

LAMPIRAN

Lampiran 1 Perhitungan *Green Accounting*

Nama Perusahaan	Tahun	<i>Green Accounting</i>				Skor
		Biaya Pencegahan Lingkungan	Biaya Deteksi Lingkungan	Biaya Kegagalan Internal Lingkungan	Biaya Kegagalan Eksternal Lingkungan	
PT. Austindo Nusantara (AANJT)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	1	1	0	1	3
	2022	1	1	1	1	4
PT. Pinago Utama (PNGO)	2018	1	1	1	1	4
	2019	1	1	0	1	3
	2020	1	1	1	1	4
	2021	1	1	1	1	4
	2022	1	1	1	1	4
PT. Perusahaan Perkebunan London Sumatra Indonesia (LSIP)	2018	1	1	0	1	3
	2019	0	1	1	1	3
	2020	1	1	1	1	4
	2021	1	1	0	1	3
	2022	1	1	1	1	4
PT. Sampoerna Agro (SGRO)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	0	1	1	1	3

Nama Perusahaan	Tahun	Green Accounting				Skor
		Biaya Pencegahan Lingkungan	Biaya Deteksi Lingkungan	Biaya Kegagalan Internal Lingkungan	Biaya Kegagalan Eksternal Lingkungan	
	2022	1	1	1	1	4
PT. Sawit Sumbermas Sarana (SMSS)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	1	1	1	1	4
	2022	1	1	1	1	4
PT. Socfindo Indonesia (SOCFINDO)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	1	1	1	1	4
	2022	1	1	1	1	4
PT. Astra Agro Lestari (AALI)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	1	1	1	1	4
	2022	1	1	1	1	4
PT. Eagle High Plantations (BWPT)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	1	1	1	1	4
	2022	1	1	1	1	4

Nama Perusahaan	Tahun	<i>Green Accounting</i>				Skor
		Biaya Pencegahan Lingkungan	Biaya Deteksi Lingkungan	Biaya Kegagalan Internal Lingkungan	Biaya Kegagalan Eksternal Lingkungan	
PT. Wilmar Cahaya Indonesia (CEKA)	2018	1	1	1	1	4
	2019	1	1	1	1	4
	2020	1	1	1	1	4
	2021	1	1	1	1	4
	2022	1	1	1	1	4

Lampiran 2. Perhitungan Carbon Emission Disclosure

Nama Perusahaan	Tahun	Carbon Emission Disclosure																		Jumlah	Nilai Total
		CC-1	CC-2	GHG-1	GHG-2	GHG-3	GHG-4	GHG-5	GHG-6	GHG-7	EC-1	EC-2	EC-3	RC-1	RC-2	RC-3	RC-4	AEC-1	AEC-2		
PT. Austindo Nusantara (AANJT)	2018	1	0	1	0	1	0	1	1	1	1	0	1	1	1	0	0	0	0	10	0,56
	2019	1	0	1	0	1	0	1	1	1	1	0	1	1	1	0	0	0	0	10	0,56
	2020	1	0	1	0	1	0	1	1	1	1	0	1	1	1	1	0	0	0	11	0,61
	2021	1	0	1	0	1	0	1	1	1	1	0	1	1	1	1	0	0	0	11	0,61
	2022	1	0	1	0	1	0	1	1	1	1	0	1	1	1	1	0	0	0	11	0,61
PT. Pinago Utama (PNGO)	2018	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	0	14	0,78
	2019	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	0	14	0,78
	2020	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	0	14	0,78
	2021	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	0	14	0,78
	2022	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	0	14	0,78
PT. Perusahaan Perkebunan London Sumatra Indonesia Tbk (LSIP)	2018	1	0	1	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0	12	0,67
	2019	1	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	13	0,72
	2020	1	0	1	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0	12	0,67
	2021	1	0	1	0	1	1	1	1	0	1	1	1	1	1	0	0	0	0	11	0,61
	2022	1	0	1	0	1	1	1	1	0	1	1	1	1	1	0	0	0	0	11	0,61
PT. Sampoerna Agro (SGRO)	2018	1	0	1	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	10	0,56
	2019	1	0	1	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	10	0,56
	2020	1	0	1	0	1	1	1	1	1	1	0	1	1	1	0	0	0	0	11	0,61
	2021	1	0	1	0	1	1	1	1	1	1	0	1	1	1	0	0	0	0	11	0,61

