

# LAMPIRAN



**Lampiran 01. Daftar Perusahaan Tekstil dan Garmen yang Terdaftar di Bursa Efek Indonesia.**

No	Kode	Nama Perusahaan	Keterangan
1	UCID	PT.Uni-Charm Indonesia Tbk	Tidak Lengkap
2	INDR	PT.Indo-Rama Synthetics Tbk	Dalam Dolar
3	TFCO	PT.Tifico Fiber Indonesia Tbk	Dalam Dolar
4	PBRX	PT.Pan Brothers Tbk	Tidak Lengkap
5	MYTX	PT Asia Pacific Investama Tbk	Lengkap
6	BELL	PT. Trisula Textile Industries Tbk	Tidak Lengkap
7	SSTM	PT. Sunson Textile Manufacturer Tbk	Lengkap
8	TRIS	PT. Trisula International Tbk	Lengkap
9	ZATA	PT. Bersama Zatta Jaya Tbk	Tidak Lengkap
10	STAR	Pt. Buana Artha Anugerah Tbk	Lengkap
11	HDTX	Pt.Panasia Indo Resources Tbk	Tidak Lengkap
12	ERTX	PT. Eratex Djaja Tbk	Dalam Dolar
13	ARGO	PT. Argo Pantas Tbk	Tidak Lengkap
14	SBAT	PT. Sejahtera Bintang Abadi Textile Tbk	Tidak Lengkap
15	POLU	PT. Golden Flower Tbk	Tidak Lengkap
16	POLY	PT. Asia Pacific Fibers Tbk	Dalam Dolar
17	ESTI	PT. Ever Shine Textile Tbk	Dalam Dolar
18	RICY	PT. Ricky Putra Globalindo Tbk	Lengkap
19	CNTX	PT. Century Textile Industry Tbk	Tidak Lengkap
20	CNTB	PT. Century Textile Industry (Saham Seri B) Tbk	Tidak Lengkap
21	SRIL	PT. Sri Rejeki Isman Tbk	Dalam Dolar
22	UNIT	PT. Nusantara Inti Corpora Tbk	Tidak Lengkap
23	ZONE	PT. Mega Perintis Tbk	Lengkap

**Lampiran 02. Data Variabel Penerapan *Green Accounting***

No	Kode Perusahaan	Tahun	Indikator Penerapan <i>Green Accounting</i>			Jumlah
			Biaya Operasional	Biaya pengolahan limbah	Biaya penelitian	
			(Rp)	(Rp)	(Rp)	
1	RICY	2016	Rp 207,949,829,533.00	Rp -	Rp555,891,570.00	Rp 208,505,721,103.00
2	RICY	2017	Rp 210,490,462,951.00	Rp -	Rp807,030,866.00	Rp 211,297,493,817.00
3	RICY	2018	Rp 220,572,250,740.00	Rp -	Rp668,647,582.00	Rp 221,240,898,322.00
4	RICY	2019	Rp 225,801,115,475.00	Rp -	Rp697,750,433.00	Rp 226,498,865,908.00
5	RICY	2020	Rp 182,610,116,884.00	Rp -	Rp -	Rp 182,610,116,884.00
6	RICY	2021	Rp 152,100,436,161.00	Rp -	Rp -	Rp 152,100,436,161.00
7	MYTX	2016	Rp 97,663,000,000.00	Rp -	Rp -	Rp 97,663,000,000.00
8	MYTX	2017	Rp 106,561,000,000.00	Rp -	Rp -	Rp 106,561,000,000.00
9	MYTX	2018	Rp 97,753,000,000.00	Rp 9,312,357,627.00	Rp -	Rp 107,065,357,627.00
10	MYTX	2019	Rp 106,754,000,000.00	Rp -	Rp -	Rp 106,754,000,000.00
11	MYTX	2020	Rp 118,293,000,000.00	Rp -	Rp 16,175,000.00	Rp 118,309,175,000.00
12	MYTX	2021	Rp 106,184,000,000.00	Rp -	Rp -	Rp 106,184,000,000.00
13	SSTM	2016	Rp 23,537,162,208.00	Rp -	Rp -	Rp 23,537,162,208.00
14	SSTM	2017	Rp 15,429,854,455.00	Rp -	Rp -	Rp 15,429,854,455.00
15	SSTM	2018	Rp 23,934,649,366.00	Rp -	Rp -	Rp 23,934,649,366.00
16	SSTM	2019	Rp 23,522,109,409.00	Rp -	Rp -	Rp 23,522,109,409.00
17	SSTM	2020	Rp 16,902,916,902.00	Rp -	Rp -	Rp 16,902,916,902.00
18	SSTM	2021	Rp 18,998,564,499.00	Rp -	Rp -	Rp 18,998,564,499.00

