Lampiran 1 : Kajian Penelitian Terdahulu

No	Nama & Tahun	Variabel		Populasi & Sampel	Hasil Penelitian & Penjelasan
		X (Independen)	Y (Dependen)		
1	Taliyang & Jusop (2011)	• Audit Committee size	*Intellectual capital disclosure*	150 perusahaan yang terdaftar di Bursa Malaysia terpilih dari 5 industri yaitu teknologi informasi, produk konsumen, produk industry, perdagangan atau jasa, dan keuangan.	*Audit Committee size* berpengaruh negatif signifikan terhadap *intellectual capital disclosure*
2	Yan (2017)	• Board size	*Intellectual capital disclosure*	78 perusahaan yang terdaftar di London Stock Exchange pada tahun 2014	• *Board size* tidak berpengaruh terhadap *Intellectual capital disclosure*
3	Haji (2015)	Audit Committee size	*Intellectual capital disclosure*	Sampel berasal dari perusahaan Malaysia berdasarkan kapitalisasi pasar selama tahun 2008-2010	*Audit committee size* berpengaruh positif signifikan terhadap *intellectual capital disclosure*
4	Al-Musali dan Ismail (2012)	• Board size • Board nationality	*Intellectual capital performance*	147 bank di negara anggota Gulf Cooperation council	• *Board size* tidak berhubungan dengan *intellectual capital performance* • *Board nationality diversity* tidak

		diversity		(GCC) untuk periode 2008-2010.	berhubungan dengan *intellectual capital performance*
5	Ji, Lu dan Qu (2017)	Intellectual capital disclosure	Earnings Quality	sampel dari 1059 perusahaan yang terdaftar yang secara sukarela memberikan laporan pengendalian internal di periode 2010-2011	• *Intellectual capital disclosure* berpengaruh positif terhadap *earnings quality*
6	Epps dan Ismail (2009)	• Board size	Earnings Management	Sampel dari 3 kelompok perusahaan AS, antara lain : *firms with relatively high negative, firms with relatively high positive, and those with low levels of discretionary accruals in the year 2004 are examined*.	• *Board size* berpengaruh positif terhadap *earnings management*
7	Sanjaya dan Young (2012)	Voluntary disclosure	Earnings Management	Penelitian ini menggunakan *purposive sampling* dari 145 perusahaan yang terdaftar di bursa efek Indonesia	• *Voluntary disclosure* berpengaruh negatif terhadap *earnings management*

8	Chelogoi (2017)	• Audit committee size	Earnings Management	Sampel terdiri dari 60 perusahaan yang terdaftar di bursa efek Nairobi selama 8 tahun yaitu dari tahun 2005-2017	• *Audit Committee size* berpengaruh negatif terhadap *earnings management*
9	Mansor et al (2013)	• Audit committee size	Earnings Management	Sampel terdiri dari 264 perusahaan (PLC) dipilih berdasarkan *stratified samplings*	• *Audit Committee size* berpengaruh negatif terhadap *earnings management*
10	Cheng dan Courtenay (2006)	• Board size	Voluntary Disclosure	Sampel terdiri dari 104 perusahaan yang tercatat di Singapore Stock Exchange (SGX) pada tahun 2000	• *Board size* tidak memiliki hubungan terhadap *voluntary disclosure*
11	Laux dan Laux (2009)	• Board size • Board compensation	Earnings Management	30 perusahaan terpilih dari Dow Jones Industrial Average pada tahun 2005	• *Board size* berpengaruh negatif terhadap *earnings management* • *Board compensation* berpengaruh positif terhadap *earnings management*
12	Hidalgo, Meca dan Martinez (2011)	• Board size • Audit committee size	Intellectual Capital Disclosure	Sampel dari 100 perusahaan yang tercatat di Bursa Efek Meksiko periode 2005-2007	• *Board size* berpengaruh positif terhadap *intellectual capital disclosure* • *Audit committee size* berpengaruh positif terhadap *intellectual capital disclosure*
13	Sun, Salama,	• Board size	Earnings	Sampel dari 245	*Board size* tidak berpengaruh terhadap

	Hussainey, dan Habbash (2010)		Management	perusahaan non-keuangan di UK untuk tahun buku yang berakhir pada bulan Maret 2007	*earnings management*
14	Hutchinson, Percy dan Erkurtoglu (2008)	• Audit committee size	Earnings Management	Sampel dari 200 perusahaan terdaftar di Bursa Australia Exchange (ASX) untuk tahun buku yang berakhir pada tahun 2000 dan 2005	• *Audit committee size* berpengaruh negatif terhadap *earnings management*
15	Makki and Lodhi (2014)	*Corporate governance*	*Intellectual Capital Disclosure*	Perusahaan terdaftar di Karachi Stock Exchange periode 2005-2009	*Corporate governance* berpengaruh signifikan terhadap efisiensi *intellectual capital disclosure*
16	Oba, Ibikunle, dan Damagun (2013)	• Board size • Board nationality diversity	*Intellectual Capital Disclosure*	Sampel terdiri dari 20 perusahaan Nigeria yang terdapat dalam 25 perusahaan teratas Forbes Afrika pada tahun 2012	• *Board size* berpengaruh positif terhadap *intellectual capital disclosure* • *Board nationality diversity* berpengaruh positif terhadap *intellectual capital disclosure*
17	Rasmini, Wirakusuma, Yuniasih (2014)	• Board nationality diversity	*Intellectual Capital Disclosure*	Sampel berasal dari perusahaan keuangan yang terdaftar di Bursa	• *Board nationality diversity* berpengaruh positif terhadap *intellectual capital disclosure*

