



STIE (Sekolah Tinggi Ilmu Ekonomi) Malangkuççwara

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printed:

2020-09-10 10:31:50

verification:

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## Log Bimbingan Skripsi

Nama Mahasiswa : BAGUS ACHIRYANTO  
 NPK : A.2018.4.34500  
 Nama Dosen : DR.SONHAJI, Ak., MS, CA  
 NIK : 202.710.043

| No. | Tahap | Tanggal    | Keterangan                                                                                                   | Maret 2020   |
|-----|-------|------------|--------------------------------------------------------------------------------------------------------------|--------------|
| 1   | 1     | 26-03-2020 | Kontak mahasiswa, laporan sebagai mahasiswa bimbingan dan informasi judul dan lus lingkup riset              |              |
| No. | Tahap | Tanggal    | Keterangan                                                                                                   | April 2020   |
| 2   | 1     | 09-04-2020 | Pembahasan ide dan topik riset sesuai dengan proposal yang diseminarkan di Mata kuliah Metodolodi Penelitian |              |
| 3   | 1     | 15-04-2020 | Pembahasan proposal...banyak salah cara sitasi dan daftar pustaka                                            |              |
| No. | Tahap | Tanggal    | Keterangan                                                                                                   | Mei 2020     |
| 4   | 1     | 15-05-2020 | Via telepon ...membahas artikel yang jadi rujukan penelitian                                                 |              |
| No. | Tahap | Tanggal    | Keterangan                                                                                                   | Juni 2020    |
| 5   | 1     | 26-06-2020 | Email yang sudah ada komen ke mhs dan membetulkan kajian teori dan metode analisis                           |              |
| No. | Tahap | Tanggal    | Keterangan                                                                                                   | Juli 2020    |
| 6   | 1     | 07-07-2020 | Penggantian objek penelitian menjadi BUMN badan energi logam dam konstruksi                                  |              |
| 7   | 1     | 10-07-2020 | ACC bab 1-3                                                                                                  |              |
| 8   | 2     | 24-07-2020 | pembahasan tentang variabel yang tidak signifikan                                                            |              |
| 9   | 2     | 25-07-2020 | Pembahasan indikator atau variabel EAT, EBIT dan ROA Revisi bab 4-5                                          |              |
| No. | Tahap | Tanggal    | Keterangan                                                                                                   | Agustus 2020 |
| 10  | 2     | 03-08-2020 | Email bab 1-5...untuk melihat kohesivitas                                                                    |              |
| 11  | 2     | 05-08-2020 | Acc bab 1-5                                                                                                  |              |
| 12  | 2     | 10-08-2020 | Informasi SEMHAS                                                                                             |              |

Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)