Sumber: Data Diolah, 2023

Keterangan :

RICY : PT. Ricky Putra Globalindo Tbk

MYTX : PT Asia Pacific Investama Tbk

SSTM : PT. Sunson Textile Manufacturer Tbk

**Lampiran 03 . Data Variabel Penerapan *Green Accounting* (Lanjutan)**

No	Kode Perusahaan	Tahun	Indikator Penerapan <i>Green Accounting</i>			Jumlah
			Biaya Operasional	Biaya pengolahan	Biaya penelitian	
			(Rp)	(Rp)	(Rp)	
19	TRIS	2016	Rp 168,380,935,806.00	Rp -	Rp 1,700,000,000.00	Rp 170,080,935,806.00
20	TRIS	2017	Rp 148,109,202,029.00	Rp -	Rp 26,629,661.00	Rp 148,135,831,690.00
21	TRIS	2018	Rp 149,348,082,254.00	Rp -	Rp 72,176,901.00	Rp 149,420,259,155.00
22	TRIS	2019	Rp 256,695,411,865.00	Rp 4,974,790,000.00	Rp 263,111,197.00	Rp 261,933,313,062.00
23	TRIS	2020	Rp 199,113,056,609.00	Rp 4,586,490,000.00	Rp 34,545,345.00	Rp 203,734,091,954.00
24	TRIS	2021	Rp 183,374,446,869.00	Rp 3,992,120,248.00	Rp -	Rp 187,366,567,117.00
25	STAR	2016	Rp 4,914,663,335.00	Rp -	Rp -	Rp 4,914,663,335.00
26	STAR	2017	Rp 4,097,902,751.00	Rp -	Rp -	Rp 4,097,902,751.00
27	STAR	2018	Rp 6,538,846,511.00	Rp -	Rp -	Rp 6,538,846,511.00
28	STAR	2019	Rp 8,577,447,982.00	Rp -	Rp -	Rp 8,577,447,982.00
29	STAR	2020	Rp 8,041,024,653.00	Rp -	Rp -	Rp 8,041,024,653.00
30	STAR	2021	Rp 6,910,011,349.00	Rp -	Rp -	Rp 6,910,011,349.00
31	ZONE	2016	Rp 124,535,000,000.00	Rp -	Rp -	Rp 124,535,000,000.00
32	ZONE	2017	Rp 171,713,848,619.00	Rp -	Rp -	Rp 171,713,848,619.00
33	ZONE	2018	Rp 144,314,550,443.00	Rp -	Rp -	Rp 144,314,550,443.00
34	ZONE	2019	Rp 239,538,455,369.00	Rp -	Rp -	Rp 239,538,455,369.00
35	ZONE	2020	Rp 211,884,905,620.00	Rp -	Rp -	Rp 211,884,905,620.00
36	ZONE	2021	Rp 204,948,720,412.00	Rp -	Rp -	Rp 204,948,720,412.00

Sumber : Data Diolah, 2023

Keterangan :

