

## Lampiran 1

### Daftar Perusahaan Sampel 2010

No	Kode	Nama Perusahaan
1	ARNA	Arwana Citramulia Tbk.
2	AUTO	Astra Otoparts Tbk.
3	FASW	Fajar Surya Wisesa Tbk.
4	HMSP	HM Sampoerna Tbk.
5	INDF	Indofood Sukses Makmur Tbk.
6	JPFA	JAPFA Comfeed Indonesia Tbk.
7	KAEF	Kimia Farma Tbk.
8	MYOR	Mayora Indah Tbk.
9	SMCB	Holcim Indonesia Tbk.
10	TCID	Mandom Indonesia Tbk.
11	TOTO	Surya Toto Indonesia Tbk.

### Daftar Perusahaan Sampel 2011

No	Kode	Nama Perusahaan
1	AUTO	Astra Otoparts Tbk.
2	BTON	Betonjaya Manunggal Tbk.
3	CPIN	Charoen Pokphand Indonesia Tbk.
4	DVLA	Darya-Varia Laboratoria Tbk.
5	FASW	Fajar Surya Wisesa Tbk.
6	HMSP	HM Sampoerna Tbk.
7	INAF	Indofarma (Persero) Tbk.
8	INDF	Indofood Sukses Makmur Tbk.
9	KAEF	Kimia Farma Tbk.
10	NIPS	Nipress Tbk.
11	SIPD	Sierad Produce Tbk.
12	SMCB	Holcim Indonesia Tbk.
13	SMGR	Semen Gresik (Persero) Tbk.
14	TCID	Mandom Indonesia Tbk.
15	TOTO	Surya Toto Indonesia Tbk.

## Daftar Perusahaan Sampel 2012

No	Kode	Nama Perusahaan
1	AMFG	Asahimas Flat Glass Tbk.
2	AUTO	Astra Otoparts Tbk.
3	CPIN	Charoen Pokphand Indonesia Tbk.
4	DVLA	Darya-Varia Laboratoria Tbk.
5	FASW	Fajar Surya Wisesa Tbk.
6	GGRM	Gudang Garam Tbk.
7	HMSP	HM Sampoerna Tbk.
8	INAF	Indofarma (Persero) Tbk.
9	INDF	Indofood Sukses Makmur Tbk.
10	INDS	Indospring Tbk.
11	JPFA	JAPFA Comfeed Indonesia Tbk.
12	KAEF	Kimia Farma (Persero) Tbk.
13	MYOR	Mayora Indah Tbk.
14	NIPS	Nipress Tbk.
15	SCCO	Supreme Cable Manufacturing & Commerce Tbk.
16	SIPD	Sierad Produce Tbk.
17	SMCB	Holcim Indonesia Tbk.
18	SMGR	Semen Indonesia (Persero) Tbk.
19	SMSM	Selamat Sempurna Tbk.
20	SRSN	Indo Acidatama Tbk.
21	TCID	Mandom Indonesia Tbk.
22	TOTO	Surya Toto Indonesia Tbk.
23	UNIT	Nusantara Inti Corpora Tbk.
24	YPAS	Yanaprima Hastapersada Tbk.

## Daftar Perusahaan Sampel 2013

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk.
2	AKPI	Argha Karya Prima Industry Tbk.
3	ALMI	Alumindo Light Metal Industry Tbk.
4	AMFG	Asahimas Flat Glass Tbk.
5	ARNA	Arwana Citramulia Tbk.
6	CPIN	Charoen Pokphand Indonesia Tbk.
7	DVLA	Darya-Varia Laboratoria Tbk.
8	ETWA	Eterindo Wahanatama Tbk.
9	GGRM	Gudang Garam Tbk.
10	HMSP	HM Sampoerna Tbk.
11	INDF	Indofood Sukses Makmur Tbk.
12	INDS	Indospring Tbk.
13	JPFA	JAPFA Comfeed Indonesia Tbk.
14	KAEF	Kimia Farma (Persero) Tbk.
15	LION	Lion Metal Works Tbk.
16	MYOR	Mayora Indah Tbk.
17	NIPS	Nipress Tbk.
18	PYFA	Pyridam Farma Tbk.
19	SCCO	Supreme Cable Manufacturing & Commerce Tbk.
20	SIPD	Sierad Produce Tbk.
21	SMCB	Holcim Indonesia Tbk.
22	SMGR	Semen Indonesia (Persero) Tbk.
23	SMSM	Selamat Sempurna Tbk.
24	SRSN	Indo Acidatama Tbk.
25	TCID	Mandom Indonesia Tbk.
26	TOTO	Surya Toto Indonesia Tbk.
27	YPAS	Yanaprima Hastapersada Tbk.

## Daftar Perusahaan Sampel 2014

No	Kode	Nama Perusahaan
1	AKPI	Argha Karya Prima Industry Tbk.
2	ALMI	Alumindo Light Metal Industry Tbk.
3	AMFG	Asahimas Flat Glass Tbk.
4	ARNA	Arwana Citramulia Tbk.
5	AUTO	Astra Otoparts Tbk.
6	BTON	Betonjaya Manunggal Tbk.
7	BUDI	Budi Starch & Sweetener Tbk.
8	CPIN	Charoen Pokphand Indonesia Tbk.
9	DVLA	Darya-Varia Laboratoria Tbk.
10	HMSP	HM Sampoerna Tbk.
11	ICBP	Indofood CBP Sukses Makmur Tbk.
12	INDF	Indofood Sukses Makmur Tbk.
13	INDS	Indospring Tbk.
14	JPFA	JAPFA Comfeed Indonesia Tbk.
15	KAEF	Kimia Farma (Persero) Tbk.
16	LION	Lion Metal Works Tbk.
17	MERK	Merck Tbk.
18	MYOR	Mayora Indah Tbk.
19	NIPS	Nipress Tbk.
20	PYFA	Pyridam Farma Tbk.
21	SCCO	Supreme Cable Manufacturing & Commerce Tbk.
22	SIPD	Sierad Produce Tbk.
23	SKLT	Sekar Laut Tbk.
24	SMCB	Holcim Indonesia Tbk.
25	SMGR	Semen Indonesia (Persero) Tbk.
26	SMSM	Selamat Sempurna Tbk.
27	SRSN	Indo Acidatama Tbk.
28	TCID	Mandom Indonesia Tbk.
29	TOTO	Surya Toto Indonesia Tbk.
30	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk.

## Lampiran 2

### Data Untuk Perhitungan Variabel PL

Th	Kode	LSP T-4	LSP T-3	LSP T-2	LSP T-1	LSP T	PL
2010	ARNA	42.008.717.900	63.088.267.130	79.073.528.709	90.886.611.508	107.737.306.456	0,881
2010	AUTO	389.258.000.000	577.248.000.000	771.816.000.000	947.001.000.000	1.394.261.000.000	1,399
2010	FASW	149.379.603.117	178.516.723.059	35.494.052.783	387.549.918.604	380.980.481.922	0,154
2010	HMSP	5.344.895.000.000	5.345.073.000.000	5.797.289.000.000	7.213.466.000.000	8.748.229.000.000	1,653
2010	INDF	1.225.224.000.000	2.065.229.000.000	2.599.823.000.000	4.063.813.000.000	5.432.375.000.000	1,242
2010	JPFA	370.105.000.000	291.072.000.000	369.705.000.000	1.249.918.000.000	1.436.855.000.000	0,910
2010	KAEF	67.628.693.155	82.469.927.042	96.105.856.142	99.729.820.584	178.611.238.352	2,165
2010	MYOR	141.743.852.852	209.827.932.029	274.069.516.116	503.933.575.805	658.358.847.453	1,243
2010	SMCB	241.158.000.000	186.502.000.000	303.468.000.000	1.296.978.000.000	1.147.957.000.000	0,591
2010	TCID	142.946.212.657	160.762.180.799	168.519.734.628	176.151.509.884	173.525.426.744	0,441
2010	TOTO	117.535.801.437	83.018.506.736	90.758.385.364	254.850.518.369	260.026.707.893	0,655
2011	AUTO	577.248.000.000	771.816.000.000	947.001.000.000	1.394.261.000.000	1.255.083.000.000	0,594
2011	BTON	12.421.353.881	29.873.967.204	12.891.646.017	11.356.670.618	24.486.296.872	-0,541
2011	CPIN	290.598.000.000	375.589.000.000	2.160.396.000.000	2.818.227.000.000	2.974.580.000.000	0,747
2011	DVLA	77.308.609.000	109.199.642.000	114.092.535.000	153.869.036.000	166.324.563.000	0,777
2011	FASW	178.516.723.059	35.494.052.783	387.549.918.604	380.980.481.922	182.076.423.484	-0,059
2011	HMSP	5.345.073.000.000	5.797.289.000.000	7.213.466.000.000	8.748.229.000.000	10.911.082.000.000	1,410
2011	INAF	22.074.130.891	9.866.421.787	12.666.006.048	20.408.837.715	55.202.775.624	1,266
2011	INDF	2.065.229.000.000	2.599.823.000.000	4.063.813.000.000	5.432.375.000.000	6.352.389.000.000	1,042
2011	KAEF	82.469.927.042	96.105.856.142	99.729.820.584	178.611.238.352	232.007.059.693	1,315
2011	NIPS	8.663.561.638	4.176.409.069	7.074.982.673	17.622.760.355	24.779.774.033	1,226

