

LAMPIRAN I

Tabel Perusahaan Manufaktur Subsektor Makanan dan Minuman Yang Beroperasi secara aktif

No	Nama dan Kode Perusahaan	Tahun			Sampel
		2014	2015	2016	
1	PT Akasha Wira International Tbk / (ADES)		-	-	-
2	PT Tiga Pilar Sejahtera Food Tbk / (AISA)				
3	PT Tri Banyan Tirta Tbk / (ALTO)				
4	PT Cahya Kalbar Tbk / (CEKA)				
5	PT Davomas Abadi Tbk / (DAVO)		-	-	-
6	PT Delta Djakarta Tbk / (DLTA)				
7	PT Indofood CBP Sukses Makmur Tbk / (ICBP)				
8	PT Indofood Sukses Makmur Tbk / (INDF)				
9	PT Multi Bintang Indonesia Tbk / (MLBI)				-
10	PT Mayora Indah Tbk / (MYOR)				
11	PT Prashida Aneka Niaga Tbk / (PSDN)				
12	PT Nippon Indosari Corporindo Tbk / (ROTI)				
13	PT Sekar Bumi Tbk / (SKBM)				
14	PT Sekar Laut Tbk / (SKLT)				
15	PT Siantar Top Tbk / (STTP)				-
16	PT Ultrajaya Milk Industry and Trading Company Tbk / (ULTJ)				
JUMLAH		16	14	14	12

Tabel Daftar Sampel
Perusahaan Manufaktur Subsektor Makanan Dan Minuman Tahun 2014-
2016

No	Kode perusahaan	Nama perusahaan
1	AISA	PT Tiga Pilar Sejahtera Food Tbk
2	ALTO	PT Tri Banyan Tirta Tbk
3	CEKA	PT Cahya Kalbar Tbk
4	DLTA	PT Delta Jakarta Tbk
5	ICBP	PT Indofood CBP Sukses Makmur Tbk
6	INDF	PT Indofood Sukses Makmur Tbk
7	MYOR	PT Mayora Indah Tbk
8	PSDN	PT Prashida Aneka Niaga Tbk
9	ROTI	PT Nippon Indosari Corporindo Tbk
10	SKBM	PT Sekar Bumi Tbk
11	SKLT	PT Sekar Laut Tbk
12	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk

**Data Perhitungan Pengungkapan CSR Perusahaan Manufaktur Subsektor
Makanan Dan Minuman Tahun 2014-2016**

No	Kode Perusahaan	Tahun		
		2014	2015	2016
1	AISA	0,22	0,18	0,14
2	ALTO	0,03	0,05	0,03
3	CEKA	0,01	0,01	0,05
4	DLTA	0,08	0,09	0,13
5	ICBP	0,17	0,17	0,15
6	INDF	0,23	0,18	0,15
7	MYOR	0,12	0,13	0,10
8	PSDN	0,03	0,06	0,06
9	ROTI	0,12	0,09	0,12
10	SKBM	0,04	0,03	0,03
11	SKLT	0,04	0,04	0,04
12	ULTJ	0,09	0,09	0,09

LAMPIRAN III

Daftar Perhitungan Ukuran Perusahaan Perusahaan Manufaktur Subsektor Makanan Dan Minuman Tahun 2014

NO	KODE PERUSAHAAN	TOTAL ASET	LN TOTAL ASET
1	AISA	7.373.868.000	22,72
2	ALTO	1.236.807.511.653	27,84
3	CEKA	1.284.150.037.341	27,88
4	DLTA	997.443.167.000	27,63
5	ICBP	25.029.488.000	23,94
6	INDF	86.077.251.000	25,18
7	MYOR	10.297.997.020.540	29,96
8	PSDN	622.508.294.824	27,16
9	ROTI	2.142.894.276.216	28,39
10	SKBM	652.976.510.619	27,20
11	SKLT	336.932.338.819	26,54
12	ULTJ	2.918.133.278.435	28,70

Daftar Perhitungan Ukuran Perusahaan Perusahaan Manufaktur Subsektor Makanan Dan Minuman Tahun 2015

NO	KODE PERUSAHAAN	TOTAL ASET	LN TOTAL ASET
1	AISA	9.060.980.000	22,93
2	ALTO	1.180.228.072.164	27,80
3	CEKA	1.485.826.210.015	28,03
4	DLTA	1.038.321.916.000	27,67
5	ICBP	26.560.624.000	24,00
6	INDF	91.831.526.000	25,24
7	MYOR	11.342.715.686.221	30,06
8	PSDN	620.398.854.182	27,15
9	ROTI	2.706.323.637.034	28,63
10	SKBM	764.484.248.710	27,36
11	SKLT	377.110.748.359	26,66
12	ULTJ	3.539.995.910.218	28,90

