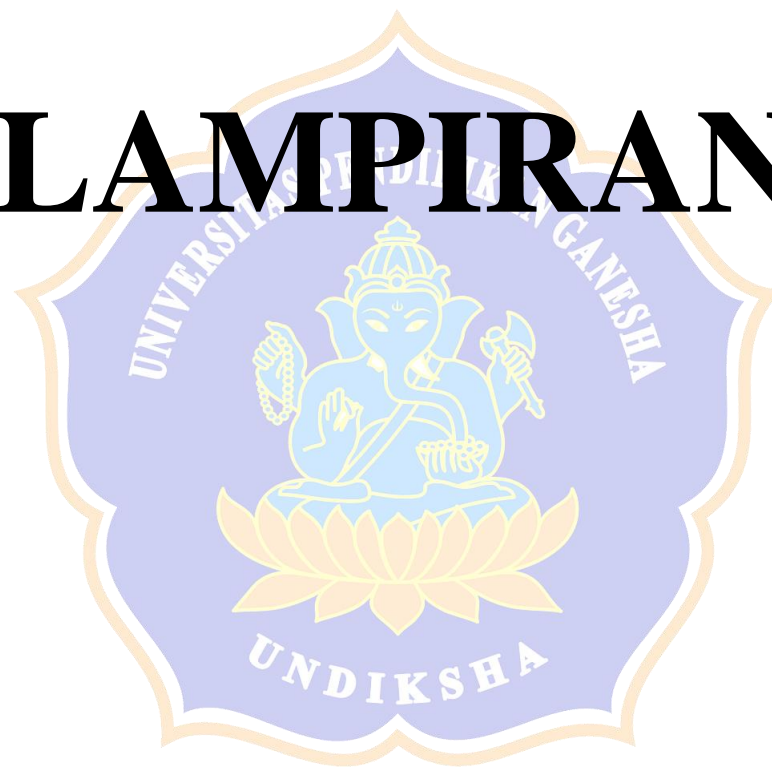


LAMPIRAN



Lampiran 1. Populasi Penelitian

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk
2	ABMM	ABM Investama Tbk
3	ACES	Ace Hardware Indonesia Tbk
4	ADHI	Adhi Karya (Persero) Tbk
5	ADMR	PT Adaro Minerals Indonesia Tbk
6	ADRO	ADARO ENERGY Tbk
7	AGII	PT Aneka Gas Industri Tbk.
8	AGRO	Bank Rakyat Indonesia Agroniaga Tbk
9	AKRA	AKR Corporindo Tbk
10	AMRT	Sumber Alfaria Trijaya Tbk
11	ANTM	Aneka Tambang (Persero) Tbk
12	ARTO	PT Bank Artos Indonesia Tbk
13	ASII	Astra International Tbk
14	ASSA	Adi Sarana Armada Tbk
15	AVIA	PT Avia Avian Tbk
16	BBCA	Bank Central Asia Tbk
17	BBKP	Bank Bukopin Tbk
18	BBNI	Bank Negara Indonesia Tbk
19	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
20	BBTN	Bank Tabungan Negara (Persero) Tbk
21	BDMN	Bank Danamon Indonesia Tbk
22	BELI	PT Global Digital Niaga Tbk
23	BFIN	BFI Finance Indonesia Tbk
24	BMRI	Bank Mandiri (Persero) Tbk
25	BMTR	Global Mediacom Tbk
26	BRIS	PT Bank Syariah Indonesia TBK
27	BRMS	Bumi Resources Minerals Tbk
28	BRPT	Barito Pacific Tbk
29	BSDE	PT Bumi Serpong Damai Tbk
30	BSSR	Baramulti Suksessarana Tbk
31	BTPS	PT Bank Tabungan Pensiunan Nasional Syariah Tbk.
32	BUKA	PT Bukalapak.com Tbk
33	CPIN	Charoen Pokphand Indonesia Tbk
34	CTRA	Ciputra Development Tbk
35	DOID	Delta Dunia Makmur Tbk
36	DSNG	PT Dharma Satya Nusantara Tbk.
37	ELSA	Elnusa Tbk