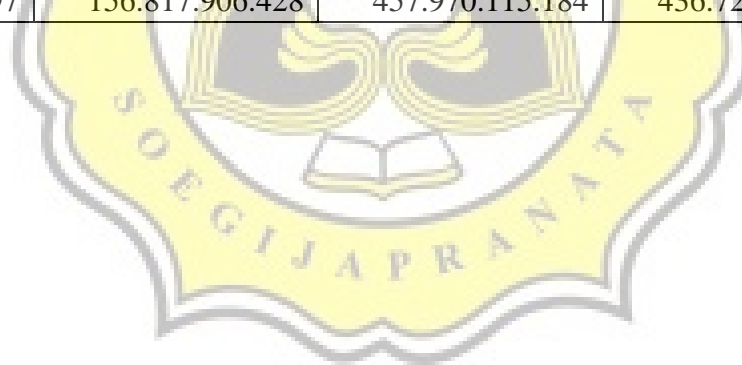
Th	Kode	LSP T-4	LSP T-3	LSP T-2	LSP T-1	LSP T	PL
2011	SIPD	46.831.249.777	44.059.299.369	61.249.474.594	93.121.354.766	34.012.901.098	-0,408
2011	SMCB	186.502.000.000	303.468.000.000	1.296.978.000.000	1.147.957.000.000	1.533.257.000.000	0,573
2011	SMGR	2.560.214.299.000	3.589.528.574.000	4.655.188.285.000	4.722.623.381.000	5.089.952.338.000	0,582
2011	TCID	160.762.180.799	168.519.734.628	176.151.509.884	173.525.426.744	190.142.752.846	0,761
2011	TOTO	83.018.506.736	90.758.385.364	254.850.518.369	260.026.707.893	293.026.805.000	0,632
2012	AMFG	340.456.000.000	91.424.000.000	439.009.000.000	446.661.000.000	463.812.000.000	-0,001
2012	AUTO	771.816.000.000	947.001.000.000	1.394.261.000.000	1.255.083.000.000	1.263.368.000.000	0,331
2012	CPIN	375.589.000.000	2.160.396.000.000	2.818.227.000.000	2.974.580.000.000	3.376.499.000.000	0,408
2012	DVLA	109.199.642.000	114.092.535.000	153.869.036.000	166.324.563.000	204.477.046.000	1,160
2012	FASW	35.494.052.783	387.549.918.604	380.980.481.922	182.076.423.484	11.029.481.502	-0,049
2012	GGRM	2.656.344.000.000	4.828.213.000.000	5.631.296.000.000	6.614.971.000.000	5.530.646.000.000	0,276
2012	HMSP	5.797.289.000.000	7.213.466.000.000	8.748.229.000.000	10.911.082.000.000	13.383.257.000.000	1,224
2012	INAF	9.866.421.787	12.666.006.048	20.408.837.715	55.202.775.624	61.732.101.766	0,942
2012	INDF	2.599.823.000.000	4.063.813.000.000	5.432.375.000.000	6.352.389.000.000	6.309.756.000.000	0,625
2012	INDS	47.162.636.015	79.913.882.564	105.010.570.100	160.679.538.364	180.798.243.861	0,928
2012	JPFA	369.705.000.000	1.249.918.000.000	1.436.855.000.000	872.309.000.000	1.364.891.000.000	-0,202
2012	KAEF	96.105.856.142	99.729.820.584	178.611.238.352	232.007.059.693	278.284.452.055	1,067
2012	MYOR	274.069.516.116	503.933.575.805	658.358.847.453	626.440.817.709	959.815.066.914	0,726
2012	NIPS	4.176.409.069	7.074.982.673	17.622.760.355	24.779.774.033	29.362.830.889	0,958
2012	SCCO	25.150.710.353	20.109.680.872	82.758.369.921	145.105.611.544	224.678.126.778	1,410
2012	SIPD	44.059.299.369	61.249.474.594	93.121.354.766	34.012.901.098	19.828.222.867	0,072
2012	SMCB	303.468.000.000	1.296.978.000.000	1.147.957.000.000	1.533.257.000.000	1.872.712.000.000	0,292
2012	SMGR	3.589.528.574.000	4.655.188.285.000	4.722.623.381.000	5.089.952.338.000	6.287.454.009.000	0,832
2012	SMSM	143.623.514.982	185.861.376.752	204.764.888.090	309.643.929.471	344.721.361.760	0,966

Th	Kode	LSP T-4	LSP T-3	LSP T-2	LSP T-1	LSP T	PL
2012	SRSN	12.570.009.000	36.508.084.000	14.181.274.000	33.811.292.000	25.760.615.000	-0,727
2012	TCID	168.519.734.628	176.151.509.884	173.525.426.744	190.142.752.846	203.263.152.528	1,191
2012	TOTO	90.758.385.364	254.850.518.369	260.026.707.893	293.026.805.000	336.281.961.088	0,286
2012	UNIT	1.144.954.908	2.621.661.275	2.343.207.901	3.211.954.882	2.491.455.878	-0,083
2012	YPAS	26.171.384.620	26.027.076.148	28.688.277.574	22.643.266.333	22.569.570.253	0,113
2013	ADES	17.395.000.000	33.543.000.000	29.627.000.000	76.631.000.000	59.194.000.000	0,282
2013	AKPI	148.334.690.000	89.815.036.000	78.578.589.000	58.038.100.000	66.416.762.000	0,302
2013	ALMI	5.025.797.531	59.983.151.602	67.710.635.189	2.616.875.063	22.939.050.450	-0,161
2013	AMFG	91.424.000.000	439.009.000.000	446.661.000.000	463.812.000.000	450.753.000.000	0,041
2013	ARNA	90.886.611.508	107.737.306.456	129.917.780.801	212.271.534.750	316.349.602.459	1,717
2013	CPIN	2.160.396.000.000	2.818.227.000.000	2.974.580.000.000	3.376.499.000.000	3.451.333.000.000	0,549
2013	DVLA	114.092.535.000	153.869.036.000	166.324.563.000	204.477.046.000	175.756.777.000	0,299
2013	ETWA	13.084.562.674	47.263.354.255	89.969.443.871	54.803.730.517	31.386.452.889	0,022
2013	GGRM	4.828.213.000.000	5.631.296.000.000	6.614.971.000.000	5.530.646.000.000	5.936.204.000.000	-0,095
2013	HMSP	7.213.466.000.000	8.748.229.000.000	10.911.082.000.000	13.383.257.000.000	14.509.710.000.000	0,936
2013	INDF	4.063.813.000.000	5.432.375.000.000	6.352.389.000.000	6.309.756.000.000	4.000.751.000.000	0,711
2013	INDS	79.913.882.564	105.010.570.100	160.679.538.364	180.798.243.861	184.580.057.733	0,698
2013	JPFA	1.249.918.000.000	1.436.855.000.000	872.309.000.000	1.364.891.000.000	895.947.000.000	-0,860
2013	KAEF	99.729.820.584	178.611.238.352	232.007.059.693	278.284.452.055	293.765.073.883	0,671
2013	LION	44.985.949.232	50.270.400.829	67.194.615.167	103.652.045.381	85.027.065.076	0,499
2013	MYOR	503.933.575.805	658.358.847.453	626.440.817.709	959.815.066.914	1.356.073.496.557	1,538
2013	NIPS	7.074.982.673	17.622.760.355	24.779.774.033	29.362.830.889	45.584.169.000	1,112
2013	PYFA	5.430.225.355	5.637.776.555	7.085.375.595	7.971.954.730	8.499.928.945	0,938
2013	SCCO	20.109.680.872	82.758.369.921	145.105.611.544	224.678.126.778	145.158.812.593	0,360

