



Lampiran 1. Daftar Populasi

No	Kode	Nama Perusahaan
1	ABMM	ABM Investama Tbk.
2	ADMR	Adaro Minerals Indonesia Tbk.
3	ADRO	Adaro Energy Indonesia Tbk.
4	AIMS	Akbar Indo Makmur Stimec Tbk
5	AKRA	AKR Corporindo Tbk.
6	APEX	Apexindo Pratama Duta Tbk.
7	ARII	Atlas Resources Tbk.
8	ARTI	Ratu Prabu Energi Tbk
9	BBRM	Pelayaran Nasional Bina Buana
10	BESS	Batulicin Nusantara Maritim Tb
11	BIPI	Astrindo Nusantara Infrastrukt
12	BOSS	Borneo Olah Sarana Sukses Tbk.
13	BSML	Bintang Samudera Mandiri Lines
14	BSSR	Baramulti Suksessarana Tbk.
15	BULL	Buana Lintas Lautan Tbk.
16	BUMI	Bumi Resources Tbk.
17	BYAN	Bayan Resources Tbk.
18	CANI	Capitol Nusantara Indonesia Tb
19	CBRE	Cakra Buana Resources Energi T
20	CNKO	Exploitasi Energi Indonesia Tb
21	COAL	Black Diamond Resources Tbk.
22	CUAN	Petrindo Jaya Kreasi Tbk.
23	DEWA	Darma Henwa Tbk
24	DOID	Delta Dunia Makmur Tbk.
25	DSSA	Dian Swastatika Sentosa Tbk
26	DWGL	Dwi Guna Laksana Tbk.
27	ELSA	Elnusa Tbk.
28	ENRG	Energi Mega Persada Tbk.
29	FIRE	Alfa Energi Investama Tbk.
30	GEMS	Golden Energy Mines Tbk.
31	GTBO	Garda Tujuh Buana Tbk
32	GTSI	GTS Internasional Tbk.
33	HILL	Hillcon Tbk.
34	HITS	Humpuss Intermoda Transportasi
35	HRUM	Harum Energy Tbk.
36	HUMI	Humpuss Maritim Internasional
37	IATA	MNC Energy Investments Tk.
38	INDY	Indika Energy Tbk.

No	Kode	Nama Perusahaan
39	INPS	Indah Prakasa Sentosa Tbk.
40	ITMA	Sumber Energi Andalan Tbk.
41	ITMG	Indo Tambangraya Megah Tbk.
42	JSKY	Sky Energy Indonesia Tbk.
43	KKGI	Resource Alam Indonesia Tbk.
44	KOPI	Mitra Energi Persada Tbk.
45	LEAD	Logindo Samudramakmur Tbk.
46	MAHA	Mandiri Herindo Adiperkasa Tbk
47	MBAP	Mitrabara Adiperdana Tbk.
48	MBSS	Mitrabahtera Segara Sejati Tbk
49	MCOL	Prima Andalan Mandiri Tbk.
50	MEDC	Medco Energi Internasional Tbk
51	MTFN	Capitalinc Investment Tbk.
52	MYOH	Samindo Resources Tbk.
53	PGAS	Perusahaan Gas Negara Tbk.
54	PKPK	Perdana Karya Perkasa Tbk
55	PSSI	IMC Pelita Logistik Tbk.
56	PTBA	Bukit Asam Tbk.
57	PTIS	Indo Straits Tbk.
58	PTRO	Petrosea Tbk.
59	RAJA	Rukun Raharja Tbk.
60	RGAS	Kian Santang Muliatama Tbk.
61	RIGS	Rig Tenders Indonesia Tbk.
62	RMKE	RMK Energy Tbk.
63	RMKO	Royaltama Mulia Kontraktorindo
64	RUIS	Radiant Utama Interinsco Tbk.
65	SEMA	Semacom Integrated Tbk.
66	SGER	Sumber Global Energy Tbk.
67	SHIP	Sillo Maritime Perdana Tbk.
68	SICO	Sigma Energy Compressindo Tbk.
69	SMMT	Golden Eagle Energy Tbk.
70	SMRU	SMR Utama Tbk.
71	SOCI	Soechi Lines Tbk.
72	SUGI	Sugih Energy Tbk.
73	SUNI	Sunindo Pratama Tbk.
74	SURE	Super Energy Tbk.
75	TAMU	Pelayaran Tamarin Samudra Tbk.
76	TCPI	Transcoal Pacific Tbk.
77	TEBE	Dana Brata Luhur Tbk.
78	TOBA	TBS Energi Utama Tbk.