38	EMTK	Elang Mahkota Teknologi Tbk
39	ENRG	Energi Mega Persada Tbk
40	ERAA	Erajaya Swasembada Tbk
41	ESSA	Surya Esa Perkasa Tbk
42	EXCL	PT XL Axiata Tbk
43	GGRM	Gudang Garam Tbk
44	GOTO	PT GoTo Gojek Tokopedia Tbk
45	HEAL	PT Medikaloka Hermina Tbk.
46	HMSP	HM Sampoerna Tbk
47	HRUM	Harum Energy Tbk
48	ICBP	Indofood CBP Sukses Makmur Tbk
49	INCO	Vale Indonesia Tbk
50	INDF	Indofood Sukses Makmur Tbk
51	INDY	Indika Energy Tbk
52	INKP	Indah Kiat Pulp & Paper Tbk
53	INTP	Indocement Tunggul Prakarsa Tbk
54	ISAT	Indosat Tbk
55	ITMG	Indo Tambangraya Megah Tbk
56	JKON	Jaya Konstruksi Manggala Pratama Tbk
57	JPFA	JAPFA Comfeed Indonesia Tbk
58	JSMR	Jasa Marga Tbk
59	KLBF	Kalbe Farma Tbk
60	LPPF	Matahari Department Store Tbk
61	LSIP	PP London Sumatra Indonesia Tbk
62	MAPI	Mitra Adiperkasa Tbk
63	MDKA	PT Merdeka Copper Gold Tbk.
64	MEDC	Medco Energi Internasional Tbk
65	MIKA	PT Mitra Keluarga Karyasehat Tbk.
66	MMIX	PT Multi Medika Internasional Tbk
67	MNCN	Media Nusantara Citra Tbk
68	MPMX	PT Mitra Pinasthika Mustika Tbk.
69	MSIN	PT MNC Studios International Tbk.
70	MTEL	PT Dayamitra Telekomunikasi Tbk
71	MTMH	PT Murni Sadar Tbk
72	MYOR	Mayora Indah Tbk
73	OMED	PT Jayamas Medica Industri Tbk
74	PGAS	Perusahaan Gas Negara (Persero) Tbk
75	PNBN	Bank Pan Indonesia Tbk
76	PNIN	Paninvest Tbk
77	PNLF	Panin Financial Tbk
78	PTBA	Tambang Batubara Bukit Asam Tbk

79	PTPP	PP (Persero) Tbk
80	PWON	Pakuwon Jati Tbk
81	RAJA	Rukun Raharja Tbk
82	RMKE	PT RMK Energy Tbk
83	SCMA	Surya Citra Media Tbk
84	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
85	SMDR	Samudera Indonesia Tbk
86	SMGR	Semen Indonesia (Persero) Tbk
87	SMRA	Summarecon Agung Tbk
88	SRTG	PT Saratoga Investama Sedaya Tbk.
89	SSMS	PT Sawit Sumbermas Sarana Tbk.
90	TAPG	PT Triputra Agro Persada Tbk.
91	TBIG	PT Tower Bersama Infrastructure Tbk
92	TINS	Timah (Persero) Tbk
93	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
94	TLKM	PT Telkom Indonesia (Persero) Tbk.
95	TOWR	Sarana Menara Nusantara Tbk
96	TPIA	Chandra Asri Petrochemical Tbk
97	UNTR	United Tractors Tbk
98	UNVR	Unilever Indonesia Tbk
99	WIFI	PT Solusi Sinergi Digital Tbk
100	WIKA	Wijaya Karya Tbk



Lampiran 2. Sampel Penelitian

No	Kode	Nama Saham
1	AALI	Astra Agro Lestari Tbk
2	AKRA	AKR Corporindo Tbk
3	ANTM	Aneka Tambang (Persero) Tbk
4	ASII	Astra International Tbk
5	CPIN	Charoen Pokphand Indonesia Tbk
6	GGRM	Gudang Garam Tbk
7	HMSP	HM Sampoerna Tbk
8	ICBP	Indofood CBP Sukses Makmur Tbk
9	INDF	Indofood Sukses Makmur Tbk
10	INTP	Indocement Tunggul Prakarsa Tbk
11	JPFA	JAPFA Comfeed Indonesia Tbk
12	KLBF	Kalbe Farma Tbk
13	MYOR	Mayora Indah Tbk
14	PTBA	Tambang Batubara Bukit Asam Tbk
15	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
16	SMGR	Semen Indonesia (Persero) Tbk
17	SSMS	PT Sawit Sumbermas Sarana Tbk.
18	TINS	Timah (Persero) Tbk
19	UNTR	United Tractors Tbk
20	UNVR	Unilever Indonesia Tbk