Th	Kode	LSP T-4	LSP T-3	LSP T-2	LSP T-1	LSP T	PL
2013	SIPD	61.249.474.594	93.121.354.766	34.012.901.098	19.828.222.867	11.269.860.848	0,489
2013	SMCB	1.296.978.000.000	1.147.957.000.000	1.533.257.000.000	1.872.712.000.000	1.336.548.000.000	0,024
2013	SMGR	4.655.188.285.000	4.722.623.381.000	5.089.952.338.000	6.287.454.009.000	6.920.399.734.000	1,215
2013	SMSM	185.861.376.752	204.764.888.090	309.643.929.471	344.721.361.760	458.595.417.885	1,212
2013	SRSN	36.508.084.000	14.181.274.000	33.811.292.000	25.760.615.000	32.666.954.000	-0,742
2013	TCID	176.151.509.884	173.525.426.744	190.142.752.846	203.263.152.528	218.297.701.912	1,250
2013	TOTO	254.850.518.369	260.026.707.893	293.026.805.000	336.281.961.088	323.204.864.975	0,674
2013	YPAS	26.027.076.148	28.688.277.574	22.643.266.333	22.569.570.253	8.433.485.062	1,561
2014	AKPI	89.815.036.000	78.578.589.000	58.038.100.000	66.416.762.000	61.206.366.000	0,331
2014	ALMI	59.983.151.602	67.710.635.189	2.616.875.063	22.939.050.450	1.634.820.237	0,246
2014	AMFG	439.009.000.000	446.661.000.000	463.812.000.000	450.753.000.000	597.807.000.000	0,318
2014	ARNA	107.737.306.456	129.917.780.801	212.271.534.750	316.349.602.459	348.379.437.541	0,971
2014	AUTO	1.394.261.000.000	1.255.083.000.000	1.263.368.000.000	1.268.604.000.000	1.108.055.000.000	0,241
2014	BTON	11.356.670.618	24.486.296.872	32.390.792.706	33.272.073.649	9.579.686.472	-0,204
2014	BUDI	71.883.000.000	90.095.000.000	12.475.000.000	38.549.000.000	43.488.000.000	-0,020
2014	CPIN	2.818.227.000.000	2.974.580.000.000	3.376.499.000.000	3.451.333.000.000	2.106.892.000.000	0,792
2014	DVLA	153.869.036.000	166.324.563.000	204.477.046.000	175.756.777.000	105.866.443.000	-0,070
2014	HMSP	8.748.229.000.000	10.911.082.000.000	13.383.257.000.000	14.509.710.000.000	13.718.299.000.000	0,518
2014	ICBP	2.519.142.000.000	2.744.910.000.000	3.027.190.000.000	2.966.990.000.000	3.388.725.000.000	0,783
2014	INDF	5.432.375.000.000	6.352.389.000.000	6.309.756.000.000	4.000.751.000.000	6.229.297.000.000	-0,467
2014	INDS	105.010.570.100	160.679.538.364	180.798.243.861	184.580.057.733	167.540.182.130	0,196
2014	JPFA	1.436.855.000.000	872.309.000.000	1.364.891.000.000	895.947.000.000	542.549.000.000	-0,172
2014	KAEF	178.611.238.352	232.007.059.693	278.284.452.055	293.765.073.883	342.480.745.051	0,831
2014	LION	50.270.400.829	67.194.615.167	103.652.045.381	85.027.065.076	62.857.739.316	0,067



Th	Kode	LSP T-4	LSP T-3	LSP T-2	LSP T-1	LSP T	PL
2014	MERK	157.318.093.000	283.226.816.000	145.914.877.000	196.772.132.000	205.058.431.000	-0,669
2014	MYOR	658.358.847.453	626.440.817.709	959.815.066.914	1.356.073.496.557	529.701.030.755	-0,266
2014	NIPS	17.622.760.355	24.779.774.033	29.362.830.889	45.584.169.000	67.389.703.000	1,592
2014	PYFA	5.637.776.555	7.085.375.595	7.971.954.730	8.499.928.945	4.206.712.519	-0,573
2014	SCCO	82.758.369.921	145.105.611.544	224.678.126.778	145.158.812.593	182.347.242.356	-0,049
2014	SIPD	93.121.354.766	34.012.901.098	19.828.222.867	11.269.860.848	24.584.782.827	0,194
2014	SKLT	6.172.154.304	8.016.925.358	11.663.883.341	16.597.785.538	23.544.037.458	1,459
2014	SMCB	1.147.957.000.000	1.533.257.000.000	1.872.712.000.000	1.336.548.000.000	1.007.397.000.000	0,047
2014	SMGR	4.722.623.381.000	5.089.952.338.000	6.287.454.009.000	6.920.399.734.000	7.090.765.967.000	0,797
2014	SMSM	204.764.888.090	309.643.929.471	344.721.361.760	458.595.417.885	541.150.000.000	0,958
2014	SRSN	14.181.274.000	33.811.292.000	25.760.615.000	32.666.954.000	29.857.990.000	-0,332
2014	TCID	173.525.426.744	190.142.752.846	203.263.152.528	218.297.701.912	239.428.829.612	1,101
2014	TOTO	260.026.707.893	293.026.805.000	336.281.961.088	323.204.864.975	381.882.728.642	0,678
2014	ULTJ	202.923.541.697	156.817.906.428	457.970.115.184	436.720.187.873	375.356.927.774	0,276



### Lampiran 3

#### Hasil SPSS Variabel PL

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.463E10	6.756E9		3.646	.068
	ARNA_10_x	.881	.095	.989	9.279	.011

a. Dependent Variable: ARNA\_10\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.159E11	9.122E10		1.270	.332
	TOTO_11_x	.632	.475	.685	1.331	.315

a. Dependent Variable: TOTO\_11\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.983E12	1.953E11		10.157	.010
	CPIN_12_x	.408	.084	.960	4.853	.040

a. Dependent Variable: CPIN\_12\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.747E10	8.278E10		.694	.559
	SMSM_12_x	.966	.377	.876	2.563	.124

a. Dependent Variable: SMSM\_12\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.841E12	1.601E12		1.150	.369
	INDF_13_x	.711	.302	.857	2.356	.143

a. Dependent Variable: INDF\_13\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.201E12	7.320E11		3.007	.095
	JPFA_13_x	-.860	.586	-.720	-1.469	.280

a. Dependent Variable: JPFA\_13\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.108E12	7.166E11		1.546	.262
	MYOR_14_x	-.266	.757	-.241	-.352	.759

a. Dependent Variable: MYOR\_14\_y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.113E10	7.396E9		1.504	.271
	PYFA_14_x	-.573	1.002	-.375	-.572	.625

a. Dependent Variable: PYFA\_14\_y

## Lampiran 4

Data Untuk Perhitungan Variabel BTD, AKO, LEV, Bi\_CSR

Th	Kode	Biaya (Manfaat) Pajak Tanggungan	Arus Kas Operasi	Total Utang	Biaya CSR	Total Aset	BTD	AKO	LEV	Bi_CSR
2010	ARNA	(2.646.386.522)	115.491.387.547	458.094.139.651	2.547.000.000	873.154.085.922	0,0030308	0,13	0,52	0,002917
2010	AUTO	(29.081.000.000)	374.748.000.000	1.725.025.000.000	1.312.081.000	5.585.852.000.000	0,0052062	0,07	0,31	0,000235
2010	FASW	(2.497.063.105)	1.164.934.536.805	2.684.424.213.751	2.100.000.000	4.495.022.404.702	0,0005555	0,26	0,60	0,000467
2010	HMSP	12.880.000.000	7.059.975.000.000	10.310.659.000.000	10.000.000.000	20.525.123.000.000	0,0006275	0,34	0,50	0,000487
2010	INDF	(273.691.000.000)	6.909.950.000.000	22.423.117.000.000	133.586.000.000	47.275.955.000.000	0,0057892	0,15	0,47	0,002826
2010	JPFA	4.871.000.000	1.098.162.000.000	3.492.895.000.000	1.900.903.700	6.979.762.000.000	0,0006979	0,16	0,50	0,000272
2010	KAEF	(3.828.588.014)	139.119.874.007	543.257.475.734	2.578.960.000	1.657.291.834.312	0,0023101	0,08	0,33	0,001556
2010	MYOR	1.164.106.711	238.253.946.429	2.358.692.152.789	968.172.405	4.399.191.135.535	0,0002646	0,05	0,54	0,000220
2010	SMCB	14.446.000.000	1.061.726.000.000	3.611.246.000.000	7.069.000.000	10.437.249.000.000	0,0013841	0,10	0,35	0,000677
2010	TCID	(3.691.015.039)	157.211.148.765	98.758.035.129	224.000.000	1.047.238.440.003	0,0035245	0,15	0,09	0,000214
2010	TOTO	(4.625.392.793)	156.057.916.260	460.601.074.226	1.130.903.686	1.091.583.115.098	0,0042373	0,14	0,42	0,001036
2011	AUTO	(42.968.000.000)	258.576.000.000	2.241.333.000.000	1.446.500.000	6.964.227.000.000	0,0061698	0,04	0,32	0,000208
2011	BTON	152.579.646	33.565.190.036	26.590.615.175	20.000.000	118.715.558.433	0,0012853	0,28	0,22	0,000168
2011	CPIN	(4.111.000.000)	1.076.052.000.000	2.658.734.000.000	1.000.000.000	8.848.204.000.000	0,0004646	0,12	0,30	0,000113
2011	DVLA	(4.159.474.000)	72.518.015.000	200.373.603.000	910.000.000	928.290.993.000	0,0044808	0,08	0,22	0,000980
2011	FASW	22.112.248.174	1.911.187.311.872	3.134.396.282.692	2.300.000.000	4.936.093.736.569	0,0044797	0,39	0,63	0,000466
2011	HMSP	(57.503.000.000)	11.088.270.000.000	9.174.554.000.000	12.000.000.000	19.376.343.000.000	0,0029677	0,57	0,47	0,000619
2011	INAF	(2.696.632.177)	29.396.516.728	505.707.835.106	1.731.900.000	1.114.901.669.774	0,0024187	0,03	0,45	0,001553
2011	INDF	(275.189.000.000)	4.968.991.000.000	21.975.708.000.000	164.013.000.000	53.585.933.000.000	0,0051355	0,09	0,41	0,003061

