

## **LAMPIRAN**

**Lampiran 1. Data Sebanyak 120 Data Pengamatan**

<b>KODE</b>	<b>TAHUN</b>	<b>ERM</b>	<b>IC</b>	<b>EV</b>	<b>GCG</b>
ADRO	2018	0,7833	5,3818	0,6842	0,5000
ADRO	2019	0,8000	4,4264	0,5833	0,5000
ADRO	2020	0,7833	2,1563	0,6063	0,5000
ADRO	2021	0,7833	11,9548	0,9550	0,5000
ADRO	2022	0,8333	25,8749	0,6452	0,5000
ANTM	2018	0,8833	2,7305	0,9709	0,5000
ANTM	2019	0,8333	1,9756	0,7207	0,5000
ANTM	2020	0,8500	2,1679	2,1072	1,0000
ANTM	2021	0,8500	2,9236	1,9572	1,0000
ANTM	2022	0,8500	3,9358	1,5622	1,0000
ASII	2018	0,6333	3,0202	1,2773	1,0000
ASII	2019	0,6667	2,6337	1,0497	1,0000
ASII	2020	0,6500	2,3350	0,9350	0,5000
ASII	2021	0,6667	2,8288	0,8818	0,5000
ASII	2022	0,6500	3,5232	0,8873	1,0000
BBCA	2018	0,8333	4,0763	0,8484	1,0000
BBCA	2019	0,8333	4,0877	0,8828	1,0000
BBCA	2020	0,8167	4,0872	0,8809	1,0000
BBCA	2021	0,8500	4,1944	1,4662	1,0000
BBCA	2022	0,8333	4,5627	1,4995	1,0000
BBNI	2018	0,8500	2,6499	0,8145	0,3333
BBNI	2019	0,8667	2,8842	0,8019	0,3333
BBNI	2020	0,8833	1,6453	0,7600	0,7500
BBNI	2021	0,8833	2,2350	0,7579	1,0000
BBNI	2022	0,8833	2,3795	0,7868	1,0000
BBRI	2018	0,8667	3,1131	1,0570	0,8000
BBRI	2019	0,8333	3,5229	1,0728	0,6667
BBRI	2020	0,8333	2,5097	1,0939	0,7143
BBRI	2021	0,8667	2,3647	1,1144	0,7143
BBRI	2022	0,8667	3,0653	1,0796	0,8333
BBTN	2018	0,7333	2,6318	0,7996	0,8000
BBTN	2019	0,8333	1,5841	0,8250	1,0000
BBTN	2020	0,7167	2,4399	0,8446	1,0000
BBTN	2021	0,7500	1,8781	0,8202	1,0000
BBTN	2022	0,8167	1,9908	0,8062	0,8000
BMRI	2018	0,8833	3,2017	0,8188	0,8000
BMRI	2019	0,8833	3,8115	0,7892	0,5000
BMRI	2020	0,8667	2,8437	0,7647	0,6667
BMRI	2021	0,8667	2,9680	0,7615	0,5000
BMRI	2022	0,8833	3,6366	0,7525	0,5000