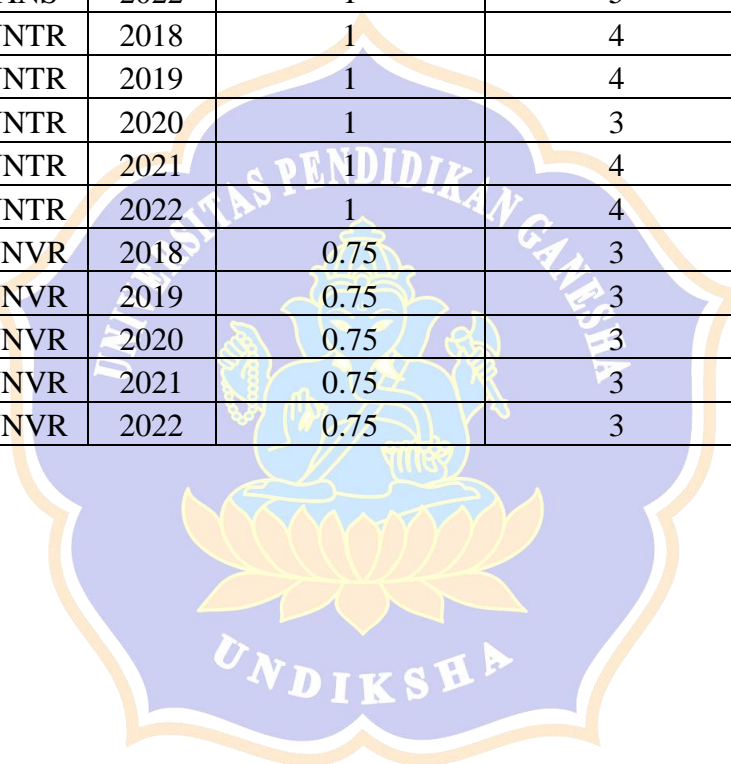


Lampiran 3. Data Penelitian

No	Kode	Tahun	<i>Green accounting</i>	Kinerja Lingkungan	Kinerja Keuangan
			X	Z	Y
1	AALI	2018	0.75	4	5.66%
2	AALI	2019	0.75	4	0.90%
3	AALI	2020	1	4	3.22%
4	AALI	2021	1	3	6.80%
5	AALI	2022	1	3	6.13%
6	AKRA	2018	0.75	3	8.01%
7	AKRA	2019	0.75	3	3.28%
8	AKRA	2020	0.75	3	5.15%
9	AKRA	2021	0.5	3	4.83%
10	AKRA	2022	0.5	3	9.12%
11	ANTM	2018	1	4	2.63%
12	ANTM	2019	1	4	0.64%
13	ANTM	2020	1	4	3.62%
14	ANTM	2021	1	5	5.66%
15	ANTM	2022	1	4	11.36%
16	ASII	2018	0.75	3	7.94%
17	ASII	2019	0.75	4	7.56%
18	ASII	2020	0.75	3	5.49%
19	ASII	2021	0.75	3	6.97%
20	ASII	2022	0.75	4	9.78%
21	CPIN	2018	0.5	3	16.46%
22	CPIN	2019	0.5	3	12.37%
23	CPIN	2020	0.5	3	7.23%
24	CPIN	2021	0.5	3	10.21%
25	CPIN	2022	0.5	3	7.35%
26	GGRM	2018	0.75	3	11.28%
27	GGRM	2019	0.75	3	13.83%
28	GGRM	2020	0.75	3	9.78%
29	GGRM	2021	0.75	3	6.23%
30	GGRM	2022	0.75	3	3.14%
31	HMSP	2018	0.75	3	29.05%
32	HMSP	2019	0.75	4	26.96%
33	HMSP	2020	0.75	4	17.28%
34	HMSP	2021	0.75	4	13.44%
35	HMSP	2022	0.75	4	11.54%
36	ICBP	2018	1	4	13.56%
37	ICBP	2019	1	4	13.85%

