

DAFTAR PENGUNGKAPAN TANGGUNG JAWAB SOSIAL (SOSIAL DISCLOSURE)

Tema Kemasyarakatan

1. Dukungan pada kegiatan seni dan budaya
2. Dukungan pada kegiatan olah raga (termasuk sponsorship)
3. Partisipasi pada kegiatan masyarakat sekitar kantor pabrik
4. Dukungan ke lembaga kerohanian
5. Dukungan ke lembaga pendidikan (termasuk bea siswa, kesempatan magang, kesempatan penelitian)
6. Dukungan ke lembaga sosial lain
7. Fasilitas sosial dan fasilitas umum
8. Prioritas lapangan pekerjaan bagi masyarakat sekitar (termasuk pemberian fasilitas dan motivasi oleh perusahaan untuk berwiraswasta)

Tema Produk dan Konsumen

1. Mutu produk
2. Penghargaan kualitas (termasuk sertifikat kualitas, sertifikat halal dan penghargaan)
3. Customer Satisfaction (upaya untuk meningkatkan kepuasan konsumen)

Tema Ketenagakerjaan

1. Jumlah tenaga kerja
2. Keselamatan kerja (kebijakan dan fasilitas keselamatan kerja)
3. Kesehatan (termasuk fasilitas dokter dan poliklinik perusahaan)

4. Koperasi karyawan
5. Gaji/upah
6. Tunjangan dan kesehatan lain (termasuk UMR, bantuan masa krisis, kesejahteraan untuk karyawan, asuransi dan fasilitas transportasi)
7. Pendidikan dan latihan (termasuk kerjasama dengan perguruan tinggi negeri)
8. Kesetaraan gender dalam kesempatan kerja dan karir
9. Fasilitas peribadatan (termasuk peringatan hari besar agama)
10. Cuti karyawan (termasuk cuti yang diperlukan oleh pekerja wanita)
11. Pensiun (termasuk pembentukan/pemilihan dana pensiun)
12. Serikat pekerja
13. Kesepakatan kerja Bersama
14. Turn over pekerja

Tema Lingkungan Hidup

1. Kebijakan lingkungan
2. Sertifikasi lingkungan dan analisis mengenai dampak lingkungan (AMDAL)
3. Rating (termasuk penghargaan dibidang lingkungan)
4. Energi (termasuk energi saving, total energi yang digunakan dan sebagainya)
5. Pencegahan/pengolahan polusi (termasuk pengolahan limbah)
6. Dukungan pada konservasi satwa
7. Dukungan pada konservasi lingkungan

Lampiran 1
Daftar Pengungkapan Tanggung Jawab Sosial
(Sosial Disclosure)

Lampiran 2

Hasil Perhitungan

Kinerja Keuangan , Kepemilikan Manajerial,
Corporate Social Responsibility, dan Tobin's Q

Lampiran 3

Hail Analisis

Descriptives, Uji Regresi, Uji Normalitas, Uji
Autokorelasi dan Multikolinearitas, dan Uji
Heteroskedastisitas

| No | Kode Perusahaan | ROA | | | |
|----|-----------------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 |
| 1 | AKRA | 0.279 | 0.064 | 0.042 | 0.053 |
| 2 | ALMI | 0.026 | 0.007 | 0.009 | 0.001 |
| 3 | CTBN | 0.205 | 0.129 | 0.140 | 0.098 |
| 4 | ETWA | 0.118 | 0.031 | 0.011 | 0.000 |
| 5 | GGRM | 0.127 | 0.098 | 0.106 | 0.111 |
| 6 | HDTX | 0.014 | 0.002 | 0.000 | 0.000 |
| 7 | IKBI | 0.030 | 0.064 | 0.023 | 0.024 |
| 8 | INCI | 0.057 | 0.034 | 0.076 | 0.075 |
| 9 | INTA | 0.032 | 0.003 | 0.011 | 0.006 |
| 10 | JPRS | 0.086 | 0.024 | 0.040 | 0.002 |
| 11 | KBLM | 0.030 | 0.033 | 0.012 | 0.032 |
| 12 | KICI | 0.004 | 0.024 | 0.075 | 0.049 |
| 13 | KONI | 0.041 | 0.027 | 0.043 | 0.093 |
| 14 | LION | 0.144 | 0.197 | 0.130 | 0.082 |
| 15 | LMPI | 0.008 | 0.003 | 0.000 | 0.002 |
| 16 | LMSH | 0.111 | 0.321 | 0.102 | 0.053 |
| 17 | LTLS | 0.026 | 0.036 | 0.036 | 0.024 |
| 18 | MTDL | 0.058 | 0.078 | 0.082 | 0.112 |
| 19 | NIPS | 0.040 | 0.041 | 0.042 | 0.042 |
| 20 | PRAS | 0.015 | 0.072 | 0.017 | 0.009 |
| 21 | PTSN | 0.001 | 0.011 | 0.018 | 0.000 |
| 22 | PYFA | 0.044 | 0.039 | 0.035 | 0.015 |
| 23 | SRSN | 0.066 | 0.042 | 0.013 | 0.031 |
| 24 | STTP | 0.046 | 0.060 | 0.078 | 0.073 |
| 25 | TBLA | 0.099 | 0.047 | 0.057 | 0.061 |
| 26 | TCID | 0.124 | 0.120 | 0.109 | 0.094 |

