



## Lampiran 1

### Daftar Perusahaan Manufaktur yang menjadi objek penelitian

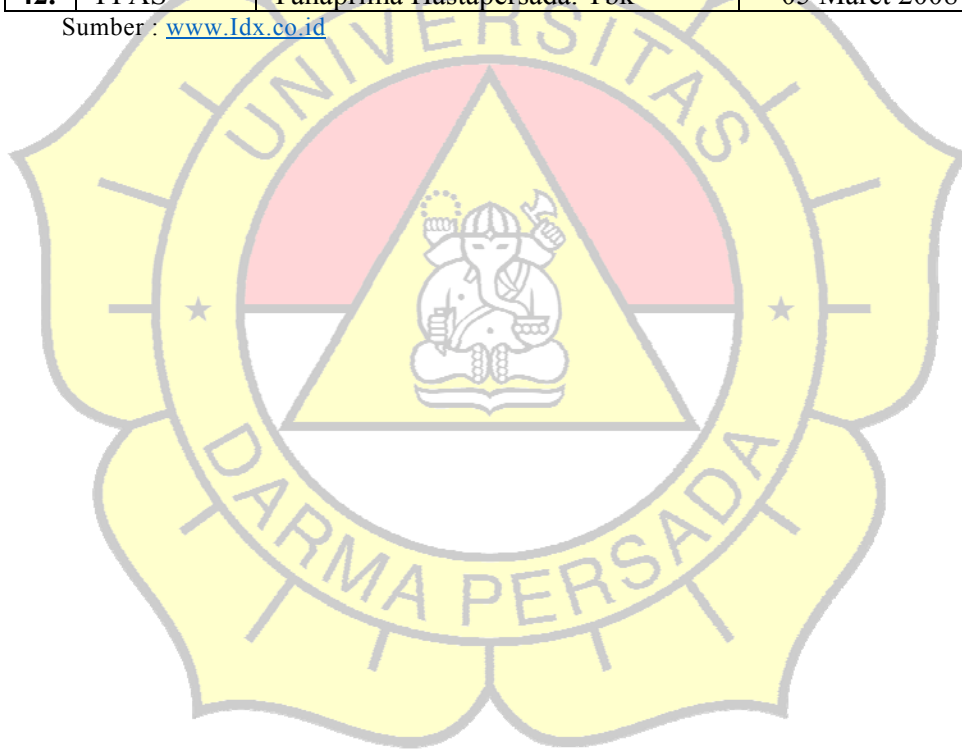
No.	Kode Perusahaan	Nama Perusahaan	Tanggal Pendaftaran
1.	AKPI	Argha Karya Prima Ind. Tbk	18 Desember 1992
2.	ALKA	Alakasa Industrindo. Tbk	12 Juli 1990
3.	ALMI	Alumindo Light Metal Industry. Tbk	02 Januari 1997
4.	AMFG	Asahimas Flat Glass. Tbk	08 Nopember 1995
5.	APLI	Asiaplast Industries. Tbk	01 Mei 2000
6.	BIMA	Primarindo Asia Infrastructure. Tbk	30 Agustus 1994
7.	BUDI	PT Budi Starch & Sweetener. Tbk.	08 Mei 1995
8.	CEKA	PT Wilmar Cahaya Indonesia. Tbk.	09 Juli 1996
9.	DPNS	Duta Pertiwi Nusantara. Tbk	08 Agustus 1990
10.	DVLA	Darya-Varia Laboratoria. Tbk	11 Nopember 1994
11.	EKAD	Ekadharma International. Tbk	14 Agustus 1990
12.	INAF	Indofarma. Tbk	17 April 2001
13.	INCI	Intanwijaya Internasional. Tbk	24 Juli 1990
14.	JPRS	Jaya Pari Steel. Tbk	08 Agustus 1989
15.	KAEF	Kimia Farma (Persero). Tbk	04 Juli 2001
16.	KBLM	Kabelindo Murni. Tbk	01 Juni 1992
17.	KDSI	Kedawung Setia Industrial. Tbk	29 Juli 1996
18.	KIAS	Keramika Indonesia Assosiasi. Tbk	08 Desember 1994
19.	KICI	Kedaung Indah Can. Tbk	28 Oktober 1993
20.	KLBF	Kalbe Farma. Tbk	30 Juli 1991
21.	LION	Lion Metal Works. Tbk	20 Agustus 1993
22.	MAIN	Malindo Feedmill. Tbk	10 Februari 2006
23.	MBTO	Martina Berto. Tbk	13 Januari 2011
24.	MERK	Merck. Tbk	23 Juli 1981
25.	MYOR	Mayora Indah. Tbk	04 Juli 1990
26.	PICO	Pelangi Indah Canindo. Tbk	23 September 1996
27.	ROTI	Nippon Indosari Corpindo. Tbk	28 Juni 2010
28.	SIDO	PT Industri Jamu dan Farmasi Sido Muncul. Tbk	18 Desember 2013
29.	SKBM	Sekar Bumi. Tbk	05 Januari 1993
30.	SPMA	Suparma. Tbk	16 Nopember 1994
31.	SRSN	Indo Acidatama. Tbk	11 Januari 1993
32.	STAR	Star Petcohem. Tbk	13 Juli 2011

## Lanjutan 1

### Daftar Perusahaan Manufaktur yang menjadi objek penelitian

33.	TALF	PT Tunas Alfin. Tbk	17 Januari 2014
34.	TCID	Mandom Indonesia. Tbk	23 September 1993
35.	TIRT	Tirta Mahakam Resources. Tbk	13 Desember 1999
36.	TOTO	Surya Toto Indonesia. Tbk	30 Oktober 1990
37.	TRIS	Trisula International. Tbk	28 Juni 2012
38.	ULTJ	Ultra Jaya Milk Industry. Tbk	02 Juli 1990
39.	UNIT	Nusantara Inti Corpora. Tbk	18 April 2002
40.	UNVR	Unilever Indonesia. Tbk	11 Januari 1982
41.	WIIM	Wismilak Inti Makmur. Tbk	18 Desember 2012
42.	YPAS	Yanaprima Hastapersada. Tbk	05 Maret 2008

Sumber : [www.idx.co.id](http://www.idx.co.id)



**Lampiran 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
1.	PT. Argha Karya Prima Ind. Tbk (AKPI) Sub Sektor Plastik & Kemasan	2013	1,681,123	1,569,553	111,570	1,063,957	45,053
		2014	1,946,056	1,842,131	103,925	1,066,265	48,812
		2015	2,017,671	1,930,733	86,939	1,135,211	43,725
		2016	2,058,529	1,932,402	126,128	1,172,429	58,300
		2017	2,072,805	1,994,836	77,969	1,139,946	46,156
2.	PT. Alakasa Industrindo Tbk (ALKA) Sub Sektor Logam & Sejenisnya	2013	1,100,330	1,090,994	9,335	59,344	9,651
		2014	1,236,456	1,222,129	14,328	64,929	10,048
		2015	753,547	743,652	9,896	60,857	10,876
		2016	1,151,606	1,140,593	11,013	61,621	10,760
		2017	1,936,685	1,906,941	29,744	93,897	13,680
3.	PT. Alumindo Light Metal Industry Tbk (ALMI) Sub Sektor Logam & Sejenisnya	2013	2,885,561	2,746,021	139,540	683,460	35,135
		2014	3,339,050	3,316,729	22,321	618,274	33,534
		2015	3,358,922	3,406,529	(47,608)	511,497	35,931
		2016	2,464,977	2,528,001	(63,024)	1,649,404	35,152
		2017	3,501,356	3,405,922	95,434	387,317	35,107
4.	PT. Asahimas Flat Glass Tbk (AMFG) Sub Sektor Keramik Porselen & Kaca	2013	3,282,579	2,730,290	552,289	3,099,085	101,536
		2014	3,706,636	3,031,277	675,359	3,565,592	112,365
		2015	3,713,748	3,152,539	561,209	3,731,569	132,517
		2016	3,725,713	3,249,594	476,119	3,859,708	137,595
		2017	3,891,651	3,676,085	215,566	3,587,446	151,977
5.	PT. Asiaplast Industries Tbk (APLI) Sub Sektor Plastik & Kemasan	2013	344,278	259,548	84,731	219,605	19,862
		2014	295,420	262,827	32,592	234,264	16,546
		2015	264,672	245,405	19,267	223,415	17,427
		2016	348,212	302,530	45,682	278,645	24,891
		2017	384,098	346,958	37,141	225,855	33,243
6.	PT. Primarindo Asia Infrastructure Tbk (BIMA) Alas Kaki	2013	286,228	276,930	9,297	(220,118)	25,447
		2014	287,013	248,726	38,287	(189,077)	27,090
		2015	222,606	198,019	24,587	(202,784)	28,695
		2016	179,573	130,614	48,959	(79,765)	30,280
		2017	164,238	113,163	51,075	(68,842)	31,864

