

LAMPIRAN

Lampiran 1. Perusahaan Pertambangan yang listed di BEI 2008-2012

No.	Kode	Nama	Tgl Saham Emiten IPO
1	ANTM	Aneka Tambang (Persero) Tbk	27-Nop-97
2	ATPK	ATPK Resources Tbk	17-Apr-02
3	BUMI	Bumi Resources Tbk	30-Jul-90
4	CITA	Cita Mineral Investindo Tbk	20-Mar-02
5	CKRA	Citra Kebun Raya Agri Tbk	19-Mei-99
6	CTTH	Citatah Tbk	07-Mar-96
7	DKFT	Central Omega Resources Tbk	21-Nop-97
8	DOID	Delta Dunia Makmur Tbk	15-Jun-01
9	ENRG	Energi Mega Persada Tbk	07-Jun-04
10	GEMS	Golden Energy Mines Tbk	17-Nop-11
11	INCO	Vale Indonesia Tbk	16-Mei-90
12	KKGI	Resource Alam Indonesia Tbk	01-Jul-91
13	MEDC	Medco Energi International Tbk	12-Okt-94
14	MITI	Mitra Investindo Tbk	16-Jul-97
15	MYOH	Samindo Resources Tbk	27-Jul-00
16	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	23-Des-02
17	PTRO	Petrosea Tbk	21-Mei-90
18	RUIS	Radiant Utama Interinsco Tbk	12-Jul-06
19	SMMT	Golden Eagle Energy Tbk	29-Feb-00
20	TINS	Timah (Persero) Tbk	19-Okt-95

Lampiran 2. Variabel dependen praktik pengungkapan SR oleh suatu perusahaan
(SR/Y)

No	Kode	Nama Perusahaan	Tgl Saham Emiten IPO	SR (Y)				
				2008	2009	2010	2011	2012
1	ANTM	Aneka Tambang (Persero) Tbk	27-Nov-97	0	1	1	1	0
2	ATPK	ATPK Resources Tbk	17-Apr-02	0	0	0	0	0
3	CTTH	Citatah Tbk	7-Mar-96	0	0	0	0	0
4	MITI	Mitra Investindo Tbk	16-Jul-97	0	0	0	0	0
5	MYOH	Samindo Resources Tbk	27-Jul-00	0	0	0	0	0
6	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk	23-Dec-02	0	1	1	0	0
7	RUIS	Radiant Utama Interinsco Tbk	12-Jul-06	0	0	0	0	0
8	SMMT	Golden Eagle Energy Tbk	29-Feb-00	0	0	0	0	0
9	TINS	Timah (Persero) Tbk	19-Oct-95	1	1	1	0	0

Keterangan :

- nilai 1 untuk perusahaan yang melakukan pengungkapan SR
- nilai 0 untuk perusahaan yang tidak melakukan pengungkapan SR

Lampiran 2a. Total Asset (dalam juta rupiah)

No	Kode	Total Assets				
		2008	2009	2010	2011	2012
1	ANTM	10223100	9929110	12218890	15201230	19708540
2	ATPK	193748	172324	147157	11166	150829
3	CTTH	203436	189632	199626	218251	261438
4	MITI	127831	109355	114925	117967	148541
5	MYOH	7546	6930	694518	798831	1292581
6	PTBA	6106392	8078578	8722699	11507104	12728981
7	RUIS	618513	563467	594952	985922	1176579
8	SMMT	20332	18723	10195	184960	480179
9	TINS	5785003	4855712	5881108	6569807	6101007

Lampiran 2b. Asset Lancar (dalam juta rupiah)

No	Kode	Asset Lancar				
		2008	2009	2010	2011	2012
1	ANTM	5819531	5436847	7513512	9108019	7646851
2	ATPK	126796	115989	132415	101252	145188
3	CTTH	116432	103558	116020	130258	176001
4	MITI	74422	50880	65416	72156	80451
5	MYOH	6923	6336	392224	464032	605025
6	PTBA	4949517	6783391	6645953	8859260	8718297
7	RUIS	416335	360594	391570	449703	652355
8	SMMT	6686	7384	10383	8652	166021
9	TINS	4305906	3173159	4108890	4631418	3929664

Lampiran 2c. Total Hutang (dalam juta rupiah)