Nama Perusahaan	Tahun	Carbon Emission Disclosure																		Jumlah	Nilai Total
		CC-1	CC-2	GHG-1	GHG-2	GHG-3	GHG-4	GHG-5	GHG-6	GHG-7	EC-1	EC-2	EC-3	RC-1	RC-2	RC-3	RC-4	AEC-1	AEC-2		
	2022	1	0	1	0	1	1	1	1	1	1	0	1	1	1	0	0	0	0	11	0,61
PT. Sawit Sumbermas Sarana (SMSS)	2018	1	0	1	0	1	1	1	1	1	1	0	1	1	1	0	0	0	0	11	0,61
	2019	1	0	1	0	1	1	1	1	1	1	0	1	1	1	0	0	0	0	11	0,61
	2020	0	0	0	0	1	0	0	1	1	1	0	1	1	1	0	0	0	0	7	0,39
	2021	1	0	1	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	10	0,56
	2022	1	0	1	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	10	0,56
	2022	1	0	1	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	10	0,56
PT. Socfindo Indonesia (SOCFINDO)	2018	1	0	1	0	1	1	1	1	1	1	1	0	1	1	0	0	0	0	11	0,61
	2019	1	0	1	0	1	1	1	1	1	1	0	0	1	1	1	0	0	0	11	0,61
	2020	1	0	1	0	1	1	1	1	1	1	0	0	1	1	0	0	0	0	10	0,56
	2021	1	0	1	0	1	1	1	1	1	1	0	1	1	1	1	0	1	0	13	0,72
	2022	1	0	1	0	1	1	1	1	1	1	0	1	1	1	1	0	1	0	13	0,72
PT. Astra Agro Lestari (AALI)	2018	1	0	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	0	13	0,72
	2019	1	0	1	0	1	0	0	1	1	1	0	0	1	1	0	0	0	0	8	0,44
	2020	1	0	1	0	1	0	1	1	1	1	0	1	1	1	0	0	0	0	10	0,56
	2021	1	0	1	1	1	0	1	1	1	1	0	1	1	1	0	0	1	0	12	0,67
	2022	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	1	15	0,83
PT. Eagle High Plantations (BWPT)	2018	1	0	1	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	10	0,56
	2019	1	0	1	0	1	0	0	1	1	1	0	0	1	1	0	0	0	0	8	0,44
	2020	1	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	13	0,72
	2021	1	0	1	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0	12	0,67
	2022	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	1	15	0,83

Nama Perusahaan	Tahun	Carbon Emission Disclosure																		Jumlah	Nilai Total
		CC-1	CC-2	GHG-1	GHG-2	GHG-3	GHG-4	GHG-5	GHG-6	GHG-7	EC-1	EC-2	EC-3	RC-1	RC-2	RC-3	RC-4	AEC-1	AEC-2		
PT. Wilmar Cahaya Indonesia (CEKA)	2018	1	0	1	0	1	0	1	1	1	1	0	1	1	1	0	0	0	0	10	0,56
	2019	1	0	1	0	1	0	1	1	1	1	0	1	1	1	1	0	0	0	11	0,61
	2020	1	0	1	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0	12	0,67
	2021	1	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	13	0,72
	2022	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	1	1	15	0,83

Lampiran 3. Perhitungan Nilai Perusahaan

Nama Perusahaan	Tahun	Nilai Perusahaan				Jumlah
		Saham Beredar	Harga Per Saham	Jumlah Liability	Jumlah Aset	
PT. Austindo Nusantara (AANJT)	2018	40.484.000	5.700	169.577.000.000.000	413.297.000.000.000	0,411
	2019	40.484.000	5.700	151.696.000.000.000	367.311.000.000.000	0,414
	2020	40.484.000	6.025	142.749.000.000.000	338.203.000.000.000	0,423
	2021	40.484.000	6.925	165.195.000.000.000	351.958.000.000.000	0,470
	2022	40.484.000	8.225	170.348.000.000.000	344.711.000.000.000	0,495
PT. Pinago Utama (PNGO)	2018	28.233.511.500	66	721.680.030.000.000	390.658.710.000.000	1,852
	2019	28.233.511.500	74	735.775.184.000.000	397.415.973.000.000	1,857
	2020	28.233.511.500	153	734.885.372.000.000	520.855.088.000.000	1,419
	2021	28.233.511.500	172	491.115.127.000.000	756.390.458.000.000	0,656
	2022	28.233.511.500	216	413.389.029.000.000	742.548.016.000.000	0,565
PT. Perusahaan Perkebunan London Sumatra Indonesia Tbk (LSIP)	2018	3.431.073.399	9.900	6.139.263.000.000	25.706.169.000.000	1,560
	2019	3.549.811.099	12.100	5.515.150.000.000	26.136.114.000.000	1,854
	2020	3.681.231.699	14.475	5.168.424.000.000	27.344.672.000.000	2,138
	2021	3.681.231.699	19.025	4.627.488.000.000	27.707.749.000.000	2,695
	2022	3.681.231.699	21.950	4.566.973.000.000	27.788.562.000.000	3,072
PT. Sampoerna Agro (SGRO)	2018	11.620.308.701	1.295	19.036.110.000.000	32.690.887.000.000	1,043
	2019	11.620.308.701	1.720	15.486.946.000.000	28.589.656.000.000	1,241
	2020	11.657.690.601	1.465	14.539.790.000.000	25.951.760.000.000	1,218
	2021	11.719.214.001	1.535	13.736.841.000.000	25.185.009.000.000	1,260