EXCL	2018	0,8000	-1,4289	1,0975	0,3333
EXCL	2019	0,8000	2,8594	1,1467	1,0000
EXCL	2020	0,7167	2,5391	1,0372	1,0000
EXCL	2021	0,7333	3,7785	1,1118	1,0000
EXCL	2022	0,8000	3,3474	0,9973	1,0000
GGRM	2018	0,6667	4,2827	2,6300	1,0000
GGRM	2019	0,6667	4,9344	1,2868	1,0000
GGRM	2020	0,6500	3,8664	1,0844	1,0000
GGRM	2021	0,6667	3,7069	0,9769	1,0000
GGRM	2022	0,6667	2,6920	0,8618	1,0000
HMSP	2018	0,7000	4,8983	9,4784	1,0000
HMSP	2019	0,7000	4,3995	3,1856	1,0000
HMSP	2020	0,7167	3,4279	3,4099	1,0000
HMSP	2021	0,7167	3,2993	2,1516	1,0000
HMSP	2022	0,7167	3,0522	2,9312	1,0000
ICBP	2018	0,7167	4,7760	3,7247	0,5000
ICBP	2019	0,7167	4,8181	2,6189	0,5000
ICBP	2020	0,7167	5,2415	1,4196	0,5000
ICBP	2021	0,7167	5,3300	1,1029	1,0000
ICBP	2022	0,7167	4,4191	1,3837	1,0000
INCO	2018	0,7833	5,0120	1,2050	0,5000
INCO	2019	0,7833	4,4203	0,9814	0,6667
INCO	2020	0,8000	4,8632	1,8151	0,5000
INCO	2021	0,7833	8,1571	1,3550	0,5000
INCO	2022	0,7833	8,2659	1,5912	0,5000
INDF	2018	0,7167	3,1381	1,0618	1,0000
INDF	2019	0,7167	3,0629	0,8290	1,0000
INDF	2020	0,7167	3,5554	0,7687	1,0000
INDF	2021	0,7167	3,9647	0,6552	1,0000
INDF	2022	0,7167	3,8538	0,6608	1,0000
INTP	2018	0,6833	3,3374	2,5008	1,0000
INTP	2019	0,6833	4,1511	1,2128	1,0000
INTP	2020	0,6833	4,1154	1,6475	1,0000
INTP	2021	0,6667	4,3921	1,5113	1,0000
INTP	2022	0,6667	4,1551	1,4877	1,0000
KLBF	2018	0,7167	3,5299	3,8993	0,5000
KLBF	2019	0,7167	3,4803	2,9209	0,5000
KLBF	2020	0,7167	3,5874	3,2964	1,0000
KLBF	2021	0,7167	3,7101	2,9080	1,0000
KLBF	2022	0,7333	3,8083	3,7459	1,0000
MNCN	2018	0,5833	4,1027	1,1348	0,3333
MNCN	2019	0,5833	5,0019	0,9734	0,3333
MNCN	2020	0,5833	4,3548	0,9481	0,3333
MNCN	2021	0,5833	5,4288	0,7857	0,3333
MNCN	2022	0,6667	4,9952	0,6696	0,0000
PGAS	2018	0,8333	4,1596	0,9722	0,7500

PGAS	<b>2019</b>	0,8167	2,4177	0,6124	0,6000
PGAS	<b>2020</b>	0,7833	2,9722	0,9369	0,7500
PGAS	<b>2021</b>	0,8000	4,7014	0,6931	0,7500
PGAS	<b>2022</b>	0,8167	4,0437	0,6435	0,0000
PTBA	<b>2018</b>	0,8000	6,5784	1,9957	0,5000
PTBA	<b>2019</b>	0,8000	5,0972	1,1574	0,5000
PTBA	<b>2020</b>	0,8167	4,5907	1,3997	0,3333
PTBA	<b>2021</b>	0,8167	5,8022	1,2119	0,3333
PTBA	<b>2022</b>	0,7667	10,0601	1,1596	0,3333
PTPP	<b>2018</b>	0,8667	2,2524	0,8211	0,5000
PTPP	<b>2019</b>	0,8667	1,8586	0,6984	0,5000
PTPP	<b>2020</b>	0,8667	1,3806	0,8039	0,5000
PTPP	<b>2021</b>	0,8667	1,5005	0,7310	0,5000
PTPP	<b>2022</b>	0,8833	1,4868	0,7144	0,5000
SMGR	<b>2018</b>	0,8333	3,9983	1,8702	1,0000
SMGR	<b>2019</b>	0,7000	2,6814	1,0969	1,0000
SMGR	<b>2020</b>	0,8333	2,6530	1,2035	0,3333
SMGR	<b>2021</b>	0,8500	2,5689	0,9409	1,0000
SMGR	<b>2022</b>	0,8833	2,9524	0,8816	1,0000
UNTR	<b>2018</b>	0,7667	3,1526	1,2712	0,5000
UNTR	<b>2019</b>	0,7667	2,5893	0,9408	0,5000
UNTR	<b>2020</b>	0,7500	2,2481	1,0206	0,5000
UNTR	<b>2021</b>	0,7500	3,2414	0,8940	1,0000
UNTR	<b>2022</b>	0,7500	4,9470	0,7603	1,0000
UNVR	<b>2018</b>	0,7333	8,4322	4,5532	1,0000
UNVR	<b>2019</b>	0,7333	7,4059	3,7622	1,0000
UNVR	<b>2020</b>	0,7333	7,3381	3,3845	1,0000
UNVR	<b>2021</b>	0,7333	6,8627	8,6790	1,0000
UNVR	<b>2022</b>	0,7333	6,9186	11,0009	1,0000
WIKA	<b>2018</b>	0,7500	2,5689	0,7533	0,6667
WIKA	<b>2019</b>	0,9000	2,8589	0,6948	0,6667
WIKA	<b>2020</b>	0,9000	1,6465	0,7585	1,0000
WIKA	<b>2021</b>	0,9000	1,5001	0,7749	1,0000
WIKA	<b>2022</b>	0,9167	1,1002	0,7539	1,0000