TRIS : PT. Trisula International Tbk

ZONE : PT. Mega Perintis Tbk

STAR : Pt. Buana Artha Anugerah Tbk

**Lampiran 04 . Data Variabel *Material Flow Cost Accounting***

No	Kode Perusahaan	Tahun	Dimensi Material Flow Cost Accounting		
			Biaya Produksi (Rp)	Luas Area (M <sub>2</sub> )	Nilai Produksi (Rp)
1	RICY	2016	Rp 798,589,221,314.00	61.647	Rp 946,369,710,149.00
2	RICY	2017	Rp 1,072,000,140,176.00	61.647	Rp1,291,873,066,620.00
3	RICY	2018	Rp 1,549,723,257,124.00	61.647	Rp1,757,395,964,083.00
4	RICY	2019	Rp 1,622,981,663,303.00	61.647	Rp1,827,626,415,510.00
5	RICY	2020	Rp 2,175,992,000,000.00	61.647	Rp2,147,359,000,000.00
6	RICY	2021	Rp 1,932,359,000,000.00	61.647	Rp1,982,131,000,000.00
7	MYTX	2016	Rp 1,344,132,000,000.00	853.202	Rp1,346,218,000,000.00
8	MYTX	2017	Rp 1,758,204,000,000.00	853.202	Rp1,666,387,000,000.00
9	MYTX	2018	Rp 2,222,256,000,000.00	853.202	Rp2,313,073,000,000.00
10	MYTX	2019	Rp 1,817,605,000,000.00	853.202	Rp1,860,716,000,000.00
11	MYTX	2020	Rp 1,384,684,000,000.00	853.202	Rp1,414,412,000,000.00
12	MYTX	2021	Rp 1,271,846,000,000.00	853.20	Rp1,644,169,000,000.00
13	SSTM	2016	Rp 375,060,177,732.00	400	Rp 434,547,485,450.00
14	SSTM	2017	Rp 342,670,525,888.00	400	Rp 340,200,437,603.00
15	SSTM	2018	Rp 334,761,145,398.00	400	Rp 398,508,313,159.00
16	SSTM	2019	Rp 31,849,322,624.00	400	Rp 340,474,551,624.00
17	SSTM	2020	Rp 189,928,589,337.00	400	Rp 214,249,373,220.00
18	SSTM	2021	Rp 194,609,020,829.00	400	Rp 220,837,864,307.00

Sumber : Data Diolah, 2023

Keterangan :

RICY : PT. Ricky Putra Globalindo Tbk    SSTM : PT. Sunson Textile Manufacturer Tbk

MYTX : PT Asia Pacific Investama Tbk

**Lampiran 05 . Data Variabel *Material Flow Cost Accounting* (Lanjutan)**

No	Kode Perusahaan	Tahun	Dimensi <i>Material Flow Cost Accounting</i>		
			Biaya Produksi	Luas Area	Nilai Produksi
			(Rp)	(M <sub>2</sub> )	(Rp)
19	TRIS	2016	Rp 555,292,464,699.00	31.22	Rp 686,698,421,105.00
20	TRIS	2017	Rp 569,865,238,161.00	31.22	Rp 592,289,133,221.00
21	TRIS	2018	Rp 577,628,579,909.00	31.22	Rp 669,828,771,279.00
22	TRIS	2019	Rp 958,590,417,081.00	31.22	Rp1,130,071,667,248.00
23	TRIS	2020	Rp 749,262,419,306.00	31.22	Rp 908,604,417,353.00
24	TRIS	2021	Rp 779,219,693,362.00	31.22	Rp 871,202,519,599.00
25	STAR	2016	Rp 115,224,065,688.00	43.039	Rp 100,307,649,640.00
26	STAR	2017	Rp 74,452,810,365.00	43.039	Rp 90,260,282,563.00
27	STAR	2018	Rp 109,699,496,220.00	43.039	Rp 108,490,084,338.00
28	STAR	2019	Rp 76,039,980,150.00	43.039	Rp 62,921,073,581.00
29	STAR	2020	Rp 186,349,532,063.00	43.039	Rp 182,009,698,717.00
30	STAR	2021	Rp 192,157,683,000.00	43.039	Rp 214,833,539,261.00
31	ZONE	2016	Rp 171,713,848,619.00	40.333	Rp 172,671,080,206.00
32	ZONE	2017	Rp 147,117,693,174.00	41.333	Rp 194,450,968,553.00
33	ZONE	2018	Rp 206,257,311,507.00	42.333	Rp 169,309,503,008.00
34	ZONE	2019	Rp 280,898,379,891.00	43.333	Rp 218,862,723,468.00
35	ZONE	2020	Rp 149,995,139,724.00	44.333	Rp 115,614,985,801.00
36	ZONE	2021	Rp 180,872,175,155.00	45.333	Rp 205,415,000,000.00