				Efek Indonesia selama periode 2004-2009	
18	Enofe, Iyafekhe dan Eniola (2017)	• Board nationality diversity	Earnings Management	Sampel terdiri dari 77 perusahaan yang tercatat dalam Nigeria Stock Exchange tahun 2014 yang telah dipilih menggunakan purposive sampling	• *Board nationality diversity* memiliki pengaruh negatif terhadap *earnings management*
19	Daghsni, Zouhayer dan Mbarek (2016)	• Board size	*Earnings Management*	Sampel dari 70 perusahaan yang terdaftar di Perancis selama 4 periode tahun 2008-2012	• *Board size* berpengaruh negatif terhadap *earnings management*
20	Li, Mangena, dan Pike (2012)	Audit committee size	*Intellectual Capital Disclosure*	Sampel dari 100 perusahaan yang terdaftar di UK	*Audit committee size* tidak berpengaruh signifikan terhadap *intellectual capital disclosure*
21	Saleh, Iskandar dan Rahmat (2007)	Audit committee size	*Earnings Management*	Sampel data dikumpulkan dari laporan tahunan yang dipublikasikan dalam situs web Bursa Malaysia tahun 2001	*Audit committee size* berpengaruh negatif terhadap *earnings management*
22	Salihi dan Jibril (2015)	• Board size • Audit	*Earnings Management*	29 perusahaan di sector konsumen di	• *Board size* tidak berpengaruh terhadap *earnings management*

		committee size		Bursa Nigeria	• *Audit committee size* berpengaruh signifikan negatif terhadap *earnings management*
23	Rouf (2003)	Board size	*Voluntary Disclosure*	Sampel diambil dari laporan tahunan emiten di Dhaka Bursa Efek (DSE) tahun 2008	*Board size* berpengaruh positif terhadap *voluntary disclosure*
24	Holtz dan Neto (2013)	Board size	*Earnings Management*	Sampel berasal dari perusahaan non-finansial yang terdaftar di BM dan FBovespa dengan likuiditas pasar saham tahunan lebih tinggi dari 0 pada periode 2008-2011	*Board size* berpengaruh negatif terhadap *earnings management*
25	Swartz dan Firer (2005)	Board nationality diversity	*Intellectual capital performance*	Sampel terdiri dari 117 perusahaan di Afrika Selatan yang terdaftar di JSE Securities Exchange selama tahun 2003	*Board nationality diversity* memiliki hubungan signifikan positif terhadap *intellectual capital performance*
26	Lobo dan Zhou (2001)	Intellectual capital disclosure	Earnings Management	Sampel berasal dari rangkuman seluruh perusahaan yang dipublikasikan oleh Corporate Information	*Intellectual capital disclosure* berpengaruh negatif terhadap e*arnings management*

				Committee of the Association tahun 1990-1995	
27	Li, Pike, dan Haniffa (2008)	Audit committee size	*Intellectual capital disclosure*	Sampel berasal dari 100 perusahaan UK yang telah terdaftar di London Stock Exchange (LSE) tahun 2004-2005	*Audit committee size* memiliki hubungan signifikan terhadap *intellectual capital disclosure*
28	Othman, Ishak, Arif dan Aris (2014)	Audit committee size	*Voluntary disclosure*	Sampel terdiri dari 94 perusahaan yang terdaftar di bursa Malaysia	*Audit committee size* memiliki hubungan positif terhadap *voluntary disclosure*
29	Handayani (2014)	Intellectual capital disclosure	Earnings Management	Sampel berasal dari perusahaan manufaktur yang terdaftar di BEI pada Tahun 2008-2011	*Intellectual capital disclosure* berpengaruh negatif terhadap e*arnings management*
30	Halim, Meiden dan Tobing (2005)	Intellectual capital disclosure	Earnings Management	34 perusahaan manufaktur yang terdaftar di Bursa Efek Jakarta dan termasuk Indeks LQ-45 berdasarkan JSX Value Line tahun 2001-2002	*Intellectual capital disclosure* berpengaruh negatif terhadap e*arnings management*

Lampiran 2 : Daftar Nama Perusahaan Sampel Sektor Keuangan Subsektor Perbankan

Kode	Nama Perusahaan	Tanggal IPO
AGRO	Bank Rakyat Indonesia Agro Niaga Tbk	08 Agustus 2003
AGRS	Bank Agris Tbk	22 Desember 2014
ARTO	Bank Artos Indonesia Tbk	12 Januari 2016
BABP	Bank MNC Internasional Tbk	15 Juli 2002
BACA	Bank Capital Indonesia Tbk	08 Oktober 2007
BBCA	Bank Central Asia Tbk	31 Mei 2000
BBHI	Bank Harda Internasional Tbk	12 Agustus 2015
BBKP	Bank Bukopin Tbk	10 Juli 2006
BBMD	Bank Mestika Dharma Tbk	08 Juli 2013
BBNI	Bank Negara Indonesia (Persero) Tbk	25 November 1996
BBNP	Bank Nusantara Parahyangan	10 Januari 2001
BBRI	Bank Rakyat Indonesia (Persero) Tbk	10 November 2003
BBTN	Bank Tabungan Negara (Persero) Tbk	17 Desember 2009
BBYB	Bank Yudha Bhakti Tbk	13 Januari 2015
BCIC	Bank J Trust Indonesia Tbk	25 Jun 1997
BDMN	Bank Danamon Indonesia Tbk	6 Desember 1989
BEKS	Bank Pembangunan Daerah Bantan Tbk	13 Juli 2001
BINA	Bank Ina Perdana Tbk	16 Januari 2014
BJBR	Bank Jabar Banten Tbk	8 Juli 2010
BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	12 Juli 2012
BKSW	Bank QNB Indonesia Tbk	21 November 2002
BMAS	Bank Maspion Indonesia Tbk	11 Juli 2013
BMRI	Bank Mandiri (Persero) Tbk	14 Juli 2003
BNBA	Bank Bumi Arta Tbk	31 Desember 1999
BNGA	Bank CIMB Niaga Tbk	29 November 1989
BNII	Bank Maybank Indonesia Tbk	21 November 1989
BNLI	Bank Permata Tbk	15 Januari 1990

