

LAMPIRAN 2

HASIL SPSS

1. HASIL UJI DESKRIPTIVE STATISTIC

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ERC	225	-4.61	.24	-2.0567	1.30333
CSR	225	.04	.49	.1709	.10569
BETA	225	.00	144.95	3.7746	14.40443
PBV	225	.00	28.58	1.8929	2.58139
FIRM SIZE	225	16.57	30.87	25.6048	3.37477
Valid N (listwise)	225				

2. HASIL UJI NORMALITAS

		Unstandardized Residual
N		225
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.27329450
	Absolute	.044
Most Extreme Differences	Positive	.039
	Negative	-.044
Kolmogorov-Smirnov Z		.666
Asymp. Sig. (2-tailed)		.767

a. Test distribution is Normal.

b. Calculated from data.

3. HASIL UJI MULTIKOLINIERITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.653	.744		-2.224	.027	
	CSR	.470	.856	.038	.549	.583	.900
	BETA	.009	.006	.102	1.528	.128	.982
	PBV	.077	.034	.153	2.289	.023	.968
	FIRM SIZE	-.026	.027	-.067	-.977	.330	.916

a. Dependent Variable: ERC

b. Predictors: (Constant), FIRM SIZE, PBV, BETA, CSR

4. HASIL UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.213 ^a	.046	.028	1.28482	2.082

a. Predictors: (Constant), FIRM SIZE, PBV, BETA, CSR

5.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.920	.417		2.205	.029
	CSR	-.422	.480	-.062	-.878	.381
	BETA	-.005	.003	-.090	-1.341	.181
	PBV	-.005	.019	-.018	-.264	.792
	FIRM SIZE	.009	.015	.042	.594	.553

a. Dependent Variable: abs_res

6. HASIL UJI REGRESI LINIER BERGANDA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.653	.744		-2.224	.027
1 CSR	.470	.856	.038	.549	.583
BETA	.009	.006	.102	1.528	.128
PBV	.077	.034	.153	2.289	.023
FIRM SIZE	-.026	.027	-.067	-.977	.330

a. Dependent Variable: ERC

Sumber : Hasil olah Data melalui SPSS ver.20, 2018

7. HASIL UJI KOEFISIEN DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.213 ^a	.046	.028	1.28482

a. Predictors: (Constant), FIRM SIZE, PBV, BETA, CSR

b. Dependent Variable: ERC

8. HASIL UJ KELAYAKAN MODEL (F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.335	4	4.334	2.625	.036 ^b
	Residual	363.166	220	1.651		
	Total	380.502	224			

a. Dependent Variable: ERC

b. Predictors: (Constant), FIRM SIZE, PBV, BETA, CSR

9. HASIL UJI HIPOTESIS (T)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.		
	B	Std. Error	Beta				
1	(Constant)	-1.653	.744			-2.224	.027
	CSR	.470	.856	.038	.549	.583	
	BETA	.009	.006	.102	1.528	.128	
	PBV	.077	.034	.153	2.289	.023	
	FIRM SIZE	-.026	.027	-.067	-.977	.330	

b. Dependent Variable: ERC

Sumber : Hasil olah Data melalui SPSS ver.20, 2018

SAMPLE PERUSAHAAN MANUFAKTUR

Lampiran 1

1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ALDO	Alkindo Naratama Tbk
3	ALKA	Alaska Industrindo Tbk
4	ALMI	Alumindo Light Metal Industry Tbk
5	ALTO	Tri Banyan Tirta Tbk
6	AMFG	Asahimas Flat Glass Tbk
7	ARNA	Arwana Citra Mulia Tbk
8	ASII	Astra International Tbk
9	AUTO	Astra Auto Part Tbk
10	BAJA	Saranacentral Bajatama Tbk
11	BATA	Sepatu Bata Tbk
12	BIMA	Primarindo Asia Infrastructure Tbk
13	BTON	Beton Jaya Manunggal Tbk
14	CPIN	Charoen Pokphand Indonesia Tbk
15	DLTA	Delta Djakarta Tbk
16	DPNS	Duta Pertiwi Nusantara
17	DVLA	Darya Varia Laboratoria Tbk
18	EKAD	Ekadharma International Tbk
19	GDST	Gunawan Dianjaya Steel Tbk
20	GGRM	Gudang Garam Tbk
21	HDTX	Panasia Indo Resources Tbk d.h Panasia Indosyntec Tbk
22	HMSP	Hanjaya Mandala Sampoerna Tbk
23	ICBP	Indofood CBP Sukses Makmur Tbk
24	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk
25	IMAS	Indomobil Sukses International Tbk
26	INAI	Indal Aluminium Industry Tbk
27	INCI	Intan Wijaya International Tbk
28	INDF	Indofood Sukses Makmur Tbk
29	INDS	Indospring Tbk)
30	INTP	Indocement Tunggul Prakasa Tbk
31	JECC	Jembo Cable Company Tbk
32	JPFA	Japfa Comfeed Indonesia Tbk
33	KAEF	Kimia Farma Tbk
34	KBLI	KMI Wire and Cable Tbk
35	KBLM	Kabelindo Murni Tbk