| | | | | | |
|----|------|-------|-------|-------|-------|
| 27 | TPIA | 0.005 | 0.001 | 0.006 | 0.009 |
| 28 | ULTJ | 0.059 | 0.146 | 0.116 | 0.043 |
| 29 | YPAS | 0.074 | 0.047 | 0.028 | 0.023 |

| No | Kode Perusahaan | Kepemilikan Manejerial | | | |
|----|-----------------|------------------------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 |
| 1 | AKRA | 0.50 | 0.50 | 0.50 | 0.50 |
| 2 | ALMI | 1.50 | 1.50 | 1.50 | 1.50 |
| 3 | CTBN | 0.03 | 0.03 | 0.03 | 0.03 |
| 4 | ETWA | 7.75 | 7.75 | 7.75 | 7.75 |
| 5 | GGRM | 0.92 | 0.92 | 0.92 | 0.92 |
| 6 | HDTX | 2.38 | 2.38 | 2.38 | 2.38 |
| 7 | IKBI | 0.10 | 0.10 | 0.10 | 0.10 |
| 8 | INCI | 16.40 | 16.40 | 16.40 | 16.40 |
| 9 | INTA | 3.53 | 3.53 | 3.53 | 3.53 |
| 10 | JPRS | 15.53 | 15.53 | 15.53 | 15.53 |
| 11 | KBLM | 15.43 | 15.43 | 15.43 | 15.43 |
| 12 | KICI | 0.23 | 0.23 | 0.23 | 0.23 |
| 13 | KONI | 5.58 | 5.58 | 5.58 | 5.58 |
| 14 | LION | 0.24 | 0.24 | 0.24 | 0.24 |
| 15 | LMPI | 0.02 | 0.02 | 0.02 | 0.02 |
| 16 | LMSH | 15.61 | 15.61 | 15.61 | 15.61 |
| 17 | LTLS | 4.00 | 4.00 | 4.00 | 4.00 |
| 18 | MTDL | 15.41 | 15.41 | 15.41 | 15.41 |
| 19 | NIPS | 14.45 | 14.45 | 14.45 | 14.45 |
| 20 | PRAS | 5.91 | 5.91 | 5.91 | 5.91 |
| 21 | PTSN | 3.53 | 3.53 | 3.53 | 3.53 |
| 22 | PYFA | 23.08 | 23.08 | 23.08 | 23.08 |
| 23 | SRSN | 17.04 | 17.04 | 17.04 | 17.04 |
| 24 | STTP | 4.24 | 4.24 | 4.24 | 4.24 |
| 25 | TBLA | 0.10 | 0.10 | 0.10 | 0.10 |
| 26 | TCID | 5.19 | 5.19 | 5.19 | 5.19 |

| | | | | | |
|----|------|------|------|------|------|
| 27 | TPIA | 1.51 | 1.51 | 1.51 | 1.51 |
| 28 | ULTJ | 7.97 | 7.97 | 7.97 | 7.97 |
| 29 | YPAS | 0.35 | 0.35 | 0.35 | 0.35 |

