II Uzbek-Indonesian Joint International Conference

Economics And Management Towards Nation Character Development

September 2012
II UZBEK-INDONESIAN JOINT INTERNATIONAL CONFERENCE

Economics and Management Towards Nation Character Development

September 2012

- Economic science, education and formation of human capital
- Social policy and labor market
- World economy and development of national economic system
- Financial system and financial and credit institutes

Tashkent - Jakarta, 2012
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prof. Dr. Kalandar Abdurakhmanov – director of Branch of Federal State Budget Educational Establishment of Higher Professional Education “Russian Economic University after G.V. Plekhanov” in Tashkent

“II Uzbek-Indonesian Joint International Conference”
Economics and Management Towards Nation Character Development
Tashkent-Jakarta, 2012
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FOREWORD

Dear participants of international conference!

On behalf of staff and students of the branch of Russian economic university after G.V. Plekhanov in Tashkent allow me to greet all the participants of the international conference and express gratitude to the rector of Gunadarma University professor E. Margianti for participation in this event.

Representatives of Indonesia have been to the Branch many times. A large-scale "Uzbekistan-Indonesia" culture forum was organized and held at our university. Regular meetings with students of our university are an indicator of importance of such events in deepening and developing bilateral cooperation between Uzbekistan and Indonesia in various areas, in particular in education sphere. These aspects were the basic theme of negotiations with the Branch authorities during the visit of Ambassador of Indonesia in Uzbekistan. During his visit Extraordinary and Plenipotentiary Ambassador of Indonesia in Uzbekistan Mr. Mohamad Asriuvin made a report on the issues of economy development of Indonesia for the students of the Branch. It is very important for the university to expand outlook of our students. Meetings of such level, certainly, help to learn more about the country, its culture and history, and especially national economy. During the meeting students of Branch asked the Ambassador of Indonesia a lot of different questions on education system, opportunity of training in universities of the country, organization of joint seminars, symposiums and discussions of projects and programs representing mutual interest and student's exchange programs as well.

The delegation of Gunadarma University headed by the rector of university prof. E. Margianti visited the Branch several times. Gunadarma University specializes in the sphere of information technologies. There are 1300 teachers in the University. The university has partner programs with universities of the USA, France, England and etc. University consists of twelve departments in the capital city Djakarta and it takes the fifth place according to the rating in Indonesia. Gunadarma University was founded in 1981 and successfully functions in the sphere of education and scientific and research works. During the meetings there also signed Cooperation agreement between Gunadarma University and the Branch of REU after G.V. Plekhanov in Tashkent.

The given agreement provides bilateral cooperation between two universities in sphere of carrying out the research works which represent a mutual interest, short-term exchange of teachers and scientists for implementing scientific researches, consultations promoting scientific personnel education, organization of joint seminars, symposiums and discussions of projects and programs representing a mutual interest and students' exchange as well.

Within the limits of the given agreement the delegation of the Branch of Russian economic university after G.V. Plekhanov in Tashkent visited Indonesia in October, 2011 and took part in the work of Uzbek-Indonesian joint international conference organized by Gunadarma University. Extraordinary and Plenipotentiary Ambassador of Uzbekistan in Indonesia in Uzbekistan Mr. Shavkat Djamalov took part and made a report at the conference.

While visiting Indonesia we admire this country and its hospitable people every time. Gunadarma University and its staff impressed us greatly; it is a great honor for us to be partners of one of the largest and well-known universities of Indonesia.

In 2012 Russian economic university celebrated its 105 anniversary from the date of its foundation. During its activity the University trained more 150 thousand highly qualified specialists, about 2300 specialists are from Tashkent Branch in the Tashkent Branch. They work successfully in Russia, Uzbekistan and in the countries of the near and far abroad. Achieving high results in various spheres of activities, the graduates of the University rank the leading positions in politics and economy, business and science, continue renowned teaching traditions at the universities of Russia and abroad. We do our best for our students to do well in studying.

At the University training is conducted on 22 educational programs of higher professional education, three sets of programs of additional professional education. We have made contracts on students' exchange and cooperation on programs of double and triple diploma with the higher educational institutions of 17 countries of the far and near abroad. High level of education in our University is known far of Russia boundaries. For more than 105 years of its existence REU after G.V. Plekhanov has always been famous for its teaching staff. For the period of its functioning the Branch in Tashkent has steadily ranked the place on the market of educational services of the Republic of Uzbekistan. Hundreds of applicants annually compete for the right to study in our Branch.

