kelayakan Model (Uji F)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.017	4	.254	11.501	.000 <sup>b</sup>
	Residual	4.797	217	.022		
	Total	5.814	221			

a. Dependent Variable: Pengungkapan Risiko

b. Predictors: (Constant), Kepemilikan Institusional, Komite Audit, Dewan Komisaris Independen, Risk Management Committee

*Sumber: Hasil penelitian diolah, 2021*

Lampiran 9 Uji Statistik (Uji t)

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.150	.063		2.377	.018
	Dewan Komisaris Independen	.299	.077	.252	3.883	.000
	Risk Management Committee	.077	.026	.193	2.931	.004
	Komite Audit	.005	.012	.028	.441	.660
	Kepemilikan Institusional	.156	.052	.188	2.968	.003

a. Dependent Variable: Pengungkapan Risiko

Sumber: Hasil penelitian diolah, 2021

Lampiran 10 Daftar sampel perusahaan

NO	Kode	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
2	BABP	Bank MNC Internasional Tbk.
3	BACA	Bank Capital Indonesia Tbk.
4	BBCA	Bank Central Indonesia TBK.
5	BBHI	Bank Harda International Tbk.
6	BBNI	Bank Negara Indonesia (Persero) Tbk.
7	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
8	BBTN	Bank Tabungan Negara (Persero) Tbk.
9	BCIC	Bank JTrust Indonesia Tbk.
10	BDMN	Bank Danamon Indonesia Tbk.
11	BGTG	Bank Ganesha Tbk.
12	BINA	Bank Ina Perdana Tbk.
13	BJBR	BPD Jawa Barat dan Banten Tbk.
14	BKSW	Bank QNB Indonesia Tbk.
15	BMAS	Bank Maspion Indonesia Tbk.
16	BMRI	Bank Mandiri (Persero) Tbk.
17	BNBA	Bank Bumi Arta Tbk.

18	BNII	Bank Maybank Indonesia Tbk.
19	BNLI	Bank Permata Tbk.
20	BRIS	Bank BRIsyariah Tbk. [S]
21	BSIM	Bank Sinarmas Tbk.
22	BSWD	Bank of India Indonesia Tbk.
23	BTPN	Bank BTPN Tbk.
24	BTPS	Bank Tabungan Pensiunan Nasional Syariah Tbk. [S]
25	BVIC	Bank Victoria International Tbk.
26	DNAR	Bank Oke Indonesia Tbk.
27	INPC	Bank Artha Graha Internasional Tbk.
28	MAYA	Bank Mayapada Internasional Tbk.
29	MCOR	Bank China Construction Bank Indonesia Tbk.
30	MEGA	Bank Mega Tbk.
31	NISP	Bank OCBC NISP Tbk.
32	NOBU	Bank Nationalnobu Tbk.
33	PNBN	Bank Pan Indonesia Tbk.
34	PNBS	Bank Panin Dubai Syariah Tbk. [S]
35	SDRA	Bank Woori Saudara Indonesia 1906 Tbk.
36	ADMF	Adira Dinamika Multi Financial Tbk.
37	BBLD	Buana Finance Tbk.
38	BFIN	BFI Finance Indonesia Tbk.
39	BPFI	Batavia Prosperindo Finance Tbk.
40	CFIN	Clipan Finance Indonesia Tbk.
41	DEFI	Danasupra Erapacific Tbk.
42	HDFA	Radana Bhaskara Finance Tbk.
43	IBFN	Intan Baruprana Finance Tbk.
44	IMJS	Indomobil Multi Jasa Tbk.
45	POLA	Pool Advista Finance Tbk.
46	TIFA	Tifa Finance Tbk.
47	VRNA	Verena Multi Finance Tbk.
48	WOMF	Wahana Ottomitra Multiartha Tbk.
49	PADI	Minna Padi Investama Sekuritas Tbk.
50	PANS	Panin Sekuritas Tbk.
51	RELI	Reliance Sekuritas Indonesia Tbk.
52	TRIM	Trimegah Sekuritas Indonesia Tbk.
53	YULE	Yulie Sekuritas Indonesia Tbk.
54	ABDA	Asuransi Bina Dana Arta Tbk.
55	AHAP	Asuransi Harta Aman Pratama Tbk.
56	AMAG	Asuransi Multi Artha Guna Tbk.
57	ASBI	Asuransi Bintang Tbk.
58	ASDM	Asuransi Dayin Mitra Tbk.
59	ASJT	Asuransi Jasa Tania Tbk.
60	JMAS	Asuransi Jiwa Syariah Jasa Mitra Abadi Tbk. [S]

61	LPGI	Lippo General Insurance Tbk.
62	MREI	Maskapai Reasuransi Indonesia Tbk.
63	MTWI	Malacca Trust Wuwungan Insurance Tbk.
64	PNIN	Paninvest Tbk.
65	TUGU	Asuransi Tugu Pratama Indonesia Tbk.
66	VINS	Victoria Insurance Tbk.
67	APIC	Pacific Strategic Finance Tbk.
68	BCAP	MNC Kapital Indonesia Tbk.
69	BPII	Batavia Prosperindo Internasional Tbk.
70	CASA	Capital Financial Indonesia Tbk.
71	GSMF	Equity Development Investment Tbk.
72	LPPS	Lenox Pasifik Investama Tbk.
73	PNLF	Panin Financial Tbk.
74	SMMA	Sinar Mas Multiartha Tbk.

*Sumber: Data diolah, 2021*

#### Lampiran 11 Daftar Perusahaan Tidak Sesuai Kriteria

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	AGRS	Bank IBK Indonesia Tbk.
2	ARTO	Bank Artos Indonesia Tbk.
3	BBKP	Bank Bukopin Tbk.
4	BBMD	Bank Mestika Dharma Tbk.
5	BBNP**	Bank Nusantara Parahyangan Tbk.
6	BBYB	Bank Yudha Bhakti Tbk.
7	BEKS	BPD Banten Tbk.
8	BJTM	BPD Jawa Timur Tbk.
9	BNGA	Bank CIMB Niaga Tbk.
10	NAGA	Bank Mitraniaga Tbk.
11	FINN	First Indo American leasing Tbk.
12	MFIN	Mandala Multifinance Tbk.
13	TRUS	Trust Finance Indonesia Tbk.
14	ASMI	Asuransi Kresna Mitra Tbk.
15	ASRM	Asuransi Ramayana Tbk.
16	MTFN	Capitalinc Investment Tbk.
17	VICO	Victoria Investama Tbk.

*Sumber: Data diolah, 2021*