**Lampiran 2. Data Sebanyak 95 Data Pengamatan**

<b>KODE</b>	<b>TAHUN</b>	<b>ERM</b>	<b>IC</b>	<b>FV</b>	<b>GCG</b>
ANTM	2018	0,8833	2,7305	0,9709	0,5000
ANTM	2019	0,8333	1,9756	0,7207	0,5000
ANTM	2020	0,8500	2,1679	2,1072	1,0000
ANTM	2021	0,8500	2,9236	1,9572	1,0000
ANTM	2022	0,8500	3,9358	1,5622	1,0000
ASII	2018	0,6333	3,0202	1,2773	1,0000
ASII	2019	0,6667	2,6337	1,0497	1,0000
ASII	2020	0,6500	2,3350	0,9350	0,5000
ASII	2021	0,6667	2,8288	0,8818	0,5000
ASII	2022	0,6500	3,5232	0,8873	1,0000
BBCA	2018	0,8333	4,0763	0,8484	1,0000
BBCA	2019	0,8333	4,0877	0,8828	1,0000
BBCA	2020	0,8167	4,0872	0,8809	1,0000
BBCA	2021	0,8500	4,1944	1,4662	1,0000
BBCA	2022	0,8333	4,5627	1,4995	1,0000
BBNI	2018	0,8500	2,6499	0,8145	0,3333
BBNI	2019	0,8667	2,8842	0,8019	0,3333
BBNI	2020	0,8833	1,6453	0,7600	0,7500
BBNI	2021	0,8833	2,2350	0,7579	1,0000
BBNI	2022	0,8833	2,3795	0,7868	1,0000
BBRI	2018	0,8667	3,1131	1,0570	0,8000
BBRI	2019	0,8333	3,5229	1,0728	0,6667
BBRI	2020	0,8333	2,5097	1,0939	0,7143
BBRI	2021	0,8667	2,3647	1,1144	0,7143
BBRI	2022	0,8667	3,0653	1,0796	0,8333
BBTN	2018	0,7333	2,6318	0,7996	0,8000
BBTN	2019	0,8333	1,5841	0,8250	1,0000
BBTN	2020	0,7167	2,4399	0,8446	1,0000
BBTN	2021	0,7500	1,8781	0,8202	1,0000
BBTN	2022	0,8167	1,9908	0,8062	0,8000
BMRI	2018	0,8833	3,2017	0,8188	0,8000
BMRI	2019	0,8833	3,8115	0,7892	0,5000
BMRI	2020	0,8667	2,8437	0,7647	0,6667
BMRI	2021	0,8667	2,9680	0,7615	0,5000
BMRI	2022	0,8833	3,6366	0,7525	0,5000
EXCL	2018	0,8000	-1,4289	1,0975	0,3333
EXCL	2019	0,8000	2,8594	1,1467	1,0000
EXCL	2020	0,7167	2,5391	1,0372	1,0000
EXCL	2021	0,7333	3,7785	1,1118	1,0000
EXCL	2022	0,8000	3,3474	0,9973	1,0000

