

LAMPIRAN

Lampiran 1. Kategori dan aspek dalam pedoman

Kategori	Ekonomi		Lingkungan	
Aspek	<ul style="list-style-type: none"> • Kebijakan Ekonomi • Keberadaan di Pasar • Dampak Ekonomi Tidak Langsung • Praktik Pengadaan 		Bahan Energi Air Keanekaragaman Hayati Emisi Efluen dan Limbah Produk dan Jasa Kepatuhan Transportasi Lain-lain Asemen Pemasok atas Lingkungan Mekanisme Pengaduan Masalah Lingkungan	
Kategori	Sosial			
Sub-Kategori	Praktek dan Kenyamanan Bekerja	Hak Asasi Manusia	Masyarakat	Tanggung Jaawab Atas Produk
Aspek	<ul style="list-style-type: none"> • Kepegawaian • Hubungan Indusrtial • Kesehatan dan Keselamatan Kerja 	<ul style="list-style-type: none"> • Investasi • Non-Diskriminasi • Kebebasan Berserikat dan Perjanjian Kerja 	<ul style="list-style-type: none"> • Masyarakat Lokal • Anti-Korupsi • Kebijakan Publik 	<ul style="list-style-type: none"> • Kesehatan dan Keselamatan Kerja • Pelabelan Produk dan Jasa • Komunikasi

	<ul style="list-style-type: none"> • Pelatihan dan Pendidikan • Keberagaman dan Kesetaraan Peluang • Kesetaraan Remunirasi Perempuan dan Laki-laki • Asesmen Pemasok atas Praktik Ketenagakerjaan • Mekanisme Pengaduan Masalah Ketenagakerjaan 	<p>Bersama (PKB)</p> <ul style="list-style-type: none"> • Pekerja Anak • Pekerja Paksa atau Wajib Pekerja • Praktik Keagamaan • Hak Adat • Asesmen Pemasok atas Hak Asasi Manusia • Mekanisme Pengaduan Hak Asai Manusia 	<ul style="list-style-type: none"> • Anti-Persain gan • Kepatu han • Asesme n • Pemaso k atas Dampa k • P terhada p • Mekanis me • Pengad uan • Dampa k • Terhad ap • Masyar akat 	<p>Pemasar an</p> <ul style="list-style-type: none"> • Privasi Pelangga n • Kepatuh an
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Lampiran 2. Tabel Tabulasi Yang Digunakan

NO	KODE	KP	CSR	TA
1	INTP	0	0.8131868	0.1815298
		0	0.8131868	0.1930693
		0	0.8131868	0.1591894
2	SMBR	0	0.7912088	0.4766334
		0	0.7912088	0.6526129
		0	0.7912088	0.6988593
3	SMCB	0	0.9010989	0.2101558
		0	0.9010989	0.2243370
		0	0.9010989	0.3342987
4	SMGR	0	0.9120879	0.2482985
		0	0.9120879	0.2580100
		0	0.9120879	0.2363499
5	WSBP	0	0.8681319	0.1859587
		0	0.8681319	0.1506089
		0	0.8681319	0.0650473
6	WTON	0	0.9670330	0.2141475
		0	0.9670330	0.1845190
		0	0.9670330	0.0563790
7	MARK	0	0.9780220	0.2622819
		0	0.9780220	0.2581772

		0	0.9780220	0.2276320
8	KRAS	1	0.6770330	- 0.0469064
		1	0.6770330	- 0.0495576
		1	0.6770330	3.2181854
9	LION	0	0.6593407	0.3860093
		0	0.6593407	0.8392503
		0	0.6593407	0.3461407
10	NIKL	0	0.7362637	0.1245586
		0	0.7362637	0.3120675
		0	0.7362637	0.2515560
11	DPNS	0	0.6153846	0.2403252
		0	0.6153846	0.3282227
		0	0.6153846	0.4618473
12	ETWA	0	0.7362637	- 0.0701117
		0	0.7362637	- 0.1727743
		0	0.7362637	0.1157217
13	INCI	0	0.6813187	0.2434048
		0	0.6813187	0.2342580
		0	0.6813187	0.1386261
14	SRSN	0	0.5494505	0.2381845
		0	0.5494505	0.2490026
		0	0.5494505	0.2765232

15	TPIA	1	0.7692308	0.2811193
		1	0.7692308	0.3901483
		1	0.7692308	0.7872326
16	AKPI	0	0.7802198	0.2995043
		0	0.7802198	0.3075886
		0	0.7802198	0.6226775
17	FPNI	0	0.7252747	0.2846298
		0	0.7252747	0.2416340
		0	0.7252747	0.3680511
18	IMPC	0	0.9230769	0.1016179
		0	0.9230769	0.3047467
		0	0.9230769	0.3400538
19	PBID	0	0.6593407	0.2269399
		0	0.6593407	0.2491252
		0	0.6593407	0.2362218
20	TRST	0	0.7252747	0.7448840
		0	0.7252747	1.2217541
		0	0.7252747	0.5820803
21	YPAS	0	0.7912088	0.0281707
		0	0.7912088	0.2032051
		0	0.7912088	0.1749947
22	CPIN	0	0.8571429	0.2295218