38	ICBP	2020	1	3	7.16%
39	ICBP	2021	1	4	6.69%
40	ICBP	2022	1	3	4.96%
41	INDF	2018	1	4	5.14%
42	INDF	2019	1	4	6.14%
43	INDF	2020	1	3	5.36%
44	INDF	2021	1	4	6.25%
45	INDF	2022	1	3	5.09%
46	INTP	2018	1	4	4.12%
47	INTP	2019	1	4	6.62%
48	INTP	2020	1	3	6.61%
49	INTP	2021	1	4	6.84%
50	INTP	2022	1	4	7.17%
51	JPFA	2018	0.75	4	9.78%
52	JPFA	2019	0.75	4	7.48%
53	JPFA	2020	0.75	4	4.71%
54	JPFA	2021	0.75	4	7.45%
55	JPFA	2022	0.75	4	4.56%
56	KLBF	2018	1	4	13.76%
57	KLBF	2019	1	4	12.52%
58	KLBF	2020	1	4	12.41%
59	KLBF	2021	1	4	12.59%
60	KLBF	2022	1	4	12.66%
61	MYOR	2018	0.5	3	10.01%
62	MYOR	2019	0.5	3	10.78%
63	MYOR	2020	0.5	3	10.61%
64	MYOR	2021	0.5	3	6.08%
65	MYOR	2022	0.5	3	8.84%
66	PTBA	2018	1	5	21.19%
67	PTBA	2019	1	5	15.48%
68	PTBA	2020	1	5	10.01%
69	PTBA	2021	1	5	22.25%
70	PTBA	2022	1	5	28.17%
71	SIDO	2018	1	4	19.89%
72	SIDO	2019	1	4	22.84%
73	SIDO	2020	1	5	24.26%
74	SIDO	2021	1	5	30.99%
75	SIDO	2022	1	5	27.07%
76	SMGR	2018	1	4	6.03%
77	SMGR	2019	1	4	2.97%
78	SMGR	2020	1	4	3.43%

79	SMGR	2021	1	4	2.72%
80	SMGR	2022	1	5	3.01%
81	SSMS	2018	0.75	3	0.77%
82	SSMS	2019	0.75	3	0.10%
83	SSMS	2020	0.75	3	4.55%
84	SSMS	2021	0.75	3	11.02%
85	SSMS	2022	0.75	3	13.23%
86	TINS	2018	0.75	3	3.51%
87	TINS	2019	1	4	-3.00%
88	TINS	2020	1	4	-2.35%
89	TINS	2021	1	5	8.87%
90	TINS	2022	1	5	7.97%
91	UNTR	2018	1	4	9.89%
92	UNTR	2019	1	4	9.97%
93	UNTR	2020	1	3	5.64%
94	UNTR	2021	1	4	9.42%
95	UNTR	2022	1	4	16.37%
96	UNVR	2018	0.75	3	46.66%
97	UNVR	2019	0.75	3	35.80%
98	UNVR	2020	0.75	3	34.89%
99	UNVR	2021	0.75	3	30.20%
100	UNVR	2022	0.75	3	29.29%



Lampiran 4. Hasil Uji Pemilihan Model

Model Persamaan I

Hasil Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.164486	(19,79)	0.0000
Cross-section Chi-square	80.740914	19	0.0000

Hasil Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.615438	1	0.0572

Model Persamaan II

Hasil Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	19.207901	(19,78)	0.0000
Cross-section Chi-square	173.674834	19	0.0000

