Lampiran 1

Daftar Sampel

No	Kode Perusahaan	Nama Perusahaan
1	AMGF	PT. Asahimas Flat Glass Tbk.
2	ARGO	PT. Argo Pantes Tbk.
3	CTBN	PT. Citra Tubindo Tbk.
4	FASW	PT. Fajar Surya Wisesa Tbk.
5	INDR	PT. Indo-Rama Synthetics Tbk.
6	INRU	PT. Toba Pulp Lestari
7	INTP	PT. Indocement Tunggal Prakarsa Tbk.
8	KAEF	PT. Kimia Farma (Persero) Tbk.
9	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk.
10	KLBF	PT. Kalbe Farma Tbk.
11	SAIP	PT. Surabaya Agung Industri Pulp & Kertas Tbk.
12	SMCB	PT. Holcim Indonesia Tbk.
13	SMGR	PT. Semen Gresik (Persero) Tbk.
14	SPMA	PT. Suparma Tbk.
15	TBLA	PT. Tunas Baru Lampung Tbk.
16	TOTO	PT. Surya Toto Indonesia Tbk.
17	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk.
18	UNIC	PT. Unggul Indah Cahaya Tbk.
19	UNTX	PT. Unitex Tbk.
20	UNVR	PT. Unilever Indonesia Tbk.

Lampiran 2

Item-item *Corporate Social Responsibility Disclosure*

(dalam Bahasa Inggris)

Kode	Keterangan
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.
EC3	Coverage of the organization's defined benefit plan obligations.
EC4	Significant financial assistance received from government.
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
EN1	Materials used by weight or volume.
EN2	Percentage of materials used that are recycled input materials.
EN3	Direct energy consumption by primary energy source.
EN4	Indirect energy consumption by primary source.
EN8	Total water withdrawal by source.
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

EN16	Total direct and indirect greenhouse gas emissions by weight.
EN17	Other relevant indirect greenhouse gas emissions by weight.
EN19	Emissions of ozone-depleting substances by weight.
EN20	NO, SO, and other significant air emissions by type and weight.
EN21	Total water discharge by quality and destination.
EN22	Total weight of waste by type and disposal method.
EN23	Total number and volume of significant spills.
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
LA1	Total workforce by employment type, employment contract, and region.
LA2	Total number and rate of employee turnover by age group, gender, and region.
LA4	Percentage of employees covered by collective bargaining agreements.
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
LA10	Average hours of training per year per employee by employee category.
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group,

	minority group membership, and other indicators of diversity.
LA14	Ratio of basic salary of men to women by employee category.
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.
HR4	Total number of incidents of discrimination and actions taken.
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.
SO2	Percentage and total number of business units analyzed for risks related to corruption.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.
SO4	Actions taken in response to incidents of corruption.
SO5	Public policy positions and participation in public policy development and lobbying.
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.

Sumber: Pedoman G3

Lampiran 3

Olah Data

No.	Kode Perusahaan	Tahun	ROA	CSRD	PROPER
1	AMGF	2010	13,95	0,3469	3
2	ARGO	2010	0,09	0,1224	3
3	CTBN	2010	7	0,449	3
4	FASW	2010	6,3	0,449	3
5	INDR	2010	4,6	0,3673	3
6	INRU	2010	0,1	0,2245	4
7	INTP	2010	23	0,5102	4
8	KAEF	2010	8,37	0,4082	3
9	KBRI	2010	-61,93	0,1633	3
10	KLBF	2010	18,29	0,449	3
11	SAIP	2010	-4	0,2449	2
12	SMCB	2010	0,08	0,4898	5
13	SMGR	2010	19,9	0,1224	4
14	SPMA	2010	2	0,3469	2
15	TBLA	2010	6,8	0,3061	3
16	TOTO	2010	17,75	0,1837	3
17	ULTJ	2010	5,35	0,3061	3
18	UNIC	2010	1,56	0,3061	3
19	UNTX	2010	-16,43	0,2245	2
20	UNVR	2010	38,9	0,3673	4
21	AMGF	2011	12,5	0,3878	4
22	ARGO	2011	0,07	0,1429	3
23	CTBN	2011	20	0,449	4
24	FASW	2011	2,7	0,4694	3
25	INDR	2011	1,2	0,3673	3
26	INRU	2011	0,01	0,2449	4
27	INTP	2011	21,5	0,5306	4