**Daftar Perhitungan Ukuran Perusahaan Perusahaan Manufaktur Subsektor
Makanan Dan Minuman Tahun 2016**

NO	KODE PERUSAHAAN	TOTAL ASET	LN TOTAL ASET
1	AISA	9.254.539.000	22,95
2	ALTO	1.165.093.632.823	27,78
3	CEKA	1.425.964.152.418	27,99
4	DLTA	1.197.796.650.000	27,81
5	ICBP	28.901.948.000	24,09
6	INDF	82.174.515.000	25,13
7	MYOR	12.922.421.859.142	30,19
8	PSDN	653.796.725.408	27,21
9	ROTI	2.919.640.858.718	28,70
10	SKBM	1.001.657.012.004	27,63
11	SKLT	568.239.939.951	27,07
12	ULTJ	4.239.199.641.365	29,08

LAMPIRAN IV

Data TOBIN'S Q Perusahaan Manufaktur Subsektor Makanan dan Minuman Tahun 2014

No	Kode Perusahaan	Harga saham	Jumlah saham beredar	EMV	D	EBV	Tobin's Q
1	AISA	2.095	3.218.600.000	6.742.967.000.000	3.785.195.267.000	3.585.936.000.000	1,428
2	ALTO	352	2.186.527.777	769.657.777.504	92.717.265.981	531.135.559.047	1,382
3	CEKA	1.500	297.500.000	446.250.000.000	169.268.653.243	537.551.172.122	0,871
4	DLTA	390.000	16.013.181	6.245.140.590.000	23.723.591.692.571	760.396.104.000	1,224
5	ICBP	13.100	5.830.954.000	76.385.497.400.000	10.445.176.191.204	14.584.301.000.000	3,469
6	INDF	6.750	8.780.426.500	59.267.878.875.000	45.803.020.432.222	40.274.198.000.000	1,221
7	MYOR	20.900	894.347.989	18.691.872.970.100	1.678.992.756.490	4.077.036.284.827	3,539
8	PSDN	143	1.440.000.000	205.920.000.000	120.954.689.205	371.723.275.216	0,663
9	ROTI	1.385	5.061.800.000	7.010.593.000.000	809.790.563.948	953.583.079.507	4,435
10	SKBM	970	936.530.894	908.434.967.180	77.631.652.123	307.615.062.279	2,560
11	SKLT	300	690.740.500	207.222.150.000	105.398.915.586	137.295.765.072	1,288
12	ULTJ	3.720	2.888.382.000	10.744.781.040.000	643.899.431.725.241	2.273.306.156.418	1,013

Data TOBIN'S Q Perusahaan Manufaktur Subsektor Makanan dan Minuman Tahun 2015

No	Kode Perusahaan	Harga saham	Jumlah saham beredar	EMV	D	EBV	Tobin's Q
1	AISA	1.210	3.218.600.000	3.894.506.000.000	5.094.070.105.469	3.966.907.000.000	0,992
2	ALTO	325	2.186.528.006	710.621.601.950	234.940.276.442	506.972.183.527	1,274
3	CEKA	675	595.000.000	401.625.000.000	17.506.789.275	639.893.514.352	0,638
4	DLTA	5.200	800.659.050	4.163.427.060.000	18.149.199.410	1.019.451.872.500	4,030
5	ICBP	13.475	5.830.954.000	78.572.105.150.000	10.173.701.585.335	16.386.911.000.000	3,341
6	INDF	5.175	8.780.426.500	45.438.707.137.500	48.709.897.810.615	43.121.593.000.000	1,025
7	MYOR	30.500	894.347.989	27.277.613.664.500	457.141.778.077	5.194.459.927.187	4,907
8	PSDN	122	1.440.000.000	175.680.000.000	215.712.269.801	324.319.100.916	0,725
9	ROTI	1.265	5.061.800.000	6.403.177.000.000	747.967.464.897	1.188.534.951.872	3,693
10	SKBM	945	936.530.894	885.021.694.830	187.332.615.179	344.087.439.659	2,018
11	SKLT	370	690.740.500	255.573.985.000	115.636.103.110	152.044.668.111	1,387
12	ULTJ	3.945	2.888.382.000	11.394.666.990.000	741.170.454.964.143	2.797.505.693.892	1,012