No	Kode	Total Hutang				
		2008	2009	2010	2011	2012
1	ANTM	2104380	1727530	2635340	4429190	6876220
2	ATPK	33411	43269	60411	73017	107005
3	CTTH	157844	127338	124550	142259	182686
4	MITI	108176	80776	79417	55161	53731
5	MYOH	6075	5974	282219	337406	1021524
6	PTBA	2028733	2292740	2281451	3342102	4223812
7	RUIS	416945	352437	380930	774059	938642
8	SMMT	31106	28429	28102	27170	34165
9	TINS	1964156	1425361	1678033	1972012	1542807

Lampiran 2d. Hutang Lancar (dalam juta rupiah)

No	Kode	Hutang Lancar				
		2008	2009	2010	2011	2012
1	ANTM	718198	747531	1934081	846446	3041406
2	ATPK	32775	41310	56538	69298	103445
3	CTTH	136411	105774	102518	116439	155883
4	MITI	82455	42703	51602	41541	30859
5	MYOH	5232	5077	272501	329901	656407
6	PTBA	1352990	1380908	1147728	1912423	1770664
7	RUIS	209775	165875	261860	417567	604914
8	SMMT	3608	3927	2131	25038	32560
9	TINS	1640906	1103074	1269482	1421976	959806

Lampiran 2e. Total Ekuitas (dalam juta rupiah)

No	Kode	Total Ekuitas				
		2008	2009	2010	2011	2012
1	ANTM	8118720	8201580	9583550	10772040	12832320
2	ATPK	164725	129055	86745	38642	43824
3	CTTH	45592	62294	75076	75992	78752
4	MITI	19655	28579	35508	62806	94810
5	MYOH	1471	955	412299	461425	271057
6	PTBA	3998132	5701372	6441248	8165002	8505169
7	RUIS	201557	211017	214011	211856	237932
8	SMMT	-10773	-9706	-12815	157790	446014
9	TINS	3820581	3430064	4203075	4597795	4558200

Lampiran 2f. Penjualan Bersih (dalam juta rupiah)

No	Kode	Penjualan Bersih				
		2008	2009	2010	2011	2012
1	ANTM	9591980	8711370	8744300	10346430	10449890
2	ATPK	3524	283	61167	135460	181494
3	CTTH	160248	149011	152560	148502	161783
4	MITI	92953	68328	85141	139394	150825
5	MYOH	1748	2047	1172176	1427899	1793727
6	PTBA	7216228	8947854	7909154	10581570	11594057
7	RUIS	1178573	1037582	1048159	1164018	1602490
8	SMMT	33865	31142	28406	9538	24004
9	TINS	9053082	7709856	4203075	4597795	4558200

Lampiran 2g. Laba Bersih (dalam juta rupiah)

No	Kode	Laba Bersih				
		2008	2009	2010	2011	2012
1	ANTM	1368130	604310	1683400	1927890	2993110
2	ATPK	-25542	-35.680	-25694	-24850	-35680
3	CTTH	3505	16701	12783	916	2759
4	MITI	2	8925	7059	27479	22091
5	MYOH	-1.280	-515	376	-6201	36150
6	PTBA	1707771	2727734	1998937	3088067	2909421
7	RUIS	30073	18616	12828	3249	28994
8	SMMT	593	1865	-3109	4227	16139
9	TINS	1342358	313751	942150	897126	435698

Lampiran 2h. Jumlah Dewan Komisaris (dalam juta rupiah)

No	Kode	Jumlah Dewan Komisaris				
		2008	2009	2010	2011	2012
1	ANTM	5	5	4	6	6
2	ATPK	3	3	3	2	3
3	CTTH	3	3	3	3	3
4	MITI	3	3	4	4	4
5	MYOH	4	4	4	3	3
6	PTBA	5	5	5	6	6
7	RUIS	3	3	3	3	3
8	SMMT	2	3	5	5	5
9	TINS	6	6	6	6	6

Lampiran 2i. Dewan Komisaris Independen (dalam juta rupiah)

No	Kode	Dewan Komisaris Independen				
		2008	2009	2010	2011	2012
1	ANTM	2	3	2	4	2
2	ATPK	1	1	1	1	1
3	CTTH	1	1	1	1	1
4	MITI	1	1	2	2	2
5	MYOH	2	2	2	1	1
6	PTBA	2	2	2	2	2
7	RUIS	1	1	1	1	1
8	SMMT	1	1	2	2	2
9	TINS	3	3	3	3	3