On September, 21-22 In the Branch of Russian economic university after G.V. Plekhanov in Tashkent there conducted II Uzbek-Indonesian joint international conference Economics and Management Towards Nation Character Development jointly with Gunadarma University and with the support of Embassy of Indonesia in Uzbekistan. The collection of theses of participants' reports has been published on the basis of researches materials of leading and young scientists, who have perspective views on innovative development of national economy at the beginning of the conference. Conference, its total documents and recommendations become a practical basis of consolidation of our universities with the purpose of development of higher education.

I wish all the participants fruitful and constructive work.
FOREWORD

First of all, I am honourer and pleased to present my foreword for the Proceedings of "II Uzbek-Indonesian Joint International Conference on Economics and Management Towards Nation Character Development".

This conference was obviously became the culmination of the vision, dedication and the cooperation of Gunadarma University, Jakarta, Indonesia and Branch of Russian Economic University after G.V.Plekhanov in Tashkent, Uzbekistan. The conference is planned to be held alternately in Indonesia and Uzbekistan in the time series. The first conference of October 18-19, 2011 has been organized in Jakarta, Indonesia is the first event in this plan series.

"II Uzbek-Indonesian Joint International Conference on Economics and Management Towards Nation Character Development" that will be held in Branch of Russian Economic University after G.V.Plekhanov in Tashkent, Uzbekistan on September 21-22, 2012 as the next steps of the collaboration and cooperation as well others occasion in the future, I believe will bring us to be closer in some aspects.

In the first conference has been presented 38 papers which cover a broad spectrum topics of economics and management towards nation character development. These papers captured the spirit of the Conference and reflect its major focus and objectives. The articles provide an overview of critical research issues reflecting on past achievements and future challenges, while for the second conference, Gunadarma University will send a full team delegation of Economic Faculty included Rector, and Vice Rector IV of Collaboration and Cooperation, Dean of Economic Faculty, Head of Department and Center as well Head of Departments and senior researchers from Diponegoro University, Semarang to convey the research articles and paper covering many aspects of insightful, inspirational messages, scholarly analysis of critical policy, programs issues of economics and management as well as experienced-based notes for practice. I believe that can provided a significant contribution to the development of knowledge in this interested area.

In this special occasion, I'd like to take this opportunity to expressed my gratitude and thanks to all people who made this first conference the success as it was. Firstly, allowed me to give my special appreciation and gratitude to leaders of Branch of Russian Economic University after G.V.Plekhanov in Tashkent, Uzbekistan in their trust to Gunadarma University in building cooperation for mutual benefit. I took this opportunity to make a balance situation of inviting Rector of Branch of Russian Economic University after G.V.Plekhanov in Tashkent, Uzbekistan, Prof Dr Abdurahmanov K. Kh to become Honorary Professor in Gunadarma University, Jakarta, Indonesia as well I was in Branch of Russian Economic University after G.V.Plekhanov in Tashkent.

I encourage the continuation and development of cooperation programs and services which serve to strengthen economics and management in both countries and the relationships between Branch of Russian Economic University after G.V.Plekhanov in Tashkent, Uzbekistan and Gunadarma University, Jakarta, Indonesia.

In this occasion, please allowed me also to express my appreciation and gratitude to all of the organizing team including scientific committee, program chairs, session chairs, and others, for their commitment, effort and dedication in undertaking their own task to bring the success of this conference.

Finally, I owe our gratitude to all the conference participants for their contributions to the intellectual discourse during the conference and for the overall success of it. The conference would not have been successful without the support and active contribution from all participants.

As closing remarks, Let's say thanks to the Lord Almighty God for all His blessing on us.

Prof. Dr. E.S. Margianti, S.E. MM
Rector of Gunadarma University
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PART I

We would like to acknowledge these following names for contributing their paper(s) in “II Uzbek-Indonesian Joint International Conference Economics and Management Towards Nation Character Development”:

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Thank you for participating in our conference
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• Thank you for calling ...

