

LAMPIRAN

LAMPIRAN 1

Sample Perusahaan

1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Ind. Tbk
3	ARNA	Arwana Citramulia Tbk
4	ASII	Astra International Tbk
5	AUTO	Astra Otoparts Tbk
6	BATA	Sepatu Bata Tbk
7	BUDI	PT Budi Starch & Sweetener Tbk.
8	CEKA	PT Wilmar Cahaya Indonesia Tbk.
9	DLTA	Delta Djakarta Tbk
10	DPNS	Duta Pertiwi Nusantara Tbk
11	DVLA	Darya-Varia Laboratoria Tbk
12	EKAD	Ekadharma International Tbk
13	GGRM	Gudang Garam Tbk
14	HMSP	HM Sampoerna Tbk
15	ICBP	Indofood CBP Sukses Makmur Tbk
16	IGAR	Champion Pacific Indonesia Tbk
17	INAI	Indal Aluminium Industry Tbk
18	INCI	Intanwijaya Internasional Tbk
19	INDF	Indofood Sukses Makmur Tbk
20	INDS	Indospring Tbk
21	INTP	Indocement Tunggal Prakarsa Tbk
22	JECC	Jembo Cable Company Tbk
23	JPFA	JAPFA Comfeed Indonesia Tbk
24	KAEF	Kimia Farma (Persero) Tbk
25	KBLI	KMI Wire and Cable Tbk
26	KBLM	Kabelindo Murni Tbk
27	KDSI	Kedawung Setia Industrial Tbk
28	KLBF	Kalbe Farma Tbk
29	LION	Lion Metal Works Tbk
30	LMSH	Lionmesh Prima Tbk
31	MERK	Merck Tbk
32	MLBI	Multi Bintang Indonesia Tbk
33	MYOR	Mayora Indah Tbk
34	NIPS	Nipress Tbk
35	PICO	Pelangi Indah Canindo Tbk
36	PYFA	Pyridam Farma Tbk
37	RICY	Ricky Putra Globalindo Tbk

38	ROTI	Nippon Indosari Corpindo Tbk
39	SCCO	Supreme Cable Manufacturing & Commerce
40	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
41	SKBM	Sekar Bumi Tbk
42	SMBR	PT Semen Baturaja (Persero) Tbk
43	SMGR	Semen Indonesia (Persero) Tbk
44	SMSM	Selamat Sempurna Tbk
45	SRSN	Indo Acidatama Tbk
46	STAR	Star Petrochem Tbk
47	TCID	Mandom Indonesia Tbk
48	TRIS	Trisula International Tbk
49	TRST	Trias Sentosa Tbk
50	TSPC	Tempo Scan Pacific Tbk
51	ULTJ	Ultra Jaya Milk Industry Tbk
52	UNIT	Nusantara Inti Corpora Tbk
53	UNVR	Unilever Indonesia Tbk
54	VOKS	Voksel Electric Tbk
55	WIIM	Wismilak Inti Makmur Tbk

LAMPIRAN 2

Hasil Perhitungan Y (ERC)

NO	PERUSAHAAN	ERC		
		2015	2016	2017
1	ADES	-0.77	0.59	-0.16
2	AKPI	-0.06	0.04	0.07
3	ARNA	0.27	0.00	-0.43
4	ASII	0.12	-0.52	0.55
5	AUTO	0.61	-0.80	0.39
6	BATA	0.13	-0.96	0.01
7	BUDI	0.34	-0.68	0.25
8	CEKA	0.59	0.42	1.08
9	DLTA	0.78	-0.89	0.00
10	DPNS	-0.33	-0.06	0.12
11	DVLA	0.10	-0.37	0.23
12	EKAD	0.42	-0.70	0.50
13	GGRM	0.46	0.87	0.12
14	HMSP	0.78	0.15	-1.00