Nama Perusahaan	Tahun	Nilai Perusahaan				Jumlah
		Saham Beredar	Harga Per Saham	Jumlah Liability	Jumlah Aset	
	2022	11.717.177.201	2.150	12.823.219.000.000	23.038.028.000.000	1,650
PT. Sawit Sumbermas Sarana (SMSS)	2018	6.478.296.000	108	6.031.446.540.881	11.393.081.761.006	0,591
	2019	6.478.296.000	154	5.783.166.904.422	9.937.232.524.964	0,682
	2020	6.478.296.000	246	5.823.695.345.557	9.775.740.479.549	0,759
	2021	6.478.296.000	510	5.484.005.563.282	9.157.162.726.008	0,960
	2022	6.478.296.000	550	4.756.733.275.413	8.385.461.917.173	0,992
PT. Socfindo Indonesia (SOCFINDO)	2018	9.019.381.973	1.425	9.518.472.000.000	21.378.510.000.000	1,046
	2019	9.019.381.973	1.690	10.291.951.000.000	21.491.023.000.000	1,188
	2020	7.662.900.000	1.440	13.171.946.000.000	20.738.125.000.000	1,167
	2021	7.662.900.000	1.180	12.429.452.000.000	19.626.403.000.000	1,094
	2022	7.662.900.000	1.885	12.250.837.000.000	18.667.187.000.000	1,430
PT. Astra Agro Lestari (AALI)	2018	840.000.000	685	1.034.465.000.000	1.806.281.000.000	0,891
	2019	840.000.000	1.105	1.097.562.000.000	1.838.539.000.000	1,102
	2020	840.000.000	1.695	1.175.080.000.000	1.915.989.000.000	1,356
	2021	840.000.000	1.075	1.275.110.000.000	2.096.719.000.000	1,039
	2022	840.000.000	2.810	1.078.865.000.000	1.868.664.000.000	1,840
PT. Eagle High Plantations (BWPT)	2018	5.566.410.000	160	1.350.868.809.731	2.835.592.238.633	0,790
	2019	5.566.410.000	119	925.340.751.043	2.304.979.137.691	0,689
	2020	5.566.410.000	464	112.539.229.672	2.610.870.185.449	1,032
	2021	5.566.410.000	362	764.668.547.250	2.106.868.829.337	1,319
	2022	5.566.410.000	218	96.886.792.453	3.022.389.937.107	0,434

Nama Perusahaan	Tahun	Nilai Perusahaan				Jumlah
		Saham Beredar	Harga Per Saham	Jumlah Liability	Jumlah Aset	
PT. Wilmar Cahaya Indonesia (CEKA)	2018	4.819.733.000	1.460	5.469.696.000.000	18.521.261.000.000	0,675
	2019	4.819.733.000	1.155	5.101.517.000.000	16.947.148.000.000	0,630
	2020	4.819.733.000	1.155	3.909.303.000.000	15.180.094.000.000	0,624
	2021	4.819.733.000	1.240	4.365.175.000.000	16.015.709.000.000	0,646
	2022	4.819.733.000	1.470	4.626.013.000.000	15.889.648.000.000	0,737

Lampiran 4. Hasil Olah Data SPSS

1. Hasil Analisis Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Green Accounting	45	3	5	3,89	,383
Carbon Emission Disclosure	45	,389	,833	,64080	,103600
Nilai Perusahaan	45	,411	3,072	1,11124	,596071
Valid N (listwise)	45				

2. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		108
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1.26886125
Most Extreme Differences	Absolute	,086
	Positive	,082
	Negative	-,086
Test Statistic		,086
Asymp. Sig. (2-tailed)		,235 ^c

a. Test distribution is Normal.

- b. Calculated from data.
c. Lilliefors Significance Correction.

3. Hasil Uji Autokorelasi dan Uji Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,375 ^a	,341	,100	,565477	2,101

- a. Predictors: (Constant), Carbon Emission Disclosure, Green Accounting
b. Dependent Variable: Nilai Perusahaan

4. Hasil Uji F (tapi tidak digunakan)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,203	2	1,102	13,445	,001 ^b
	Residual	13,430	42	,320		
	Total	15,633	44			

- a. Dependent Variable: Nilai Perusahaan
b. Predictors: (Constant), Carbon Emission Disclosure, Green Accounting

5. Hasil Uji Multikolonieritas dan Uji t

		Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,591	1,008		2,570	,001		
	Green Accounting	,533	,223	,342	2,394	,000	,695	1,438
	Carbon Emission Disclosure	,628	,723	,461	2,127	,000	,784	1,017

a. Dependent Variable: Nilai Perusahaan

6. Hasil Uji Heteroskedastisitas

		Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,841	,748		1,124	,264		
	Green Accounting	,031	,043	,091	,723	,471	,610	1,639
	Carbon Emission Disclosure	,016	,028	,072	,564	,574	,582	1,718

a. Dependent Variable: Abs_Res