Language barrier may occur when SMEs receive letters or emails from prospective buyers from other countries. They still find obstacles to understand the content of the letters/emails and also they find troubles to answer them in English. Similarly, this situation will happen when SMEs would like to send letters/emails to offer products to potential buyers abroad. In this case, SMEs can actually utilize Google translate application to translate letters/emails to be sent. In the global era, the mastery of technology is also a must.

Therefore, in fact, SMEs have to start and get used to using a foreign language in its marketing activity, particularly for export-oriented SMEs. According to Stern (1984) Language is a set of habits; teach the language not about the language. It needs repetitions and satisfactions.

Mastery of a language can not be learned in a short time. SMEs should continuously use both in everyday communication and in special occasions, such as in an exhibition or other business meetings forum.

By having fluent English communication, it is believed that the possibilities and opportunities to get new channels in the transaction will be obtained.

C. Conclusion and Suggestion

The significant contribution and role of small and medium scale enterprises in the Indonesian economy can be enhanced by encouraging and improving the performance of the marketing and export of the products of SMEs into global markets. One of the efforts to solve the problems in exporting the products can be solved by improving the language skills of the marketing staffs, particularly in basic communication skills. The fluent and understandable communication will help much in introducing and negotiating products with overseas enterprises. Thus, this must be one of the priority efforts should be pursued by small and medium-sized businesses.

In the future, this effort needs support from all parties, especially the government and universities to facilitate the SMEs to improve their communication skills in foreign languages, so that SMEs can access foreign markets easily. Facilities, especially in terms of mentoring and providing training, can create conditions that make it possible for SMEs to learn to communicate in foreign language continually so that this becomes a positive habit.

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INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY TOWARD EARNING MANAGEMENT IN MANUFACTURING COMPANY

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Erny Pratiwi
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Abstract

Earning management according to Scott (2000) is “Given that managers can choose accounting policies from a set (for example, GAAP), it is natural to expect that they will choose policies so as to maximize their own utility and/or the market value of the firm. Corporate Social Responsibility (CSR) interpreted as a form of social and environmental responsibility of the Company to participate in sustainable economic development to improve the quality of life and environment is beneficial, both for the company itself, the local community, and society at large. Corporate Social Responsibility (CSR) is a form of corporate social responsibility that involves responsibility partnerships between governments, civil society organizations, as well as a local komunitas perusahaan. Goal of this study was to determine the effect of corporate social responsibility (CSR) on earnings management in one manufacturing companies in Indonesia in the period 2003-2011. The method of analysis is linear regression. The analysis showed that CSR significantly influence Earning Management.

Keywords: Earning manajemen, Corporate Social Responsibility, manufactur company

Background

Earnings management is closely linked to earnings or achievements of the company's business, so that the profit earned is often associated with performance management. Positive accounting theory according to Watts and Zimmerman (1986) in his book Positive Accounting Theory presents an accounting theory reveals that certain economic factors or characteristics of a particular business unit manager behavior can be attributed to the financial statements or the makers in choosing a method of accounting. Positive accounting theory provides guidance to decision makers in making estimates in accounting policies or explanation or the consequences of those decisions.

Earnings management behavior in Positive Accounting Theory (PAT) that can be used as a basic understanding of earnings management measures formulated by Watts and Zimmerman (1986) are: (a) The Bonus Plan Hypothesis, the company has plans bonuses, company managers will prefer accounting methods that can shift profits from the future into the present so that it can raise profits today. This is because managers prefer higher wages to the present. In the bonus contracts are two terms that bogy (the lowest income level to get the bonus) and a cap (the highest income level). If profits are under bogy, no bonuses were earned while the manager if income is above the cap, the manager will not get the added bonus. If the
net income is under bogey, managers tend to reduce profits in the hope of obtaining a bigger bonus in the next period, as if the profit is above cap. So only if net income is between bogey and cap, the manager will try to increase its net income, (b) Debt Covenant Hypothesis, the company that has a high ratio of debt to equity, corporate managers tend to use accounting methods to increase revenues or profits. Company's debt to equity ratio is high will have difficulty in obtaining additional funding from the company's creditors even threatened violate debt agreements, and (c) The Political Cost Hypothesis (Size Hypothesis), the large companies that have a high political cost, managers would prefer suspend accounting method reported earnings of the current period to period so as to minimize future reported earnings. Political costs arise because of the high profitability of the company can attract the attention of the media and consumers.

