

## Lampiran 1. Hasil Penelitian

Emiten	Disclosure <sup>18</sup>	CGI <sup>19</sup>	Market Cap <sup>20</sup>	Log Market Cap	KAP	Jenis Industri	(Sales+ Expense)/ Equity	Log (S+E/E)+1 <sup>21</sup>
AALI	60,00		19841787	7,2976	1	0	0,0164	0,0071
ABBA	70,00		288000	5,4594	0	0	0,0134	0,0058
ABDA	20,00		60701	4,7832	0	1	0,0230	0,0099
ADES	60,00		166189	5,2206	1	0	-0,2242	-0,1102
ADHI	90,00		1441056	6,1587	0	0	0,0000	0,0000
ADMF	80,00		2325000	6,3664	1	1	0,2834	0,1084
ADMG	70,00		777836	5,8909	1	0	0,3433	0,1282
AISA	90,00		182875	5,2622	0	0	0,2717	0,1044
AKKU	77,78		9200	3,9638	0	0	0,0070	0,0030
AKPI	50,00		340000	5,5315	1	0	0,5566	0,1922
AKRA	90,00		1700400	6,2306	1	0	0,1828	0,0729
AKSI	60,00		75600	4,8785	0	1	0,0065	0,0028
ALFA	80,00		678600	5,8316	1	0	1,3241	0,3662
ALKA	90,00		38075	4,5806	0	0	0,0000	0,0000
ALMI	90,00		264880	5,4230	0	0	6,0073	0,8455
AMAG	90,00		102000	5,0086	1	1	0,8136	0,2585
AMFG	70,00		1269450	6,1036	1	0	1,1616	0,3348
ANKB	80,00		201267	5,3038	1	1	0,6243	0,2107
ANTA	30,00		51300	4,7101	0	0	0,0568	0,0240
ANTM	77,78		15261536	7,1836	1	0	0,0679	0,0285
APEX	90,00		4538406	6,6569	1	0	0,0315	0,0135
APLI	12,50		52000	4,7160	0	0	0,0320	0,0137
APOL	90,00		1919107	6,2831	0	0	3,9603	0,6955
AQUA	100,00		1447872	6,1607	1	0	0,1666	0,0669
ARGO	90,00		344117	5,5367	0	0	1,6775	0,4277
ARNA	87,50		220243	5,3429	0	0	0,0000	0,0000
ARTA	55,56		189225	5,2770	0	1	0,0004	0,0002
ASBI	70,00		87097	4,9400	0	1	0,1144	0,0470
ASDM	80,00		33600	4,5263	1	1	0,1529	0,0618
ASGR	90,00		411378	5,6142	1	0	0,0000	0,0000
ASIA	90,00		36138	4,5580	0	0	1,0135	0,3039
ASII	90,00		63559178	7,8032	1	0	0,7670	0,2472
ASJT	70,00		120000	5,0792	0	1	0,0897	0,0373
ASRM	100,00		57000	4,7559	0	1	0,0000	0,0000
ATPK	80,00		34888	4,5427	0	0	1,2130	0,3450
AUTO	100,00		2255635	6,3533	1	0	0,1095	0,0451
BABP	90,00		445500	5,6488	1	1	0,0000	0,0000
BASS	33,33		289828	5,4621	0	0	0,0380	0,0162
BATA	90,00		182000	5,2601	1	0	0,5301	0,1847
BATI	100,00		264000	5,4216	1	0	0,0000	0,0000

<sup>18</sup> Dalam persen.

<sup>19</sup> Data CGI tidak dapat dipublikasikan.

<sup>20</sup> Dalam jutaan rupiah.

<sup>21</sup> Penambahan 1 dilakukan untuk menghilangkan nilai 0 (Loviana, 2008).