No	Kode	Nama Perusahaan
79	TPMA	Trans Power Marine Tbk.
80	TRAM	Trada Alam Minera Tbk.
81	UNIQ	Ulima Nitra Tbk.
82	WINS	Wintermar Offshore Marine Tbk.
83	WOWS	Ginting Jaya Energi Tbk.

Lampiran 2. Daftar Sampel

No	Kode	Nama Perusahaan	Menerbitkan <i>Annual Report</i> dan <i>Sustainability Report</i>				
			2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	✓	✓	✓	✓	✓
2	ADMR	Adaro Minerals Indonesia Tbk.	x	x	x	✓	✓
3	ADRO	Adaro Energy Indonesia Tbk.	✓	✓	✓	✓	✓
4	AIMS	Akbar Indo Makmur Stimec Tbk	x	x	x	x	x
5	AKRA	AKR Corporindo Tbk.	✓	✓	✓	✓	✓
6	APEX	Apexindo Pratama Duta Tbk.	x	x	x	✓	✓
7	ARII	Atlas Resources Tbk.	x	x	x	✓	✓
8	ARTI	Ratu Prabu Energi Tbk	x	x	x	✓	✓
9	BBRM	Pelayaran Nasional Bina Buana	x	x	x	x	x
10	BESS	Batulicin Nusantara Maritim Tb	x	x	x	✓	✓
11	BIPI	Astrindo Nusantara Infrastruktur	x	✓	✓	✓	✓
12	BOSS	Borneo Olah Sarana Sukses Tbk.	x	x	x	x	x

13	BSML	Bintang Samudera Mandiri Lines	x	x	✓	✓	✓
14	BSSR	Baramulti Suksessarana Tbk.	x	x	x	✓	✓
15	BULL	Buana Lintas Lautan Tbk.	x	x	x	✓	✓
16	BUMI	Bumi Resources Tbk.	✓	✓	✓	✓	✓
17	BYAN	Bayan Resources Tbk.	x	x	x	✓	✓
18	CANI	Capitol Nusantara Indonesia Tb	x	x	✓	✓	✓
19	CBRE	Cakra Buana Resources Energi T	x	x	x	x	✓
20	CNKO	Exploitasi Energi Indonesia Tb	x	x	x	✓	✓
21	COAL	Black Diamond Resources Tbk.	x	x	x	x	✓
22	CUAN	Petrindo Jaya Kreasi Tbk.	x	x	x	x	✓
23	DEWA	Darma Henwa Tbk	✓	✓	✓	✓	✓
24	DOID	Delta Dunia Makmur Tbk.	x	x	x	x	✓
25	DSSA	Dian Swastatika Sentosa Tbk	✓	✓	✓	✓	✓
26	DWGL	Dwi Guna Laksana Tbk.	x	x	✓	✓	✓
27	ELSA	Elnusa Tbk.	✓	✓	✓	✓	✓
28	ENRG	Energi Mega Persada Tbk.	x	x	✓	✓	✓
29	FIRE	Alfa Energi Investama Tbk.	x	x	x	✓	✓
30	GEMS	Golden Energy Mines Tbk.	x	x	✓	✓	✓
31	GTBO	Garda Tujuh Buana Tbk	x	x	x	x	x
32	GTSI	GTS Internasional Tbk.	x	x	x	✓	✓