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
7.	PT. Budi Starch & Sweetener Tbk. (BUDI) Sub Sektor Kimia	2013	2,596,345	2,473,824	122,521	890,185	56,581
		2014	2,284,211	2,183,114	101,097	930,003	57,578
		2015	2,378,805	2,276,112	102,693	1,133,775	50,568
		2016	2,467,553	2,362,075	105,478	1,203,606	52,646
		2017	2,510,578	2,391,055	119,523	1,240,391	58,507
8.	PT. Wilmar Cahaya Indonesia Tbk. (CEKA) Makanan & Minuman	2013	2,531,881	2,429,394	102,487	593,344	15,933
		2014	3,701,869	3,627,186	74,683	578,553	17,816
		2015	3,485,734	3,306,163	179,571	746,443	37,299
		2016	4,115,542	3,790,922	324,620	1,137,617	38,792
		2017	4,257,738	4,076,683	181,056	1,010,465	37,860
9.	PT. Duta Pertiwi Nusantara Tbk (DPNS) Sub Sektor Kimia	2013	214,857	111,354	103,503	290,241	16,178
		2014	141,097	107,192	33,905	250,570	16,710
		2015	129,602	100,553	29,049	251,155	17,218
		2016	123,824	96,221	27,603	273,273	15,313
		2017	117,302	94,677	22,625	273,798	15,056
10.	PT. Darya-Varia Laboratoria Tbk (DVLA) Farmasi	2013	1,130,005	857,978	272,027	1,040,499	96,270
		2014	1,115,604	891,551	224,053	1,029,052	128,692
		2015	1,315,988	1,038,466	277,522	1,081,412	150,784
		2016	1,457,185	1,139,813	317,372	1,231,663	116,436
		2017	1,596,841	1,245,211	351,630	1,278,549	125,482
11.	PT. Ekadharna International Tbk (EKAD) Sub Sektor Kimia	2013	419,451	338,759	80,692	277,158	28,704
		2014	526,893	429,209	97,684	308,892	34,239
		2015	531,973	422,143	109,830	339,002	38,791
		2016	570,205	410,250	159,955	682,691	43,782
		2017	648,354	496,068	152,286	739,014	49,621
12.	PT. Indofarma Tbk (INAF) Farmasi	2013	1,346,308	1,242,391	103,918	536,570	158,276
		2014	1,385,973	1,253,699	132,274	589,142	124,560
		2015	1,621,899	1,476,093	145,805	599,275	131,656
		2016	1,674,703	1,552,819	121,884	558,390	140,766
		2017	1,641,850	1,553,528	88,322	480,125	134,603

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
13.	PT. Intanwijaya Internasional Tbk (INCI) Sub Sektor Kimia	2013	96,893	82,491	14,403	136,423	3,712
		2014	114,902	98,327	16,574	147,484	6,089
		2015	144,693	118,828	25,865	171,012	7,455
		2016	176,350	157,011	19,339	252,815	6,759
		2017	270,645	238,104	32,541	284,934	10,464
14.	PT. Jaya Pari Steel Tbk (JPRS) Sub Sektor Logam & Sejenisnya	2013	233,742	209,005	24,736	377,567	6,399
		2014	314,352	321,489	(7,137)	342,599	7,671
		2015	143,409	180,738	(37,328)	310,469	7,909
		2016	120,691	138,909	(18,217)	288,943	6,792
		2017	250,720	257,039	(6,318)	276,290	7,003
15.	PT. Kimia Farma (Persero) Tbk (KAEP) Farmasi	2013	4,392,568	3,565,781	826,787	1,839,997	542,400
		2014	4,568,616	3,713,020	855,596	1,978,915	520,817
		2015	4,924,902	3,990,124	934,778	2,115,070	596,692
		2016	5,870,133	5,291,262	578,871	2,002,852	736,079
		2017	6,253,257	5,135,295	1,117,962	2,838,910	736,079
16.	PT. Kabelindo Murni Tbk (KBLM) Kabel	2013	1,032,787	1,010,595	22,192	277,342	11,522
		2014	919,538	880,727	38,811	310,787	11,505
		2015	968,174	919,146	49,028	309,235	13,499
		2016	988,814	1,165,921	(177,107)	341,900	10,779
		2017	1,216,562	1,155,225	61,337	835,424	13,594
17.	PT. Kedawung Setia Industrial Tbk (KDSI) Sub Sektor Pulp & Kertas	2013	1,398,336	1,298,548	99,789	388,012	52,613
		2014	1,629,382	1,514,203	115,179	417,720	57,165
		2015	1,715,260	1,629,561	85,699	390,392	74,256
		2016	2,000,788	1,863,029	137,759	466,911	74,321
		2017	2,248,341	2,072,883	175,458	554,505	82,096
18.	PT. Keramika Indonesia Assosiasi Tbk (KIAS) Sub Sektor Keramik Porselen & Kaca	2013	954,641	803,417	151,224	2,122,461	13,172
		2014	925,225	814,668	110,557	2,098,354	13,822
		2015	800,392	987,260	(186,868)	1,649,766	21,200
		2016	863,715	994,256	(130,541)	1,267,531	40,756
		2017	824,794	860,864	36,070	1,341,430	49,231

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
19.	PT. Kedaung Indah Can Tbk (KICI) Peralatan RT	2013	99,236	81,848	17,388	81,397	7,504
		2014	102,975	88,171	14,805	72,978	8,701
		2015	92,817	80,313	12,504	80,371	9,863
		2016	99,382	88,966	10,416	89,373	9,887
		2017	113,489	92,681	20,808	99,445	10,169
20.	PT. Kalbe Farma Tbk (KLBF) Farmasi	2013	16,074,288	12,144,248	3,930,040	10,470,410	1,357,517
		2014	17,459,829	13,253,334	4,206,495	11,886,779	1,501,632
		2015	17,991,960	13,745,821	4,246,139	12,995,980	1,605,934
		2016	19,420,207	14,698,869	4,721,338	14,823,732	1,668,375
		2017	20,359,150	15,335,897	5,023,253	16,347,283	1,765,762
21.	PT. Lion Metal Works Tbk (LION) Sub Sektor Logam & Sejenisnya	2013	359,564	225,404	134,161	480,546	49,134
		2014	380,757	281,552	99,205	474,647	47,205
		2015	401,106	297,868	103,238	500,618	53,240
		2016	379,137	276,441	102,696	512,948	56,205
		2017	358,390	274,379	84,011	461,590	63,827
22.	PT. Malindo Feedmill Tbk (MAIN) Sub Sektor Pakan Ternak	2013	4,194,944	3,785,463	409,481	1,104,116	98,593
		2014	4,502,078	4,479,653	22,425	995,628	137,929
		2015	4,775,015	4,714,189	60,826	1,486,488	134,981
		2016	5,237,701	4,741,563	496,138	1,956,635	215,659
		2017	5,486,044	5,263,631	222,413	1,749,851	173,714
23.	PT. Martina Berto Tbk (MBTO) Kosmetik & Barang Keperluan RT	2013	648,547	559,618	88,929	467,481	65,922
		2014	672,788	567,890	104,898	447,102	101,885
		2015	696,651	604,994	91,657	420,157	110,488
		2016	686,769	556,109	130,660	350,846	119,109
		2017	743,221	664,148	79,073	486,946	103,765
24.	PT. Merck Tbk (MERK) Farmasi	2013	1,201,437	817,974	383,463	687,664	148,174
		2014	871,210	559,803	311,407	726,391	110,374
		2015	986,402	670,621	315,781	616,088	129,284
		2016	1,034,852	691,351	343,501	736,516	130,528
		2017	1,162,991	811,250	351,741	760,115	145,954

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
25.	PT. Mayora Indah Tbk (MYOR) Makanan & Minuman	2013	12,069,101	10,531,384	1,537,717	4,907,459	181,644
		2014	14,169,088	13,439,034	730,054	4,486,655	200,787
		2015	14,818,731	12,952,843	1,865,887	6,444,693	225,393
		2016	18,349,960	16,237,435	2,112,525	7,653,932	266,841
		2017	20,816,674	18,309,868	2,506,806	8,985,301	319,921
26.	PT. Pelangi Indah Canindo Tbk (PICO) Sub Sektor Logam & Sejenisnya	2013	685,124	657,445	27,680	230,957	6,186
		2014	700,534	661,837	38,698	246,750	18,342
		2015	708,101	674,631	33,470	262,066	16,208
		2016	710,553	685,970	24,583	279,596	7,195
		2017	757,193	725,045	32,148	296,508	8,792
27.	PT. Nippon Indosari Corpindo Tbk (ROTI) Makanan & Minuman	2013	1,532,883	1,151,235	381,648	945,353	97,337
		2014	1,918,605	1,511,794	406,811	1,142,231	154,924
		2015	2,214,924	1,647,338	567,586	1,459,074	204,167
		2016	2,584,721	1,964,692	620,029	1,722,529	268,568
		2017	2,583,883	2,047,355	536,528	2,955,470	343,366
28.	PT. Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO) Farmasi	2013	2,530,834	1,874,498	656,336	3,031,399	73,678
		2014	2,210,820	1,700,079	510,741	3,042,691	66,860
		2015	2,231,589	1,656,263	575,326	3,035,789	85,748
		2016	2,585,187	1,880,483	704,704	3,238,410	126,567
		2017	2,633,517	1,811,394	822,123	3,429,664	140,234
29.	PT. Sekar Bumi Tbk (SKBM) Makanan & Minuman	2013	1,320,888	1,224,452	96,436	259,391	17,988
		2014	1,517,159	1,376,169	140,990	397,709	27,553
		2015	1,369,018	1,285,349	83,669	384,238	33,545
		2016	1,501,400	1,431,937	69,462	390,935	41,200
		2017	1,882,470	1,794,480	87,990	1,049,118	49,600
30.	PT. Suparma Tbk (SPMA) Sub Sektor Pulp & Kertas	2013	1,402,148	1,405,041	(2,893)	731,678	23,643
		2014	1,552,497	1,529,447	23,050	844,743	28,372
		2015	1,624,262	1,578,751	45,510	752,862	31,225
		2016	1,942,488	1,824,536	117,953	1,192,619	31,721
		2017	2,103,828	1,949,384	154,444	1,287,818	33,135