Sumber : Data Diolah, 2023

Keterangan :

TRIS : PT. Trisula International Tbk

STAR : Pt. Buana Artha Anugerah Tbk

ZONE : PT. Mega Perintis Tbk

**Lampiran 06 . Data Variabel *Corporate Sustainability***

No	Kode Perusahaan	Tahun	<i>Corporate Sustainability</i>			Jumlah (Rp)
			Ekonomi	Lingkungan	Sosial	
			(Rp)	(Rp)	(Rp)	
1	RICY	2016	Rp1,225,552,522,330.00	Rp 76,200,000.00	Rp 70,343,615,982.00	Rp1,295,972,338,312.00
2	RICY	2017	Rp1,616,990,730,796.00	Rp 78,100,000.00	Rp 78,048,731,038.00	Rp1,695,117,561,834.00
3	RICY	2018	Rp2,126,276,760,730.00	Rp -	Rp 87,251,789,933.00	Rp2,213,528,550,663.00
4	RICY	2019	Rp2,168,543,033,127.00	Rp -	Rp 85,589,290,416.00	Rp2,254,132,323,543.00
5	RICY	2020	Rp1,201,500,557,674.00	Rp -	Rp 61,687,698,583.00	Rp1,263,188,256,257.00
6	RICY	2021	Rp1,125,665,967,104.00	Rp 82,300,000.00	Rp 66,593,782,215.00	Rp1,192,342,049,319.00
7	MYTX	2016	Rp 958,023,000,000.00	Rp -	Rp 14,102,000,000.00	Rp 972,125,000,000.00
8	MYTX	2017	Rp1,365,533,000,000.00	Rp 3,152,000,000.00	Rp 50,684,000,000.00	Rp1,419,369,000,000.00
9	MYTX	2018	Rp2,158,326,000,000.00	Rp 12,512,357,627.00	Rp 34,913,943,320.00	Rp2,205,752,300,947.00
10	MYTX	2019	Rp1,616,990,730,796.00	Rp 776,000,000.00	Rp 60,291,655,344.00	Rp1,678,058,386,140.00
11	MYTX	2020	Rp2,127,168,000,000.00	Rp -	Rp 26,363,000,000.00	Rp2,153,531,000,000.00
12	MYTX	2021	Rp1,645,028,000,000.00	Rp -	Rp 39,011,000,000.00	Rp1,684,039,000,000.00
13	SSTM	2016	Rp 430,482,579,533.00	Rp -	Rp 468,485,975,527.00	Rp 898,968,555,060.00
14	SSTM	2017	Rp 321,050,980,219.00	Rp -	Rp 32,202,472,398.00	Rp 353,253,452,617.00
15	SSTM	2018	Rp 429,434,590,064.00	Rp -	Rp 23,985,494,719.00	Rp 453,420,084,783.00
16	SSTM	2019	Rp 337,847,241,284.00	Rp -	Rp 29,159,506,229.00	Rp 367,006,747,513.00
17	SSTM	2020	Rp 530,603,854,003.00	Rp -	Rp 60,974,503,136.00	Rp 591,578,357,139.00
18	SSTM	2021	Rp 499,825,771,220.00	Rp -	Rp 43,890,194,292.00	Rp 543,715,965,512.00

Sumber : Data Diolah, 2023

Keterangan :