Th	Kode	Biaya (Manfaat) Pajak Tanggungan	Arus Kas Operasi	Total Utang	Biaya CSR	Total Aset	BTD	AKO	LEV	Bi_CSR
2011	KAEF	(3.596.107.280)	81.552.753.104	541.736.739.279	3.965.160.000	1.794.242.423.105	0,0020042	0,05	0,30	0,002210
2011	NIPS	403.249.845	(44.903.715.248)	280.690.734.654	350.000.000	446.688.457.381	0,0009028	-0,10	0,63	0,000784
2011	SIPD	351.042.219	22.464.668.307	1.370.530.530.045	500.000.000	2.641.602.932.160	0,0001329	0,01	0,52	0,000189
2011	SMCB	6.519.000.000	2.086.236.000.000	3.423.241.000.000	8.686.000.000	10.950.501.000.000	0,0005953	0,19	0,31	0,000793
2011	SMGR	(16.013.046.000)	4.415.753.322.000	5.046.505.788.000	220.800.000.000	19.661.602.767.000	0,0008144	0,22	0,26	0,011230
2011	TCID	(1.892.440.795)	73.140.815.235	110.452.261.687	605.680.000	1.130.865.062.422	0,0016734	0,06	0,10	0,000536
2011	TOTO	(7.100.592.545)	233.247.021.169	579.028.772.664	1.119.195.998	1.339.570.029.820	0,0053007	0,17	0,43	0,000835
2012	AMFG	(7.782.000.000)	411.135.000.000	658.332.000.000	1.000.000.000	3.115.421.000.000	0,0024979	0,13	0,21	0,000321
2012	AUTO	(62.003.000.000)	537.785.000.000	3.396.543.000.000	1.560.863.800	8.881.642.000.000	0,0069810	0,06	0,38	0,000176
2012	CPIN	(20.859.000.000)	1.689.376.000.000	4.172.163.000.000	1.000.000.000	12.348.627.000.000	0,0016892	0,14	0,34	0,000081
2012	DVLA	965.942.000	119.207.439.000	233.144.997.000	1.200.000.000	1.074.691.476.000	0,0008988	0,11	0,22	0,001117
2012	FASW	(2.497.063.105)	1.327.852.701.205	5.692.060.407.681	2.200.000.000	5.581.000.723.345	0,0004474	0,24	1,02	0,000394
2012	GGRM	78.361.000.000	1.657.776.000.000	24.991.880.000.000	11.000.000.000	58.220.600.000.000	0,0013459	0,03	0,43	0,000189
2012	HMSP	(14.300.000.000)	11.103.195.000.000	14.882.516.000.000	32.000.000.000	28.380.630.000.000	0,0005039	0,39	0,52	0,001128
2012	INAF	2.573.854.766	(40.914.557.262)	538.516.613.421	2.461.455.714	1.188.618.790.410	0,0021654	-0,03	0,45	0,002071
2012	INDF	(343.136.000.000)	7.407.134.000.000	25.181.533.000.000	250.440.000.000	59.324.207.000.000	0,0057841	0,12	0,42	0,004222
2012	INDS	2.268.429.106	104.473.676.638	528.206.496.386	141.000.000	1.664.779.358.215	0,0013626	0,06	0,32	0,000085
2012	JPFA	(39.300.000.000)	299.125.000.000	6.198.137.000.000	2.650.000.000	10.961.464.000.000	0,0035853	0,03	0,57	0,000242
2012	KAEF	(2.360.168.292)	230.612.654.491	634.813.891.119	7.723.100.000	2.076.347.580.785	0,0011367	0,11	0,31	0,003720
2012	MYOR	(927.670.095)	830.244.056.569	5.234.655.914.665	1.000.000.000	8.302.506.241.903	0,0001117	0,10	0,63	0,000120
2012	NIPS	600.971.000	10.135.112.124	310.716.227.614	390.000.000	525.628.737.289	0,0011433	0,02	0,59	0,000742
2012	SCCO	932.556.409	137.153.872.387	832.876.706.628	1.609.368.950	1.486.921.371.360	0,0006272	0,09	0,56	0,001082
2012	SIPD	(3.770.654.142)	(142.720.644.791)	2.021.380.807.617	463.000.000	3.298.123.574.771	0,0011433	-0,04	0,61	0,000140

Th	Kode	Biaya (Manfaat) Pajak Tanggungan	Arus Kas Operasi	Total Utang	Biaya CSR	Total Aset	BTD	AKO	LEV	Bi_CSR
2012	SMCB	(35.109.000.000)	1.692.112.000.000	3.750.461.000.000	15.343.000.000	12.168.517.000.000	0,0028852	0,14	0,31	0,001261
2012	SMGR	(34.227.899.000)	5.591.864.816.000	8.414.229.138.000	287.740.000.000	26.579.083.786.000	0,0012878	0,21	0,32	0,010826
2012	SMSM	(4.384.518.732)	353.110.841.978	620.875.870.082	93.000.000	1.441.204.473.590	0,0030423	0,25	0,43	0,000065
2012	SRSN	136.546.000	(7.454.188.000)	132.904.817.000	128.624.300	402.108.960.000	0,0003396	-0,02	0,33	0,000320
2012	TCID	(9.415.621.441)	250.453.743.262	164.751.376.547	2.890.000.000	1.261.572.952.461	0,0074634	0,20	0,13	0,002291
2012	TOTO	(8.448.973.006)	188.137.480.794	624.499.013.875	564.926.200	1.522.663.914.388	0,0055488	0,12	0,41	0,000371
2012	UNIT	203.507.968	10.862.219.654	139.475.335.813	5.000.000	379.900.742.389	0,0005357	0,03	0,37	0,000013
2012	YPAS	49.724.193	(28.152.127.352)	184.848.566.684	150.800.000	349.438.243.276	0,0001423	-0,08	0,53	0,000432
2013	ADES	(1.404.000.000)	40.102.000.000	209.066.000.000	300.000.000	441.064.000.000	0,0031832	0,09	0,47	0,000680
2013	AKPI	31.796.426.000	(24.262.141.000)	1.055.230.963.000	5.200.000.000	2.084.567.189.000	0,0152533	-0,01	0,51	0,002495
2013	ALMI	14.189.241.123	(713.749.446.281)	2.094.736.673.254	600.000.000	2.752.078.229.707	0,0051558	-0,26	0,76	0,000218
2013	AMFG	(4.923.000.000)	551.871.000.000	778.666.000.000	1.000.000.000	3.539.393.000.000	0,0013909	0,16	0,22	0,000283
2013	ARNA	(460.089.306)	278.878.036.499	366.754.918.531	7.130.000.000	1.135.244.802.060	0,0004053	0,25	0,32	0,006281
2013	CPIN	11.481.000.000	2.061.273.000.000	5.771.297.000.000	1.000.000.000	15.722.197.000.000	0,0007302	0,13	0,37	0,000064
2013	DVLA	(3.070.796.000)	106.931.180.000	275.351.336.000	504.700.728	1.190.054.288.000	0,0025804	0,09	0,23	0,000424
2013	ETWA	3.166.929.685	(226.069.588.983)	846.050.835.530	1.000.000.000	1.291.711.270.379	0,0024517	-0,18	0,65	0,000774
2013	GGRM	2.157.000.000	2.472.971.000.000	21.353.980.000.000	8.000.000.000	50.770.251.000.000	0,0000425	0,05	0,42	0,000158
2013	HMSP	13.684.000.000	10.802.179.000.000	13.249.559.000.000	20.000.000.000	27.404.594.000.000	0,0004993	0,39	0,48	0,000730
2013	INDF	(412.789.000.000)	6.928.790.000.000	39.719.660.000.000	316.453.000.000	77.611.416.000.000	0,0053187	0,09	0,51	0,004077
2013	INDS	877.624.530	255.755.973.870	443.652.749.965	500.000.000	2.196.518.364.473	0,0003996	0,12	0,20	0,000228
2013	JPFA	(2.033.000.000)	173.609.000.000	9.672.368.000.000	1.300.000.000	14.917.590.000.000	0,0001363	0,01	0,65	0,000087
2013	KAEF	(927.373.824)	253.783.664.733	847.584.859.909	3.280.000.000	2.471.939.548.890	0,0003752	0,10	0,34	0,001327
2013	LION	(1.035.260.103)	52.556.704.619	82.783.559.318	533.000.000	498.567.897.161	0,0020765	0,11	0,17	0,001069