Kode	Nama Perusahaan	Tanggal IPO
BSIM	Bank Sinar Mas Tbk	13 Desember 2010
BSWD	Bank of India Indonesia Tbk	1 Mei 2002
BTPN	Bank Tabungan Pensiunan Nasional Tbk	12 Maret 2008
BVIC	Bank Victoria Internasional Tbk	30 Juni 1999
DNAR	Bank Dinar Indonesia Tbk	11 Juli 2014
INPC	Bank Artha Graha Internasional Tbk	29 Agustus 1990
MAYA	Bank Mayapada Internasional Tbk	29 Agustus 1990
MCOR	Bank China Construction Bank Ind. Tbk	3 Juli 2007
MEGA	Bank Mega Tbk	17 April 2000
NAGA	Bank Mitraniaga Tbk	9 Juli 2013
NISP	Bank OCBC NISP Tbk	20 Oktober 1994
NOBU	Bank Nationalnobu Tbk	20 Mei 2013
PNBN	Bank Pan Indonesia Tbk	29 Desember 1982
PNBS	Bank Panin Syariah Tbk	15 Januari 2014
SDRA	Bank Woori Saudara Indonesia 1906 Tbk	15 Desember 2006

Lampiran 3 : Data Penelitian

Perusahaan	Tahun	BSIZE	ACS	BND	HCD	SCD	RCD	ABS DA
AGRO	2011	4	3	0	0.38095	0.65217	0.42857	0.03261
AGRS	2011	2	3	0	0.2381	0.26087	0.2381	0.09637
ARTO	2011	3	3	0	0.33333	0.26087	0.19048	0.21894
BABP	2011	5	2	0.4	0.47619	0.78261	0.7619	0.0028
BACA	2011	3	3	0	0.33333	0.56522	0.33333	0.01154
BBCA	2011	5	3	0	0.57143	0.73913	0.61905	0.01478
BBKP	2011	5	3	0	0.57143	0.78261	0.71429	0.02458
BBNI	2011	7	4	0	0.80952	0.73913	0.85714	0.01032
BBNP	2011	5	3	0.2	0.66667	0.43478	0.47619	0.03121
BBRI	2011	6	6	0	0.7619	0.78261	0.7619	0.00932
BBTN	2011	6	2	0	0.66667	0.91304	0.90476	0.04786
BCIC	2011	4	5	0	0.66667	0.82609	0.90476	0.05611
BDMN	2011	8	6	0.5	0.66667	0.91304	0.95238	0.00439
BEKS	2011	3	1	0	0.66667	0.65217	0.71429	0.04062
BINA	2011	3	5	0	0.57143	0.65217	0.33333	0.07391
BJBR	2011	5	4	0	0.80952	0.95652	0.90476	0.02122
BJTM	2011	4	3	0	0.42857	0.65217	0.42857	0.00245
BKSW	2011	6	3	0.5	0.47619	0.52174	0.33333	0.0512
BMRI	2011	7	5	0	0.61905	0.73913	0.85714	0.06211
BNBA	2011	3	3	0	0.57143	0.6087	0.14286	0.01557
BNGA	2011	8	6	0.5	0.71429	0.82609	0.85714	0.02961
BNII	2011	7	5	0.42857	0.61905	0.73913	0.85714	0.02262
BNLI	2011	9	3	0.44444	0.80952	0.82609	0.80952	0.05254
BSIM	2011	3	3	0	0.61905	0.78261	0.52381	0.03091
BSWD	2011	4	3	0.25	0.38095	0.26087	0.47619	0.03
BTPN	2011	6	5	0.33333	0.38095	0.65217	0.42857	0.0254
BVIC	2011	3	3	0	0.42857	0.56522	0.42857	0.07629
INPC	2011	6	4	0	0.71429	0.86957	0.90476	0.06921
MAYA	2011	3	2	0	0.33333	0.52174	0.2381	0.01679
MCOR	2011	4	3	0	0.80952	0.73913	0.80952	0.01763
MEGA	2011	3	3	0	0.57143	0.91304	0.61905	0.01203
NISP	2011	8	2	0.5	0.80952	0.95652	0.95238	0.0645
NOBU	2011	3	4	0	0.28571	0.47826	0.19048	0.05047
PNBN	2011	4	4	0	0.7619	0.82609	0.85714	0.02103
SDRA	2011	4	4	0	0.61905	0.91304	0.80952	0.05143
AGRO	2012	4	3	0	0.42857	0.6087	0.42857	0.02776

AGRS	2012	3	3	0	0.28571	0.30435	0.2381	0.03179
ARTO	2012	3	3	0	0.33333	0.26087	0.19048	0.06009
BABP	2012	4	3	0.25	0.52381	0.78261	0.7619	0.02046
BACA	2012	3	3	0	0.33333	0.52174	0.28571	0.07203
BBCA	2012	5	3	0	0.61905	0.78261	0.71429	0.00043
BBKP	2012	5	4	0	0.38095	0.78261	0.71429	0.00247
BBMD	2012	4	4	0	0.42857	0.6087	0.42857	0.01814
BBNI	2012	7	4	0	0.80952	0.69565	0.85714	0.00514
BBNP	2012	5	3	0.2	0.66667	0.43478	0.47619	0.00384
BBRI	2012	8	6	0	0.7619	0.69565	0.85714	0.00311
BBTN	2012	10	2	0	0.61905	0.91304	0.90476	0.00172
BCIC	2012	3	4	0	0.80952	0.78261	0.85714	0.00504
BDMN	2012	8	6	0.5	0.66667	0.91304	0.95238	0.06146
BEKS	2012	3	3	0	0.66667	0.73913	0.66667	0.06426
BINA	2012	3	5	0	0.61905	0.73913	0.38095	0.04382
BJBR	2012	6	6	0	0.7619	0.91304	0.95238	0.00528
BJTM	2012	4	3	0	0.42857	0.69565	0.42857	0.01166
BKSW	2012	6	3	0.5	0.47619	0.65217	0.42857	0.01679
BMAS	2012	3	4	0	0.61905	0.69565	0.66667	0.02903
BMRI	2012	7	6	0	0.61905	0.78261	0.95238	0.01465
BNBA	2012	3	3	0	0.66667	0.6087	0.14286	0.00943
BNGA	2012	8	6	0.5	0.71429	0.82609	0.85714	0.0012
BNII	2012	7	5	0.42857	0.71429	0.82609	0.90476	0.00492
BNLI	2012	9	3	0.33333	0.71429	0.82609	0.80952	0.01184
BSIM	2012	3	3	0	0.61905	0.78261	0.52381	0.04655
BSWD	2012	5	3	0.4	0.42857	0.6087	0.57143	0.0644
BTPN	2012	6	5	0.33333	0.61905	0.78261	0.57143	0.0173
BVIC	2012	4	3	0	0.47619	0.6087	0.52381	0.01228
DNAR	2012	2	3	0	0.33333	0.56522	0.28571	0.0923
INPC	2012	5	5	0	0.80952	0.91304	0.80952	0.04546
MAYA	2012	6	2	0	0.19048	0.52174	0.2381	0.0361
MCOR	2012	4	3	0	0.52381	0.86957	0.66667	0.00233
MEGA	2012	3	3	0	0.57143	0.91304	0.61905	0.10479
NISP	2012	9	4	0.33333	0.71429	0.91304	0.95238	0.01259
NOBU	2012	3	4	0	0.42857	0.47826	0.2381	0.17728
PNBN	2012	4	4	0	0.71429	0.82609	0.90476	0.01297
PNBS	2012	3	3	0	0.2381	0.43478	0.19048	0.01923
SDRA	2012	3	3	0	0.66667	0.91304	0.80952	0.01076
AGRO	2013	5	3	0	0.52381	0.73913	0.47619	0.05519