GGRM	2018	0,6667	4,2827	2,6300	1,0000
GGRM	2019	0,6667	4,9344	1,2868	1,0000
GGRM	2020	0,6500	3,8664	1,0844	1,0000
GGRM	2021	0,6667	3,7069	0,9769	1,0000
GGRM	2022	0,6667	2,6920	0,8618	1,0000
HMSP	2018	0,7000	4,8983	9,4784	1,0000
HMSP	2019	0,7000	4,3995	3,1856	1,0000
HMSP	2020	0,7167	3,4279	3,4099	1,0000
HMSP	2021	0,7167	3,2993	2,1516	1,0000
HMSP	2022	0,7167	3,0522	2,9312	1,0000
ICBP	2018	0,7167	4,7760	3,7247	0,5000
ICBP	2019	0,7167	4,8181	2,6189	0,5000
ICBP	2020	0,7167	5,2415	1,4196	0,5000
ICBP	2021	0,7167	5,3300	1,1029	1,0000
ICBP	2022	0,7167	4,4191	1,3837	1,0000
INDF	2018	0,7167	3,1381	1,0618	1,0000
INDF	2019	0,7167	3,0629	0,8290	1,0000
INDF	2020	0,7167	3,5554	0,7687	1,0000
INDF	2021	0,7167	3,9647	0,6552	1,0000
INDF	2022	0,7167	3,8538	0,6608	1,0000
INTP	2018	0,6833	3,3374	2,5008	1,0000
INTP	2019	0,6833	4,1511	1,2128	1,0000
INTP	2020	0,6833	4,1154	1,6475	1,0000
INTP	2021	0,6667	4,3921	1,5113	1,0000
INTP	2022	0,6667	4,1551	1,4877	1,0000
KLBF	2018	0,7167	3,5299	3,8993	0,5000
KLBF	2019	0,7167	3,4803	2,9209	0,5000
KLBF	2020	0,7167	3,5874	3,2964	1,0000
KLBF	2021	0,7167	3,7101	2,9080	1,0000
KLBF	2022	0,7333	3,8083	3,7459	1,0000
PGAS	2018	0,8333	4,1596	0,9722	0,7500
PGAS	2019	0,8167	2,4177	0,6124	0,6000
PGAS	2020	0,7833	2,9722	0,9369	0,7500
PGAS	2021	0,8000	4,7014	0,6931	0,7500
PGAS	2022	0,8167	4,0437	0,6435	0,7500
PTPP	2018	0,8667	2,2524	0,8211	0,5000
PTPP	2019	0,8667	1,8586	0,6984	0,5000
PTPP	2020	0,8667	1,3806	0,8039	0,5000
PTPP	2021	0,8667	1,5005	0,7310	0,5000
PTPP	2022	0,8833	1,4868	0,7144	0,5000
SMGR	2018	0,8333	3,9983	1,8702	1,0000
SMGR	2019	0,7000	2,6814	1,0969	1,0000
SMGR	2020	0,8333	2,6530	1,2035	0,3333
SMGR	2021	0,8500	2,5689	0,9409	1,0000
SMGR	2022	0,8833	2,9524	0,8816	1,0000
UNTR	2018	0,7667	3,1526	1,2712	0,5000

UNTR	<b>2019</b>	0,7667	2,5893	0,9408	0,5000
UNTR	<b>2020</b>	0,7500	2,2481	1,0206	0,5000
UNTR	<b>2021</b>	0,7500	3,2414	0,8940	1,0000
UNTR	<b>2022</b>	0,7500	4,9470	0,7603	1,0000
WIKA	<b>2018</b>	0,7500	2,5689	0,7533	0,6667
WIKA	<b>2019</b>	0,9000	2,8589	0,6948	0,6667
WIKA	<b>2020</b>	0,9000	1,6465	0,7585	1,0000
WIKA	<b>2021</b>	0,9000	1,5001	0,7749	1,0000
WIKA	<b>2022</b>	0,9167	1,1002	0,7539	1,0000

### Lampiran 3. Dimensi Pengungkapan *Enterprise Risk Management*

<b>A. TATA KELOLA &amp; BUDAYA</b>	
TK1	Pelaksanaan dewan pengawasan risiko.
TK2	Menetapkan struktur operasi.
TK3	Menentukan budaya yang diinginkan.
TK4	Menunjukkan komitmen terhadap nilai-nilai inti.
TK5	Mampu menarik, mengembangkan, dan mempertahankan individu.
<b>B. STRATEGI &amp; PENGATURAN TUJUAN</b>	
SP1	Menganalisa konteks bisnis.
SP2	Menentukan Risk Appetite.
SP3	Mengevaluasi strategi alternatif.
SP4	Merumuskan tujuan bisnis.
<b>C. KINERJA</b>	
KK1	Identifikasi risiko.
KK2	Menilai tingkat keparahan risiko.
KK3	Memprioritaskan risiko.
KK4	Menerapkan respon risiko.
KK5	Mengembangkan tampilan portofolio.
<b>D. TINJAUAN &amp; REVISI</b>	
TR1	Menilai perubahan substansial.
TR2	Meninjau risiko dan kinerja.
TR3	Mengejar peningkatan manajemen risiko perusahaan.
<b>E. INFORMASI, KOMUNIKASI &amp; PELAPORAN</b>	
IK1	Memanfaatkan informasi dan teknologi.
IK2	Mengkomunikasikan informasi risiko.
IK3	Laporan tentang risiko, budaya, dan kinerja eksekutif.



