LAMPIRAN 1

Daftar Sampel Perusahaan Manufaktur Tahun 2010-2014

No.	**Nama Perusahaan**	Kode
1	PT. Merck Tbk	MERK
2	PT. Charoen Pokphand Indonesia Tbk	CPIN
3	PT. Gudang Garam Tbk	GGRM
4	PT. Gajah Tunggal Tbk	GJTL
5	PT. Indofood CPB Sukses Makmur Tbk	ICBP
6	PT. Indofood Sukses Makmur Tbk	INDF
7	PT. Indocement Tunggal Prakarsa Tbk	INTP
8	PT. Kimia Farma (Persero) Tbk	KAEF
9	PT. Kalbe Farma Tbk	KLBF
10	PT. SUCACO Tbk	SCCO
11	PT. Selamat Sempurna Tbk	SMSM
12	PT. Unilever Indonesia Tbk	UNVR

LAMPIRAN 2

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 (temasuk pemberian fasilitas dan motivasi oleh perusahaan untuk berwiraswasta)

Tema Produk dan Konsumen

9. Mutu produk
10. Penghargaan kualitas (termasuk sertifikat kualitas, sertifikat halal dan penghargaan)
11. Costomer Satisfication (upaya untuk meningkatkan kepuasan konsumen)

Tema Ketenagakerjaan

12. Jumlah tenaga kerja
13. Keselamatan kerja (kebijakan dan fasilitas keselamatan kerja
14. Kesehatan (termasuk fasilitas dokter dan poliklinik perusahaan

15. Koperasi karyawan

16. Gaji/upah

17. Tunjangan dan kesehatan lain (termasuk UMR, bantuan masa krisis, kesejahteraan untuk karyawan, asuransi dan fasilitas transportasi)

18. Pendidikan dan latihan (termasuk kerjasama dengan perguruan tinggi negeri)

19. Kesetaraan gender dalam kesempatan kerja dan karir

20. Fasilitas peribadatan (termasuk peringatan hari besar agama)

21. Cuti karyawan (termasuk cuti yang diperlukan oleh pekerja wanita)

22. Pensiun (termasuk pembentukan/pemilihan dana pensiun)

23. Serikat pekerja

24. Kesepakatan kerja Bersama

25. Turn over pekerja

Tema Lingkungan Hidup

26. Kebijakan lingkungan

27. Sertifikasi lingkungan dan analisis mengenai dampak lingkungan (AMDAL)

28. Rating (termasuk penghargaan dibidang lingkungan)

29. Energi (termasuk energi saving,total energi yang digunakan dan sebagainya)

30. Pencegahan/pengolahan polusi (termasuk pengolahan limbah)

31. Dukungan pada konservasi satwa

32. Dukungan pada konservasi lingkungan

(Sumber : Rika dan Islahuddin 2008)

LAMPIRAN 3

Data Perusahaan Tahun 2010-2014

No	Nama	Tahun	ROA	CSR	DPR	TobinsQ
1	MERK	2010	0.2732	0.3125	1.5150	5.9718
		2011	0.3956	0.1250	0.8014	6.0788
		2012	0.1893	0.1250	0.7418	6.2475
		2013	0.2517	0.0938	0.7980	6.3396
		2014	0.2532	0.1563	0.8023	5.2287
2	CPIN	2010	0.3406	0.0625	0.2948	5.0368
		2011	0.2670	0.1250	0.2924	4.2850
		2012	0.2171	0.1250	0.2810	5.1848
		2013	0.1608	0.2500	0.2980	3.8872
		2014	0.0837	0.2500	0.1690	3.4466
3	GGRM	2010	0.1371	0.2188	0.3499	0.2790
		2011	0.1275	0.2500	0.3931	0.3750
		2012	0.0980	0.3125	0.3835	0.3616
		2013	0.0863	0.3438	0.3556	0.4222
		2014	0.0927	0.3125	0.2867	0.4312
4	GJTL	2010	0.0801	0.3438	0.0504	1.4328
		2011	0.0592	0.3438	0.0510	1.5211
		2012	0.0880	0.4375	0.0831	1.1767
		2013	0.0078	0.4375	0.2896	1.0085
		2014	0.0168	0.4375	0.1291	0.8986
5	ICBP	2010	0.1386	0.4063	0.3372	2.3395
		2011	0.1357	0.1563	0.4989	2.2883
		2012	0.1284	0.5000	0.4949	2.8759
		2013	0.1050	0.5000	0.4979	3.1728
		2014	0.1016	0.6563	0.4971	3.4627
6	INDF	2010	0.0832	0.5625	0.3958	0.4948
		2011	0.0913	0.6563	0.4993	0.4855
		2012	0.0806	0.6563	0.4981	0.4839
		2013	0.0437	0.6875	0.4980	0.5828
		2014	0.0599	0.7188	0.4972	0.5892
7	INTP	2010	0.2101	0.4375	0.3002	3.9724
		2011	0.1984	0.3750	0.2999	3.5911
		2012	0.2093	0.5625	0.3480	3.7785
		2013	0.1884	0.7500	0.6613	2.9035
		2014	0.1826	0.4063	0.9429	3.3281
8	KAEF	2010	0.0837	0.2813	0.2002	0.8606
		2011	0.0957	0.2813	0.2001	1.3544
		2012	0.0968	0.3438	0.1529	2.2847