AGRS	2013	3	4	0	0.28571	0.30435	0.33333	0.05629
ARTO	2013	3	3	0	0.33333	0.26087	0.19048	0.08356
BABP	2013	5	3	0	0.57143	0.73913	0.7619	0.0197
BACA	2013	3	3	0	0.33333	0.73913	0.33333	0.00578
BBCA	2013	5	3	0	0.66667	0.78261	0.80952	0.0103
BBHI	2013	3	3	0	0.28571	0.3913	0.33333	0.06849
BBKP	2013	5	4	0	0.52381	0.82609	0.71429	0.02906
BBMD	2013	4	4	0	0.38095	0.6087	0.38095	0.06363
BBNI	2013	7	4	0	0.85714	0.73913	0.85714	0.03631
BBNP	2013	4	3	0.25	0.66667	0.47826	0.57143	0.24676
BBRI	2013	8	6	0	0.7619	0.73913	0.85714	0.04586
BBTN	2013	6	3	0	0.61905	0.86957	0.90476	0.03377
BBYB	2013	4	4	0	0.42857	0.52174	0.28571	0.02492
BCIC	2013	3	4	0	0.61905	0.78261	0.85714	0.08038
BDMN	2013	8	6	0.5	0.61905	0.95652	0.90476	0.00839
BEKS	2013	3	3	0	0.57143	0.73913	0.71429	0.00421
BINA	2013	3	4	0	0.61905	0.69565	0.61905	0.02909
BJBR	2013	6	6	0	0.7619	0.86957	0.95238	0.04932
BJTM	2013	4	3	0	0.57143	0.73913	0.47619	0.06081
BKSW	2013	6	3	0.5	0.61905	0.65217	0.47619	0.18877
BMAS	2013	3	4	0	0.61905	0.69565	0.66667	0.05433
BMRI	2013	7	6	0	0.71429	0.82609	0.95238	0.04819
BNBA	2013	3	3	0	0.66667	0.6087	0.2381	0.05615
BNGA	2013	8	6	0.375	0.71429	0.78261	0.85714	0.02362
BNII	2013	6	4	0.5	0.66667	0.86957	0.90476	0.03819
BNLI	2013	10	3	0.3	0.80952	0.82609	0.80952	0.01185
BSIM	2013	3	3	0	0.66667	0.86957	0.42857	0.03437
BSWD	2013	5	3	0.4	0.42857	0.56522	0.57143	0.12498
BTPN	2013	6	5	0.33333	0.57143	0.73913	0.52381	0.07569
BVIC	2013	4	3	0	0.61905	0.73913	0.57143	0.06421
DNAR	2013	3	3	0	0.33333	0.6087	0.38095	0.12462
INPC	2013	5	4	0	0.52381	0.95652	0.90476	0.00804
MAYA	2013	5	3	0	0.42857	0.47826	0.28571	0.09741
MCOR	2013	3	3	0	0.66667	0.95652	0.61905	0.00953
MEGA	2013	3	3	0	0.57143	0.91304	0.61905	0.11436
NAGA	2013	3	3	0	0.42857	0.26087	0.2381	0.00326
NISP	2013	8	1	0.5	0.47619	0.78261	0.95238	0.06615
NOBU	2013	3	4	0	0.52381	0.65217	0.42857	0.26414
PNBN	2013	4	4	0	0.7619	0.95652	0.90476	0.0138