| Nama Perusahaan                       | Tahun Buku | Pengungkapan Akuntansi Lingkungan (Rp) | Dewan Direksi | Dewan Komisaris | Komisaris Independen | X1 (PAL) Dummy | X2 (Direksi) | X3 (Porsi KI) | Y (ROA) | Kenaikan /Penurunan ROA |   |
|---------------------------------------|------------|----------------------------------------|---------------|-----------------|----------------------|----------------|--------------|---------------|---------|-------------------------|---|
| PT Perusahaan Gas Negara (Energi)     | 2015       | 141,378,831,471                        | 6             | 6               | 1                    | 0              | 6            | 16.67%        | 14.49%  |                         |   |
|                                       | 2016       | 129,872,041,136                        | 6             | 6               | 2                    | 0              | 6            | 33.33%        | 11.81%  | -1.73%                  | 0 |
|                                       | 2017       | 90,732,562,870                         | 6             | 6               | 2                    | 0              | 6            | 33.33%        | 13.20%  | -2.04%                  | 0 |
|                                       | 2018       | 85,922,611,754                         | 5             | 5               | 2                    | 0              | 5            | 40.00%        | 15.13%  | 1.43%                   | 1 |
|                                       | 2019       | 89,330,935,565                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 0.00%   | -2.92%                  | 0 |
| PT Krakatau Steel (Logam)             | 2015       | 21,090,000,000                         | 7             | 7               | 2                    | 1              | 7            | 28.57%        | -4.96%  |                         |   |
|                                       | 2016       | 22,800,000,000                         | 6             | 7               | 2                    | 1              | 6            | 28.57%        | 0.11%   | -4.85%                  | 0 |
|                                       | 2017       | 49,590,000,000                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 1.23%   | 1.12%                   | 1 |
|                                       | 2018       | 96,706,000,000                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | -0.08%  | -1.15%                  | 0 |
|                                       | 2019       | 0                                      | 0             | 0               | 0                    | 0              | 0            | 0.00%         | 0.00%   | -0.08%                  | 0 |
| PT Adhi Karya (Konstruksi)            | 2015       | 2,139,792,230                          | 6             | 6               | 2                    | 0              | 6            | 33.33%        | 4.40%   |                         |   |
|                                       | 2016       | 1,297,641,820                          | 6             | 6               | 2                    | 0              | 6            | 33.33%        | 3.00%   | -1.40%                  | 0 |
|                                       | 2017       | 6,928,000,000                          | 8             | 6               | 2                    | 1              | 8            | 33.33%        | 3.38%   | 0.38%                   | 1 |
|                                       | 2018       | 8,301,823,371                          | 11            | 6               | 2                    | 1              | 11           | 33.33%        | 3.80%   | 0.42%                   | 1 |
|                                       | 2019       | 7,244,000,000                          | 6             | 6               | 2                    | 0              | 6            | 33.33%        | 1.80%   | -2.00%                  | 0 |
| PT Pembangunan Perumahan (Konstruksi) | 2015       | 5,247,250,000                          | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 5.02%   |                         |   |
|                                       | 2016       | 11,740,000,000                         | 6             | 6               | 1                    | 1              | 6            | 16.67%        | 4.57%   | -0.45%                  | 0 |
|                                       | 2017       | 13,421,185,606                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 4.72%   | 0.15%                   | 1 |
|                                       | 2018       | 13,694,203,606                         | 6             | 6               | 1                    | 1              | 6            | 16.67%        | 4.15%   | -0.57%                  | 0 |
|                                       | 2019       | 13,785,000,000                         | 6             | 6               | 1                    | 1              | 6            | 16.67%        | 2.04%   | -2.11%                  | 0 |
| PT Wijaya Karya (Konstruksi)          | 2015       | 1,062,900,000                          | 7             | 7               | 2                    | 0              | 7            | 28.57%        | 7.17%   |                         |   |
|                                       | 2016       | 6,590,000,000                          | 6             | 7               | 2                    | 1              | 6            | 28.57%        | 4.75%   | -2.42%                  | 0 |
|                                       | 2017       | 30,506,356,303                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 3.52%   | -1.23%                  | 0 |
|                                       | 2018       | 41,550,000,000                         | 7             | 7               | 3                    | 1              | 7            | 42.86%        | 3.95%   | 0.43%                   | 1 |
|                                       | 2019       | 27,000,000,000                         | 7             | 7               | 3                    | 0              | 7            | 42.86%        | 4.32%   | 0.37%                   | 1 |
| PT Waskita (Konstruksi)               | 2015       | 2,930,000,000                          | 6             | 5               | 2                    | 0              | 6            | 40.00%        | 3.46%   |                         |   |
|                                       | 2016       | 10,624,079,996                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 2.95%   | -0.51%                  | 0 |
|                                       | 2017       | 22,821,170,000                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 4.29%   | 1.34%                   | 1 |
|                                       | 2018       | 29,189,255,946                         | 7             | 7               | 3                    | 1              | 7            | 42.86%        | 3.71%   | -0.58%                  | 0 |
|                                       | 2019       | 39,317,956,797                         | 7             | 7               | 3                    | 1              | 7            | 42.86%        | 3.22%   | -0.49%                  | 0 |
| PT Aneka Tambang (Pertambangan)       | 2015       | 201,640,000,000                        | 6             | 6               | 2                    | 0              | 6            | 33.33%        | -5.50%  |                         |   |
|                                       | 2016       | 197,130,000,000                        | 6             | 6               | 2                    | 0              | 6            | 33.33%        | 0.21%   | -5.29%                  | 0 |
|                                       | 2017       | 203,180,000,000                        | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 0.46%   | 0.25%                   | 1 |
|                                       | 2018       | 137,460,000,000                        | 6             | 5               | 2                    | 0              | 6            | 40.00%        | 5.36%   | 4.90%                   | 1 |
|                                       | 2019       | 287,550,000,000                        | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 0.61%   | -4.75%                  | 0 |
| PT Bukit Asam (Pertambangan)          | 2015       | 157,798,000,000                        | 6             | 6               | 1                    | 1              | 6            | 16.67%        | 12.06%  |                         |   |
|                                       | 2016       | 155,642,000,000                        | 6             | 6               | 1                    | 0              | 6            | 16.67%        | 10.80%  | -1.26%                  | 0 |
|                                       | 2017       | 326,200,000,000                        | 6             | 6               | 1                    | 1              | 6            | 16.67%        | 20.36%  | 9.56%                   | 1 |
|                                       | 2018       | 298,700,000,000                        | 6             | 6               | 1                    | 0              | 6            | 16.67%        | 20.78%  | 0.42%                   | 1 |
|                                       | 2019       | 219,009,713,819                        | 6             | 6               | 1                    | 0              | 6            | 16.67%        | 15.54%  | -5.24%                  | 0 |
| PT Timah (Pertambangan)               | 2015       | 25,995,476,000                         | 6             | 6               | 2                    | 1              | 6            | 33.33%        | 1.00%   |                         |   |
|                                       | 2016       | 19,498,122,172                         | 4             | 6               | 2                    | 0              | 4            | 33.33%        | 3.00%   | 2.00%                   | 0 |
|                                       | 2017       | 12,156,265,789                         | 5             | 5               | 1                    | 0              | 5            | 20.00%        | 3.90%   | 0.90%                   | 0 |
|                                       | 2018       | 32,000,000,000                         | 5             | 5               | 1                    | 1              | 5            | 20.00%        | 0.90%   | -3.00%                  | 1 |
|                                       | 2019       | 58,880,000,000                         | 6             | 5               | 1                    | 1              | 6            | 20.00%        | 3.00%   | 2.10%                   | 0 |

