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LAMPIRAN**Lampiran 1****Daftar Nama Perusahaan Perbankan Sampel Penelitian**

No.	Kode Saham	Nama Perusahaan
1.	AGRO	Bank Rakyat Indonesia Agroniaga Tbk
2.	BBCA	Bank Central Asia Tbk.
3.	BBMD	Bank Mestika Dharma Tbk.
4.	BBNI	Bank Negara Indonesia (Persero) Tbk.
5.	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
6.	BBTN	Bank Tabungan Negara (Persero) Tbk.
7.	BDMN	Bank Danamon Indonesia Tbk.
8.	BGTG	Bank Ganesha Tbk.
9.	BINA	Bank Ina Perdana Tbk.
10.	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.
11.	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.
12.	BMRI	Bank Mandiri (Persero) Tbk.

Lanjutan Lampiran 1

13.	BNGA	Bank CIMB Niaga Tbk.
14.	BNII	Bank Maybank Indonesia Tbk.
15.	BNLI	Bank Permata Tbk.
16.	BRIS	Bank BRIsyariah Indonesia Tbk.
17.	BSIM	Bank Sinarmas Tbk.
18.	BTPN	Bank BTPN Tbk.
19.	MCOR	Bank China Construction Bank Indonesia Tbk.
20.	MEGA	Bank Mega Tbk.
21.	NISP	Bank OCBC NISP Tbk.
22.	PNBN	Bank Pan Indonesia Tbk.
23.	SDRA	Bank Woori Saudara Indonesia 1906 Tbk.

Sumber: Data diperoleh dari IDX

Lampiran 2

Checklist Item Pengungkapan Informasi CSR

No	Aspek	Indeks	Indikator
Indikator Ekonomi			
1	Kinerja Ekonomi	EC1	Nilai ekonomi langsung yang dihasilkan dan didistribusikan
2		EC2	Implikasi finansial dan risiko serta peluang lainnya kepada kegiatan organisasi karena perubahan iklim
3		EC3	Cakupan kewajiban organisasi atas program imbalan pasti
4		EC4	Bantuan finansial yang diterima dari pemerintah
5	Keberadaan Pasar	EC5	Rasio upah standar pegawai pemula (<i>entry level</i>) menurut gender dibandingkan dengan upah minimum regional di lokasi-lokasi operasional yang signifikan
6		EC6	Perbandingan manajemen senior yang dipekerjakan dari masyarakat lokal di lokasi operasi yang signifikan
7	Dampak Ekonomi Tidak Langsung	EC7	Pembangunan dan dampak dari investasi infrastruktur dan jasa yang diberikan
8		EC8	Dampak ekonomi tidak langsung yang signifikan, termasuk besarnya dampak
9	Praktik Pengadaan	EC9	Perbandingan pembelian dari pemasok lokal di lokasi operasional yang signifikan

Lanjutan Lampiran 2

No.	Aspek	Indeks	Indikator
Indikator Kinerja Lingkungan			
10	Bahan	EN1	Bahan yang digunakan berdasarkan bobot atau volume
11		EN2	Persentase bahan yang digunakan yang merupakan bahan input daur ulang
12	Energi	EN3	Konsumsi energi dalam organisasi
13		EN4	Konsumsi energi di luar organisasi
14		EN5	Intensitas energy
15		EN6	Pengurangan konsumsi energy
16		EN7	Pengurangan kebutuhan energi pada produk dan jasa
17	Air	EN8	Total pengambilan air berdasarkan sumber
18		EN9	Sumber air yang secara signifikan dipengaruhi oleh pengambilan air
19		EN10	Persentase dan total volume air yang didaur ulang dan digunakan kembali
20	Keanekaragaman Hayati	EN11	Lokasi-lokasi operasional yang dimiliki, disewa dan dikelola di dalam, atau yang berdekatan dengan kawasan lindung dan kawasan dengan nilai keanekaragaman hayati tinggi di luar kawasan lindung
21		EN12	Uraian dampak signifikan kegiatan, produk, dan jasa terhadap keanekaragaman hayati di kawasan lindung dan kawasan dengan nilai keanekaragaman hayati tinggi di luar kawasan lindung
22		EN13	Habitat yang dilindungi atau dipulihkan
23		EN14	Jumlah total spesies dalam IUCN Red List dan spesies dalam daftar spesies yang dilindungi nasional dengan habitat di tempat yang dipengaruhi operasional, berdasarkan tingkat risiko kepunahan

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
24	Emisi	EN15	Emisi gas rumah kaca (GRK) langsung (cakupan 1)
25		EN16	Emisi gas rumah kaca (GRK) tidak langsung (cakupan 2)
26		EN17	Emisi gas rumah kaca (GRK) tidak langsung lainnya (cakupan 3)
27		EN18	Intensitas emisi gas rumah kaca (GRK)
28		EN19	Pengurangan emisi gas rumah kaca (GRK)
29		EN20	Emisi bahan perusak ozon (BPO)
30		EN21	NO _x , SO _x , dan emisi udara signifikan lainnya
31	Efluen dan Limbah	EN22	Total air yang dibuang berdasarkan kualitas dan tujuan
32		EN23	Bobot total limbah berdasarkan jenis dan metode pembuangan
33		EN24	Jumlah dan volume total tumpahan signifikan
34		EN25	Bobot limbah yang dianggap berbahaya menurut ketentuan konvensi Basel Lampiran I, II, III, dan VIII yang diangkut, diimpor, diekspor, atau diolah, dan persentase limbah yang diangkut untuk pengiriman internasional
35		EN26	Identitas, ukuran, status lindung, dan nilai keanekaragaman hayati dari badan air dan habitat terkait yang secara signifikan terkena dampak dari pembuangan air limpasan dari organisasi

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
36	Produk dan Jasa	EN27	Tingkat mitigasi dampak terhadap lingkungan produk dan jasa
37		EN28	Prosentase produk yang terjual dan kemasannya yang direklamasi menurut kategori
38	Kepatuhan	EN29	Nilai moneter denda signifikan dan jumlah total sanksi non-moneter atas ketidakpatuhan terhadap undang-undang dan peraturan lingkungan
39	Transporasi	EN30	Dampak lingkungan signifikan dari pengangkutan produk dan barang lain serta bahan untuk operasional organisasi dan pengangkutan tenaga kerja
40	Lain-lain	EN31	Total pengeluaran dan investasi perlindungan lingkungan berdasarkan jenis
41	Asesmen Pemasok atas Lingkungan	EN32	Persentase penapisan pemasok baru menggunakan kriteria lingkungan
42		EN33	Dampak lingkungan negatif signifikan aktual dan potensial dalam rantai pasokan dan tindakan yang diambil
43	Mekanisme Pengaduan Masalah Lingkungan	EN34	Jumlah pengaduan tentang dampak lingkungan yang diajukan, ditangani, dan diselesaikan melalui mekanisme pengaduan resmi
Indikator Sosial			
Praktik Ketenagakerjaan dan Kenyamanan Bekerja			
44	Kepegawaian	LA1	Jumlah total dan tingkat perekrutan karyawan baru dan <i>turnover</i> karyawan menurut kelompok umur, gender, dan wilayah

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
45		LA2	Tunjangan yang diberikan bagi karyawan purnawaktu yang tidak diberikan bagi karyawan sementara atau paruh waktu, berdasarkan lokasi operasi yang signifikan
46		LA3	Tingkat kembali bekerja dan tingkat retensi setelah cuti melahirkan, menurut gender
47	Hubungan Industrial	LA4	Jangka waktu minimum pemberitahuan mengenai perubahan operasional, termasuk apakah hal tersebut tercantum dalam perjanjian bersama
48	Kesehatan dan Keselamatan Kerja	LA5	Persentase total tenaga kerja yang diwakili dalam komite bersama formal manajemenpekerja yang membantu mengawasi dan memberikan saran program kesehatan dan keselamatan kerja
49		LA6	Jenis dan tingkat cedera, penyakit akibat kerja, hari hilang, dan kemangkiran, serta jumlah total kematian akibat kerja menurut daerah dan gender
50		LA7	Pekerja yang sering terkena atau berisiko tinggi terkena penyakit yang terkait dengan pekerjaan mereka.
51		LA8	Topik kesehatan dan keselamatan yang tercakup dalam perjanjian formal dengan serikat pekerja
52	Pelatihan dan Pendidikan	LA9	Jam pelatihan rata-rata pertahun per karyawan menurut gender, dan menurut kategori karyawan

Lanjutan Lampiran 2

No	Asepek	Indeks	Indikator
53		LA10	Program untuk manajemen ketrampilan dan pembelajaran seumur hidup yang mendukung keberlanjutan kerja karyawan dan membantu mereka mengelola purna bakti
54		LA11	Peresentase karyawan yang menerima <i>review</i> kinerja dan pengembangan karier secara regular, menurut gender dan kategori karyawan
55	Keberagaman dan Kesetaraan Peluang	LA12	Komposisi badan tata kelola dan pembagian karyawan perkategori karyawan menurut gender, kelompok usia keanggotaan kelompok minoritas, dan indikator keberagaman lainnya
56	Kesetaraan Remunerasi Perempuan dan Laki-laki	LA13	Rasio gaji pokok dan remunerasi bagi perempuan terhadap laki-laki menurut kategori karyawan, berdasarkan lokasi operasional yang signifikan
57	Asesmen Pemasok atas Praktik Ketenagakerjaan	LA14	Persentase penapisan pemasok baru menggunakan kriteria praktik ketenagakerjaan
58		LA15	Dampak negatif aktual dan potensial yang signifikan terhadap praktik ketenagakerjaan dalam rantai pasokan dan tindakan yang diambil
59	Mekanisme Pengaduan Masalah Ketenagakerjaan	LA16	Jumlah pengaduan tentang praktik ketenagakerjaan yang diajukan, ditangani, dan diselesaikan melalui mekanisme pengaduan resmi

