

## LAMPIRAN

### Lampiran 01 Data Tabulasi Studi

| Ukuran Perusahaan | Leverage | Board Size | Pengungkapan CSR | Kepemilikan Institusional |
|-------------------|----------|------------|------------------|---------------------------|
| 11.18             | 0.94     | 5          | 0.42             | 61796.89                  |
| 17.08             | 7.08     | 6          | 1.25             | 154155.67                 |
| 13.68             | 0        | 6          | 1.33             | 154155.67                 |
| 5.52              | 0.47     | 8          | 0.25             | 500011.72                 |
| 8.22              | -20.11   | 7          | 0.21             | 226723.35                 |
| 7.15              | 1.15     | 4          | 0.35             | 840387.24                 |
| 6.31              | 1.35     | 8          | 0.41             | 289579.65                 |
| 7.08              | 3.21     | 7          | 0.71             | 110926.75                 |
| 8.22              | 1.5      | 5          | 0.57             | 598990.75                 |
| 6.66              | 1.19     | 6          | 2                | 400000.2                  |
| 4.01              | 0.29     | 3          | 0.29             | 333958                    |
| 6.1               | 0.42     | 6          | 0.26             | 780045                    |
| 8.19              | 3.25     | 5          | 0.33             | 377890.77                 |
| 7.1               | 0.36     | 7          | 0                | 671254.65                 |
| 17                | 0.38     | 5          | 1.2              | 271855.47                 |
| 5.26              | 0.32     | 3          | 2                | 600000.94                 |
| 5.08              | 0.31     | 3          | 0.26             | 141764.42                 |
| 11.18             | 4        | 2          | 0.35             | 399929.82                 |
| 17.08             | 0.43     | 6          | 0.29             | 669365.19                 |
| 6.31              | 1.6      | 5          | 0.41             | 134346.28                 |
| 13.68             | 0.48     | 2          | 0.36             | 794335.46                 |
| 6.45              | 2.02     | 2          | 0.13             | 154777.17                 |
| 6.22              | 7.89     | 3          | 0.25             | 728865.67                 |
| 14.4              | 0.34     | 2          | 0.32             | 353542.96                 |

|       |        |   |      |           |
|-------|--------|---|------|-----------|
| 7.13  | 3.37   | 3 | 0.45 | 305342.21 |
| 15.73 | 0.9    | 4 | 0.4  | 411043.37 |
| 6.52  | 2.15   | 5 | 0.31 | 288112.52 |
| 6.8   | 3.78   | 5 | 0.33 | 161989.11 |
| 8.7   | 4.02   | 5 | 0.28 | 425616.9  |
| 10.95 | -8.17  | 3 | 0.42 | 1201822.9 |
| 14.04 | 1.89   | 3 | 0.33 | 275348.96 |
| 8.86  | 0.93   | 5 | 0.42 | 61796.89  |
| 17    | 21.17  | 6 | 1.25 | 154155.67 |
| 13.19 | 0      | 6 | 1.33 | 154155.67 |
| 5.5   | 0.63   | 8 | 0.25 | 500011.72 |
| 8.27  | -20.79 | 7 | 0.21 | 226726.85 |
| 7.05  | 0.77   | 4 | 0.35 | 840387.24 |
| 6.03  | 0.8    | 8 | 0.41 | 289579.65 |
| 7.08  | 3.53   | 7 | 0.71 | 111788.92 |
| 17.08 | 1.45   | 5 | 0.57 | 598990.75 |
| 6.55  | 1.23   | 6 | 2    | 400000.2  |
| 2.02  | 0.23   | 3 | 0.29 | 333958    |
| 7.89  | 0.55   | 6 | 0.26 | 780045    |
| 0.34  | 2.87   | 5 | 0.33 | 377890.77 |
| 7.27  | 0.48   | 7 | 0    | 671254.65 |
| 17    | 0.39   | 5 | 1.2  | 271855.47 |
| 5.16  | 0.4    | 3 | 2    | 600000.94 |
| 5.02  | 0.33   | 3 | 0.26 | 141764.42 |
| 11.76 | 1.3    | 2 | 0.35 | 399929.82 |
| 17    | 0.51   | 6 | 0.29 | 710642.07 |
| 6.32  | 1.92   | 5 | 0.41 | 134346.28 |
| 13.71 | 0.52   | 2 | 0.36 | 794335.46 |