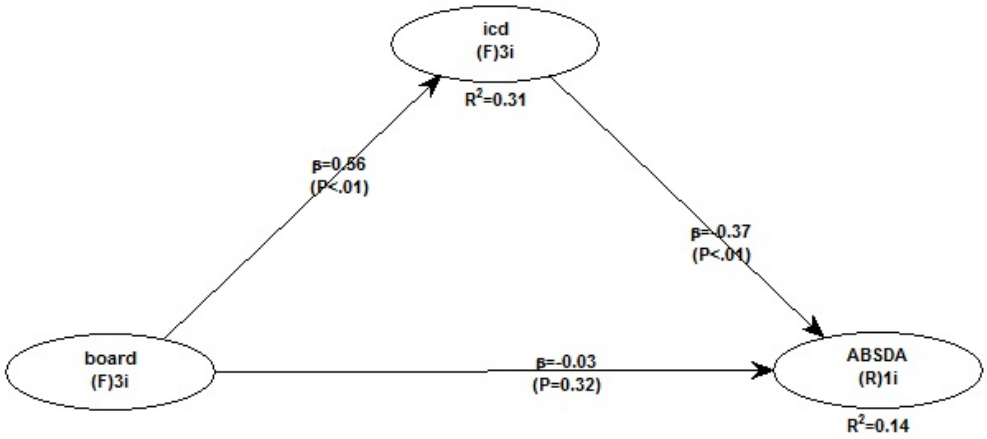
PNBS	2013	3	3	0	0.42857	0.56522	0.28571	0.15091
SDRA	2013	3	4	0	0.66667	0.91304	0.85714	0.0522
AGRO	2014	5	3	0	0.52381	0.78261	0.47619	0.01775
AGRS	2014	3	3	0	0.47619	0.47826	0.38095	0.02798
ARTO	2014	3	3	0	0.33333	0.26087	0.19048	0.03272
BABP	2014	3	2	0	0.57143	0.78261	0.7619	0.0138
BACA	2014	3	3	0	0.28571	0.69565	0.33333	0.05178
BBCA	2014	5	3	0	0.7619	0.78261	0.7619	0.00264
BBHI	2014	3	3	0	0.42857	0.52174	0.33333	0.03055
BBKP	2014	4	4	0	0.57143	0.78261	0.80952	0.00248
BBMD	2014	4	4	0	0.52381	0.69565	0.42857	0.00391
BBNI	2014	8	5	0	0.85714	0.73913	0.85714	0.00801
BBNP	2014	4	3	0.25	0.66667	0.65217	0.57143	0.05516
BBRI	2014	7	6	0	0.7619	0.78261	0.85714	0.00808
BBTN	2014	6	2	0	0.61905	0.91304	0.90476	0.01109
BBYB	2014	4	4	0	0.47619	0.56522	0.28571	0.0091
BCIC	2014	2	3	0.5	0.66667	0.73913	0.90476	0.00862
BDMN	2014	6	5	0.5	0.80952	0.95652	0.95238	0.02734
BEKS	2014	4	3	0	0.57143	0.82609	0.71429	0.01323
BINA	2014	3	4	0	0.71429	0.73913	0.7619	0.02359
BJBR	2014	7	6	0	0.66667	0.95652	0.90476	0.00766
BJTM	2014	4	3	0	0.61905	0.78261	0.52381	0.01505
BKSW	2014	6	3	0.5	0.7619	0.73913	0.52381	0.00023
BMAS	2014	3	5	0	0.61905	0.78261	0.66667	0.00675
BMRI	2014	7	6	0	0.7619	0.82609	0.95238	0.00049
BNBA	2014	3	3	0	0.66667	0.65217	0.2381	0.01021
BNGA	2014	8	6	0.5	0.80952	0.82609	0.85714	0.0087
BNII	2014	6	4	0.5	0.80952	0.86957	0.90476	0.01434
BNLI	2014	8	3	0.5	0.85714	0.82609	0.80952	0.03043
BSIM	2014	3	3	0	0.61905	0.86957	0.42857	0.01421
BSWD	2014	6	3	0.16667	0.38095	0.56522	0.57143	0.16229
BTPN	2014	5	4	0.4	0.66667	0.73913	0.57143	0.01674
BVIC	2014	4	3	0	0.61905	0.73913	0.57143	0.00833
DNAR	2014	3	3	0	0.61905	0.69565	0.47619	0.08553
INPC	2014	6	3	0	0.90476	0.91304	0.85714	0.01048
MAYA	2014	5	2	0	0.47619	0.52174	0.2381	0.02816
MCOR	2014	3	3	0	0.52381	1	0.66667	0.05062
MEGA	2014	4	3	0	0.57143	0.91304	0.61905	0.04202
NAGA	2014	3	3	0	0.38095	0.52174	0.2381	0.04366

NISP	2014	8	2	0.5	0.42857	0.73913	0.95238	0.01046
NOBU	2014	3	4	0	0.42857	0.65217	0.47619	0.04484
PNBN	2014	5	4	0	0.80952	0.91304	0.90476	0.04074
PNBS	2014	3	3	0	0.57143	0.65217	0.33333	0.01465
SDRA	2014	4	3	0	0.7619	0.91304	0.90476	0.02151
AGRO	2015	4	3	0	0.61905	0.82609	0.47619	0.01205
AGRS	2015	3	3	0	0.47619	0.47826	0.38095	0.04
ARTO	2015	3	3	0	0.33333	0.26087	0.2381	0.03541
BABP	2015	3	2	0	0.57143	0.82609	0.7619	0.01444
BACA	2015	3	3	0	0.28571	0.69565	0.38095	0.02677
BBCA	2015	5	3	0	0.80952	0.78261	0.85714	0.01108
BBHI	2015	3	4	0	0.52381	0.6087	0.38095	0.03854
BBKP	2015	6	5	0	0.61905	0.82609	0.80952	0.00414
BBMD	2015	3	3	0	0.57143	0.69565	0.47619	0.01721
BBNI	2015	8	5	0	0.80952	0.78261	0.90476	0.02588
BBNP	2015	4	3	0.25	0.71429	0.65217	0.52381	0.00811
BBRI	2015	8	6	0	0.85714	0.78261	0.85714	0.06491
BBTN	2015	7	3	0	0.80952	0.91304	0.90476	0.01562
BBYB	2015	4	4	0	0.61905	0.65217	0.42857	0.03253
BCIC	2015	4	3	0.5	0.66667	0.65217	0.90476	0.00978
BDMN	2015	9	3	0.33333	0.71429	0.95652	0.90476	0.03545
BEKS	2015	4	1	0	0.61905	0.78261	0.71429	0.00357
BINA	2015	3	4	0	0.66667	0.82609	0.66667	0.01708
BJBR	2015	4	5	0	0.80952	0.91304	0.95238	0.00996
BJTM	2015	5	3	0	0.61905	0.78261	0.57143	0.01874
BKSW	2015	6	3	0.5	0.7619	0.73913	0.61905	0.00909
BMAS	2015	3	5	0	0.80952	0.86957	0.7619	0.01184
BMRI	2015	8	4	0	0.80952	0.82609	0.95238	0.01693
BNBA	2015	3	3	0	0.71429	0.65217	0.2381	0.0178
BNGA	2015	8	6	0.5	0.80952	0.82609	0.85714	0.00702
BNII	2015	6	4	0.5	0.80952	0.86957	0.90476	0.01457
BNLI	2015	8	3	0.5	0.85714	0.82609	0.80952	0.02391
BSIM	2015	3	3	0	0.61905	0.86957	0.42857	0.02177
BSWD	2015	3	3	0	0.38095	0.56522	0.57143	0.0718
BTPN	2015	6	3	0.5	0.52381	0.69565	0.57143	0.00741
BVIC	2015	4	4	0	0.57143	0.78261	0.57143	0.00965
DNAR	2015	3	3	0	0.66667	0.78261	0.47619	0.02535
INPC	2015	6	2	0	0.80952	0.95652	0.90476	0.00531
MAYA	2015	5	3	0	0.7619	0.65217	0.61905	0.01402