DATA SPSS

```
REGRESSION
/DESCRIPTIVES MEAN STDDEV CORR SIG N
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/SCATTERPLOT=(*SRESID ,*ZPRED)
/RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
/SAVE RESID.
```

Regression

| Notes                               |                                               |                                                                             |
|-------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------|
| Output Created                      |                                               | 26-JUL-2020 09:09:30                                                        |
| Comments                            |                                               |                                                                             |
| Input                               | Active Dataset                                | DataSet0                                                                    |
|                                     | Filter                                        | <none>                                                                      |
|                                     | Weight                                        | <none>                                                                      |
|                                     | Split File                                    | <none>                                                                      |
|                                     | N of Rows in Working Data                     | 45                                                                          |
| Missing Value Handling              | File                                          |                                                                             |
|                                     | Definition of Missing                         | User-defined missing values are treated as missing.                         |
| Syntax                              | Cases Used                                    | Statistics are based on cases with no missing values for any variable used. |
|                                     |                                               | REGRESSION                                                                  |
|                                     |                                               | /DESCRIPTIVES MEAN STDDEV                                                   |
|                                     |                                               | CORR SIG N                                                                  |
|                                     |                                               | /MISSING LISTWISE                                                           |
| Resources                           |                                               | /STATISTICS COEFF OUTS R                                                    |
|                                     |                                               | ANOVA COLLIN TOL                                                            |
|                                     |                                               | /CRITERIA=PIN(.05) POUT(.10)                                                |
|                                     |                                               | /NOORIGIN                                                                   |
|                                     |                                               | /DEPENDENT Y                                                                |
|                                     | Processor Time                                | 00:00:00.55                                                                 |
|                                     | Elapsed Time                                  | 00:00:00.65                                                                 |
|                                     | Memory Required                               | 1956 bytes                                                                  |
|                                     | Additional Memory Required for Residual Plots | 896 bytes                                                                   |
| Variables Created or Modified RES_1 |                                               | Unstandardized Residual                                                     |