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
31.	PT. Indo Acidatama Tbk (SRSN) Sub Sektor Kimia	2013	397,860	340,756	57,104	330,370	24,435
		2014	476,223	419,075	57,148	338,631	27,098
		2015	537,630	488,488	49,143	355,585	28,428
		2016	501,687	472,201	29,486	413,110	27,798
		2017	522,426	473,309	49,117	433,204	30,148
32.	PT. Star Petrochem Tbk (STAR) Tekstil & Garment	2013	274,142	265,516	8,625	490,394	2,251
		2014	228,622	219,070	9,552	489,398	2,776
		2015	258,967	253,522	5,445	489,983	2,799
		2016	134,144	126,056	8,088	490,489	2,158
		2017	115,333	108,373	6,959	490,877	2,201
33.	PT. Tunas Alfin Tbk (TALF) Sub Sektor Plastik & Kemasan	2013	437,150	368,807	68,344	310,700	15,577
		2014	561,715	469,542	92,173	377,145	19,218
		2015	484,493	426,153	58,340	383,920	19,373
		2016	572,410	514,898	57,512	782,033	21,676
		2017	650,854	595,855	54,999	787,631	23,045
34.	PT. Mandom Indonesia Tbk (TCID) Kosmetik & Barang Keperluan RT	2013	2,027,899	1,600,327	427,572	1,343,139	158,703
		2014	2,308,204	1,882,311	425,893	1,646,417	184,444
		2015	2,679,132	1,883,037	796,095	1,840,928	213,173
		2016	2,551,518	2,090,927	460,591	1,945,219	239,115
		2017	2,724,158	2,207,863	516,295	2,037,452	273,212
35.	PT. Tirta Mahakam Resources Tbk (TIRT) Sub Sektor Kayu & Pengolahannya	2013	792,007	905,433	(113,426)	(78,905)	24,493
		2014	814,572	774,223	40,349	94,717	15,395
		2015	852,780	833,343	19,437	90,296	18,608
		2016	843,529	785,878	57,651	155,797	20,518
		2017	799,177	775,658	23,519	124,824	21,184
36.	PT. Surya Toto Indonesia Tbk (TOTO) Sub Sektor Keramik Porselen & Kaca	2013	1,729,321	1,345,588	383,733	1,272,208	60,528
		2014	2,064,152	1,642,701	421,451	1,421,759	44,810
		2015	2,290,820	1,857,988	432,832	1,776,780	56,330
		2016	2,076,867	1,756,642	320,225	1,692,440	64,085
		2017	2,208,749	1,757,307	451,442	1,972,728	69,941

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			OUT	IN	VA	CE	HC
37.	PT. Trisula International Tbk (TRIS) Tekstil & Garment	2013	679,410	563,402	116,008	330,501	51,948
		2014	746,829	630,883	115,946	307,126	68,775
		2015	859,744	747,857	111,887	558,991	62,266
		2016	903,027	779,006	124,021	370,818	76,073
		2017	773,807	687,611	86,196	370,431	64,362
38.	PT. Ultra Jaya Milk Industry Tbk (ULTJ) Makanan & Minuman	2013	3,473,756	2,933,293	540,463	2,340,274	103,743
		2014	3,945,796	3,474,402	471,393	2,556,368	115,606
		2015	4,434,305	3,603,664	830,641	3,320,606	137,775
		2016	4,686,657	3,657,303	1,029,354	4,199,059	142,886
		2017	4,958,670	3,774,401	1,184,269	4,920,436	158,038
39.	PT. Nusantara Inti Corpora Tbk (UNIT) Tekstil & Garment	2013	101,886	96,116	5,770	242,089	1,401
		2014	102,448	95,485	6,963	242,595	1,348
		2015	118,260	115,328	2,932	243,360	1,271
		2016	104,110	100,710	3,400	244,883	1,485
		2017	103,245	99,293	3,952	246,321	1,350
40.	PT. Unilever Indonesia Tbk (UNVR) Kosmetik & Barang Keperluan RT	2013	30,814,607	21,711,040	9,103,567	9,607,295	1,944,759
		2014	34,511,534	24,216,688	10,294,846	10,673,234	2,377,652
		2015	36,484,030	25,585,221	10,898,809	10,679,165	3,079,935
		2016	40,054,683	28,036,612	12,018,071	11,094,930	3,453,654
		2017	41,208,089	28,317,563	12,890,526	12,177,950	3,518,865
41.	PT. Wismilak Inti Makmur Tbk (WIIM) Rokok	2013	1,588,022	1,326,602	261,420	913,682	86,301
		2014	1,661,533	1,410,249	251,284	959,064	101,251
		2015	1,839,420	1,547,553	291,867	1,074,790	113,904
		2016	1,688,075	1,484,050	204,025	1,097,384	67,362
		2017	1,486,746	1,360,866	125,880	1,018,681	71,389
42.	PT. Yanaprima Hastapersada Tbk (YPAS) Sub Sektor Plastik & Kemasan	2013	442,056	426,918	15,138	177,033	6,705
		2014	421,599	426,905	(5,306)	151,810	6,962
		2015	277,464	280,237	(2,773)	140,519	7,716
		2016	278,583	271,620	6,963	131,069	7,395
		2017	303,070	297,862	5,207	112,593	7,609

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
1.	PT. Argha Karya Prima Ind. Tbk (AKPI) Sub Sektor Plastik & Kemasan	2013	66,517	0.1049	2.4764	0.5962	3.1775
		2014	55,113	0.0975	2.1291	0.5303	2.7569
		2015	43,214	0.0766	1.9883	0.4971	2.5619
		2016	67,828	0.1076	2.1634	0.5378	2.8088
		2017	31,813	0.0684	1.6893	0.4080	2.1657
2.	PT. Alakasa Industrindo Tbk (ALKA) Sub Sektor Logam & Sejenisnya	2013	(315)	0.1573	0.9673	(0.0338)	1.0908
		2014	4,279	0.2207	1.4258	0.2987	1.9452
		2015	(981)	0.1626	0.9098	(0.0991)	0.9734
		2016	252	0.1787	1.0235	0.0229	1.2251
		2017	16,063	0.3168	2.1742	0.5401	3.0310
3.	PT. Alumindo Light Metal Industry Tbk (ALMI) Sub Sektor Logam & Sejenisnya	2013	104,405	0.2042	3.9715	0.7482	4.9239
		2014	(11,212)	0.0361	0.6656	(0.5023)	0.1994
		2015	(83,539)	(0.0931)	(1.3250)	1.7547	0.3367
		2016	(98,176)	(0.0382)	(1.7929)	1.5578	(0.2733)
		2017	60,327	0.2464	2.7183	0.6321	3.5969
4.	PT. Asahimas Flat Glass Tbk (AMFG) Sub Sektor Keramik Porselen & Kaca	2013	450,753	0.1782	5.4393	0.8162	6.4337
		2014	562,994	0.1894	6.0104	0.8336	7.0334
		2015	428,692	0.1504	4.2350	0.7639	5.1493
		2016	338,524	0.1234	3.4603	0.7110	4.2947
		2017	63,589	0.0601	1.4184	0.2950	1.7735
5.	PT. Asiaplast Industries Tbk (APLI) Sub Sektor Plastik & Kemasan	2013	64,869	0.3858	4.2660	0.7656	5.4174
		2014	16,046	0.1391	1.9698	0.4923	2.6013
		2015	1,840	0.0862	1.1056	0.0955	1.2873
		2016	20,792	0.1639	1.8353	0.4551	2.4544
		2017	3,898	0.1644	1.1172	0.1049	1.3866
6.	PT. Primarindo Asia Infrastructure Tbk (BIMA) Alas Kaki	2013	(16,150)	(0.0422)	0.3654	(1.7370)	(1.4139)
		2014	11,197	(0.2025)	1.4133	0.2925	1.5033
		2015	(4,108)	(0.1212)	0.8568	(0.1671)	0.5685
		2016	18,678	(0.6138)	1.6168	0.3815	1.3846
		2017	19,211	(0.7419)	1.6029	0.3761	1.2371