		2013	0.0872	0.3438	0.2501	1.6685
		2014	0.0797	0.3750	0.0020	3.1311
9	KLBF	2010	0.1911	0.2188	0.5109	4.5114
		2011	0.1841	0.3750	0.6509	4.0647
		2012	0.1885	0.5625	0.6678	5.4931
		2013	0.1741	0.6563	0.4497	5.4272
		2014	0.1707	0.6563	0.4313	7.1138
10	SCCO	2010	0.0527	0.2500	0.1014	0.8962
		2011	0.0754	0.2500	0.1689	0.8551
		2012	0.1142	0.3125	0.2059	1.1201
		2013	0.0596	0.3750	0.4912	1.1118
		2014	0.0831	0.4063	0.2255	0.9986
11	SMSM	2010	0.1545	0.2500	0.5288	1.9116
		2011	0.1929	0.2500	1.0714	2.1324
		2012	0.1863	0.2500	0.4289	2.9531
		2013	0.2062	0.2813	0.6546	3.3279
		2014	0.2409	0.2813	0.4270	4.2535
12	UNVR	2010	0.3890	0.1563	0.8986	1.9815
		2011	0.3973	0.1563	1.0006	14.3332
		2012	0.4038	0.2813	0.9996	13.9426
		2013	0.4010	0.3125	0.9993	15.5432
		2014	0.4018	0.2813	0.4467	17.9355

LAMPIRAN 4

Data LOG10 Perusahaan Tahun 2010-2014

No	Nama	Tahun	LOG10_ROA	LOG10_CSR	LOG10_DPR	LOG10_TobinsQ
1	MERK	2010	-0.5635	-0.5052	0.1804	0.7761
		2011	-0.4027	-0.9031	-0.0962	0.7838
		2012	-0.7228	-0.9031	-0.1297	0.7957
		2013	-0.5991	-1.0278	-0.0980	0.8021
		2014	-0.5965	-0.8060	-0.0957	0.7184
2	CPIN	2010	-0.4678	-1.2041	-0.5305	0.7022
		2011	-0.5735	-0.9031	-0.5340	0.6320
		2012	-0.6633	-0.9031	-0.5513	0.7147
		2013	-0.7937	-0.6021	-0.5258	0.5896
		2014	-1.0773	-0.6021	-0.7721	0.5374
3	GGRM	2010	-0.8630	-0.6600	-0.4561	-0.5544
		2011	-0.8945	-0.6021	-0.4055	-0.4260
		2012	-1.0088	-0.5052	-0.4162	-0.4418
		2013	-1.0640	-0.4637	-0.4490	-0.3745
		2014	-1.0329	-0.5052	-0.5426	-0.3653
4	GJTL	2010	-1.0964	-0.4637	-1.2976	0.1562
		2011	-1.2277	-0.4637	-1.2924	0.1822
		2012	-1.0555	-0.3590	-1.0804	0.0707
		2013	-2.1079	-0.3590	-0.5382	0.0037
		2014	-1.7747	-0.3590	-0.8891	-0.0464
5	ICBP	2010	-0.8582	-0.3912	-0.4721	0.3691
		2011	-0.8674	-0.8060	-0.3020	0.3595
		2012	-0.8914	-0.3010	-0.3055	0.4588
		2013	-0.9788	-0.3010	-0.3029	0.5014
		2014	-0.9931	-0.1829	-0.3036	0.5394
6	INDF	2010	-1.0799	-0.2499	-0.4025	-0.3056
		2011	-1.0395	-0.1829	-0.3016	-0.3138
		2012	-1.0937	-0.1829	-0.3027	-0.3152
		2013	-1.3595	-0.1627	-0.3028	-0.2345
		2014	-1.2226	-0.1434	-0.3035	-0.2297
7	INTP	2010	-0.6776	-0.3590	-0.5226	0.5991
		2011	-0.7025	-0.4260	-0.5230	0.5552
		2012	-0.6792	-0.2499	-0.4584	0.5773
		2013	-0.7249	-0.1249	-0.1796	0.4629
		2014	-0.7385	-0.3912	-0.0255	0.5222
8	KAEF	2010	-1.0773	-0.5508	-0.6985	-0.0652
		2011	-1.0191	-0.5508	-0.6988	0.1317
		2012	-1.0141	-0.4637	-0.8156	0.3588

