

## **BAB V**

### **PENUTUP**

#### **5.1. Kesimpulan**

Berdasarkan hasil analisis dan pembahasan data, kesimpulan yang dapat diambil dari penelitian mengenai pengaruh *good corporate governance* terhadap *environmental disclosure* pada perusahaan pertambangan yang terdaftar di BEI periode 2016-2019 adalah ukuran dewan komisaris, ukuran dewan direksi, dan ukuran komite audit berpengaruh signifikan positif terhadap *environmental disclosure*. Hal ini menunjukkan bahwa semakin besar ukuran dewan komisaris, ukuran dewan direksi, dan ukuran komite audit suatu perusahaan maka akan meningkatkan *environmental disclosure* yang dilakukan perusahaan. Sebaliknya hasil penelitian mengenai kepemilikan institusional dan kepemilikan manajerial menunjukkan bahwa kepemilikan institusional dan kepemilikan manajerial tidak berpengaruh signifikan positif terhadap *environmental disclosure*. Hal ini menunjukkan bahwa semakin tinggi kepemilikan institusional dan kepemilikan manajerial dalam perusahaan tidak meningkatkan *environmental disclosure* yang dilakukan perusahaan.

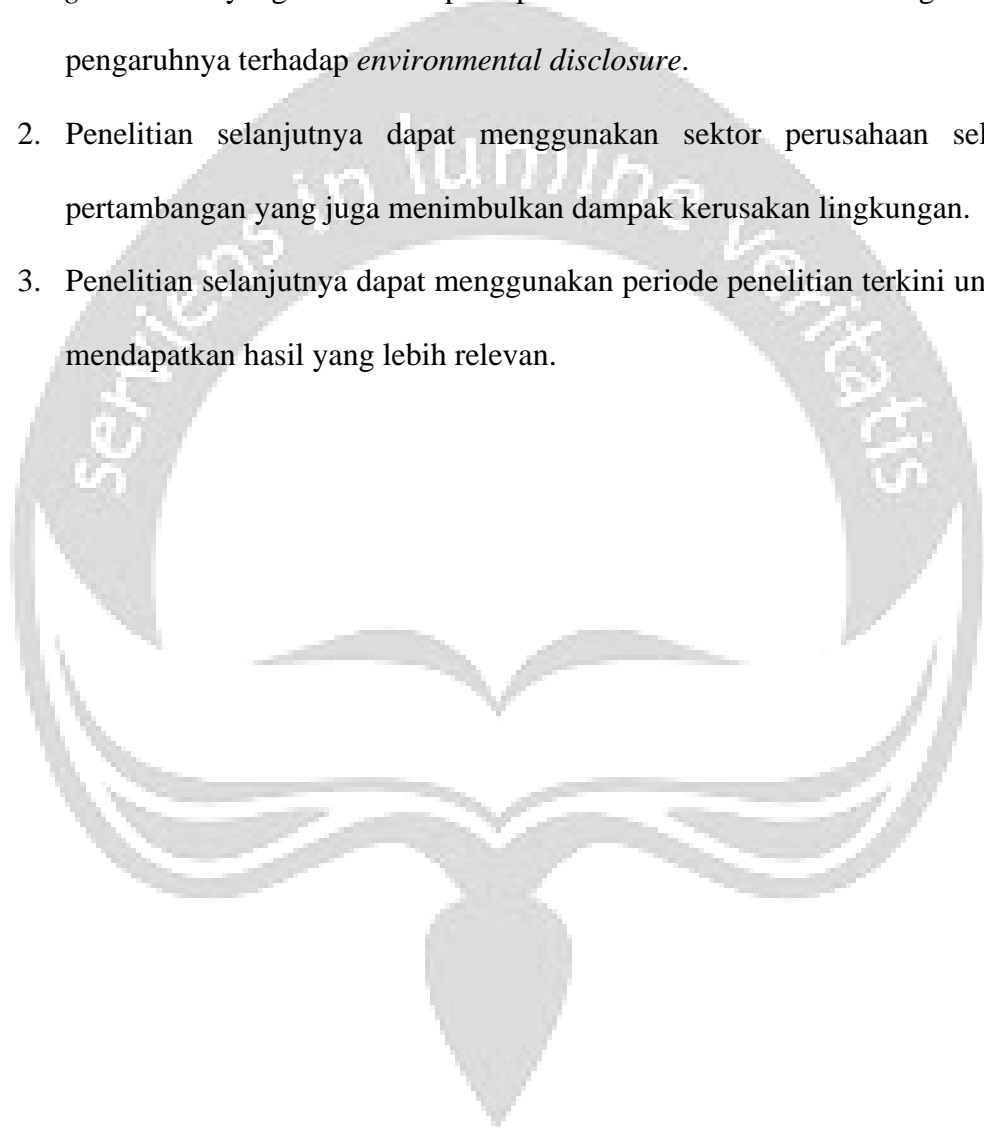
#### **5.2. Keterbatasan**

Penelitian ini memiliki keterbatasan yaitu penilaian terhadap *environmental disclosure* menggunakan indikator GRI G4 sehingga memiliki unsur subjektivitas dalam proses pengambilan data. Hal ini menyebabkan hasil yang didapat dengan peneliti lainnya dapat berbeda.

### 5.3. Saran

Saran yang diberikan untuk penelitian yang lebih baik sebagai berikut:

1. Penelitian selanjutnya dapat menggunakan mekanisme *good corporate governance* yang belum ada pada penelitian ini untuk melihat bagaimana pengaruhnya terhadap *environmental disclosure*.
2. Penelitian selanjutnya dapat menggunakan sektor perusahaan selain pertambangan yang juga menimbulkan dampak kerusakan lingkungan.
3. Penelitian selanjutnya dapat menggunakan periode penelitian terkini untuk mendapatkan hasil yang lebih relevan.



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# **LAMPIRAN**

### Data Kepemilikan Institusional

No	Perusahaan	Tahun	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
1	APEX	2016	2.233.455.517	2.659.850.000	0,8397
2	APEX	2017	2.183.112.837	2.659.850.000	0,8208
3	APEX	2018	2.204.658.341	2.659.850.000	0,8289
4	APEX	2019	2.233.728.108	2.659.850.000	0,8398
5	ARII	2016	2.279.879.500	3.000.000.000	0,7600
6	ARII	2017	2.260.613.000	3.000.000.000	0,7535
7	ARII	2018	2.249.633.200	3.000.000.000	0,7499
8	ARII	2019	2.257.745.300	3.000.000.000	0,7526
9	BIPI	2016	18.925.716.142	36.508.170.014	0,5184
10	BIPI	2017	22.482.122.813	40.158.987.014	0,5598
11	BIPI	2018	22.748.122.813	40.158.987.014	0,5665
12	BIPI	2019	24.799.550.842	44.693.066.193	0,5549
13	BSSR	2016	2.374.242.774	2.616.500.000	0,9074
14	BSSR	2017	2.374.242.774	2.616.500.000	0,9074
15	BSSR	2018	2.374.242.774	2.616.500.000	0,9074
16	BSSR	2019	2.374.242.774	2.616.500.000	0,9074
17	BUMI	2016	13.841.699.637	36.627.020.427	0,3779
18	BUMI	2017	23.803.176.571	65.376.556.624	0,3641
19	BUMI	2018	23.113.957.761	65.475.927.488	0,3530
20	BUMI	2019	22.420.847.157	65.476.942.288	0,3424
21	ENRG	2016	3.343.908.100	49.106.783.762	0,0681
22	ENRG	2017	898.278.476	6.138.347.972	0,1463
23	ENRG	2018	4.527.024.848	10.342.179.272	0,4377
24	ENRG	2019	4.527.024.973	10.342.179.272	0,4377
25	GTBO	2016	2.436.827.200	2.500.000.000	0,9747
26	GTBO	2017	2.437.977.700	2.500.000.000	0,9752
27	GTBO	2018	2.435.012.700	2.500.000.000	0,9740
28	GTBO	2019	2.435.012.700	2.500.000.000	0,9740
29	MBAP	2016	1.104.544.752	1.227.271.952	0,9000
30	MBAP	2017	1.104.544.752	1.227.271.952	0,9000
31	MBAP	2018	1.104.544.752	1.227.271.952	0,9000
32	MBAP	2019	1.104.544.752	1.227.271.952	0,9000
33	MITI	2016	920.099.412	1.283.228.000	0,7170
34	MITI	2017	1.045.408.053	1.411.550.800	0,7406
35	MITI	2018	996.417.589	1.411.539.672	0,7059

