**LAMPIRAN 1**

Item pengungkapan *Corporate Social Responsibility (CSR)* berdasarkan *Reporting Guidelines* yang termuat dalam *Global Reporting Initiative (GRI)* 2000-2006.

|  |  |  |
| --- | --- | --- |
| **No** | **Kode GRI** | **Item CSR berdasarkan GRI** |
| 1 | EC1 | Perolehan dan distribusi nilai ekonomi |
| 2 | EC2 | Implikasi finansial akibat perubahan iklim |
| 3 | EC3 | Dana pensiun karyawan |
| 4 | EC4 | Bantuan finansial dari pemerintah |
| 5 | EC5 | Standar upah minimum |
| 6 | EC6 | Rasio pemasok lokal |
| 7 | EC7 | Rasio karyawan lokal |
| 8 | EC8 | Pengaruh pembangunan infrastruktur |
| 9 | EC9 | Dampak pengaruh ekonomi tidak langsung |
| 10 | EN1 | Pemakaian material |
| 11 | EN2 | Pemakaian material daur ulang |
| 12 | EN3 | Pemakaian energi langsung |
| 13 | EN4 | Pemakaian energi tidak langsung |
| 14 | EN5 | Penghematan energi |
| 15 | EN6 | Inisiatif penyediaan energi terbarukan |
| 16 | EN7 | Inisiatif mengurangi energi tidak langsung |
| 17 | EN8 | Pemakaian air |
| 18 | EN9 | Sumber air yang terkena dampak |
| 19 | EN10 | Jumlah air daur ulang |
| 20 | EN11 | Kuasa tanah di hutan lindung |
| 21 | EN12 | Perlindungan keanekaragaman hayati |
| 22 | EN13 | Pemulihan habitat |
| 23 | EN14 | Strategi menjaga keanekaragaman hayati |
| 24 | EN15 | Spesies yang dilindungi |
| 25 | EN16 | Total gas rumah kaca |
| 26 | EN17 | Total gas tidak langsung yang berhubungan dengan gas rumah kaca |
| 27 | EN18 | Inisiatif pengurangan efek gas rumah kaca |
| 28 | EN19 | Pengurangan emisi ozon |
| 29 | EN20 | Jenis-jenis emisi udara |
| 30 | EN21 | Kualitas pembuangan air dan lokasinya |
| 31 | EN22 | Klasifikasi limbah dan metode pembuangan |
| 32 | EN23 | Total biaya dan jumlah yang tumpah |
| 33 | EN24 | Limbah berbahaya yang ditransportasikan |
| 34 | EN25 | Keanekaragaman hayati |
| 35 | EN26 | Inisiatif mengurangi dampak buruk pada lingkungan |
| 36 | EN27 | Persentase produk yang terjual dan materi kemasan dikembalikan berdasarkan kategori |
| 37 | EN28 | Nilai moneter akibat pelanggaran peraturan dan hukum lingkungan hidup |
| 38 | EN29 | Dampak signifikan terhadap lingkungan akibat transportasi produk |
| 39 | EN30 | Biaya dan investasi perlindungan lingkungan |
| 40 | LA1 | Jumlah karyawan |
| 41 | LA2 | Tingkat perputaran karyawan |
| 42 | LA3 | Kompensasi bagi karyawan tetap |
| 43 | LA4 | Perjanjian kerja bersama |
| 44 | LA5 | Pemberitahuan minimum tentang perubahan operasional |
| 45 | LA6 | Majelis kesehatan dan keselamatan kerja |
| 46 | LA7 | Tingkat kecelakaan kerja |
| 47 | LA8 | Program pendidikan, pelatihan dan penyuluhan |
| 48 | LA9 | Kesepakatan kesehatan dan keselamatan kerja |
| 49 | LA10 | Rata-rata jam pelatihan |
| 50 | LA11 | Program persiapan pensiun |
| 51 | LA12 | Penilaian kinerja dan pengembangan karir |
| 52 | LA13 | Keanekaragaman karyawan |
| 53 | LA14 | Rasio gaji dasar pria terhadap wanita |
| 54 | HR1 | Perjanjian dan investasi menyangkut HAM |
| 55 | HR2 | Persentase pemasok dan kontraktor menyangkut HAM |
| 56 | HR3 | Pelatihan karyawan tentang HAM |
| 57 | HR4 | Kasus diskriminasi |
| 58 | HR5 | Hak beserikat |
| 59 | HR6 | Pekerja di bawah umur |
| 60 | HR7 | Pekerja paksa |
| 61 | HR8 | Tenaga keamanan terlatih HAM |
| 62 | HR9 | Pelanggaran hak penduduk asli |
| 63 | SO1 | Dampak program terhadap komunitas |
| 64 | SO2 | Hubungan bisnis dan resiko korupsi |
| 65 | SO3 | Pelatihan anti korupsi |
| 66 | SO4 | Pencegahan tindakan korupsi |
| 67 | SO5 | Partisipasi dalam pembuatan kebijakan publik |
| 68 | SO6 | Sumbangan untuk partai politik |
| 69 | SO7 | Hukuman akibat pelanggaran persaingan usaha |
| 70 | SO8 | Hukuman atau denda pelanggaran peraturan perundangan |
| 71 | PR1 | Perputaran dan keamanan produk |
| 72 | PR2 | Pelanggaran peraturan dampak produk |
| 73 | PR3 | Informasi kandungan produk |
| 74 | PR4 | Pelanggaran penyediaan info produk |
| 75 | PR5 | Tingkat kepuasan pelanggan |
| 76 | PR6 | Kelayakan komunikasi pemasaran |
| 77 | PR7 | Pelanggaran komunikasi pemasaran |
| 78 | PR8 | Pengaduan tentang pelanggaran privatisasi pelanggan |
| 79 | PR9 | Denda pelanggaran pengadaan dan penggunaan produk |