BAYU	70,00		35322	4,5480	0	0	0,0027	0,0012
BBCA	90,00		63490677	7,8027	1	1	0,0335	0,0143
BBIA	90,00		6389218	6,8054	1	1	0,0000	0,0000
BBLD	80,00		739040	5,8687	1	1	0,0000	0,0000
BBNI	40,00		24588388	7,3907	1	1	0,0306	0,0131
BBNP	80,00		219369	5,3412	0	1	0,0221	0,0095
BBRI	90,00		62569724	7,7964	1	1	0,0093	0,0040
BCAP	100,00		337534	5,5283	0	1	0,0000	0,0000
BCIC	80,00		1573637	6,1969	0	1	0,0036	0,0015
BDMN	100,00		33042062	7,5191	1	1	0,0016	0,0007
BEKS	70,00		52354	4,7189	0	1	0,0000	0,0000
BFIN	71,43		988441	5,9950	0	1	0,0000	0,0000
BHIT	80,00		2305586	6,3628	1	1	0,0000	0,0000
BIMA	88,89		98900	4,9952	0	0	0,0137	0,0059
BIPP	90,00		73720	4,8676	0	0	0,0000	0,0000
BKSL	60,00		1093593	6,0389	1	0	0,2241	0,0878
BKSW	90,00		228721	5,3593	0	1	0,0141	0,0061
BLTA	50,00		7234176	6,8594	1	0	0,0285	0,0122
BMRI	100,00		59221531	7,7725	1	1	0,0000	0,0000
BMSR	100,00		20160	4,3045	0	0	0,0000	0,0000
BMTR	90,00		9235592	6,9655	1	0	0,0185	0,0079
BNBR	100,00		640332	5,8064	0	0	0,0096	0,0041
BNGA	100,00		4180393	6,6212	1	1	0,0112	0,0048
BNII	90,00		11058912	7,0437	1	1	0,0481	0,0204
BNLI	80,00		11457752	7,0591	1	1	0,0123	0,0053
BRAM	85,71		855000	5,9320	1	0	0,0251	0,0108
BRNA	90,00		53130	4,7253	1	0	0,0685	0,0288
BRPT	100,00		1675174	6,2241	0	0	0,0359	0,0153
BSWD	87,50		214830	5,3321	1	1	0,0000	0,0000
BTEK	100,00		42402	4,6274	0	0	2,2231	0,5083
BTON	62,50		4609949	6,6637	1	0	4,1508	0,7119
BUDI	90,00		190883	5,2808	0	0	0,0000	0,0000
BUMI	55,56		17463600	7,2421	0	0	0,0281	0,0120
BVIC	87,50		179194	5,2533	0	1	0,0000	0,0000
CEKA	70,00		175525	5,2443	0	0	0,0000	0,0000
CENT	70,00		63262	4,8011	0	0	0,0847	0,0353
CFIN	80,00		401253	5,6034	0	1	0,0012	0,0005
CITA	90,00		201668	5,3046	0	0	0,0000	0,0000
CKRA	100,00		11466	4,0594	0	0	0,2164	0,0851
CLPI	40,00		300212	5,4774	0	0	0,0004	0,0002
CMNP	100,00		3300000	6,5185	0	0	0,0298	0,0128
CMPP	80,00		12150	4,0846	0	0	0,8860	0,2755
CNTX	70,00		43000	4,6335	1	0	0,0000	0,0000
CPIN	70,00		802371	5,9044	0	0	1,9108	0,4640
CTBN	80,00		1360000	6,1335	0	0	0,5515	0,1908
CTRA	100,00		4840924	6,6849	0	0	0,0000	0,0000
CTRS	80,00		1939288	6,2876	0	0	0,0000	0,0000
CTTH	80,00		29400	4,4683	1	0	-0,2702	-0,1368
DART	90,00		858417	5,9337	0	0	0,0372	0,0159
DEFI	60,00		9802	3,9913	0	1	0,0061	0,0026

