LAMPIRAN - LAMPIRAN

LAMPIRAN 1

Luas Pengungkapan CSR

No	Perusahaan	2010				Jumlah	Indeks
		I	II	III	IV		
1	BTEL	5	3	8	4	20	0.625
2	EXCL	4	3	7	5	19	0.594
3	FREN	3	3	6	0	12	0.375
4	INVS	1	2	8	0	11	0.344
5	ISAT	5	3	10	5	23	0.719
6	TLKM	7	3	11	3	24	0.750
	Total	25	17	50	17	109	3.406

No	Perusahaan	2011				Jumlah	Indeks
		I	II	III	IV		
1	BTEL	6	3	9	5	23	0.719
2	EXCL	7	3	10	4	24	0.750
3	FREN	5	3	7	1	16	0.500
4	INVS	1	2	7	0	10	0.313
5	ISAT	7	3	12	6	28	0.875
6	TLKM	7	3	13	6	29	0.906
	Total	33	17	58	22	130	4.063

No	Perusahaan	2012				Jumlah	Indeks
		I	**II**	**III**	**IV**		
1	BTEL	6	3	7	2	18	0.563
2	EXCL	5	3	9	5	22	0.688
3	FREN	4	2	7	0	13	0.406
4	INVS	3	1	4	1	9	0.281
5	ISAT	6	3	13	6	28	0.875
6	TLKM	5	2	13	5	25	0.781
	Total	31	14	53	19	115	3.594

Keterangan:

I = Kemasyarakatan

II = Produk dan Konsumen

III = Ketenagakerjaan

IV = Lingkungan Hidup

BTEL = PT. Bakrie Telecom Tbk.

EXCL = PT. XL Axiata Tbk.

FREN = PT. Smartfren Tbk.

INVS = PT. Inovisi Infracom Tbk.

ISAT = PT. Indosat Tbk.

TLKM = PT. Telekomunikasi Indonesia Tbk.

LAMPIRAN 2

Rasio-Rasio Perusahaan

Debt to Asset Ratio

No	Nama Perusahaan	2010	2011	2012
1	PT Bakrie Telecom Tbk	0.442	0.470	0.554
2	PT XL Axiata Tbk	0.400	0.300	0.400
3	PT Smartfren Tbk	1.027	0.734	0.652
4	PT Inovisi Infracom Tbk	0.173	0.288	0.188
5	PT Indosat Tbk	0.655	0.639	0.649
6	PT Telekomunikasi Indonesia Tbk	0.439	0.408	0.399
	Jumlah	3.135	2.839	2.842
	Rata-rata	0.523	0.473	0.474

Debt to Equity Ratio

No	Nama Perusahaan	2010	2011	2012
1	PT Bakrie Telecom Tbk	1.050	1.310	3.059
2	PT XL Axiata Tbk	0.900	0.800	0.900
3	PT Smartfren Tbk	-38.525	2.762	1.877
4	PT Inovisi Infracom Tbk	0.210	0.478	0.232
5	PT Indosat Tbk	1.338	1.258	1.146
6	PT Telekomunikasi Indonesia Tbk	0.993	0.886	0.861
	Jumlah	-34.034	7.495	8.075
	Rata-rata	-5.672	1.249	1.346

Return On Equity Ratio

No	Nama Perusahaan	2010	2011	2012
1	PT Bakrie Telecom Tbk	0.002	-0.179	-1.916
2	PT XL Axiata Tbk	0.282	0.223	0.190
3	PT Smartfren Tbk	11.732	-0.734	-0.314
4	PT Inovisi Infracom Tbk	0.136	0.347	0.185
5	PT Indosat Tbk	0.036	0.046	0.020
6	PT Telekomunikasi Indonesia Tbk	0.260	0.231	0.249
	Jumlah	12.448	-0.067	-1.586
	Rata-rata	2.075	-0.011	-0.264

