Lampiran 1. Daftar nama perusahaan

No	Kode saham	Nama perusahaan
1	BRAM	PT. Indo Kordsa Tbk
2	INDF	PT. Indofood Sukses Makmur Tbk
3	INDS	PT. Indospring Tbk
4	INTP	PT. Indocement Tunggal Prakasa Tbk
5	IPOL	PT. Indopoly Swakarsa Industry Tbk
6	KAEF	PT. Kimia Farma Tbk
7	KBLI	PT. KMI Wire and Cable Tbk
8	KBLM	PT. Kabelindo Murni Tbk
9	LION	PT. Lion Metal Works Tbk
10	LMSH	PT. Lionmesh Prima Tbk
11	MERK	PT. Merck Tbk
12	MYOR	PT. Mayora Indah Tbk
13	PBRX	PT. Pan Brothers Tbk
14	RICY	PT. Ricky Putra Globalindo Tbk
15	ROTI	PT. Nippon Indosari Corporindo Tbk
16	SCCO	PT. Supreme Cable Manufacturing and Commerce Tbk
17	SIDO	PT. Industri Jamu dan Farmasi Sido Muncul Tbk
18	SKBM	PT. Sekar Bumi Tbk
19	SMGR	PT. Semen Gresik Tbk
20	SMSM	PT. Selamat Sempurna Tbk
21	SRSN	PT. Indo Acitama Tbk
22	TALF	PT. Tunas Alfin Tbk
23	TCID	PT. Mandom Indonesia Tbk
24	TOTO	PT. Surya Toto Indonesia Tbk
25	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk

Sumber : Bursa Efek Indonesia, data diolah 2018

Lampiran 2. Data variabel *Intellectual Capital*

No	Kode Perusahaan	*Intellectual Capital*		
		2014	**2015**	**2016**
1	BRAM	80,93	92,49	93,12
2	INDF	173,04	148,52	138,67
3	INDS	177,66	149,3	138,82
4	INTP	40,81	28,56	24,58
5	IPOL	87,20	81,93	71,58
6	KAEF	86,14	71,76	89,80
7	KBLI	70,72	69,83	61,43
8	KBLM	93,57	84,75	91,23
9	LION	37,89	36,29	31,23
10	LMSH	95,96	86,44	85,57
11	MERK	40,65	37,89	39,50
12	MYOR	159,59	157,13	156,28
13	PBRX	53,01	47,28	48,52
14	RICY	104,11	87,75	65,12
15	ROTI	37,77	31,06	25,05
16	SCCO	136,38	110,45	84,30
17	SIDO	50,03	40,98	35,91
18	SKBM	76,85	61,09	53,10
19	SMGR	38,01	35,69	35,27
20	SMSM	47,60	46,91	44,20
21	SRSN	26,79	28,10	26,26
22	TALF	63,80	63,40	57,37
23	TCID	22,56	21,67	20,26
24	TOTO	121,84	109,45	96,96
25	ULTJ	44,54	42,55	41,61

Sumber : laporan keuangan, data diolah 2018

Lampiran 3. Data variabel dewan komisaris independen

No	Kode Perusahaan	Dewan Komisaris Independen		
		2014	2015	2016
1	BRAM	0,36	0,4	0,4
2	INDF	0,38	0,38	0,38
3	INDS	0,33	0,33	0,33
4	INTP	0,43	0,43	0,43
5	IPOL	0,33	0,33	0,33
6	KAEF	0,4	0,2	0,2
7	KBLI	0,4	0,4	0,4
8	KBLM	0,33	0,33	0,33
9	LION	0,33	0,33	0,33
10	LMSH	0,33	0,33	0,33
11	MERK	0,33	0,33	0,33
12	MYOR	0,4	0,4	0,4
13	PBRX	0,33	0,33	0,33
14	RICY	0,25	0,25	0,33
15	ROTI	0,33	0,33	0,33
16	SCCO	0,33	0,33	0,33
17	SIDO	0,33	0,33	0,33
18	SKBM	0,33	0,33	0,33
19	SMGR	0,33	0,29	0,29
20	SMSM	0,33	0,33	0,33
21	SRSN	0,38	0,38	0,38
22	TALF	0,33	0,33	0,33
23	TCID	0,4	0,5	0,4
24	TOTO	0,4	0,4	0,4
25	ULTJ	0,33	0,33	0,33

Sumber : laporan keuangan, data diolah 2018

Lampiran 4. Data variabel komite audit

No	Kode Perusahaan	Komie Audit		
		2014	2015	2016
1	BRAM	0,21	0,38	0,38
2	INDF	0,27	0,27	0,27
3	INDS	0,5	0,5	0,5
4	INTP	0,3	0,3	0,3
5	IPOL	0,5	0,5	0,5
6	KAEF	0,38	0,38	0,38
7	KBLI	0,38	0,38	0,38
8	KBLM	0,5	0,5	0,5
9	LION	0,5	0,5	0,5
10	LMSH	0,5	0,5	0,5
11	MERK	0,5	0,5	0,5
12	MYOR	0,38	0,38	0,38
13	PBRX	0,5	0,5	0,5
14	RICY	0,43	0,43	0,5
15	ROTI	0,5	0,5	0,5
16	SCCO	0,5	0,5	0,5
17	SIDO	0,5	0,5	0,5
18	SKBM	0,5	0,5	0,5
19	SMGR	0,57	0,57	0,57
20	SMSM	0,5	0,5	0,5
21	SRSN	0,27	0,27	0,27
22	TALF	0,5	0,5	0,5
23	TCID	0,44	0,4	0,38
24	TOTO	0,38	0,38	0,38
25	ULTJ	0,5	0,5	0,5