MCOR	2015	3	3	0	0.52381	1	0.66667	0.00107
MEGA	2015	4	3	0	0.57143	0.91304	0.61905	0.01804
NAGA	2015	3	3	0	0.42857	0.52174	0.28571	0.0001
NISP	2015	8	2	0.5	0.33333	0.78261	0.95238	0.01294
NOBU	2015	3	4	0	0.42857	0.65217	0.47619	0.0246
PNBN	2015	6	4	0	0.66667	0.91304	0.90476	0.04106
PNBS	2015	3	3	0	0.33333	0.73913	0.38095	0.01271
SDRA	2015	4	4	0	0.7619	0.91304	0.80952	0.02327
AGRO	2016	4	3	0	0.57143	0.86957	0.57143	0.0478
AGRS	2016	3	3	0	0.47619	0.47826	0.38095	0.00581
ARTO	2016	3	3	0	0.33333	0.26087	0.2381	0.06513
BABP	2016	3	4	0	0.57143	0.78261	0.7619	0.02769
BACA	2016	3	3	0	0.28571	0.65217	0.38095	0.09378
BBCA	2016	5	3	0	0.80952	0.78261	0.85714	0.00094
BBHI	2016	3	3	0	0.61905	0.56522	0.47619	0.0227
BBKP	2016	7	5	0	0.66667	0.78261	0.80952	0.00832
BBMD	2016	4	3	0	0.57143	0.65217	0.47619	0.17017
BBNI	2016	8	4	0	0.85714	0.78261	0.90476	0.01569
BBNP	2016	4	3	0.25	0.71429	0.6087	0.52381	0.00978
BBRI	2016	9	6	0	0.85714	0.86957	0.85714	0.00396
BBTN	2016	7	3	0	0.71429	0.91304	0.90476	0.0014
BBYB	2016	4	4	0	0.71429	0.65217	0.47619	0.03683
BCIC	2016	6	5	0.33333	0.66667	0.65217	0.85714	0.06397
BDMN	2016	6	4	0.5	0.66667	0.91304	0.95238	0.00094
BEKS	2016	4	1	0	0.57143	0.78261	0.71429	0.04256
BINA	2016	3	4	0	0.66667	0.82609	0.7619	0.04536
BJBR	2016	5	5	0	0.85714	0.95652	0.85714	0.00362
BJTM	2016	5	3	0	0.66667	0.78261	0.57143	0.01918
BKSW	2016	6	3	0.5	0.7619	0.73913	0.90476	0.08105
BMAS	2016	3	5	0	0.80952	0.86957	0.7619	0.01391
BMRI	2016	8	6	0	0.85714	0.82609	0.90476	0.02459
BNBA	2016	3	3	0	0.7619	0.65217	0.2381	0.01445
BNGA	2016	8	4	0.5	0.85714	0.82609	0.90476	0.01638
BNII	2016	6	4	0.5	0.80952	0.82609	0.90476	0.00455
BNLI	2016	8	4	0.5	0.85714	0.82609	0.80952	0.05585
BSIM	2016	3	3	0	0.71429	0.86957	0.42857	0.00591
BSWD	2016	4	3	0.25	0.33333	0.47826	0.52381	0.10057
BTPN	2016	5	4	0.4	0.42857	0.65217	0.61905	0.00376
BVIC	2016	4	4	0	0.52381	0.73913	0.7619	0.0214

DNAR	2016	2	3	0	0.71429	0.78261	0.47619	0.098
INPC	2016	7	6	0	0.7619	0.95652	0.85714	0.00145
MAYA	2016	6	2	0.16667	0.7619	0.65217	0.66667	0.01253
MCOR	2016	3	3	0	0.52381	1	0.66667	0.01178
MEGA	2016	4	2	0	0.57143	0.91304	0.61905	0.04656
NAGA	2016	3	3	0	0.47619	0.56522	0.28571	0.16736
NISP	2016	8	2	0.5	0.80952	0.86957	0.95238	0.00235
NOBU	2016	3	4	0	0.42857	0.65217	0.57143	0.15667
PNBN	2016	6	3	0	0.7619	0.95652	0.90476	0.01162
PNBS	2016	2	3	0.5	0.57143	0.65217	0.38095	0.15549
SDRA	2016	4	5	0	0.7619	0.91304	0.85714	0.00937

Lampiran 4 : Hasil Analisis WarpPLS



Model fit and quality indices

No	*Model fit and quality indeces*	Kriteria Fit	Hasil
1	*Average path coefficient (APC)*	p < 0.05	0.319, P<0.001
2	*Average R-squared (ARS)*	p < 0.05	0.223, P<0.001
3	*Average adjusted R-sqaured (AARS)*	p < 0.05	0.218, P<0.001
4	*Average block VIF (AVIF)*	Acceptable if <= 5, ideally <= 3.3	1.387
5	*Average full collinearity VIF (AFVIF)*	Acceptable if <= 5, ideally <= 3.3	1.363
6	*Tenenhaus GoF (GoF)*	Small >= 0.1, medium >= 0.25 large >= 0.36	0.419
7	*Sympson's paradox ratio (SPR)*	Acceptable if >= 0.7, ideally = 1	1.000
8	*R-squared contribution ratio* (RSCR)	Acceptable if >= 0.9, ideally = 1	1.000
9	*Statistical suppression ratio (SSR)*	Acceptable if >= 0.7	1.000
10	*Nonlinear bivariate causality direction ratio (NLBCDR)*	Acceptable if >= 0.7	1.000