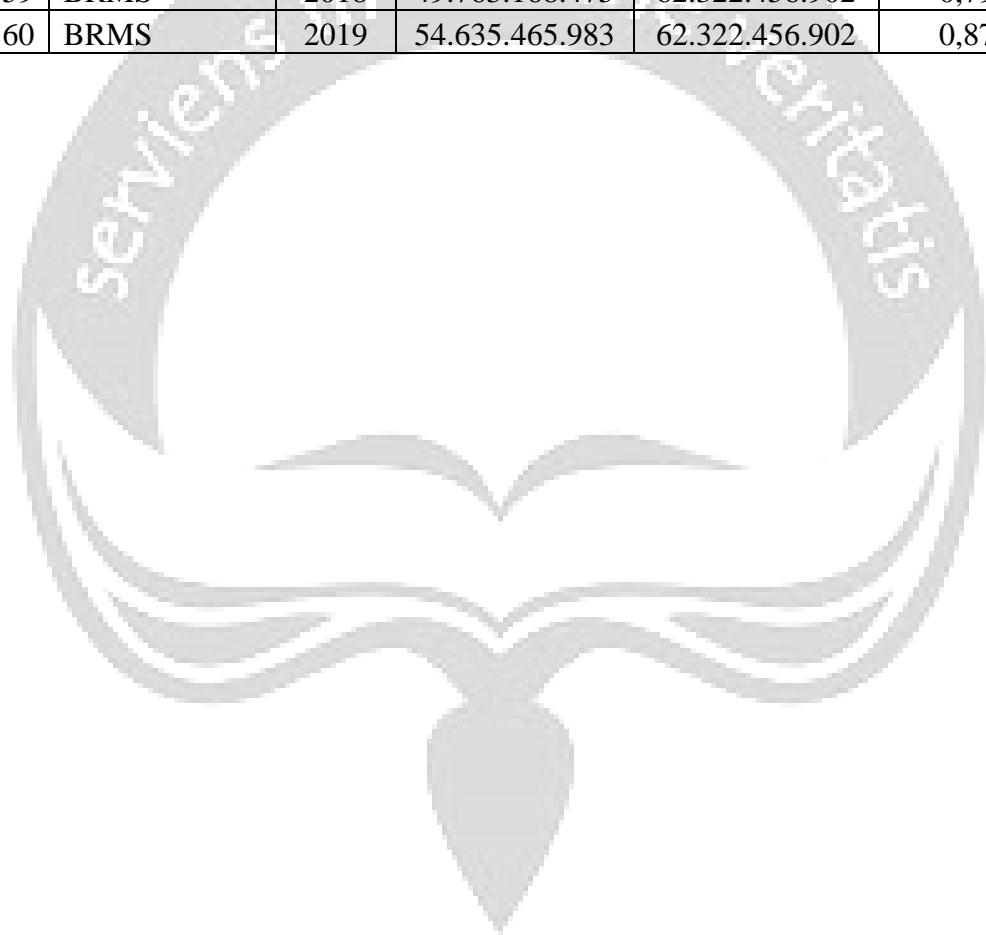


No	Perusahaan	Tahun	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
36	MITI	2019	976.417.189	1.411.539.772	0,6917
37	MTFN	2016	16.407.682.850	31.842.082.852	0,5153
38	MTFN	2017	14.265.609.500	31.842.082.852	0,4480
39	MTFN	2018	14.265.609.500	31.842.082.852	0,4480
40	MTFN	2019	14.265.609.500	31.842.082.852	0,4480
41	PKPK	2016	0	539.368.500	0,0000
42	PKPK	2017	0	539.368.500	0,0000
43	PKPK	2018	0	539.368.500	0,0000
44	PKPK	2019	0	539.368.500	0,0000
45	RUIS	2016	215.400.800	770.000.000	0,2797
46	RUIS	2017	248.095.500	770.000.000	0,3222
47	RUIS	2018	292.494.200	770.000.000	0,3799
48	RUIS	2019	293.832.800	770.000.000	0,3816
49	SMRU	2016	6.123.730.065	12.499.385.782	0,4899
50	SMRU	2017	6.262.578.065	12.499.385.782	0,5010
51	SMRU	2018	7.364.018.419	12.499.385.782	0,5892
52	SMRU	2019	7.364.018.419	12.499.385.782	0,5892
53	ADRO	2016	14.045.425.500	31.985.962.000	0,4391
54	ADRO	2017	14.045.425.500	31.985.962.000	0,4391
55	ADRO	2018	14.045.425.500	31.985.962.000	0,4391
56	ADRO	2019	14.045.425.500	31.985.962.000	0,4391
57	ARTI	2016	5.129.508.636	7.840.000.000	0,6543
58	ARTI	2017	3.506.776.837	7.840.000.000	0,4473
59	ARTI	2018	3.506.776.837	7.840.000.000	0,4473
60	ARTI	2019	3.326.776.837	7.840.000.000	0,4243
61	BYAN	2016	1.000.000.200	3.333.333.500	0,3000
62	BYAN	2017	1.000.004.700	3.333.333.500	0,3000
63	BYAN	2018	1.000.004.700	3.333.333.500	0,3000
64	BYAN	2019	1.000.004.700	3.333.333.500	0,3000
65	DEWA	2016	10.296.286.132	21.853.733.792	0,4711
66	DEWA	2017	9.784.627.390	21.853.733.792	0,4477
67	DEWA	2018	9.601.632.390	21.853.733.792	0,4394
68	DEWA	2019	9.494.547.290	21.853.733.792	0,4345
69	DOID	2016	6.110.249.208	8.325.016.732	0,7340
70	DOID	2017	7.449.168.103	8.553.342.132	0,8709
71	DOID	2018	6.137.594.983	8.611.686.432	0,7127
72	DOID	2019	6.142.615.583	8.619.817.982	0,7126
73	DSSA	2016	461.552.320	770.552.320	0,5990

No	Perusahaan	Tahun	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
74	DSSA	2017	461.552.320	770.552.320	0,5990
75	DSSA	2018	461.552.320	770.552.320	0,5990
76	DSSA	2019	461.552.320	770.552.320	0,5990
77	ELSA	2016	5.348.945.968	7.298.500.000	0,7329
78	ELSA	2017	5.094.479.898	7.298.500.000	0,6980
79	ELSA	2018	5.017.743.683	7.298.500.000	0,6875
80	ELSA	2019	5.057.167.798	7.298.500.000	0,6929
81	GEMS	2016	5.705.882.500	5.882.353.000	0,9700
82	GEMS	2017	5.705.882.500	5.882.353.000	0,9700
83	GEMS	2018	5.705.882.500	5.882.353.000	0,9700
84	GEMS	2019	5.705.882.500	5.882.353.000	0,9700
85	HRUM	2016	2.055.617.000	2.703.620.000	0,7603
86	HRUM	2017	2.134.449.400	2.703.620.000	0,7895
87	HRUM	2018	2.141.576.800	2.703.620.000	0,7921
88	HRUM	2019	2.277.578.300	2.703.620.000	0,8424
89	INDY	2016	4.233.917.723	5.210.192.000	0,8126
90	INDY	2017	4.147.812.222	5.210.192.000	0,7961
91	INDY	2018	4.186.697.882	5.210.192.000	0,8036
92	INDY	2019	4.186.697.882	5.210.192.000	0,8036
93	ITMG	2016	736.071.000	1.096.555.900	0,6713
94	ITMG	2017	736.071.000	1.096.555.900	0,6713
95	ITMG	2018	736.071.000	1.096.555.900	0,6713
96	ITMG	2019	736.071.000	1.096.555.900	0,6713
97	KKGI	2016	648.883.500	964.024.663	0,6731
98	KKGI	2017	3.244.417.500	4.693.760.215	0,6912
99	KKGI	2018	3.243.916.900	4.693.452.715	0,6912
100	KKGI	2019	3.243.916.900	4.693.452.715	0,6912
101	MEDC	2016	3.129.434.578	3.266.545.250	0,9580
102	MEDC	2017	16.331.946.505	17.596.470.667	0,9281
103	MEDC	2018	16.343.476.071	17.762.516.561	0,9201
104	MEDC	2019	16.382.750.439	17.821.409.534	0,9193
105	MYOH	2016	1.762.490.776	2.206.312.500	0,7988
106	MYOH	2017	1.788.193.979	2.206.312.500	0,8105
107	MYOH	2018	1.738.463.179	2.206.312.500	0,7879
108	MYOH	2019	1.758.805.779	2.206.312.500	0,7972
109	PTBA	2016	1.950.129.510	2.108.075.150	0,9251
110	PTBA	2017	9.794.465.920	10.540.375.745	0,9292
111	PTBA	2018	9.398.293.616	10.540.375.750	0,8916

