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Lampiran 1

INDEKS GRI 3.1

INDICATOR		
Economic		
Economic performance		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	1
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	1
EC3	Coverage of the organization's defined benefit plan obligations.	1
EC4	Significant financial assistance received from government.	1
Market presence		
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	1
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	1
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	1
Indirect economic impacts		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	1
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	1
Environmental		
Materials		
EN1	Materials used by weight or volume.	1
EN2	Percentage of materials used that are recycled input materials.	1
Energy		
EN3	Direct energy consumption by primary energy source.	1
EN4	Indirect energy consumption by primary source.	1
EN5	Energy saved due to conservation and efficiency improvements.	1
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	1
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	1
Water		
EN8	Total water withdrawal by source.	1
EN9	Water sources significantly affected by withdrawal of water.	1

EN10	Percentage and total volume of water recycled and reused.	1
Biodiversity		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	1
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	1
EN13	Habitats protected or restored.	1
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	1
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	1
Emissions, effluents and waste		
EN16	Total direct and indirect greenhouse gas emissions by weight.	1
EN17	Other relevant indirect greenhouse gas emissions by weight.	1
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	1
EN19	Emissions of ozone-depleting substances by weight.	1
EN20	NO _x , SO _x , and other significant air emissions by type and weight.	1
EN21	Total water discharge by quality and destination.	1
EN22	Total weight of waste by type and disposal method.	1
EN23	Total number and volume of significant spills.	1
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	1
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	1
Products and services		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	1
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	1
Compliance		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	1
Transport		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	1
Overall		

EN30	Total environmental protection expenditures and investments by type.	1
Social: Labor Practices and Decent Work		
Employment		
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	1
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	1
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	1
LA15	Return to work and retention rates after parental leave, by gender.	1
Labor/management relations		
LA4	Percentage of employees covered by collective bargaining agreements.	1
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	1
Occupational health and safety		
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	1
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	1
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	1
LA9	Health and safety topics covered in formal agreements with trade unions.	1
Training and education		
LA10	Average hours of training per year per employee by gender, and by employee category.	1
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	1
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	1
Diversity and equal opportunity		
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	1
Equal remuneration for women and men		
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	1
Social: Human Rights		
Investment and procurement practices		

HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	1
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	1
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	1
Non-discrimination		
HR4	Total number of incidents of discrimination and corrective actions taken.	1
Freedom of association and collective bargaining		
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	1
Child labor		
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	1
Prevention of forced and compulsory labor		
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	1
Security practices		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	1
Indigenous rights		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	1
Assessment		
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	1
Remediation		
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	1
Social: Society		
Local communities		
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	1
SO9	Operations with significant potential or actual negative impacts on local communities.	1

SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	1
Corruption		
SO2	Percentage and total number of business units analyzed for risks related to corruption.	1
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	1
SO4	Actions taken in response to incidents of corruption.	1
Public policy		
SO5	Public policy positions and participation in public policy development and lobbying.	1
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	1
Anti-competitive behavior		
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	1
Compliance		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	1
Social: Product Responsibility		
Customer health and safety		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	1
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	1
Product and service labelling		
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	1
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	1
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	1
Marketing communications		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	1

PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	1
Customer privacy		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	1
Compliance		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	1
	TOTAL	84



Lampiran 2
Hasil Output SPSS

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ETR	66	,14	,36	,2360	,04730
CGPI	66	68,90	92,88	84,2805	5,19938
CSDI	66	,45	,81	,5895	,10269
SIZE	66	13,34	20,57	17,7164	1,82865
LEV	66	,28	11,50	3,6121	3,45807
ROA	66	,01	,29	,0804	,07362
SEKT	66	,00	1,00	,4242	,49801
Valid N (listwise)	66				

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,439 ^a	,193	,110	,04461	1,923

a. Predictors: (Constant), SEKT, CSDI, CGPI, ROA, SIZE, LEV
b. Dependent Variable: ETR

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,028	6	,005	2,345	,042 ^b
	Residual	,117	59	,002		
	Total	,145	65			

a. Dependent Variable: ETR
b. Predictors: (Constant), SEKT, CSDI, CGPI, ROA, SIZE, LEV