DILD	80,00		231446	5,3644	0	0	0,0000	0,0000
DLTA	90,00		365101	5,5624	1	0	0,0282	0,0121
DNET	100,00		15640	4,1942	0	0	0,0004	0,0002
DOID	50,00		458353	5,6612	0	0	1,5917	0,4136
DPNS	60,00		15414	4,1879	0	0	0,0000	0,0000
DSFI	100,00		69643	4,8429	0	0	0,0148	0,0064
DSUC	90,00		80000	4,9031	0	0	8,9684	0,9986
DUTI	90,00		1345875	6,1290	0	0	0,0685	0,0288
DVLA	100,00		845600	5,9272	1	0	0,1000	0,0414
DYNA	80,00		251764	5,4010	1	0	0,0079	0,0034
EKAD	40,00		89443	4,9515	0	0	0,2769	0,1061
ELTY	90,00		1092000	6,0382	0	0	0,0065	0,0028
ENGR	80,00		7488423	6,8744	0	0	0,0000	0,0000
EPMT	100,00		1482000	6,1708	1	0	4,1039	0,7079
ERTX	71,43		13753	4,1384	0	0	-0,0574	-0,0257
ESTI	100,00		120913	5,0825	1	0	0,0093	0,0040
ETWA	90,00		203342	5,3082	1	0	1,3087	0,3634
EXCL	90,00		16484250	7,2171	1	0	0,0204	0,0088
FAST	80,00		812175	5,9096	1	0	0,0002	0,0001
FASW	90,00		2849572	6,4548	1	0	0,2982	0,1133
FISH	100,00		144000	5,1584	0	0	0,0011	0,0005
FMII	50,00		80000	4,9031	0	0	0,0210	0,0090
FORU	40,00		41870	4,6219	0	0	0,0000	0,0000
FPNI	90,00		108703	5,0362	0	0	0,1588	0,0640
GDYR	100,00		270600	5,4323	1	0	2,4605	0,5391
GEMA	60,00		40000	4,6021	0	0	0,0672	0,0283
GGRM	70,00		19625698	7,2928	1	0	1,8077	0,4483
GJTL	90,00		1837440	6,2642	1	0	0,2446	0,0950
GMTD	90,00		42646	4,6299	0	0	0,0268	0,0115
GSMF	87,50		470370	5,6724	1	1	0,0000	0,0000
HDTX	90,00		423508	5,6269	0	0	0,6862	0,2269
HERO	90,00		1976520	6,2959	1	0	0,1841	0,0734
HEXA	70,00		756000	5,8785	1	0	2,3141	0,5204
HITS	70,00		2272500	6,3565	1	0	0,1223	0,0501
HMSP	80,00		42515100	7,6285	1	0	0,5671	0,1951
IATG	90,00		179995	5,2553	0	0	0,0000	0,0000
IDKM	60,00		746193	5,8729	1	0	0,0000	0,0000
IGAR	70,00		99750	4,9989	0	0	0,9335	0,2863
IKAI	90,00		655200	5,8164	0	0	0,2383	0,0928
IKBI	60,00		250920	5,3995	1	0	7,2906	0,9186
IMAS	100,00		697552	5,8436	1	0	5,9390	0,8413
INAF	40,00		309927	5,4913	0	0	1,0336	0,3083
INAI	90,00		31680	4,5008	0	0	2,0747	0,4878
INCF	20,00		5040	3,7024	0	1	0,0487	0,0206
INCI	40,00		44354	4,6469	0	0	0,1735	0,0695
INCO	100,00		30802650	7,4886	1	0	810,9360	2,9095
INDF	70,00		12749655	7,1055	1	0	0,1722	0,0690
INDR	80,00		314089	5,4971	1	0	0,0024	0,0011
INDS	80,00		18750	4,2730	0	0	2,2827	0,5162
INKP	70,00		5142724	6,7112	0	0	0,6800	0,2253