| No | Kode Perusahaan | Tobins'Q | | | |
|----|-----------------|----------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 |
| 1 | AKRA | 1.937 | 1.999 | 1.794 | 1.678 |
| 2 | ALMI | 0.835 | 0.794 | 0.795 | 0.826 |
| 3 | CTBN | 1.942 | 1.695 | 1.520 | 1.749 |
| 4 | ETWA | 1.065 | 0.857 | 1.622 | 0.962 |
| 5 | GGRM | 3.426 | 2.969 | 2.012 | 2.435 |
| 6 | HDTX | 1.106 | 1.051 | 0.965 | 0.996 |
| 7 | IKBI | 0.718 | 1.034 | 0.493 | 0.527 |
| 8 | INCI | 0.414 | 0.460 | 0.393 | 0.365 |
| 9 | INTA | 1.197 | 1.110 | 0.891 | 0.934 |
| 10 | JPRS | 1.059 | 0.749 | 0.575 | 0.531 |
| 11 | KBLM | 0.819 | 0.843 | 0.858 | 0.820 |
| 12 | KICI | 0.549 | 0.691 | 0.626 | 0.569 |
| 13 | KONI | 0.829 | 0.882 | 0.897 | 0.876 |
| 14 | LION | 0.919 | 1.390 | 1.418 | 1.066 |
| 15 | LMPI | 1.276 | 1.289 | 0.780 | 0.725 |
| 16 | LMSH | 0.824 | 0.894 | 0.762 | 0.614 |
| 17 | LTLS | 0.918 | 0.863 | 0.820 | 0.843 |
| 18 | MTDL | 0.749 | 0.796 | 0.735 | 0.704 |
| 19 | NIPS | 0.646 | 0.607 | 1.308 | 1.123 |
| 20 | PRAS | 0.871 | 0.774 | 0.652 | 0.578 |
| 21 | PTSN | 0.577 | 0.617 | 0.500 | 0.439 |
| 22 | PYFA | 1.100 | 1.052 | 0.913 | 0.859 |
| 23 | SRSN | 1.202 | 1.079 | 3.234 | 0.940 |

| | | | | | |
|----|------|-------|-------|-------|-------|
| 24 | STTP | 1.443 | 1.637 | 1.909 | 2.738 |
| 25 | TBLA | 1.308 | 1.127 | 1.072 | 1.008 |
| 26 | TCID | 1.467 | 1.884 | 1.825 | 2.209 |
| 27 | TPIA | 1.050 | 1.394 | 0.969 | 0.960 |
| 28 | ULTJ | 1.789 | 1.894 | 2.908 | 2.819 |
| 29 | YPAS | 2.370 | | 1.537 | |

| No | Kode Perusahaan | CSR | | | |
|----|-----------------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 |
| 1 | AKRA | 0.719 | 0.719 | 0.719 | 0.719 |
| 2 | ALMI | 0.719 | 0.719 | 0.719 | 0.719 |
| 3 | CTBN | 0.656 | 0.656 | 0.656 | 0.656 |
| 4 | ETWA | 0.719 | 0.719 | 0.719 | 0.719 |
| 5 | GGRM | 0.781 | 0.781 | 0.781 | 0.781 |
| 6 | HDTX | 0.656 | 0.656 | 0.656 | 0.656 |
| 7 | IKBI | 0.688 | 0.688 | 0.688 | 0.688 |
| 8 | INCI | 0.656 | 0.656 | 0.656 | 0.656 |
| 9 | INTA | 0.594 | 0.594 | 0.594 | 0.594 |
| 10 | JPRS | 0.688 | 0.688 | 0.688 | 0.688 |
| 11 | KBLM | 0.656 | 0.656 | 0.656 | 0.656 |
| 12 | KICI | 0.656 | 0.656 | 0.656 | 0.656 |
| 13 | KONI | 0.688 | 0.688 | 0.688 | 0.688 |
| 14 | LION | 0.656 | 0.656 | 0.656 | 0.656 |
| 15 | LMPI | 0.656 | 0.656 | 0.656 | 0.656 |
| 16 | LMSH | 0.594 | 0.594 | 0.594 | 0.594 |
| 17 | LTLS | 0.594 | 0.594 | 0.594 | 0.594 |
| 18 | MTDL | 0.656 | 0.656 | 0.656 | 0.656 |
| 19 | NIPS | 0.656 | 0.656 | 0.656 | 0.656 |
| 20 | PRAS | 0.688 | 0.688 | 0.688 | 0.688 |
| 21 | PTSN | 0.656 | 0.656 | 0.656 | 0.656 |
| 22 | PYFA | 0.656 | 0.656 | 0.656 | 0.656 |
| 23 | SRSN | 0.656 | 0.656 | 0.656 | 0.656 |
| 24 | STTP | 0.781 | 0.781 | 0.781 | 0.781 |
| 25 | TBLA | 0.656 | 0.656 | 0.656 | 0.656 |
| 26 | TCID | 0.688 | 0.688 | 0.688 | 0.688 |