RICY : PT. Ricky Putra Globalindo Tbk

MYTX : PT Asia Pacific Investama Tbk

SSTM : PT. Sunson Textile Manufacturer Tbk

**Lampiran 06 . Data Variabel *Corporate Sustainability***

No	Kode Perusahaan	Tahun	<i>Corporate Sustainability</i>			Jumlah
			Ekonomi	Lingkungan	Sosial	
			(Rp)	(Rp)	(Rp)	
19	TRIS	2016	Rp 927,516,761,918.00	Rp -	Rp 224,010,551,696.00	Rp1,151,527,313,614.00
20	TRIS	2017	Rp 818,260,422,216.00	Rp -	Rp 205,144,654,580.00	Rp1,023,405,076,796.00
21	TRIS	2018	Rp 931,856,023,773.00	Rp 72,176,901.00	Rp 278,925,373,504.00	Rp1,210,853,574,178.00
22	TRIS	2019	Rp1,553,158,383,763.00	Rp 170,000,000.00	Rp 390,148,251,401.00	Rp1,943,476,635,164.00
23	TRIS	2020	Rp 784,124,997,009.00	Rp -	Rp 115,937,776,982.00	Rp 900,062,773,991.00
24	TRIS	2021	Rp 898,707,582,162.00	Rp -	Rp 213,890,266,787.00	Rp1,112,597,848,949.00
25	STAR	2016	Rp 239,943,167,247.00	Rp -	Rp 10,676,149,943.00	Rp 250,619,317,190.00
26	STAR	2017	Rp 245,090,886,533.00	Rp -	Rp 9,154,214,019.00	Rp 254,245,100,552.00
27	STAR	2018	Rp 315,506,826,395.00	Rp -	Rp 13,356,963,834.00	Rp 328,863,790,229.00
28	STAR	2019	Rp 453,963,722,370.00	Rp -	Rp 17,788,417,725.00	Rp 471,752,140,095.00
29	STAR	2020	Rp 228,970,944,721.00	Rp -	Rp 3,930,293,261.00	Rp 232,901,237,982.00
30	STAR	2021	Rp 309,274,215,510.00	Rp -	Rp 12,270,448,952.00	Rp 321,544,664,462.00
31	ZONE	2016	Rp 779,242,000,000.00	Rp -	Rp 4,764,175,442.00	Rp 784,006,175,442.00
32	ZONE	2017	Rp 918,041,000,000.00	Rp -	Rp 4,293,089,497.00	Rp 992,334,089,479.00
33	ZONE	2018	Rp1,095,610,000,000.00	Rp -	Rp 5,580,173,697.00	Rp1,101,190,173,697.00
34	ZONE	2019	Rp1,172,397,000,000.00	Rp -	Rp 43,362,957,997.00	Rp1,215,759,957,997.00
35	ZONE	2020	Rp1,067,178,000,000.00	Rp -	Rp 33,147,905,300.00	Rp1,100,325,905,300.00
36	ZONE	2021	Rp1,285,074,000,000.00	Rp -	Rp 38,663,791,166.00	Rp1,323,737,791,166.00

Sumber : Data Diolah, 2023

Keterangan :

TRIS : PT. Trisula International Tbk

STAR : Pt. Buana Artha Anugerah Tbk

ZONE : PT. Mega Perintis Tbk



**Lampiran 08 Rekapitulasi Data Variabel Penerapan *Green Accounting*, *Material Flow Cost Accounting* dan *Corporate Sustainability***