Lampiran 2j. Jumlah Anggota Komite Audit (dalam juta rupiah)

No	Kode	Jumlah Anggota Komite Audit				
		2008	2009	2010	2011	2012
1	ANTM	5	4	5	7	7
2	ATPK	3	3	3	3	3
3	CTTH	3	3	3	3	3
4	MITI	3	3	3	3	3
5	MYOH	3	3	3	3	3
6	PTBA	3	3	3	3	3
7	RUIS	3	3	3	3	3
8	SMMT	3	3	3	3	3
9	TINS	4	4	5	4	4

Lampiran 2k. Frekuensi Rapat (dalam juta rupiah)

No	Kode	Frekuensi Rapat				
		2008	2009	2010	2011	2012
1	ANTM	15	27	16	13	14
2	ATPK	2	2	3	2	4
3	CTTH	12	12	24	12	24
4	MITI	3	3	4	4	4
5	MYOH	12	12	12	10	8
6	PTBA	22	22	21	22	27
7	RUIS	6	6	4	4	4
8	SMMT	4	4	4	6	6
9	TINS	13	13	15	9	7

Lampiran 2l. Total Assets Turnover (dalam juta rupiah)

No	Kode	Total Assets Turnover				
		2008	2009	2010	2011	2012
1	ANTM	0,9383	0,8774	0,7156	0,6806	0,5302
2	ATPK	0,0182	0,0016	0,4157	12,1315	1,2033
3	CTTH	0,7877	0,7858	0,7642	0,6804	0,6188
4	MITI	0,7272	0,6248	0,7408	1,1816	1,0154
5	MYOH	0,2316	0,2954	1,6878	1,7875	1,3877
6	PTBA	1,1817	1,1076	0,9067	0,9196	0,9108
7	RUIS	1,9055	1,8414	1,7618	1,1806	1,3620
8	SMMT	1,6656	1,6633	2,7863	0,0516	0,0500
9	TINS	1,5649	1,5878	0,7147	0,6998	0,7471

Lampiran 2m. Debt to Equity Ratio (DER) (dalam juta rupiah)

No	Kode	Debt Equity Ratio				
		2008	2009	2010	2011	2012
1	ANTM	0,2592	0,2106	0,2750	0,4112	0,5359
2	ATPK	0,2028	0,3353	0,6964	1,8896	2,4417
3	CTTH	3,4621	2,0441	1,6590	1,8720	2,3198
4	MITI	5,5037	2,8264	2,2366	0,8783	0,5667
5	MYOH	4,1298	6,2555	0,6845	0,7312	3,7687
6	PTBA	0,5074	0,4021	0,3542	0,4093	0,4966
7	RUIS	2,0686	1,6702	1,7800	3,6537	3,9450
8	SMMT	-2,8874	-2,9290	-2,1929	0,1722	0,0766
9	TINS	0,5141	0,4155	0,3992	0,4289	0,3385

Lampiran 2n. Current Ratio (CR) (dalam juta rupiah)

No	Kode	Current ratio				
		2008	2009	2010	2011	2012
1	ANTM	8,1030	7,2731	3,8848	10,7603	2,5142
2	ATPK	3,8687	2,8078	2,3421	1,4611	1,4035
3	CTTH	0,8535	0,9790	1,1317	1,1187	1,1291
4	MITI	0,9026	1,1915	1,2677	1,7370	2,6071
5	MYOH	1,3232	1,2480	1,4393	1,4066	0,9217
6	PTBA	3,6582	4,9123	5,7905	4,6325	4,9237
7	RUIS	1,9847	2,1739	1,4953	1,0770	1,0784
8	SMMT	1,8531	1,8803	4,8724	0,3456	5,0989
9	TINS	2,6241	2,8767	3,2367	3,2570	4,0942

Lampiran 2o. Return on Assets (ROA) (dalam juta rupiah)