Sumber : laporan keuangan, data diolah 2018

Lampiran 5. Data variabel kinerja perusahaan

No	Kode Perusahaan	Kinerja Perusahaan		
		2014	2015	2016
1	BRAM	0,052	0,043	0,075
2	INDF	0,06	0,04	0,064
3	INDS	0,056	0,0008	0,02
4	INTP	0,183	0,158	0,128
5	IPOL	0,014	0,009	0,023
6	KAEF	0,08	0,077	0,059
7	KBLI	0,054	0,074	0,179
8	KBLM	0,032	0,019	0,033
9	LION	0,082	0,072	0,062
10	LMSH	0,062	0,015	0,038
11	MERK	0,256	0,222	0,207
12	MYOR	0,04	0,11	0,107
13	PBRX	0,028	0,019	0,026
14	RICY	0,013	0,011	0,011
15	ROTI	0,088	0,1	0,096
16	SCCO	0,083	0,09	0,139
17	SIDO	0,147	0,156	0,161
18	SKBM	0,137	0,053	0,023
19	SMGR	0,162	0,119	0,103
20	SMSM	0,24	0,208	0,223
21	SRSN	0,031	0,027	0,015
22	TALF	0,134	0,078	0,034
23	TCID	0,094	0,262	0,249
24	TOTO	0,145	0,118	0,065
25	ULTJ	0,097	0,14777	0,167

Sumber : laporan keuangan, data diolah 2018

Lampiran 6. Uji Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
VAIC	75	20.26	177.66	71.9269	40.98368
DKI	75	.20	.50	.3485	.04726
KA	75	.2143	.5714	.443887	.0860838
ROA	75	.0008	.2615	.092055	.0687206
Valid N (listwise)	75				

Lampiran 7. Uji asumsi klasik

Uji multikolinearitas dan uji autokorelasi

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	KA, VAIC, DKI[a]	.	Enter

a. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.489[a]	.239	.207	.0612073	1.116

a. Predictors: (Constant), KA, VAIC, DKI

b. Dependent Variable: ROA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.083	3	.028	7.427	.000[a]
	Residual	.266	71	.004		
	Total	.349	74			

a. Predictors: (Constant), KA, VAIC, DKI

b. Dependent Variable: ROA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.100	.094		-1.066	.290		
	VAIC	.000	.000	-.359	-3.380	.001	.949	1.054
	DKI	.498	.174	.342	2.859	.006	.748	1.338
	KA	.140	.098	.175	1.429	.157	.716	1.396

a. Dependent Variable: ROA

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	VAIC	DKI	KA
1	1	3.755	1.000	.00	.01	.00	.00
	2	.203	4.299	.00	.87	.00	.02
	3	.038	9.902	.00	.05	.16	.35
	4	.004	31.466	1.00	.07	.84	.63

a. Dependent Variable: ROA

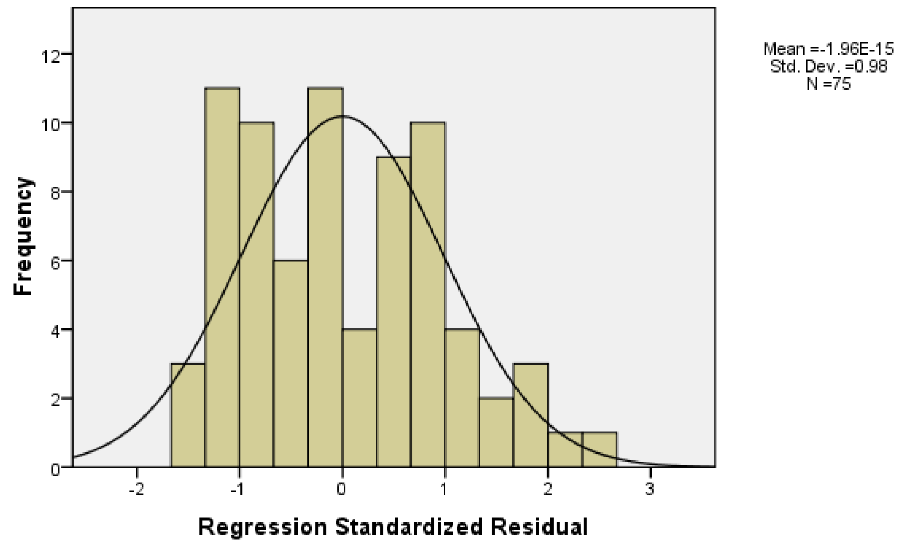
Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.002266	.191641	.092055	.0335867	75
Residual	-.0934643	.1449812	.0000000	.0599537	75
Std. Predicted Value	-2.808	2.965	.000	1.000	75
Std. Residual	-1.527	2.369	.000	.980	75