SAMPLE PERUSAHAAN MANUFAKTUR

36	KBRI	Kertas Basuki Rachmat Indonesia Tbk
37	KLBF	Kalbe Farma Tbk
38	LMPI	Kalbe Farma Tbk
39	LMSH	Lionmesh Prima Tbk
40	MAIN	Malindo Feedmill Tbk
41	MBTO	Martina Berto Tbk
42	MERK	Merck Tbk
43	MLBI	Multi Bintang Indonesia Tbk
44	MLIA	Mulia Industrindo Tbk
45	MYOR	Mayora Indah Tbk
46	PSDN	Prashida Aneka Niaga Tbk
47	PYFA	Pyridam Farma Tbk
48	RICY	Ricky Putra Globalindo Tbk
49	RMBA	Bentoel International Investama Tbk
50	ROTI	Nippon Indosari Corporindo Tbk
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
52	SIMA	Siwani Makmur Tbk
53	SIPD	Siearad Produce Tbk
54	SKBM	Sekar Bumi Tbk
55	SKLT	Sekar Laut Tbk
56	SMBR	Semen Baturaja Persero
57	SMCB	Holcim Indonesia Tbk d.h Semen Cibinong Tbk
58	SMGR	Semen Indonesia Tbk d.h Semen Gresik Tbk
59	SMSM	Selamat Sempurna Tbk
60	SPMA	Suparma Tbk
61	SQBB	Taisho Pharmaceutical Tbk
62	SRSN	Indo Acitama Tbk
63	STAR	Star Petrochem Tbk
64	TALF	Tunas Alfin Tbk
65	TCID	Mandom Indonesia Tbk
66	TIRT	Tirta Mahakam Resources Tbk
67	TRIS	Trisula International Tbk
68	TRST	Trias Sentosa Tbk
69	TSPC	Tempo Scan Pasific Tbk
70	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
71	UNIT	Nusantara Inti Corpora Tbk
72	UNVR	Unilever Indonesia Tbk
72	VOKS	Voksel Electric Tbk

SAMPLE PERUSAHAAN MANUFAKTUR

74	WIIM	Wismilak Inti Makmur Tbk
75	YPAS	Yana Prima Hasta Persada Tbk



FORMULIR

BIRO ADMINISTRASI AKADEMIK KEMAHASISWAAN (BAAK)

FORM KONSULTASI/BIMBINGAN SKRIPSI/TUGAS AKHIR *)

A : RESTI TIARA PUTRI
 : 191220131
 BIMBING I : Dedi Putra, SE, M.S. Ak.
 BIMBING II :
 LAPORAN : PENGARUH CSR DISCLOSURE, BETA, PRICE TO BOOK
 VALUE < PBV > DAN FIRM SIZE TERHADAP EARNING RESPONSE COEFFICIENT
 TUGAS SK : s.d (6+2 bulan)

HARI/TANGGAL	HASIL KONSULTASI	PARAF
15-11-17	Revisi fenomena, Rumusan masalah, Tujuan dan Penelitian terdahulu untuk mendukung penelitian anda.	[Signature]
21-11-17	Revisi penelitian terdahulu, sistematika penulisan dan fenomena masalah belum sesuai dengan yg diteliti	[Signature]
4-12-17	Revisi Grand teori, penelitian pendukung dan theory untuk penelitian ini. mohon disesuaikan	[Signature]
18-5-18	Revisi Metode Penelitian, uji f dan hasil Hipotesis → disesuaikan dengan replikasi	[Signature]
14-6-18	Revisi untuk hasil spss dan tabulasi	[Signature]
6-7-18	ACC Tabulasi buat spss BAB IV	[Signature]
13-7-18	Pembahasan diperbaiki disesuaikan dengan spss	[Signature]
23-7-18	Kesimpulan dan Daftar Pustaka.	[Signature]
24-7-18	ACC Sidang	[Signature]