No	Perusahaan	Tahun	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
112	PTBA	2019	10.887.680.243	11.190.363.250	0,9730
113	PTRO	2016	704.014.200	1.008.605.000	0,6980
114	PTRO	2017	773.460.211	1.008.605.000	0,7669
115	PTRO	2018	770.457.811	1.008.605.000	0,7639
116	PTRO	2019	747.747.011	1.008.605.000	0,7414
117	TOBA	2016	1.874.455.000	2.012.491.000	0,9314
118	TOBA	2017	1.876.886.800	2.012.491.000	0,9326
119	TOBA	2018	1.876.886.800	2.012.491.000	0,9326
120	TOBA	2019	7.689.679.800	8.049.964.000	0,9552
121	SMMT	2016	2.819.069.845	3.150.000.000	0,8949
122	SMMT	2017	2.819.069.845	3.150.000.000	0,8949
123	SMMT	2018	2.819.069.845	3.150.000.000	0,8949
124	SMMT	2019	2.819.069.845	3.150.000.000	0,8949
125	ESSA	2016	608.834.000	1.100.000.000	0,5535
126	ESSA	2017	5.500.000.000	11.000.000.000	0,5000
127	ESSA	2018	8.669.581.777	14.300.000.000	0,6063
128	ESSA	2019	8.654.631.003	14.300.000.000	0,6052
129	ANTM	2016	15.620.000.000	24.030.764.725	0,6500
130	ANTM	2017	15.620.000.000	24.030.764.725	0,6500
131	ANTM	2018	15.620.000.000	24.030.764.725	0,6500
132	ANTM	2019	15.620.000.000	24.030.764.725	0,6500
133	CITA	2016	3.264.317.380	3.370.734.900	0,9684
134	CITA	2017	3.282.667.880	3.370.734.900	0,9739
135	CITA	2018	3.282.667.880	3.370.734.900	0,9739
136	CITA	2019	3.280.687.080	3.370.734.900	0,9733
137	DKFT	2016	4.551.130.566	5.473.485.875	0,8315
138	DKFT	2017	4.396.091.950	5.473.485.875	0,8032
139	DKFT	2018	4.396.091.950	5.473.485.875	0,8032
140	DKFT	2019	4.106.642.050	5.473.485.875	0,7503
141	INCO	2016	7.899.991.840	9.936.338.720	0,7951
142	INCO	2017	7.899.991.840	9.936.338.720	0,7951
143	INCO	2018	7.899.991.840	9.936.338.720	0,7951
144	INCO	2019	7.899.991.840	9.936.338.720	0,7951
145	MDKA	2016	2.700.922.152	3.569.587.140	0,7566
146	MDKA	2017	2.178.824.048	3.569.587.140	0,6104
147	MDKA	2018	2.138.796.794	4.164.518.330	0,5136
148	MDKA	2019	9.985.125.170	21.897.591.650	0,4560
149	PSAB	2016	24.475.499.930	26.460.000.000	0,9250

No	Perusahaan	Tahun	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
150	PSAB	2017	0	26.460.000.000	0,0000
151	PSAB	2018	0	26.460.000.000	0,0000
152	PSAB	2019	0	26.460.000.000	0,0000
153	TINS	2016	4.841.053.952	7.447.753.454	0,6500
154	TINS	2017	6.509.969.045	7.447.753.454	0,8741
155	TINS	2018	4.841.053.952	7.447.753.454	0,6500
156	TINS	2019	4.841.053.952	7.447.753.454	0,6500
157	BRMS	2016	24.174.817.800	25.570.150.644	0,9454
158	BRMS	2017	50.313.350.575	62.322.456.902	0,8073
159	BRMS	2018	49.763.168.475	62.322.456.902	0,7985
160	BRMS	2019	54.635.465.983	62.322.456.902	0,8767



### Data Kepemilikan Manajerial

No	Perusahaan	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
1	APEX	2016	24.876	2.659.850.000	0,0001
2	APEX	2017	28.576.436	2.659.850.000	0,0107
3	APEX	2018	28.576.436	2.659.850.000	0,0107
4	APEX	2019	28.576.436	2.659.850.000	0,0107
5	ARII	2016	616.237.000	3.000.000.000	0,2054
6	ARII	2017	633.862.000	3.000.000.000	0,2113
7	ARII	2018	623.826.100	3.000.000.000	0,2079
8	ARII	2019	636.826.100	3.000.000.000	0,2123
9	BIPI	2016	0	36.508.170.014	0,0000
10	BIPI	2017	0	40.158.987.014	0,0000
11	BIPI	2018	0	40.158.987.014	0,0000
12	BIPI	2019	0	44.693.066.193	0,0000
13	BSSR	2016	23.078.400	2.616.500.000	0,0088
14	BSSR	2017	2.565.600	2.616.500.000	0,0010
15	BSSR	2018	13.131.600	2.616.500.000	0,0050
16	BSSR	2019	7.847.100	2.616.500.000	0,0030
17	BUMI	2016	0	36.627.020.427	0,0000
18	BUMI	2017	0	65.376.556.624	0,0000
19	BUMI	2018	0	65.475.927.488	0,0000
20	BUMI	2019	0	65.476.942.288	0,0000
21	ENRG	2016	1.734.500	49.106.783.762	0,0001
22	ENRG	2017	0	6.138.347.972	0,0000
23	ENRG	2018	0	10.342.179.272	0,0000
24	ENRG	2019	0	10.342.179.272	0,0000
25	GTBO	2016	0	2.500.000.000	0,0000
26	GTBO	2017	0	2.500.000.000	0,0000
27	GTBO	2018	0	2.500.000.000	0,0000
28	GTBO	2019	0	2.500.000.000	0,0000
29	MBAP	2016	8.884.800	1.227.271.952	0,0072
30	MBAP	2017	8.884.800	1.227.271.952	0,0072
31	MBAP	2018	8.886.800	1.227.271.952	0,0072
32	MBAP	2019	10.914.200	1.227.271.952	0,0089
33	MITI	2016	12.591.038	1.283.228.000	0,0098
34	MITI	2017	12.591.038	1.411.550.800	0,0089
35	MITI	2018	12.591.038	1.411.539.672	0,0089