## Lampiran 4. Formulir Pengajuan Sidang Skripsi



### FORMULIR PERSETUJUAN SIDANG SKRIPSI/TA

F-0644

Menerangkan bahwa mahasiswa bimbingan kami:

1. Nama Lengkap : Aldita Septiana Wardhani
2. NIM : 2020011072
3. Program Studi : Akuntansi

Telah menyelesaikan penyusunan skripsi/tugas akhir dengan judul:

**Pengaruh *Enterprise Risk Management* dan *Intellectual Capital* terhadap Nilai Perusahaan dengan *Good Corporate Governance* sebagai Pemoderasi (Studi Empiris pada Perusahaan yang Terindeks LQ45 di Bursa Efek Indonesia Tahun 2018-2022)**

Dan siap diuji dalam sidang skripsi/tugas akhir semester gasal/genap\* tahun akademik 2023/2024 serta mengusulkan nama-nama tim penguji skripsi/tugas akhir\*\* yang sesuai dengan tema skripsi/tugas akhir sebagai berikut:

Tanggal : 2 Januari 2024

Mengetahui,

( Dr. Aery Eksandy, S.E., M.Ak. )  
Pembimbing I

\*Coret yang tidak perlu

\*\*Penentuan akhir tim penguji skripsi adalah pada Ketua Program Studi

## Lampiran 5. Daftar Riwayat Hidup

### Aldita Septiana Wardhani

Pondok Aren, South Tangerang | +6285764129325 | [aldita.s.w@gmail.com](mailto:aldita.s.w@gmail.com)

#### Profile

An entry-level accountant with some internship experiences in related field. Possess a strong desire for growth and always takes my work seriously. Open to new opportunities that challenge and develop herself to have more professional experiences. Keen to pursue a career with a focus on auditing and accounting roles.

#### Skill & Competencies

Skillset – Presentation, Problem Solving, Time Management, Document Management, Adaptability  
Toolset – Microsoft Office, Google Suite, Canva

#### Work & Intern Experience

**June 2023 – August 2022**

**PT Jaya Real Property, Tbk.  
Accounting Intern Staff**

##### Outline

Record and adjust accrual expenses

##### Key Responsibilities

- Support accounting team to input expense journal
- Inputting cost reserves
- Bank reconciliation

**June 2022 – September 2022**

**PT Sun Karya Indonesia  
Accounting Intern Staff**

##### Outline

Input transactions into an accounting software (Jurnal.id)

##### Key Responsibilities

- Support accounting team to maintain and fix incorrect transaction.
- Post journal entry adjustment using Jurnal.id
- Reconciliation/matching mutation balances with the system

#### Education

**Accounting, Pembangunan Jaya University: 2020 – 2024**

- Marga Pembangunan Jaya Scholarship Awardee (2021-1, 2021-2, 2022-1, & 2022-2)
- GPA 3.78

#### Organization/Volunteer Experience

**Communication and Information Department**

Tax Center Pembangunan Jaya University; 2021 – 2022

**Staff of Academic Competition Division**


Jaya Accounting Competition and Carnival (JACC) Week 2022

**Kantor Wilayah Direktorat Jenderal Pajak Banten**

Tax Student Volunteer 2021

## Lampiran 6. Bukti Bimbingan Skripsi Melalui MyUPJ

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	31 Agustus 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan terkait judul proposal skripsi	✓	
2	7 September 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan terkait BAB I	✓	
3	12 September 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan BAB I - III	✓	

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
4	27 Desember 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan Terkait Revisi Setelah Seminar Proposal		
5	2 November 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan BAB IV		
6	23 November 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan BAB IV		
7	14 Desember 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan BAB IV dan V		
8	27 Desember 2023	Dr. Arry Eksandy, SE. MAkt.	Bimbingan BAB IV dan V		