INPC	70,00		1347204	6,1294	0	1	0,0243	0,0104
INTA	80,00		207363	5,3167	0	0	0,0967	0,0401
INTP	90,00		21167082	7,3257	1	0	0,1695	0,0680
ISAT	90,00		36679051	7,5644	1	0	0,1558	0,0629
ITTG	80,00		9850	3,9934	0	0	0,0072	0,0031
JAKA	88,89		52000	4,7160	0	0	0,0000	0,0000
JECC	90,00		33264	4,5220	0	0	3,6603	0,6684
JIHD	90,00		1331727	6,1244	0	0	0,0098	0,0043
JKSW	60,00		21750	4,3375	0	0	-0,0237	-0,0104
JPRS	90,00		238500	5,3775	1	0	0,6085	0,2064
JRPT	100,00		2832500	6,4522	0	0	0,0006	0,0003
JSPT	70,00		1715865	6,2345	0	0	0,0000	0,0000
KAEF	40,00		916410	5,9621	0	0	0,0000	0,0000
KARK	80,00		16804	4,2254	0	0	0,0000	0,0000
KARW	100,00		61651	4,7899	0	0	0,0000	0,0000
KBLI	88,89		246000	5,3909	1	0	0,6768	0,2245
KBLM	90,00		95200	4,9786	0	0	0,0000	0,0000
KDSI	55,56		42140	4,6247	0	0	0,0030	0,0013
KICI	90,00		14490	4,1611	1	0	0,4042	0,1474
KIJA	70,00		2136035	6,3296	1	0	0,0000	0,0000
KKGI	90,00		26250	4,4191	0	0	0,0692	0,0291
KLBF	60,00		12085657	7,0823	1	0	0,0000	0,0000
KONI	44,44		9880	3,9948	1	0	0,0000	0,0000
KPIG	28,57		15111	4,1793	0	0	0,0000	0,0000
KREN	90,00		75920	4,8804	0	1	0,0000	0,0000
LAMI	90,00		86131	4,9352	0	0	0,0012	0,0005
LAPD	44,44		132199	5,1212	0	0	0,0000	0,0000
LION	90,00		114435	5,0586	0	0	0,2655	0,1022
LMAS	50,00		35453	4,5497	0	0	0,0000	0,0000
LMPI	90,00		171448	5,2341	1	0	0,0148	0,0064
LMSH	80,00		16320	4,2127	0	0	0,0064	0,0028
LPBN	75,00		6241287	6,7953	0	1	0,0000	0,0000
LPCK	90,00		198360	5,2975	0	0	0,0054	0,0023
LPGI	50,00		51000	4,7076	0	1	0,0842	0,0351
LPIN	57,14		12750	4,1055	0	0	0,0132	0,0057
LPKR	90,00		6281857	6,7981	0	0	0,0000	0,0000
LPLI	90,00		63023	4,7995	0	0	0,1190	0,0488
LPPF	100,00		106106	5,0257	0	1	0,0852	0,0355
LPPS	70,00		66555	4,8232	0	1	0,0844	0,0352
LSIP	70,00		7228513	6,8590	1	0	0,0103	0,0044
LTLS	80,00		315900	5,4995	1	0	0,1438	0,0583
MAMI	75,00		65325	4,8151	0	0	0,0000	0,0000
MAPI	90,00		1510600	6,1791	1	0	0,0180	0,0077
MASA	88,89		715950	5,8549	1	0	0,0639	0,0269
MAYA	70,00		675952	5,8299	0	1	0,0992	0,0411
MBAI	75,00		93750	4,9720	0	0	2,6761	0,5654
MDLN	100,00		604377	5,7813	1	0	0,4027	0,1470
MDRN	90,00		345502	5,5385	1	0	0,0185	0,0079
MEDC	80,00		11830203	7,0730	1	0	0,0003	0,0001
MEGA	90,00		3379296	6,5288	1	1	0,0158	0,0068