		2013	-1.0595	-0.4637	-0.6019	0.2223
		2014	-1.0985	-0.4260	-2.6990	0.4957
9	KLBF	2010	-0.7187	-0.6600	-0.2917	0.6543
		2011	-0.7349	-0.4260	-0.1865	0.6090
		2012	-0.7247	-0.2499	-0.1754	0.7398
		2013	-0.7592	-0.1829	-0.3471	0.7346
		2014	-0.7678	-0.1829	-0.3652	0.8521
10	SCCO	2010	-1.2782	-0.6021	-0.9940	-0.0476
		2011	-1.1226	-0.6021	-0.7724	-0.0680
		2012	-0.9423	-0.5052	-0.6863	0.0493
		2013	-1.2248	-0.4260	-0.3087	0.0460
		2014	-1.0804	-0.3912	-0.6469	-0.0006
11	SMSM	2010	-0.8111	-0.6021	-0.2767	0.2814
		2011	-0.7147	-0.6021	0.0300	0.3289
		2012	-0.7298	-0.6021	-0.3676	0.4703
		2013	-0.6857	-0.5508	-0.1840	0.5222
		2014	-0.6182	-0.5508	-0.3696	0.6287
12	UNVR	2010	-0.4101	-0.8060	-0.0464	0.2970
		2011	-0.4009	-0.8060	0.0003	1.1563
		2012	-0.3938	-0.5508	-0.0002	1.1443
		2013	-0.3969	-0.5052	-0.0003	1.1915
		2014	-0.3960	-0.5508	-0.3500	1.2537

LAMPIRAN 5

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	60	.008	.404	.16488	.103810
CSR	60	.063	.750	.35471	.172304
DPR	60	.002	1.515	.46328	.296035
TobinsQ	60	.279	17.936	3.55281	3.724084
Valid N (listwise)	60				

LAMPIRAN 6

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.45335859
Most Extreme Differences	Absolute	.117
	Positive	.117
	Negative	-.089
Kolmogorov-Smirnov Z		.902
Asymp. Sig. (2-tailed)		.389

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolonieritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.746	.218		3.424	.001		
	ROA	.656	.178	.460	3.676	.001	.832	1.202
	CSR	-.249	.270	-.109	-.923	.360	.933	1.072
	DPR	.076	.151	.061	.505	.615	.888	1.126

a. Dependent Variable: TobinsQ

Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.343	.177		1.933	.058
	ROA	-.008	.145	-.008	-.054	.957
	CSR	.359	.220	.217	1.632	.108
	DPR	-.144	.123	-.159	-1.166	.249

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.521[a]	.272	.233	.4653437044	1.889

a. Predictors: (Constant), DPR, CSR, ROA

b. Dependent Variable: TobinsQ

LAMPIRAN 7

HASIL UJI PESAMAAN PERTAMA (HIPOTESIS 1)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.508[a]	.258	.245	.4615659241

a. Predictors: (Constant), ROA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.291	1	4.291	20.140	.000[b]
	Residual	12.356	58	.213		
	Total	16.647	59			

a. Dependent Variable: TobinsQ

b. Predictors: (Constant), ROA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.887	.140		6.354	.000
	ROA	.724	.161	.508	4.488	.000

a. Dependent Variable: TobinsQ

LAMPIRAN 8

HASIL UJI PERSAMAAN KEDUA (HIPOTESIS 2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.562[a]	.316	.280	.4508287940

a. Predictors: (Constant), ROA * CSR, CSR, ROA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.265	3	1.755	8.635	.000[a]
	Residual	11.382	56	.203		
	Total	16.647	59			

a. Predictors: (Constant), ROA * CSR, CSR, ROA

b. Dependent Variable: TobinsQ

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.228	.332		.686	.495
	ROA	-.052	.406	-.037	-.128	.898
	CSR	-1.365	.624	-.597	-2.190	.033
	ROA * CSR	-1.708	.861	-.654	-1.984	.052

a. Dependent Variable: TobinsQ

LAMPIRAN 9

HASIL UJI PURE MODERATOR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.562[a]	.316	.292	.4469224351

a. Predictors: (Constant), ROA * CSR, CSR

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.262	2	2.631	13.172	.000[a]
	Residual	11.385	57	.200		
	Total	16.647	59			

a. Predictors: (Constant), ROA * CSR, CSR

b. Dependent Variable: TobinsQ

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.266	.142		1.874	.066
	CSR	-1.295	.300	-.566	-4.320	.000
	ROA * CSR	-1.607	.343	-.615	-4.690	.000

a. Dependent Variable: TobinsQ

LAMPIRAN 10

HASIL PERSAMAAN KETIGA (HIPOTESIS 3)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.662[a]	.439	.409	.4085251447

a. Predictors: (Constant), ROA * DPR, ROA, DPR

ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.301	3	2.434	14.583	.000[a]
	Residual	9.346	56	.167		
	Total	16.647	59			

a. Predictors: (Constant), ROA * DPR, ROA, DPR

b. Dependent Variable: TobinsQ

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.588	.206		7.700	.000
	ROA	1.545	.251	1.082	6.143	.000
	DPR	1.682	.405	1.345	4.154	.000
	ROA * DPR	1.732	.411	1.643	4.215	.000

a. Dependent Variable: TobinsQ