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,163	,119		1,366	,177		
	CGPI	,005	,002	,555	2,573	,013	,295	3,395
	CSDI	-,133	,063	-,288	-2,102	,040	,727	1,376
	SIZE	-,015	,006	-,583	-2,413	,019	,234	4,266
	LEV	,006	,004	,415	1,407	,165	,157	6,358
	ROA	-,059	,102	-,092	-,581	,563	,545	1,834
	SEKT	-,052	,029	-,548	-1,823	,073	,151	6,602

a. Dependent Variable: ETR

Coefficient Correlations ^a								
Model			SEKT	CSDI	CGPI	ROA	SIZE	LEV
1	Correlations	SEKT	1,000	-,104	-,305	,192	,112	-,851
		CSDI	-,104	1,000	,048	-,326	,177	,015
		CGPI	-,305	,048	1,000	-,329	-,764	,278
		ROA	,192	-,326	-,329	1,000	,283	,031
		SIZE	,112	,177	-,764	,283	1,000	-,260
		LEV	-,851	,015	,278	,031	-,260	1,000
	Covariances	SEKT	,001	,000	-1,710E-5	,001	1,993E-5	-9,802E-5
		CSDI	,000	,004	5,954E-6	-,002	7,009E-5	3,719E-6
		CGPI	-1,710E-5	5,954E-6	3,846E-6	-6,566E-5	-9,371E-6	2,202E-6
		ROA	,001	-,002	-6,566E-5	,010	,000	1,260E-5
		SIZE	1,993E-5	7,009E-5	-9,371E-6	,000	3,907E-5	-6,565E-6
		LEV	-9,802E-5	3,719E-6	2,202E-6	1,260E-5	-6,565E-6	1,628E-5

a. Dependent Variable: ETR

Collinearity Diagnostics ^a										
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	CGPI	CSDI	SIZE	LEV	ROA	SEKT
1	1	5,620	1,000	,00	,00	,00	,00	,00	,00	,00
	2	1,110	2,250	,00	,00	,00	,00	,02	,08	,03
	3	,195	5,371	,00	,00	,00	,00	,02	,70	,06
	4	,048	10,808	,00	,00	,00	,00	,87	,00	,78
	5	,024	15,449	,00	,00	,65	,02	,00	,10	,00
	6	,002	48,841	,50	,00	,33	,42	,00	,00	,03
	7	,001	87,823	,50	,99	,01	,56	,09	,11	,10