MERK	60,00		896000	5,9523	1	0	0,6114	0,2072
META	100,00		1266071	6,1025	0	0	0,1131	0,0465
MFIN	90,00		198750	5,2983	0	1	0,0028	0,0012
MICE	90,00		588000	5,7694	0	0	0,2090	0,0824
MIRA	100,00		14820	4,1708	0	0	3,7588	0,6775
MKDO	90,00		790102	5,8977	0	1	0,0463	0,0197
MLBI	77,78		1158850	6,0640	1	0	0,2264	0,0886
MLIA	90,00		205065	5,3119	1	0	-0,0939	-0,0428
MLND	90,00		648648	5,8120	1	0	-0,0257	-0,0113
MLPL	90,00		463263	5,6658	0	0	0,0677	0,0285
MPPA	80,00		2164795	6,3354	1	0	0,0217	0,0093
MRAT	55,56		136960	5,1366	0	0	0,0116	0,0050
MREI	50,00		47320	4,6750	0	1	0,2820	0,1079
MTDL	60,00		161715	5,2088	1	0	0,9942	0,2998
MTFN	60,00		488259	5,6887	0	1	0,0000	0,0000
MTSM	50,00		37256	4,5712	0	0	0,0000	0,0000
MYOR	80,00		1241866	6,0941	0	0	1,8925	0,4613
MYTX	90,00		117333	5,0694	0	0	0,1869	0,0744
NISP	77,78		4153620	6,6184	1	1	0,0000	0,0000
PAFI	90,00		64443	4,8092	0	0	0,3412	0,1275
PANR	90,00		200000	5,3010	0	0	0,0576	0,0243
PANS	90,00		167400	5,2238	0	1	0,0452	0,0192
PBRX	70,00		169267	5,2286	0	0	0,0900	0,0374
PEGE	60,00		85250	4,9307	0	1	0,2741	0,1052
PJAA	80,00		74463	4,8719	0	0	0,0024	0,0010
PNBN	70,00		11502439	7,0608	1	1	0,0000	0,0000
PNIN	100,00		1139017	6,0565	0	1	0,1699	0,0681
PNLF	90,00		3954227	6,5971	0	1	0,0954	0,0396
PNSE	90,00		90808	4,9581	0	0	0,0000	0,0000
POLY	70,00		1426145	6,1542	0	0	-0,1444	-0,0677
POOL	60,00		29000	4,4624	0	0	0,0016	0,0007
PRAS	70,00		52920	4,7236	0	0	3,1213	0,6150
PSDN	50,00		144000	5,1584	1	0	0,2026	0,0801
PTBA	60,00		8122065	6,9097	1	0	1,3602	0,3730
PTRA	85,71		264999	5,4232	0	0	0,0000	0,0000
PTRO	80,00		620730	5,7929	1	0	1,3916	0,3787
PTSP	80,00		88323	4,9461	0	0	0,0000	0,0000
PUPD	80,00		54600	4,7372	0	0	0,0017	0,0007
PWON	90,00		1203990	6,0806	1	0	0,0000	0,0000
PWSI	90,00		2888	3,4606	0	0	0,0000	0,0000
PYFA	80,00		26754	4,4274	0	0	0,0094	0,0041
RALS	60,00		6145680	6,7886	1	0	0,0000	0,0000
RELI	60,00		225000	5,3522	0	1	0,0012	0,0005
RICY	90,00		308024	5,4886	0	0	0,0103	0,0044
RIGS	50,00		609130	5,7847	1	0	0,0042	0,0018
RIMO	30,00		22100	4,3444	0	0	0,0000	0,0000
RMBA	90,00		2087269	6,3196	1	0	0,0000	0,0000
RODA	88,89		20685	4,3157	0	0	0,0000	0,0000
SAFE	80,00		121458	5,0844	0	0	0,0000	0,0000
SAIP	90,00		117600	5,0704	0	0	-0,1109	-0,0510