Coret yang tidak perlu

Bandar Lampung, 13 AGUSTUS 2018
Ketua Jurusan

(Anik Rizki)
NIK. 01170509





SURAT KEPUTUSAN
REKTOR IIB DARMAJAYA
NOMOR : SK.011/DMJ/DFEB/BAAK/X-17

Tentang
Dosen Pembimbing Skripsi
Program Studi S1 Akuntansi

REKTOR IIB DARMAJAYA

- Memperhatikan :** 1. Bahwa dalam rangka usaha peningkatan mutu dan peranan IIB Darmajaya dalam melaksanakan Pendidikan Nasional perlu ditingkatkan kemampuan mahasiswa dalam Skripsi.
2. Laporan dan usulan Ketua Program Studi S1 Akuntansi.
- Menimbang :** 1. Bahwa untuk mengefektifkan tenaga pengajar dalam Skripsi mahasiswa perlu ditetapkan Dosen Pembimbing Skripsi.
2. Bahwa untuk maksud tersebut dipandang perlu menerbitkan Surat Keputusan Rektor.
- Mengingat :** 1. UU No.20 Tahun 2003 Tentang Sistem Pendidikan Nasional.
2. Peraturan Pemerintah No.60 Tahun 2010 tentang Pendidikan Sekolah Tinggi
3. Surat Keputusan Menteri Pendidikan Nasional Republik Indonesia No.165/D/O/2008 tertanggal 20 Agustus 2008 tentang Perubahan Status STMIK-STJE Darmajaya menjadi Informatics and Business Institute (IBI) Darmajaya
4. STATUTA IBI Darmajaya
5. Surat Ketua Yayasan Pendidikan Alfian Husin No. IM.003/YP-AH/X-08 tentang Persetujuan Perubahan Struktur Organisasi
6. Surat Keputusan Rektor O383/DMJ/REK/X-08 tentang Struktur Organisasi.
- Menetapkan**
- Pertama :** Mengangkat nama-nama seperti tersebut dalam lampiran Surat Keputusan ini sebagai Dosen Pembimbing Skripsi mahasiswa Program Studi S1 Akuntansi.
- Kedua :** Pembimbing Skripsi berkewajiban melaksanakan tugasnya sesuai dengan jadwal yang telah ditetapkan.
- Ketiga :** Pembimbing Skripsi yang ditunjuk akan diberikan honorarium yang besarnya sesuai dengan ketentuan peraturan dan norma penggajian dan honorarium IBI Darmajaya.
- Keempat :** Surat Keputusan ini berlaku sejak tanggal ditetapkan dan apabila dikemudian hari terdapat kekeliruan dalam keputusan ini, maka keputusan ini akan ditinjau kembali.

Ditetapkan di : Bandar Lampung

Pada tanggal : 24 Oktober 2017

a.n. Rektor IIB Darmajaya,
Dr. R. Satrio Nugroho, S.Pd, SE, M.Si, E.



1. Kabiro. SDM
2. Ketua Jurusan S1 Akuntansi
3. Yang bersangkutan
4. Arsip

Nomor : SK. 011/DMJ/DFEB/BAAK/X-17
Tanggal : 03 Juli 2018
Perihal : Pembimbing Penulisan Skripsi
Program Studi Strata Satu (S1) Akuntansi

Judul Penulisan Skripsi & Dosen Pembimbing
Program Studi Strata Satu (S1) Akuntansi

NO	NAMA	NPM	JUDUL	PEMBIMBING
1	Resti Tiara Putri	1412120131	Pengaruh CSR Disclosure, Beta, Price To Book Value, Firm Size Terhadap Earning Power Coficient	Resti Tiara, SE, M.Si
2	Tiara Amelia Safitri	1412120031	Analisis Pengaruh Enterprise Risk Management Disclosure, Intellectual Property Disclosure, Corporate Social Responsibility Disclosure, Dan Sustainability Report Disclosure Terhadap Nilai Perusahaan	Nolita Yeni S, SE., M.SAk, Akt

Keterangan : ** Surat Keputusan Ganti Judul



**EFFECT OF CORPORATE SOCIAL RESPONSIBILITY,
DISCLOSURE, BETA, PRICE TO BOOK VALUE, AND FIRM SIZE
ON EARNINGS RESPONSE COEFFICIENT**

By

**RESTI TIARA PUTRI
1412120131**

ABSTRACT

The objective of this research was proving empirically the effect of the corporate social responsibility disclosure, the BETA, the price to book value, and the firm size on the earnings response coefficient. The independent variables used in this research were the corporate social responsibility disclosure, the beta, the price to book value, and the firm size. The dependent variable used in this research was the earnings response coefficient. The population of this research was the manufacturing companies indexed in Indonesia Stock Exchange in 2014-2016. This research was conducted in the period of 2014-2016. The number of data collected in this research was 225 data. The sampling technique used in this research was the purposive sampling. A number of samples used in this research were 75 companies. The data analysis technique used in this research was the multiple linear regression. The data analytical tool used in this research was SPSS 20.0. The result of this research showed that the price to book value had a significant effect on the Earnings Response Coefficient; moreover, the corporate social responsibility disclosure, the beta, and the firm size did not have a significant effect on the earnings response coefficient.

Keywords: Corporate Social Responsibility Disclosure, BETA, Price to Book Value, Firm Size, Earnings Response Coefficient