No	Kode Perusahaan	Tahun	Penerapan Green Accounting (X1)	Material Flow Cost Accounting (X2)	Corporate Sustainability (Y)
			Milyar Rupiah	Milyar Rupiah	Milyar Rupiah
1	RICY	2016	Rp 208,505,721,103.00	Rp 946,369,710,149.00	Rp 1,295,972,338,312.00
2	RICY	2017	Rp 211,297,493,817.00	Rp 1,291,873,066,620.00	Rp 1,695,117,561,834.00
3	RICY	2018	Rp 221,240,898,322.00	Rp 1,757,395,964,083.00	Rp 2,213,528,550,663.00
4	RICY	2019	Rp 226,498,865,908.00	Rp 1,827,626,415,510.00	Rp 2,254,132,323,543.00
5	RICY	2020	Rp 182,610,116,884.00	Rp 2,147,359,000,000.00	Rp 1,263,188,256,257.00
6	RICY	2021	Rp 152,100,436,161.00	Rp 1,982,131,000,000.00	Rp 1,192,342,049,319.00
7	MYTX	2016	Rp 97,663,000,000.00	Rp 1,346,218,000,000.00	Rp 972,125,000,000.00
8	MYTX	2017	Rp 106,561,000,000.00	Rp 1,666,387,000,000.00	Rp 1,419,369,000,000.00
9	MYTX	2018	Rp 107,065,357,627.00	Rp 2,313,073,000,000.00	Rp 2,205,752,300,947.00
10	MYTX	2019	Rp 106,754,000,000.00	Rp 1,860,716,000,000.00	Rp 1,678,058,386,140.00
11	MYTX	2020	Rp 118,309,175,000.00	Rp 1,414,412,000,000.00	Rp 2,153,531,000,000.00
12	MYTX	2021	Rp 106,184,000,000.00	Rp 1,644,169,000,000.00	Rp 1,684,039,000,000.00
13	SSTM	2016	Rp 23,537,162,208.00	Rp 434,547,485,450.00	Rp 898,968,555,060.00
14	SSTM	2017	Rp 15,429,854,455.00	Rp 340,200,437,603.00	Rp 353,253,452,617.00
15	SSTM	2018	Rp 23,934,649,366.00	Rp 398,508,313,159.00	Rp 453,420,084,783.00
16	SSTM	2019	Rp 23,522,109,409.00	Rp 340,474,551,624.00	Rp 367,006,747,513.00
17	SSTM	2020	Rp 16,902,916,902.00	Rp 214,249,373,220.00	Rp 591,578,357,139.00
18	SSTM	2021	Rp 18,998,564,499.00	Rp 220,837,864,307.00	Rp 543,715,965,512.00
19	TRIS	2016	Rp 170,080,935,806.00	Rp 686,698,421,105.00	Rp 1,151,527,313,614.00
20	TRIS	2017	Rp 148,135,831,690.00	Rp 592,289,133,221.00	Rp 1,023,405,076,796.00
21	TRIS	2018	Rp 149,420,259,155.00	Rp 669,828,771,279.00	Rp 1,210,853,574,178.00
22	TRIS	2019	Rp 261,933,313,062.00	Rp 1,130,071,667,248.00	Rp 1,943,476,635,164.00
23	TRIS	2020	Rp 203,734,091,954.00	Rp 908,604,417,353.00	Rp 900,062,773,991.00
24	TRIS	2021	Rp 187,366,567,117.00	Rp 871,202,519,599.00	Rp 1,112,597,848,949.00
25	STAR	2016	Rp 4,914,663,335.00	Rp 100,307,649,640.00	Rp 250,619,317,190.00
26	STAR	2017	Rp 4,097,902,751.00	Rp 90,260,282,563.00	Rp 254,245,100,552.00
27	STAR	2018	Rp 6,538,846,511.00	Rp 108,490,084,338.00	Rp 328,863,790,229.00
28	STAR	2019	Rp 8,577,447,982.00	Rp 62,921,073,581.00	Rp 471,752,140,095.00
29	STAR	2020	Rp 8,041,024,653.00	Rp 182,009,698,717.00	Rp 232,901,237,982.00
30	STAR	2021	Rp 6,910,011,349.00	Rp 214,833,539,261.00	Rp 321,544,664,462.00
31	ZONE	2016	Rp 124,535,000,000.00	Rp 172,671,080,206.00	Rp 784,006,175,442.00
32	ZONE	2017	Rp 171,713,848,619.00	Rp 194,450,968,553.00	Rp 992,334,089,479.00
33	ZONE	2018	Rp 144,314,550,443.00	Rp 169,309,503,008.00	Rp 1,101,190,173,697.00
34	ZONE	2019	Rp 239,538,455,369.00	Rp 218,862,723,468.00	Rp 1,215,759,957,997.00
35	ZONE	2020	Rp 211,884,905,620.00	Rp 115,614,985,801.00	Rp 1,100,325,905,300.00
36	ZONE	2021	Rp 204,948,720,412.00	Rp 205,415,000,000.00	Rp 1,323,737,791,166.00