No	Perusahaan	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
36	MITI	2019	0	1.411.539.772	0,0000
37	MTFN	2016	0	31.842.082.852	0,0000
38	MTFN	2017	0	31.842.082.852	0,0000
39	MTFN	2018	0	31.842.082.852	0,0000
40	MTFN	2019	0	31.842.082.852	0,0000
41	PKPK	2016	221.744.438	539.368.500	0,4111
42	PKPK	2017	215.710.148	539.368.500	0,3999
43	PKPK	2018	215.710.148	539.368.500	0,3999
44	PKPK	2019	215.710.148	539.368.500	0,3999
45	RUIS	2016	0	770.000.000	0,0000
46	RUIS	2017	0	770.000.000	0,0000
47	RUIS	2018	0	770.000.000	0,0000
48	RUIS	2019	0	770.000.000	0,0000
49	SMRU	2016	0	12.499.385.782	0,0000
50	SMRU	2017	0	12.499.385.782	0,0000
51	SMRU	2018	0	12.499.385.782	0,0000
52	SMRU	2019	0	12.499.385.782	0,0000
53	ADRO	2016	4.263.235.248	31.985.962.000	0,1333
54	ADRO	2017	3.915.354.855	31.985.962.000	0,1224
55	ADRO	2018	3.966.286.105	31.985.962.000	0,1240
56	ADRO	2019	3.967.346.605	31.985.962.000	0,1240
57	ARTI	2016	29.698.700	7.840.000.000	0,0038
58	ARTI	2017	25.464.600	7.840.000.000	0,0032
59	ARTI	2018	25.464.600	7.840.000.000	0,0032
60	ARTI	2019	25.464.600	7.840.000.000	0,0032
61	BYAN	2016	2.167.303.600	3.333.333.500	0,6502
62	BYAN	2017	2.167.253.300	3.333.333.500	0,6502
63	BYAN	2018	2.209.782.700	3.333.333.500	0,6629
64	BYAN	2019	2.189.478.100	3.333.333.500	0,6568
65	DEWA	2016	0	21.853.733.792	0,0000
66	DEWA	2017	0	21.853.733.792	0,0000
67	DEWA	2018	0	21.853.733.792	0,0000
68	DEWA	2019	0	21.853.733.792	0,0000
69	DOID	2016	21.603.500	8.325.016.732	0,0026
70	DOID	2017	17.853.000	8.553.342.132	0,0021
71	DOID	2018	27.850.400	8.611.686.432	0,0032
72	DOID	2019	35.981.950	8.619.817.982	0,0042
73	DSSA	2016	0	770.552.320	0,0000

No	Perusahaan	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
74	DSSA	2017	0	770.552.320	0,0000
75	DSSA	2018	0	770.552.320	0,0000
76	DSSA	2019	0	770.552.320	0,0000
77	ELSA	2016	37.500	7.298.500.000	0,0001
78	ELSA	2017	37.500	7.298.500.000	0,0001
79	ELSA	2018	0	7.298.500.000	0,0000
80	ELSA	2019	0	7.298.500.000	0,0000
81	GEMS	2016	2.500	5.882.353.000	0,0001
82	GEMS	2017	1.500	5.882.353.000	0,0001
83	GEMS	2018	1.500	5.882.353.000	0,0001
84	GEMS	2019	0	5.882.353.000	0,0000
85	HRUM	2016	380.000	2.703.620.000	0,0001
86	HRUM	2017	300.000	2.703.620.000	0,0001
87	HRUM	2018	300.000	2.703.620.000	0,0001
88	HRUM	2019	300.000	2.703.620.000	0,0001
89	INDY	2016	95.262.500	5.210.192.000	0,0183
90	INDY	2017	95.512.500	5.210.192.000	0,0183
91	INDY	2018	97.291.000	5.210.192.000	0,0187
92	INDY	2019	97.291.000	5.210.192.000	0,0187
93	ITMG	2016	108.500	1.096.555.900	0,0001
94	ITMG	2017	1.023.380	1.096.555.900	0,0009
95	ITMG	2018	1.075.980	1.096.555.900	0,0010
96	ITMG	2019	1.075.980	1.096.555.900	0,0010
97	KKGI	2016	3.306.800	964.024.663	0,0034
98	KKGI	2017	17.300.900	4.693.760.215	0,0037
99	KKGI	2018	17.676.200	4.693.452.715	0,0038
100	KKGI	2019	17.676.200	4.693.452.715	0,0038
101	MEDC	2016	0	3.266.545.250	0,0000
102	MEDC	2017	157.911.997	17.596.470.667	0,0090
103	MEDC	2018	230.709.463	17.762.516.561	0,0130
104	MEDC	2019	248.680.096	17.821.409.534	0,0140
105	MYOH	2016	0	2.206.312.500	0,0000
106	MYOH	2017	0	2.206.312.500	0,0000
107	MYOH	2018	0	2.206.312.500	0,0000
108	MYOH	2019	0	2.206.312.500	0,0000
109	PTBA	2016	56.000	2.108.075.150	0,0001
110	PTBA	2017	198.000	10.540.375.745	0,0001
111	PTBA	2018	126.000	10.540.375.750	0,0001

No	Perusahaan	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
112	PTBA	2019	162.500	11.190.363.250	0,0001
113	PTRO	2016	0	1.008.605.000	0,0000
114	PTRO	2017	153.000	1.008.605.000	0,0002
115	PTRO	2018	160.000	1.008.605.000	0,0002
116	PTRO	2019	0	1.008.605.000	0,0000
117	TOBA	2016	54.800	2.012.491.000	0,0001
118	TOBA	2017	54.000	2.012.491.000	0,0001
119	TOBA	2018	0	2.012.491.000	0,0000
120	TOBA	2019	0	8.049.964.000	0,0000
121	SMMT	2016	0	3.150.000.000	0,0000
122	SMMT	2017	0	3.150.000.000	0,0000
123	SMMT	2018	19.386.400	3.150.000.000	0,0062
124	SMMT	2019	6.550.000	3.150.000.000	0,0021
125	ESSA	2016	41.913.700	1.100.000.000	0,0381
126	ESSA	2017	1.867.367.000	11.000.000.000	0,1698
127	ESSA	2018	3.428.425.311	14.300.000.000	0,2398
128	ESSA	2019	3.146.627.235	14.300.000.000	0,2200
129	ANTM	2016	623.066	24.030.764.725	0,0001
130	ANTM	2017	172.285	24.030.764.725	0,0001
131	ANTM	2018	172.285	24.030.764.725	0,0001
132	ANTM	2019	215.785	24.030.764.725	0,0001
133	CITA	2016	0	3.370.734.900	0,0000
134	CITA	2017	0	3.370.734.900	0,0000
135	CITA	2018	0	3.370.734.900	0,0000
136	CITA	2019	0	3.370.734.900	0,0000
137	DKFT	2016	0	5.473.485.875	0,0000
138	DKFT	2017	299.718.196	5.473.485.875	0,0548
139	DKFT	2018	301.618.162	5.473.485.875	0,0551
140	DKFT	2019	301.118.162	5.473.485.875	0,0550
141	INCO	2016	0	9.936.338.720	0,0000
142	INCO	2017	0	9.936.338.720	0,0000
143	INCO	2018	0	9.936.338.720	0,0000
144	INCO	2019	0	9.936.338.720	0,0000
145	MDKA	2016	243.530.000	3.569.587.140	0,0682
146	MDKA	2017	243.530.000	3.569.587.140	0,0682
147	MDKA	2018	487.317.572	4.164.518.330	0,1170
148	MDKA	2019	2.586.871.360	21.897.591.650	0,1181
149	PSAB	2016	0	26.460.000.000	0,0000



No	Perusahaan	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
150	PSAB	2017	24.660.524.930	26.460.000.000	0,9320
151	PSAB	2018	25.297.364.930	26.460.000.000	0,9561
152	PSAB	2019	25.273.359.530	26.460.000.000	0,9552
153	TINS	2016	14.797	7.447.753.454	0,0001
154	TINS	2017	860.169	7.447.753.454	0,0001
155	TINS	2018	860.196	7.447.753.454	0,0001
156	TINS	2019	860.196	7.447.753.454	0,0001
157	BRMS	2016	0	25.570.150.644	0,0000
158	BRMS	2017	0	62.322.456.902	0,0000
159	BRMS	2018	0	62.322.456.902	0,0000
160	BRMS	2019	0	62.322.456.902	0,0000