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
7.	PT. Budi Starch & Sweetener Tbk. (BUDI) Sub Sektor Kimia	2013	65,940	0.1376	2.1654	0.5382	2.8412
		2014	43,519	0.1087	1.7558	0.4305	2.2950
		2015	52,125	0.0906	2.0308	0.5076	2.6289
		2016	52,832	0.0876	2.0035	0.5009	2.5920
		2017	61,016	0.0964	2.0429	0.5105	2.6497
8.	PT. Wilmar Cahaya Indonesia Tbk. (CEKA) Makanan & Minuman	2013	86,554	0.1727	6.4324	0.8445	7.4496
		2014	56,867	0.1291	4.1918	0.7614	5.0824
		2015	142,272	0.2406	4.8144	0.7923	5.8473
		2016	285,828	0.2854	8.3683	0.8805	9.5341
		2017	143,196	0.1792	4.7823	0.7909	5.7523
9.	PT. Duta Pertiwi Nusantara Tbk (DPNS) Sub Sektor Kimia	2013	87,325	0.3566	6.3978	0.8437	7.5981
		2014	17,195	0.1353	2.0290	0.5072	2.6715
		2015	11,831	0.1157	1.6871	0.4073	2.2101
		2016	12,290	0.1010	1.8026	0.4452	2.3488
		2017	7,569	0.0826	1.5027	0.3345	1.9199
10.	PT. Darya-Varia Laboratoria Tbk (DVLA) Farmasi	2013	175,757	0.2614	2.8257	0.6461	3.7332
		2014	95,362	0.2177	1.7410	0.4256	2.3844
		2015	126,738	0.2566	1.8405	0.4567	2.5538
		2016	200,936	0.2577	2.7257	0.6331	3.6165
		2017	226,148	0.2750	2.8022	0.6431	3.7204
11.	PT. Ekadharna International Tbk (EKAD) Sub Sektor Kimia	2013	51,988	0.2911	2.8112	0.6443	3.7466
		2014	63,445	0.3162	2.8530	0.6495	3.8188
		2015	71,039	0.3240	2.8313	0.6468	3.8021
		2016	116,173	0.2343	3.6534	0.7263	4.6140
		2017	102,665	0.2061	3.0690	0.6742	3.9492
12.	PT. Indofarma Tbk (INAF) Farmasi	2013	(54,358)	0.1937	0.6566	(0.5231)	0.3271
		2014	7,714	0.2245	1.0619	0.0583	1.3448
		2015	14,150	0.2433	1.1075	0.0970	1.4478
		2016	(18,882)	0.2183	0.8659	(0.1549)	0.9292
		2017	(46,281)	0.1840	0.6562	(0.5240)	0.3161

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
13.	PT. Intanwijaya Internasional Tbk (INCI) Sub Sektor Kimia	2013	10,691	0.1056	3.8802	0.7423	4.7281
		2014	10,486	0.1124	2.7221	0.6326	3.4671
		2015	18,410	0.1512	3.4697	0.7118	4.3327
		2016	12,580	0.0765	2.8612	0.6505	3.5881
		2017	22,077	0.1142	3.1098	0.6784	3.9024
14.	PT. Jaya Pari Steel Tbk (JPRS) Sub Sektor Logam & Sejenisnya	2013	18,337	0.0655	3.8657	0.7413	4.6725
		2014	(14,808)	(0.0208)	(0.9304)	2.0749	1.1237
		2015	(45,237)	(0.1202)	(4.7197)	1.2119	(3.6281)
		2016	(25,009)	(0.0630)	(2.6822)	1.3728	(1.3724)
		2017	(13,321)	(0.0229)	(0.9022)	2.1084	1.1833
15.	PT. Kimia Farma (Persero) Tbk (KAEF) Farmasi	2013	284,387	0.4493	1.5243	0.3440	2.3176
		2014	334,779	0.4324	1.6428	0.3913	2.4664
		2015	338,086	0.4420	1.5666	0.3617	2.3702
		2016	(157,208)	0.2890	0.7864	(0.2716)	0.8039
		2017	381,883	0.3938	1.5188	0.3416	2.2542
16.	PT. Kabelindo Murni Tbk (KBLM) Kabel	2013	10,670	0.0800	1.9261	0.4808	2.4869
		2014	27,306	0.1249	3.3734	0.7036	4.2019
		2015	35,529	0.1585	3.6320	0.7247	4.5152
		2016	(187,886)	(0.5180)	(16.4303)	1.0609	(15.8874)
		2017	47,743	0.0734	4.5121	0.7784	5.3638
17.	PT. Kedawung Setia Industrial Tbk (KDSI) Sub Sektor Pulp & Kertas	2013	47,176	0.2572	1.8967	0.4728	2.6266
		2014	58,014	0.2757	2.0148	0.5037	2.7943
		2015	11,443	0.2195	1.1541	0.1335	1.5071
		2016	63,438	0.2950	1.8536	0.4605	2.6091
		2017	93,362	0.3164	2.1372	0.5321	2.9858
18.	PT. Keramik Indonesia Assosiasi Tbk (KIAS) Sub Sektor Keramik Porselen & Kaca	2013	138,052	0.0712	11.4807	0.9129	12.4649
		2014	96,735	0.0527	7.9986	0.8750	8.9263
		2015	(208,068)	(0.1133)	(8.8145)	1.1134	(7.8143)
		2016	(171,297)	(0.1030)	(3.2030)	1.3122	(1.9938)
		2017	(85,301)	(0.0269)	(0.7327)	2.3649	1.6053

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
19.	PT. Kedaung Indah Can Tbk (KICI) Peralatan RT	2013	9,884	0.2136	2.3172	0.5684	3.0992
		2014	6,104	0.2029	1.7015	0.4123	2.3166
		2015	2,641	0.1556	1.2678	0.2112	1.6346
		2016	529	0.1166	1.0535	0.0508	1.2209
		2017	10,639	0.2092	2.0462	0.5113	2.7667
20.	PT. Kalbe Farma Tbk (KLBF) Farmasi	2013	2,572,523	0.3753	2.8950	0.6546	3.9249
		2014	2,704,863	0.3539	2.8013	0.6430	3.7982
		2015	2,640,205	0.3267	2.6440	0.6218	3.5925
		2016	3,052,963	0.3185	2.8299	0.6466	3.7950
		2017	3,257,491	0.3073	2.8448	0.6485	3.8006
21.	PT. Lion Metal Works Tbk (LION) Sub Sektor Logam & Sejenisnya	2013	85,027	0.2792	2.7305	0.6338	3.6435
		2014	52,000	0.2090	2.1016	0.5242	2.8348
		2015	49,998	0.2062	1.9391	0.4843	2.6296
		2016	46,491	0.2002	1.8272	0.4527	2.4801
		2017	20,184	0.1820	1.3162	0.2403	1.7385
22.	PT. Malindo Feedmill Tbk (MAIN) Sub Sektor Pakan Ternak	2013	310,888	0.3709	4.1532	0.7592	5.2833
		2014	(115,504)	0.0225	0.1626	(5.1507)	(4.9656)
		2015	(74,155)	0.0409	0.4506	(1.2191)	(0.7276)
		2016	280,479	0.2536	2.3006	0.5653	3.1195
		2017	48,699	0.1271	1.2803	0.2190	1.6264
23.	PT. Martina Berto Tbk (MBTO) Kosmetik & Barang Keperluan RT	2013	23,007	0.1902	1.3490	0.2587	1.7979
		2014	3,013	0.2346	1.0296	0.0287	1.2929
		2015	(18,831)	0.2181	0.8296	(0.2055)	0.8423
		2016	11,551	0.3724	1.0970	0.0884	1.5578
		2017	(24,692)	0.1624	0.7620	(0.3123)	0.6122
24.	PT. Merck Tbk (MERK) Farmasi	2013	235,289	0.5576	2.5879	0.6136	3.7591
		2014	201,033	0.4287	2.8214	0.6456	3.8956
		2015	186,497	0.5126	2.4425	0.5906	3.5457
		2016	212,973	0.4664	2.6316	0.6200	3.7180
		2017	205,787	0.4627	2.4099	0.5851	3.4577