## Lampiran 09. Hasil Analisis Statistik Deskriptif dan Uji Normalitas

### 1. Analisis Statistik Dekskriptif

<i>Descriptive Statistics</i>					
	N	Minimum	Maximum	Mean	Std. Deviation
Penerapan <i>Green Accounting</i> (X1)	36	22,13	26,29	24,9229	1,34902
<i>Material Flow Cost Accounting</i> (X2)	36	23,09	28,87	26,7197	1,61998
<i>Corporate Sustainability</i> (Y)	36	26,17	28,44	27,5165	,68071
Valid N (listwise)	36				

### 2. Uji Normalitas

<i>One-Sample Kolmogorov-Smirnov Test</i>		
<i>Unstandardized Residual</i>		
N		36
<i>Normal Parameters<sup>a,b</sup></i>	<i>Mean</i>	,0000000
	<i>Std. Deviation</i>	,25651628
<i>Most Extreme Differences</i>	<i>Absolute</i>	,104
	<i>Positive</i>	,104
	<i>Negative</i>	-,073
<i>Test Statistic</i>		,104
<i>Asymp. Sig. (2-tailed)</i>		,200 <sup>c,d</sup>
<i>a. Test distribution is Normal.</i>		
<i>b. Calculated from data.</i>		
<i>c. Lilliefors Significance Correction.</i>		
<i>d. This is a lower bound of the true significance.</i>		

**Lampiran 10. Hasil Analisis Regresi Linear Berganda, Uji Statistik t, Uji Multikolinearitas, dan Uji Heteroskedastisitas**

**1. Analisis Regresi Linear Berganda, Uji Statistik t dan Uji Multikolinearitas**

		<i>Coefficients<sup>a</sup></i>					<i>Collinearity Statistics</i>	
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>				
Model		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>	<i>Toleranc e</i>	<i>VIF</i>
1	<i>(Constant)</i>	14.291	,980		14,587	,000		
	<i>Penerapan Green Accounting (X1)</i>	,413	,034	,819	11,982	,000	,922	1,085
	<i>Material Flow Cost Accounting (X2)</i>	,110	,029	,261	3,818	,001	,922	1,085
a. <i>Dependent Variable: Corporate Sustainability (Y)</i>								

