

## ITEM CSRDI

No	Kode GRI	Item CSRDI 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 berserikat
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 pada komunitas
64	SO2	Hubungan bisnis dan risiko 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





# Statistik Deskriptif Perusahaan Manufaktur di Indonesia

## Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PBV	78	.200	3.050	.87333	.593483
CSR	78	.253	.291	.26722	.013957
MOWN	78	.02	40.05	10.4815	9.11185
ROA	78	-.0960	.1470	.039767	.0425483
Valid N (listwise)	78				

# Uji Normalitas Data Perusahaan Manufaktur di Indonesia

## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.52614630
Most Extreme Differences	Absolute	.134
	Positive	.134
	Negative	-.076
Kolmogorov-Smirnov Z		1.180
Asymp. Sig. (2-tailed)		.123

a. Test distribution is Normal.

b. Calculated from data.

# Uji Autokorelasi dan Multikolinearitas Model Regresi Perusahaan Manufaktur di Indonesia

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	ROA, CSR, MOWN	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: PBV

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.463 <sup>a</sup>	.214	.182	.536705	2.095

- a. Predictors: (Constant), ROA, CSR, MOWN  
 b. Dependent Variable: PBV

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.805	3	1.935	6.718	.000 <sup>a</sup>
	Residual	21.316	74	.288		
	Total	27.121	77			

- a. Predictors: (Constant), ROA, CSR, MOWN  
 b. Dependent Variable: PBV

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.697	1.211		-2.227	.029		
	CSR	13.336	4.609	.314	2.894	.005	.904	1.106
	MOWN	-.017	.007	-.255	-2.327	.023	.887	1.127
	ROA	4.530	1.463	.325	3.095	.003	.965	1.036

- a. Dependent Variable: PBV

# Uji Heteroskedastisitas Model Regresi Perusahaan Manufaktur di Indonesia

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	ROA, CSR, MOWN	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: abse1

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.297 <sup>a</sup>	.088	.051	.32415

- a. Predictors: (Constant), ROA, CSR, MOWN

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.750	3	.250	2.380	.076 <sup>a</sup>
	Residual	7.775	74	.105		
	Total	8.526	77			

- a. Predictors: (Constant), ROA, CSR, MOWN  
 b. Dependent Variable: abse1

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.660	.731		-.903	.369
	CSR	4.092	2.783	.172	1.470	.146
	MOWN	-.008	.004	-.231	-1.960	.054
	ROA	1.515	.884	.194	1.714	.091

- a. Dependent Variable: abse1



# Uji Regresi Pengaruh CSR dan MOWN terhadap PBV Perusahaan Manufaktur di Indonesia

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	MOWN, CSR <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.335 <sup>a</sup>	.112	.089	.566580

a. Predictors: (Constant), MOWN, CSR

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.045	2	1.523	4.743	.011 <sup>a</sup>
	Residual	24.076	75	.321		
	Total	27.121	77			

a. Predictors: (Constant), MOWN, CSR

b. Dependent Variable: PBV

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.794	1.278		-2.187	.032
	CSR	14.245	4.855	.335	2.934	.004
	MOWN	-.013	.007	-.204	-1.784	.079

a. Dependent Variable: PBV

# Uji MRA Pengaruh CSR\*ROA terhadap PBV Perusahaan Manufaktur di Indonesia

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	CSR*ROA <sup>a</sup> CSR, ROA	.	Enter

- a. All requested variables entered.  
b. Dependent Variable: PBV

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.449 <sup>a</sup>	.202	.170	.540827

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

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.477	3	1.826	6.241	.001 <sup>a</sup>
	Residual	21.645	74	.292		
	Total	27.121	77			

- a. Predictors: (Constant), CSR\*ROA, CSR, ROA  
b. Dependent Variable: PBV

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.310	1.641		.189	.851
	CSR	1.293	6.223	.030	.208	.836
	ROA	-59.901	31.195	-4.294	-1.920	.059
	CSR*ROA	243.141	118.530	4.616	2.051	.044

- a. Dependent Variable: PBV

# Uji MRA Pengaruh MOWN\*ROA terhadap PBV Perusahaan Manufaktur di Indonesia

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	MOWN* ROA, ROA, MOWN <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.415 <sup>a</sup>	.172	.139	.550787

a. Predictors: (Constant), MOWN\*ROA, ROA, MOWN

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.672	3	1.557	5.134	.003 <sup>a</sup>
	Residual	22.449	74	.303		
	Total	27.121	77			

a. Predictors: (Constant), MOWN\*ROA, ROA, MOWN

b. Dependent Variable: PBV

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.597	.143		4.176	.000
	MOWN	.007	.011	.112	.653	.516
	ROA	8.339	2.284	.598	3.651	.000
	MOWN*ROA	-.272	.133	-.460	-2.053	.044

a. Dependent Variable: PBV

## Statistik Deskriptif Perusahaan Manufaktur di Singapura

### Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PBV	92	.175	1.283	.50996	.235768
CSR	92	.392	.418	.40020	.010681
MOWN	92	1.87	67.54	22.3880	19.23895
ROA	92	.001	.971	.09650	.161668
Valid N (listwise)	92				

## Uji Normalitas Data Perusahaan Manufaktur di Singapura

### NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		92
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.19435448
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.046
Kolmogorov-Smirnov Z		.958
Asymp. Sig. (2-tailed)		.318

a. Test distribution is Normal.

b. Calculated from data.