|       |       |   |      |            |
|-------|-------|---|------|------------|
| 6.22  | 1.74  | 2 | 0.13 | 154777.17  |
| 6.24  | -4.43 | 3 | 0.25 | 728865.67  |
| 14.82 | 0.62  | 2 | 0.32 | 353542.96  |
| 7.11  | 4.22  | 3 | 0.45 | 339816.34  |
| 15.55 | 0.72  | 4 | 0.4  | 411043.37  |
| 6.6   | 2.82  | 5 | 0.31 | 288112.52  |
| 6.82  | 3.84  | 5 | 0.33 | 161989.11  |
| 8.57  | 3.31  | 5 | 0.28 | 427028.12  |
| 11.91 | 0.82  | 3 | 0.42 | 1221831.29 |
| 13.81 | 1.44  | 3 | 0.33 | 275348.96  |
| 8.83  | 0.97  | 5 | 0.42 | 61796.89   |
| 5.79  | 5.87  | 6 | 1.25 | 154155.67  |
| 12.81 | 0     | 6 | 1.33 | 0          |
| 5.35  | 0.4   | 8 | 0.25 | 500011.72  |
| 8.22  | -9.42 | 7 | 0.21 | 227071.46  |
| 6.79  | 1.05  | 4 | 0.35 | 840387.24  |
| 6     | 0.77  | 8 | 0.41 | 289579.65  |
| 6.85  | 4.34  | 7 | 0.71 | 111788.92  |
| 7.92  | 1.07  | 5 | 0.57 | 598990.75  |
| 6.38  | 1.03  | 7 | 2    | 400000.2   |
| 4.09  | 0.25  | 7 | 0.29 | 333958     |
| 6.13  | 0.46  | 6 | 0.26 | 777884.08  |
| 8.2   | 2.93  | 5 | 0.33 | 377890.77  |
| 7.21  | 0.42  | 7 | 0    | 671254.65  |
| 4.65  | 0.22  | 5 | 1.2  | 271837.52  |
| 5.08  | 0.32  | 3 | 2    | 600000.94  |
| 4.91  | 0.33  | 3 | 0.26 | 141764.42  |
| -9.42 | 1.32  | 2 | 0.35 | 399929.82  |

|       |        |   |      |           |
|-------|--------|---|------|-----------|
| 16.91 | 0.62   | 2 | 0.29 | 710642.07 |
| 6.12  | 1.42   | 2 | 0.41 | 134346.28 |
| 13.5  | 0.85   | 2 | 0.36 | 794335.46 |
| 5.85  | 1.4    | 2 | 0.13 | 154777.17 |
| 6.36  | -13.29 | 3 | 0.25 | 728865.67 |
| 14.73 | 0.5    | 2 | 0.32 | 353542.96 |
| 7.2   | 4.95   | 3 | 0.45 | 339816.34 |
| 15.4  | -2.14  | 4 | 0.4  | 411043.37 |
| 6.77  | -2.14  | 5 | 0.31 | 485425.48 |
| -9.42 | -2.14  | 5 | 0.33 | 184911.26 |
| 8.55  | 3.1    | 5 | 0.28 | 509186.86 |
| 12.36 | 1.67   | 3 | 0.42 | 537604.63 |
| 13.77 | 1.52   | 3 | 0.33 | 275348.96 |
| 8.78  | 1.07   | 7 | 0.42 | 61796.89  |
| 5.8   | 4.25   | 7 | 1.25 | 154155.67 |
| 12.18 | 0      | 6 | 1.33 | 0         |
| 5.22  | 0.45   | 8 | 0.25 | 500011.72 |
| 8.04  | -2.14  | 7 | 0.21 | 227071.46 |
| 6.72  | 6.36   | 4 | 0.35 | 840387.24 |
| 5.94  | 0.7    | 8 | 0.41 | 289579.65 |
| 6.78  | 5.98   | 7 | 0.71 | 111788.92 |
| 16.74 | 0.9    | 5 | 0.57 | 598990.75 |
| 16.74 | 0.43   | 6 | 2    | 400000.2  |
| 4.01  | 0.16   | 3 | 0.29 | 333958    |
| 6.02  | -2.14  | 2 | 0.26 | 777884.08 |
| 7.51  | -2.14  | 2 | 0.33 | 377890.77 |
| 7.1   | -2.14  | 2 | 0    | 671254.65 |
| 4.59  | 0.2    | 5 | 1.2  | 271837.52 |