15	ICBP	0.09	0.45	-0.35
16	IGAR	0.09	-1.31	1.52
17	INAI	-0.22	0.88	-0.16
18	INCI	-0.02	0.46	0.08
19	INDF	0.13	-0.55	0.60
20	INDS	0.22	-1.67	1.95
21	INTP	0.26	-0.12	-0.60
22	JECC	0.16	0.56	1.46
23	JPFA	0.20	0.42	1.47
24	KAEF	1.77	0.57	2.02
25	KBLI	0.17	0.63	1.04
26	KBLM	0.13	0.62	1.08
27	KDSI	0.43	-0.87	0.35
28	KLBF	0.66	-0.31	0.17
29	LION	-0.25	-0.91	0.09
30	LMSH	0.20	-0.98	0.22
31	MERK	0.12	-2.72	0.57
32	MLBI	-1.28	-0.57	0.18
33	MYOR	-0.51	-1.31	0.05
34	NIPS	0.36	-0.03	-0.06
35	PICO	0.14	-0.67	0.71
36	PYFA	0.03	-0.76	0.73
37	RICY	0.03	0.01	0.25
38	ROTI	0.52	-0.26	0.32
39	SCCO	-0.22	-0.98	0.94
40	SIDO	0.08	-0.05	-0.20
41	SKBM	1.11	0.34	-0.57
42	SMBR	-0.12	0.12	8.68
43	SMGR	0.46	-0.29	-0.30
44	SMSM	0.35	-0.84	-0.92
45	SRSN	0.13	0.00	0.36
46	STAR	0.05	-0.58	-0.30
47	TCID	-0.71	0.59	-0.45
48	TRIS	0.02	0.48	0.22
49	TRST	0.66	-0.38	-0.38
50	TSPC	0.25	-0.45	0.30
51	ULTJ	-0.05	-0.02	-0.78
52	UNIT	0.64	-0.26	0.60
53	UNVR	-0.01	0.07	-0.71

54	VOKS	-0.87	-0.03	-0.04
55	WIIM	0.29	-0.62	0.22

LAMPIRAN 3

Hasil Perhitungan X1 (informasi Tingkat Laba)

NO	PERUSAHAAN	INFO TINGKAT LABA		
		2015	2016	2017
1	ADES	5.57	9.48	6.48
2	AKPI	40.65	77.05	19.61
3	ARNA	9.70	12.45	16.64
4	ASII	0.39	0.45	0.57
5	AUTO	66.95	100.30	113.65
6	BATA	99.63	3.25	4.13
7	BUDI	4.68	8.59	10.38
8	CEKA	179.07	419.66	180.54
9	DLTA	239.86	317.87	349.43
10	DPNS	29.77	30.23	18.01
11	DVLA	96.69	136.28	145.39
12	EKAD	67.32	129.78	109.04
13	GGRM	3353.71	3467.97	4030.66
14	HMSP	2227.36	109.72	108.93
15	ICBP	501.32	311.38	303.82
16	IGAR	52.89	71.29	74.45
17	INAI	90.33	112.23	122.01
18	INCI	93.69	55.18	91.44
19	INDF	422.47	599.85	585.97
20	INDS	2.95	75.51	173.17
21	INTP	1183.48	1051.37	505.22
22	JECC	16.30	875.81	551.29
23	JPFA	49.20	190.32	97.09
24	KAEF	45.55	48.90	59.72
25	KBLI	28.79	83.43	89.58
26	KBLM	11.39	18.97	39.28
27	KDSI	28.32	116.36	170.28
28	KLBF	43.90	50.15	52.34
29	LION	88.47	81.41	17.85
30	LMSH	20.25	65.13	135.07
31	MERK	6363.64	343.40	322.94

32	MLBI	235.84	466.13	627.46
33	MYOR	1397.93	62.11	72.94
34	NIPS	20.63	44.18	29.67
35	PICO	26.35	24.20	29.60
36	PYFA	5.77	9.62	13.32
37	RICY	20.98	21.87	25.80
38	ROTI	53.45	55.27	21.88
39	SCCO	773.99	1656.72	1312.02
40	SIDO	29.17	32.04	35.59
41	SKBM	42.87	24.07	14.99
42	SMBR	17.57	12.85	7.27
43	SMGR	762.95	764.57	344.44
44	SMSM	320.43	87.21	96.44
45	SRSN	2.58	1.84	2.94
46	STAR	6.39	7.29	5.34
47	TCID	2707.93	806.00	890.88
48	TRIS	35.82	24.12	13.58
49	TRST	9.01	12.04	13.60
50	TSPC	117.60	121.22	123.85
51	ULTJ	181.10	245.75	61.60
52	UNIT	5.12	11.41	14.08
53	UNVR	766.95	837.57	4.75
54	VOKS	0.33	192.57	40.00
55	WIIM	62.42	50.62	19.33

LAMPIRAN 4

Hasil Perhitungan X2 (Ukuran Perusahaan)