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
25.	PT. Mayora Indah Tbk (MYOR) Makanan & Minuman	2013	1,356,073	0.3133	8.4656	0.8819	9.6608
		2014	529,268	0.1627	3.6360	0.7250	4.5237
		2015	1,640,495	0.2895	8.2784	0.8792	9.4471
		2016	1,845,684	0.2760	7.9168	0.8737	9.0665
		2017	2,186,885	0.2790	7.8357	0.8724	8.9871
26.	PT. Pelangi Indah Canindo Tbk (PICO) Sub Sektor Logam & Sejenisnya	2013	21,493	0.1198	4.4744	0.7765	5.3707
		2014	20,356	0.1568	2.1098	0.5260	2.7926
		2015	17,262	0.1277	2.0650	0.5157	2.7085
		2016	17,388	0.0879	3.4166	0.7073	4.2119
		2017	23,356	0.1084	3.6566	0.7265	4.4915
27.	PT. Nippon Indosari Corpindo Tbk (ROTI) Makanan & Minuman	2013	284,311	0.4037	3.9209	0.7450	5.0695
		2014	251,887	0.3562	2.6259	0.6192	3.6012
		2015	363,419	0.3890	2.7800	0.6403	3.8093
		2016	351,460	0.3600	2.3086	0.5668	3.2354
		2017	193,162	0.1815	1.5626	0.3600	2.1041
28.	PT. Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO) Farmasi	2013	582,658	0.2165	8.9082	0.8877	10.0124
		2014	443,881	0.1679	7.6390	0.8691	8.6759
		2015	489,578	0.1895	6.7095	0.8510	7.7500
		2016	578,137	0.2176	5.5678	0.8204	6.6058
		2017	681,889	0.2397	5.8625	0.8294	6.9316
29.	PT. Sekar Bumi Tbk (SKBM) Makanan & Minuman	2013	78,448	0.3718	5.3611	0.8135	6.5464
		2014	113,437	0.3545	5.1170	0.8046	6.2761
		2015	50,124	0.2178	2.4942	0.5991	3.3110
		2016	28,262	0.1777	1.6860	0.4069	2.2705
		2017	38,390	0.0839	1.7740	0.4363	2.2942
30.	PT. Suparma Tbk (SPMA) Sub Sektor Pulp & Kertas	2013	(26,536)	(0.0040)	(0.1224)	9.1716	9.0453
		2014	(5,322)	0.0273	0.8124	(0.2309)	0.6088
		2015	14,285	0.0604	1.4575	0.3139	1.8318
		2016	86,232	0.0989	3.7184	0.7311	4.5484
		2017	121,309	0.1199	4.6611	0.7855	5.5664

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
31.	PT. Indo Acidatama Tbk (SRSN) Sub Sektor Kimia	2013	32,669	0.1728	2.3370	0.5721	3.0819
		2014	30,050	0.1688	2.1089	0.5258	2.8035
		2015	20,715	0.1382	1.7287	0.4215	2.2884
		2016	1,688	0.0714	1.0607	0.0573	1.1894
		2017	18,969	0.1134	1.6292	0.3862	2.1288
32.	PT. Star Petrochem Tbk (STAR) Tekstil & Garment	2013	6,374	0.0176	3.8318	0.7390	4.5884
		2014	6,775	0.0195	3.4404	0.7093	4.1692
		2015	2,647	0.0111	1.9456	0.4860	2.4427
		2016	5,930	0.0165	3.7477	0.7332	4.4973
		2017	4,758	0.0142	3.1619	0.6837	3.8598
33.	PT. Tunas Alfin Tbk (TALF) Sub Sektor Plastik & Kemasan	2013	52,767	0.2200	4.3875	0.7721	5.3795
		2014	72,955	0.2444	4.7962	0.7915	5.8321
		2015	38,967	0.1520	3.0114	0.6679	3.8313
		2016	35,836	0.0735	2.6533	0.6231	3.3499
		2017	31,954	0.0698	2.3866	0.5810	3.0374
34.	PT. Mandom Indonesia Tbk (TCID) Kosmetik & Barang Keperluan RT	2013	268,869	0.3183	2.6942	0.6288	3.6413
		2014	241,449	0.2587	2.3091	0.5669	3.1347
		2015	582,922	0.4324	3.7345	0.7322	4.8992
		2016	221,476	0.2368	1.9262	0.4809	2.6439
		2017	243,083	0.2534	1.8897	0.4708	2.6139
35.	PT. Tirta Mahakam Resources Tbk (TIRT) Sub Sektor Kayu & Pengolahanya	2013	(137,919)	1.4375	(4.6310)	1.2159	(1.9775)
		2014	24,954	0.4260	2.6209	0.6185	3.6654
		2015	829	0.2153	1.0446	0.0427	1.3025
		2016	37,133	0.3700	2.8098	0.6441	3.8239
		2017	2,335	0.1884	1.1102	0.0993	1.3979
36.	PT. Surya Toto Indonesia Tbk (TOTO) Sub Sektor Keramik Porselen & Kaca	2013	323,205	0.3016	6.3398	0.8423	7.4837
		2014	376,641	0.2964	9.4053	0.8937	10.5954
		2015	376,502	0.2436	7.6839	0.8699	8.7973
		2016	256,140	0.1892	4.9969	0.7999	5.9860
		2017	381,501	0.2288	6.4546	0.8451	7.5285

**Lanjutan 2 : Perhitungan Modal Intelektual (VAIC)**

**PERHITUNGAN MODAL INTELEKTUAL (VAIC)**

NO.	LISTED STOCKS	TAHUN	Modal Intelektual				
			SC	VACA	VAHU	STVA	VAIC
37.	PT. Trisula International Tbk (TRIS) Tekstil & Garment	2013	64,060	0.3510	2.2332	0.5522	3.1364
		2014	47,171	0.3775	1.6859	0.4068	2.4702
		2015	49,621	0.2002	1.7969	0.4435	2.4406
		2016	47,948	0.3345	1.6303	0.3866	2.3514
		2017	21,834	0.2327	1.3392	0.2533	1.8252
38.	PT. Ultra Jaya Milk Industry Tbk (ULTJ) Makanan & Minuman	2013	436,720	0.2309	5.2096	0.8080	6.2486
		2014	355,787	0.1844	4.0776	0.7548	5.0167
		2015	692,866	0.2501	6.0290	0.8341	7.1132
		2016	886,468	0.2451	7.2040	0.8612	8.3104
		2017	1,026,231	0.2407	7.4936	0.8666	8.6008
39.	PT. Nusantara Inti Corpora Tbk (UNIT) Tekstil & Garment	2013	4,369	0.0238	4.1174	0.7571	4.8984
		2014	5,615	0.0287	5.1653	0.8064	6.0004
		2015	1,661	0.0120	2.3075	0.5666	2.8862
		2016	1,915	0.0139	2.2893	0.5632	2.8663
		2017	2,602	0.0160	2.9276	0.6584	3.6020
40.	PT. Unilever Indonesia Tbk (UNVR) Kosmetik & Barang Keperluan RT	2013	7,158,808	0.9476	4.6811	0.7864	6.4150
		2014	7,917,194	0.9645	4.3298	0.7690	6.0634
		2015	7,818,874	1.0206	3.5386	0.7174	5.2766
		2016	8,564,417	1.0832	3.4798	0.7126	5.2756
		2017	9,371,661	1.0585	3.6633	0.7270	5.4488
41.	PT. Wismilak Inti Makmur Tbk (WIIM) Rokok	2013	175,119	0.2861	3.0292	0.6699	3.9852
		2014	150,033	0.2620	2.4818	0.5971	3.3409
		2015	177,963	0.2716	2.5624	0.6097	3.4437
		2016	136,663	0.1859	3.0288	0.6698	3.8845
		2017	54,491	0.1236	1.7633	0.4329	2.3198
42.	PT. Yanaprima Hastapersada Tbk (YPAS) Sub Sektor Plastik & Kemasan	2013	8,433	0.0855	2.2578	0.5571	2.9004
		2014	(12,268)	(0.0349)	(0.7621)	2.3122	1.5152
		2015	(10,489)	(0.0197)	(0.3594)	3.7828	3.4037
		2016	(432)	0.0531	0.9415	(0.0621)	0.9326
		2017	(2,402)	0.0462	0.6843	(0.4613)	0.2693

**Lampiran 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA),  
dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
1.	PT. Argha Karya Prima Ind. Tbk (AKPI) Sub Sektor Plastik & Kemasan	2013	0.3333	3	1	2,084,567	14.5501
		2014	0.3333	3	1	2,227,043	14.6162
		2015	0.3333	3	1	2,883,143	14.8744
		2016	0.3333	3	1	2,615,909	14.7771
		2017	0.3333	3	1	2,745,326	14.8254
2.	PT. Alakasa Industrindo Tbk (ALKA) Sub Sektor Logam & Sejenisnya	2013	0.2500	3	1	241,913	12.3963
		2014	0.2500	3	1	245,298	12.4102
		2015	0.2500	3	1	144,628	11.8819
		2016	0.2500	3	1	136,619	11.8250
		2017	0.2500	3	1	305,209	12.6288
3.	PT. Alumindo Light Metal Industry Tbk (ALMI) Sub Sektor Logam & Sejenisnya	2013	0.5000	3	1	2,752,078	14.8279
		2014	0.5000	3	1	3,217,114	14.9840
		2015	0.5000	3	1	2,189,038	14.5990
		2016	0.5000	3	1	2,153,031	14.5824
		2017	0.5000	3	1	2,376,282	14.6811
4.	PT. Asahimas Flat Glass Tbk (AMFG) Sub Sektor Keramik Porselen & Kaca	2013	0.3333	4	0	3,539,393	15.0795
		2014	0.3333	4	0	3,946,125	15.1882
		2015	0.3333	4	0	4,270,275	15.2672
		2016	0.3333	3	1	5,504,890	15.5212