SCCO	75,00		273426	5,4368	0	0	4,9918	0,7776
SCMA	57,14		1515000	6,1804	1	0	0,0016	0,0007
SCPI	100,00		32400	4,5105	1	0	-3,9787	#NUM!
SHDA	90,00		7901360	6,8977	1	0	0,1756	0,0703
SHID	50,00		202368	5,3061	0	0	0,0000	0,0000
SIMM	42,86		155000	5,1903	0	0	0,0000	0,0000
SIPD	75,00		469555	5,6717	0	0	0,0000	0,0000
SKLT	60,00		196861	5,2942	0	0	0,3942	0,1443
SMAR	100,00		10483506	7,0205	0	0	1,2114	0,3447
SMCB	80,00		5134143	6,7105	1	0	0,2877	0,1098
SMDM	50,00		211028	5,3243	1	0	0,0000	0,0000
SMDR	70,00		1088977	6,0370	1	0	0,0137	0,0059
SMGR	90,00		21531418	7,3331	1	0	0,3192	0,1203
SMMA	90,00		1262350	6,1012	0	1	0,0158	0,0068
SMPL	90,00		187875	5,2739	1	0	1,6420	0,4219
SMRA	80,00		3222281	6,5082	1	0	0,0000	0,0000
SMSM	87,50		454534	5,6576	0	0	0,3763	0,1387
SOBI	90,00		324000	5,5105	1	0	1,1022	0,3227
SONA	77,78		48024	4,6815	0	0	0,0062	0,0027
SPMA	60,00		208330	5,3188	0	0	0,0068	0,0029
SQBI	87,50		151260	5,1797	1	0	0,4210	0,1526
SQMI	100,00		19578	4,2918	0	0	0,1252	0,0512
SRSN	90,00		782600	5,8935	0	0	0,0100	0,0043
SSIA	80,00		474320	5,6761	1	0	0,0038	0,0017
SSTM	77,78		167341	5,2236	0	0	0,0014	0,0006
STTP	100,00		275100	5,4395	0	0	1,1760	0,3377
SUBA	55,56		28844	4,4601	0	0	0,0000	0,0000
SUDI	60,00		1140000	6,0569	0	0	-0,0087	-0,0038
SUGI	80,00		48545	4,6861	0	0	0,1982	0,0785
SULI	88,89		2970234	6,4728	1	0	0,0157	0,0068
TBLA	100,00		989809	5,9956	0	0	0,3749	0,1383
TBMS	100,00		55101	4,7412	1	0	32,8900	1,5301
TCID	100,00		1257672	6,0996	0	0	1,6700	0,4265
TEJA	70,00		1062000	6,0261	0	0	-0,0070	-0,0030
TFCO	70,00		279000	5,4456	1	0	-4,5825	#NUM!
TGKA	100,00		252586	5,4024	1	0	0,2540	0,0983
TINS	100,00		2227111	6,3477	1	0	0,5438	0,1886
TIRA	50,00		88200	4,9455	1	0	0,0014	0,0006
TIRT	62,50		101177	5,0051	0	0	0,0000	0,0000
TKGA	80,00		13000	4,1139	0	0	4,6773	0,7541
TKIM	60,00		2377550	6,3761	0	0	3,1247	0,6154
TLKM	90,00		203615993	8,3088	1	0	0,1915	0,0761
TMAS	100,00		753080	5,8768	1	0	0,2991	0,1136
TMPI	70,00		403556	5,6059	0	0	0,0000	0,0000
TMPO	50,00		54375	4,7354	0	0	0,0974	0,0404
TOTO	100,00		326938	5,5145	1	0	5,2673	0,7971
TRIM	100,00		548250	5,7390	1	1	0,1265	0,0517
TRST	25,00		407160	5,6098	1	0	0,0079	0,0034
TSPC	90,00		4050000	6,6075	1	0	0,0542	0,0229
TURI	80,00		990450	5,9958	1	0	0,0014	0,0006

ULTJ	87,50		1256446	6,0991	1	0	0,0034	0,0015
UNIC	90,00		1044578	6,0189	0	0	1,7630	0,4414
UNSP	80,00		2261070	6,3543	0	0	2,7074	0,5691
UNTR	100,00		18678040	7,2713	1	0	0,5373	0,1868
UNVR	90,00		50358000	7,7021	1	0	0,3045	0,1154
VOKS	70,00		340759	5,5324	0	0	3,1495	0,6180
WICO	90,00		30564	4,4852	1	0	5,1392	0,7881
WOMF	90,00		1160000	6,0645	1	1	0,1635	0,0658
YULE	66,67		15300	4,1847	0	1	0,0046	0,0020
ZBRA	100,00		36062	4,5570	0	0	0,0035	0,0015
Rata-rata	78,62							

Sumber: Olahan



## Lampiran 2. Hasil Penelitian Tingkat RPT *disclosure* per Item Pengungkapan

Item	<i>Disclosure</i>	Skor rata-rata
1	Perusahaan memberikan perincian jumlah aktiva, kewajiban, penjualan, dan pembelian RPT	96,33%
2	Perusahaan memberikan nilai persentase pada poin (1) terhadap total aktiva, kewajiban, penjualan dan pembelian	77,33%
3	Perusahaan memisahkan nilai RPT > Rp 1M, dan menyebutkan nama dan hubungan pihak tersebut	96,27%
4	Perusahaan memberikan penjelasan transaksi RPT yang tidak berhubungan dengan kegiatan usaha utama perusahaan	88,97%
5	Perusahaan memberikan nilai hutang/piutang dari RPT yang tidak berhubungan dengan kegiatan usaha utama perusahaan	89,71 %
6	Perusahaan menyebutkan sifat hubungan, jenis, dan unsur transaksi	90,67%
7	Perusahaan memberikan keterangan tentang kebijakan harga RPT	72,48%
8	Perusahaan memberikan keterangan tentang syarat transaksi	71,91%
9	Apakah kebijakan dan syarat sama dengan transaksi pada pihak ketiga <sup>22</sup>	32,11%
10	Perusahaan membuat alasan dan dasar pembentukan penyisihan piutang hubungan istimewa	73,70%

Sumber: Olahan

<sup>22</sup> Untuk pengungkapan pada poin ini, nilai 0 diberikan apabila syarat dan kebijakan harga pada RPT sama dengan transaksi kepada pihak ketiga dan nilai 1 diberikan apabila berbeda dengan transaksi kepada pihak ketiga.