NO	PERUSAHAAN	UK PERUSAHAAN		
		2015	2016	2017
1	ADES	27.21	27.37	27.46
2	AKPI	28.69	28.59	28.64
3	ARNA	27.99	28.06	28.10
4	ASII	26.23	26.29	26.41
5	AUTO	23.39	23.41	23.42
6	BATA	27.40	27.41	27.48
7	BUDI	28.81	28.71	28.71
8	CEKA	28.03	27.99	27.96
9	DLTA	27.67	27.81	27.92

10	DPNS	26.34	26.41	26.45
11	DVLA	27.95	28.06	28.13
12	EKAD	26.69	27.28	27.40
13	GGRM	31.78	31.77	31.83
14	HMSP	31.27	31.38	31.40
15	ICBP	30.91	30.99	31.08
16	IGAR	26.67	26.81	26.96
17	INAI	27.92	27.92	27.82
18	INCI	25.86	26.32	26.44
19	INDF	32.15	32.04	32.11
20	INDS	28.57	28.54	28.52
21	INTP	30.95	31.04	30.99
22	JECC	21.03	21.19	21.38
23	JPFA	30.47	30.59	30.68
24	KAEF	28.81	29.16	29.44
25	KBLI	28.07	28.26	28.73
26	KBLM	27.21	27.18	27.84
27	KDSI	27.79	27.76	27.91
28	KLBF	30.25	30.35	30.44
29	LION	27.18	27.25	27.25
30	LMSH	25.62	25.82	25.81
31	MERK	27.19	27.34	27.46
32	MLBI	28.37	28.45	28.55
33	MYOR	30.06	30.19	30.33
34	NIPS	28.07	28.21	28.27
35	PICO	27.13	27.18	27.30
36	PYFA	25.80	25.84	25.80
37	RICY	27.81	27.88	27.95
38	ROTI	28.63	28.70	29.15
39	SCCO	28.20	28.53	29.02
40	SIDO	28.66	28.73	28.78
41	SKBM	27.36	27.63	28.12
42	SMBR	28.82	22.20	22.34
43	SMGR	24.36	24.51	24.61
44	SMSM	28.43	28.44	28.52
45	SRSN	27.08	27.30	27.20
46	STAR	27.31	27.26	27.14
47	TCID	28.35	28.41	28.49
48	TRIS	27.24	27.18	27.02

49	TRST	28.84	28.82	28.83
50	TSPC	29.47	29.52	29.64
51	ULTJ	28.90	29.08	29.28
52	UNIT	26.86	26.79	26.78
53	UNVR	30.39	30.45	30.51
54	VOKS	28.06	28.14	28.38
55	WIIM	27.93	27.93	27.83

LAMPIRAN 5

Hasil Perhitungan X3 (CSR)

NO	PERUSAHAAN	CSR		
		2015	2016	2017
1	ADES	0.25	0.25	0.25
2	AKPI	0.18	0.18	0.18
3	ARNA	0.25	0.25	0.25
4	ASII	0.26	0.26	0.26
5	AUTO	0.55	0.56	0.56
6	BATA	0.23	0.23	0.23
7	BUDI	0.43	0.43	0.43
8	CEKA	0.22	0.22	0.22
9	DLTA	0.14	0.14	0.14
10	DPNS	0.26	0.26	0.26
11	DVLA	0.22	0.23	0.23
12	EKAD	0.21	0.21	0.21
13	GGRM	0.29	0.29	0.29
14	HMSP	0.22	0.27	0.20
15	ICBP	0.25	0.25	0.25
16	IGAR	0.26	0.26	0.26
17	INAI	0.16	0.16	0.16
18	INCI	0.23	0.23	0.23
19	INDF	0.25	0.25	0.25
20	INDS	0.16	0.23	0.23
21	INTP	0.25	0.25	0.25
22	JECC	0.29	0.29	0.32
23	JPFA	0.40	0.40	0.40
24	KAEF	0.33	0.35	0.35
25	KBLI	0.16	0.16	0.16

