

LAMPIRAN 1
TABULASI DATA PENELITIAN

| No | Tahun | Kode Saham | Pengungkapan <i>Green accounting</i> | Kinerja Lingkungan | Kepemilikan Saham Publik | Nilai Perusahaan |
|----|-------|------------|---|-----------------------|-----------------------------|------------------|
| | | | X ₁ | X ₂ | X ₃ | Y |
| 1 | 2018 | AKRA | 0 | 3 | 0,4099 | 0,3615 |
| 2 | 2018 | ANTM | 1 | 4 | 0,3500 | 0,1446 |
| 3 | 2018 | GGRM | 0 | 3 | 0,2378 | 1,7818 |
| 4 | 2018 | HMSP | 0 | 2 | 0,0750 | 3,9188 |
| 5 | 2018 | ICBP | 1 | 4 | 0,1947 | 2,9068 |
| 6 | 2018 | INCO | 1 | 3 | 0,2049 | 0,8760 |
| 7 | 2018 | INDF | 1 | 3 | 0,4992 | 0,1946 |
| 8 | 2018 | INTP | 0 | 4 | 0,4900 | 1,9798 |
| 9 | 2018 | KLBF | 0 | 4 | 0,4303 | 3,3693 |
| 10 | 2018 | PGAS | 1 | 3 | 0,4304 | 0,1155 |
| 11 | 2018 | PTBA | 1 | 5 | 0,2647 | 1,3480 |
| 12 | 2018 | SMGR | 1 | 4 | 0,4193 | 0,9854 |
| 13 | 2018 | UNTR | 1 | 4 | 0,4047 | 0,3675 |
| 14 | 2018 | UNVR | 0 | 3 | 0,1501 | 4,5048 |
| 15 | 2019 | AKRA | 0 | 3 | 0,4031 | 0,2109 |
| 16 | 2019 | ANTM | 1 | 4 | 0,3500 | 0,2691 |
| 17 | 2019 | GGRM | 0 | 3 | 0,2378 | 0,9442 |
| 18 | 2019 | HMSP | 0 | 4 | 0,0750 | 3,6997 |
| 19 | 2019 | ICBP | 1 | 4 | 0,1947 | 2,6082 |
| 20 | 2019 | INCO | 1 | 4 | 0,2049 | 1,0500 |

| | | | | | | |
|----|------|------|---|---|--------|--------|
| 21 | 2019 | INDF | 1 | 3 | 0,4992 | 0,2868 |
| 22 | 2019 | INTP | 0 | 4 | 0,4900 | 2,0606 |
| 23 | 2019 | KLBF | 0 | 4 | 0,4303 | 3,2717 |
| 24 | 2019 | PGAS | 1 | 4 | 0,4304 | 0,1256 |
| 25 | 2019 | PTBA | 1 | 4 | 0,3120 | 0,8465 |
| 26 | 2019 | SMGR | 1 | 4 | 0,4899 | 0,3416 |
| 27 | 2019 | UNTR | 1 | 4 | 0,4039 | 0,2658 |
| 28 | 2019 | UNVR | 0 | 3 | 0,1501 | 4,3749 |
| 29 | 2020 | AKRA | 0 | 3 | 0,3807 | 0,2483 |
| 30 | 2020 | ANTM | 1 | 4 | 0,3499 | 1,0656 |
| 31 | 2020 | GGRM | 0 | 3 | 0,2378 | 0,7574 |
| 32 | 2020 | HMSP | 0 | 3 | 0,0750 | 2,8329 |
| 33 | 2020 | ICBP | 1 | 3 | 0,1947 | 0,5637 |
| 34 | 2020 | INCO | 1 | 3 | 0,2049 | 1,2557 |
| 35 | 2020 | INDF | 1 | 3 | 0,4992 | 0,1162 |
| 36 | 2020 | INTP | 0 | 3 | 0,4900 | 2,5597 |
| 37 | 2020 | KLBF | 0 | 4 | 0,4293 | 2,3844 |
| 38 | 2020 | PGAS | 1 | 4 | 0,4303 | 0,1083 |
| 39 | 2020 | PTBA | 1 | 5 | 0,3115 | 1,0105 |
| 40 | 2020 | SMGR | 1 | 3 | 0,4899 | 0,4247 |
| 41 | 2020 | UNTR | 1 | 3 | 0,4050 | 0,6269 |
| 42 | 2020 | UNVR | 0 | 3 | 0,1501 | 4,0955 |

LAMPIRAN 2 HASIL ANALISIS DESKRIPTIF

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|--------|----------------|
| GAC | 42 | 0 | 1 | .57 | .501 |
| KLI | 42 | 2 | 5 | 3.52 | .634 |
| KSP | 42 | .08 | .50 | .3305 | .13422 |
| NPE | 42 | .11 | 4.50 | 1.4348 | 1.36038 |
| Valid N (listwise) | 42 | | | | |