*Sumber : Mariani (2009)*

**LAMPIRAN 2**

Nama-Nama perusahaan yang menjadi sampel penelitian

|  |  |  |
| --- | --- | --- |
| NO | KODE PERUSAHAAN | NAMA PERUSAHAAN |
|
| 1 | AALI | Astra Agro Lestari Tbk |
| 2 | ACES | Ace Hardware Indonesia Tbk |
| 3 | ADES | Akasha Wira International Tbk Tbk |
| 4 | AIMS | Akbar Indomakmur Stimec Tbk |
| 5 | AKKU | ALAM KARYA UNGGUL Tbk |
| 6 | AMFG | Asahimas Flat Glass Tbk |
| 7 | APOL | Arpeni Pratama Ocean Line Tbk |
| 8 | ARGO | Argo Pantes Tbk |
| 9 | ASGR | Astra Graphia Tbk |
| 10 | ASII | Astra International Tbk |
| 11 | ATPK | ATPK Resources Tbk |
| 12 | AUTO | Astra Otoparts Tbk |
| 13 | BATA | Sepatu Bata Tbk |
| 14 | BAYU | Bayu Buana Tbk |
| 15 | BIPI | Benakat Integra Tbk |
| 16 | BIPP | Bhuwanatala Indah Permai Tbk |
| 17 | BISI | BISI INTERNATIONAL Tbk |
| 18 | BRAM | Indo Kordsa Tbk |
| 19 | BRAU | Berau Coal Energy Tbk |
| 20 | BTEL | Bakrie Telecom Tbk |
| 21 | BUMI | Bumi Resources Tbk |
| 22 | BUVA | Bukit Uluwatu Villa Tbk |
| 23 | BYAN | Bayan Resources Tbk |
| 24 | CLPI | Colorpak Indonesia Tbk |
| 25 | CNKO | Exploitasi Energi Indonesia Tbk |
| 26 | CPIN | Charoen Pokphand Indonesia Tbk |
| 27 | CTBN | Citra Tubindo Tbk |
| 28 | CTRA | Ciputra Development Tbk |
| 29 | CTRP | Ciputra Property Tbk |
| 30 | CTRS | Ciputra Surya Tbk |
| 31 | CTTH | Citatah Tbk |
| 32 | DART | Duta Anggada Realty Tbk |
| 33 | DILD | Intiland Development Tbk |
| 34 | DLTA | Delta Djakarta Tbk |
| 35 | DPNS | Duta Pertiwi Nusantara Tbk |
| 36 | ELTY | Bakrieland Development Tbk |
| 37 | ENRG | Energi Mega Persada Tbk |
| 38 | ERTX | Eratex Djaja Tbk |
| 39 | ESTI | Ever shine Tex |
| 40 | ETWA | Eterindo Wahanatama Tbk |
| 41 | EXCL | XL Axiata Tbk |
| 42 | FAST | Fast Food Indonesia Tbk |
| 43 | FMII | Fortune Mate Indonesia Tbk |
| 44 | FREN | Smartfren Telecom Tbk |
| 45 | GDYR | Goodyear Indonesia Tbk |
| 46 | GMCW | Grahamas Citrawisata Tbk |
| 47 | GPRA | Perdana Gapura Prima Tbk |
| 48 | GREN | Evergreen Invesco Tbk |
| 49 | GTBO | Garda Tujuh Buana Tbk |
| 50 | GZCO | Gozco Plantations Tbk |
| 51 | HERO | Hero Supermarket Tbk |
| 52 | HEXA | Hexindo Adiperkasa Tbk |
| 53 | HITS | Humpuss Intermoda Transportasi Tbk |
| 54 | HMSP | HM Sampoerna Tbk |
| 55 | HOME | Hotel Mandarine Regency Tbk |
| 56 | HRUM | Harum Energy Tbk |
| 57 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 58 | ICON | Island Concepts Indonesia Tbk |
| 59 | IGAR | Champion Pacific Indonesia Tbk |
| 60 | IIKP | Inti Kapuas Arowana Tbk |