26	KBLM	0.14	0.14	0.14
27	KDSI	0.25	0.25	0.25
28	KLBF	0.48	0.48	0.48
29	LION	0.22	0.22	0.22
30	LMSH	0.24	0.24	0.24
31	MERK	0.22	0.22	0.22
32	MLBI	0.26	0.26	0.26
33	MYOR	0.45	0.45	0.23
34	NIPS	0.23	0.23	0.23
35	PICO	0.41	0.41	0.41
36	PYFA	0.23	0.23	0.23
37	RICY	0.41	0.41	0.41
38	ROTI	0.16	0.16	0.16
39	SCCO	0.29	0.29	0.29
40	SIDO	0.47	0.47	0.47
41	SKBM	0.35	0.35	0.35
42	SMBR	0.51	0.51	0.51
43	SMGR	0.49	0.51	0.51
44	SMSM	0.22	0.23	0.23
45	SRSN	0.25	0.25	0.25
46	STAR	0.37	0.38	0.38
47	TCID	0.15	0.15	0.15
48	TRIS	0.23	0.26	0.24
49	TRST	0.23	0.23	0.23
50	TSPC	0.33	0.33	0.33
51	ULTJ	0.29	0.29	0.29
52	UNIT	0.33	0.33	0.33
53	UNVR	0.58	0.58	0.58
54	VOKS	0.38	0.38	0.38
55	WIIM	0.31	0.31	0.31

LAMPIRAN 6

Hasil Perhitungan X4 (Pengungkapan Sukarela)

NO	PERUSAHAAN	SUKARELA		
		2015	2016	2017
1	ADES	0.73	0.73	0.73
2	AKPI	0.61	0.61	0.61

3	ARNA	0.58	0.58	0.58
4	ASII	0.64	0.64	0.64
5	AUTO	0.52	0.52	0.52
6	BATA	0.52	0.52	0.52
7	BUDI	0.52	0.52	0.52
8	CEKA	0.55	0.55	0.55
9	DLTA	0.55	0.55	0.55
10	DPNS	0.61	0.61	0.61
11	DVLA	0.64	0.64	0.64
12	EKAD	0.52	0.52	0.52
13	GGRM	0.67	0.67	0.67
14	HMSP	0.64	0.64	0.64
15	ICBP	0.70	0.70	0.70
16	IGAR	0.67	0.67	0.67
17	INAI	0.67	0.67	0.67
18	INCI	0.52	0.52	0.52
19	INDF	0.55	0.55	0.55
20	INDS	0.58	0.58	0.58
21	INTP	0.55	0.55	0.52
22	JECC	0.55	0.55	0.55
23	JPFA	0.52	0.52	0.52
24	KAEF	0.52	0.52	0.52
25	KBLI	0.64	0.64	0.64
26	KBLM	0.45	0.45	0.45
27	KDSI	0.67	0.67	0.67
28	KLBF	0.52	0.52	0.52
29	LION	0.58	0.58	0.58
30	LMSH	0.67	0.67	0.67
31	MERK	0.70	0.70	0.70
32	MLBI	0.70	0.70	0.70
33	MYOR	0.67	0.67	0.67
34	NIPS	0.48	0.48	0.48
35	PICO	0.67	0.67	0.67
36	PYFA	0.64	0.64	0.64
37	RICY	0.52	0.52	0.52
38	ROTI	0.67	0.67	0.67
39	SCCO	0.70	0.70	0.70
40	SIDO	0.55	0.55	0.55
41	SKBM	0.55	0.55	0.55

42	SMBR	0.52	0.52	0.52
43	SMGR	0.55	0.55	0.55
44	SMSM	0.58	0.58	0.58
45	SRSN	0.67	0.67	0.67
46	STAR	0.55	0.55	0.55
47	TCID	0.73	0.73	0.73
48	TRIS	0.61	0.61	0.61
49	TRST	0.67	0.67	0.67
50	TSPC	0.58	0.58	0.58
51	ULTJ	0.64	0.64	0.64
52	UNIT	0.52	0.52	0.52
53	UNVR	0.52	0.52	0.52
54	VOKS	0.52	0.52	0.52
55	WIIM	0.52	0.52	0.52

LAMPIRAN 7

Hasil SPSS

1. Analisis Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
ERC	165	-2.72	8.68	.1016	.93620
PEPS	165	.33	6363.64	302.6598	763.33030
UK	165	21.03	32.15	27.9801	2.01574
CSR	165	.14	.58	.2907	.10729
PENG SUKARELA	165	.45	.73	.5942	.07197
Valid N (listwise)	165				

2. Uji Normalitas Data Kolmogorof Smirnov

		Unstandardized Residual
N		165
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.90605933
	Absolute	.123
Most Extreme Differences	Positive	.123
	Negative	-.080
Kolmogorov-Smirnov Z		1.576
Asymp. Sig. (2-tailed)		.014