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
Indikator Hak Asasi Manusia			
60	Investasi	HR1	Jumlah total dan persentase perjanjian dan kontrak investasi yang signifikan yang menyertakan klausul terkait hak asasi manusia atau penapisan berdasarkan hak asasi manusia
61		HR2	Jumlah waktu pelatihan karyawan tentang kebijakan atau prosedur hak asasi manusia terkait dengan aspek hak asasi manusia yang relevan dengan operasi termasuk persentase karyawan yang dilatih
62	Non- Diskriminasi	HR3	Jumlah total insiden diskriminasi dan tindakan korektif yang diambil
63	Kebebasan Berserikat dan Perjanjian Kerja Bersama	HR4	Operasi dan pemasok yang diidentifikasi untuk melatih kebebasan dari asosiasi dan <i>collective bargaining</i> dalam risiko yang signifikan dan aksi yang diambil untuk mendukung hal tersebut
64	Pekerja Anak	HR5	Operasi dan pemasok yang diidentifikasi berisiko tinggi melakukan eksploitasi pekerja anak dan tindakan yang diambil untuk berkontribusi dalam penghapusan pekerja anak yang efektif.
65	Pekerja Paksa atau Wajib Kerja	HR6	Operasi dan pemasok yang diidentifikasi berisiko tinggi melakukan pekerja paksa atau wajib kerja dan tindakan untuk berkontribusi dalam penghapusan segala bentuk pekerja paksa atau wajib kerja

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
66	Praktik Pengamatan	HR7	Persentase petugas pengaman yang dilatih dalam kebijakan atau prosedur hak asasi manusia di organisasi yang relevan dengan operasi
67	Hak Adat	HR8	Jumlah total insiden pelanggaran yang melibatkan hak-hak masyarakat adat dan tindakan yang diambil
68	Asesmen	HR9	Jumlah total dan persentase operasi yang telah melakukan <i>review</i> atau asesmen dampak hak asasi manusia
69	Asesmen Pemasok atas Hak Asasi Manusia	HR10	Persentase penapisan pemasok baru menggunakan kriteria hak asasi manusia
70		HR11	Dampak negatif aktual dan potensial yang signifikan terhadap hak asasi manusia dalam rantai pasokan dan tindakan yang diambil
71	Mekanisme Pengaduan Masalah Hak Asasi Manusia	HR12	Jumlah pengaduan tentang dampak terhadap hak asasi manusia yang diajukan, ditangani, dan diselesaikan melalui mekanisme pengaduan formal
Indikator Masyarakat			
72	Masyarakat Lokal	SO1	Persentase operasi dengan pelibatan masyarakat lokal, asesmen dampak, dan program pengembangan yang diterapkan
73		SO2	Operasi dengan dampak negatif aktual dan potensial yang signifikan terhadap masyarakat
74	Anti Korupsi	SO3	Jumlah total dan persentase operasi yang dinilai terhadap risiko terkait dengan korupsi dan risiko signifikan yang teridentifikasi

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
75		SO4	Komunikasi dan pelatihan mengenai kebijakan dan prosedur anti-korupsi
76		SO5	Insiden korupsi yang terbukti dan tindakan yang diambil
77	Kebijakan Publik	SO6	Nilai total kontribusi politik berdasarkan negara dan penerima/ penerima manfaat
78	Anti Persaingan	SO7	Jumlah total tindakan hukum terkait antipersaingan, anti-trust, serta praktik monopoli dan hasilnya
79	Kepatuhan	SO8	Nilai moneter denda yang signifikan dan jumlah total sanksi non-moneter atas ketidakpatuhan terhadap undang-undang dan peraturan
80	Asesmen Pemasok atas Dampak pada Masyarakat	SO9	Persentase penapisan pemasok baru menggunakan kriteria untuk dampak terhadap masyarakat
81		SO10	Dampak negatif aktual dan potensial yang signifikan terhadap masyarakat dalam rantai pasokan dan tindakan
82	Mekanisme Pengaduan Dmpak terhadap Masyarakat	SO11	Jumlah pengaduan tentang dampak terhadap masyarakat yang diajukan, ditangani, dan diselesaikan melalui mekanisme pengaduan resmi
Indikator Tanggung Jawab atas Produk			
83	Kesehatan dan Keselamatan Pelanggan	PR1	Persentase kategori produk dan jasa yang signifikan dampaknya terhadap kesehatan dan keselamatan yang dinilai untuk peningkatan

Lanjutan Lampiran 2

No	Aspek	Indeks	Indikator
84		PR2	Total jumlah insiden ketidakpatuhan terhadap peraturan dan koda sukarela terkait dampak kesehatan dan keselamatan dari produk dan jasa sepanjang daur hidup, menurut jenis hasil
85	Pelabelan Produk dan Jasa	PR3	Jenis informasi produk dan jasa yang diharuskan oleh prosedur organisasi terkait dengan informasi dan pelabelan produk dan jasa, serta persentase kategori produk dan jasa yang signifikan harus mengikuti persyaratan informasi sejenis
86		PR4	Jumlah total insiden ketidakpatuhan terhadap peraturan dan koda sukarela terkait dengan informasi dan pelabelan produk dan jasa menurut hasil
87		PR5	Hasil survey untuk mengukur kepuasan pelanggan
88	Komunikasi Pemasaran	PR6	Penjualan produk yang dilarang atau disengketakan
89		PR7	Jumlah total insiden ketidakpatuhan terhadap peraturan dan koda sukarela tentang komunikasi pemasaran, termasuk iklan, promosi, dan sponsor, menurut jenis hasil
90	Privasi Pelanggan	PR8	Jumlah total keluhan yang terbukti terkait dengan pelanggaran privasi pelanggan dan hilangnya data
91		PR9	Nilai moneter denda yang signifikan atas ketidakpatuhan terhadap undang-undang dan peraturan terkait penyediaan dan penggunaan produk jasa

Lampiran 3
Hasil Tabulasi Data

A. Data Hasil Pengungkapan CSR

No.	Kode	Nama Perusahaan	Pengungkapan CSR			
			2017	2018	2019	2020
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk	0.59341	0.58242	0.57143	0.70330
2	BBCA	Bank Central Asia Tbk.	0.68132	0.68132	0.72527	0.64835
3	BBMD	Bank Mestika Dharma Tbk.	0.46154	0.47253	0.46154	0.43956
4	BBNI	Bank Negara Indonesia (Persero) Tbk.	0.57143	0.56044	0.59341	0.57143
5	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	0.47253	0.56044	0.54945	0.57143
6	BBTN	Bank Tabungan Negara (Persero) Tbk.	0.54945	0.56044	0.54945	0.56044
7	BDMN	Bank Danamon Indonesia Tbk.	0.50549	0.40659	0.51648	0.49451
8	BGTG	Bank Ganesha Tbk.	0.30769	0.45055	0.48352	0.50549
9	BINA	Bank Ina Perdana Tbk.	0.38462	0.39560	0.47253	0.51648
10	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	0.49451	0.46154	0.48352	0.47253
11	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.	0.38462	0.50549	0.47253	0.47253
12	BMRI	Bank Mandiri (Persero) Tbk.	0.56044	0.59341	0.53846	0.52747
13	BNGA	Bank CIMB Niaga Tbk.	0.54945	0.54945	0.52747	0.53846
14	BNII	Bank Maybank Indonesia Tbk.	0.46154	0.50549	0.52747	0.51648
15	BNLI	Bank Permata Tbk.	0.46154	0.51648	0.50549	0.48352
16	BRIS	Bank BRIsyariah Indonesia Tbk.	0.43956	0.46154	0.45055	0.43956
17	BSIM	Bank Sinarmas Tbk.	0.42857	0.41758	0.43956	0.47253
18	BTPN	Bank BTPN Tbk.	0.48352	0.47253	0.46154	0.49451
19	MCOR	Bank China Construction Bank Indonesia Tbk.	0.29670	0.31868	0.31868	0.30769
20	MEGA	Bank Mega Tbk.	0.29670	0.34066	0.35165	0.38462
21	NISP	Bank OCBC NISP Tbk.	0.46154	0.53846	0.57143	0.56044
22	PNBN	Bank Pan Indonesia Tbk.	0.46154	0.42857	0.46154	0.45055
23	SDRA	Bank Woori Saudara Indonesia 1906 Tbk.	0.36264	0.39560	0.46154	0.48352

Lanjutan Lampiran 3

B. Data Perhitungan *Value Added* (VA) 2017 - 20201. *Value Added* (VA) 2017

No.	Kode	Laba Operasional (OP)	Beban Karyawan (EC)	Depresiasi (D)	Amortisasi (A)	<i>Value Added</i> (VA)
1	AGRO	176,705,343,000	166,501,366,000	80,320,563,000	0	423,527,272,000
2	BBCA	29,158,743,000,000	11,335,155,000,000	9,080,471,000,000	689,518,000,000	50,263,887,000,000
3	BBMD	353,014,806,119	183,837,209,743	168,175,188,239	25,058,572,840	730,085,776,941
4	BBNI	17,222,663,000,000	9,277,196,000,000	7,400,513,000,000	0	33,900,372,000,000
5	BBRI	36,805,834,000,000	20,352,004,000,000	9,238,772,000,000	0	66,396,610,000,000
6	BBTN	3,891,903,000,000	2,554,429,000,000	2,103,614,000,000	0	8,549,946,000,000
7	BDMN	5,585,514,000,000	5,022,557,000,000	3,045,686,000,000	2,002,472,000,000	15,656,229,000,000
8	BGTG	69,409,000,000	95,517,000,000	28,802,000,000	0	193,728,000,000
9	BINA	24,206,000,000	46,118,000,000	17,819,000,000	0	88,143,000,000
10	BJBR	1,700,639,000,000	2,251,354,000,000	993,277,000,000	0	4,945,270,000,000
11	BJTM	1,642,807,000,000	1,179,380,000,000	481,488,000,000	0	3,303,675,000,000
12	BMRI	27,169,751,000,000	14,858,642,000,000	10,372,622,000,000	2,700,780,000,000	55,101,795,000,000
13	BNGA	4,106,571,000,000	3,948,212,000,000	2,507,386,000,000	1,018,074,000,000	11,580,243,000,000
14	BNII	2,504,221,000,000	2,386,679,000,000	1,794,702,000,000	546,347,000,000	7,231,949,000,000
15	BNLI	951,132,000,000	2,341,513,000,000	860,131,000,000	404,038,000,000	4,556,814,000,000
16	BRIS	139,494,000,000	522,067,000,000	348,193,000,000	0	1,009,754,000,000
17	BSIM	407,459,000,000	575,894,000,000	507,773,000,000	0	1,491,126,000,000
18	BTPN	1,978,426,000,000	3,670,484,000,000	1,333,948,000,000	512,325,000,000	7,495,183,000,000
19	MCOR	73,653,000,000	228,595,000,000	135,137,000,000	0	437,385,000,000
20	MEGA	1,604,085,000,000	1,196,512,000,000	1,412,448,000,000	0	4,213,045,000,000
21	NISP	2,877,527,000,000	2,071,176,000,000	566,520,000,000	0	5,515,223,000,000
22	PNBN	2,898,771,000,000	2,299,714,000,000	503,311,000,000	220,682,000,000	5,922,478,000,000
23	SDRA	588,178,000,000	312,690,000,000	193,369,000,000	66,180,000,000	1,160,417,000,000