| 61 | IKBI | Sumi Indo Kabel Tbk |
| 62 | INDF | Indofood Sukses Makmur Tbk |
| 63 | INDR | Indorama Synthetics Tbk |
| 64 | INDX | Tanah Laut Tbk |
| 65 | INPP | Indonesian Paradise Property Tbk |
| 66 | INRU | Toba Pulp Lestari Tbk |
| 67 | INTD | Inter-Delta Tbk |
| 68 | INTP | Indocement Tunggal Prakarsa Tbk |
| 69 | ISAT | Indosat Tbk |
| 70 | ITMA | Sumber Energi Andalan Tbk |
| 71 | ITMG | Indo Tambangraya Megah Tbk |
| 72 | JECC | Jembo Cable Company |
| 73 | JKON | Jaya Konstruksi Manggala Pratama Tbk |
| 74 | KBRI | Kertas Basuki Rachmat Indonesia Tbk |
| 75 | KLBF | Kalbe Farma Tbk |
| 76 | KOIN | Kokoh Inti Arebama |
| 77 | LION | Lion Metal Works |
| 78 | LPIN | Multi Prima Sejahtera |
| 79 | LPKR | Lippo Karawaci |
| 80 | MASA | Multistrada arah sarana |
| 81 | MEDC | Medco Energi Internasional Tbk |
| 82 | MIRA | Mitra International Resources Tbk |
| 83 | MITI | Mitra Investindo |
| 84 | MTLA | Metropolitan Lands |
| 85 | PBRX | Pan Brothers Tbk |
| 86 | PICO | Pelangi Indah Canindo |
| 87 | POLY | Asia Pacific Fiber |
| 88 | RAJA | Rukun Raharja |
| 89 | RMBA | Bentoel International Investama |
| 90 | SCCO | Supreme Cable Manufacturing & Commerce |
| 91 | SDPC | Milennium Pharmacon International |
| 92 | SGRO | Sampoerna Agro Tbk |
| 93 | SIMA | Siwani Makmur Tbk |
| 94 | SKLT | Sekar Laut |
| 95 | SMCB | Holcim Indonesia |
| 96 | SRSN | Indo Acidatama Tbk |
| 97 | SSTM | Sunson Textile Manufacturer Tbk |
| 98 | TCID | Mandom Indonesia |
| 99 | TPIA | Chandra Asri Petrochemical |
| 100 | TRIO | Trikomsel Oke |
| 101 | ULTJ | Ultra Jaya Milk Industry Tbk |
| 102 | UNIC | Unggul Indah Cahaya |
| 103 | UNTX | Unitex |
| 104 | VOKS | Voksel Electric |
| 105 | WICO | Wicaksana Overseas International |
| 106 | WINS | Wintermar Offshore Marine Tbk |

**LAMPIRAN 3**

Statistik Deskriptif Variabel Penelitian

| **Descriptive Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| CSR | 318 | .05063 | .45570 | .1513807 | .07134809 |
| JINS | 318 | 0 | 1 | .56 | .498 |
| KA | 318 | 0 | 1 | .75 | .431 |
| ROA | 318 | -111.00 | 74.84 | 5.3235 | 15.06286 |
| Valid N (listwise) | 318 |  |  |  |  |

**LAMPIRAN 4**

Uji Normalitas Data



**LAMPIRAN 5**

Uji Multikolinearitas

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | CSR | JI | KA | ROA |
| CSR | 1 | 0.113485652 | 0.089454104 | 0.019605768 |
| JI | 0.113485652 | 1 | 0.285639006 | 0.037994080 |
| KA | 0.089454104 | 0.285639006 | 1 | 0.185917045 |
| ROA | 0.0196057687 | 0.037994080 | 0.185917045 | 1 |