LAMPIRAN 3 HASIL UJI ASUMSI KLASIK

1. Hasil Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

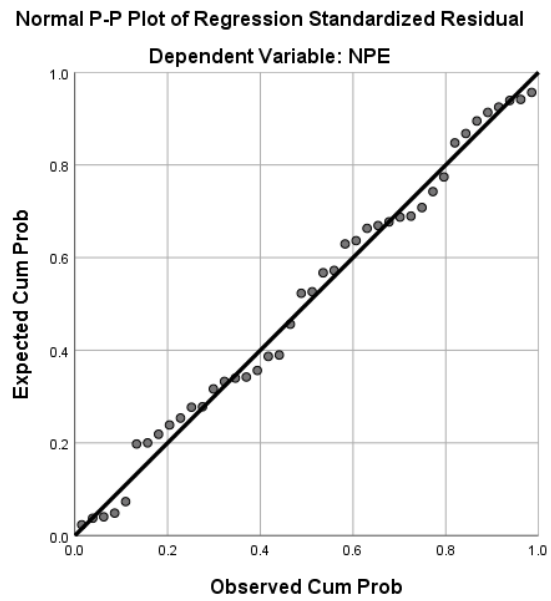
| | | Unstandardized Residual |
|----------------------------------|----------------|----------------------------|
| N | | 42 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .85840219 |
| Most Extreme Differences | Absolute | .070 |
| | Positive | .067 |
| | Negative | -.070 |
| Test Statistic | | .070 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.



2. Hasil Uji Multikolinieritas

| Coefficients ^a | | | |
|---------------------------|-----|-----------|-------|
| Collinearity Statistics | | | |
| Model | | Tolerance | VIF |
| 1 | GAC | .860 | 1.163 |
| | KLI | .869 | 1.151 |
| | KSP | .935 | 1.070 |

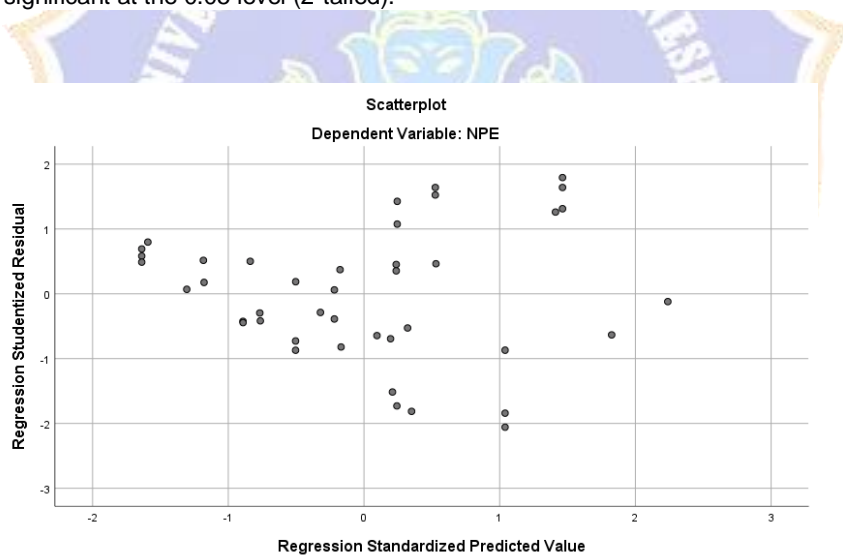
a. Dependent Variable: NPE

3. Hasil Uji Heteroskedastisitas

Correlations

| | | | GAC | KLI | KSP | Unstandardized Residual |
|-------------------------|-------------------------|-------------------------|-------|-------|-------|-------------------------|
| Spearman's rho | GAC | Correlation Coefficient | 1.000 | .326* | .187 | -.028 |
| | | Sig. (2-tailed) | . | .035 | .236 | .861 |
| | | N | 42 | 42 | 42 | 42 |
| | KLI | Correlation Coefficient | .326* | 1.000 | .133 | -.028 |
| | | Sig. (2-tailed) | .035 | . | .401 | .859 |
| | | N | 42 | 42 | 42 | 42 |
| | KSP | Correlation Coefficient | .187 | .133 | 1.000 | .114 |
| | | Sig. (2-tailed) | .236 | .401 | . | .473 |
| | | N | 42 | 42 | 42 | 42 |
| Unstandardized Residual | Correlation Coefficient | -.028 | -.028 | .114 | 1.000 | |
| | Sig. (2-tailed) | .861 | .859 | .473 | . | |
| | N | 42 | 42 | 42 | 42 | |

*. Correlation is significant at the 0.05 level (2-tailed).



4. Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .776 ^a | .602 | .570 | .89164 | 1.952 |

a. Predictors: (Constant), KSP, KLI, GAC

b. Dependent Variable: NPE

LAMPIRAN 4 HASIL UJI KOEFISIEN DETERMINAN

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .776 ^a | .602 | .570 | .89164 |

a. Predictors: (Constant), KSP, KLI, GAC

b. Dependent Variable: NPE

LAMPIRAN 5 HASIL ANALISIS REGRESI LINIER BERGANDA

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.432 | .823 | | 2.955 | .005 |
| | GAC | -1.495 | .300 | -.550 | -4.987 | .000 |
| | KLI | .437 | .236 | .204 | 1.854 | .072 |
| | KSP | -5.090 | 1.073 | -.502 | -4.743 | .000 |

a. Dependent Variable: NPE

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 45.665 | 3 | 15.222 | 19.146 | .000 ^b |
| | Residual | 30.211 | 38 | .795 | | |
| | Total | 75.876 | 41 | | | |

a. Dependent Variable: NPE

b. Predictors: (Constant), KSP, KLI, GAC