### Descriptive Statistics

|                    | N  | Range | Minimum | Maximum | Mean   | Std. Deviation |
|--------------------|----|-------|---------|---------|--------|----------------|
| PAL (X1)           | 45 | 1.00  | .00     | 1.00    | .5778  | .49949         |
| DIREKSI (X2)       | 45 | 11.00 | .00     | 11.00   | 6.0444 | 1.33068        |
| KI (X3)            | 45 | .43   | .00     | .43     | .2920  | .09368         |
| ROA (Y)            | 45 | .21   | .00     | .21     | .0513  | .05442         |
| Valid N (listwise) | 45 |       |         |         |        |                |

### Correlations

|                     |              | ROA (Y) | PAL (X1) | DIREKSI (X2) | KI (X3) |
|---------------------|--------------|---------|----------|--------------|---------|
| Pearson Correlation | ROA (Y)      | 1.000   | -.330    | .037         | -.287   |
|                     | PAL (X1)     | -.330   | 1.000    | .302         | .052    |
|                     | DIREKSI (X2) | .037    | .302     | 1.000        | .468    |
|                     | KI (X3)      | -.287   | .052     | .468         | 1.000   |
| Sig. (1-tailed)     | ROA (Y)      | .       | .013     | .405         | .028    |
|                     | PAL (X1)     | .013    | .        | .022         | .366    |
|                     | DIREKSI (X2) | .405    | .022     | .            | .001    |
|                     | KI (X3)      | .028    | .366     | .001         | .       |
| N                   | ROA (Y)      | 45      | 45       | 45           | 45      |
|                     | PAL (X1)     | 45      | 45       | 45           | 45      |
|                     | DIREKSI (X2) | 45      | 45       | 45           | 45      |
|                     | KI (X3)      | 45      | 45       | 45           | 45      |

### Variables Entered/Removed<sup>a</sup>

| Model | Variables Entered                            | Variables Removed | Method |
|-------|----------------------------------------------|-------------------|--------|
| 1     | KI (X3), PAL (X1), DIREKSI (X2) <sup>b</sup> |                   | Enter  |

a. Dependent Variable: ROA (Y)

b. All requested variables entered.

### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .526 <sup>a</sup> | .277     | .224              | .04795                     |

a. Predictors: (Constant), KI (X3), PAL (X1), DIREKSI (X2)

b. Dependent Variable: ROA (Y)

ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | .036           | 3  | .012        | 5.231 | .004 <sup>b</sup> |
|       | Residual   | .094           | 41 | .002        |       |                   |
|       | Total      | .130           | 44 |             |       |                   |

- a. Dependent Variable: ROA (Y)
- b. Predictors: (Constant), KI (X3), PAL (X1), DIREKSI (X2)

Coefficients<sup>a</sup>

|   |              | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|---|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|   |              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 | (Constant)   | .061                        | .035       |                           | 1.761  | .086 |                         |       |
|   | PAL (X1)     | -.046                       | .015       | -.418                     | -2.985 | .005 | .898                    | 1.113 |
|   | DIREKSI (X2) | .015                        | .006       | .368                      | 2.322  | .025 | .704                    | 1.421 |
|   | KI (X3)      | -.254                       | .088       | -.437                     | -2.890 | .006 | .772                    | 1.295 |

- a. Dependent Variable: ROA (Y)