		2017	0.3333	3	1	6,267,816	15.6510
5.	PT. Asiaplast Industries Tbk (APLI) Sub Sektor Plastik & Kemasan	2013	0.3333	3	1	303,594	12.6235
		2014	0.3333	3	1	273,127	12.5177
		2015	0.3333	3	1	308,620	12.6399
		2016	0.3333	3	1	382,462	12.8544
		2017	0.3333	3	1	398,699	12.8960
6.	PT. Primarindo Asia Infrastructure Tbk (BIMA) Alas Kaki	2013	0.6667	3	1	118,007	11.6785
		2014	0.6667	3	1	104,538	11.5573
		2015	0.6667	3	1	99,558	11.5085
		2016	0.6667	3	1	92,041	11.4300
		2017	0.6667	3	1	89,327	11.4001

**Lanjutan 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA), dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
7.	PT. Budi Starch & Sweetener Tbk. (BUDI) Sub Sektor Kimia	2013	0.3333	3	1	2,382,875	14.6838
		2014	0.3333	3	1	2,476,982	14.7226
		2015	0.3333	3	1	3,265,953	14.9991
		2016	0.3333	3	1	2,931,807	14.8911
		2017	0.3333	3	1	2,939,456	14.8937
8.	PT. Wilmar Cahaya Indonesia Tbk. (CEKA) Makanan & Minuman	2013	0.3333	3	1	1,069,627	13.8828
		2014	0.3333	3	1	1,284,150	14.0656
		2015	0.3333	3	1	1,485,826	14.2115

		2016	0.3333	3	1	1,425,964	14.1704
		2017	0.3333	3	1	1,392,636	14.1467
9.	PT. Duta Pertiwi Nusantara Tbk (DPNS) Sub Sektor Kimia	2013	0.3333	3	1	256,373	12.4544
		2014	0.3333	3	1	268,891	12.5021
		2015	0.3333	3	1	274,483	12.5226
		2016	0.3333	3	1	296,130	12.5986
		2017	0.3333	3	1	308,491	12.6395
10.	PT. Darya-Varia Laboratoria Tbk (DVLA) Farmasi	2013	0.3333	2	1	1,190,054	13.9895
		2014	0.3333	3	1	1,241,240	14.0316
		2015	0.3333	3	1	1,376,278	14.1349
		2016	0.4286	3	1	1,531,366	14.2417
		2017	0.4286	3	1	1,640,886	14.3108
11.	PT. Ekadharna International Tbk (EKAD) Sub Sektor Kimia	2013	0.3333	3	1	343,602	12.7472
		2014	0.3333	3	1	411,726	12.9281
		2015	0.3333	3	1	389,692	12.8731
		2016	0.3333	3	1	702,509	13.4624
		2017	0.3333	3	1	796,768	13.5883
12.	PT. Indofarma Tbk (INAF) Farmasi	2013	0.4286	6	0	1,294,511	14.0736
		2014	0.3333	3	1	1,249,764	14.0385
		2015	0.3333	3	1	1,533,709	14.2432
		2016	0.3333	3	1	1,381,633	14.1388
		2017	0.3333	3	1	1,529,875	14.2407

**Lanjutan 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA),  
dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
13.	PT. Intanwijaya Internasional Tbk (INCI) Sub Sektor Kimia	2013	0.2500	3	1	136,142	11.8215
		2014	0.3333	3	1	147,756	11.9033
		2015	0.3333	3	1	169,546	12.0409
		2016	0.3333	3	1	269,351	12.5038
		2017	0.3333	3	1	303,788	12.6241
14.	PT. Jaya Pari Steel Tbk (JPRS) Sub Sektor Logam & Sejenisnya	2013	0.5000	3	1	376,541	12.8388
		2014	0.3333	3	1	371,965	12.8266
		2015	0.3333	3	1	363,265	12.8029
		2016	0.5000	3	1	351,318	12.7695
		2017	0.5000	3	1	357,404	12.7866
15.	PT. Kimia Farma (Persero) Tbk (KAEF) Farmasi	2013	0.4000	3	1	2,471,940	14.7205
		2014	0.4000	3	1	3,012,779	14.9184
		2015	0.4000	3	1	3,236,224	14.9899
		2016	0.4000	3	1	4,612,563	15.3443
		2017	0.4000	3	1	5,096,149	15.4440
16.	PT. Kabelindo Murni Tbk (KBLM) Kabel	2013	0.3333	3	1	654,296	13.3913
		2014	0.3333	3	1	647,250	13.3805
		2015	0.3333	3	1	654,386	13.3915
		2016	0.3333	3	1	639,091	13.3678
		2017	0.3333	3	1	1,235,199	14.0267
17.	PT. Kedawung Setia Industrial Tbk (KDSI) Sub Sektor Pulp & Kertas	2013	0.5000	3	1	850,234	13.6533
		2014	0.5000	3	1	960,333	13.7750
		2015	0.5000	3	1	1,177,094	13.9786

		2016	0.5000	3	1	1,142,273	13.9485
		2017	0.5000	3	1	1,328,292	14.0994
18.	PT. Keramik Indonesia Assosiasi Tbk (KIAS) Sub Sektor Keramik Porselen & Kaca	2013	0.3333	3	1	2,270,905	14.6357
		2014	0.3333	3	1	2,268,247	14.6345
		2015	0.3333	3	1	2,124,391	14.5690
		2016	0.3333	3	1	1,859,670	14.4359
		2017	0.3333	3	1	1,767,604	14.3851

**Lanjutan 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA), dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
19.	PT. Kedaung Indah Can Tbk (KICI) Peralatan RT	2013	0.3333	3	1	98,296	11.4957
		2014	0.3333	3	1	100,322	11.5161
		2015	0.3333	3	1	133,832	11.8043
		2016	0.3333	3	1	139,809	11.8480
		2017	0.3333	3	1	149,420	11.9145
20.	PT. Kalbe Farma Tbk (KLBF) Farmasi	2013	0.3333	3	1	11,315,061	16.2417
		2014	0.4286	3	1	12,439,267	16.3364
		2015	0.4286	3	1	13,696,417	16.4326
		2016	0.3333	3	1	15,226,009	16.5385
		2017	0.3333	3	1	16,616,239	16.6259
21.	PT. Lion Metal Works Tbk (LION)	2013	0.2500	3	1	498,568	13.1195
		2014	0.2500	3	1	605,166	13.3133

	Sub Sektor Logam & Sejenisnya	2015	0.2500	3	1	639,330	13.3682
		2016	0.2500	3	1	685,813	13.4384
		2017	0.2500	3	1	681,938	13.4327
22.	PT. Malindo Feedmill Tbk (MAIN) Sub Sektor Pakan Ternak	2013	0.3333	4	0	2,214,399	14.6105
		2014	0.6000	5	0	3,530,184	15.0769
		2015	0.6000	5	0	3,962,068	15.1923
		2016	0.6000	5	0	3,826,863	15.1576
		2017	0.6000	5	0	4,072,245	15.2197
23.	PT. Martina Berto Tbk (MBTO) Kosmetik & Barang Keperluan RT	2013	0.3333	2	1	611,770	13.3241
		2014	0.3333	2	1	623,002	13.3423
		2015	0.3333	2	1	648,899	13.3830
		2016	0.3333	2	1	709,959	13.4730
		2017	0.3333	2	1	780,670	13.5679
24.	PT. Merck Tbk (MERK) Farmasi	2013	0.3333	3	1	696,946	13.4545
		2014	0.3333	3	1	711,056	13.4745
		2015	0.3333	3	1	641,647	13.3718
		2016	0.3333	3	1	743,935	13.5197
		2017	0.3333	3	1	847,007	13.6495

**Lanjutan 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA), dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
25.		2013	0.1667	3	1	9,710,224	16.0887