Path coefficients and P values

Path coefficients

	board	icd	ABSDA
board			
icd	0.555		
ABSDA	-0.029	-0.374	

P values

	board	icd	ABSDA
board			
icd	<0.001		
ABSDA	0.325	<0.001	

Standard errors for path coefficients

	board	icd	ABSDA
board			
icd	0.058		
ABSDA	0.064	0.060	

Effect sizes for path coefficients

	board	icd	ABSDA
board			
icd	0.308		
ABSDA	0.005	0.134	

Indicator weights

	board	icd	ABSDA	Type (as defined)	SE	P value	VIF	WLS	ES
BSC	(0.533)	0.000	0.000	Formative	0.059	<0.001	1.568	1	0.472
JKA	(0.341)	0.000	0.000	Formative	0.061	<0.001	1.169	1	0.193
NCBSC	(0.450)	0.000	0.000	Formative	0.059	<0.001	1.375	1	0.336
CH	0.000	(0.363)	0.000	Formative	0.060	<0.001	2.094	1	0.316
CE	0.000	(0.373)	0.000	Formative	0.060	<0.001	2.462	1	0.334
CR	0.000	(0.382)	0.000	Formative	0.060	<0.001	2.807	1	0.350
EM	0.000	0.000	(1.000)	Reflective	0.054	<0.001	0.000	1	1.000

Latent variable coefficients

	board	icd	ABSDA
R-squared		0.308	0.139
Adj. R-squared		0.305	0.132
Composite reliab.	0.782	0.923	1.000
Cronbach's alpha	0.578	0.875	1.000
Avg. var. extrac.	0.553	0.800	1.000
Full collin. VIF	1.394	1.550	1.143
Q-squared		0.303	0.134
Min	-1.546	-2.509	-0.848
Max	2.628	1.476	5.341
Median	-0.332	0.166	-0.351
Mode	-0.926	0.310	-0.848
Skewness	0.909	-0.618	2.528
Exc. kurtosis	-0.208	-0.503	7.737
Unimodal-RS	Yes	Yes	Yes
Unimodal-KMV	Yes	Yes	Yes
Normal-JB	No	No	No
Normal-RJB	No	No	No
Histogram	View	View	View

Correlations among l.vs. with sq. rts. Of AVEs

	board	icd	ABSDA
board	(0.743)	0.531	-0.164
icd	0.531	(0.894)	-0.353
ABSDA	-0.164	-0.353	(1.000)

P values for correlations

	board	icd	ABSDA
board	1.000	<0.001	0.011
icd	<0.001	1.000	<0.001
ABSDA	0.011	<0.001	1.000

Indirect effects

Indirect effect for paths with 2 segments

	board	icd	ABSDA
board			
icd			
ABSDA	-0.207		

Number of paths with 2 segments

	board	icd	ABSDA
board			
icd			
ABSDA	1		

P values of indirect effects for paths with 2 segments

	board	icd	ABSDA
board			
icd			
ABSDA	<0.001		

Total Effect

	board	icd	ABSDA
board			
icd	0.555		
ABSDA	-0.236	-0.374	

P value for total effect

	board	icd	ABSDA
board			
icd	<0.001		
ABSDA	<0.001	<0.001	

Lampiran 5. Sebaran Peringkat *Intellectual Capital Disclosure*

Bank	Tahun	CH	CE	CR
AGRO	2011	low	medium	medium
BABP	2011	medium	high	high
BACA	2011	low	medium	low
BBCA	2011	medium	high	medium
BBKP	2011	medium	high	high
BBNI	2011	high	high	high
BBNP	2011	medium	medium	medium
BBRI	2011	high	high	high
BBTN	2011	medium	high	high
BCIC	2011	medium	high	high
BDMN	2011	medium	high	high
BEKS	2011	medium	medium	high
BJBR	2011	high	high	high
BKSW	2011	medium	medium	low
BMRI	2011	medium	high	high
BNBA	2011	medium	medium	low
BNGA	2011	medium	high	high
BNII	2011	medium	high	high
BNLI	2011	high	high	high
BSIM	2011	medium	high	medium
BSWD	2011	low	low	medium
BTPN	2011	low	medium	medium
BVIC	2011	medium	medium	medium
INPC	2011	medium	high	high
MAYA	2011	low	medium	low
MCOR	2011	high	high	high
MEGA	2011	medium	high	medium
NISP	2011	high	high	high

PNBN	2011	high	High	high
SDRA	2011	medium	High	high
PNBS	2011	low	medium	low
NOBU	2011	medium	High	medium
AGRS	2011	low	Low	low
ARTO	2011	low	Low	low
BJTM	2011	medium	medium	medium
AGRO	2012	medium	medium	medium
BABP	2012	medium	High	high
BACA	2012	low	medium	low
BBCA	2012	medium	High	high
BBKP	2012	low	High	high
BBNI	2012	high	High	high
BBNP	2012	medium	medium	medium
BBRI	2012	high	High	high
BBTN	2012	medium	High	high
BCIC	2012	high	High	high
BDMN	2012	medium	High	high
BEKS	2012	medium	High	medium
BJBR	2012	high	High	high
BKSW	2012	medium	medium	medium
BMRI	2012	medium	High	high
BNBA	2012	medium	medium	low
BNGA	2012	medium	High	high
BNII	2012	medium	High	high
BNLI	2012	medium	High	high
BSIM	2012	medium	High	medium
BSWD	2012	medium	medium	medium
BTPN	2012	medium	High	medium
BVIC	2012	medium	medium	medium

INPC	2012	high	high	high
MAYA	2012	low	medium	low
MCOR	2012	medium	high	medium
MEGA	2012	medium	high	medium
NISP	2012	medium	high	high
PNBN	2012	medium	high	high
SDRA	2012	medium	high	high
PNBS	2012	low	medium	low
NOBU	2012	medium	high	medium
BBMD	2012	medium	high	high
BINA	2012	high	high	medium
BMAS	2012	high	high	high
DNAR	2012	medium	high	medium
AGRS	2012	low	low	low
ARTO	2012	low	low	low
BJTM	2012	medium	high	medium
AGRO	2013	medium	high	medium
BABP	2013	medium	high	high
BACA	2013	low	high	low
BBCA	2013	medium	high	high
BBKP	2013	medium	high	high
BBNI	2013	high	high	high
BBNP	2013	medium	medium	medium
BBRI	2013	high	high	high
BBTN	2013	medium	high	high
BCIC	2013	medium	high	high
BDMN	2013	medium	high	high
BEKS	2013	medium	high	high
BJBR	2013	high	high	high
BKSW	2013	medium	medium	medium

