

LAMPIRAN

Lampiran-1 Tabel Pengolahan Data

No	Kode	Nama Perusahaan	Tahun	Green Acc	Kinerja Lingkungan	Nilai Persuahaan	Profitabilitas
				biaya lingkungan, daur ulang, dan penelitian atau pengembangan lingkungan dalam <i>annual report</i>	GRI seri 300	Tobin's Q = (me+debt)/TA	ROA = laba bersih/total aset x 100%
1.	ACES	Aspirasi Hidup Indonesia Tbk.	2021	0	15,625	3647.377	0.099
			2022	1	28,125	2425.171	0.092
			2023	1	28,125	1057.560	0.098
2.	ARGO	Argo Pantes Tbk	2021	1	0	2.570	0.028
			2022	1	18,750	2.633	0.086
			2023	1	25	2.305	0.032
3.	ARTA	Arthavest Tbk	2021	1	28,125	2.856	0.029
			2022	1	0	3.382	0.008
			2023	1	18,750	4.676	0.008
4.	AUTO	Astra Otoparts Tbk.	2021	0	0	328479.854	0.374
			2022	1	15,625	300562.531	0.079
			2023	0	0	579949.524	0.102
5.	BRAM	Indo Kordsa Tbk.	2021	1	53,125	19125.783	0.091
			2022	1	62,500	1280117.546	12.004
			2023	1	68,750	9035.549	0.058
6.	ESTI	Ever Shine Tex Tbk.	2021	1	31,250	4565.224	0.031
			2022	1	28,125	2216.848	0.001
			2023	1	28,125	2069.055	0.026
7.	LPIN	Multi Prima Sejahtera Tbk	2021	0	68,75	1.692	0.075
			2022	0	18,750	0.588	0.079
			2023	1	18,750	0.519	0.055
8.	LPPF	Matahari Department Store Tbk.	2021	1	28,125	1862603.955	0.156
			2022	1	12,5	1953146.668	0.240
			2023	1	40,625	768756.323	0.114
9.	MAPI	Mitra Adiperkasa Tbk.	2021	1	3,125	712147.989	0.029
			2022	1	43,750	904552.353	0.119
			2023	1	56,250	1079847.242	0.085
10.	MICE	Multi Indocitra Tbk.	2021	1	12,500	0.533	0.028
			2022	1	12,500	0.638	0.039
			2023	1	6,250	0.592	0.025
11.	MPMX	Mitra Pinasthika Mustika Tbk.	2021	0	0	517754.233	0.033
			2022	1	18,750	562274.905	0.059
			2023	1	40,625	544958.687	0.055
12.	PANR		2021	1	9,375	174.155	0.092