**Data Environmental Disclosure**

<b>No</b>	<b>Perusahaan</b>	<b>Tahun</b>	<b>Total item ED</b>	<b>Environmental Disclosure</b>
1	APEX	2016	1	0,0294
2	APEX	2017	6	0,1765
3	APEX	2018	7	0,2059
4	APEX	2019	6	0,1765
5	ARII	2016	3	0,0882
6	ARII	2017	3	0,0882
7	ARII	2018	3	0,0882
8	ARII	2019	3	0,0882
9	BIPI	2016	10	0,2941
10	BIPI	2017	10	0,2941
11	BIPI	2018	12	0,3529
12	BIPI	2019	8	0,2353
13	BSSR	2016	3	0,0882
14	BSSR	2017	3	0,0882
15	BSSR	2018	4	0,1176
16	BSSR	2019	5	0,1471
17	BUMI	2016	29	0,8529
18	BUMI	2017	29	0,8529
19	BUMI	2018	29	0,8529
20	BUMI	2019	29	0,8529
21	ENRG	2016	7	0,2059
22	ENRG	2017	7	0,2059
23	ENRG	2018	7	0,2059
24	ENRG	2019	7	0,2059
25	GTBO	2016	0	0,0000
26	GTBO	2017	0	0,0000
27	GTBO	2018	0	0,0000
28	GTBO	2019	0	0,0000
29	MBAP	2016	1	0,0294
30	MBAP	2017	0	0,0000
31	MBAP	2018	1	0,0294
32	MBAP	2019	0	0,0000
33	MITI	2016	0	0,0000
34	MITI	2017	7	0,2059
35	MITI	2018	7	0,2059
36	MITI	2019	7	0,2059

<b>No</b>	<b>Perusahaan</b>	<b>Tahun</b>	<b>Total item ED</b>	<b><i>Environmental Disclosure</i></b>
37	MTFN	2016	0	0,0000
38	MTFN	2017	0	0,0000
39	MTFN	2018	0	0,0000
40	MTFN	2019	0	0,0000
41	PKPK	2016	0	0,0000
42	PKPK	2017	0	0,0000
43	PKPK	2018	0	0,0000
44	PKPK	2019	0	0,0000
45	RUIS	2016	4	0,1176
46	RUIS	2017	7	0,2059
47	RUIS	2018	7	0,2059
48	RUIS	2019	7	0,2059
49	SMRU	2016	5	0,1471
50	SMRU	2017	5	0,1471
51	SMRU	2018	5	0,1471
52	SMRU	2019	5	0,1471
53	ADRO	2016	4	0,1176
54	ADRO	2017	4	0,1176
55	ADRO	2018	8	0,2353
56	ADRO	2019	8	0,2353
57	ARTI	2016	2	0,0588
58	ARTI	2017	2	0,0588
59	ARTI	2018	2	0,0588
60	ARTI	2019	2	0,0588
61	BYAN	2016	7	0,2059
62	BYAN	2017	7	0,2059
63	BYAN	2018	7	0,2059
64	BYAN	2019	7	0,2059
65	DEWA	2016	9	0,2647
66	DEWA	2017	9	0,2647
67	DEWA	2018	9	0,2647
68	DEWA	2019	9	0,2647
69	DOID	2016	4	0,1176
70	DOID	2017	6	0,1765
71	DOID	2018	8	0,2353
72	DOID	2019	8	0,2353
73	DSSA	2016	7	0,2059
74	DSSA	2017	9	0,2647
75	DSSA	2018	5	0,1471

<b>No</b>	<b>Perusahaan</b>	<b>Tahun</b>	<b>Total item ED</b>	<b><i>Environmental Disclosure</i></b>
76	DSSA	2019	5	0,1471
77	ELSA	2016	20	0,5882
78	ELSA	2017	22	0,6471
79	ELSA	2018	22	0,6471
80	ELSA	2019	22	0,6471
81	GEMS	2016	20	0,5882
82	GEMS	2017	20	0,5882
83	GEMS	2018	20	0,5882
84	GEMS	2019	20	0,5882
85	HRUM	2016	10	0,2941
86	HRUM	2017	10	0,2941
87	HRUM	2018	10	0,2941
88	HRUM	2019	13	0,3824
89	INDY	2016	4	0,1176
90	INDY	2017	4	0,1176
91	INDY	2018	4	0,1176
92	INDY	2019	9	0,2647
93	ITMG	2016	9	0,2647
94	ITMG	2017	21	0,6176
95	ITMG	2018	21	0,6176
96	ITMG	2019	21	0,6176
97	KKGI	2016	7	0,2059
98	KKGI	2017	7	0,2059
99	KKGI	2018	11	0,3235
100	KKGI	2019	11	0,3235
101	MEDC	2016	4	0,1176
102	MEDC	2017	4	0,1176
103	MEDC	2018	4	0,1176
104	MEDC	2019	4	0,1176
105	MYOH	2016	8	0,2353
106	MYOH	2017	8	0,2353
107	MYOH	2018	8	0,2353
108	MYOH	2019	8	0,2353
109	PTBA	2016	23	0,6765
110	PTBA	2017	23	0,6765
111	PTBA	2018	23	0,6765
112	PTBA	2019	23	0,6765
113	PTRO	2016	14	0,4118
114	PTRO	2017	14	0,4118

<b>No</b>	<b>Perusahaan</b>	<b>Tahun</b>	<b>Total item ED</b>	<b>Environmental Disclosure</b>
115	PTRO	2018	14	0,4118
116	PTRO	2019	14	0,4118
117	TOBA	2016	7	0,2059
118	TOBA	2017	5	0,1471
119	TOBA	2018	5	0,1471
120	TOBA	2019	13	0,3824
121	SMMT	2016	1	0,0294
122	SMMT	2017	1	0,0294
123	SMMT	2018	1	0,0294
124	SMMT	2019	1	0,0294
125	ESSA	2016	0	0,0000
126	ESSA	2017	0	0,0000
127	ESSA	2018	1	0,0294
128	ESSA	2019	1	0,0294
129	ANTM	2016	30	0,8824
130	ANTM	2017	30	0,8824
131	ANTM	2018	30	0,8824
132	ANTM	2019	30	0,8824
133	CITA	2016	29	0,8529
134	CITA	2017	29	0,8529
135	CITA	2018	29	0,8529
136	CITA	2019	29	0,8529
137	DKFT	2016	9	0,2647
138	DKFT	2017	9	0,2647
139	DKFT	2018	9	0,2647
140	DKFT	2019	9	0,2647
141	INCO	2016	26	0,7647
142	INCO	2017	26	0,7647
143	INCO	2018	14	0,4118
144	INCO	2019	14	0,4118
145	MDKA	2016	13	0,3824
146	MDKA	2017	15	0,4412
147	MDKA	2018	15	0,4412
148	MDKA	2019	15	0,4412
149	PSAB	2016	1	0,0294
150	PSAB	2017	1	0,0294
151	PSAB	2018	1	0,0294
152	PSAB	2019	1	0,0294
153	TINS	2016	31	0,9118

<b>No</b>	<b>Perusahaan</b>	<b>Tahun</b>	<b>Total item ED</b>	<b><i>Environmental Disclosure</i></b>
154	TINS	2017	31	0,9118
155	TINS	2018	31	0,9118
156	TINS	2019	31	0,9118
157	BRMS	2016	3	0,0882
158	BRMS	2017	1	0,0294
159	BRMS	2018	1	0,0294
160	BRMS	2019	0	0,0000