28	KAEF	2011	9,57	0,4082	3
29	KBRI	2011	-2,61	0,2041	3
30	KLBF	2011	17,91	0,449	3
31	SAIP	2011	12	0,2653	2
32	SMCB	2011	0,1	0,4898	5
33	SMGR	2011	23,3	0,6122	4
34	SPMA	2011	2	0,3673	3
35	TBLA	2011	9,9	0,3265	3
36	TOTO	2011	16,28	0,2041	3
37	ULTJ	2011	5,89	0,3061	3
38	UNIC	2011	2,11	0,3265	3
39	UNTX	2011	-5,09	0,2245	3
40	UNVR	2011	39,7	0,4082	4
41	AMGF	2012	11,1	0,3878	3
42	ARGO	2012	0,08	0,3673	3
43	CTBN	2012	13	0,4694	3
44	FASW	2012	0,1	0,4898	2
45	INDR	2012	0,1	0,3878	2
46	INRU	2012	-1	0,2245	4
47	INTP	2012	23,3	0,5714	5
48	KAEF	2012	9,88	0,4082	3
49	KBRI	2012	4,93	0,2449	3
50	KLBF	2012	18,41	0,449	3
51	SAIP	2012	-8	0,2449	3
52	SMCB	2012	0,11	0,4898	5
53	SMGR	2012	18,2	0,6939	5
54	SPMA	2012	2,4	0,3673	3
55	TBLA	2012	4,7	0,3265	3
56	TOTO	2012	15,5	0,2041	3
57	ULTJ	2012	14,6	0,3061	4
58	UNIC	2012	0,66	0,3265	3

59	UNTX	2012	-7,4	0,2245	3
60	UNVR	2012	40,4	0,4286	5

Lampiran 4

Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean
ROA	57	-61,93	40,40	7,7663
CSRD	57	,1224	,6939	,359468
PROPER	57	2,0	5,0	3,263
Valid N (listwise)	57			

Model 1

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	PROPER[b]	.	Enter

a. Dependent Variable: CSRD
b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,418[a]	,175	,161	,1131460	2,179

a. Predictors: (Constant), PROPER
b. Dependent Variable: CSRD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,157	1	,157	12,293	,001[b]
	Residual	,743	58	,013		
	Total	,900	59			

a. Dependent Variable: CSRD
b. Predictors: (Constant), PROPER

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,137	,063		2,155	,035		
	PROPER	,066	,019	,418	3,506	,001	1,000	1,000

a. Dependent Variable: CSRD

Model 2

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	CSRD, PROPER[b]	.	Enter

a. Dependent Variable: ROA
b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,473[a]	,224	,197	13,00180	2,163

a. Predictors: (Constant), CSRD, PROPER
b. Dependent Variable: ROA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2778,594	2	1389,297	8,218	,001[b]
	Residual	9635,671	57	169,047		
	Total	12414,265	59			

a. Dependent Variable: ROA
b. Predictors: (Constant), CSRD, PROPER

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-20,401	7,574		-2,694	,009		
	PROPER	4,365	2,366	,237	1,845	,070	,825	1,212
	CSRD	37,836	15,089	,322	2,508	,015	,825	1,212

a. Dependent Variable: ROA

Uji Normalitas
Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,11218308
Most Extreme Differences	Absolute	,091
	Positive	,063
	Negative	-,091
Kolmogorov-Smirnov Z		,705
Asymp. Sig. (2-tailed)		,703

a. Test distribution is Normal.
b. Calculated from data.

Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	12,77953281
Most Extreme Differences	Absolute	,148
	Positive	,114
	Negative	-,148
Kolmogorov-Smirnov Z		1,149
Asymp. Sig. (2-tailed)		,142

a. Test distribution is Normal.
b. Calculated from data.

Uji Park
Model 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,203[a]	,041	,007	,41282

a. Predictors: (Constant), PROPER

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,204	1	,204	1,199	,283[b]
	Residual	4,772	28	,170		
	Total	4,976	29			

a. Dependent Variable: LnU2i
b. Predictors: (Constant), PROPER

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,032	,301		-3,427	,002
	PROPER	-,094	,086	-,203	-1,095	,283

a. Dependent Variable: LnU2i

Model 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,331[a]	,109	,048	,62565

a. Predictors: (Constant), CSRD, PROPER

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,393	2	,697	1,779	,187[b]
	Residual	11,352	29	,391		
	Total	12,745	31			

a. Dependent Variable: LnU2i2
b. Predictors: (Constant), CSRD, PROPER

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,541	,557		,972	,339
	PROPER	,236	,177	,258	1,337	,192
	CSRD	-1,736	,981	-,342	-1,770	,087

a. Dependent Variable: LnU2i2