|       |       |   |      |           |
|-------|-------|---|------|-----------|
| 16.74 | 0.27  | 3 | 2    | 600000.94 |
| 4.99  | 0.37  | 3 | 0.26 | 141764.42 |
| 11.97 | 1.26  | 2 | 0.35 | 399929.82 |
| 16.74 | 0.78  | 6 | 0.29 | 710642.07 |
| 6.02  | 1.32  | 5 | 0.41 | 134346.28 |
| 13.36 | 0.76  | 2 | 0.36 | 794335.46 |
| 5.57  | 1.18  | 2 | 0.13 | 154777.17 |
| 6.53  | 24.3  | 3 | 0.25 | 728865.67 |
| -9.42 | 0.57  | 2 | 0.32 | 353542.96 |
| 13.77 | 3.37  | 3 | 0.45 | 339816.34 |
| 7.1   | 0.48  | 4 | 0.4  | 411043.37 |
| 6.97  | 0.79  | 5 | 0.31 | 485425.48 |
| 6.51  | 4.68  | 5 | 0.33 | 184911.26 |
| -9.42 | 3.05  | 5 | 0.28 | 509186.86 |
| 12.34 | 1.48  | 3 | 0.42 | 537604.63 |
| -2.17 | 1.72  | 3 | 0.33 | 275348.96 |
| 15.6  | 0.78  | 5 | 0.42 | 61796.89  |
| 12.72 | 3.29  | 6 | 1.25 | 154155.67 |
| 12.18 | 0     | 6 | 1.33 | 0         |
| 5.06  | 0.66  | 8 | 0.25 | 500011.72 |
| 7.83  | -2.17 | 7 | 0.21 | 227071.46 |
| 6.63  | 4.45  | 4 | 0.35 | 840387.24 |
| 5.89  | 0.66  | 8 | 0.41 | 289579.65 |
| 6.71  | 8.79  | 7 | 0.71 | 111788.92 |
| 7.46  | 0.89  | 5 | 0.57 | 598990.75 |
| 12.36 | 0.49  | 7 | 2    | 400000.2  |
| 13.77 | 0.14  | 7 | 0.29 | 333958    |
| 7.1   | 0.11  | 6 | 0.26 | 777884.08 |