**LAMPIRAN 6**

Uji Heteroskedastisitas

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| White Heteroskedasticity Test: | | | | |
| F-statistic | 0.375315 | Probability | | 0.916419 |
| Obs\*R-squared | 2.672353 | Probability | | 0.913570 |
|  |  |  |  |  |
| Test Equation: | | | | |
| Dependent Variable: RESID^2 | | | | |
| Method: Least Squares | | | | |
| Date: 01/16/15 Time: 23:23 | | | | |
| Sample: 1 318 | | | | |
| Included observations: 318 | | | | |
| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
| C | 0.006614 | 0.001701 | 3.888748 | 0.0001 |
| JINS | 0.001968 | 0.002999 | 0.656185 | 0.5122 |
| JINS\*KA | -0.000102 | 0.003343 | -0.030487 | 0.9757 |
| JINS\*ROA | 1.15E-06 | 1.89E-06 | 0.606283 | 0.5448 |
| KA | 0.000426 | 0.002086 | 0.204042 | 0.8385 |
| KA\*ROA | 2.33E-07 | 2.05E-06 | 0.113720 | 0.9095 |
| ROA | -1.13E-06 | 2.03E-06 | -0.558291 | 0.5770 |
| ROA^2 | -1.00E-10 | 2.08E-10 | -0.481401 | 0.6306 |
| R-squared | 0.008404 | Mean dependent var | | 0.007992 |
| Adjusted R-squared | -0.013987 | S.D. dependent var | | 0.011537 |
| S.E. of regression | 0.011617 | Akaike info criterion | | -6.047857 |
| Sum squared resid | 0.041836 | Schwarz criterion | | -5.953214 |
| Log likelihood | 969.6092 | F-statistic | | 0.375315 |
| Durbin-Watson stat | 1.783113 | Prob(F-statistic) | | 0.916419 |

**LAMPIRAN 7**

Uji Autokorelasi

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Breusch-Godfrey Serial Correlation LM Test: | | | | |
| F-statistic | 0.648797 | Probability | | 0.523378 |
| Obs\*R-squared | 1.317070 | Probability | | 0.517609 |
|  |  |  |  |  |
| Test Equation: | | | | |
| Dependent Variable: RESID | | | | |
| Method: Least Squares | | | | |
| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
| JINS | 0.000101 | 0.010620 | 0.009521 | 0.9924 |
| KA | -0.000280 | 0.012470 | -0.022443 | 0.9821 |
| ROA | -1.20E-07 | 5.25E-06 | -0.022814 | 0.9818 |
| C | 0.000135 | 0.011085 | 0.012179 | 0.9903 |
|  |  |  |  |  |
| R-squared | 0.004142 | Mean dependent var | | -7.51E-17 |
| Adjusted R-squared | -0.011818 | S.D. dependent var | | 0.089539 |
| S.E. of regression | 0.090066 | Akaike info criterion | | -1.957853 |
| Sum squared resid | 2.530927 | Schwarz criterion | | -1.886871 |
| Log likelihood | 317.2986 | F-statistic | | 0.259519 |
| Durbin-Watson stat | 1.983138 | Prob(F-statistic) | | 0.934817 |

**LAMPIRAN 8**

Uji Hipotesis

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Dependent Variable: CSR | | | | |
| Method: Least Squares | | | | |
| Sample: 1 318 | | | | |
| Included observations: 318 | | | | |
| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
| JINS | 0.018789 | 0.010598 | 1.772893 | 0.0372 |
| KA | -0.000669 | 0.012445 | -0.053742 | 0.9572 |
| ROA | -6.89E-07 | 5.21E-06 | -0.132230 | 0.8949 |
| C | 0.193593 | 0.011062 | 17.50017 | 0.0000 |
| R-squared | 0.010613 | Mean dependent var | | 0.203706 |
| Adjusted R-squared | 0.001160 | S.D. dependent var | | 0.090018 |
| S.E. of regression | 0.089966 | Akaike info criterion | | -1.966281 |
| Sum squared resid | 2.541453 | Schwarz criterion | | -1.918960 |
| Log likelihood | 316.6387 | F-statistic | | 1.122757 |
| Durbin-Watson stat | 1.967614 | Prob(F-statistic) | | 0.039971 |