Th	Kode	Biaya (Manfaat) Pajak Tanggungan	Arus Kas Operasi	Total Utang	Biaya CSR	Total Aset	BTD	AKO	LEV	Bi_CSR
2013	MYOR	30.480.928	987.023.231.523	5.816.323.334.823	1.000.000.000	9.710.223.454.000	0,0000031	0,10	0,60	0,000103
2013	NIPS	(2.497.060.000)	(75.416.394.000)	562.461.853.000	395.000.000	798.407.625.000	0,0031276	-0,09	0,70	0,000495
2013	PYFA	(597.109.643)	(5.856.771.777)	81.217.648.190	25.000.000	175.118.921.406	0,0034097	-0,03	0,46	0,000143
2013	SCCO	823.479.240	20.804.645.848	1.054.421.170.969	1.064.639.981	1.762.032.300.123	0,0004673	0,01	0,60	0,000604
2013	SIPD	(3.765.925.404)	43.982.040.665	1.870.560.118.674	289.940.485	3.155.680.394.480	0,0011934	0,01	0,59	0,000092
2013	SMCB	(22.650.000.000)	2.262.247.000.000	6.122.043.000.000	28.000.000.000	14.894.990.000.000	0,0015206	0,15	0,41	0,001880
2013	SMGR	62.085.435.000	6.047.147.495.000	8.988.908.217.000	288.562.870.000	30.792.884.092.000	0,0020162	0,20	0,29	0,009371
2013	SMSM	(3.330.000.000)	449.576.533.100	694.304.234.869	253.000.000	1.701.103.245.176	0,0019576	0,26	0,41	0,000149
2013	SRSN	9.077.420.000	37.888.934.000	106.406.914.000	1.223.800.606	420.782.548.000	0,0215727	0,09	0,25	0,002908
2013	TCID	(3.823.236.671)	253.851.906.566	282.961.770.795	4.000.000.000	1.465.952.460.752	0,0026080	0,17	0,19	0,002729
2013	TOTO	(8.267.163.449)	320.627.072.830	710.527.268.893	1.214.009.543	1.746.177.682.568	0,0047344	0,18	0,41	0,000695
2013	YPAS	(259.377.491)	(7.261.775.886)	443.067.408.288	73.000.000	613.878.797.683	0,0004225	-0,01	0,72	0,000119
2014	AKPI	9.017.432.000	374.349.492.000	1.191.196.937.000	5.690.000.000	2.227.042.590.000	0,0040491	0,17	0,53	0,002555
2014	ALMI	(1.263.771.305)	(935.671.862.182)	2.571.403.202.989	600.000.000	3.212.438.981.224	0,0003934	-0,29	0,80	0,000187
2014	AMFG	(2.066.000.000)	564.250.000.000	733.749.000.000	1.000.000.000	3.918.391.000.000	0,0005273	0,14	0,19	0,000255
2014	ARNA	456.681.345	238.937.995.916	346.944.901.743	7.850.000.000	1.259.175.442.875	0,0003627	0,19	0,28	0,006234
2014	AUTO	(42.612.000.000)	264.565.000.000	4.244.369.000.000	1.648.193.992	14.380.926.000.000	0,0029631	0,02	0,30	0,000115
2014	BTON	14.363.382	7.643.755.010	27.517.328.111	128.900.000	174.157.547.015	0,0000825	0,04	0,16	0,000740
2014	BUDI	14.010.000.000	68.190.000.000	1.563.631.000.000	31.607.000.000	2.476.982.000.000	0,0056561	0,03	0,63	0,012760
2014	CPIN	(14.752.000.000)	239.221.000.000	9.919.150.000.000	1.000.000.000	20.862.439.000.000	0,0007071	0,01	0,48	0,000048
2014	DVLA	(9.444.510.000)	104.436.317.000	273.816.042.000	128.607.172	1.236.247.525.000	0,0076397	0,08	0,22	0,000104
2014	HMSP	(14.162.000.000)	4.087.495.000.000	12.939.107.000.000	19.000.000.000	26.247.527.000.000	0,0005396	0,16	0,49	0,000724
2014	ICBP	(134.336.000.000)	3.860.843.000.000	9.870.264.000.000	150.003.000.000	24.910.211.000.000	0,0053928	0,15	0,40	0,006022

Th	Kode	Biaya (Manfaat) Pajak Tanggungan	Arus Kas Operasi	Total Utang	Biaya CSR	Total Aset	BTD	AKO	LEV	Bi_CSR
2014	INDF	(341.578.000.000)	9.269.318.000.000	44.710.509.000.000	439.633.000.000	85.938.885.000.000	0,0039747	0,11	0,52	0,005116
2014	INDS	5.979.218.239	65.911.208.643	454.347.526.616	500.000.000	2.282.666.078.493	0,0026194	0,03	0,20	0,000219
2014	JPFA	(8.636.000.000)	1.570.533.000.000	10.440.441.000.000	3.673.200.000	15.730.435.000.000	0,0005490	0,10	0,66	0,000234
2014	KAEF	(3.030.863.718)	286.309.255.381	1.157.040.676.384	8.140.000.000	2.968.184.626.297	0,0010211	0,10	0,39	0,002742
2014	LION	(1.112.594.286)	61.833.303.338	156.123.759.272	143.000.000	600.102.716.315	0,0018540	0,10	0,26	0,000238
2014	MERK	7.039.398.000	232.826.497.000	162.908.670.000	1.200.000.000	716.599.526.000	0,0098233	0,32	0,23	0,001675
2014	MYOR	(3.375.817.898)	(862.339.383.145)	6.190.553.036.545	1.000.000.000	10.291.108.029.334	0,0003280	-0,08	0,60	0,000097
2014	NIPS	(1.789.655.000)	(18.339.125.000)	630.960.175.000	505.000.000	1.206.854.399.000	0,0014829	-0,02	0,52	0,000418
2014	PYFA	(336.306.636)	1.472.541.371	76.177.686.068	25.000.000	172.736.624.689	0,0019469	0,01	0,44	0,000145
2014	SCCO	(203.205.556)	62.171.128.817	841.614.670.129	992.324.817	1.656.007.190.010	0,0001227	0,04	0,51	0,000599
2014	SIPD	6.232.454.457	(26.515.915.109)	1.513.908.338.484	153.778.125	2.800.914.553.878	0,0022251	-0,01	0,54	0,000055
2014	SKLT	(1.949.234.026)	23.398.218.902	178.206.785.017	2.000.000.000	331.574.891.637	0,0058787	0,07	0,54	0,006032
2014	SMCB	(22.600.000.000)	1.709.438.000.000	8.436.760.000.000	33.000.000.000	17.195.352.000.000	0,0013143	0,10	0,49	0,001919
2014	SMGR	95.818.385.000	6.721.170.878.000	9.312.214.091.000	268.741.170.000	34.314.666.027.000	0,0027923	0,20	0,27	0,007832
2014	SMSM	(8.260.000.000)	449.864.000.000	602.558.000.000	141.000.000	1.749.395.000.000	0,0047216	0,26	0,34	0,000081
2014	SRSN	2.892.663.000	9.622.985.000	134.510.685.000	793.074.470	463.347.124.000	0,0062430	0,02	0,29	0,001712
2014	TCID	(3.392.742.989)	123.551.162.065	569.730.901.368	4.000.000.000	1.853.235.343.636	0,0018307	0,07	0,31	0,002158
2014	TOTO	(10.529.517.801)	307.708.638.190	796.096.371.054	5.883.922.543	2.027.288.693.678	0,0051939	0,15	0,39	0,002902
2014	ULTJ	(20.895.075.351)	128.022.639.236	651.985.807.625	2.352.000.000	2.917.083.567.355	0,0071630	0,04	0,22	0,000806