Lanjutan Lampiran 3

2. Value Added (VA) 2018

No.	Kode	Laba Operasional (OP)	Beban Karyawan (EC)	Depresiasi (D)	Amortisasi (A)	Value Added (VA)
1	AGRO	291,694,144,000	173,841,149,000	92,974,173,000	0	558,509,466,000
2	BBCA	32,706,064,000,000	12,143,106,000,000	10,115,889,000,000	1,103,604,000,000	56,068,663,000,000
3	BBMD	359,886,251,049	223,069,965,475	119,173,461,153	27,503,507,906	729,633,185,583
4	BBNI	19,599,399,000,000	9,518,738,000,000	7,882,148,000,000	0	37,000,285,000,000
5	BBRI	41,725,877,000,000	22,423,271,000,000	11,010,377,000,000	0	75,159,525,000,000
6	BBTN	3,593,800,000,000	2,876,562,000,000	2,393,832,000,000	0	8,864,194,000,000
7	BDMN	5,158,037,000,000	4,966,120,000,000	2,981,157,000,000	2,151,690,000,000	15,257,004,000,000
8	BGTG	10,958,000,000	100,896,000,000	25,189,000,000	256,000,000	137,299,000,000
9	BINA	16,935,000,000	58,473,000,000	22,774,000,000	0	98,182,000,000
10	BJBR	2,058,397,000,000	2,160,020,000,000	1,092,176,000,000	0	5,310,593,000,000
11	BJTM	1,705,921,000,000	1,411,911,000,000	528,993,000,000	0	3,646,825,000,000
12	BMRI	33,905,797,000,000	16,332,769,000,000	11,632,932,000,000	3,198,980,000,000	65,070,478,000,000
13	BNGA	4,794,343,000,000	4,001,791,000,000	2,767,098,000,000	1,221,073,000,000	12,784,305,000,000
14	BNII	3,032,936,000,000	2,460,991,000,000	1,926,309,000,000	623,465,000,000	8,043,701,000,000
15	BNLI	1,219,227,000,000	2,380,462,000,000	711,852,000,000	369,761,000,000	4,681,302,000,000
16	BRIS	157,473,000,000	510,828,000,000	365,566,000,000	0	1,033,867,000,000
17	BSIM	75,863,000,000	633,054,000,000	618,001,000,000	0	1,326,918,000,000
18	BTPN	3,078,341,000,000	2,811,122,000,000	1,601,689,000,000	722,855,000,000	8,214,007,000,000
19	MCOR	128,567,000,000	243,152,000,000	151,100,000,000	0	522,819,000,000
20	MEGA	1,952,933,000,000	1,255,113,000,000	1,230,909,000,000	0	4,438,955,000,000
21	NISP	3,486,447,000,000	2,152,080,000,000	711,018,000,000	0	6,349,545,000,000
22	PNBN	4,375,093,000,000	2,428,406,000,000	415,661,000,000	243,896,000,000	7,463,056,000,000
23	SDRA	729,736,000,000	257,570,000,000	210,557,000,000	99,219,000,000	1,297,082,000,000

Lanjutan Lampiran 3

3. Value Added (VA) 2019

No.	Kode	Laba Operasional (OP)	Beban Karyawan (EC)	Depresiasi (D)	Amortisasi (A)	Value Added (VA)
1	AGRO	71,492,585,000	194,985,963,000	105,169,730,000	0	371,648,278,000
2	BBCA	36,288,998,000,000	13,337,264,000,000	11,021,327,000,000	1,424,329,000,000	62,071,918,000,000
3	BBMD	331,700,616,286	235,305,951,676	124,594,140,011	23,917,474,223	715,518,182,196
4	BBNI	19,486,623,000,000	10,186,127,000,000	9,137,091,000,000	0	38,809,841,000,000
5	BBRI	43,431,933,000,000	24,243,276,000,000	12,643,051,000,000	0	80,318,260,000,000
6	BBTN	521,773,000,000	2,863,955,000,000	2,707,428,000,000	0	6,093,156,000,000
7	BDMN	3,273,520,000,000	5,435,781,000,000	2,985,116,000,000	2,328,112,000,000	14,022,529,000,000
8	BGTG	16,936,000,000	92,555,000,000	30,181,000,000	1,118,000,000	140,790,000,000
9	BINA	9,940,000,000	71,428,000,000	28,124,000,000	0	109,492,000,000
10	BJBR	2,059,493,000,000	2,024,828,000,000	1,265,544,000,000	0	5,349,865,000,000
11	BJTM	1,796,579,000,000	1,459,394,000,000	572,026,000,000	0	3,827,999,000,000
12	BMRI	36,451,514,000,000	17,221,046,000,000	13,045,330,000,000	3,793,603,000,000	70,511,493,000,000
13	BNGA	4,933,747,000,000	4,623,722,000,000	1,974,281,000,000	1,401,448,000,000	12,933,198,000,000
14	BNII	2,576,866,000,000	2,570,918,000,000	2,060,972,000,000	702,927,000,000	7,911,683,000,000
15	BNLI	2,010,735,000,000	2,501,423,000,000	742,461,000,000	336,017,000,000	5,590,636,000,000
16	BRIS	118,378,000,000	583,292,000,000	375,901,000,000	0	1,077,571,000,000
17	BSIM	81,893,000,000	677,630,000,000	688,484,000,000	0	1,448,007,000,000
18	BTPN	4,032,519,000,000	3,329,635,000,000	1,858,099,000,000	1,128,855,000,000	10,349,108,000,000
19	MCOR	114,488,000,000	243,900,000,000	195,902,000,000	0	554,290,000,000
20	MEGA	2,549,112,000,000	1,262,982,000,000	1,416,187,000,000	0	5,228,281,000,000
21	NISP	3,887,741,000,000	2,224,329,000,000	856,266,000,000	0	6,968,336,000,000
22	PNBN	4,416,192,000,000	2,379,797,000,000	192,582,000,000	255,821,000,000	7,244,392,000,000
23	SDRA	671,927,000,000	239,430,000,000	248,043,000,000	133,101,000,000	1,292,501,000,000

Lanjutan Lampiran 3

4. Value Added (VA) 2020

No.	Kode	Laba Operasional (OP)	Beban Karyawan (EC)	Depresiasi (D)	Amortisasi (A)	Value Added (VA)
1	AGRO	57,650,241,000	197,468,117,000	127,333,836,000	0	382,452,194,000
2	BBCA	33,568,507,000,000	13,349,775,000,000	11,994,702,000,000	1,726,035,000,000	60,639,019,000,000
3	BBMD	415,773,896,748	226,502,454,255	139,089,673,928	26,543,449,664	807,909,474,595
4	BBNI	5,231,444,000,000	9,750,781,000,000	11,595,845,000,000	0	26,578,070,000,000
5	BBRI	26,774,164,000,000	26,319,791,000,000	14,652,804,000,000	0	67,746,759,000,000
6	BBTN	2,330,285,000,000	2,977,208,000,000	3,234,737,000,000	0	8,542,230,000,000
7	BDMN	2,271,140,000,000	5,037,796,000,000	3,273,368,000,000	2,523,107,000,000	13,105,411,000,000
8	BGTG	7,688,000,000	93,424,000,000	63,992,000,000	2,093,000,000	167,197,000,000
9	BINA	28,621,000,000	84,012,000,000	50,397,000,000	0	163,030,000,000
10	BJBR	2,212,126,000,000	2,639,268,000,000	1,555,254,000,000	0	6,406,648,000,000
11	BJTM	1,516,277,000,000	1,544,532,000,000	641,938,000,000	0	3,702,747,000,000
12	BMRI	23,176,303,000,000	17,770,433,000,000	15,278,070,000,000	4,637,223,000,000	60,862,029,000,000
13	BNGA	2,853,855,000,000	4,270,770,000,000	2,437,644,000,000	1,612,272,000,000	11,174,541,000,000
14	BNII	1,850,909,000,000	2,536,357,000,000	2,480,393,000,000	775,262,000,000	7,642,921,000,000
15	BNLI	1,615,349,000,000	2,819,539,000,000	1,336,874,000,000	290,755,000,000	6,062,517,000,000
16	BRIS	433,258,000,000	671,214,000,000	395,551,000,000	0	1,500,023,000,000
17	BSIM	116,600,000,000	758,862,000,000	932,341,000,000	0	1,807,803,000,000
18	BTPN	2,630,514,000,000	3,211,395,000,000	2,525,161,000,000	1,487,828,000,000	9,854,898,000,000
19	MCOR	57,056,000,000	255,648,000,000	260,363,000,000	0	573,067,000,000
20	MEGA	3,735,257,000,000	1,268,792,000,000	1,682,622,000,000	0	6,686,671,000,000
21	NISP	2,780,469,000,000	2,306,485,000,000	1,079,551,000,000	0	6,166,505,000,000
22	PNBN	3,925,869,000,000	2,345,901,000,000	529,204,000,000	279,791,000,000	7,080,765,000,000
23	SDRA	691,402,000,000	260,648,000,000	303,950,000,000	168,110,000,000	1,424,110,000,000