		0	0.8571429	0.2095787
		0	0.8571429	19.6142553
23	JPFA	1	0.9670330	0.2707707
		1	0.9670330	0.2677533
		1	0.9670330	0.2722824
24	INRU	0	0.7802198	0.0183821
		0	0.7802198	0.0072847
		0	0.7802198	0.5476593
25	SPMA	0	0.8241758	0.2502030
		0	0.8241758	0.2583480
		0	0.8241758	0.1686865
26	TKIM	0	0.8571429	0.0203069
		0	0.8571429	0.0984418
		0	0.8571429	0.0303636
27	KMTR	0	0.8351648	0.9595812
		0	0.8351648	0.6475941
		0	0.8351648	0.3427817
28	ASII	0	0.8791209	0.2178311
		0	0.8791209	0.2182710
		0	0.8791209	0.1458075
29	AUTO	0	0.8021978	0.2098071
		0	0.8021978	0.2378418

		0	0.8021978	1.3543435
30	GJTL	1	0.7582418	0.3685279
		1	0.7582418	0.3813945
		1	0.7582418	0.3305428
31	PBRX	0	0.9560440	0.2086746
		0	0.9560440	0.3003618
		0	0.9560440	0.2535390
32	AISA	0	0.8021978	0.4433641
		0	0.8021978	0.1683363
		0	0.8021978	0.1949286
33	CEKA	1	0.7912088	0.2491608
		1	0.7912088	0.2443535
		1	0.7912088	0.2192354
34	ICBP	0	0.8461538	0.3337084
		0	0.8461538	0.3253559
		0	0.8461538	0.2956840
35	MLBI	0	0.8681319	0.2674214
		0	0.8681319	0.2585454
		0	0.8681319	0.0279600
36	PSDN	0	0.7802198	0.3153668
		0	0.7802198	6.9345526
		0	0.7802198	0.5704193

37	HMSP	0	0.8021978	0.2462438
		0	0.8021978	0.2485243
		0	0.8021978	0.2311603
38	WIIM	0	0.7912088	0.2769350
		0	0.7912088	0.3625977
		0	0.7912088	0.1886548
39	DVLA	0	0.8791209	0.2645906
		0	0.8791209	0.2637901
		0	0.8791209	0.2428943
40	INAF	0	0.8681319	0.0113927
		0	0.8681319	0.1830504
		0	0.8681319	0.5924271
41	KAEF	1	0.7912088	0.2915559
		1	0.7912088	0.5852799
		1	0.7912088	0.7215611
42	KLBF	0	0.8021978	0.2476081
		0	0.8021978	0.2752421
		0	0.8021978	0.2217707
43	MERK	0	0.8351648	0.2555481
		0	0.8351648	0.3784170
		0	0.8351648	0.3216759
44	SCPI	0	0.8681319	0.3418487

		0	0.8681319	0.3809874
		0	0.8681319	0.2435951
45	SIDO	0	0.7692308	0.2350534
		0	0.7692308	0.2478463
		0	0.7692308	0.2213600
46	MRAT	0	0.8461538	2.2021074
		0	0.8461538	0.9457359
		0	0.8461538	2.0950868
47	TCID	0	0.7472527	0.2624454
		0	0.7472527	0.2778365
		0	0.7472527	0.0450012
48	UNVR	0	0.8131868	0.2524595
		0	0.8131868	0.2533824
		0	0.8131868	0.2219357
49	WOOD	0	0.7142857	0.2544644
		0	0.7142857	0.2310859
		0	0.7142857	0.2375081
50	HRTA	1	0.6923077	0.2556953
		1	0.6923077	0.2504996
		1	0.6923077	0.2163472

Lampiran 3. SPSS

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CSR, Koneksi Politik ^b		Enter

a. Dependent Variable: Tax Avoidance

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,324 ^a	,105	,084	,1032579659

a. Predictors: (Constant), CSR, Koneksi Politik

b. Dependent Variable: Tax Avoidance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,109	2	,054	5,104	,008 ^b
	Residual	,928	87	,011		
	Total	1,036	89			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), CSR, Koneksi Politik

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,320	,110		2,896	,005
	Koneksi Politik	,089	,029	,309	3,039	,003

CSR	-.113	.136	-.084	-.829	.409
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a. Dependent Variable: Tax Avoidance

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.212015301	.330662280	.243902606	.0349716758	90
Residual	-.2028703690	.4652518332	0E-10	.1020911717	90
Std. Predicted Value	-.912	2.481	.000	1.000	90
Std. Residual	-1.965	4.506	.000	.989	90

a. Dependent Variable: Tax Avoidance

NPAR TESTS

/K-S(NORMAL)=RES_2
 /MISSING ANALYSIS
 /METHOD=MC CIN(95) SAMPLES(10000).