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Normalitas Data Runs Test

	Unstandardized Residual
Test Value ^a	-.03092
Cases < Test Value	82
Cases >= Test Value	83
Total Cases	165
Number of Runs	72
Z	-1.796
Asymp. Sig. (2-tailed)	.073

a. Median

4. Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.252 ^a	.063	.040	.91732	1.876

a. Predictors: (Constant), PENG SUKARELA, UK, PEPS, CSR

b. Dependent Variable: ERC

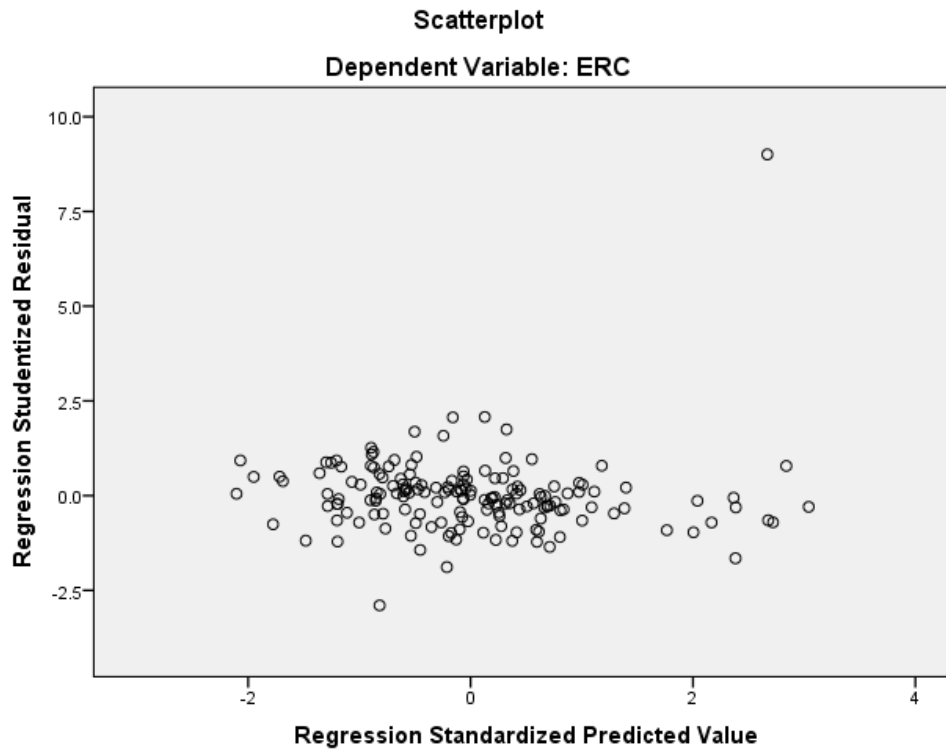
5. Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	3.622	1.270		2.851	.005		
	PEPS	.000	.000	.094	1.149	.252	.882	1.133
	UK	-.081	.037	-.175	-2.216	.028	.939	1.065
	CSR	.174	.722	.020	.241	.810	.854	1.171

PENG SUKARELA	-2.241	1.115	-.172	-2.010	.046	.797	1.255
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a. Dependent Variable: ERC

6. Uji Heterokedatisitas



7. Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.622	1.270		2.851	.005
1					
PEPS	.000	.000	.094	1.149	.252
UK	-.081	.037	-.175	-2.216	.028
CSR	.174	.722	.020	.241	.810
PENG SUKARELA	-2.241	1.115	-.172	-2.010	.046

a. Dependent Variable: ERC

8. Uji Koefisien Determinasi R^2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.252 ^a	.063	.040	.91732	1.876

a. Predictors: (Constant), PENG SUKARELA, UK, PEPS, CSR

b. Dependent Variable: ERC

9. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.106	4	2.276	2.705	.032 ^b
	Residual	134.635	160	.841		
	Total	143.740	164			

a. Dependent Variable: ERC

b. Predictors: (Constant), PENG SUKARELA, UK, PEPS, CSR

10. Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.622	1.270		2.851	.005
	PEPS	.000	.000	.094	1.149	.252
	UK	-.081	.037	-.175	-2.216	.028
	CSR	.174	.722	.020	.241	.810
	PENG SUKARELA	-2.241	1.115	-.172	-2.010	.046

a. Dependent Variable: ERC