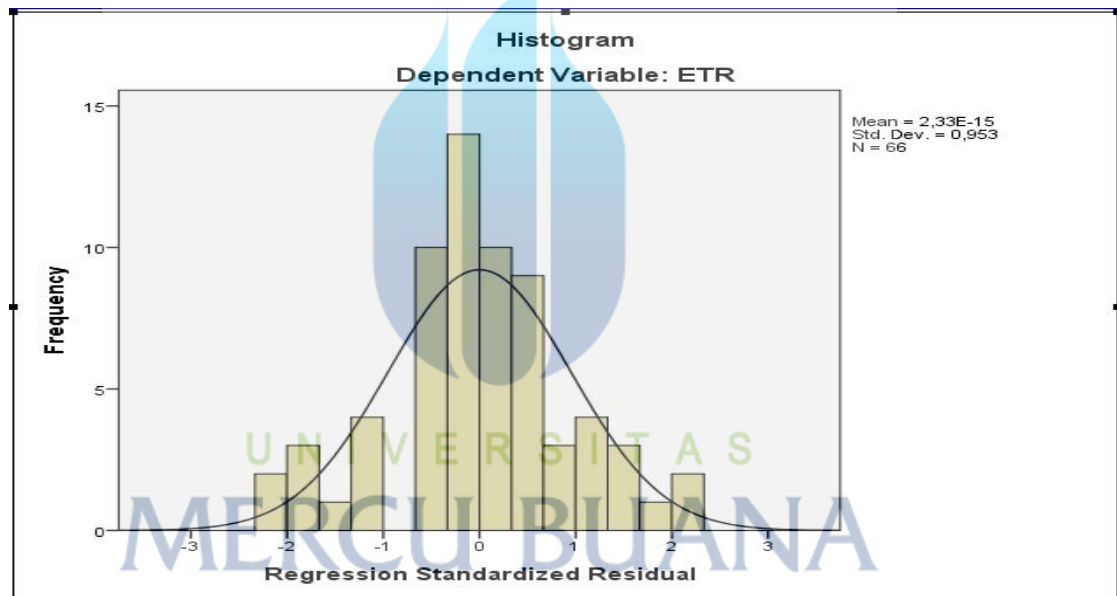
a. Dependent Variable: ETR

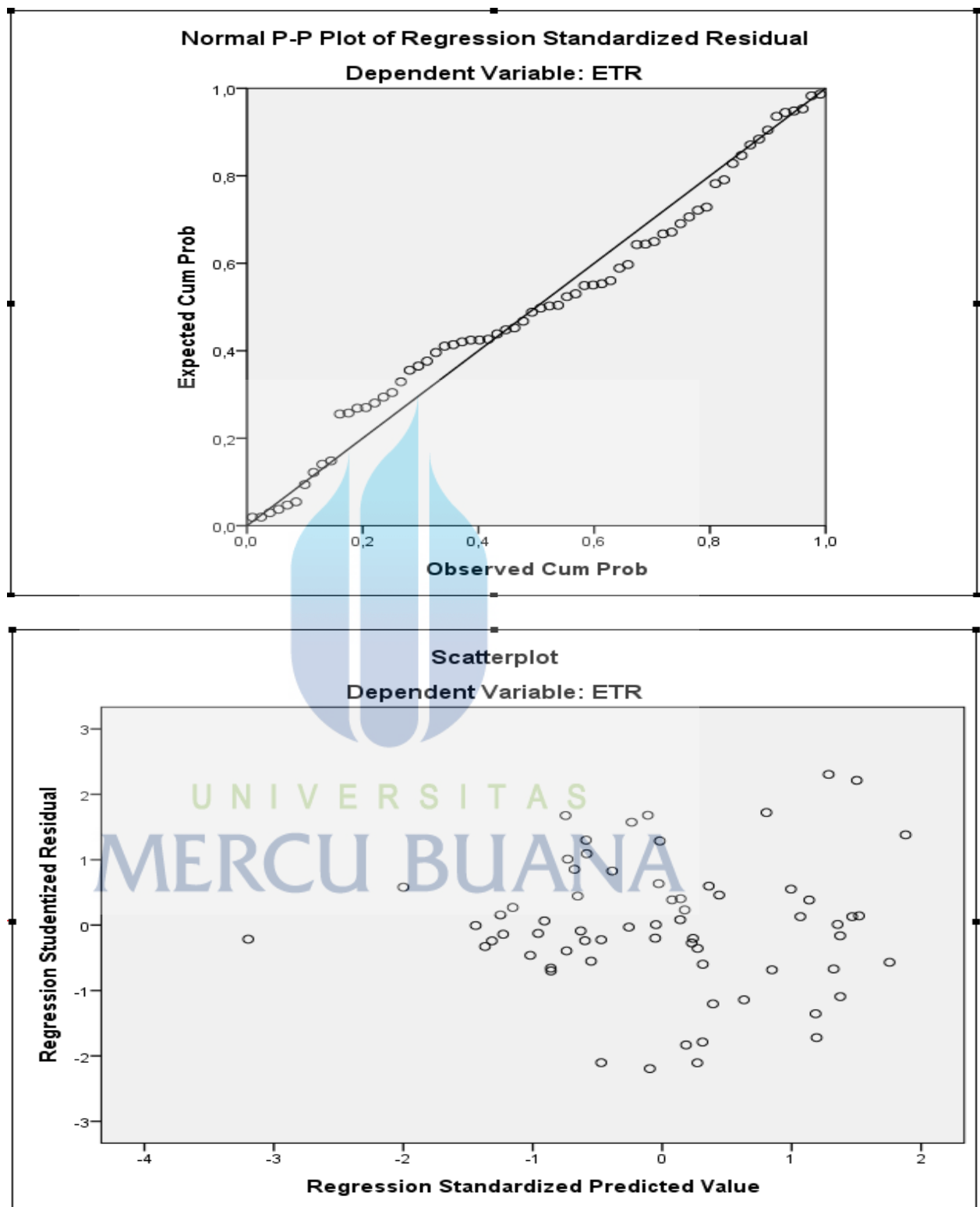
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,04250545
Most Extreme Differences	Absolute	,093
	Positive	,073
	Negative	-,093
Kolmogorov-Smirnov Z		,760
Asymp. Sig. (2-tailed)		,611

a. Test distribution is Normal.

b. Calculated from data.