**Data Sebelum *Outlier* Data**

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
1	APEX	2016	3	4	3	0,8397	0,0001	0,0294
2	APEX	2017	3	4	3	0,8208	0,0107	0,1765
3	APEX	2018	3	4	3	0,8289	0,0107	0,2059
4	APEX	2019	3	4	3	0,8398	0,0107	0,1765
5	ARII	2016	6	5	3	0,7600	0,2054	0,0882
6	ARII	2017	5	6	3	0,7535	0,2113	0,0882
7	ARII	2018	5	6	3	0,7499	0,2079	0,0882
8	ARII	2019	4	5	3	0,7526	0,2123	0,0882
9	BIPI	2016	2	4	2	0,5184	0,0000	0,2941
10	BIPI	2017	3	4	4	0,5598	0,0000	0,2941
11	BIPI	2018	4	4	4	0,5665	0,0000	0,3529
12	BIPI	2019	3	4	4	0,5549	0,0000	0,2353
13	BSSR	2016	8	6	3	0,9074	0,0088	0,0882
14	BSSR	2017	8	6	3	0,9074	0,0010	0,0882
15	BSSR	2018	8	6	3	0,9074	0,0050	0,1176
16	BSSR	2019	8	7	3	0,9074	0,0030	0,1471
17	BUMI	2016	3	4	3	0,3779	0,0000	0,8529
18	BUMI	2017	8	7	4	0,3641	0,0000	0,8529
19	BUMI	2018	9	8	4	0,3530	0,0000	0,8529
20	BUMI	2019	8	8	4	0,3424	0,0000	0,8529
21	ENRG	2016	4	4	3	0,0681	0,0001	0,2059
22	ENRG	2017	4	3	3	0,1463	0,0000	0,2059
23	ENRG	2018	5	4	3	0,4377	0,0000	0,2059
24	ENRG	2019	5	4	3	0,4377	0,0000	0,2059
25	GTBO	2016	3	3	3	0,9747	0,0000	0,0000
26	GTBO	2017	3	3	3	0,9752	0,0000	0,0000
27	GTBO	2018	3	3	3	0,9740	0,0000	0,0000
28	GTBO	2019	3	3	3	0,9740	0,0000	0,0000
29	MBAP	2016	3	4	3	0,9000	0,0072	0,0294
30	MBAP	2017	3	4	3	0,9000	0,0072	0,0000
31	MBAP	2018	3	4	3	0,9000	0,0072	0,0294
32	MBAP	2019	3	4	3	0,9000	0,0089	0,0000
33	MITI	2016	5	3	2	0,7170	0,0098	0,0000
34	MITI	2017	4	2	3	0,7406	0,0089	0,2059
35	MITI	2018	2	3	3	0,7059	0,0089	0,2059
36	MITI	2019	3	3	2	0,6917	0,0000	0,2059

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
37	MTFN	2016	2	3	3	0,5153	0,0000	0,0000
38	MTFN	2017	2	3	3	0,4480	0,0000	0,0000
39	MTFN	2018	2	3	3	0,4480	0,0000	0,0000
40	MTFN	2019	2	2	3	0,4480	0,0000	0,0000
41	PKPK	2016	3	2	3	0,0000	0,4111	0,0000
42	PKPK	2017	3	2	3	0,0000	0,3999	0,0000
43	PKPK	2018	2	2	3	0,0000	0,3999	0,0000
44	PKPK	2019	2	2	3	0,0000	0,3999	0,0000
45	RUIS	2016	3	3	3	0,2797	0,0000	0,1176
46	RUIS	2017	3	3	3	0,3222	0,0000	0,2059
47	RUIS	2018	3	3	3	0,3799	0,0000	0,2059
48	RUIS	2019	3	3	3	0,3816	0,0000	0,2059
49	SMRU	2016	2	2	3	0,4899	0,0000	0,1471
50	SMRU	2017	2	2	3	0,5010	0,0000	0,1471
51	SMRU	2018	2	2	3	0,5892	0,0000	0,1471
52	SMRU	2019	2	2	3	0,5892	0,0000	0,1471
53	ADRO	2016	5	7	3	0,4391	0,1333	0,1176
54	ADRO	2017	5	7	3	0,4391	0,1224	0,1176
55	ADRO	2018	4	5	3	0,4391	0,1240	0,2353
56	ADRO	2019	5	5	3	0,4391	0,1240	0,2353
57	ARTI	2016	2	4	3	0,6543	0,0038	0,0588
58	ARTI	2017	2	4	3	0,4473	0,0032	0,0588
59	ARTI	2018	2	3	3	0,4473	0,0032	0,0588
60	ARTI	2019	2	3	3	0,4243	0,0032	0,0588
61	BYAN	2016	5	9	4	0,3000	0,6502	0,2059
62	BYAN	2017	5	9	4	0,3000	0,6502	0,2059
63	BYAN	2018	6	9	4	0,3000	0,6629	0,2059
64	BYAN	2019	5	7	4	0,3000	0,6568	0,2059
65	DEWA	2016	6	5	3	0,4711	0,0000	0,2647
66	DEWA	2017	6	5	3	0,4477	0,0000	0,2647
67	DEWA	2018	6	5	3	0,4394	0,0000	0,2647
68	DEWA	2019	6	5	3	0,4345	0,0000	0,2647
69	DOID	2016	7	4	3	0,7340	0,0026	0,1176
70	DOID	2017	6	3	3	0,8709	0,0021	0,1765
71	DOID	2018	6	3	3	0,7127	0,0032	0,2353
72	DOID	2019	7	3	3	0,7126	0,0042	0,2353
73	DSSA	2016	4	6	3	0,5990	0,0000	0,2059
74	DSSA	2017	4	6	3	0,5990	0,0000	0,2647
75	DSSA	2018	4	5	3	0,5990	0,0000	0,1471



No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
76	DSSA	2019	5	4	3	0,5990	0,0000	0,1471
77	ELSA	2016	5	5	3	0,7329	0,0001	0,5882
78	ELSA	2017	5	5	3	0,6980	0,0001	0,6471
79	ELSA	2018	5	5	3	0,6875	0,0000	0,6471
80	ELSA	2019	5	4	3	0,6929	0,0000	0,6471
81	GEMS	2016	6	6	3	0,9700	0,0001	0,5882
82	GEMS	2017	6	6	3	0,9700	0,0001	0,5882
83	GEMS	2018	6	6	3	0,9700	0,0001	0,5882
84	GEMS	2019	6	6	3	0,9700	0,0000	0,5882
85	HRUM	2016	6	4	3	0,7603	0,0001	0,2941
86	HRUM	2017	6	4	3	0,7895	0,0001	0,2941
87	HRUM	2018	6	4	3	0,7921	0,0001	0,2941
88	HRUM	2019	6	4	3	0,8424	0,0001	0,3824
89	INDY	2016	4	3	3	0,8126	0,0183	0,1176
90	INDY	2017	4	3	3	0,7961	0,0183	0,1176
91	INDY	2018	5	3	3	0,8036	0,0187	0,1176
92	INDY	2019	5	3	3	0,8036	0,0187	0,2647
93	ITMG	2016	6	7	3	0,6713	0,0001	0,2647
94	ITMG	2017	7	8	3	0,6713	0,0009	0,6176
95	ITMG	2018	7	8	3	0,6713	0,0010	0,6176
96	ITMG	2019	6	8	3	0,6713	0,0010	0,6176
97	KKGI	2016	5	6	3	0,6731	0,0034	0,2059
98	KKGI	2017	5	6	3	0,6912	0,0037	0,2059
99	KKGI	2018	5	6	3	0,6912	0,0038	0,3235
100	KKGI	2019	6	6	3	0,6912	0,0038	0,3235
101	MEDC	2016	5	5	3	0,9580	0,0000	0,1176
102	MEDC	2017	5	5	3	0,9281	0,0090	0,1176
103	MEDC	2018	5	5	3	0,9201	0,0130	0,1176
104	MEDC	2019	5	5	3	0,9193	0,0140	0,1176
105	MYOH	2016	3	4	3	0,7988	0,0000	0,2353
106	MYOH	2017	3	4	3	0,8105	0,0000	0,2353
107	MYOH	2018	3	4	3	0,7879	0,0000	0,2353
108	MYOH	2019	3	4	3	0,7972	0,0000	0,2353
109	PTBA	2016	6	6	3	0,9251	0,0001	0,6765
110	PTBA	2017	6	6	4	0,9292	0,0001	0,6765
111	PTBA	2018	6	6	4	0,8916	0,0001	0,6765
112	PTBA	2019	6	6	4	0,9730	0,0001	0,6765
113	PTRO	2016	5	5	3	0,6980	0,0000	0,4118
114	PTRO	2017	5	3	3	0,7669	0,0002	0,4118