Lanjutan Lampiran 3

C. Data Perhitungan *Value Added Capital Employed (VACA)*

No.	Kode Perusahaan	Tahun	Value Added (VA)	Capital Employed (CE)	VACA
1	AGRO	2017	423,527,272,000	3,111,284,877,000	0.1361
2		2018	558,509,466,000	4,424,285,816,000	0.1262
3		2019	371,648,278,000	4,481,704,219,000	0.0829
4		2020	382,452,194,000	4,287,690,211,000	0.0892
5	BBCA	2017	50,263,887,000,000	131,401,694,000,000	0.3825
6		2018	56,068,663,000,000	151,753,427,000,000	0.3695
7		2019	62,071,918,000,000	174,143,156,000,000	0.3564
8		2020	60,639,019,000,000	184,714,709,000,000	0.3283
9	BBMD	2017	730,085,776,941	3,082,150,626,770	0.2369
10		2018	729,633,185,583	3,088,013,085,461	0.2363
11		2019	715,518,182,196	3,480,469,121,456	0.2056
12		2020	807,909,474,595	4,009,262,625,539	0.2015
13	BBNI	2017	33,900,372,000,000	100,903,304,000,000	0.3360
14		2018	37,000,285,000,000	110,373,789,000,000	0.3352
15		2019	38,809,841,000,000	125,003,948,000,000	0.3105
16		2020	26,578,070,000,000	112,872,199,000,000	0.2355
17	BBRI	2017	66,396,610,000,000	167,347,494,000,000	0.3968
18		2018	75,159,525,000,000	185,275,331,000,000	0.4057
19		2019	80,318,260,000,000	208,784,336,000,000	0.3847
20		2020	67,746,759,000,000	199,911,376,000,000	0.3389

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Capital Employed (CE)	VACA
21	BBTN	2017	8,549,946,000,000	21,663,434,000,000	0.3947
22		2018	8,864,194,000,000	23,840,448,000,000	0.3718
23		2019	6,093,156,000,000	23,836,195,000,000	0.2556
24		2020	8,542,230,000,000	19,987,845,000,000	0.4274
25	BDMN	2017	15,656,229,000,000	39,172,152,000,000	0.3997
26		2018	15,257,004,000,000	41,939,821,000,000	0.3638
27		2019	14,022,529,000,000	45,417,027,000,000	0.3088
28		2020	13,105,411,000,000	43,575,499,000,000	0.3008
29	BGTG	2017	193,728,000,000	1,118,360,000,000	0.1732
30		2018	137,299,000,000	1,126,199,000,000	0.1219
31		2019	140,790,000,000	1,140,000,000,000	0.1235
32		2020	167,197,000,000	1,139,125,000,000	0.1468
33	BINA	2017	88,143,000,000	1,204,184,000,000	0.0732
34		2018	98,182,000,000	1,208,052,000,000	0.0813
35		2019	109,492,000,000	1,221,096,000,000	0.0897
36		2020	163,030,000,000	1,217,144,000,000	0.1339
37	BJBR	2017	4,945,270,000,000	10,104,975,000,000	0.4894
38		2018	5,310,593,000,000	11,285,315,000,000	0.4706
39		2019	5,349,865,000,000	12,042,629,000,000	0.4442
40		2020	6,406,648,000,000	12,005,800,000,000	0.5336

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Capital Employed (CE)	VACA
41	BJTM	2017	3,303,675,000,000	7,816,074,000,000	0.4227
42		2018	3,646,825,000,000	8,471,936,000,000	0.4305
43		2019	3,827,999,000,000	9,185,652,000,000	0.4167
44		2020	3,702,747,000,000	10,004,950,000,000	0.3701
45	BMRI	2017	55,101,795,000,000	170,006,132,000,000	0.3241
46		2018	65,070,478,000,000	184,960,305,000,000	0.3518
47		2019	70,511,493,000,000	209,034,525,000,000	0.3373
48		2020	60,862,029,000,000	193,796,083,000,000	0.3141
49	BNGA	2017	11,580,243,000,000	36,950,996,000,000	0.3134
50		2018	12,784,305,000,000	39,580,579,000,000	0.3230
51		2019	12,933,198,000,000	43,294,166,000,000	0.2987
52		2020	11,174,541,000,000	41,053,051,000,000	0.2722
53	BNII	2017	7,231,949,000,000	20,775,040,000,000	0.3481
54		2018	8,043,701,000,000	25,090,691,000,000	0.3206
55		2019	7,911,683,000,000	26,684,916,000,000	0.2965
56		2020	7,642,921,000,000	27,223,630,000,000	0.2807
57	BNLI	2017	4,556,814,000,000	21,510,742,000,000	0.2118
58		2018	4,681,302,000,000	22,451,936,000,000	0.2085
59		2019	5,590,636,000,000	24,037,351,000,000	0.2326
60		2020	6,062,517,000,000	35,071,453,000,000	0.1729

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Capital Employed (CE)	VACA
61	BRIS	2017	1,009,754,000,000	2,602,841,000,000	0.3879
62		2018	1,033,867,000,000	5,026,640,000,000	0.2057
63		2019	1,077,571,000,000	5,088,036,000,000	0.2118
64		2020	1,500,023,000,000	5,444,288,000,000	0.2755
65	BSIM	2017	1,491,126,000,000	4,844,184,000,000	0.3078
66		2018	1,326,918,000,000	4,856,420,000,000	0.2732
67		2019	1,448,007,000,000	6,074,463,000,000	0.2384
68		2020	1,807,803,000,000	6,056,844,000,000	0.2985
69	BTPN	2017	7,495,183,000,000	17,200,797,000,000	0.4357
70		2018	8,214,007,000,000	19,364,407,000,000	0.4242
71		2019	10,349,108,000,000	31,471,928,000,000	0.3288
72		2020	9,854,898,000,000	32,964,753,000,000	0.2990
73	MCOR	2017	437,385,000,000	2,443,795,000,000	0.1790
74		2018	522,819,000,000	2,516,158,000,000	0.2078
75		2019	554,290,000,000	2,794,858,000,000	0.1983
76		2020	573,067,000,000	6,016,716,000,000	0.0952
77	MEGA	2017	4,213,045,000,000	13,064,616,000,000	0.3225
78		2018	4,438,955,000,000	13,782,673,000,000	0.3221
79		2019	5,228,281,000,000	15,541,438,000,000	0.3364
80		2020	6,686,671,000,000	18,208,150,000,000	0.3672

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Capital Employed (CE)	VACA
81	NISP	2017	5,515,223,000,000	21,784,354,000,000	0.2532
82		2018	6,349,545,000,000	24,428,254,000,000	0.2599
83		2019	6,968,336,000,000	27,664,803,000,000	0.2519
84		2020	6,166,505,000,000	29,829,316,000,000	0.2067
85	PNBN	2017	5,922,478,000,000	36,288,731,000,000	0.1632
86		2018	7,463,056,000,000	40,747,117,000,000	0.1832
87		2019	7,244,392,000,000	44,441,714,000,000	0.1630
88		2020	7,080,765,000,000	47,460,332,000,000	0.1492
89	SDRA	2017	1,160,417,000,000	6,106,998,000,000	0.1900
90		2018	1,297,082,000,000	6,550,468,000,000	0.1980
91		2019	1,292,501,000,000	6,935,590,000,000	0.1864
92		2020	1,424,110,000,000	7,270,971,000,000	0.1959

Lanjutan Lampiran 3

D. Data Perhitungan *Value Added Human Capital (VAHU)*

No.	Kode Perusahaan	Tahun	Value Added (VA)	Human Capital (HC)	VAHU
1	AGRO	2017	423,527,272,000	166,501,366,000	2.5437
2		2018	558,509,466,000	173,841,149,000	3.2128
3		2019	371,648,278,000	194,985,963,000	1.9060
4		2020	382,452,194,000	197,468,117,000	1.9368
5	BBCA	2017	50,263,887,000,000	11,335,155,000,000	4.4343
6		2018	56,068,663,000,000	12,143,106,000,000	4.6173
7		2019	62,071,918,000,000	13,337,264,000,000	4.6540
8		2020	60,639,019,000,000	13,349,775,000,000	4.5423
9	BBMD	2017	730,085,776,941	183,837,209,743	3.9714
10		2018	729,633,185,583	223,069,965,475	3.2709
11		2019	715,518,182,196	235,305,951,676	3.0408
12		2020	807,909,474,595	226,502,454,255	3.5669
13	BBNI	2017	33,900,372,000,000	9,277,196,000,000	3.6542
14		2018	37,000,285,000,000	9,518,738,000,000	3.8871
15		2019	38,809,841,000,000	10,186,127,000,000	3.8101
16		2020	26,578,070,000,000	9,750,781,000,000	2.7257
17	BBRI	2017	66,396,610,000,000	20,352,004,000,000	3.2624
18		2018	75,159,525,000,000	22,423,271,000,000	3.3519
19		2019	80,318,260,000,000	24,243,276,000,000	3.3130
20		2020	67,746,759,000,000	26,319,791,000,000	2.5740
21	BBTN	2017	8,549,946,000,000	2,554,429,000,000	3.3471
22		2018	8,864,194,000,000	2,876,562,000,000	3.0815
23		2019	6,093,156,000,000	2,863,955,000,000	2.1275
24		2020	8,542,230,000,000	2,977,208,000,000	2.8692
25	BDMN	2017	15,656,229,000,000	5,022,557,000,000	3.1172
26		2018	15,257,004,000,000	4,966,120,000,000	3.0722
27		2019	14,022,529,000,000	5,435,781,000,000	2.5797
28		2020	13,105,411,000,000	5,037,796,000,000	2.6014
29	BGTG	2017	193,728,000,000	95,517,000,000	2.0282
30		2018	137,299,000,000	100,896,000,000	1.3608
31		2019	140,790,000,000	92,555,000,000	1.5211
32		2020	167,197,000,000	93,424,000,000	1.7897