DATA VARIABEL PENELITIAN

Lampiran 2

NO	KODE	EMITEN	TAHUN	ETR	CGPI	CSDI	SIZE	DER	ROA	SEKT
1	ANTM	PT Aneka Tambang (Persero) Tbk	2010	0.29	86.15	0.70	16.32	6.69	0.14	0
2	AUTO	PT Astra Otoparts Tbk	2010	0.14	78.11	0.58	15.54	0.37	0.22	0
3	ITMG	PT Indo Tambangraya Megah Tbk	2010	0.26	77.42	0.56	16.10	0.52	0.19	0
4	JSMR	PT Jasa Marga (Persero) Tbk	2010	0.20	83.41	0.51	16.76	0.28	0.06	0
5	PTBA	PT Bukit Asam (Persero) Tbk	2010	0.26	84.33	0.73	15.98	0.35	0.23	0
6	TINS	PT Timah (Persero) Tbk	2010	0.16	70.73	0.81	15.59	0.41	0.16	0
7	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	2010	0.22	89.10	0.49	18.43	0.79	0.16	0
8	UNTR	PT United Tractors Tbk	2010	0.23	87.36	0.58	17.21	0.85	0.13	0
9	WEHA	PT Panorama Transportasi Tbk	2010	0.23	70.73	0.55	13.34	1.56	0.01	0
10	WIKA	PT Wijaya Karya (Persero) Tbk	2010	0.36	79.90	0.55	15.65	2.33	0.05	0
11	BBNI	PT Bank Negara Indonesia (Persero) Tbk	2010	0.23	85.35	0.54	19.33	10.11	0.02	1
12	BBRI	PT Bank Rakyat Indonesia (persero) Tbk	2010	0.26	84.16	0.54	19.82	10.11	0.03	1
13	BBTN	PT Bank Tabungan Negara (Persero) Tbk	2010	0.30	85.70	0.54	18.04	5.67	0.01	1
14	BMRI	PT Bank Mandiri (Persero) Tbk	2010	0.22	91.81	0.54	19.92	7.33	0.02	1
15	NISP	PT Bank OCBC NISP Tbk	2010	0.33	85.86	0.45	17.73	1.27	0.01	1
16	ANTM	PT Aneka Tambang (Persero) Tbk	2011	0.24	86.55	0.70	16.54	6.69	0.13	0
17	AUTO	PT Astra Otoparts Tbk	2011	0.16	79.09	0.58	15.76	0.47	0.16	0
18	JSMR	PT Jasa Marga (Persero) Tbk	2011	0.19	83.65	0.51	16.88	0.41	0.06	0
19	PTBA	PT Bukit Asam (Persero) Tbk	2011	0.27	82.55	0.73	16.26	0.41	0.27	0
20	TINS	PT Timah (Persero) Tbk	2011	0.22	75.68	0.81	15.70	0.43	0.14	0
21	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	2011	0.27	89.57	0.49	18.45	0.69	0.15	0