Hasil Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

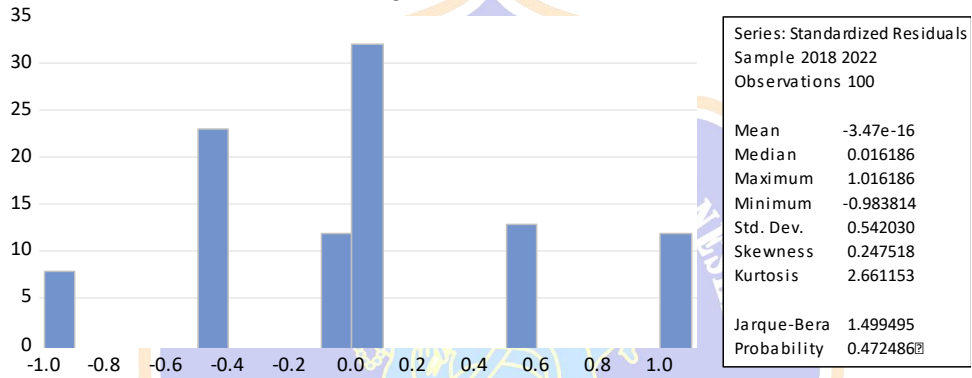
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.608166	2	0.7378

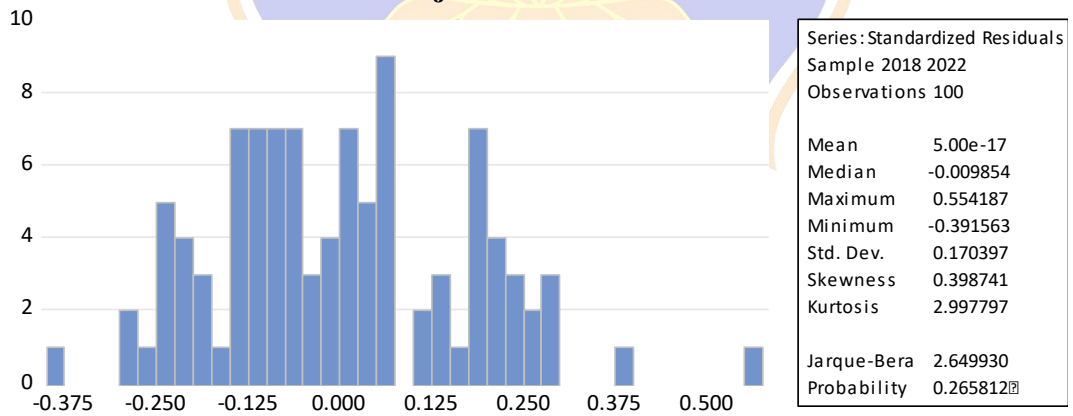
Lampiran 5. Hasil Uji Asumsi Klasik

Uji Normalitas

Hasil Uji Normalitas Model I



Hasil Uji Normalitas Model II



Hasil Uji Multikolinieritas

Hasil Uji Multikolinearitas

	GA	ROA	KL
GA	1.000000	-0.040390	0.608440
ROA	-0.040390	1.000000	0.101207
KL	0.608440	0.101207	1.000000

Hasil Uji Heteroskedastisitas

Hasil Uji Heteroskedastisitas Model I

Dependent Variable: ABS(RESID)

Method: Panel EGLS (Cross-section random effects)

Date: 03/18/24 Time: 21:37

Sample: 2018 2022

Periods included: 5

Cross-sections included: 20

Total panel (balanced) observations: 100

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.027003	0.257428	-0.104895	0.9167
GA	0.485617	0.296048	1.640331	0.1041

Hasil Uji Heteroskedastisitas Model II

Dependent Variable: ABS(RESID)

Method: Panel EGLS (Cross-section random effects)

Date: 03/18/24 Time: 21:39

Sample: 2018 2022

Periods included: 5

Cross-sections included: 20

Total panel (balanced) observations: 100

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.063663	0.052392	1.215130	0.2273
GA	0.000682	0.055908	0.012206	0.9903
KL	-0.000606	0.009270	-0.065420	0.9480

Hasil Uji Autokorelasi

Hasil Uji Autokorelasi Model I

R-squared	0.148658	Mean dependent var	1.619047
Adjusted R-squared	0.139971	S.D. dependent var	0.438939
S.E. of regression	0.407062	Sum squared resid	16.23857
F-statistic	17.11242	Durbin-Watson stat	1.576799
Prob(F-statistic)	0.000074		