## Lampiran 5

Data Variabel KOM, KI, KM

Th	Kode	KOM	KI	KM
2010	ARNA	1,00	0,77	0
2010	AUTO	0,30	0,96	1
2010	FASW	0,33	0,76	0
2010	HMSP	0,40	0,98	0
2010	INDF	0,30	0,50	1
2010	JPFA	0,25	0,58	0
2010	KAEF	0,40	0,90	1
2010	MYOR	0,33	0,33	0
2010	SMCB	0,57	0,81	0
2010	TCID	0,40	0,74	1
2010	TOTO	0,33	0,95	0
2011	AUTO	0,40	0,96	1
2011	BTON	0,50	0,82	1
2011	CPIN	0,40	0,56	0
2011	DVLA	0,43	0,93	0
2011	FASW	0,33	0,76	0
2011	HMSP	0,40	0,98	0
2011	INAF	0,40	0,81	0
2011	INDF	0,33	0,50	1
2011	KAEF	0,40	0,90	1
2011	NIPS	0,33	0,37	1
2011	SIPD	0,67	0,41	0
2011	SMCB	0,57	0,81	0
2011	SMGR	0,33	0,51	0
2011	TCID	0,40	0,74	1
2011	TOTO	0,33	0,95	0
2012	AMFG	0,33	0,85	0
2012	AUTO	0,40	0,96	1
2012	CPIN	0,40	0,56	0
2012	DVLA	0,43	0,93	0
2012	FASW	0,40	0,76	0
2012	GGRM	0,50	0,76	1
2012	HMSP	0,50	0,98	0
2012	INAF	0,50	0,81	0
2012	INDF	0,38	0,50	1
2012	INDS	0,33	0,88	1
2012	JPFA	0,33	0,58	0

Th	Kode	KOM	KI	KM
2012	KAEF	0,40	0,90	1
2012	MYOR	0,40	0,33	0
2012	NIPS	0,25	0,37	1
2012	SCCO	0,33	0,67	0
2012	SIPD	0,67	0,41	0
2012	SMCB	0,29	0,81	0
2012	SMGR	0,50	0,51	0
2012	SMSM	0,33	0,58	1
2012	SRSN	0,33	0,78	1
2012	TCID	0,40	0,74	1
2012	TOTO	0,25	0,96	0
2012	UNIT	0,33	0,55	0
2012	YPAS	0,33	0,89	1
2013	ADES	0,33	0,92	0
2013	AKPI	0,33	0,65	0
2013	ALMI	0,50	0,76	1
2013	AMFG	0,33	0,85	1
2013	ARNA	1,00	0,50	0
2013	CPIN	0,33	0,56	0
2013	DVLA	0,43	0,93	0
2013	ETWA	0,25	0,48	1
2013	GGRM	0,33	0,76	1
2013	HMSP	0,50	0,98	0
2013	INDF	0,38	0,50	1
2013	INDS	0,33	0,88	1
2013	JPFA	0,33	0,58	0
2013	KAEF	0,40	0,90	1
2013	LION	0,33	0,58	1
2013	MYOR	0,40	0,33	0
2013	NIPS	0,33	0,37	1
2013	PYFA	0,33	0,54	1
2013	SCCO	0,33	0,67	0
2013	SIPD	0,67	0,41	0
2013	SMCB	0,33	0,81	0
2013	SMGR	0,33	0,51	0
2013	SMSM	0,33	0,58	1
2013	SRSN	0,38	0,78	1
2013	TCID	0,40	0,74	1
2013	TOTO	0,25	0,96	0
2013	YPAS	0,33	0,89	1

Th	Kode	KOM	KI	KM
2014	AKPI	0,33	0,65	0
2014	ALMI	0,50	0,82	1
2014	AMFG	0,33	0,85	1
2014	ARNA	1,00	0,55	0
2014	AUTO	0,30	0,80	1
2014	BTON	0,50	0,82	1
2014	BUDI	0,33	0,53	0
2014	CPIN	0,33	0,56	0
2014	DVLA	0,43	0,93	0
2014	HMSP	0,40	0,98	0
2014	ICBP	0,43	0,81	0
2014	INDF	0,38	0,50	1
2014	INDS	0,33	0,88	1
2014	JPFA	0,33	0,58	0
2014	KAEF	0,40	0,90	1
2014	LION	0,33	0,58	1
2014	MERK	0,33	0,87	0
2014	MYOR	0,40	0,33	0
2014	NIPS	0,33	0,63	1
2014	PYFA	0,33	0,54	1
2014	SCCO	0,33	0,67	0
2014	SIPD	0,67	0,41	0
2014	SKLT	0,33	0,96	1
2014	SMCB	0,33	0,81	0
2014	SMGR	0,43	0,51	1
2014	SMSM	0,33	0,58	1
2014	SRSN	0,38	0,78	1
2014	TCID	0,40	0,74	1
2014	TOTO	0,40	0,96	0
2014	ULTJ	0,33	0,47	1

## Lampiran 6

### Hasil SPSS Uji Normalitas Model Penelitian

#### Explore

##### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	107	100.0%	0	.0%	107	100.0%

##### Descriptives

	Statistic	Std. Error
Unstandardized Residual Mean	.0000000	.05527363
95% Confidence Interval for Mean	Lower Bound	-.1095853
	Upper Bound	.1095853
5% Trimmed Mean	.0094883	
Median	-.0031299	
Variance	.327	
Std. Deviation	.57175485	
Minimum	-1.46257	
Maximum	1.46336	
Range	2.92593	
Interquartile Range	.78734	
Skewness	-.181	.234
Kurtosis	-.104	.463

##### Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	43	1.46336
		2	36	1.08143
		3	74	1.04858
		4	40	.93144
		5	51	.91243
	Lowest	1	58	-1.46257
		2	95	-1.28249
		3	22	-1.25170
		4	49	-1.24003
		5	80	-1.06946

### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.048	107	.200 <sup>*</sup>	.994	107	.918

a. Lilliefors Significance Correction

\*. This is a lower bound of the true significance.

## Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

Frequency      Stem & Leaf

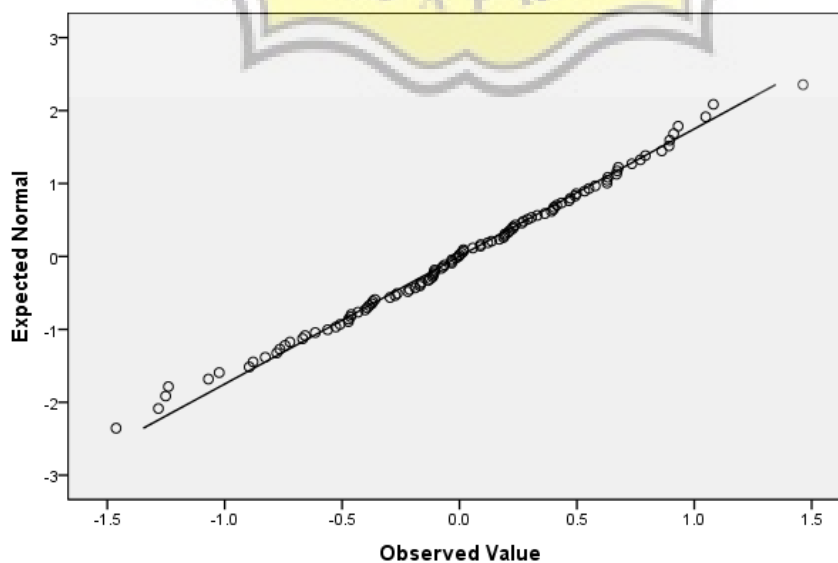
```

1.00      -1 . 4
3.00      -1 . 222
2.00      -1 . 00
3.00      -0 . 888
7.00      -0 . 6667777
9.00      -0 . 44444555
10.00     -0 . 222233333
20.00     -0 . 000000001111111111
12.00      0 . 00000111111
13.00      0 . 222222233333
10.00      0 . 444444555
9.00       0 . 666667777
5.00       0 . 88899
2.00       1 . 00
.00        1 .
1.00       1 . 4

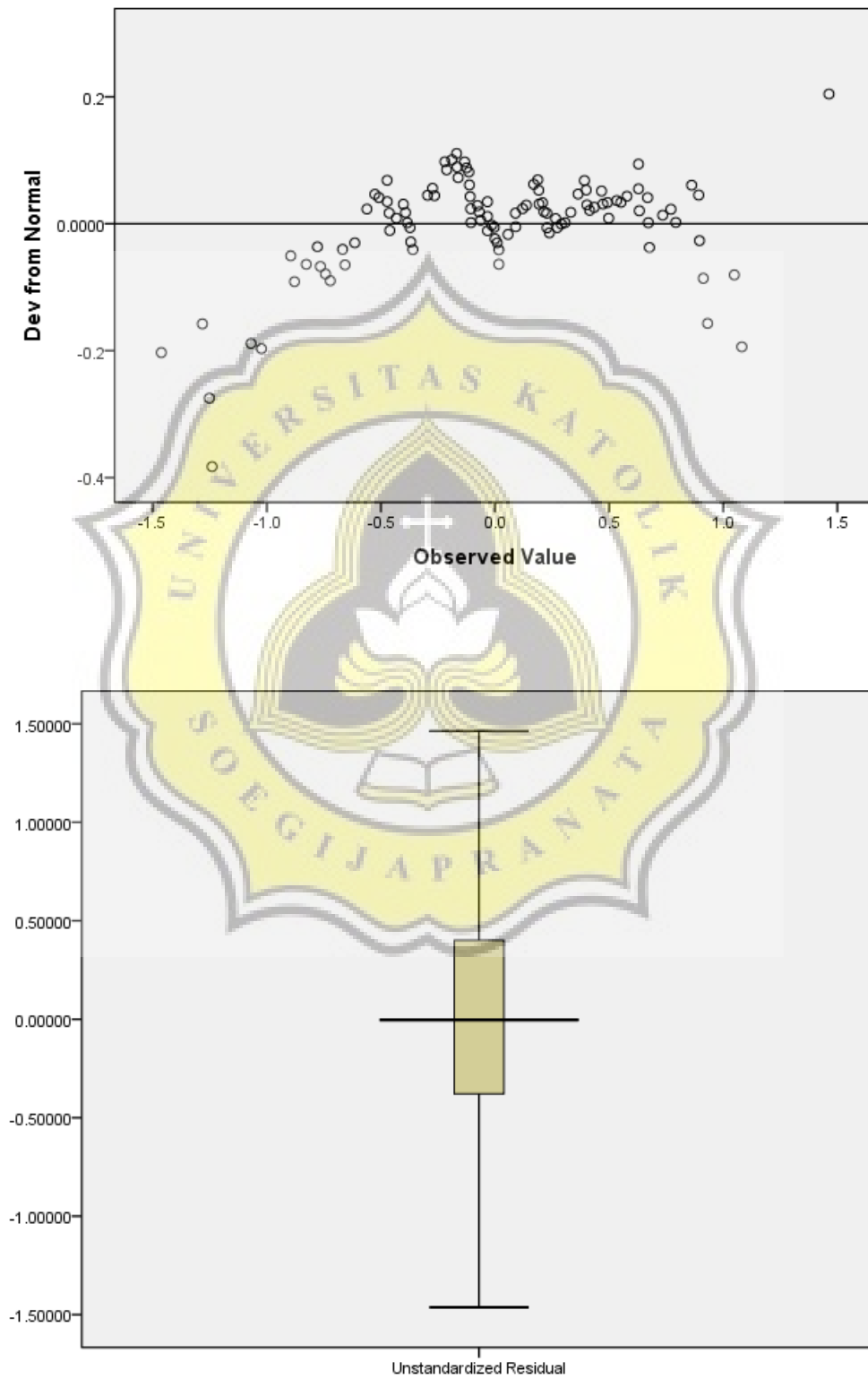
```

Stem width:      1.00000  
Each leaf:        1 case(s)

Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual



## Lampiran 7

### Hasil SPSS Uji Multikolinieritas Model Penelitian

#### Regression

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

Model	Variables Entered	Variables Removed	Method
1	Bi_CSR, KM, KI, BTD, KOM, LEV, AKO <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PL

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.378 <sup>a</sup>	.143	.082	.591623

a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.760	7	.823	2.351	.029 <sup>a</sup>
	Residual	34.652	99	.350		
	Total	40.412	106			

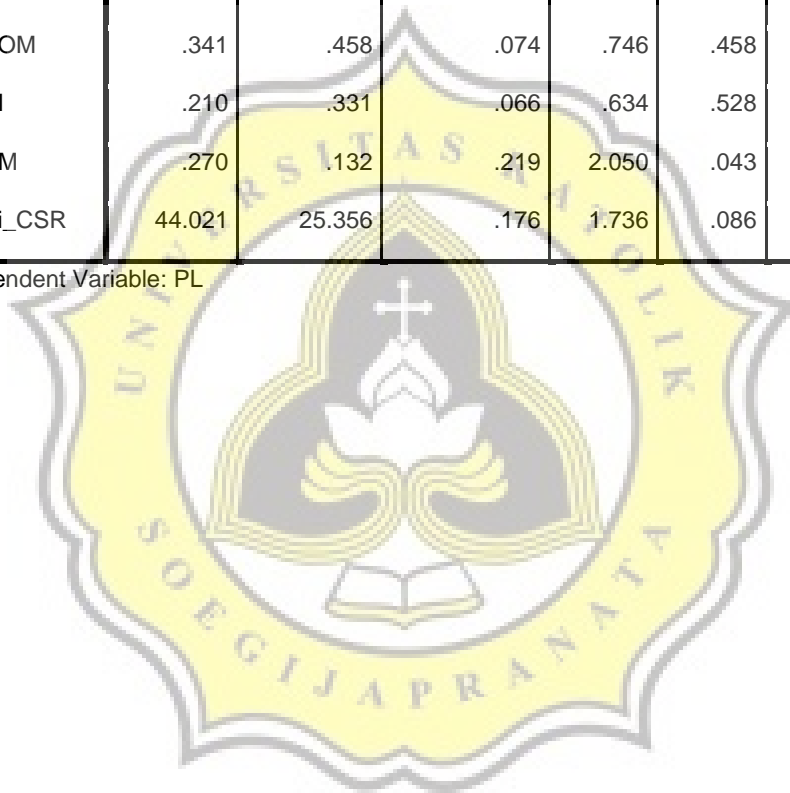
a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

b. Dependent Variable: PL

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.072	.420		-.172	.864		
BTD	-43.559	19.723	-.218	-2.209	.030	.891	1.123
AKO	1.272	.539	.256	2.359	.020	.734	1.362
LEV	.316	.399	.085	.793	.430	.751	1.331
KOM	.341	.458	.074	.746	.458	.888	1.126
KI	.210	.331	.066	.634	.528	.808	1.238
KM	.270	.132	.219	2.050	.043	.757	1.320
Bi_CSR	44.021	25.356	.176	1.736	.086	.847	1.181

a. Dependent Variable: PL





Coefficient Correlations<sup>a</sup>

Model		Bi_CSR	KM	KI	BTD	KOM	LEV	AKO	
1	Correlations	Bi_CSR	1.000	.036	.251	-.212	-.166	.096	-.180
		KM	.036	1.000	.002	-.064	.214	.334	.360
		KI	.251	.002	1.000	-.138	.047	.220	-.230
		BTD	-.212	-.064	-.138	1.000	.164	.102	.054
		KOM	-.166	.214	.047	.164	1.000	.099	.047
		LEV	.096	.334	.220	.102	.099	1.000	.290
		AKO	-.180	.360	-.230	.054	.047	.290	1.000
Covariances	Bi_CSR	642.945	.121	2.112	-106.130	-1.928	.975	-2.457	
	KM	.121	.017	9.737E-5	-.165	.013	.018	.026	
	KI	2.112	9.737E-5	.110	-.902	.007	.029	-.041	
	BTD	-106.130	-.165	-.902	388.992	1.481	.805	.575	
	KOM	-1.928	.013	.007	1.481	.209	.018	.012	
	LEV	.975	.018	.029	.805	.018	.159	.062	
	AKO	-2.457	.026	-.041	.575	.012	.062	.291	

a. Dependent Variable: PL

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions							
				(Constant)	BTD	AKO	LEV	KOM	KI	KM	Bi_CSR
1	1	5.488	1.000	.00	.01	.01	.00	.00	.00	.01	.01
	2	.819	2.589	.00	.01	.18	.00	.00	.00	.17	.21
	3	.629	2.953	.00	.18	.10	.01	.00	.00	.04	.41
	4	.487	3.355	.00	.52	.16	.02	.01	.00	.00	.22
	5	.386	3.773	.00	.19	.24	.04	.00	.00	.49	.02
	6	.107	7.174	.00	.00	.15	.46	.33	.03	.05	.01
	7	.070	8.877	.00	.09	.15	.03	.38	.48	.10	.09
	8	.014	19.612	.99	.01	.02	.44	.27	.48	.15	.03

a. Dependent Variable: PL

## Lampiran 8

### Hasil SPSS Uji Heteroskedastisitas Model Penelitian

#### Regression

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

Model	Variables Entered	Variables Removed	Method
1	Bi_CSR, KM, KI, BTD, KOM, LEV, AKO <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS\_RES