22	UNTR	PT United Tractors Tbk	2011	0.26	87.77	0.58	17.65	0.69	0.13	0
23	WEHA	PT Panorama Transportasi Tbk	2011	0.17	68.90	0.55	13.54	1.94	0.03	0
24	BBNI	PT Bank Negara Indonesia (Persero) Tbk	2011	0.24	85.75	0.54	19.52	8.09	0.02	1
25	BBRI	PT Bank Rakyat Indonesia (persero) Tbk	2011	0.22	84.16	0.54	19.97	11.50	0.03	1
26	BBTN	PT Bank Tabungan Negara (Persero) Tbk	2011	0.26	85.90	0.54	18.31	4.56	0.01	1
27	BMRI	PT Bank Mandiri (Persero) Tbk	2011	0.19	91.91	0.54	20.13	8.09	0.02	1
28	NISP	PT Bank OCBC NISP Tbk	2011	0.25	85.86	0.45	17.91	1.33	0.01	1
29	ANTM	PT Aneka Tambang (Persero) Tbk	2012	0.14	88.70	0.81	16.80	6.69	0.15	0
30	AUTO	PT Astra Otoparts Tbk	2012	0.15	80.03	0.60	16.00	0.56	0.13	0
31	ITMG	PT Indo Tambangraya Megah Tbk	2012	0.27	79.16	0.57	16.48	0.61	0.29	0
32	JSMR	PT Jasa Marga (Persero) Tbk	2012	0.23	84.53	0.58	17.02	7.33	0.06	0
33	PTBA	PT Bukit Asam (Persero) Tbk	2012	0.26	83.80	0.76	16.36	1.50	0.18	0
34	TINS	PT Timah (Persero) Tbk	2012	0.20	77.81	0.81	15.63	0.49	0.07	0
35	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	2012	0.27	90.58	0.49	18.53	0.35	0.17	0
36	UNTR	PT United Tractors Tbk	2012	0.27	85.01	0.58	17.73	0.67	0.12	0
37	WEHA	PT Panorama Transportasi Tbk	2012	0.24	70.73	0.55	13.84	0.49	0.03	0
38	WIKA	PT Wijaya Karya (Persero) Tbk	2012	0.36	80.36	0.55	16.21	2.57	0.05	0
39	BBCA	PT Bank Central Asia Tbk	2012	0.21	85.29	0.63	19.91	2.85	0.02	1
40	BBNI	PT Bank Negara Indonesia (Persero) Tbk	2012	0.22	86.06	0.60	19.62	7.33	0.02	1
41	BBRI	PT Bank Rakyat Indonesia (persero) Tbk	2012	0.19	85.56	0.57	20.13	10.11	0.03	1
42	BBTN	PT Bank Tabungan Negara (Persero) Tbk	2012	0.21	85.43	0.54	18.53	4.56	0.01	1
43	BMRI	PT Bank Mandiri (Persero) Tbk	2012	0.23	91.88	0.54	20.27	8.09	0.03	1
44	NISP	PT. Bank OCBC NISP Tbk	2012	0.28	85.95	0.49	18.19	0.54	0.01	1
45	ITMG	PT Indo Tambangraya Megah Tbk	2013	0.31	80.13	0.57	16.65	0.64	0.17	0
46	JSMR	PT Jasa Marga (Persero) Tbk	2013	0.23	85.16	0.63	17.15	6.14	0.03	0
47	PTBA	PT Bukit Asam (Persero) Tbk	2013	0.25	84.09	0.76	16.27	1.63	0.20	0

48	TINS	PT Timah (Persero) Tbk	2013	0.19	80.10	0.81	15.88	0.54	0.08	0
49	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	2013	0.26	90.66	0.51	18.67	0.61	0.16	0
50	BBCA	PT Bank Central Asia Tbk	2013	0.22	86.06	0.63	20.02	0.45	0.03	1
51	BBNI	PT Bank Negara Indonesia (Persero) Tbk	2013	0.19	87.19	0.57	19.77	5.67	0.02	1
52	BBRI	PT Bank Rakyat Indonesia (persero) Tbk	2013	0.21	86.43	0.54	20.26	6.69	0.03	1
53	BBTN	PT Bank Tabungan Negara (Persero) Tbk	2013	0.20	84.94	0.49	18.69	10.11	0.01	1
54	BMRI	PT Bank Mandiri (Persero) Tbk	2013	0.22	92.36	0.56	20.41	4.26	0.02	1
55	NISP	PT Bank OCBC NISP Tbk	2013	0.26	86.17	0.45	18.40	6.69	0.01	1
56	JSMR	PT Jasa Marga (Persero) Tbk	2014	0.29	85.47	0.70	17.28	6.14	0.04	0
57	PTBA	PT Bukit Asam (Persero) Tbk	2014	0.23	85.25	0.79	16.51	1.78	0.14	0
58	TINS	PT Timah (Persero) Tbk	2014	0.20	81.70	0.81	16.09	0.69	0.07	0
59	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	2014	0.26	90.66	0.51	18.76	0.72	0.15	0
60	WIKA	PT Wijaya Karya (Persero) Tbk	2014	0.33	81.68	0.55	16.58	0.64	0.05	0
61	BBCA	PT Bank Central Asia Tbk	2014	0.22	86.59	0.63	20.13	2.23	0.03	1
62	BBNI	PT Bank Negara Indonesia (Persero) Tbk	2014	0.20	87.46	0.51	19.85	4.56	0.03	1
63	BBRI	PT Bank Rakyat Indonesia (persero) Tbk	2014	0.20	86.92	0.49	20.50	7.33	0.03	1
64	BBTN	PT Bank Tabungan Negara (Persero) Tbk	2014	0.28	85.75	0.51	18.79	11.50	0.01	1
65	BMRI	PT Bank Mandiri (Persero) Tbk	2014	0.20	92.88	0.55	20.57	4.56	0.03	1
66	NISP	PT Bank OCBC NISP Tbk	2014	0.25	86.52	0.48	18.45	6.14	0.01	1

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