Data TOBIN'S Q Perusahaan Manufaktur Subsektor Makanan dan Minuman Tahun 2016

No	kode Perusahaan	Harga saham	Jumlah saham beredar	EMV	D	EBV	Tobin's Q
1	AISA	1.945	3.218.600.000	6.260.177.000.000	4.986.259.562.000	4.264.400.000.000	1,216
2	ALTO	330	2.186.603.090	721.579.019.700	552.080.442.369	480.841.418.401	1,233
3	CEKA	1.350	595.000.000	803.250.000.000	537.496.748.418.660	887.920.113.728	1,000
4	DLTA	5.000	800.659.050	4.003.295.250.000	184.558.376.801.000	1.012.374.008.000	1,016
5	ICBP	8.575	11.661.908.000	100.000.861.100.000	10.388.663.554.000	18.500.823.000.000	3,821
6	INDF	7.925	8.780.426.500	69.584.880.012.500	38.212.576.378.000	43.941.423.000.000	1,312
7	MYOR	1.645	22.358.699.725	36.780.061.047.625	41.059.163.482	6.265.255.987.065	5,839
8	PSDN	134	1.440.000.000	192.960.000.000	373.343.077.008.332	280.285.340.383	1,000
9	ROTI	1.600	5.061.800.000	8.098.880.000.000	51.274.361.333.635	1.442.751.772.026	1,126
10	SKBM	640	936.530.894	599.379.772.160	632.986.702.942.418	368.389.286.646	1,000
11	SKLT	308	690.740.500	212.748.074.000	271.956.269.716.802	296.151.295.872	1,000
12	ULTJ	4.570	2.888.382.000	13.199.905.740.000	747.851.858.878.279	3.489.233.494.783	1,013

LAMPIRAN V

Rangkuman Data CSR, Ukuran Perusahaan dan Tobin's Q

No	Kode Perusahaan	CSR			Ukuran Perusahaan			Tobin's Q		
		2014	2015	2016	2014	2015	2016	2014	2015	2016
1	AISA	0,22	0,18	0,14	22,72	22,93	22,95	1,428	0,992	1,216
2	ALTO	0,03	0,05	0,03	27,84	27,80	27,78	1,382	1,274	1,233
3	CEKA	0,01	0,01	0,05	27,88	28,03	27,99	0,871	0,638	1,000
4	DLTA	0,08	0,09	0,13	27,63	27,67	27,81	1,224	4,030	1,016
5	ICBP	0,17	0,17	0,15	23,94	24,00	24,09	3,469	3,341	3,821
6	INDF	0,23	0,18	0,15	25,18	25,24	25,13	1,221	1,025	1,312
7	MYOR	0,12	0,13	0,10	29,96	30,06	30,19	3,539	4,907	5,839
8	PSDN	0,03	0,06	0,06	27,16	27,15	27,21	0,663	0,725	1,000
9	ROTI	0,12	0,09	0,12	28,39	28,63	28,70	4,435	3,693	1,126
10	SKBM	0,04	0,03	0,03	27,20	27,36	27,63	2,560	2,018	1,000
11	SKLT	0,04	0,04	0,04	26,54	26,66	27,07	1,288	1,387	1,000
12	ULTJ	0,09	0,09	0,09	28,70	28,90	29,08	1,013	1,012	1,013

LAMPIRAN VI

Hasil Uji Statistika Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CSR	36	,01	,23	,0942	,06011
UKURAN PERUSAHAAN	36	22,72	30,19	27,0333	2,01319
NILAI PERUSAHAAN	36	,638	5,839	1,90861	1,393103
Valid N (listwise)	36				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1,21667233
	Absolute	,138
Most Extreme Differences	Positive	,138
	Negative	-,100
Kolmogorov-Smirnov Z		,827
Asymp. Sig. (2-tailed)		,500

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Heterokedastisitas

Correlations

			CSR	UKURAN PERUSAHAAN	Unstandardized Residual
Spearman's rho	CSR	Correlation Coefficient	1,000	-,326	-,066
		Sig. (2-tailed)	.	,052	,701
		N	36	36	36
	UKURAN PERUSAHAAN	Correlation Coefficient	-,326	1,000	-,042
		Sig. (2-tailed)	,052	.	,809
		N	36	36	36
	Unstandardized Residual	Correlation Coefficient	-,066	-,042	1,000
		Sig. (2-tailed)	,701	,809	.
		N	36	36	36

Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-8,445	3,644				
	CSR	12,335	4,217	,532	2,925	,006	,698
	UKURAN PERUSAHAAN	,340	,126	,491	2,700	,011	,698

a. Dependent Variable: NILAI PERUSAHAAN

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,487 ^a	,237	,191	1,252999	2,375

a. Predictors: (Constant), UKURAN PERUSAHAAN, CSR

b. Dependent Variable: NILAI PERUSAHAAN

LAMPIRAN VII

Hasil Uji Regresi Linier Sederhana

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8,445	3,644		-2,318	,027
	CSR	12,335	4,217	,532	2,925	,006
	UKURAN PERUSAHAAN	,340	,126	,491	2,700	,011

a. Dependent Variable: NILAI PERUSAHAAN

Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,487 ^a	,237	,191	1,252999

a. Predictors: (Constant), UKURAN PERUSAHAAN, CSR

b. Dependent Variable: NILAI PERUSAHAAN

Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8,445	3,644		-2,318	,027
	CSR	12,335	4,217	,532	2,925	,006
	UKURAN PERUSAHAAN	,340	,126	,491	2,700	,011

a. Dependent Variable: NILAI PERUSAHAAN

LAMPIRAN VIII

Titik Persentase Distribusi t (df = 1 – 40)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

LAMPIRAN IX

DURBIN WATSON TABEL

35. 19. 0.38829 3.00481	120. 9. 1.56276 1.84608	400. 9. 1.79524 1.87678	1500. 9. 1.90440 1.92584
35. 20. 0.34034 3.09851	120. 10. 1.54454 1.86551	400. 10. 1.79006 1.88202	1500. 10. 1.90305 1.92718
35. 21. 0.29513 3.19013	120. 11. 1.52615 1.88523	400. 11. 1.78486 1.88728	1500. 11. 1.90170 1.92854
36. 2. 1.41065 1.52451	120. 12. 1.50759 1.90525	400. 12. 1.77964 1.89258	1500. 12. 1.90035 1.92990
36. 3. 1.35365 1.58716	120. 13. 1.48889 1.92556	400. 13. 1.77440 1.89789	1500. 13. 1.89899 1.93124
36. 4. 1.29530 1.65397	120. 14. 1.47004 1.94614	400. 14. 1.76915 1.90323	1500. 14. 1.89754 1.93260
36. 5. 1.23583 1.72447	120. 15. 1.45106 1.96701	400. 15. 1.76387 1.90860	1500. 15. 1.89629 1.93397
36. 6. 1.17545 1.79873	120. 16. 1.43193 1.98814	400. 16. 1.75856 1.91400	1500. 16. 1.89493 1.93532
36. 7. 1.11441 1.87643	120. 17. 1.41269 2.00954	400. 17. 1.75324 1.91942	1500. 17. 1.89357 1.93669
36. 8. 1.05294 1.95730	120. 18. 1.39332 2.03119	400. 18. 1.74791 1.92486	1500. 18. 1.89221 1.93805
36. 9. 0.99128 2.04104	120. 19. 1.37385 2.05310	400. 19. 1.74255 1.93034	1500. 19. 1.89085 1.93941
36. 10. 0.92967 2.12737	120. 20. 1.35425 2.07524	400. 20. 1.73717 1.93584	1500. 20. 1.88948 1.94079
36. 11. 0.86836 2.21594	120. 21. 1.33457 2.09762	400. 21. 1.73177 1.94136	1500. 21. 1.88812 1.94215
36. 12. 0.80759 2.30642	121. 2. 1.68666 1.71996	410. 2. 1.83301 1.84279	1550. 2. 1.91520 1.91778
36. 13. 0.74759 2.39844	121. 3. 1.66988 1.73701	410. 3. 1.82811 1.84771	1550. 3. 1.91391 1.91908
36. 14. 0.68861 2.49162	121. 4. 1.65290 1.75438	410. 4. 1.82318 1.85265	1550. 4. 1.91261 1.92037
36. 15. 0.63089 2.58557	121. 5. 1.63572 1.77209	410. 5. 1.81824 1.85763	1550. 5. 1.91132 1.92167
36. 16. 0.57463 2.67990	121. 6. 1.61835 1.79010	410. 6. 1.81327 1.86263	1550. 6. 1.91002 1.92297
36. 17. 0.52008 2.77418	121. 7. 1.60080 1.80843	410. 7. 1.80828 1.86765	1550. 7. 1.90872 1.92426
36. 18. 0.46745 2.86800	121. 8. 1.58307 1.82706	410. 8. 1.80327 1.87269	1550. 8. 1.90742 1.92556
36. 19. 0.41692 2.96095	121. 9. 1.56517 1.84601	410. 9. 1.79825 1.87777	1550. 9. 1.90612 1.92687
36. 20. 0.36871 3.05269	121. 10. 1.54710 1.86525	410. 10. 1.79320 1.88287	1550. 10. 1.90482 1.92818
36. 21. 0.32299 3.14249	121. 11. 1.52886 1.88479	410. 11. 1.78814 1.88800	1550. 11. 1.90352 1.92948
37. 2. 1.41900 1.52971	121. 12. 1.51047 1.90461	410. 12. 1.78305 1.89315	1550. 12. 1.90221 1.93079