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Human Capital (HC)	VAHU
33	BINA	2017	88,143,000,000	46,118,000,000	1.9112
34		2018	98,182,000,000	58,473,000,000	1.6791
35		2019	109,492,000,000	71,428,000,000	1.5329
36		2020	163,030,000,000	84,012,000,000	1.9406
37	BJBR	2017	4,945,270,000,000	2,251,354,000,000	2.1966
38		2018	5,310,593,000,000	2,160,020,000,000	2.4586
39		2019	5,349,865,000,000	2,024,828,000,000	2.6421
40		2020	6,406,648,000,000	2,639,268,000,000	2.4274
41	BJTM	2017	3,303,675,000,000	1,179,380,000,000	2.8012
42		2018	3,646,825,000,000	1,411,911,000,000	2.5829
43		2019	3,827,999,000,000	1,459,394,000,000	2.6230
44		2020	3,702,747,000,000	1,544,532,000,000	2.3973
45	BMRI	2017	55,101,795,000,000	14,858,642,000,000	3.7084
46		2018	65,070,478,000,000	16,332,769,000,000	3.9840
47		2019	70,511,493,000,000	17,221,046,000,000	4.0945
48		2020	60,862,029,000,000	17,770,433,000,000	3.4249
49	BNGA	2017	11,580,243,000,000	3,948,212,000,000	2.9330
50		2018	12,784,305,000,000	4,001,791,000,000	3.1946
51		2019	12,933,198,000,000	4,623,722,000,000	2.7971
52		2020	11,174,541,000,000	4,270,770,000,000	2.6165
53	BNII	2017	7,231,949,000,000	2,386,679,000,000	3.0301
54		2018	8,043,701,000,000	2,460,991,000,000	3.2685
55		2019	7,911,683,000,000	2,570,918,000,000	3.0774
56		2020	7,642,921,000,000	2,536,357,000,000	3.0133
57	BNLI	2017	4,556,814,000,000	2,341,513,000,000	1.9461
58		2018	4,681,302,000,000	2,380,462,000,000	1.9666
59		2019	5,590,636,000,000	2,501,423,000,000	2.2350
60		2020	6,062,517,000,000	2,819,539,000,000	2.1502
61	BRIS	2017	1,009,754,000,000	522,067,000,000	1.9341
62		2018	1,033,867,000,000	510,828,000,000	2.0239
63		2019	1,077,571,000,000	583,292,000,000	1.8474
64		2020	1,500,023,000,000	671,214,000,000	2.2348

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Human Capital (HC)	VAHU
65	BSIM	2017	1,491,126,000,000	575,894,000,000	2.5892
66		2018	1,326,918,000,000	633,054,000,000	2.0961
67		2019	1,448,007,000,000	677,630,000,000	2.1369
68		2020	1,807,803,000,000	758,862,000,000	2.3823
69	BTPN	2017	7,495,183,000,000	3,670,484,000,000	2.0420
70		2018	8,214,007,000,000	2,811,122,000,000	2.9220
71		2019	10,349,108,000,000	3,329,635,000,000	3.1082
72		2020	9,854,898,000,000	3,211,395,000,000	3.0687
73	MCOR	2017	437,385,000,000	228,595,000,000	1.9134
74		2018	522,819,000,000	243,152,000,000	2.1502
75		2019	554,290,000,000	243,900,000,000	2.2726
76		2020	573,067,000,000	255,648,000,000	2.2416
77	MEGA	2017	4,213,045,000,000	1,196,512,000,000	3.5211
78		2018	4,438,955,000,000	1,255,113,000,000	3.5367
79		2019	5,228,281,000,000	1,262,982,000,000	4.1396
80		2020	6,686,671,000,000	1,268,792,000,000	5.2701
81	NISP	2017	5,515,223,000,000	2,071,176,000,000	2.6628
82		2018	6,349,545,000,000	2,152,080,000,000	2.9504
83		2019	6,968,336,000,000	2,224,329,000,000	3.1328
84		2020	6,166,505,000,000	2,306,485,000,000	2.6736
85	PNBN	2017	5,922,478,000,000	2,299,714,000,000	2.5753
86		2018	7,463,056,000,000	2,428,406,000,000	3.0732
87		2019	7,244,392,000,000	2,379,797,000,000	3.0441
88		2020	7,080,765,000,000	2,345,901,000,000	3.0184
89	SDRA	2017	1,160,417,000,000	312,690,000,000	3.7111
90		2018	1,297,082,000,000	257,570,000,000	5.0358
91		2019	1,292,501,000,000	239,430,000,000	5.3982
92		2020	1,424,110,000,000	260,648,000,000	5.4637

Lanjutan Lampiran 3

E. Data Perhitungan *Structural Capital Value Added* (STVA)

No.	Kode Perusahaan	Tahun	Value Added (VA)	Human Capital (HC)	Structural Capital (SC)	STVA
1	AGRO	2017	423,527,272,000	166,501,366,000	257,025,906,000	1.6478
2		2018	558,509,466,000	173,841,149,000	384,668,317,000	1.4519
3		2019	371,648,278,000	194,985,963,000	176,662,315,000	2.1037
4		2020	382,452,194,000	197,468,117,000	184,984,077,000	2.0675
5	BBCA	2017	50,263,887,000,000	11,335,155,000,000	38,928,732,000,000	1.2912
6		2018	56,068,663,000,000	12,143,106,000,000	43,925,557,000,000	1.2764
7		2019	62,071,918,000,000	13,337,264,000,000	48,734,654,000,000	1.2737
8		2020	60,639,019,000,000	13,349,775,000,000	47,289,244,000,000	1.2823
9	BBMD	2017	730,085,776,941	183,837,209,743	546,248,567,198	1.3365
10		2018	729,633,185,583	223,069,965,475	506,563,220,108	1.4404
11		2019	715,518,182,196	235,305,951,676	480,212,230,520	1.4900
12		2020	807,909,474,595	226,502,454,255	581,407,020,340	1.3896
13	BBNI	2017	33,900,372,000,000	9,277,196,000,000	24,623,176,000,000	1.3768
14		2018	37,000,285,000,000	9,518,738,000,000	27,481,547,000,000	1.3464
15		2019	38,809,841,000,000	10,186,127,000,000	28,623,714,000,000	1.3559
16		2020	26,578,070,000,000	9,750,781,000,000	16,827,289,000,000	1.5795
17	BBRI	2017	66,396,610,000,000	20,352,004,000,000	46,044,606,000,000	1.4420
18		2018	75,159,525,000,000	22,423,271,000,000	52,736,254,000,000	1.4252
19		2019	80,318,260,000,000	24,243,276,000,000	56,074,984,000,000	1.4323
20		2020	67,746,759,000,000	26,319,791,000,000	41,426,968,000,000	1.6353
21	BBTN	2017	8,549,946,000,000	2,554,429,000,000	5,995,517,000,000	1.4261
22		2018	8,864,194,000,000	2,876,562,000,000	5,987,632,000,000	1.4804
23		2019	6,093,156,000,000	2,863,955,000,000	3,229,201,000,000	1.8869
24		2020	8,542,230,000,000	2,977,208,000,000	5,565,022,000,000	1.5350
25	BDMN	2017	15,656,229,000,000	5,022,557,000,000	10,633,672,000,000	1.4723
26		2018	15,257,004,000,000	4,966,120,000,000	10,290,884,000,000	1.4826
27		2019	14,022,529,000,000	5,435,781,000,000	8,586,748,000,000	1.6330
28		2020	13,105,411,000,000	5,037,796,000,000	8,067,615,000,000	1.6244
29	BGTG	2017	193,728,000,000	95,517,000,000	98,211,000,000	1.9726
30		2018	137,299,000,000	100,896,000,000	36,403,000,000	3.7716
31		2019	140,790,000,000	92,555,000,000	48,235,000,000	2.9188
32		2020	167,197,000,000	93,424,000,000	73,773,000,000	2.2664

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Human Capital (HC)	Structural Capital (SC)	STVA
33	BINA	2017	88,143,000,000	46,118,000,000	42,025,000,000	2.0974
34		2018	98,182,000,000	58,473,000,000	39,709,000,000	2.4725
35		2019	109,492,000,000	71,428,000,000	38,064,000,000	2.8765
36		2020	163,030,000,000	84,012,000,000	79,018,000,000	2.0632
37	BJBR	2017	4,945,270,000,000	2,251,354,000,000	2,693,916,000,000	1.8357
38		2018	5,310,593,000,000	2,160,020,000,000	3,150,573,000,000	1.6856
39		2019	5,349,865,000,000	2,024,828,000,000	3,325,037,000,000	1.6090
40		2020	6,406,648,000,000	2,639,268,000,000	3,767,380,000,000	1.7006
41	BJTM	2017	3,303,675,000,000	1,179,380,000,000	2,124,295,000,000	1.5552
42		2018	3,646,825,000,000	1,411,911,000,000	2,234,914,000,000	1.6318
43		2019	3,827,999,000,000	1,459,394,000,000	2,368,605,000,000	1.6161
44		2020	3,702,747,000,000	1,544,532,000,000	2,158,215,000,000	1.7157
45	BMRI	2017	55,101,795,000,000	14,858,642,000,000	40,243,153,000,000	1.3692
46		2018	65,070,478,000,000	16,332,769,000,000	48,737,709,000,000	1.3351
47		2019	70,511,493,000,000	17,221,046,000,000	53,290,447,000,000	1.3232
48		2020	60,862,029,000,000	17,770,433,000,000	43,091,596,000,000	1.4124
49	BNGA	2017	11,580,243,000,000	3,948,212,000,000	7,632,031,000,000	1.5173
50		2018	12,784,305,000,000	4,001,791,000,000	8,782,514,000,000	1.4557
51		2019	12,933,198,000,000	4,623,722,000,000	8,309,476,000,000	1.5564
52		2020	11,174,541,000,000	4,270,770,000,000	6,903,771,000,000	1.6186
53	BNII	2017	7,231,949,000,000	2,386,679,000,000	4,845,270,000,000	1.4926
54		2018	8,043,701,000,000	2,460,991,000,000	5,582,710,000,000	1.4408
55		2019	7,911,683,000,000	2,570,918,000,000	5,340,765,000,000	1.4814
56		2020	7,642,921,000,000	2,536,357,000,000	5,106,564,000,000	1.4967
57	BNLI	2017	4,556,814,000,000	2,341,513,000,000	2,215,301,000,000	2.0570
58		2018	4,681,302,000,000	2,380,462,000,000	2,300,840,000,000	2.0346
59		2019	5,590,636,000,000	2,501,423,000,000	3,089,213,000,000	1.8097
60		2020	6,062,517,000,000	2,819,539,000,000	3,242,978,000,000	1.8694
61	BRIS	2017	1,009,754,000,000	522,067,000,000	487,687,000,000	2.0705
62		2018	1,033,867,000,000	510,828,000,000	523,039,000,000	1.9767
63		2019	1,077,571,000,000	583,292,000,000	494,279,000,000	2.1801
64		2020	1,500,023,000,000	671,214,000,000	828,809,000,000	1.8099