Collinearity Diagnostics<sup>a</sup>

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |          |              |         |
|-------|-----------|------------|-----------------|----------------------|----------|--------------|---------|
|       |           |            |                 | (Constant)           | PAL (X1) | DIREKSI (X2) | KI (X3) |
| 1     | 1         | 3.595      | 1.000           | .00                  | .02      | .00          | .01     |
|       | 2         | .335       | 3.276           | .01                  | .89      | .00          | .02     |
|       | 3         | .049       | 8.601           | .28                  | .03      | .04          | .88     |
|       | 4         | .021       | 13.106          | .70                  | .05      | .95          | .09     |

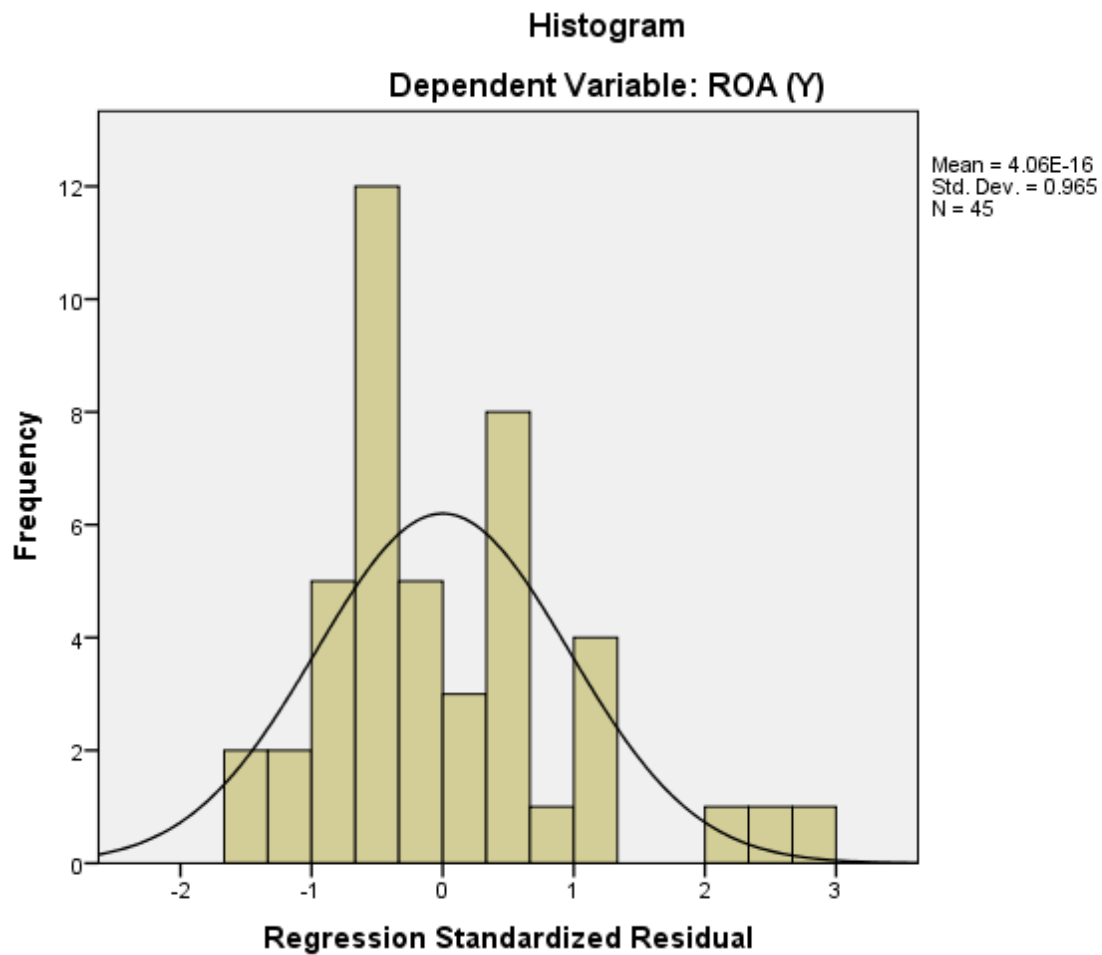
- a. Dependent Variable: ROA (Y)