Earnings management allegedly committed by managers or the financial statements makers of a company's financial reporting process, as managers expect to benefit from the action taken.

Scott (2000) defines earnings management as follows: "Given that managers can choose accounting policies from a set (for example, GAAP), it is natural to expect that they will choose policies so as to maximize their own utility and / or the market value of the firm ". From the definition of earnings management is an accounting policy choices by the manager of the existing accounting standards and are naturally able to maximize their utility and or the market value of the company. Scott (2000) share how the understanding of earnings management in two. First, managers see it as opportunistic behavior to maximize utility in the face of the compensation contract, contact debt, and political costs (Opportunistic Earnings Management).

Secondly, in view of earnings management from the perspective of efficient contracting (Earnings Efficient Management), which gives managers an earnings management flexibility to protect themselves and the company in anticipation of events unexpected to gain the parties involved in the contract. Thus, managers can influence the market value of company stock through earnings management, for example by making the income smoothing and earnings growth over time.

Magnan and Cormier (1997) states that there are three goals that can be achieved by the Manager in connection with the practice of earnings management. The three objectives are: (1) political cost minimization, (2) manager wealth maximization, and (3) minimization of financial costs. Based on it can be said that the goal of earnings management is covering many aspects of the enterprise, from both managers and corporate profits overall.

Ayres (1994) in his article reveals that there are three factors related to earnings management practices, namely (1) accruals management, (2) adoption of mandatory accounting changes, and (3) voluntary accounting changes. The first factor relates to any activity that might affect the cash flow and profit personally is managers' discretion, the second factor relates to the manager's decision to apply an accounting policy that must be implemented by the company, and the third factor the change in accounting methods voluntarily.

Bagnoli and Watts (2000), the practice of earnings management is mostly done by the management because they assume that the other companies did the same. Thus, the performance of competitors can also be a trigger for the practice of earnings management as investors and lenders will make comparisons to determine which company has a good rating (favorable).

If investors realize that the practice of earnings management is mostly done by issuers anticipate it will raise the risk by the required stock returns. However, empirical evidence revealed by Sloan (1996) and Xie (2001) show that the market does not anticipate a well of information related to accrual (mispricing accrual). Investors tend to overestimate the persistence of accruals and underestimate the persistence of cash flows. On the other hand, there is also empirical evidence that the accrual of information relevant to the assessment of the firm (Dechow 1994, Subramanyam 1996).

CSR (Corporate Social Responsibility), now become an important issue for both national companies going international. Several studies in the Ati Harmony (2011), (MORI, 2004; PriceWaterHouseCoopers, 2005) showed that the activity of companies in CSR increasingly valued and needed by many different public (consumers, investors, employees, communities, journalists, etc.) were observed and evaluating companies in the region.

CSR set based Law. 40 of 2007 on corporate and Act No. 25 of 2007 on Investment. The CSR regulation in the Law PT are as follows: Article 74 contains (1) the Company conducting its business activities in the field and / or related to the natural resources required to implement the Environmental and Social Responsibility, (2) Environmental and Social Responsibility as referred to in paragraph (1) an obligation of the Company which are budgeted and accounted for as an expense of the Company whose implementation is carried out with respect to decency and fairness, (3) the Company undertakes no obligation referred to in paragraph (1) are sanctions in accordance with the statutory provisions. While setting in the Law AM, which in Article 15 letter b is as follows: Each investor shall implement corporate social responsibility in Article 16 letter d law described as follows: Each investor is responsible to preserve the environment.

Corporate Social Responsibility (CSR) is defined as a form of social and environmental responsibility of the Company to participate in sustainable economic development to improve the quality of life and environment is beneficial, both for the company itself, the local community, and society at large. Corporate Social Responsibility (CSR) is a form of corporate social responsibility that involves responsibility partnerships between governments, civil society organizations, as well as local community and company. The World Business Council for Sustainable Development (WBCSD) defines corporate social responsibility (CSR) or corporate social responsibility as a business commitment to contribute to sustainable economic development, through collaboration with employees and their representatives, their families, local communities and the general public to improve the quality of life in a meaningful manner, both in terms of business and for development. Things underlying Corporate Social Responsibility (CSR) is that the company not only has economic and legal obligations, both to shareholders, also liabilities to other interested parties (stakeholders). Social responsibility of the company occurs between a company and all stakeholders, including the customer or customers, employees, communities, owners or investors, government, suppliers and even competitors.
CSR is a responsibility that rests not only on the single bottom line, the corporate value which is reflected in its financial condition (financial), but also the company's responsibility should be based on the triple bottom lines. In addition there is also the financial and environmental social responsibility. Because financial conditions not enough to guarantee the value of the company to grow in a sustainable. Sustainability will only be guaranteed if the company, the company noticed the social and environmental dimensions. It is a fact how the resistance communities, in different places and times come to the surface of the companies that are considered not pay attention to the social, economic and environmental.