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Value Added (VA)	Human Capital (HC)	Structural Capital (SC)	STVA
65	BSIM	2017	1,491,126,000,000	575,894,000,000	915,232,000,000	1.6292
66		2018	1,326,918,000,000	633,054,000,000	693,864,000,000	1.9124
67		2019	1,448,007,000,000	677,630,000,000	770,377,000,000	1.8796
68		2020	1,807,803,000,000	758,862,000,000	1,048,941,000,000	1.7235
69	BTPN	2017	7,495,183,000,000	3,670,484,000,000	3,824,699,000,000	1.9597
70		2018	8,214,007,000,000	2,811,122,000,000	5,402,885,000,000	1.5203
71		2019	10,349,108,000,000	3,329,635,000,000	7,019,473,000,000	1.4743
72		2020	9,854,898,000,000	3,211,395,000,000	6,643,503,000,000	1.4834
73	MCOR	2017	437,385,000,000	228,595,000,000	208,790,000,000	2.0949
74		2018	522,819,000,000	243,152,000,000	279,667,000,000	1.8694
75		2019	554,290,000,000	243,900,000,000	310,390,000,000	1.7858
76		2020	573,067,000,000	255,648,000,000	317,419,000,000	1.8054
77	MEGA	2017	4,213,045,000,000	1,196,512,000,000	3,016,533,000,000	1.3967
78		2018	4,438,955,000,000	1,255,113,000,000	3,183,842,000,000	1.3942
79		2019	5,228,281,000,000	1,262,982,000,000	3,965,299,000,000	1.3185
80		2020	6,686,671,000,000	1,268,792,000,000	5,417,879,000,000	1.2342
81	NISP	2017	5,515,223,000,000	2,071,176,000,000	3,444,047,000,000	1.6014
82		2018	6,349,545,000,000	2,152,080,000,000	4,197,465,000,000	1.5127
83		2019	6,968,336,000,000	2,224,329,000,000	4,744,007,000,000	1.4689
84		2020	6,166,505,000,000	2,306,485,000,000	3,860,020,000,000	1.5975
85	PNBN	2017	5,922,478,000,000	2,299,714,000,000	3,622,764,000,000	1.6348
86		2018	7,463,056,000,000	2,428,406,000,000	5,034,650,000,000	1.4823
87		2019	7,244,392,000,000	2,379,797,000,000	4,864,595,000,000	1.4892
88		2020	7,080,765,000,000	2,345,901,000,000	4,734,864,000,000	1.4955
89	SDRA	2017	1,160,417,000,000	312,690,000,000	847,727,000,000	1.3689
90		2018	1,297,082,000,000	257,570,000,000	1,039,512,000,000	1.2478
91		2019	1,292,501,000,000	239,430,000,000	1,053,071,000,000	1.2274
92		2020	1,424,110,000,000	260,648,000,000	1,163,462,000,000	1.2240

Lanjutan Lampiran 3

F. Data Perhitungan *Value Added Intellectual Coefficient* (VAICTM)

No.	Kode Perusahaan	Tahun	VACA	VAHU	STVA	VAICTM
1	AGRO	2017	0.1361	2.5437	1.6478	4.3276
2		2018	0.1262	3.2128	1.4519	4.7909
3		2019	0.0829	1.9060	2.1037	4.0927
4		2020	0.0892	1.9368	2.0675	4.0935
5	BBCA	2017	0.3825	4.4343	1.2912	6.1080
6		2018	0.3695	4.6173	1.2764	6.2632
7		2019	0.3564	4.6540	1.2737	6.2841
8		2020	0.3283	4.5423	1.2823	6.1529
9	BBMD	2017	0.2369	3.9714	1.3365	5.5448
10		2018	0.2363	3.2709	1.4404	4.9475
11		2019	0.2056	3.0408	1.4900	4.7364
12		2020	0.2015	3.5669	1.3896	5.1580
13	BBNI	2017	0.3360	3.6542	1.3768	5.3669
14		2018	0.3352	3.8871	1.3464	5.5687
15		2019	0.3105	3.8101	1.3559	5.4764
16		2020	0.2355	2.7257	1.5795	4.5407
17	BBRI	2017	0.3968	3.2624	1.4420	5.1012
18		2018	0.4057	3.3519	1.4252	5.1827
19		2019	0.3847	3.3130	1.4323	5.1300
20		2020	0.3389	2.5740	1.6353	4.5482
21	BBTN	2017	0.3947	3.3471	1.4261	5.1678
22		2018	0.3718	3.0815	1.4804	4.9338
23		2019	0.2556	2.1275	1.8869	4.2701
24		2020	0.4274	2.8692	1.5350	4.8316
25	BDMN	2017	0.3997	3.1172	1.4723	4.9892
26		2018	0.3638	3.0722	1.4826	4.9186
27		2019	0.3088	2.5797	1.6330	4.5215
28		2020	0.3008	2.6014	1.6244	4.5266
29	BGTG	2017	0.1732	2.0282	1.9726	4.1740
30		2018	0.1219	1.3608	3.7716	5.2544
31		2019	0.1235	1.5211	2.9188	4.5635
32		2020	0.1468	1.7897	2.2664	4.2028

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	VACA	VAHU	STVA	VAICTM
33	BINA	2017	0.0732	1.9112	2.0974	4.0818
34		2018	0.0813	1.6791	2.4725	4.2329
35		2019	0.0897	1.5329	2.8765	4.4991
36		2020	0.1339	1.9406	2.0632	4.1377
37	BJBR	2017	0.4894	2.1966	1.8357	4.5217
38		2018	0.4706	2.4586	1.6856	4.6148
39		2019	0.4442	2.6421	1.6090	4.6953
40		2020	0.5336	2.4274	1.7006	4.6616
41	BJTM	2017	0.4227	2.8012	1.5552	4.7791
42		2018	0.4305	2.5829	1.6318	4.6451
43		2019	0.4167	2.6230	1.6161	4.6559
44		2020	0.3701	2.3973	1.7157	4.4831
45	BMRI	2017	0.3241	3.7084	1.3692	5.4017
46		2018	0.3518	3.9840	1.3351	5.6710
47		2019	0.3373	4.0945	1.3232	5.7550
48		2020	0.3141	3.4249	1.4124	5.1513
49	BNGA	2017	0.3134	2.9330	1.5173	4.7638
50		2018	0.3230	3.1946	1.4557	4.9733
51		2019	0.2987	2.7971	1.5564	4.6523
52		2020	0.2722	2.6165	1.6186	4.5073
53	BNII	2017	0.3481	3.0301	1.4926	4.8708
54		2018	0.3206	3.2685	1.4408	5.0299
55		2019	0.2965	3.0774	1.4814	4.8552
56		2020	0.2807	3.0133	1.4967	4.7908
57	BNLI	2017	0.2118	1.9461	2.0570	4.2149
58		2018	0.2085	1.9666	2.0346	4.2097
59		2019	0.2326	2.2350	1.8097	4.2773
60		2020	0.1729	2.1502	1.8694	4.1925
61	BRIS	2017	0.3879	1.9341	2.0705	4.3926
62		2018	0.2057	2.0239	1.9767	4.2062
63		2019	0.2118	1.8474	2.1801	4.2393
64		2020	0.2755	2.2348	1.8099	4.3202

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	VACA	VAHU	STVA	VAICTM
65	BSIM	2017	0.3078	2.5892	1.6292	4.5263
66		2018	0.2732	2.0961	1.9124	4.2816
67		2019	0.2384	2.1369	1.8796	4.2549
68		2020	0.2985	2.3823	1.7235	4.4042
69	BTPN	2017	0.4357	2.0420	1.9597	4.4374
70		2018	0.4242	2.9220	1.5203	4.8664
71		2019	0.3288	3.1082	1.4743	4.9114
72		2020	0.2990	3.0687	1.4834	4.8511
73	MCOR	2017	0.1790	1.9134	2.0949	4.1872
74		2018	0.2078	2.1502	1.8694	4.2274
75		2019	0.1983	2.2726	1.7858	4.2567
76		2020	0.0952	2.2416	1.8054	4.1423
77	MEGA	2017	0.3225	3.5211	1.3967	5.2402
78		2018	0.3221	3.5367	1.3942	5.2530
79		2019	0.3364	4.1396	1.3185	5.7945
80		2020	0.3672	5.2701	1.2342	6.8715
81	NISP	2017	0.2532	2.6628	1.6014	4.5174
82		2018	0.2599	2.9504	1.5127	4.7231
83		2019	0.2519	3.1328	1.4689	4.8535
84		2020	0.2067	2.6736	1.5975	4.4778
85	PNBN	2017	0.1632	2.5753	1.6348	4.3733
86		2018	0.1832	3.0732	1.4823	4.7387
87		2019	0.1630	3.0441	1.4892	4.6963
88		2020	0.1492	3.0184	1.4955	4.6630
89	SDRA	2017	0.1900	3.7111	1.3689	5.2699
90		2018	0.1980	5.0358	1.2478	6.4816
91		2019	0.1864	5.3982	1.2274	6.8120
92		2020	0.1959	5.4637	1.2240	6.8836