# Uji Autokorelasi dan Multikolinearitas Model Regresi Perusahaan Manufaktur di Singapura

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	ROA, CSR, MOWN	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: PBV

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.566 <sup>a</sup>	.320	.297	.197640	2.110

- a. Predictors: (Constant), ROA, CSR, MOWN  
 b. Dependent Variable: PBV

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.621	3	.540	13.833	.000 <sup>a</sup>
	Residual	3.437	88	.039		
	Total	5.058	91			

- a. Predictors: (Constant), ROA, CSR, MOWN  
 b. Dependent Variable: PBV

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.963	.780		-5.083	.000		
	CSR	11.011	1.955	.499	5.633	.000	.985	1.016
	MOWN	.002	.001	.170	1.918	.058	.984	1.016
	ROA	.167	.129	.114	1.289	.201	.985	1.016

- a. Dependent Variable: PBV

# Uji Heteroskedastisitas Model Regresi Perusahaan Manufaktur di Singapura

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	ROA, CSR, MOWN	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: abse2

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.291 <sup>a</sup>	.084	.053	.12090

- a. Predictors: (Constant), ROA, CSR, MOWN

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.119	3	.040	2.707	.050 <sup>a</sup>
	Residual	1.286	88	.015		
	Total	1.405	91			

- a. Predictors: (Constant), ROA, CSR, MOWN  
 b. Dependent Variable: abse2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.554	.477		-1.162	.248
	CSR	1.658	1.196	.143	1.387	.169
	MOWN	.001	.001	.193	1.879	.064
	ROA	.092	.079	.120	1.164	.248

- a. Dependent Variable: abse2

# Uji Regresi Pengaruh CSR dan MOWN terhadap PBV Perusahaan Manufaktur di Singapura

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	MOWN, CSR <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.555 <sup>a</sup>	.308	.292	.198374

a. Predictors: (Constant), MOWN, CSR

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.556	2	.778	19.770	.000 <sup>a</sup>
	Residual	3.502	89	.039		
	Total	5.058	91			

a. Predictors: (Constant), MOWN, CSR

b. Dependent Variable: PBV

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.033	.781		-5.166	.000
	CSR	11.218	1.955	.508	5.737	.000
	MOWN	.002	.001	.180	2.029	.045

a. Dependent Variable: PBV



# Uji MRA Pengaruh CSR\*ROA terhadap PBV Perusahaan Manufaktur di Singapura

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	CSR*ROA <sup>a</sup> CSR, ROA	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.570 <sup>a</sup>	.325	.302	.196978

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

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.644	3	.548	14.123	.000 <sup>a</sup>
	Residual	3.414	88	.039		
	Total	5.058	91			

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

b. Dependent Variable: PBV

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.922	.946		-3.090	.003
	CSR	8.513	2.370	.386	3.592	.001
	ROA	-9.310	4.584	-6.384	-2.031	.045
	CSR*ROA	23.823	11.493	6.528	2.073	.041

a. Dependent Variable: PBV

# Uji MRA Pengaruh MOWN\*ROA terhadap PBV Perusahaan Manufaktur di Singapura

## Regression

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	MOWN* ROA, MOWN, ROA <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.423 <sup>a</sup>	.179	.151	.217264

a. Predictors: (Constant), MOWN\*ROA, MOWN, ROA

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.904	3	.301	6.387	.001 <sup>a</sup>
	Residual	4.154	88	.047		
	Total	5.058	91			

a. Predictors: (Constant), MOWN\*ROA, MOWN, ROA

b. Dependent Variable: PBV

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.352	.044		7.995	.000
	MOWN	.005	.001	.384	3.494	.001
	ROA	1.267	.343	.869	3.692	.000
	MOWN*ROA	-.031	.009	-.815	-3.328	.001

a. Dependent Variable: PBV

# Uji Beda CSRDI Perusahaan Manufaktur di Indonesia dan Singapura

## T-Test

**Group Statistics**

	Kelompok	N	Mean	Std. Deviation	Std. Error Mean
CSRDI	Indonesia	78	.26722	.013957	.001580
	Singapura	92	.40020	.010681	.001114

**Independent Samples Test**

		CSRDI	
		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	15.279	
	Sig.	.000	
t-test for Equality of Means	t	-70.289	-68.784
	df	168	142.688
	Sig. (2-tailed)	.000	.000
	Mean Difference	-.132978	-.132978
	Std. Error Difference	.001892	.001933
95% Confidence Interval of the Difference	Lower	-.136713	-.136799
	Upper	-.129243	-.129156

# Hasil Regresi 1 Uji Chow

## Regression

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	CSR <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.525 <sup>a</sup>	.276	.268	.201780

a. Predictors: (Constant), CSR

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.394	1	1.394	34.238	.000 <sup>a</sup>
	Residual	3.664	90	.041		
	Total	5.058	91			

a. Predictors: (Constant), CSR

b. Dependent Variable: PBV

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.127	.793		-5.206	.000
	CSR	11.587	1.980	.525		

a. Dependent Variable: PBV

## Hasil Regresi 2 Uji Chow

### Regression

#### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	CSR <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.273 <sup>a</sup>	.075	.062	.574653

a. Predictors: (Constant), CSR

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.024	1	2.024	6.129	.016 <sup>a</sup>
	Residual	25.097	76	.330		
	Total	27.121	77			

a. Predictors: (Constant), CSR

b. Dependent Variable: PBV

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.231	1.256		-1.777	.080
	CSR	11.616	4.692	.273		

a. Dependent Variable: PBV

## Hasil Regresi 3 Uji Chow

### Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CSR <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PBV

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.323 <sup>a</sup>	.105	.099	.448590

a. Predictors: (Constant), CSR

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.946	1	3.946	19.609	.000 <sup>a</sup>
	Residual	33.807	168	.201		
	Total	37.753	169			

a. Predictors: (Constant), CSR

b. Dependent Variable: PBV

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.444	.177		8.176	.000
	CSR	-2.261	.511	-.323	-4.428	.000

a. Dependent Variable: PBV