LAMPIRAN 3

Output SPSS

➢ Multikolinieritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.211	.317		.664	.517		
	CSR	.738	.461	.053	1.599	.132	.797	1.255
	Debt to Asset	-.790	.524	-.059	-1.506	.154	.574	1.741
	Debt to Equity	-.314	.012	-1.043	-25.559	.000	.528	1.892

a. Dependent Variable: ROE

➢ Heteroskedastisitas

Correlations

			CSR	Debt to Asset	Debt to Equity	Abs_Res
Spearman's rho	CSR	Correlation Coefficient	1.000	.159	.250	-.223
		Sig. (2-tailed)	.	.528	.317	.373
		N	18	18	18	18
	Debt to Asset	Correlation Coefficient	.159	1.000	.632**	.119
		Sig. (2-tailed)	.528	.	.005	.639
		N	18	18	18	18
	Debt to Equity	Correlation Coefficient	.250	.632**	1.000	.457
		Sig. (2-tailed)	.317	.005	.	.056
		N	18	18	18	18
	Abs_Res	Correlation Coefficient	-.223	.119	.457	1.000
		Sig. (2-tailed)	.373	.639	.056	.
		N	18	18	18	18

**. Correlation is significant at the 0.01 level (2-tailed).

➢ Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.994[a]	.988	.985	.345864	1.959

a. Predictors: (Constant), Debt to Equity, CSR, Debt to Asset

b. Dependent Variable: ROE

➢ Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		18
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.31386634
Most Extreme Differences	Absolute	.275
	Positive	.184
	Negative	-.275
Kolmogorov-Smirnov Z		1.167
Asymp. Sig. (2-tailed)		.131

a. Test distribution is Normal.

➢ **Regresi**

Descriptive Statistics

	Mean	Std. Deviation	N
ROE	.59978	2.828743	18
CSR	.61467	.203614	18
Debt to Asset	.48983	.211167	18
Debt to Equity	-1.02583	9.388185	18
Interaksi CSR dg Debt to Asset	.30506	.145912	18
Interaksi CSR dg Debt to Equity	-.09206	3.607091	18

Correlations

		ROE	CSR	Debt to Asset	Debt to Equity	Interaksi CSR dg Debt to Asset	Interaksi CSR dg Debt to Equity
Pearson Correlation	ROE	1.000	-.264	.557	-.992	.105	-.992
	CSR	-.264	1.000	.099	.298	.721	.343
	Debt to Asset	.557	.099	1.000	-.586	.714	-.557
	Debt to Equity	-.992	.298	-.586	1.000	-.103	.998
	Interaksi CSR dg Debt to Asset	.105	.721	.714	-.103	1.000	-.052
	Interaksi CSR dg Debt to Equity	-.992	.343	-.557	.998	-.052	1.000
Sig. (1-tailed)	ROE	.	.145	.008	.000	.339	.000
	CSR	.145	.	.348	.115	.000	.082
	Debt to Asset	.008	.348	.	.005	.000	.008
	Debt to Equity	.000	.115	.005	.	.343	.000
	Interaksi CSR dg Debt to Asset	.339	.000	.000	.343	.	.418
	Interaksi CSR dg Debt to Equity	.000	.082	.008	.000	.418	.
N	ROE	18	18	18	18	18	18

CSR	18	18	18	18	18	18
Debt to Asset	18	18	18	18	18	18
Debt to Equity	18	18	18	18	18	18
Interaksi CSR dg Debt to Asset	18	18	18	18	18	18
Interaksi CSR dg Debt to Equity	18	18	18	18	18	18

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Interaksi CSR dg Debt to Equity, Interaksi CSR dg Debt to Asset, CSR, Debt to Asset, Debt to Equity[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ROE

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999[a]	.998	.997	.148615

a. Predictors: (Constant), Interaksi CSR dg Debt to Equity, Interaksi CSR dg Debt to Asset, CSR, Debt to Asset, Debt to Equity

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	135.765	5	27.153	1.229E3	.000[a]
	Residual	.265	12	.022		
	Total	136.030	17			

a. Predictors: (Constant), Interaksi CSR dg Debt to Equity, Interaksi CSR dg Debt to Asset, CSR, Debt to Asset, Debt to Equity

b. Dependent Variable: ROE

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients			Correlations		
Model		B	Std. Error	Beta	t	Sig.	Zero-order	Partial	Part
1	(Constant)	-.385	.284		-1.355	.200			
	CSR	1.915	.547	.138	3.502	.004	-.264	.711	.045
	Debt to Asset	-1.049	.611	-.078	-1.718	.112	.557	-.444	-.022
	Debt to Equity	1.073	.174	3.560	6.148	.000	-.992	.871	.078
	Interaksi CSR dg Debt to Asset	3.566	1.158	.184	3.079	.010	.105	.664	.039
	Interaksi CSR dg Debt to Equity	-3.629	.456	-4.628	-7.963	.000	-.992	-.917	-.101

a. Dependent Variable:
ROE