|       |      |   |      |           |
|-------|------|---|------|-----------|
| -9.42 | 1.59 | 5 | 0.33 | 377890.77 |
| 6.97  | 0.41 | 7 | 0    | 671254.65 |
| 4.53  | 0.28 | 5 | 1.2  | 271837.52 |
| 4.28  | 14.3 | 3 | 2    | 600000.94 |
| 5.06  | 0.79 | 3 | 0.26 | 141764.42 |
| 12.09 | 1.04 | 2 | 0.35 | 399929.82 |
| 16.54 | 0.82 | 6 | 0.29 | 710642.07 |
| 5.9   | 1.39 | 5 | 0.41 | 134346.28 |
| 13.21 | 0.79 | 2 | 0.36 | 794335.46 |
| 5     | 0.82 | 2 | 0.13 | 154777.17 |
| 6.67  | 14.3 | 3 | 0.25 | 728865.67 |
| -2.17 | 0.45 | 2 | 0.32 | 353542.96 |
| 7.1   | 2.4  | 3 | 0.45 | 339816.34 |
| 15.08 | 0.67 | 4 | 0.4  | 411043.37 |
| -9.42 | 3.12 | 2 | 0.31 | 485425.48 |
| 6.25  | 0.52 | 2 | 0.33 | 184911.26 |
| 7.62  | 3.15 | 5 | 0.28 | 509186.86 |
| -2.17 | 1.24 | 3 | 0.42 | 537604.63 |
| -2.17 | 2.23 | 3 | 0.33 | 275348.96 |

### Lampiran 02 Statistik Deskriptif

|                   | N   | Minimum | Maximum | Mean   | Std. Deviation |
|-------------------|-----|---------|---------|--------|----------------|
| Ukuran Perusahaan | 155 | -9.42   | 17.08   | 7.9653 | 5.53717        |
| Leverage          | 155 | -20.79  | 24.30   | 1.2673 | 4.52220        |
| Board Size        | 155 | 2.00    | 8.00    | 4.5677 | 1.88300        |
| Pengungkapan CSR  | 155 | .00     | 2.00    | .5317  | .48939         |

|                           |     |     |            |             |              |
|---------------------------|-----|-----|------------|-------------|--------------|
| Kepemilikan Institusional | 155 | .00 | 1221831.29 | 405602.2908 | 245657.25928 |
| Valid N (listwise)        | 155 |     |            |             |              |

### Lampiran 03 Hasil Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test |                |                         |
|------------------------------------|----------------|-------------------------|
|                                    |                | Unstandardized Residual |
| N                                  |                | 155                     |
| Normal Parameters <sup>a,b</sup>   | Mean           | 0E-7                    |
|                                    | Std. Deviation | .46685132               |
| Most Extreme Differences           | Absolute       | .251                    |
|                                    | Positive       | .251                    |
|                                    | Negative       | -.160                   |
| Kolmogorov-Smirnov Z               |                | 3.129                   |
| Asymp. Sig. (2-tailed)             |                | .201                    |
| a. Test distribution is Normal.    |                |                         |
| b. Calculated from data.           |                |                         |

### Lampiran 04 Hasil Uji Multikolinieritas

| Model |                   | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|-------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |                   | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant)        | .339                        | .138       |                           | 2.460 | .015 |                         |       |
|       | Ukuran Perusahaan | .015                        | .007       | .173                      | 2.209 | .029 | .987                    | 1.013 |
|       | Leverage          | .017                        | .008       | .157                      | 2.009 | .046 | .992                    | 1.009 |



|   |             |      |       |       |      |      |       |
|---|-------------|------|-------|-------|------|------|-------|
| Board Size                              | .034        | .021 | .130  | 1.635 | .104 | .952 | 1.050 |
| Kepemilikan Institusional               | -2.597E-007 | .000 | -.130 | 1.633 | .105 | .952 | 1.050 |
| a. Dependent Variable: Pengungkapan CSR |             |      |       |       |      |      |       |

### Lampiran 05 Hasil Uji Heteroskedastisitas

| Model                          |                           | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------------------------|---------------------------|-----------------------------|------------|---------------------------|-------|------|
|                                |                           | B                           | Std. Error | Beta                      |       |      |
| 1                              | (Constant)                | .122                        | .100       |                           | 1.226 | .222 |
|                                | Ukuran Perusahaan         | .006                        | .005       | .104                      | 1.295 | .197 |
|                                | Leverage                  | .006                        | .006       | .083                      | 1.037 | .301 |
|                                | Board Size                | .029                        | .015       | .157                      | 1.921 | .057 |
|                                | Kepemilikan Institusional | 4.580E-010                  | .000       | .000                      | .004  | .997 |
| a. Dependent Variable: ABS_RES |                           |                             |            |                           |       |      |