Residuals Statistics<sup>a</sup>

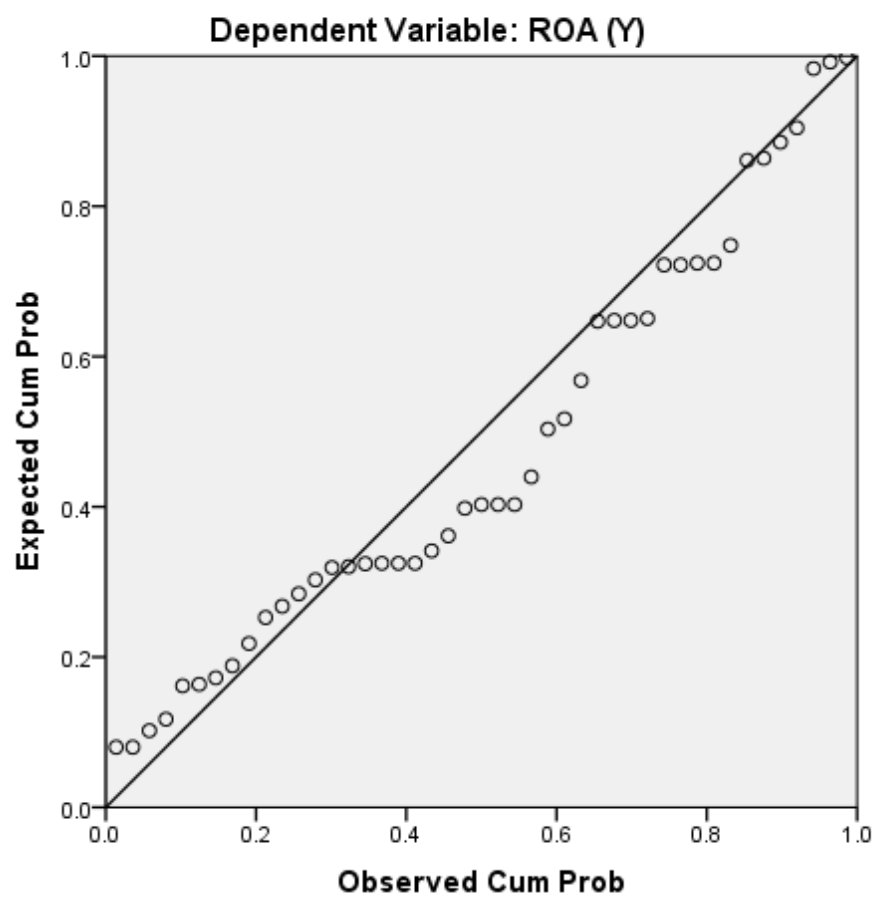
|                                   | Minimum | Maximum | Mean    | Std. Deviation | N  |
|-----------------------------------|---------|---------|---------|----------------|----|
| Predicted Value                   | .0114   | .1080   | .0513   | .02863         | 45 |
| Std. Predicted Value              | -1.393  | 1.977   | .000    | 1.000          | 45 |
| Standard Error of Predicted Value | .010    | .035    | .014    | .005           | 45 |
| Adjusted Predicted Value          | .0088   | .1340   | .0530   | .03228         | 45 |
| Residual                          | -.06735 | .13762  | .00000  | .04628         | 45 |
| Std. Residual                     | -1.405  | 2.870   | .000    | .965           | 45 |
| Stud. Residual                    | -1.833  | 2.998   | -.013   | 1.035          | 45 |
| Deleted Residual                  | -.12683 | .15009  | -.00163 | .05415         | 45 |
| Stud. Deleted Residual            | -1.889  | 3.351   | .000    | 1.081          | 45 |
| Mahal. Distance                   | .814    | 21.905  | 2.933   | 3.733          | 45 |
| Cook's Distance                   | .000    | .910    | .050    | .149           | 45 |
| Centered Leverage Value           | .019    | .498    | .067    | .085           | 45 |

a. Dependent Variable: ROA (Y)

## Charts



Normal P-P Plot of Regression Standardized Residual



Scatterplot