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
115	PTRO	2018	5	3	3	0,7639	0,0002	0,4118
116	PTRO	2019	5	3	3	0,7414	0,0000	0,4118
117	TOBA	2016	3	5	3	0,9314	0,0001	0,2059
118	TOBA	2017	5	5	3	0,9326	0,0001	0,1471
119	TOBA	2018	5	5	3	0,9326	0,0000	0,1471
120	TOBA	2019	3	5	3	0,9552	0,0000	0,3824
121	SMMT	2016	3	3	3	0,8949	0,0000	0,0294
122	SMMT	2017	3	3	3	0,8949	0,0000	0,0294
123	SMMT	2018	3	3	3	0,8949	0,0062	0,0294
124	SMMT	2019	3	3	3	0,8949	0,0021	0,0294
125	ESSA	2016	4	5	3	0,5535	0,0381	0,0000
126	ESSA	2017	4	5	3	0,5000	0,1698	0,0000
127	ESSA	2018	4	5	3	0,6063	0,2398	0,0294
128	ESSA	2019	4	5	3	0,6052	0,2200	0,0294
129	ANTM	2016	6	6	4	0,6500	0,0001	0,8824
130	ANTM	2017	6	6	4	0,6500	0,0001	0,8824
131	ANTM	2018	6	6	4	0,6500	0,0001	0,8824
132	ANTM	2019	6	6	4	0,6500	0,0001	0,8824
133	CITA	2016	3	3	3	0,9684	0,0000	0,8529
134	CITA	2017	3	3	3	0,9739	0,0000	0,8529
135	CITA	2018	3	3	3	0,9739	0,0000	0,8529
136	CITA	2019	4	4	3	0,9733	0,0000	0,8529
137	DKFT	2016	3	3	3	0,8315	0,0000	0,2647
138	DKFT	2017	3	3	3	0,8032	0,0548	0,2647
139	DKFT	2018	3	3	3	0,8032	0,0551	0,2647
140	DKFT	2019	3	3	3	0,7503	0,0550	0,2647
141	INCO	2016	10	4	4	0,7951	0,0000	0,7647
142	INCO	2017	10	4	4	0,7951	0,0000	0,7647
143	INCO	2018	6	4	4	0,7951	0,0000	0,4118
144	INCO	2019	6	6	4	0,7951	0,0000	0,4118
145	MDKA	2016	4	8	3	0,7566	0,0682	0,3824
146	MDKA	2017	4	8	3	0,6104	0,0682	0,4412
147	MDKA	2018	6	8	3	0,5136	0,1170	0,4412
148	MDKA	2019	5	8	3	0,4560	0,1181	0,4412
149	PSAB	2016	2	5	3	0,9250	0,0000	0,0294
150	PSAB	2017	2	5	3	0,0000	0,9320	0,0294
151	PSAB	2018	2	5	3	0,0000	0,9561	0,0294
152	PSAB	2019	2	5	3	0,0000	0,9552	0,0294
153	TINS	2016	6	4	4	0,6500	0,0001	0,9118

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
154	TINS	2017	5	5	4	0,8741	0,0001	0,9118
155	TINS	2018	5	5	4	0,6500	0,0001	0,9118
156	TINS	2019	5	6	4	0,6500	0,0001	0,9118
157	BRMS	2016	3	3	4	0,9454	0,0000	0,0882
158	BRMS	2017	3	6	4	0,8073	0,0000	0,0294
159	BRMS	2018	3	6	4	0,7985	0,0000	0,0294
160	BRMS	2019	3	5	4	0,8767	0,0000	0,0000



**Data Setelah *Outlier* Data**

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
1	APEX	2016	3	4	3	0,8397	0,0001	0,0294
2	APEX	2017	3	4	3	0,8208	0,0107	0,1765
3	APEX	2018	3	4	3	0,8289	0,0107	0,2059
4	APEX	2019	3	4	3	0,8398	0,0107	0,1765
5	ARII	2017	5	6	3	0,7535	0,2113	0,0882
6	ARII	2018	5	6	3	0,7499	0,2079	0,0882
7	ARII	2019	4	5	3	0,7526	0,2123	0,0882
8	BIPI	2017	3	4	4	0,5598	0,0000	0,2941
9	BIPI	2018	4	4	4	0,5665	0,0000	0,3529
10	BIPI	2019	3	4	4	0,5549	0,0000	0,2353
11	BUMI	2017	8	7	4	0,3641	0,0000	0,8529
12	BUMI	2018	9	8	4	0,3530	0,0000	0,8529
13	BUMI	2019	8	8	4	0,3424	0,0000	0,8529
14	ENRG	2016	4	4	3	0,0681	0,0001	0,2059
15	ENRG	2017	4	3	3	0,1463	0,0000	0,2059
16	ENRG	2018	5	4	3	0,4377	0,0000	0,2059
17	ENRG	2019	5	4	3	0,4377	0,0000	0,2059
18	GTBO	2016	3	3	3	0,9747	0,0000	0,0000
19	GTBO	2017	3	3	3	0,9752	0,0000	0,0000
20	GTBO	2018	3	3	3	0,9740	0,0000	0,0000
21	GTBO	2019	3	3	3	0,9740	0,0000	0,0000
22	MBAP	2016	3	4	3	0,9000	0,0072	0,0294
23	MBAP	2017	3	4	3	0,9000	0,0072	0,0000
24	MBAP	2018	3	4	3	0,9000	0,0072	0,0294
25	MBAP	2019	3	4	3	0,9000	0,0089	0,0000
26	MITI	2016	5	3	2	0,7170	0,0098	0,0000
27	MITI	2017	4	2	3	0,7406	0,0089	0,2059
28	MITI	2018	2	3	3	0,7059	0,0089	0,2059
29	MTFN	2016	2	3	3	0,5153	0,0000	0,0000
30	MTFN	2017	2	3	3	0,4480	0,0000	0,0000
31	MTFN	2018	2	3	3	0,4480	0,0000	0,0000
32	MTFN	2019	2	2	3	0,4480	0,0000	0,0000
33	PKPK	2016	3	2	3	0,0000	0,4111	0,0000
34	PKPK	2017	3	2	3	0,0000	0,3999	0,0000
35	PKPK	2018	2	2	3	0,0000	0,3999	0,0000
36	PKPK	2019	2	2	3	0,0000	0,3999	0,0000