### Lampiran 06 Hasil Uji Autokorelasi

| Model   | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|-------------------|----------|-------------------|----------------------------|---------------|
| 1   | .300 <sup>a</sup> | .090     | .066              | .47304                     | 1.831         |
| a. Predictors: (Constant), Kepemilikan Institusional, Leverage, Ukuran Perusahaan, Board Size |                   |          |                   |                            |               |
| b. Dependent Variable: Pengungkapan CSR   |                   |          |                   |                            |               |



### Lampiran 07 Hasil Uji Analisis Regresi Linier Berganda

| Model |                   | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                   | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)        | .212                        | .114       |                           | 1.853 | .066 |
|       | Ukuran Perusahaan | .014                        | .007       | .160                      | 2.037 | .043 |
|       | Leverage          | .018                        | .009       | .162                      | 2.060 | .041 |
|       | Board Size        | .041                        | .020       | .156                      | 1.986 | .049 |

a. Dependent Variable: Pengungkapan CSR

### Lampiran 08 Hasil Uji Koefisien Determinasi

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .727 <sup>a</sup> | .747     | .550              | .47564                     |

a. Predictors: (Constant), Board Size, Ukuran Perusahaan, Leverage

### Lampiran 09 Hasil Uji MRA

| Coefficients <sup>a</sup> |                   |                             |            |                           |       |      |
|---------------------------|-------------------|-----------------------------|------------|---------------------------|-------|------|
| Model                     |                   | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|                           |                   | B                           | Std. Error | Beta                      |       |      |
| 1                         | (Constant)        | .250                        | .115       |                           | 2.181 | .031 |
|                           | Ukuran Perusahaan | .015                        | .015       | .173                      | 1.048 | .296 |
|                           | Leverage          | .026                        | .016       | .236                      | 1.646 | .102 |
|                           | Board Size        | .063                        | .034       | .244                      | 1.891 | .061 |

|           |             |      |       |        |      |
|-----------|-------------|------|-------|--------|------|
| Moderasi1 | -1.554E-009 | .000 | -.011 | -.052  | .959 |
| Moderasi2 | -2.036E-008 | .000 | -.098 | -.680  | .497 |
| Moderasi3 | -8.313E-008 | .000 | -.211 | -1.290 | .199 |

a. Dependent Variable: Pengungkapan CSR



## RIWAYAT HIDUP



Bayu Angga Saputra Lahir di Banyuwangi, 07 Juli 1998. Penulis lahir dari pasangan suami istri yaitu Bapak Syaikhudin dan Ibu Yohana Payung. Penulis berkebangsaan Indonesia dan beragama Islam. Kini penulis beralamat di Desa Tapanrejo, Kecamatan Muncar, Kabupaten Banyuwangi, Provinsi Jawa Timur. Penulis menyelesaikan pendidikan dasar di SD N 1 Tapanrejo dan lulus pada Tahun 2010, kemudian melanjutkan di SMP N 1 Muncar dan lulus pada Tahun 2013, kemudian melanjutkan kejenjang berikutnya di SMA N 1 Muncar dan lulus pada Tahun 2016. Penulis melanjutkan pendidikannya di Perguruan Tinggi bernama Universitas Pendidikan Ganesha dan mengambil Program Studi S1 Akuntansi. pada bulan Januari Tahun 2022 Penulis telah berhasil menyelesaikan Skripsinya yang berjudul **“Pengaruh Ukuran Perusahaan, Leverage, dan Board Size Terhadap Pengungkapan CSR dengan Kepemilikan Institusional sebagai Variabel Moderasi pada Perusahaan Pertambangan”**