	PT. Mayora Indah Tbk (MYOR) Makanan & Minuman	2014	0.4000	3	1	10,297,997	16.1475
		2015	0.4000	3	1	11,342,716	16.2441
		2016	0.4000	3	1	12,922,422	16.3745
		2017	0.4000	3	1	14,915,850	16.5179
26.	PT. Pelangi Indah Canindo Tbk (PICO) Sub Sektor Logam & Sejenisnya	2013	0.5000	3	1	621,400	13.3397
		2014	0.3333	3	1	626,627	13.3481
		2015	0.3333	3	1	605,788	13.3143
		2016	0.3333	3	1	638,567	13.3670
		2017	0.3333	3	1	720,239	13.4873
27.	PT. Nippon Indosari Corpindo Tbk (ROTI) Makanan & Minuman	2013	0.3333	3	1	1,822,689	14.4158
		2014	0.3333	3	1	2,142,894	14.5777
		2015	0.3333	3	1	2,706,324	14.8111
		2016	0.3333	3	1	2,919,641	14.8870
		2017	0.3333	3	1	4,559,574	15.3327
28.	PT. Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO) Farmasi	2013	0.3333	3	1	2,951,507	14.8978
		2014	0.3333	3	1	2,820,273	14.8523
		2015	0.3333	3	1	2,796,111	14.8437
		2016	0.3333	3	1	2,987,614	14.9100
		2017	0.3333	3	1	3,158,198	14.9655
29.	PT. Sekar Bumi Tbk (SKBM) Makanan & Minuman	2013	0.3333	3	1	497,653	13.1177
		2014	0.3333	3	1	652,977	13.3893
		2015	0.3333	3	1	764,484	13.5470
		2016	0.3333	3	1	1,001,657	13.8172
		2017	0.3333	3	1	1,623,027	14.2998
30.		2013	0.4000	3	1	1,767,106	14.3849

PT. Suparma Tbk (SPMA) Sub Sektor Pulp & Kertas	2014	0.6000	3	1	2,091,957	14.5536
	2015	0.6000	3	1	2,185,464	14.5973
	2016	0.5000	3	1	2,158,852	14.5851
	2017	0.5000	3	1	2,175,661	14.5928

**Lanjutan 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA),  
dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
31.	PT. Indo Acidatama Tbk (SRSN) Sub Sektor Kimia	2013	0.3750	3	1	420,783	12.9499
		2014	0.3750	3	1	464,949	13.0497
		2015	0.3750	3	1	574,073	13.2605
		2016	0.3750	3	1	717,150	13.4830
		2017	0.3750	3	1	652,726	13.3889
32.	PT. Star Petrochem Tbk (STAR) Tekstil & Garment	2013	0.5000	3	1	749,403	13.5270
		2014	0.5000	3	1	775,918	13.5618
		2015	0.5000	3	1	729,021	13.4995
		2016	0.5000	3	1	690,187	13.4447
		2017	0.5000	3	1	614,705	13.3289
33.	PT. Tunas Alfin Tbk (TALF) Sub Sektor Plastik & Kemasan	2013	0.3333	3	1	341,415	12.7409
		2014	0.3333	3	1	433,975	12.9807
		2015	0.3333	3	1	434,210	12.9813
		2016	0.3333	3	1	881,673	13.6896
		2017	0.3333	3	1	921,241	13.7335

34.	PT. Mandom Indonesia Tbk (TCID) Kosmetik & Barang Keperluan RT	2013	0.4000	4	0	1,465,952	14.1980
		2014	0.2500	3	1	2,082,097	14.5500
		2015	0.2500	3	1	1,663,680	14.3245
		2016	0.4000	3	1	2,185,101	14.5978
		2017	0.4000	3	1	2,361,807	14.6749
35.	PT. Tirta Mahakam Resources Tbk (TIRT) Sub Sektor Kayu & Pengolahannya	2013	0.3333	3	1	723,177	13.4914
		2014	0.5000	3	1	716,492	13.4821
		2015	0.5000	3	1	763,168	13.5452
		2016	0.5000	3	1	815,997	13.6122
		2017	0.5000	3	1	859,299	13.6639
36.	PT. Surya Toto Indonesia Tbk (TOTO) Sub Sektor Keramik Porselen & Kaca	2013	0.2500	3	1	1,746,178	14.3729
		2014	0.4000	3	1	2,062,387	14.5394
		2015	0.4000	3	1	2,439,541	14.7073
		2016	0.4000	3	1	2,581,441	14.7639
		2017	0.4000	3	1	2,826,491	14.8546

**Lanjutan 3 : Perhitungan Komisaris Independen (KI), Komite Audit (KA),  
dan Ukuran Perusahaan (UP)**

**PERHITUNGAN KI, KA, dan UP**

NO.	LISTED STOCKS	TAHUN	KI	Komite Audit		Ukuran Perusahaan	
				Anggota	KA	Total Asset	UP
37.	PT. Trisula International Tbk (TRIS) Tekstil & Garment	2013	0.3333	3	1	449,009	13.0148
		2014	0.3333	4	0	521,920	13.1653
		2015	0.3333	4	0	574,346	13.2610
		2016	0.3333	3	1	639,701	13.3688

		2017	0.3333	3	1	544,968	13.2085
38.	PT. Ultra Jaya Milk Industry Tbk (ULTJ) Makanan & Minuman	2013	0.3333	3	1	2,811,621	14.8493
		2014	0.3333	3	1	2,918,133	14.8865
		2015	0.3333	3	1	3,539,996	15.0796
		2016	0.3333	3	1	4,239,200	15.2600
		2017	0.3333	3	1	5,186,940	15.4617
39.	PT. Nusantara Inti Corpora Tbk (UNIT) Tekstil & Garment	2013	0.5000	3	1	459,119	13.0371
		2014	0.5000	3	1	440,523	12.9957
		2015	0.5000	3	1	460,539	13.0402
		2016	0.5000	3	1	432,913	12.9783
		2017	0.5000	3	1	426,385	12.9631
40.	PT. Unilever Indonesia Tbk (UNVR) Kosmetik & Barang Keperluan RT	2013	0.8000	3	1	13,348,188	16.4069
		2014	0.8000	3	1	14,280,670	16.4744
		2015	0.8000	3	1	15,729,945	16.5711
		2016	0.8000	3	1	16,745,695	16.6337
		2017	0.8000	3	1	18,906,413	16.7550
41.	PT. Wismilak Inti Makmur Tbk (WIIM) Rokok	2013	0.3333	3	1	1,229,011	14.0217
		2014	0.3333	3	1	1,334,545	14.1041
		2015	0.3333	3	1	1,342,700	14.1102
		2016	0.3333	3	1	1,353,634	14.1183
		2017	0.3333	3	1	1,225,712	14.0190
42.	PT. Yanaprima Hastapersada Tbk (YPAS) Sub Sektor Plastik & Kemasan	2013	0.3333	3	1	613,879	13.3276
		2014	0.3333	3	1	320,882	12.6788
		2015	0.3333	3	1	279,190	12.5397
		2016	0.3333	3	1	280,258	12.5435

		2017	0.3333	3	1	303,543	12.6233
--	--	------	--------	---	---	---------	---------

#### Lampiran 4 : Hasil data Statistik Deskriptif

##### Hasil Uji Deskriptif Statistik

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Modal Intelektual	210	.1996	12.4675	3.798261	2.3397824
Komisaris Independen	210	.1667	.8000	.386099	.1109867
Komite Audit	210	.0000	1.0000	.942857	.2326700
Ukuran Perusahaan	210	11.4001	16.7550	13.914525	1.1908585
Valid N (listwise)	210				

Sumber: Hasil Output SPSS Versi 24

#### Lampiran 5 : Hasil data Uji Asumsi Klasik

##### 1. Uji Normalitas

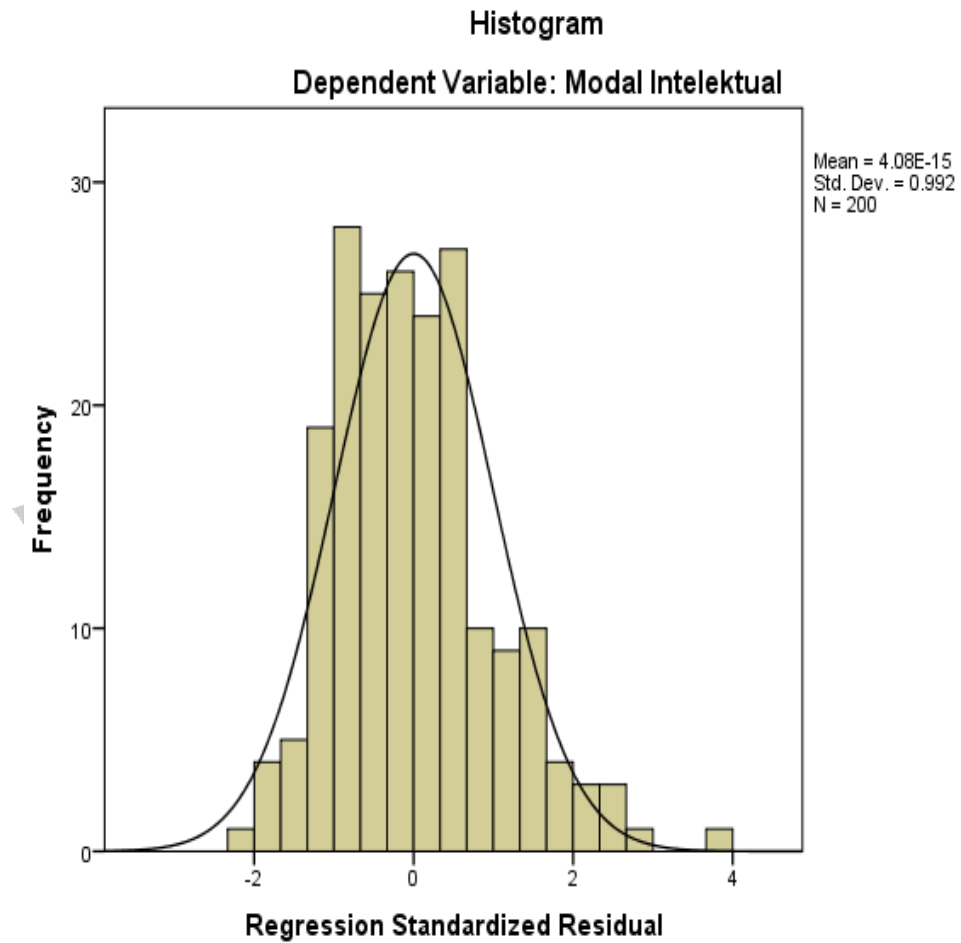
Hasil Uji Normalitas dengan menggunakan Test Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		210
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.11674358
Most Extreme Differences	Absolute	.059
	Positive	.059
	Negative	-.045
Test Statistic		.059
Asymp. Sig. (2-tailed)		.087 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber : Data yang diolah spss 24 (2016)