Sumber: Data diolah dengan Eviews 12, 2024

Hasil Uji Autokorelasi Model II

R-squared	0.014408	Mean dependent var	0.023548
Adjusted R-squared	-0.005913	S.D. dependent var	0.040366
S.E. of regression	0.040485	Sum squared resid	0.158986
F-statistic	0.709005	Durbin-Watson stat	0.877689
Prob(F-statistic)	0.494666		

Lampiran 6. Hasil Uji Model T



Tabel 4.13
Hasil Uji Statistik T Model I

Dependent Variable: KL

Method: Panel EGLS (Cross-section random effects)

Date: 03/18/24 Time: 21:36

Sample: 2018 2022

Periods included: 5

Cross-sections included: 20

Total panel (balanced) observations: 100

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.025054	0.407631	4.967863	0.0000
GA	1.958760	0.467311	4.191553	0.0001

R-squared	0.148658	Mean dependent var	1.619047
Adjusted R-squared	0.139971	S.D. dependent var	0.438939
S.E. of regression	0.407062	Sum squared resid	16.23857
F-statistic	17.11242	Durbin-Watson stat	1.576799
Prob(F-statistic)	0.000074		

Hasil Uji Statistik T Model II

Dependent Variable: ROA
 Method: Panel EGLS (Cross-section random effects)
 Date: 03/18/24 Time: 21:33
 Sample: 2018 2022
 Periods included: 5
 Cross-sections included: 20
 Total panel (balanced) observations: 100
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.067944	0.069140	0.982699	0.3282
GA	-0.008447	0.072188	-0.117019	0.9071
KL	0.012923	0.010985	1.176410	0.2423

Sumber: Data diolah dengan Eviews 12, 2024

R-squared	0.014408	Mean dependent var	0.023548
Adjusted R-squared	-0.005913	S.D. dependent var	0.040366
S.E. of regression	0.040485	Sum squared resid	0.158986
F-statistic	0.709005	Durbin-Watson stat	0.877689
Prob(F-statistic)	0.494666		

Lampiran 7. Hasil Uji Sobel

Input:	Test statistic:	Std. Error:	p-value:
a 1.958	Sobel test: 1.13892631	0.0221772	0.25473389
b 0.0129	Aroian test: 1.11002507	0.02275462	0.26698822
s _a 0.4673	Goodman test: 1.17020933	0.02158434	0.24191674
s _b 0.0109	Reset all	Calculate	

RIWAYAT HIDUP



Putu Anisa Gayatri lahir di Singaraja, 5 April 2002. Penulis dibimbing dan dirawat oleh kedua orang tua hebat yaitu (Ayah) Made Agus Baruna dan (Ibu) Luh Sarianing. Penulis berkebangsaan Indonesia. Penulis beralamat di Jalan Pahlawan, Singaraja dan menempuh pendidikan Sarjana di Kota Pendidikan yaitu Singaraja, Bali. Penulis menyelesaikan pendidikan usia dini di TK Eka Dharma dan lulus tahun 2008. Kemudian, penulis menyelesaikan pendidikan dasar di SD Negeri 1 Banjar Tegal dan lulus pada tahun 2014. Kemudian melanjutkan pendidikan menengah pertama di SMP Negeri 6 Singaraja dan lulus pada tahun 2017. Kemudian melanjutkan pendidikan sekolah menengah atas di SMA Negeri 1 Singaraja serta lulus pada tahun 2020. Penulis melanjutkan pendidikan ke Stata 1 (S1) Jurusan Ekonomi dan Akuntansi prodi S1 Akuntansi pada tahun 2020. Pada semester akhir tahun 2024, penulis telah menyelesaikan Skripsi yang berjudul **“Pengaruh Penerapan *Green accounting* Terhadap Kinerja Keuangan Perusahaan dengan Kinerja Lingkungan Sebagai Variabel Intervening (Studi Empiris pada Perusahaan Indeks KOMPAS100 yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022).”**