Magnan and Ralston, 2002 CSR is defined as the principles and processes within the company that are intended to minimize negative impacts and maximize the positive impact on stakeholders. Since the enactment of Law No. 40/2007 on corporate that mentions the social responsibility of the company to participate in sustainable development to improve the quality of life and the environment, making the company not only focus on financial outcomes but also social and the environment.

McWilliams, Siegel, and Wrigh, 2006 stated that there are two implications of CSR. The first implication is that CSR can be an integral part of the company's business strategy and differentiation on a corporate level. So that should be considered as a form of strategic investments, although it is not directly related to the product or production process of a company. Second implication is that companies can apply the logic of RBV (resources-based-view-of-the-firm), which means to develop a set of related pridiki CSR investment patterns across companies and industries.

Corporate social responsibility is expressed in a report called Sustainability Reporting. Sustainability Reporting is reporting on economic policy, environmental and social impact and performance of the organization and its products in the context of sustainable development. Sustainability Reporting should be a document that puts the issues, challenges and opportunities.

The approach used for earnings management proxyed by McNichols there are three, namely: (1) the approach based on the model of aggregate accruals, eg. Healy (2000), Jones and modified Jones models, (2) the approach based on the specific model of accrual, eg. Beneish (1997) and Beaver and McNichols (1998), and (3) an approach based on the frequency distribution, the focus is on the behavior of profit can be seen from the number of companies that reported earnings frequencies above or below the benchmark.

Erica Yip, Chris Van Staden and Steven Sahen (2011) study concluded that there is a significant relationship between CSR and Earning Management.

Research method
The variables used in this study independent variable (X) is a CSR and a dependent variable (Y) is Earning Management. The hypothesis used is Ho: CSR had no effect on Earning Management and Ha: CSR influence on Earning Management.

Earnings management model used in this study is the specific model of accruals, the use of working capital accruals accruals according Peasnell working capital (2000) is more appropriate to use. Discretionary accruals are estimated based on a proxy for the ratio of working capital accruals to sales.

In this research the formula used to calculate Earning Management are as follows:
1) Earning Management
Earnings management proxyed by the ratio of working capital accruals to sales.
Earning Management (EM) working capital accrual (t)/sales period (t)
Working capital accrual = \(\Delta CA - \Delta CL - \Delta Cash\)

Keterangan:
\(\Delta CA\) = \(\Delta\) current asset in period t
\(\Delta CL\) = \(\Delta\) current liabilities in period t
\(\Delta Cash\) = \(\Delta\) cash and equivalent in period t

2) Corporate Social Responsibility

Corporate Social Responsibility index calculating is as follows:

\[
CSR_{ij} = \frac{\sum X_{ij}}{n_j}
\]

\(CSR_{ij}\) = corporate social responsibility index company j
\(\sum X_{ij}\) = number of items disclosed by company j
\(n_j\) = number of items for company j

Result
Research carried out on one of the manufacturing companies in Indonesia for the period 2003-2011 showed that based on the statistical test using the SPSS 17 obtained the following results:
Rated R for 0831 show that between Earning Management CSR occurs very close relationship because the value close to 1. By using the t-test can be seen that \(t = 3951\) and \(t\) table = 2.365, for \(t_{count}>t\) table (3951 > 2365) and the significance of <0.05 (0.00 <0.05), then Ho is rejected. It can be concluded that the CSR effect on Earning Management. (Test Statistics attached).

Conclusion
Based on the results of linear regression can be concluded that the CSR effect on Earning Management. This supports previous research that has been done.