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.282 <sup>a</sup>	.079	.014	.34568

a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.021	7	.146	1.221	.299 <sup>a</sup>
	Residual	11.830	99	.119		
	Total	12.851	106			

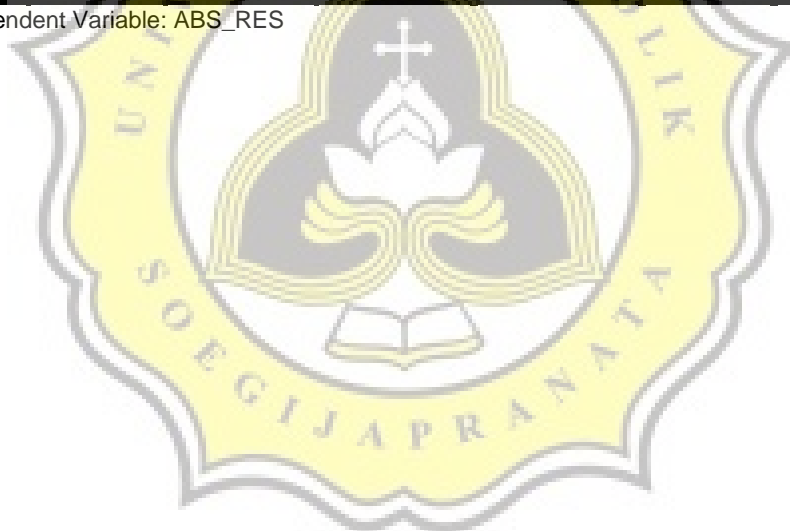
a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

b. Dependent Variable: ABS\_RES

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.395	.245		1.610	.111
	BTD	-3.863	11.524	-.034	-.335	.738
	AKO	.205	.315	.073	.651	.517
	LEV	.438	.233	.209	1.881	.063
	KOM	-.296	.267	-.113	-1.106	.271
	KI	-.111	.194	-.061	-.573	.568
	KM	.129	.077	.186	1.678	.097
	Bi_CSR	-.371	14.815	-.003	-.025	.980

a. Dependent Variable: ABS\_RES



## Lampiran 9

### Hasil SPSS Uji Autokolerasi Model Penelitian

#### Regression

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

Model	Variables Entered	Variables Removed	Method
1	Bi_CSR, KM, KI, BTD, KOM, LEV, AKO <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PL

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.378 <sup>a</sup>	.143	.082	.591623	2.062

a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

b. Dependent Variable: PL

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.760	7	.823	2.351	.029 <sup>a</sup>
	Residual	34.652	99	.350		
	Total	40.412	106			

a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

b. Dependent Variable: PL

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.072	.420		-.172	.864		
	BTD	-43.559	19.723	-.218	-2.209	.030	.891	1.123
	AKO	1.272	.539	.256	2.359	.020	.734	1.362
	LEV	.316	.399	.085	.793	.430	.751	1.331
	KOM	.341	.458	.074	.746	.458	.888	1.126
	KI	.210	.331	.066	.634	.528	.808	1.238
	KM	.270	.132	.219	2.050	.043	.757	1.320
	Bi_CSR	44.021	25.356	.176	1.736	.086	.847	1.181

a. Dependent Variable: PL

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions							
				(Constant)	BTD	AKO	LEV	KOM	KI	KM	Bi_CSR
1	1	5.488	1.000	.00	.01	.01	.00	.00	.00	.01	.01
	2	.819	2.589	.00	.01	.18	.00	.00	.00	.17	.21
	3	.629	2.953	.00	.18	.10	.01	.00	.00	.04	.41
	4	.487	3.355	.00	.52	.16	.02	.01	.00	.00	.22
	5	.386	3.773	.00	.19	.24	.04	.00	.00	.49	.02
	6	.107	7.174	.00	.00	.15	.46	.33	.03	.05	.01
	7	.070	8.877	.00	.09	.15	.03	.38	.48	.10	.09
	8	.014	19.612	.99	.01	.02	.44	.27	.48	.15	.03

a. Dependent Variable: PL

Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.23106	1.04846	.54964	.233117	107
Residual	-1.462570	1.463362	.000000	.571755	107
Std. Predicted Value	-3.349	2.140	.000	1.000	107
Std. Residual	-2.472	2.473	.000	.966	107

a. Dependent Variable: PL

## Lampiran 10

### Hasil SPSS Uji Hipotesis Model Penelitian

#### Regression

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

Model	Variables Entered	Variables Removed	Method
1	Bi_CSR, KM, KI, BTD, KOM, LEV, AKO <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: PL

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.378 <sup>a</sup>	.143	.082	.591623

a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.760	7	.823	2.351	.029 <sup>a</sup>
	Residual	34.652	99	.350		
	Total	40.412	106			

a. Predictors: (Constant), Bi\_CSR, KM, KI, BTD, KOM, LEV, AKO

b. Dependent Variable: PL

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.072	.420		-.172	.864
	BTD	-43.559	19.723	-.218	-2.209	.030
	AKO	1.272	.539	.256	2.359	.020
	LEV	.316	.399	.085	.793	.430
	KOM	.341	.458	.074	.746	.458
	KI	.210	.331	.066	.634	.528
	KM	.270	.132	.219	2.050	.043
	Bi_CSR	44.021	25.356	.176	1.736	.086

a. Dependent Variable: PL







TAHUN	KODE	I1	I2	I3	I4	I5	I6	I7	I8	I9	JUMLAH
2014	KAEF	0.90	-	-	-	-	-	-	-	-	0.9003
2014	LION	0.29	0.29	-	-	-	-	-	-	-	0.5770
2014	MERK	0.74	0.13	-	-	-	-	-	-	-	0.8665
2014	MYOR	0.33	0.00	0.00	-	-	-	-	-	-	0.3307
2014	NIPS	0.26	0.19	0.18	-	-	-	-	-	-	0.6290
2014	PYFA	0.54	-	-	-	-	-	-	-	-	0.5385
2014	SCCO	0.30	0.26	0.12	-	-	-	-	-	-	0.6726
2014	SIPD	0.16	0.14	0.11	0.00	-	-	-	-	-	0.4144
2014	SKLT	0.27	0.26	0.17	0.13	0.13	-	-	-	-	0.9609
2014	SMCB	0.81	-	-	-	-	-	-	-	-	0.8065
2014	SMGR	0.51	-	-	-	-	-	-	-	-	0.5101
2014	SMSM	0.58	-	-	-	-	-	-	-	-	0.5813
2014	SRSN	0.35	0.14	0.14	0.10	0.05	-	-	-	-	0.7799
2014	TCID	0.61	0.11	0.02	-	-	-	-	-	-	0.7377
2014	TOTO	0.39	0.31	0.25	-	-	-	-	-	-	0.9620
2014	ULTJ	0.21	0.10	0.08	0.08	-	-	-	-	-	0.4660

Perusahaan sampel yang dimiliki oleh 1 institusi	57
Perusahaan sampel yang dimiliki oleh 2 institusi	10
Perusahaan sampel yang dimiliki oleh 3 institusi	23
Perusahaan sampel yang dimiliki oleh 4 institusi	10
Perusahaan sampel yang dimiliki oleh 5 institusi	5
Perusahaan sampel yang dimiliki oleh 6 institusi	1
Perusahaan sampel yang dimiliki oleh 7 institusi	0
Perusahaan sampel yang dimiliki oleh 8 institusi	0
Perusahaan sampel yang dimiliki oleh 9 institusi	1
<b>Jumlah Sampel</b>	<b>107</b>

### Kepemilikan Institusional