Lanjutan Lampiran 3

G. Data Perhitungan Ukuran Perusahaan

No.	Kode Perusahaan	Tahun	Total Asset	LN_Ta
1	AGRO	2017	16,325,247,007,000	30.4237
2		2018	23,313,671,252,000	30.7801
3		2019	27,067,922,912,000	30.9294
4		2020	28,015,492,262,000	30.9638
5	BBCA	2017	750,319,671,000,000	34.2515
6		2018	824,787,944,000,000	34.3461
7		2019	918,989,312,000,000	34.4543
8		2020	1,075,570,256,000,000	34.6116
9	BBMD	2017	11,817,844,456,356	30.1006
10		2018	12,093,079,368,934	30.1237
11		2019	12,900,218,775,263	30.1883
12		2020	14,159,755,232,533	30.2814
13	BBNI	2017	709,330,084,000,000	34.1953
14		2018	808,572,001,000,000	34.3263
15		2019	845,605,208,000,000	34.3711
16		2020	891,337,425,000,000	34.4237
17	BBRI	2017	1,126,248,442,000,000	34.6577
18		2018	1,296,898,292,000,000	34.7988
19		2019	1,416,758,840,000,000	34.8871
20		2020	1,511,804,628,000,000	34.9521
21	BBTN	2017	261,365,267,000,000	33.1969
22		2018	306,436,194,000,000	33.3560
23		2019	311,776,828,000,000	33.3733
24		2020	361,208,406,000,000	33.5205
25	BDMN	2017	178,257,092,000,000	32.8142
26		2018	186,762,189,000,000	32.8609
27		2019	193,533,970,000,000	32.8965
28		2020	200,890,068,000,000	32.9338
29	BGTG	2017	4,581,932,000,000	29.1531
30		2018	4,497,122,000,000	29.1345
31		2019	4,809,743,000,000	29.2017
32		2020	5,365,456,000,000	29.3110

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Total Asset	LN_Ta
33	BINA	2017	3,123,345,000,000	28.7699
34		2018	3,854,174,000,000	28.9802
35		2019	5,262,429,000,000	29.2916
36		2020	8,437,685,000,000	29.7637
37	BJBR	2017	114,980,168,000,000	32.3758
38		2018	120,191,387,000,000	32.4201
39		2019	123,536,474,000,000	32.4476
40		2020	140,934,002,000,000	32.5793
41	BJTM	2017	51,518,681,000,000	31.5730
42		2018	62,689,118,000,000	31.7692
43		2019	76,715,290,000,000	31.9711
44		2020	83,619,452,000,000	32.0573
45	BMRI	2017	1,124,700,847,000,000	34.6563
46		2018	1,202,252,094,000,000	34.7230
47		2019	1,318,246,335,000,000	34.8151
48		2020	1,429,334,484,000,000	34.8960
49	BNGA	2017	266,305,445,000,000	33.2157
50		2018	266,781,498,000,000	33.2175
51		2019	274,467,227,000,000	33.2459
52		2020	280,943,605,000,000	33.2692
53	BNII	2017	173,253,491,000,000	32.7858
54		2018	177,532,858,000,000	32.8102
55		2019	169,082,830,000,000	32.7614
56		2020	173,224,412,000,000	32.7856
57	BNLI	2017	148,328,370,000,000	32.6304
58		2018	152,892,866,000,000	32.6608
59		2019	161,451,259,000,000	32.7152
60		2020	197,726,097,000,000	32.9179
61	BRIS	2017	31,543,384,000,000	31.0824
62		2018	37,915,084,000,000	31.2664
63		2019	43,123,488,000,000	31.3951
64		2020	57,715,586,000,000	31.6865

Lanjutan Lampiran 3

No.	Kode Perusahaan	Tahun	Total Asset	LN_Ta
65	BSIM	2017	30,404,078,000,000	31.0456
66		2018	30,748,742,000,000	31.0569
67		2019	36,559,556,000,000	31.2300
68		2020	44,612,045,000,000	31.4290
69	BTPN	2017	95,489,850,000,000	32.1900
70		2018	101,919,301,000,000	32.2552
71		2019	181,631,385,000,000	32.8330
72		2020	183,165,978,000,000	32.8414
73	MCOR	2017	15,788,738,000,000	30.3903
74		2018	15,992,475,000,000	30.4031
75		2019	18,893,684,000,000	30.5698
76		2020	25,235,573,000,000	30.8593
77	MEGA	2017	82,297,010,000,000	32.0414
78		2018	83,761,946,000,000	32.0590
79		2019	100,803,831,000,000	32.2442
80		2020	112,202,653,000,000	32.3513
81	NISP	2017	153,773,957,000,000	32.6665
82		2018	173,582,894,000,000	32.7877
83		2019	180,706,987,000,000	32.8279
84		2020	206,297,200,000,000	32.9603
85	PNBN	2017	213,541,797,000,000	32.9949
86		2018	207,204,418,000,000	32.9647
87		2019	211,287,370,000,000	32.9842
88		2020	218,067,091,000,000	33.0158
89	SDRA	2017	27,086,504,000,000	30.9301
90		2018	29,631,693,000,000	31.0199
91		2019	36,936,262,000,000	31.2402
92		2020	38,053,939,000,000	31.2700

Lanjutan Lampiran 3

H. Data Perhitungan *Return On Assets* (ROA)

No.	Kode Perusahaan	Tahun	Laporan Bersih Setelah Pajak	Total aset	<i>Return On Assets</i>
1	AGRO	2017	140,495,535,000	16,325,247,007,000	0.0086
2		2018	204,212,623,000	23,313,671,252,000	0.0088
3		2019	51,061,421,000	27,067,922,912,000	0.0019
4		2020	31,260,682,000	28,015,492,262,000	0.0011
5	BBCA	2017	23,321,150,000,000	750,319,671,000,000	0.0311
6		2018	25,851,660,000,000	824,787,944,000,000	0.0313
7		2019	28,569,974,000,000	918,989,312,000,000	0.0311
8		2020	27,147,109,000,000	1,075,570,256,000,000	0.0252
9	BBMD	2017	263,753,376,621	11,817,844,456,356	0.0223
10		2018	265,862,564,725	12,093,079,368,934	0.0220
11		2019	247,573,726,183	12,900,218,775,263	0.0192
12		2020	325,932,118,524	14,159,755,232,533	0.0230
13	BBNI	2017	13,770,592,000,000	709,330,084,000,000	0.0194
14		2018	15,091,763,000,000	808,572,001,000,000	0.0187
15		2019	15,508,583,000,000	845,605,208,000,000	0.0183
16		2020	3,321,442,000,000	891,337,425,000,000	0.0037
17	BBRI	2017	29,044,334,000,000	1,126,248,442,000,000	0.0258
18		2018	32,418,486,000,000	1,296,898,292,000,000	0.0250
19		2019	34,413,825,000,000	1,416,758,840,000,000	0.0243
20		2020	18,660,393,000,000	1,511,804,628,000,000	0.0123
21	BBTN	2017	3,027,466,000,000	261,365,267,000,000	0.0116
22		2018	2,807,923,000,000	306,436,194,000,000	0.0092
23		2019	209,263,000,000	311,776,828,000,000	0.0007
24		2020	1,602,358,000,000	361,208,406,000,000	0.0044
25	BDMN	2017	3,828,097,000,000	178,257,092,000,000	0.0215
26		2018	4,107,068,000,000	186,762,189,000,000	0.0220
27		2019	4,240,671,000,000	193,533,970,000,000	0.0219
28		2020	1,088,942,000,000	200,890,068,000,000	0.0054
29	BGTG	2017	51,140,000,000	4,581,932,000,000	0.0112
30		2018	5,600,000,000	4,497,122,000,000	0.0012
31		2019	11,841,000,000	4,809,743,000,000	0.0025
32		2020	3,198,000,000	5,365,456,000,000	0.0006

Lanjutan lampiran 3

No.	Kode Perusahaan	Tahun	Laporan Bersih Setelah Pajak	Total aset	Return On Assets
33	BINA	2017	18,340,000,000	3,123,345,000,000	0.0059
34		2018	11,395,000,000	3,854,174,000,000	0.0030
35		2019	7,115,000,000	5,262,429,000,000	0.0014
36		2020	19,376,000,000	8,437,685,000,000	0.0023
37	BJBR	2017	1,211,405,000,000	114,980,168,000,000	0.0105
38		2018	1,552,396,000,000	120,191,387,000,000	0.0129
39		2019	1,564,492,000,000	123,536,474,000,000	0.0127
40		2020	1,689,996,000,000	140,934,002,000,000	0.0120
41	BJTM	2017	1,159,370,000,000	51,518,681,000,000	0.0225
42		2018	1,260,308,000,000	62,689,118,000,000	0.0201
43		2019	1,376,505,000,000	76,715,290,000,000	0.0179
44		2020	1,488,963,000,000	83,619,452,000,000	0.0178
45	BMRI	2017	21,443,042,000,000	1,124,700,847,000,000	0.0191
46		2018	25,851,937,000,000	1,202,252,094,000,000	0.0215
47		2019	28,455,592,000,000	1,318,246,335,000,000	0.0216
48		2020	17,645,624,000,000	1,429,334,484,000,000	0.0123
49	BNGA	2017	2,977,738,000,000	266,305,445,000,000	0.0112
50		2018	3,482,428,000,000	266,781,498,000,000	0.0131
51		2019	3,642,935,000,000	274,467,227,000,000	0.0133
52		2020	2,011,254,000,000	280,943,605,000,000	0.0072
53	BNII	2017	1,860,845,000,000	173,253,491,000,000	0.0107
54		2018	2,262,245,000,000	177,532,858,000,000	0.0127
55		2019	1,924,180,000,000	169,082,830,000,000	0.0114
56		2020	1,284,392,000,000	173,224,412,000,000	0.0074
57	BNLI	2017	748,433,000,000	148,328,370,000,000	0.0050
58		2018	901,252,000,000	152,892,866,000,000	0.0059
59		2019	1,500,420,000,000	161,451,259,000,000	0.0093
60		2020	721,587,000,000	197,726,097,000,000	0.0036
61	BRIS	2017	101,091,000,000	31,543,384,000,000	0.0032
62		2018	106,600,000,000	37,915,084,000,000	0.0028
63		2019	74,016,000,000	43,123,488,000,000	0.0017
64		2020	248,054,000,000	57,715,586,000,000	0.0043