### Lampiran 3. Uji Heteroskedastitas

Heteroskedasticity Test: White

F-statistic	2.155492	Prob. F(5,292)	0.0591
Obs*R-squared	10.60740	Prob. Chi-Square(5)	0.0597
Scaled explained SS	12.33820	Prob. Chi-Square(5)	0.0304

Test Equation:

Dependent Variable: RESID^2

Method: Least Squares

Date: 12/01/08 Time: 00:36

Sample: 1 298

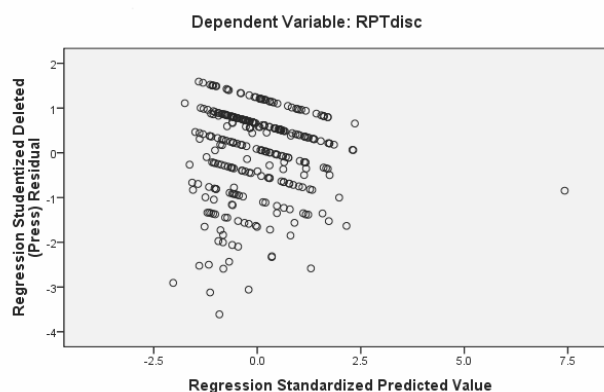
Included observations: 298

	Coefficient	Std. Error	t-Statistic	Prob.
C	595.9969	114.1770	5.219940	0.0000
CGI^2	-0.030966	0.037454	-0.826775	0.4090
LOG_SIZE^2	-4.783179	3.655158	-1.308611	0.1917
KAP^2	-43.70024	63.96493	-0.683191	0.4950
IND^2	1.423092	70.61259	0.020154	0.9839
LOG_TRA^2	-23.19499	52.32190	-0.443313	0.6579

R-squared	0.035595	Mean dependent var	303.4917
Adjusted R-squared	0.019082	S.D. dependent var	473.2019
S.E. of regression	468.6655	Akaike info criterion	15.15758
Sum squared resid	64137015	Schwarz criterion	15.23202
Log likelihood	-2252.480	Hannan-Quinn criter.	15.18738
F-statistic	2.155492	Durbin-Watson stat	2.040356
Prob(F-statistic)	0.059062		

Sumber: Output Views

Scatterplot



Sumber: Output SPSS

## Lampiran 4. Prinsip ke-4 OECD

### *Disclosure and Transparency*

*The corporate governance framework should ensure that timely and accurate disclosure is made on all material matters regarding the corporation, including the financial situation, performance, ownership, and governance of the company.*

**A.** Disclosure should include, but not be limited to, material information on:

1. The financial and operating results of the company.
2. Company objectives.
3. Major share ownership and voting rights.
4. Remuneration policy for members of the board and key executives, and information about board members, including their qualifications, the selection process, other company directorships and whether they are regarded as independent by the board.
5. Related party transactions.
6. Foreseeable risk factors.
7. Issues regarding employees and other stakeholders.
8. Governance structures and policies, in particular, the content of any corporate governance code or policy and the process by which it is implemented.

**B.** Information should be prepared and disclosed in accordance with high quality standards of accounting and financial and non-financial disclosure.

**C.** An annual audit should be conducted by an independent, competent and qualified, auditor in order to provide an external and objective assurance to the board and shareholders that the financial statements fairly represent the financial position and performance of the company in all material respects.

**D.** External auditors should be accountable to the shareholders and owe a duty to the company to exercise due professional care in the conduct of the audit.

- E. Channels for disseminating information should provide for equal, timely and costefficient access to relevant information by users.
- F. The corporate governance framework should be complemented by an effective approach that addresses and promotes the provision of analysis or advice by analysts, brokers, rating agencies and others, that is relevant to decisions by investors, free from material conflicts of interest that might compromise the integrity of their analysis or advice.