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
37	RUIS	2016	3	3	3	0,2797	0,0000	0,1176
38	RUIS	2017	3	3	3	0,3222	0,0000	0,2059
39	RUIS	2018	3	3	3	0,3799	0,0000	0,2059
40	RUIS	2019	3	3	3	0,3816	0,0000	0,2059
41	SMRU	2016	2	2	3	0,4899	0,0000	0,1471
42	SMRU	2017	2	2	3	0,5010	0,0000	0,1471
43	SMRU	2018	2	2	3	0,5892	0,0000	0,1471
44	SMRU	2019	2	2	3	0,5892	0,0000	0,1471
45	ADRO	2016	5	7	3	0,4391	0,1333	0,1176
46	ADRO	2017	5	7	3	0,4391	0,1224	0,1176
47	ADRO	2018	4	5	3	0,4391	0,1240	0,2353
48	ADRO	2019	5	5	3	0,4391	0,1240	0,2353
49	ARTI	2016	2	4	3	0,6543	0,0038	0,0588
50	ARTI	2017	2	4	3	0,4473	0,0032	0,0588
51	ARTI	2018	2	3	3	0,4473	0,0032	0,0588
52	ARTI	2019	2	3	3	0,4243	0,0032	0,0588
53	BYAN	2016	5	9	4	0,3000	0,6502	0,2059
54	BYAN	2017	5	9	4	0,3000	0,6502	0,2059
55	BYAN	2018	6	9	4	0,3000	0,6629	0,2059
56	BYAN	2019	5	7	4	0,3000	0,6568	0,2059
57	DEWA	2016	6	5	3	0,4711	0,0000	0,2647
58	DEWA	2017	6	5	3	0,4477	0,0000	0,2647
59	DEWA	2018	6	5	3	0,4394	0,0000	0,2647
60	DEWA	2019	6	5	3	0,4345	0,0000	0,2647
61	DOID	2017	6	3	3	0,8709	0,0021	0,1765
62	DOID	2018	6	3	3	0,7127	0,0032	0,2353
63	DOID	2019	7	3	3	0,7126	0,0042	0,2353
64	DSSA	2016	4	6	3	0,5990	0,0000	0,2059
65	DSSA	2017	4	6	3	0,5990	0,0000	0,2647
66	DSSA	2018	4	5	3	0,5990	0,0000	0,1471
67	DSSA	2019	5	4	3	0,5990	0,0000	0,1471
68	HRUM	2016	6	4	3	0,7603	0,0001	0,2941
69	HRUM	2017	6	4	3	0,7895	0,0001	0,2941
70	HRUM	2018	6	4	3	0,7921	0,0001	0,2941
71	HRUM	2019	6	4	3	0,8424	0,0001	0,3824
72	INDY	2016	4	3	3	0,8126	0,0183	0,1176
73	INDY	2017	4	3	3	0,7961	0,0183	0,1176
74	INDY	2018	5	3	3	0,8036	0,0187	0,1176
75	INDY	2019	5	3	3	0,8036	0,0187	0,2647

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
76	ITMG	2016	6	7	3	0,6713	0,0001	0,2647
77	ITMG	2017	7	8	3	0,6713	0,0009	0,6176
78	ITMG	2018	7	8	3	0,6713	0,0010	0,6176
79	KKGI	2016	5	6	3	0,6731	0,0034	0,2059
80	KKGI	2017	5	6	3	0,6912	0,0037	0,2059
81	KKGI	2018	5	6	3	0,6912	0,0038	0,3235
82	KKGI	2019	6	6	3	0,6912	0,0038	0,3235
83	MEDC	2016	5	5	3	0,9580	0,0000	0,1176
84	MEDC	2017	5	5	3	0,9281	0,0090	0,1176
85	MEDC	2018	5	5	3	0,9201	0,0130	0,1176
86	MEDC	2019	5	5	3	0,9193	0,0140	0,1176
87	MYOH	2016	3	4	3	0,7988	0,0000	0,2353
88	MYOH	2017	3	4	3	0,8105	0,0000	0,2353
89	MYOH	2018	3	4	3	0,7879	0,0000	0,2353
90	MYOH	2019	3	4	3	0,7972	0,0000	0,2353
91	PTBA	2017	6	6	4	0,9292	0,0001	0,6765
92	PTBA	2018	6	6	4	0,8916	0,0001	0,6765
93	PTBA	2019	6	6	4	0,9730	0,0001	0,6765
94	PTRO	2016	5	5	3	0,6980	0,0000	0,4118
95	PTRO	2017	5	3	3	0,7669	0,0002	0,4118
96	PTRO	2018	5	3	3	0,7639	0,0002	0,4118
97	PTRO	2019	5	3	3	0,7414	0,0000	0,4118
98	TOBA	2016	3	5	3	0,9314	0,0001	0,2059
99	TOBA	2017	5	5	3	0,9326	0,0001	0,1471
100	TOBA	2018	5	5	3	0,9326	0,0000	0,1471
101	TOBA	2019	3	5	3	0,9552	0,0000	0,3824
102	SMMT	2016	3	3	3	0,8949	0,0000	0,0294
103	SMMT	2017	3	3	3	0,8949	0,0000	0,0294
104	SMMT	2018	3	3	3	0,8949	0,0062	0,0294
105	SMMT	2019	3	3	3	0,8949	0,0021	0,0294
106	ESSA	2018	4	5	3	0,6063	0,2398	0,0294
107	ESSA	2019	4	5	3	0,6052	0,2200	0,0294
108	DKFT	2016	3	3	3	0,8315	0,0000	0,2647
109	DKFT	2017	3	3	3	0,8032	0,0548	0,2647
110	DKFT	2018	3	3	3	0,8032	0,0551	0,2647
111	DKFT	2019	3	3	3	0,7503	0,0550	0,2647
112	INCO	2016	10	4	4	0,7951	0,0000	0,7647
113	INCO	2017	10	4	4	0,7951	0,0000	0,7647
114	INCO	2018	6	4	4	0,7951	0,0000	0,4118

No	Perusahaan	Tahun	UDK	UDD	UKA	KI	KM	ED
115	INCO	2019	6	6	4	0,7951	0,0000	0,4118
116	MDKA	2016	4	8	3	0,7566	0,0682	0,3824
117	MDKA	2017	4	8	3	0,6104	0,0682	0,4412
118	MDKA	2018	6	8	3	0,5136	0,1170	0,4412
119	MDKA	2019	5	8	3	0,4560	0,1181	0,4412
120	PSAB	2016	2	5	3	0,9250	0,0000	0,0294



## Hasil Regresi Keseluruhan 2016-2019

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	KM, UKA, UDD, KI, UDK <sup>b</sup>		Enter

a. Dependent Variable: ED

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,820 <sup>a</sup>	,647	,635	,0794852

a. Predictors: (Constant), KM, UKA, UDD, KI, UDK

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,169	5	,434	68,652	,003 <sup>b</sup>
	Residual	0,708	118	,006		
	Total	2,877	119			

a. Dependent Variable: ED

b. Predictors: (Constant), KM, UKA, UDD, KI, UDK

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,862	,099		-8,666	,000
	UDK	,042	,007	,393	5,897	,000
	UDD	,025	,007	,204	3,459	,001
	UKA	,271	,036	,462	7,494	,000
	KI	,005	,049	,007	,105	,917
	KM	-,316	,074	-,268	-4,248	,260

a. Dependent Variable: ED



## Hasil Uji Normalitas Sebelum *Outlier* Data

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		160
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,21143211
Most Extreme Differences	Absolute	,120
	Positive	,120
	Negative	-,112
Test Statistic		,120
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## Hasil Uji Normalitas Setelah *Outlier* Data

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		120
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,07646188
Most Extreme Differences	Absolute	,103
	Positive	,084
	Negative	-,103
Test Statistic		,103
Asymp. Sig. (2-tailed)		,070 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## Hasil Uji Multikolinieritas

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

Model		Collinearity Statistics	
		Tolerance	VIF
1	UDK	,557	1,796
	UDD	,706	1,416
	UKA	,648	1,543
	KI	,590	1,695
	KM	,619	1,615

a. Dependent Variable: ED

## Hasil Uji Heteroskedastisitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9,608	3,304		-2,908	,060
	UDK	-,401	,236	-,277	-1,695	,095
	UDD	,342	,243	,204	1,407	,164
	UKA	,744	1,200	,094	,620	,538
	KI	1,677	1,628	,164	1,030	,307
	KM	,354	2,474	,022	,143	,887

a. Dependent Variable: ED

## Hasil Uji Autokorelasi

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

Model	Durbin-Watson
1	1,960 <sup>a</sup>

a. Predictors: (Constant),  
KM, UKA, UDD, KI, UDK

b. Dependent Variable: ED

## Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
UDK	120	2	10	4,00	1,828
UDD	120	2	8	4,09	1,581
UKA	120	2	4	3,09	,334
KI	120	,0000	,9730	,590662	,2579471
KM	120	,0000	,9320	,067141	,1656838
ED	120	,0000	,8529	,227079	,1954865
Valid N (listwise)	120				