No	Kode	Return on assets				
		2008	2009	2010	2011	2012
1	ANTM	0,1338	0,0609	0,1378	0,1268	0,1519
2	ATPK	-0,1318	-0,2071	-0,1746	-2,2255	-0,2366
3	CTTH	0,0172	0,0881	0,0640	0,0042	0,0106
4	MITI	0,0000	0,0816	0,0614	0,2329	0,1487
5	MYOH	-0,1696	-0,0743	0,0005	-0,0078	0,0280
6	PTBA	0,2797	0,3377	0,2292	0,2684	0,2286
7	RUIS	0,0486	0,0330	0,0216	0,0033	0,0246
8	SMMT	0,0292	0,0996	-0,3050	0,0229	0,0336
9	TINS	0,2320	0,0646	0,1602	0,1366	0,0714

Lampiran 2p. Size (dalam juta rupiah)

No	Kode	SIZE				
		2008	2009	2010	2011	2012
1	ANTM	16,1402	16,1110	16,3185	16,5369	16,7966
2	ATPK	12,1743	12,0571	11,8993	9,3206	11,9239
3	CTTH	12,2231	12,1528	12,2042	12,2934	12,4740
4	MITI	11,7585	11,6024	11,6520	11,6782	11,9086
5	MYOH	8,9288	8,8436	13,4510	13,5909	14,0722
6	PTBA	15,6248	15,9047	15,9814	16,2585	16,3594
7	RUIS	13,3351	13,2419	13,2962	13,8013	13,9781
8	SMMT	9,9200	9,8375	9,2297	12,1279	13,0819
9	TINS	15,5708	15,3957	15,5873	15,6980	15,6240

Lampiran 2q. Ukuran komite audit (dalam juta rupiah)

No	Kode	ukuran komite audit				
		2008	2009	2010	2011	2012
1	ANTM	5	4	5	7	7
2	ATPK	3	3	3	3	3
3	CTTH	3	3	3	3	3
4	MITI	3	3	3	3	3
5	MYOH	3	3	3	3	3
6	PTBA	3	3	3	3	3
7	RUIS	3	3	3	3	3
8	SMMT	3	3	3	3	3
9	TINS	4	4	5	4	4

Lampiran 2r. rasio anggota komisararis independen (dalam juta rupiah)

No	Kode	rasio anggota komisararis independen				
		2008	2009	2010	2011	2012
1	ANTM	0,4000	0,6000	0,5000	0,6667	0,3333
2	ATPK	0,3333	0,3333	0,3333	0,5000	0,3333
3	CTTH	0,3333	0,3333	0,3333	0,3333	0,3333
4	MITI	0,3333	0,3333	0,5000	0,5000	0,5000
5	MYOH	0,5000	0,5000	0,5000	0,3333	0,3333
6	PTBA	0,4000	0,4000	0,4000	0,3333	0,3333
7	RUIS	0,3333	0,3333	0,3333	0,3333	0,3333
8	SMMT	0,5000	0,3333	0,4000	0,4000	0,4000
9	TINS	0,5000	0,5000	0,5000	0,5000	0,5000

Lampiran 2s. frekuensi rapat dewan komisaris (dalam juta rupiah)

No	Kode	frekuensi rapat dewan komisaris				
		2008	2009	2010	2011	2012
1	ANTM	15	27	16	13	14
2	ATPK	2	2	3	2	4
3	CTTH	12	12	24	12	24
4	MITI	3	3	4	4	4
5	MYOH	12	12	12	10	8
6	PTBA	22	22	21	22	27
7	RUIS	6	6	4	4	4
8	SMMT	4	4	4	6	6
9	TINS	13	13	15	9	7

Lampiran 3. Output Hasil Perhitungan Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SR	45	0	1	.18	.387
TAT	45	.00	12.13	1.2320	1.76075
DER	45	-2.93	6.26	1.2404	1.83346
CR	45	.35	10.76	2.7898	2.15915
ROA	45	-2.23	.34	.0031	.36617
SIZE	45	8.84	16.80	13.2881	2.30318
UKA	45	3	7	3.42	.965
KOMIN	45	.33	.67	.4089	.08861
BOARDMEET	45	2	27	10.51	7.449
Valid N (listwise)	45				

Lampiran 4. Perhitungan Regresi Logistik

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	45	100.0
	Missing Cases	0	.0
	Total	45	100.0
Unselected Cases		0	.0
Total		45	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Tidak Melakukan Pengungkapan	0
Melakukan Pengungkapan	1

Block 0: Beginning Block

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	12.223	.300	4.553	1	.003	1.250

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	25.223	8	.001
Block	25.223	8	.001
Model	25.223	8	.001