33	HILL	Hillcon Tbk.	x	x	x	x	✓
34	HITS	Humpuss Intermoda Transportasi	x	x	x	x	✓
35	HRUM	Harum Energy Tbk.	x	x	x	✓	✓
36	HUMI	Humpuss Maritim Internasional	x	x	x	x	x
37	IATA	MNC Energy Investments Tbk.	x	x	x	✓	✓
38	INDY	Indika Energy Tbk.	✓	✓	✓	✓	✓
39	INPS	Indah Prakasa Sentosa Tbk.	x	x	x	x	✓
40	ITMA	Sumber Energi Andalan Tbk.	x	x	x	✓	✓
41	ITMG	Indo Tambangraya Megah Tbk.	✓	✓	✓	✓	✓
42	JSKY	Sky Energy Indonesia Tbk.	x	x	x	x	x
43	KKGI	Resource Alam Indonesia Tbk.	x	x	x	x	✓
44	KOPI	Mitra Energi Persada Tbk.	x	x	x	✓	✓
45	LEAD	Logindo Samudramakmur Tbk.	x	x	x	✓	✓
46	MAHA	Mandiri Herindo Adiperkasa Tbk	x	x	x	x	x
47	MBAP	Mitrabara Adiperdana Tbk.	x	x	x	✓	✓
48	MBSS	Mitrabahtera Segara Sejati Tbk	✓	✓	✓	✓	✓
49	MCOL	Prima Andalan Mandiri Tbk.	x	x	x	✓	✓
50	MEDC	Medco Energi Internasional Tbk	✓	✓	✓	✓	✓
51	MTFN	Capitalinc Investment Tbk.	x	x	✓	✓	✓
52	MYOH	Samindo Resources Tbk.	✓	✓	✓	✓	✓

53	PGAS	Perusahaan Gas Negara Tbk.	✓	✓	✓	✓	✓
54	PKPK	Perdana Karya Perkasa Tbk	x	x	x	✓	✓
55	PSSI	IMC Pelita Logistik Tbk.	✓	✓	✓	✓	✓
56	PTBA	Bukit Asam Tbk.	✓	✓	✓	✓	✓
57	PTIS	Indo Straits Tbk.	x	x	x	✓	✓
58	PYRO	Petrosea Tbk.	✓	✓	✓	✓	✓
59	RAJA	Rukun Raharja Tbk.	x	x	x	✓	✓
60	RGAS	Kian Santang Muliatama Tbk.	x	x	x	x	x
61	RIGS	Rig Tenders Indonesia Tbk.	x	x	x	x	✓
62	RMKE	RMK Energy Tbk.	x	x	x	✓	✓
63	RMKO	Royaltama Mulia Kontraktorindo	x	x	x	x	x
64	RUIS	Radiant Utama Interinsco Tbk.	x	x	x	✓	✓
65	SEMA	Semacom Integrated Tbk.	x	x	x	x	✓
66	SGER	Sumber Global Energy Tbk.	x	x	x	✓	✓
67	SHIP	Sillo Maritime Perdana Tbk.	x	x	x	✓	✓
68	SICO	Sigma Energy Compressindo Tbk.	x	x	x	✓	✓
69	SMMT	Golden Eagle Energy Tbk.	x	x	x	✓	✓
70	SMRU	SMR Utama Tbk.	x	x	x	x	x
71	SOCI	Soechi Lines Tbk.	x	x	x	✓	✓
72	SUGI	Sugih Energy Tbk.	x	x	x	x	x
73	SUNI	Sunindo Pratama Tbk.	x	x	x	x	✓
74	SURE	Super Energy Tbk.	x	x	x	x	✓

75	TAMU	Pelayaran Tamarin Samudra Tbk.	x	x	x	✓	✓
76	TCPI	Transcoal Pacific Tbk.	x	x	x	✓	✓
77	TEBE	Dana Brata Luhur Tbk.	x	x	x	✓	✓
78	TOBA	TBS Energi Utama Tbk.	✓	✓	✓	✓	✓
79	TPMA	Trans Power Marine Tbk.	x	x	x	✓	✓
80	TRAM	Trada Alam Minera Tbk.	x	x	x	x	x
81	UNIQ	Ulima Nitra Tbk.	x	x	x	✓	✓
82	WINS	Wintermar Offshore Marine Tbk.	✓	✓	✓	✓	✓
83	WOWS	Ginting Jaya Energi Tbk.	x	x	x	x	x

Lampiran 3. Data skor Pengungkapan Lingkungan / *Environmental*

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	14	24	24	31	31
2	ADRO	Adaro Energy Indonesia Tbk.	18	18	23	16	21
3	AKRA	AKR Corporindo Tbk.	5	5	8	29	29
4	BUMI	Bumi Resources Tbk.	7	17	17	21	24
5	DEWA	Darma Henwa Tbk	7	6	7	15	22
6	DSSA	Dian Swastatika Sentosa Tbk	12	12	12	12	27
7	ELSA	Elnusa Tbk.	0	0	4	5	12
8	INDY	Indika Energy Tbk.	3	12	12	31	32