**Lanjutan 5 : Hasil data Uji Asumsi Klasik**

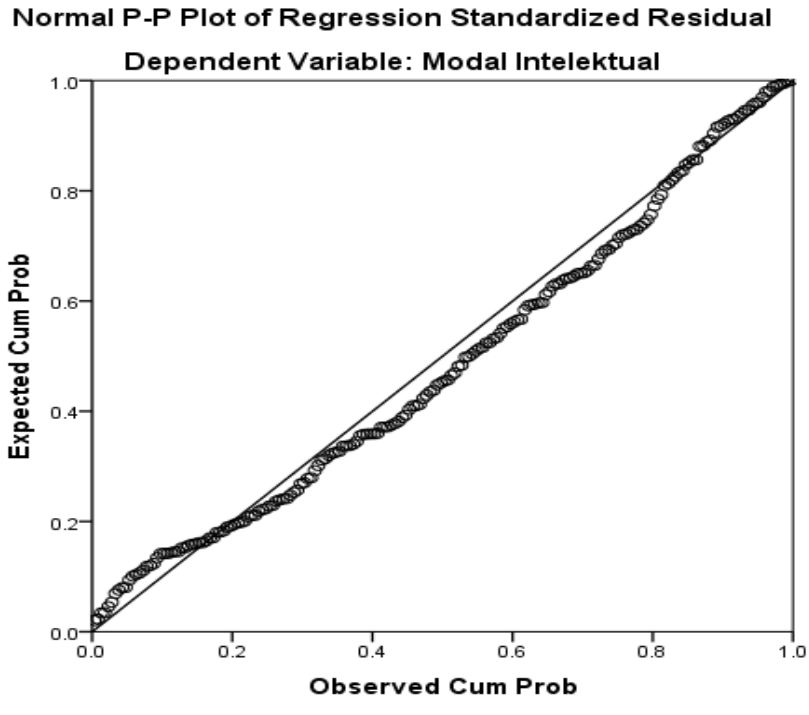
**Hasil Uji Normaitas dengan menggunakan Grafik Histogram**



Sumber : Data yang diolah spss 24 (2016)

**Lanjutan 5 : Hasil data Uji Asumsi Klasik**

**Hasil Uji Normaitas dengan menggunakan Probability Plot**



Sumber : Data yang diolah spss 24 (2016)

**2. Uji Multikolinearitas**

**Hasil Uji Multikolinearitas**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-8.057	1.978		-4.073	.000		
	Komisaris Independen	-1.473	1.418	-.069	-1.039	.300	.958	1.044
	Komite Audit	.521	.697	.049	.747	.456	.986	1.014
	Ukuran Perusahaan	.857	.130	.438	6.587	.000	.947	1.056

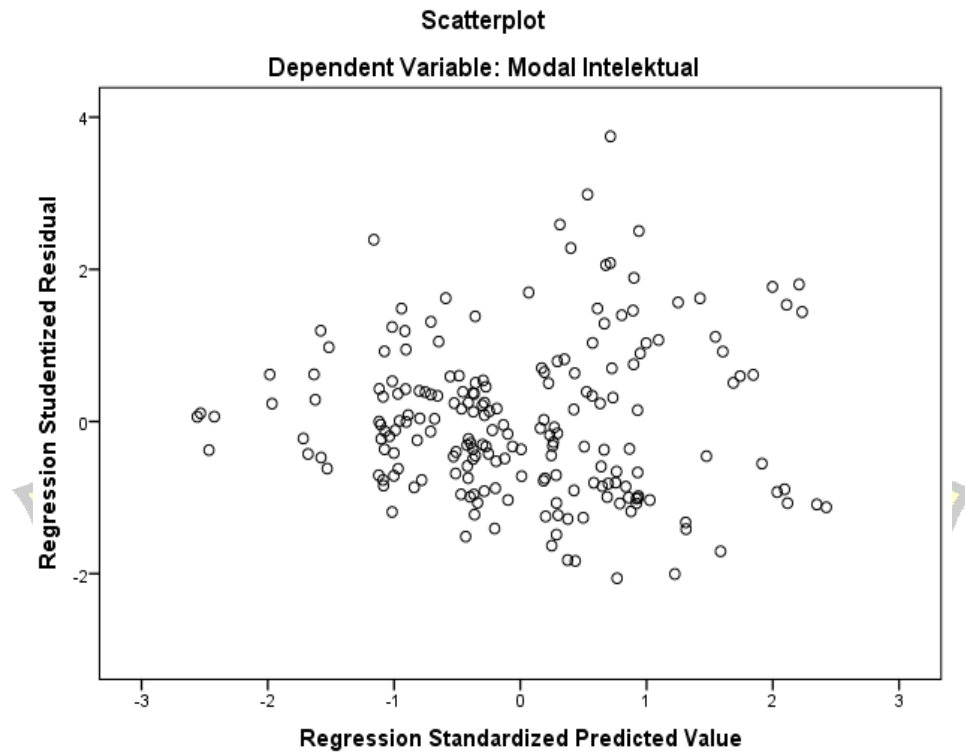
a. Dependent Variable: Modal Intelektual

Sumber : Data yang diolah spss 24 (2016)

**Lanjutan 5 : Hasil data Uji Asumsi Klasik**

**3. Uji Heterokendastitas**

**Hasil Uji Heteroskedastisitas**



Sumber : Data yang diolah spss 24 (2016)

**4. Uji Autokorelasi**

**Hasil uji Autokorelasi**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.426 <sup>a</sup>	.182	.169	2.1328816	1.120
a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Komisaris Independen					
b. Dependent Variable: Modal Intelektual					

Sumber : Data yang diolah spss 25 (2018)

**Lampiran 6 : Hasil data Uji Regresi Linear Berganda**

**Hasil Uji Regresi Linear Berganda**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8.057	1.978		-4.073	.000
	Komisaris Independen	-1.473	1.418	-.069	-1.039	.300
	Komite Audit	.521	.697	.049	.747	.456
	Ukuran Perusahaan	.857	.130	.438	6.587	.000

a. Dependent Variable: Modal Intelektual

Sumber :Data yang diolah spss 24 (2016)

**Lampiran 7 : Hasil data Uji Hipotesis**

**1. Uji Statistik t**

**Hasil Uji Statistik t**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8.057	1.978		-4.073	.000
	Komisaris Independen	-1.473	1.418	-.069	-1.039	.300
	Komite Audit	.521	.697	.049	.747	.456
	Ukuran Perusahaan	.857	.130	.438	6.587	.000

a. Dependent Variable: Modal Intelektual

Sumber :Data yang diolah spss 24 (2016)

**2. Uji Statistik Uji Koefisien Determinansi (R<sup>2</sup>)**

**Hasil Uji Koefisien Determinansi (R<sup>2</sup>)**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.426 <sup>a</sup>	.182	.169	2.1328816

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Komisaris Independen

b. Dependent Variable: Modal Intelektual

Sumber : Output SPSS, Model Summary<sup>b</sup>

## RIWAYAT HIDUP PENULIS

### Data Pribadi :

Nama : Khansa Wisdha Nuriansyah  
Tempat, Tanggal, Lahir : Jakarta, 19 Juli 1996  
Jenis Kelamin : Perempuan  
Agama : Islam  
Kebangsaan : Indonesia  
Alamat : Jalan Teratai Putih 1/ Gang 2/ No.245, RT. 012/  
RW. 004, No. 245, Kelurahan Malaka Sari,  
Kecamatan Duren Sawit , Jakarta Timur. 13460  
Email : khansawn@gmail.com

### Pendidikan Formal:

2002-2008 : SDN Malaka Sari 05 Pagi  
2008-2011 : SMP Muhammadiyah 50 Jakarta Timur  
2011-2014 : SMA Muhammadiyah 23 Jakarta Timur  
2014-2018 : Program Sarjana (S1) Universitas Darma Persada