		Panorama Sentrawisata Tbk.	2022	1	9,375	410.169	0.019
			2023	1	9,375	477.311	0.075
13.	PBRX	Pan Brothers Tbk.	2021	1	65,625	221.432	0.022
			2022	1	62,500	212.840	0.003
			2023	1	0	221.326	0.006
14.	PDES	Destinasi Tirta Nusantara Tbk	2021	1	3,125	1.636	0.219
			2022	1	3,125	1.689	0.004
			2023	1	9,375	6.160	0.133
15.	PJAA	Pembangunan Jaya Ancol Tbk.	2021	1	68,750	202528.874	0.062
			2022	1	46,875	390466.650	0.0392
			2023	1	53,125	307740.535	0.064
16.	SCMA	Surya Citra Media Tbk.	2021	1	12,500	2078.799	0.135
			2022	1	12,500	1175.885	0.061
			2023	1	18,75	974.924	0.014
17.	SMSM	Selamat Sempurna Tbk.	2021	1	34,375	538825.490	0.188
			2022	1	40,625	2018361.102	0.214
			2023	1	46,875	2511273.941	0.227
18.	SONA	Sona Topas Tourism Industry Tbk	2021	0	0	2.574	0.077
			2022	1	0	2.218	0.049
			2023	1	62,500	1.093	0.011
19.	SRIL	Sri Rejeki Isman Tbk.	2021	1	34,375	2719.015	0.870
			2022	1	34,375	2.022	0.517
			2023	1	31,25	2.471	0.269
20.	MAPB	MAP Boga Adiperkasa Tbk.	2021	1	3,125	1561779.985	0.006
			2022	1	9,375	1608075.243	0.053
			2023	1	9,375	1427725.390	0.032
21.	MAPA	Map Aktif Adiperkasa Tbk.	2021	0	6,25	13620738.180	0.042
			2022	0	28,125	1477737.004	0.158
			2023	0	68,750	2163475.896	0.128
22.	INOV	Inocycle Technology Group Tbk.	2021	1	15,625	548.735	0.031
			2022	1	0	228.640	0.036
			2023	1	0	279.723	0.027
23.	CBMF	Cahaya Bintang Medan Tbk.	2021	1	56,25	0.811	0.004
			2022	1	15,625	0.573	0.004
			2023	0	0	0.580	0.009
24.	UFOE	Damai Sejahtera Abadi Tbk.	2021	1	37,500	3.815	0.028
			2022	0	12,500	1.584	0.029
			2023	1	37,500	1.739	0.029

Lampiran-2 Tabel Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.36320541
Most Extreme Differences	Absolute	.123
	Positive	.123
	Negative	-.092
Kolmogorov-Smirnov Z		1.042
Asymp. Sig. (2-tailed)		.228

a. Test distribution is Normal.

b. Calculated from data.

Lampiran-3 Tabel Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.320 ^a	.102	.062	1645562.17646	1.708

a. Predictors: (Constant), Profitabilitas, Green accounting, Kinerja lingkungan

b. Dependent Variable: Nilai perusahaan

Lampiran-4 Tabel Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6.601	1.637		4.032	.000		
Green accounting	-2.075	1.773	-.136	-1.170	.246	.956	1.047
Kinerja lingkungan	.088	.033	.318	2.664	.010	.905	1.106
Profitabilitas	.379	.475	.093	.798	.428	.944	1.059

a. Dependent Variable: LNY

Lampiran-5 Tabel Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.057	.825		7.341	.000
Green accounting	-1.539	.894	-.205	-1.722	.090
Kinerja lingkungan	-.007	.017	-.053	-.436	.664
Profitabilitas	-.308	.239	-.154	-1.289	.202

b. Dependent Variable: ABS_RES

Lampiran-6 Tabel Uji Hipotesis

Model koefisien pertama:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.549 ^a	.302	.281	4.88855

a. Predictors: (Constant), Kinerja lingkungan, Green accounting

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10.807	1.112		9.715	.000
Green accounting	5.358	1.107	.491	4.839	.000
Kinerja lingkungan	.371	.127	.267	2.631	.011

a. Dependent Variable: Nilai perusahaan

Model koefisien kedua:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.591 ^a	.349	.320	4.75585

a. Predictors: (Constant), Profitabilitas, Kinerja lingkungan, Green accounting

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13.147	1.517		8.668	.000
Green accounting	4.795	1.107	.439	4.331	.000
Kinerja lingkungan	.062	.026	.235	2.355	.021
Profitabilitas	.907	.412	.225	2.202	.031

a. Dependent Variable: Nilai perusahaan

Lampiran-7 Uji t (uji Parsial)**Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1557649.090	472649.937		3.296	.002
Green accounting	1214548.949	517762.064	.270	2.346	.022

a. Dependent Variable: Nilai perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.011	.962		5.207	.000
Kinerja lingkungan	.086	.031	.311	2.742	.008

a. Dependent Variable: Nilai perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11.263	1.493		7.542	.000
Profitabilitas	1.429	.450	.355	3.179	.002

a. Dependent Variable: Nilai perusahaan