NPar Tests

Notes

Output Created		06-MAR-2022 21:12:34
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	90
	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.

Syntax		NPAR TESTS /K-S(NORMAL)=RES_2 /MISSING ANALYSIS /METHOD=MC CIN(95) SAMPLES(10000).
Resources	Processor Time	00:00:00,23
	Elapsed Time	00:00:00,25
	Number of Cases Allowed ^a	196608
	Time for Exact Statistics	0:00:00,19

a. Based on availability of workspace memory.

[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		90	
Normal Parameters ^{a,b}	Mean	0E-7	
	Std. Deviation	,10209117	
Most Extreme Differences	Absolute	,102	
	Positive	,102	
	Negative	-,065	
Kolmogorov-Smirnov Z		,967	
Asymp. Sig. (2-tailed)		,307	
Monte Carlo Sig. (2-tailed)	Sig.	,289 ^c	
	95% Confidence Interval	Lower Bound	,280
		Upper Bound	,298

a. Test distribution is Normal.

b. Calculated from data.

c. Based on 10000 sampled tables with starting seed 624387341.

```
COMPUTE ares=ABS(RES_2).
EXECUTE.
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS BCOV R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
```

/DEPENDENT ares
 /METHOD=ENTER X1 X2
 /SAVE RESID.

Regression

Notes

Output Created		06-MAR-2022 21:20:09
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	90
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS BCOV R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT ares /METHOD=ENTER X1 X2 /SAVE RESID.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,04

Variables Created or Modified	Memory Required	1700 bytes
	Additional Memory Required for Residual Plots	0 bytes
	RES_3	Unstandardized Residual

[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CSR, Koneksi Politik ^b		Enter

a. Dependent Variable: ares

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,085 ^a	,007	-,016	,07176

a. Predictors: (Constant), CSR, Koneksi Politik

b. Dependent Variable: ares

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,003	2	,002	,318	,728 ^b
	Residual	,448	87	,005		
	Total	,451	89			

a. Dependent Variable: ares

b. Predictors: (Constant), CSR, Koneksi Politik

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	,084	,077	1,091	,278

Koneksi Politik	,016	,020	,082	,767	,445
CSR	-,017	,095	-,019	-,179	,859

a. Dependent Variable: ares

Coefficient Correlations^a

Model		CSR	Koneksi Politik
1	Correlations	CSR	1,000
		Koneksi Politik	,051
1	Covariances	CSR	9,841E-005
		Koneksi Politik	,000

a. Dependent Variable: ares

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0676	,0876	,0728	,00607	90
Residual	-,07921	,37891	,00000	,07095	90
Std. Predicted Value	-,850	2,455	,000	1,000	90
Std. Residual	-1,104	5,280	,000	,989	90

a. Dependent Variable: ares

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2
/RESIDUALS DURBIN.

```

[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method

1	CSR, Koneksi Politik ^b	. Enter
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a. Dependent Variable: Tax Avoidance

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,324 ^a	,105	,084	,1032579659	1,7742

a. Predictors: (Constant), CSR, Koneksi Politik

b. Dependent Variable: Tax Avoidance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,109	2	,054	5,104	,008 ^b
	Residual	,928	87	,011		
	Total	1,036	89			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), CSR, Koneksi Politik

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,320	,110		2,896	,005		
	Koneksi Politik	,089	,029	,309	3,039	,003	,997	1,003
	CSR	-,113	,136	-,084	-,829	,409	,997	1,003

a. Dependent Variable: Tax Avoidance

Coefficient Correlations^a

Model		CSR	Koneksi Politik
1	Correlations	CSR	,051
		Koneksi Politik	1,000
	Covariances	CSR	,019
			,000

	Koneksi Politik	,000	,001
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a. Dependent Variable: Tax Avoidance

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Koneksi Politik	CSR
	1	2,256	1,000	,00	,06	,00
1	2	,739	1,747	,00	,93	,00
	3	,005	21,496	1,00	,01	1,00

a. Dependent Variable: Tax Avoidance

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,212015301	,330662280	,243902606	,0349716758	90
Residual	-,2028703690	,4652518332	0E-10	,1020911717	90
Std. Predicted Value	-,912	2,481	,000	1,000	90
Std. Residual	-1,965	4,506	,000	,989	90

a. Dependent Variable: Tax Avoidance

DESCRIPTIVES VARIABLES=X1 X2 Y
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		06-MAR-2022 21:22:25
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	90
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.

Syntax		DESCRIPTIVES VARIABLES=X1 X2 Y /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00,03
	Elapsed Time	00:00:00,02

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Koneksi Politik	90	0	1	,17	,375
CSR	90	,6153846	,9670330	,804761907	,0804839734
Tax Avoidance	90	,0203069	,7872326	,243902606	,1079148991
Valid N (listwise)	90				