

DAFTAR LAMPIRAN

Lampiran 1 Surat Izin Penelitian



FORMULIR KETERANGAN

Nomor : Form-Riset-00093/BELPSR/03-2025
 Tanggal : 4 Maret 2025

Kepada Yth. : Dr. Drs. Teguh Yuwono, M.Pol.Admin
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 Universitas Diponegoro

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Dengan ini kami menerangkan bahwa mahasiswa di bawah ini:

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Telah menggunakan data-data yang tersedia di Bursa Efek Indonesia (BEI) untuk penyusunan skripsi dengan judul ***"Pengaruh Karakteristik Dewan Komisaris Terhadap Sustainability Report (SR) Dengan Ukuran Perusahaan Sebagai Variabel Moderasi"***

Selanjutnya mohon untuk mengirimkan 1 (satu) copy skripsi tersebut sebagai bukti bagi kami dan untuk melengkapi Referensi Penelitian di Pasar Modal Indonesia.

Hormat kami



Fanny Riqi El Fuad
 Kepala Kantor



Lampiran 2 Tabulasi Data

NO	KODE	TAHUN	KOMISARIS INDEPENDEN	JUMLAH DEWAN KOMISARIS	X1	KEPEMILIKAN MANAJERIAL	JUMLAH SAHAM BEREDAR	X2	TOTAL ASET	UKURAN PERUSAHAAN LN (Aset)	SR
1	ARII	2020	2	4	0.50	640,126,100	3,000,000,000	0.21	5,148,283,738	22.36	0
		2021	2	5	0.40	692,537,000	3,131,000,000	0.22	5,271,967,430	22.39	0
		2022	2	5	0.40	622,537,000	3,411,000,000	0.18	7,058,892,975	22.68	0
2	BSSR	2020	3	9	0.33	5,283,000	2,616,500,000	0.00	3,757,652,225,529	28.95	0
		2021	3	9	0.33	5,283,000	2,616,500,000	0.00	6,211,543,780,834	29.46	0
		2022	3	8	0.38	1,500	2,616,500,000	0.00	6,368,399,213,925	29.48	1
3	BYAN	2020	1	4	0.25	2,194,994,900	3,333,333,500	0.66	23,532,984,844,638	30.79	0
		2021	2	4	0.50	2,248,009,530	3,333,333,500	0.67	34,729,072,965,570	31.18	1
		2022	2	4	0.50	2,246,813,870	3,333,333,500	0.67	62,066,013,405,315	31.76	1
4	DOID	2020	4	7	0.57	506,834,650	8,619,817,982	0.06	974,449,753	20.70	1
		2021	3	4	0.75	482,722,900	8,621,173,232	0.06	1,635,958,307	21.22	1
		2022	3	5	0.60	531,807,100	8,621,173,232	0.06	1,571,087,407	21.18	1
5	HRUM	2020	2	6	0.33	300,000	2,526,267,200	0.00	7,115,981,920,104	29.59	0
		2021	2	5	0.40	300,000	2,526,267,200	0.00	12,479,975,596,131	30.16	1
		2022	2	5	0.40	1,800,000	13,316,246,500	0.00	20,116,894,920,736	30.63	1
6	INDY	2020	3	5	0.60	14,785,500	5,210,192,000	0.00	49,851,646,066,533	31.54	1
		2021	3	5	0.60	14,785,500	5,210,192,000	0.00	52,673,686,754,169	31.60	1
		2022	3	5	0.60	13,975,000	5,210,192,000	0.00	56,535,201,092,702	31.67	1
7	ITMG	2020	3	7	0.43	1,375,980	1,129,925,000	0.00	16,662,243,649	23.54	1
		2021	3	7	0.43	1,385,980	1,129,925,000	0.00	23,962,183,059	23.90	1
		2022	3	8	0.38	1,382,480	1,129,925,000	0.00	41,532,624,387	24.45	1