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	86.603 ^a	.429	.574

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	14.374	7	.136

Classification Table^a

Observed			Predicted		
			SR		Percentage Correct
			Tidak Melakukan Pengungkapan	Melakukan Pengungkapan	
Step 1	SR	Tidak Melakukan Pengungkapan	21	4	84.0
		Melakukan Pengungkapan	5	15	75.0
Overall Percentage					80.0

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	TAT	.488	.911	.287	1	.592	.614
	DER	-.571	.336	2.880	1	.090	1.769
	CR	.103	.335	.094	1	.759	1.108
	ROA	2.157	4.564	4.223	1	.027	8.642
	SIZE	1.139	.539	4.465	1	.035	3.124
	UKA	.995	.789	1.589	1	.207	.370
	KOMIN	19.844	7.299	7.391	1	.007	6.828
	BOARDMEET	12.265	.106	6.224	1	.013	.767
	Constant	18.180	6.841	7.062	1	.008	.000

a. Variable(s) entered on step 1: TAT, DER, CR, ROA, SIZE, UKA, KOMIN, BOARDMEET.

Lampiran 5. Chi-Square Tabel

cum probability	0.025	0.8	0.9	0.95	0.975	0.99	0.995	0.999	0.9995
right tail	0.975	0.2	0.1	0.05	0.025	0.01	0.005	0.001	0.0005
df									
1	0.00098	1.64	2.71	3.84	5.02	6.63	7.88	10.83	12.12
2	0.051	3.22	4.61	5.99	7.38	9.21	10.6	13.82	15.2
3	0.216	4.64	6.25	7.81	9.35	11.34	12.84	16.27	17.73
4	0.48	5.99	7.78	9.49	11.14	13.28	14.86	18.47	20
5	0.83	7.29	9.24	11.07	12.83	15.09	16.75	20.51	22.11
6	1.24	8.56	10.64	12.59	14.45	16.81	18.55	22.46	24.1
7	1.69	9.8	12.02	14.07	16.01	18.48	20.28	24.32	26.02
8	2.18	11.03	13.36	15.51	17.53	20.09	21.95	26.12	27.87
9	2.7	12.24	14.68	16.92	19.02	21.67	23.59	27.88	29.67
10	3.25	13.44	15.99	18.31	20.48	23.21	25.19	29.59	31.42
11	3.82	14.63	17.28	19.68	21.92	24.73	26.76	31.26	33.14
12	4.4	15.81	18.55	21.03	23.34	26.22	28.3	32.91	34.82
13	5.01	16.98	19.81	22.36	24.74	27.69	29.82	34.53	36.48
14	5.63	18.15	21.06	23.68	26.12	29.14	31.32	36.12	38.11
15	6.26	19.31	22.31	25	27.49	30.58	32.8	37.7	39.72
16	6.91	20.47	23.54	26.3	28.85	32	34.27	39.25	41.31
17	7.56	21.61	24.77	27.59	30.19	33.41	35.72	40.79	42.88
18	8.23	22.76	25.99	28.87	31.53	34.81	37.16	42.31	44.43
19	8.91	23.9	27.2	30.14	32.85	36.19	38.58	43.82	45.97
20	9.59	25.04	28.41	31.41	34.17	37.57	40	45.31	47.5
21	10.28	26.17	29.62	32.67	35.48	38.93	41.4	46.8	49.01
22	10.98	27.3	30.81	33.92	36.78	40.29	42.8	48.27	50.51
23	11.69	28.43	32.01	35.17	38.08	41.64	44.18	49.73	52
24	12.4	29.55	33.2	36.42	39.36	42.98	45.56	51.18	53.48
25	13.12	30.68	34.38	37.65	40.65	44.31	46.93	52.62	54.95
30	16.79	36.25	40.26	43.77	46.98	50.89	53.67	59.7	62.16
40	24.43	47.27	51.81	55.76	59.34	63.69	66.77	73.4	76.1
50	32.36	58.16	63.17	67.5	71.42	76.15	79.49	86.66	89.56
60	40.48	68.97	74.4	79.08	83.3	88.38	91.95	99.61	102.7
80	57.15	90.41	96.58	101.9	106.6	112.3	116.3	124.8	128.3
100	74.22	111.7	118.5	124.3	129.6	135.8	140.2	149.4	153.2