9	ITMG	Indo Tambangraya Megah Tbk.	6	13	16	30	32
10	MBSS	Mitrabahtera Segara Sejati Tbk	1	1	5	5	5
11	MEDC	Medco Energi Internasional Tbk	4	4	5	7	28
12	MYOH	Samindo Resources Tbk.	6	6	16	30	32
13	PGAS	Perusahaan Gas Negara Tbk.	8	24	26	26	26
14	PSSI	IMC Pelita Logistik Tbk.	0	2	3	2	3
15	PTBA	Bukit Asam Tbk.	14	20	25	22	32
16	PTRO	Petrosea Tbk.	11	11	19	13	24
17	TOBA	TBS Energi Utama Tbk.	6	13	5	5	21
18	WINS	Wintermar Offshore Marine Tbk.	5	5	5	9	25

Lampiran 4. Data skor Pengungkapan Sosial / *Social*

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	13	19	18	33	34
2	ADRO	Adaro Energy Indonesia Tbk.	29	29	31	18	22
3	AKRA	AKR Corporindo Tbk.	14	14	11	26	29
4	BUMI	Bumi Resources Tbk.	18	19	17	26	30
5	DEWA	Darma Henwa Tbk	18	22	24	19	25
6	DSSA	Dian Swastatika Sentosa Tbk	7	7	7	6	14
7	ELSA	Elnusa Tbk.	3	3	3	18	11

8	INDY	Indika Energy Tbk.	4	9	9	36	37
9	ITMG	Indo Tambangraya Megah Tbk.	3	5	12	15	28
10	MBSS	Mitrabahtera Segara Sejati Tbk	2	2	4	4	4
11	MEDC	Medco Energi Internasional Tbk	14	14	12	12	33
12	MYOH	Samindo Resources Tbk.	3	3	12	15	28
13	PGAS	Perusahaan Gas Negara Tbk.	16	20	27	27	27
14	PSSI	IMC Pelita Logistik Tbk.	0	2	2	2	2
15	PTBA	Bukit Asam Tbk.	27	17	32	20	37
16	PTRO	Petrosea Tbk.	10	10	23	24	23
17	TOBA	TBS Energi Utama Tbk.	3	5	10	9	22
18	WINS	Wintermar Offshore Marine Tbk.	10	10	10	9	21

Lampiran 5. Data skor Pengungkapan Tata Kelola / *Governance*

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	3	2	19	27	27
2	ADRO	Adaro Energy Indonesia Tbk.	4	4	4	27	27
3	AKRA	AKR Corporindo Tbk.	4	4	10	21	27
4	BUMI	Bumi Resources Tbk.	2	12	11	12	27
5	DEWA	Darma Henwa Tbk	2	15	15	9	24
6	DSSA	Dian Swastatika Sentosa Tbk	2	2	2	2	26

7	ELSA	Elnusa Tbk.	3	25	25	4	26
8	INDY	Indika Energy Tbk.	7	3	3	13	27
9	ITMG	Indo Tambangraya Megah Tbk.	3	3	24	26	27
10	MBSS	Mitrabahtera Segara Sejati Tbk	3	3	6	6	6
11	MEDC	Medco Energi Internasional Tbk	5	5	5	5	27
12	MYOH	Samindo Resources Tbk.	3	3	24	26	27
13	PGAS	Perusahaan Gas Negara Tbk.	4	27	27	27	27
14	PSSI	IMC Pelita Logistik Tbk.		3	3	3	3
15	PTBA	Bukit Asam Tbk.	15	3	7	24	27
16	PTRO	Petrosea Tbk.	3	3	18	5	27
17	TOBA	TBS Energi Utama Tbk.	3	3	7	6	27
18	WINS	Wintermar Offshore Marine Tbk.	5	5	5	3	27

Lampiran 6. Data rata - rata skor Pengungkapan Lingkungan / *Environmental*

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	0,14141	0,24242	0,24242	0,31313	0,31313
2	ADRO	Adaro Energy Indonesia Tbk.	0,18182	0,18182	0,23232	0,16162	0,21212
3	AKRA	AKR Corporindo Tbk.	0,05051	0,05051	0,08081	0,29293	0,29293
4	BUMI	Bumi Resources Tbk.	0,07071	0,17172	0,17172	0,21212	0,24242
5	DEWA	Darma Henwa Tbk	0,07071	0,06061	0,07071	0,15152	0,22222