Expected in the next research samples taken from some of its peers. This study only measuring influence on Earning Management, CSR, according to the theory there are several factors that influence the occurrence of Earning Management, so that further research is recommended to use some other variables that affect earnings management, such as CRP (Current Industry Relative Performance), FRP (Future Industry Relative Performance, DER (Debt to Equity), and Company Size.
References:
4. Undang-Unsang Nomor 25 Tahun 2007 tentang Penanaman Modal (UU PM)

SOCIAL DISCLOSURE LIST

<table>
<thead>
<tr>
<th>Social Scene</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Support the arts and cultural activities</td>
</tr>
<tr>
<td>2. Support to sport activities (including sponsorship)</td>
</tr>
<tr>
<td>3. Participation in community activities around the office plant</td>
</tr>
<tr>
<td>4. Support to institutional spirituality</td>
</tr>
<tr>
<td>5. Support to educational institutions (including scholarships, internships, research opportunities)</td>
</tr>
<tr>
<td>6. Support to other social institutions</td>
</tr>
<tr>
<td>7. Social facilities and public facilities</td>
</tr>
<tr>
<td>8. Priority jobs for the local community (including the provision of facilities and motivation for self-employed by the company)</td>
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<table>
<thead>
<tr>
<th>Themes and Consumer Products</th>
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<tbody>
<tr>
<td>1. Quality of product</td>
</tr>
<tr>
<td>2. Quality awards (including a certificate of quality, halal certificates and awards)</td>
</tr>
<tr>
<td>3. Customer satisfaction (efforts to improve customer satisfaction)</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Labor Themes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The number of workers</td>
</tr>
<tr>
<td>2. Safety (policies and facility safety)</td>
</tr>
<tr>
<td>3. Health (including doctors and clinic facility company)</td>
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<tr>
<td>4. Cooperative employees</td>
</tr>
<tr>
<td>5. Salary / wage</td>
</tr>
<tr>
<td>6. And other health benefits (including UMR, crisis assistance, welfare for employees, insurance and transport facilities)</td>
</tr>
<tr>
<td>7. Education and training (including collaboration with universities)</td>
</tr>
<tr>
<td>8. Gender equality in employment and career</td>
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<tr>
<td>9. Worship facilities (including major religious commemoration)</td>
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<tr>
<td>10. Employees on leave (including maternity leave needed by women workers)</td>
</tr>
<tr>
<td>11. Retirement (including the formation / selection pension funds) unions</td>
</tr>
<tr>
<td>12. Joint working agreement</td>
</tr>
<tr>
<td>13. Employee turnover</td>
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<table>
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<tr>
<th>Environmental Themes</th>
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<tbody>
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<td>2. Environmental certification and environmental impact assessment</td>
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<tr>
<td>3. Ratings (including awards in the field of environment)</td>
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<tr>
<td>4. Energy (including energy saving, total energy use and so on)</td>
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<tr>
<td>5. Prevention / treatment of pollution (including sewage treatment)</td>
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<tr>
<td>6. Support the conservation of wildlife</td>
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<tr>
<td>7. Support the conservation of the environment</td>
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</table>

Glouter dalam Utomo (2000)

Each item is described is given score 1, if not disclosed given the score 0

Variables Entered/Removed

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<thead>
<tr>
<th>Model</th>
<th>Variables Entered</th>
<th>Variables Removed</th>
<th>Method</th>
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<tr>
<td>1</td>
<td>CSR</td>
<td>. Enter</td>
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a. All requested variables entered.
b. Dependent Variable: EM
### Model Summary

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<tr>
<th>Model</th>
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<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
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a. Predictors: (Constant), CSR  
b. Dependent Variable: EM

### ANOVA

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<th>F</th>
<th>Sig.</th>
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<td>Residual</td>
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<td>.001</td>
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<tr>
<td>Total</td>
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a. Predictors: (Constant), CSR  
b. Dependent Variable: EM

### Coefficients

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<td>.006</td>
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a. Dependent Variable: ML

### Residuals Statistics

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<th>Mean</th>
<th>Std. Deviation</th>
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<td>.8256</td>
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<td>Residual</td>
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<td>.00000</td>
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<td>Std. Predicted Value</td>
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<td>Std. Residual</td>
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a. Dependent Variable: EM

### Casewise Diagnostics

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<th>Predicted Value</th>
<th>Residual</th>
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a. Dependent Variable: EM