a. Dependent Variable: ROA

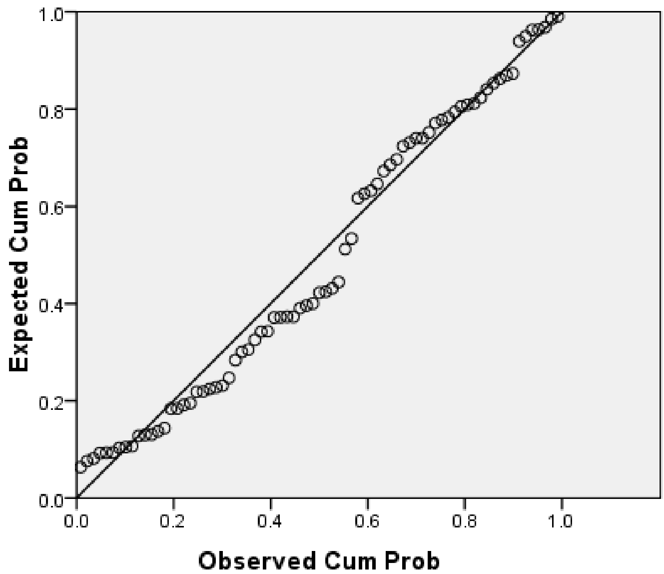
Histogram

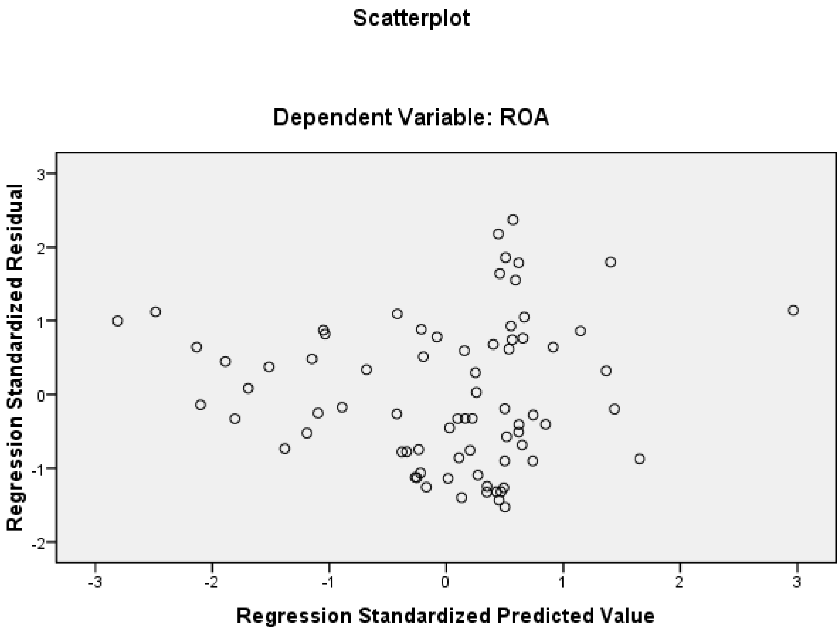
Dependent Variable: ROA



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: ROA





Lampiran 8. Uji normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	.05995373
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.061
Kolmogorov-Smirnov Z		.897
Asymp. Sig. (2-tailed)		.397

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 9. Uji Heterokedastisitas

Correlations

			VAIC	DKI	KA	Unstandardized Residual
Spearman's rho	VAIC	Correlation Coefficient	1.000	.016	-.171	-.002
		Sig. (2-tailed)	.	.894	.142	.986
		N	75	75	75	75
	DKI	Correlation Coefficient	.016	1.000	-.722**	.032
		Sig. (2-tailed)	.894	.	.000	.788
		N	75	75	75	75
	KA	Correlation Coefficient	-.171	-.722**	1.000	-.055
		Sig. (2-tailed)	.142	.000	.	.638
		N	75	75	75	75
	Unstandardized Residual	Correlation Coefficient	-.002	.032	-.055	1.000
		Sig. (2-tailed)	.986	.788	.638	.
		N	75	75	75	75

**. Correlation is significant at the 0.01 level (2-tailed).

Lampiran 10. Uji Hipotesis

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	KA, VAIC, DKI[a]	.	Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.489[a]	.239	.207	.0612073

a. Predictors: (Constant), KA, VAIC, DKI

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.083	3	.028	7.427	.000[a]
	Residual	.266	71	.004		
	Total	.349	74			

a. Predictors: (Constant), KA, VAIC, DKI

b. Dependent Variable: ROA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.100	.094		-1.066	.290
	VAIC	.000	.000	-.359	-3.380	.001
	DKI	.498	.174	.342	2.859	.006
	KA	.140	.098	.175	1.429	.157

a. Dependent Variable: ROA