**2. Uji Heteroskedastisitas (Uji Glejser)**

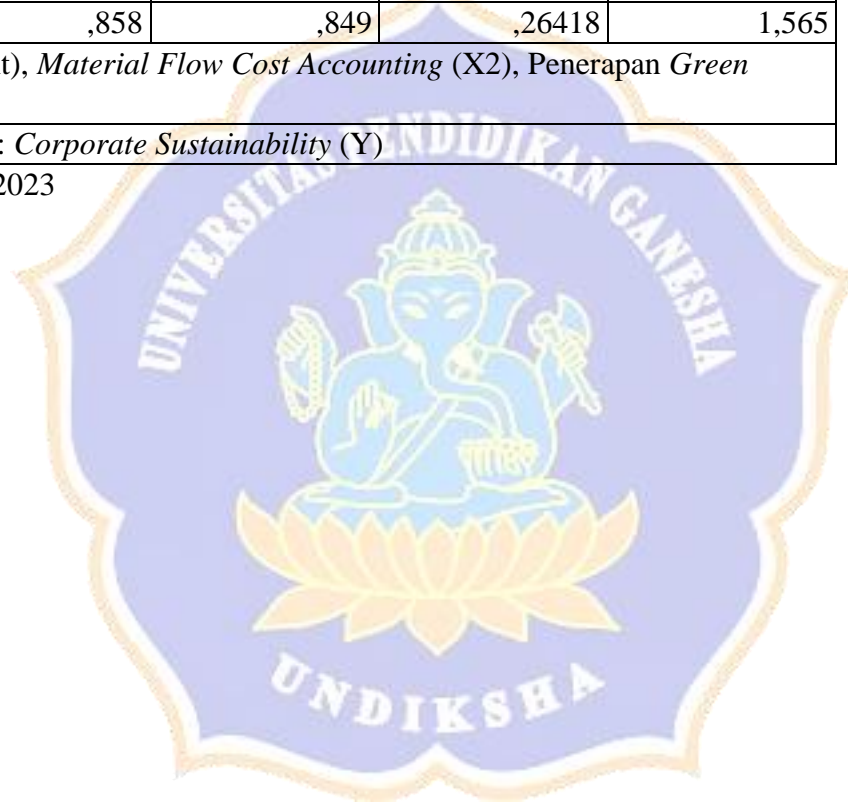
		<i>Coefficients<sup>a</sup></i>				
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		
Model		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>
1	<i>(Constant)</i>	-,138	,544		-,253	,802
	<i>Penerapan Green Accounting (X1)</i>	-,020	,019	-,175	-1,020	,315
	<i>Material Flow Cost Accounting (X2)</i>	,031	,016	,333	1,946	,060
a. <i>Dependent Variable: ABSRES</i>						

Sumber : Data Diolah dengan SPSS

**Lampiran 11. Hasil Uji Koefisien Determinasi ( $R^2$ )**

<i>Model Summary<sup>b</sup></i>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,926 <sup>a</sup>	,858	,849	,26418	1,565
a. Predictors: (Constant), <i>Material Flow Cost Accounting</i> (X2), <i>Penerapan Green Accounting</i> (X1)					
b. Dependent Variable: <i>Corporate Sustainability</i> (Y)					

Sumber : Data Diolah, 2023



## PERNYATAAN

Dengan ini saya menyatakan bahwa karya tulis yang berjudul “Pengaruh Penerapan Green Accounting Dan Material Flow Cost Accounting Terhadap Corporate Sustainability ( Studi Empiris Pada Perusahaan Tekstil dan Garmen Yang Terdaftar Di Bursa Efek Indonesia)” beserta seluruh isinya adalah benar-benar karya saya sendiri dan tidak ada unsur penjiplakan maupun pengutipan dengan cara-cara yang tidak sesuai etika keilmuan. Atas pernyataan ini, saya siap menanggung sanksi yang dijatuhkan kepada saya apabila di kemudian hari ditemukan adanya pelanggaran atas karya saya ini.

Singaraja, 7 Juli 2023

Yang membuat pernyataan,



Komang Dinda Pramesti

NIM.1917051117

## Lampiran.12 Riwayat Hidup Riwayat Hidup



Komang Dinda Pramesti lahir di Munduk Bestala 23 Februari 2001. Penulis merupakan anak ketiga dari 3 bersaudara dari pasangan suami istri Bapak I Nyoman Rentiasa S.Pd. dan Ketut Suparmi. Penulis merupakan kebangsaan Indonesia dan beragama Hindu. Kini penulis bertempat di Desa Munduk Bestala Kecamatan Seririt, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SDN unduk Bestala dan lulus pada tahun 2016. Kemudian penulis melanjutkan pendidikan di SMPN 3 Seririt dan lulus pada tahun 2016. Pada tahun 2019 penulis lulus dari SMKN 1 Seririt dan melanjutkan pendidikan pada Program studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi di Universitas Pendidikan Ganesha. Pada tahun 2023 penulis menyelesaikan skripsi yang berjudul “Pengaruh Green Accounting Dan Material Flow Cost Accounting (Studi Empiris Pada Perusahaan Tekstil dan Garmen Yang Terdaftar di Bursa Efek Indonesia)”