BMRI	2013	medium	high	high
BNBA	2013	medium	medium	low
BNGA	2013	medium	high	high
BNII	2013	medium	high	high
BNLI	2013	high	high	high
BSIM	2013	medium	high	medium
BSWD	2013	medium	medium	medium
BTPN	2013	medium	high	medium
BVIC	2013	medium	high	medium
INPC	2013	medium	high	high
MAYA	2013	medium	medium	low
MCOR	2013	medium	high	medium
MEGA	2013	medium	high	medium
NISP	2013	medium	high	high
PNBN	2013	high	high	high
SDRA	2013	medium	high	high
PNBS	2013	medium	high	medium
NOBU	2013	high	high	high
NAGA	2013	high	medium	medium
BBMD	2013	medium	high	medium
BBYB	2013	high	high	medium
BBHI	2013	medium	high	medium
BINA	2013	high	high	high
BMAS	2013	high	high	high
DNAR	2013	medium	high	medium
AGRS	2013	low	low	low
ARTO	2013	low	low	low
BJTM	2013	medium	high	medium
AGRO	2014	medium	high	medium
BABP	2014	medium	high	high

BACA	2014	low	High	low
BBCA	2014	high	High	high
BBKP	2014	medium	High	high
BBNI	2014	high	High	high
BBNP	2014	medium	medium	medium
BBRI	2014	high	High	high
BBTN	2014	medium	High	high
BCIC	2014	medium	High	high
BDMN	2014	high	High	high
BEKS	2014	medium	High	high
BJBR	2014	medium	High	high
BKSW	2014	high	High	medium
BMRI	2014	high	High	high
BNBA	2014	medium	medium	low
BNGA	2014	high	High	high
BNII	2014	high	High	high
BNLI	2014	high	High	high
BSIM	2014	medium	High	medium
BSWD	2014	low	medium	medium
BTPN	2014	medium	High	medium
BVIC	2014	medium	High	medium
INPC	2014	high	High	high
MAYA	2014	medium	medium	low
MCOR	2014	medium	High	medium
MEGA	2014	medium	High	medium
NISP	2014	medium	High	high
PNBN	2014	high	High	high
SDRA	2014	high	High	high
PNBS	2014	high	High	medium
NOBU	2014	medium	High	high

NAGA	2014	medium	high	medium
BBMD	2014	high	high	high
BBYB	2014	high	high	medium
BBHI	2014	high	high	medium
BINA	2014	high	high	high
BMAS	2014	high	high	high
DNAR	2014	high	high	high
AGRS	2014	medium	medium	medium
ARTO	2014	low	low	low
BJTM	2014	medium	high	medium
AGRO	2015	medium	high	medium
BABP	2015	medium	high	high
BACA	2015	low	high	medium
BBCA	2015	high	high	high
BBKP	2015	medium	high	high
BBNI	2015	high	high	high
BBNP	2015	medium	medium	medium
BBRI	2015	high	high	high
BBTN	2015	high	high	high
BCIC	2015	medium	medium	high
BDMN	2015	medium	high	high
BEKS	2015	medium	high	high
BJBR	2015	high	high	high
BKSW	2015	high	high	medium
BMRI	2015	high	high	high
BNBA	2015	medium	medium	low
BNGA	2015	high	high	high
BNII	2015	high	high	high
BNLI	2015	high	high	high
BSIM	2015	medium	high	medium

BSWD	2015	low	medium	medium
BTPN	2015	medium	high	medium
BVIC	2015	medium	high	medium
INPC	2015	high	high	high
MAYA	2015	high	medium	medium
MCOR	2015	medium	high	medium
MEGA	2015	medium	high	medium
NISP	2015	low	high	high
PNBN	2015	medium	high	high
SDRA	2015	high	high	high
PNBS	2015	medium	high	medium
NOBU	2015	medium	high	high
NAGA	2015	medium	high	medium
BBMD	2015	high	high	high
BBYB	2015	high	high	high
BBHI	2015	high	high	medium
BINA	2015	high	high	high
BMAS	2015	high	high	high
DNAR	2015	high	high	high
AGRS	2015	medium	medium	medium
ARTO	2015	low	low	low
BJTM	2015	medium	high	medium
AGRO	2016	medium	high	medium
BABP	2016	medium	high	high
BACA	2016	low	medium	medium
BBCA	2016	high	high	high
BBKP	2016	medium	high	high
BBNI	2016	high	high	high
BBNP	2016	medium	medium	medium
BBRI	2016	high	high	high

BBTN	2016	medium	High	high
BCIC	2016	medium	medium	high
BDMN	2016	medium	High	high
BEKS	2016	medium	High	high
BJBR	2016	high	High	high
BKSW	2016	high	High	high
BMRI	2016	high	High	high
BNBA	2016	high	medium	low
BNGA	2016	high	High	high
BNII	2016	high	High	high
BNLI	2016	high	High	high
BSIM	2016	medium	High	medium
BSWD	2016	low	medium	medium
BTPN	2016	medium	medium	medium
BVIC	2016	medium	High	high
INPC	2016	high	High	high
MAYA	2016	high	medium	medium
MCOR	2016	medium	High	medium
MEGA	2016	medium	High	medium
NISP	2016	high	High	high
PNBN	2016	high	High	high
SDRA	2016	high	High	high
PNBS	2016	high	High	medium
NOBU	2016	medium	High	high
NAGA	2016	high	High	medium
BBMD	2016	high	High	high
BBYB	2016	high	High	high
BBHI	2016	high	High	high
BINA	2016	high	High	high
BMAS	2016	high	High	high

DNAR	2016	high	high	high
AGRS	2016	medium	medium	medium
ARTO	2016	low	low	low
BJTM	2016	medium	high	medium