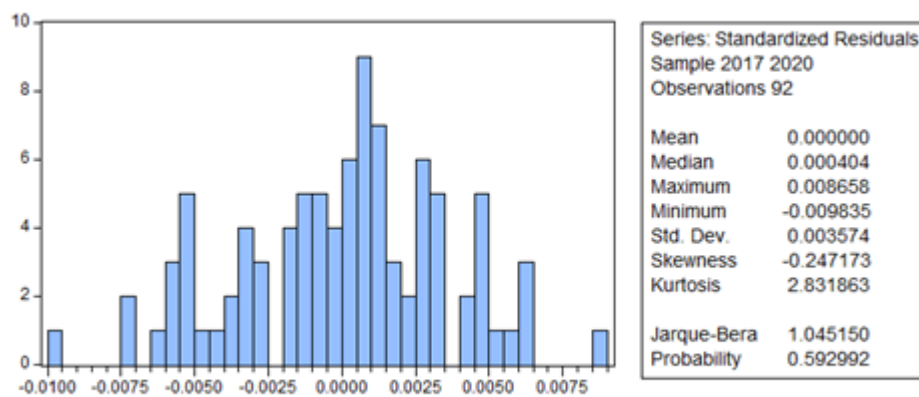
Lanjutan lampiran 3

No.	Kode Perusahaan	Tahun	Laporan Bersih Setelah Pajak	Total aset	Return On Assets
65	BSIM	2017	318,923,000,000	30,404,078,000,000	0.0105
66		2018	50,472,000,000	30,748,742,000,000	0.0016
67		2019	6,752,000,000	36,559,556,000,000	0.0002
68		2020	118,522,000,000	44,612,045,000,000	0.0027
69	BTPN	2017	1,421,940,000,000	95,489,850,000,000	0.0149
70		2018	2,257,884,000,000	101,919,301,000,000	0.0222
71		2019	2,992,418,000,000	181,631,385,000,000	0.0165
72		2020	2,005,677,000,000	183,165,978,000,000	0.0110
73	MCOR	2017	49,899,000,000	15,788,738,000,000	0.0032
74		2018	89,860,000,000	15,992,475,000,000	0.0056
75		2019	78,967,000,000	18,893,684,000,000	0.0042
76		2020	49,979,000,000	25,235,573,000,000	0.0020
77	MEGA	2017	1,300,043,000,000	82,297,010,000,000	0.0158
78		2018	1,599,347,000,000	83,761,946,000,000	0.0191
79		2019	2,002,733,000,000	100,803,831,000,000	0.0199
80		2020	3,008,311,000,000	112,202,653,000,000	0.0268
81	NISP	2017	2,175,824,000,000	153,773,957,000,000	0.0141
82		2018	2,638,064,000,000	173,582,894,000,000	0.0152
83		2019	2,939,243,000,000	180,706,987,000,000	0.0163
84		2020	2,101,671,000,000	206,297,200,000,000	0.0102
85	PNBN	2017	2,008,437,000,000	213,541,797,000,000	0.0094
86		2018	3,187,157,000,000	207,204,418,000,000	0.0154
87		2019	3,498,299,000,000	211,287,370,000,000	0.0166
88		2020	3,124,205,000,000	218,067,091,000,000	0.0143
89	SDRA	2017	438,725,000,000	27,086,504,000,000	0.0162
90		2018	537,971,000,000	29,631,693,000,000	0.0182
91		2019	499,791,000,000	36,936,262,000,000	0.0135
92		2020	536,001,000,000	38,053,939,000,000	0.0141

Lampiran 4
Data Output Eviews 10

I. Uji Asumsi Klasik

1. Uji Normalitas



2. Uji Multikolinieritas

	CSR	IC	LN_TA
CSR	1.000000	0.223296	0.548149
IC	0.223296	1.000000	0.350451
LN_TA	0.548149	0.350451	1.000000

3. Uji Autokorelasi

Uji Durbin Watson			
R-squared	0.837788	Mean dependent var	0.012174
Adjusted R-squared	0.776344	S.D. dependent var	0.008873
S.E. of regression	0.004196	Akaike info criterion	-7.876063
Sum squared resid	0.001162	Schwarz criterion	-7.163383
Log likelihood	388.2989	Hannan-Quinn criter.	-7.588419
F-statistic	13.63501	Durbin-Watson stat	2.236168
Prob(F-statistic)	0.000000		

Lanjutan Lampiran 4

4. Uji Heterokedastisitas

Heteroskedasticity Test: White			
F-statistic	4.387787	Prob. F(9,82)	0.0001
Obs*R-squared	29.90440	Prob. Chi-Square(9)	0.0005

J. Statistik Deskriptif

	ROA	CSR	IC	LN_TA
Mean	0.012174	0.488370	4.860870	32.24826
Median	0.010000	0.480000	4.710000	32.60500
Maximum	0.030000	0.730000	6.880000	34.95000
Minimum	0.000000	0.300000	4.080000	28.77000
Std. Dev.	0.008873	0.086942	0.656458	1.597460
Observations	92	92	92	92

K. Estimasi Model Regresi Data Panel

1. Common Effect Model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.077750	0.014277	-5.446022	0.0000
CSR	-0.010578	0.009249	-1.143748	0.2558
IC	0.007572	0.001094	6.922479	0.0000
LN_TA	0.001807	0.000524	3.449775	0.0009
R-squared	0.495280	Mean dependent var	0.012174	
Adjusted R-squared	0.478073	S.D. dependent var	0.008873	
S.E. of regression	0.006411	Akaike info criterion	-7.219222	
Sum squared resid	0.003616	Schwarz criterion	-7.109579	
Log likelihood	336.0842	Hannan-Quinn criter.	-7.174970	
F-statistic	28.78464	Durbin-Watson stat	0.771733	
Prob(F-statistic)	0.000000			

Lanjutan Lampiran 4

2. *Fixed Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.262470	0.097003	2.705798	0.0087
CSR	-0.027539	0.014491	-1.900358	0.0618
IC	0.006408	0.001576	4.066241	0.0001
LN_TA	-0.008310	0.003082	-2.696333	0.0089
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.837788	Mean dependent var	0.012174	
Adjusted R-squared	0.776344	S.D. dependent var	0.008873	
S.E. of regression	0.004196	Akaike info criterion	-7.876063	
Sum squared resid	0.001162	Schwarz criterion	-7.163383	
Log likelihood	388.2989	Hannan-Quinn criter.	-7.588419	
F-statistic	13.63501	Durbin-Watson stat	2.236168	
Prob(F-statistic)	0.000000			

Lanjutan Lampiran 4

3. *Random Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.068760	0.022404	-3.069044	0.0029
CSRD	-0.026919	0.010649	-2.527962	0.0133
IC	0.007017	0.001233	5.690972	0.0000
LN_TA	0.001860	0.000765	2.431420	0.0171
Effects Specification				
			S.D.	Rho
Cross-section random			0.004774	0.5641
Idiosyncratic random			0.004196	0.4359
Weighted Statistics				
R-squared	0.305745	Mean dependent var	0.004898	
Adjusted R-squared	0.282077	S.D. dependent var	0.005330	
S.E. of regression	0.004516	Sum squared resid	0.001795	
F-statistic	12.91819	Durbin-Watson stat	1.539491	
Prob(F-statistic)	0.000000			
Unweighted Statistics				
R-squared	0.466857	Mean dependent var	0.012174	
Sum squared resid	0.003820	Durbin-Watson stat	0.723182	

L. **Pemilihan Model Regresi Data Panel**1. **Uji Chow**

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	6.334465	(22,66)	0.0000
Cross-section Chi-square	104.429310	22	0.0000

Lanjutan Lampiran 4

2. Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	16.900270	3	0.0007

M. Analisis Regresi Linier Berganda

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.262470	0.097003	2.705798	0.0087
CSRD	-0.027539	0.014491	-1.900358	0.0618
IC	0.006408	0.001576	4.066241	0.0001
LN_TA	-0.008310	0.003082	-2.696333	0.0089
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.837788	Mean dependent var	0.012174	
Adjusted R-squared	0.776344	S.D. dependent var	0.008873	
S.E. of regression	0.004196	Akaike info criterion	-7.876063	
Sum squared resid	0.001162	Schwarz criterion	-7.163383	
Log likelihood	388.2989	Hannan-Quinn criter.	-7.588419	
F-statistic	13.63501	Durbin-Watson stat	2.236168	
Prob(F-statistic)	0.000000			

Lanjutan Lampiran 4

N. Uji Hipotesis

1. Uji Statistik t

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.262470	0.097003	2.705798	0.0087
CSR	-0.027539	0.014491	-1.900358	0.0618
IC	0.006408	0.001576	4.066241	0.0001
LN_TA	-0.008310	0.003082	-2.696333	0.0089

2. Uji Statistik F

Cross-section fixed (dummy variables)			
R-squared	0.837788	Mean dependent var	0.012174
Adjusted R-squared	0.776344	S.D. dependent var	0.008873
S.E. of regression	0.004196	Akaike info criterion	-7.876063
Sum squared resid	0.001162	Schwarz criterion	-7.163383
Log likelihood	388.2989	Hannan-Quinn criter.	-7.588419
F-statistic	13.63501	Durbin-Watson stat	2.236168
Prob(F-statistic)	0.000000		

3. Analisis Koefisien Determinasi (*Adjusted R²*)

Cross-section fixed (dummy variables)			
R-squared	0.837788	Mean dependent var	0.012174
Adjusted R-squared	0.776344	S.D. dependent var	0.008873
S.E. of regression	0.004196	Akaike info criterion	-7.876063
Sum squared resid	0.001162	Schwarz criterion	-7.163383
Log likelihood	388.2989	Hannan-Quinn criter.	-7.588419
F-statistic	13.63501	Durbin-Watson stat	2.236168
Prob(F-statistic)	0.000000		

Lampiran 5**DAFTAR RIWAYAT HIDUP****Data Pribadi**

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SD Bala Keselamatan : Lulus Tahun 2008
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