NO	KODE	TAHUN	KOMISARIS INDEPENDEN	JUMLAH DEWAN KOMISARIS	X1	KEPEMILIKAN MANAJERIAL	JUMLAH SAHAM BEREDAR	X2	TOTAL ASET	UKURAN PERUSAHAAN LN (Aset)	SR
8	KKGI	2020	2	5	0.40	10,076,200	5,000,000,000	0.00	1,550,873,110,127	28.07	0
		2021	2	5	0.40	10,775,000	5,000,000,000	0.00	1,886,109,338,583	28.27	1
		2022	2	5	0.40	21,587,500	5,000,000,000	0.00	2,677,175,358,390	28.62	1
9	MBAP	2020	1	3	0.33	3,410,200	1,227,271,952	0.00	2,598,211,950,356	28.59	0
		2021	1	3	0.33	3,410,200	1,227,271,952	0.00	3,679,732,428,042	28.93	1
		2022	1	3	0.33	3,594,100	1,227,271,952	0.00	4,760,380,335,859	29.19	1
10	MYOH	2020	1	3	0.33	312,776,250	2,206,312,500	0.14	2,157,532,288,802	28.40	1
		2021	1	3	0.33	312,776,250	2,206,312,500	0.14	2,341,157,606,128	28.48	1
		2022	1	3	0.33	312,776,250	2,206,312,500	0.14	2,642,669,560,120	28.60	1
11	PTBA	2020	2	6	0.33	282,500	11,184,061,250	0.00	24,056,755,000,000	30.81	1
		2021	2	6	0.33	404,900	11,487,209,350	0.00	36,123,703,000,000	31.22	1
		2022	2	6	0.33	404,900	11,487,209,350	0.00	45,359,207,000,000	31.45	1
12	RUIS	2020	1	3	0.33	212,018,700	770,000,000	0.28	1,345,151,507,257	27.93	0
		2021	1	3	0.33	212,018,700	770,000,000	0.28	1,297,577,363,103	27.89	1
		2022	1	3	0.33	212,018,700	770,000,000	0.28	1,267,549,300,138	27.87	1
13	WOWS	2020	1	3	0.33	155,046,952	2,475,720,000	0.06	765,277,957,352	27.36	0
		2021	1	3	0.33	155,046,952	2,475,720,000	0.06	714,710,154,018	27.30	0
		2022	1	3	0.33	155,046,952	2,475,720,000	0.06	679,232,519,898	27.24	0
14	ANTM	2020	2	6	0.33	2,325,500	24,030,764,725	0.00	31,729,513,000,000	31.09	1
		2021	2	5	0.40	6,000	24,030,746,725	0.00	32,916,154,000,000	31.12	1
		2022	2	5	0.40	6,000	24,030,746,725	0.00	33,637,271,000,000	31.15	1
15	DKTF	2020	1	3	0.33	28,122,066	5,473,485,875	0.01	2,564,738,565,369	28.57	0
		2021	1	3	0.33	156,574,338	5,473,485,875	0.03	2,244,117,568,110	28.44	0

NO	KODE	TAHUN	KOMISARIS INDEPENDEN	JUMLAH DEWAN KOMISARIS	X1	KEPEMILIKAN MANAJERIAL	JUMLAH SAHAM BEREDAR	X2	TOTAL ASET	UKURAN PERUSAHAAN LN (Aset)	SR
		2022	1	3	0.33	156,574,338	5,473,485,875	0.03	2,378,049,016,377	28.50	0
16	IFSH	2020	2	6	0.33	10,000	2,125,000,000	0.00	1,134,528,730,678	27.76	0
		2021	2	6	0.33	10,000	2,125,000,000	0.00	1,009,751,983,088	27.64	1
		2022	2	6	0.33	10,000	2,125,000,000	0.00	1,091,201,798,908	27.72	1
17	ZINK	2020	1	3	0.33	6,914,000,000	25,250,000,000	0.27	1,390,448,759,495	27.96	0
		2021	1	3	0.33	5,953,992,000	25,250,000,000	0.24	2,058,393,395,416	28.35	0
		2022	1	3	0.33	6,753,984,000	25,250,000,000	0.27	2,475,954,037,901	28.54	1