| | | | | | |
|----|------|-------|-------|-------|-------|
| 27 | TPIA | 0.656 | 0.656 | 0.656 | 0.656 |
| 28 | ULTJ | 0.656 | 0.656 | 0.656 | 0.656 |
| 29 | YPAS | 0.688 | 0.688 | 0.688 | 0.688 |

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|---------|----------------|
| Q | 116 | .365 | 3.426 | 1.17017 | .630383 |
| ROA | 116 | .000 | .321 | .05555 | .054731 |
| KM | 116 | .01 | 25.61 | 5.5259 | 7.29830 |
| CSRI | 116 | .594 | .781 | .67134 | .043341 |
| Valid N (listwise) | 116 | | | | |

Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 116 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .52706156 |
| Most Extreme Differences | Absolute | .080 |
| | Positive | .080 |
| | Negative | -.076 |
| Kolmogorov-Smirnov Z | | .863 |
| Asymp. Sig. (2-tailed) | | .445 |

a. Test distribution is Normal.

b. Calculated from data.

Uji Autokorelasi dan Multikolinearitas

Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | CSRI, ROA, KM ^a | . | Enter |

a. All requested variables entered.

b. Dependent Variable: Q

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .549 ^a | .301 | .282 | .534074 | 1.941 |

a. Predictors: (Constant), CSRI, ROA, KM

b. Dependent Variable: Q

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 13.753 | 3 | 4.584 | 16.072 | .000 ^a |
| | Residual | 31.946 | 112 | .285 | | |
| | Total | 45.699 | 115 | | | |

a. Predictors: (Constant), CSRI, ROA, KM

b. Dependent Variable: Q

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -3.115 | .828 | | -3.764 | .000 | | |
| | ROA | 3.776 | .919 | .328 | 4.109 | .000 | .981 | 1.020 |
| | KM | .001 | .007 | .008 | .091 | .928 | .891 | 1.122 |
| | CSRI | 6.066 | 1.217 | .417 | 4.986 | .000 | .892 | 1.121 |

a. Dependent Variable: Q

Uji Heteroskedastisitas

Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | CSRI, ^a ROA, KM | . | Enter |

a. All requested variables entered.

b. Dependent Variable: ABSE

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .205 ^a | .042 | .016 | .34360 |

a. Predictors: (Constant), CSRI, ROA, KM

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|-------|-------------------|
| 1 | Regression | .577 | 3 | .192 | 1.630 | .186 ^a |
| | Residual | 13.223 | 112 | .118 | | |
| | Total | 13.800 | 115 | | | |

a. Predictors: (Constant), CSRI, ROA, KM

b. Dependent Variable: ABSE

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.553 | .532 | | -1.039 | .301 |
| | ROA | .586 | .591 | .093 | .992 | .324 |
| | KM | .006 | .005 | .118 | 1.204 | .231 |
| | CSRI | 1.319 | .783 | .165 | 1.685 | .095 |

a. Dependent Variable: ABSE

Hasil Uji Regresi

Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | CSRI, ^a ROA, KM | . | Enter |

a. All requested variables entered.

b. Dependent Variable: Q

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .549 ^a | .301 | .282 | .534074 |

a. Predictors: (Constant), CSRI, ROA, KM

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 13.753 | 3 | 4.584 | 16.072 | .000 ^a |
| | Residual | 31.946 | 112 | .285 | | |
| | Total | 45.699 | 115 | | | |

a. Predictors: (Constant), CSRI, ROA, KM

b. Dependent Variable: Q

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -3.115 | .828 | | -3.764 | .000 |
| | ROA | 3.776 | .919 | .328 | 4.109 | .000 |
| | KM | .001 | .007 | .008 | .091 | .928 |
| | CSRI | 6.066 | 1.217 | .417 | 4.986 | .000 |

a. Dependent Variable: Q