Lampiran 3 Uji Validitas dan Uji Reliabilitas

1. Hasil *Outer Loading*

Outer Loadings

	Kepemilikan Manajerial (X2)	Komisaris Independen (X1)	Moderating Effect 1	Moderating Effect 2	Sustainability Report (Y)	Ukuran Perusahaan (Z)
Kepemilikan Manajerial	1,000					
Komisaris Independen		1,000				
Sustainability Report					1,000	
Ukuran Perusahaan						1,000
Ukuran Perusahaan * Kepemilikan Manajerial				1,982		
Ukuran Perusahaan * Komisaris Independen			1,675			

2. Hasil AVE

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
	Cronbach's Al...	rho_A	Composite Rel...	Average Variance Extracted (AVE)
Kepemilikan Manajerial (X2)	1.000	1.000	1.000	1.000
Komisaris Independen (X1)	1.000	1.000	1.000	1.000
Moderating Effect 1	1.000	1.000	1.000	1.000
Moderating Effect 2	1.000	1.000	1.000	1.000
Sustainability Report (Y)	1.000	1.000	1.000	1.000
Ukuran Perusahaan (Z)	1.000	1.000	1.000	1.000

3. *Discriminant Validity Fornell-Lacker Criterion*

Discriminant Validity

	Kepemilikan Manajerial (X2)	Komisaris Independen (X1)	Moderating Effect 1	Moderating Effect 2	Sustainability Report (Y)	Ukuran Perusahaan (Z)
Kepemilikan Manajerial (X2)	1,000					
Komisaris Independen (X1)	-0,014	1,000				
Moderating Effect 1	0,061	-0,343	1,000			
Moderating Effect 2	0,720	0,102	-0,055	1,000		
Sustainability Report (Y)	-0,099	0,350	-0,038	0,107	1,000	
Ukuran Perusahaan (Z)	0,067	-0,314	0,464	0,063	0,156	1,000

4. Hasil Cross Loadings

Discriminant Validity

	Kepemilikan Manajerial (X2)	Komisaris Independen (X1)	Moderating Effect 1	Moderating Effect 2	Sustainability Report (Y)	Ukuran Perusahaan (Z)
Kepemilikan Manajerial	1.000	-0.014	0.061	0.720	-0.099	0.067
Komisaris Independen	-0.014	1.000	-0.343	0.102	0.330	-0.314
Sustainability Report	-0.099	0.330	-0.038	0.107	1.000	0.136
Ukuran Perusahaan	0.067	-0.314	0.694	0.063	0.136	1.000
Ukuran Perusahaan * Kepemilikan Manajerial	0.720	0.102	-0.055	1.000	0.107	0.063
Ukuran Perusahaan * Komisaris Independen	0.061	-0.343	1.000	-0.055	-0.038	0.694

5. Hasil Uji Reliabilitas

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Kepemilikan Manajerial (X2)	1.000	1.000	1.000	1.000
Komisaris Independen (X1)	1.000	1.000	1.000	1.000
Moderating Effect 1	1.000	1.000	1.000	1.000
Moderating Effect 2	1.000	1.000	1.000	1.000
Sustainability Report (Y)	1.000	1.000	1.000	1.000
Ukuran Perusahaan (Z)	1.000	1.000	1.000	1.000

6. Hasil Perhitungan R-Square

R Square

	R Square	R Square Adjusted
Sustainability Report (Y)	0.252	0.169

7. Hasil Perhitungan F-Square

f Square

	Kepemilikan Manajerial (X2)	Komisaris Independen (X1)	Moderating Effect 1	Moderating Effect 2	Sustainability Report (Y)	Ukuran Perusahaan (Z)
Kepemilikan Manajerial (X2)					0.001	
Komisaris Independen (X1)					0.179	
Moderating Effect 1					0.008	
Moderating Effect 2					0.036	
Sustainability Report (Y)						
Ukuran Perusahaan (Z)					0.090	

8. Path Coefficient

Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Kepemilikan Manajerial (X2) -> Sustainability Report (Y)	-0.286	-0.231	0.231	1.240	0.215
Komitasi Independen (X1) -> Sustainability Report (Y)	0.396	0.421	0.120	3.296	0.001
Moderating Effect 1 -> Sustainability Report (Y)	-0.064	-0.390	0.107	0.595	0.552
Moderating Effect 2 -> Sustainability Report (Y)	0.244	0.207	0.217	1.122	0.262

9. Model Penelitian