6	DSSA	Dian Swastatika Sentosa Tbk	0,12121	0,12121	0,12121	0,12121	0,27273
7	ELSA	Elnusa Tbk.	0,0202	0,0202	0,0404	0,05051	0,12121
8	INDY	Indika Energy Tbk.	0,0303	0,12121	0,12121	0,31313	0,32323
9	ITMG	Indo Tambangraya Megah Tbk.	0,06061	0,13131	0,16162	0,16162	0,32323
10	MBSS	Mitrabahtera Segara Sejati Tbk	0,0101	0,0101	0,05051	0,05051	0,05051
11	MEDC	Medco Energi Internasional Tbk	0,0404	0,0404	0,05051	0,07071	0,28283
12	MYOH	Samindo Resources Tbk.	0,06061	0,06061	0,16162	0,30303	0,32323
13	PGAS	Perusahaan Gas Negara Tbk.	0,08081	0,24242	0,26263	0,26263	0,26263
14	PSSI	IMC Pelita Logistik Tbk.	0,0202	0,0202	0,0303	0,0202	0,0303
15	PTBA	Bukit Asam Tbk.	0,14141	0,20202	0,25253	0,22222	0,32323
16	PTRO	Petrosea Tbk.	0,11111	0,11111	0,19192	0,13131	0,24242
17	TOBA	TBS Energi Utama Tbk.	0,06061	0,13131	0,05051	0,05051	0,21212
18	WINS	Wintermar Offshore Marine Tbk.	0,05051	0,05051	0,05051	0,09091	0,25253

Lampiran 7. Data rata-rata skor pengungkapan Sosial / *Social*

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	0,13131	0,19192	0,18182	0,33333	0,34343
2	ADRO	Adaro Energy Indonesia Tbk.	0,29293	0,29293	0,31313	0,18182	0,22222
3	AKRA	AKR Corporindo Tbk.	0,14141	0,14141	0,11111	0,26263	0,29293
4	BUMI	Bumi Resources Tbk.	0,18182	0,19192	0,17172	0,26263	0,30303

5	DEWA	Darma Henwa Tbk	0,18182	0,22222	0,24242	0,19192	0,25253
6	DSSA	Dian Swastatika Sentosa Tbk	0,07071	0,07071	0,07071	0,06061	0,14141
7	ELSA	Elnusa Tbk.	0,0303	0,0303	0,0303	0,18182	0,11111
8	INDY	Indika Energy Tbk.	0,0404	0,09091	0,09091	0,36364	0,37374
9	ITMG	Indo Tambangraya Megah Tbk.	0,0303	0,05051	0,12121	0,12121	0,28283
10	MBSS	Mitrabahtera Segara Sejati Tbk	0,0202	0,0202	0,0404	0,0404	0,0404
11	MEDC	Medco Energi Internasional Tbk	0,14141	0,14141	0,12121	0,12121	0,33333
12	MYOH	Samindo Resources Tbk.	0,0303	0,0303	0,12121	0,15152	0,28283
13	PGAS	Perusahaan Gas Negara Tbk.	0,16162	0,20202	0,27273	0,27273	0,27273
14	PSSI	IMC Pelita Logistik Tbk.	0,0303	0,0202	0,0202	0,0202	0,0202
15	PTBA	Bukit Asam Tbk.	0,27273	0,17172	0,32323	0,20202	0,37374
16	PTRO	Petrosea Tbk.	0,10101	0,10101	0,23232	0,24242	0,23232
17	TOBA	TBS Energi Utama Tbk.	0,0303	0,05051	0,10101	0,09091	0,22222
18	WINS	Wintermar Offshore Marine Tbk.	0,10101	0,10101	0,10101	0,09091	0,21212

Lampiran 8. Data rata - rata skor pengungkapan Tata Kelola / *Governance*

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	0,0303	0,0202	0,19192	0,27273	0,27273
2	ADRO	Adaro Energy Indonesia Tbk.	0,0404	0,0404	0,0404	0,27273	0,27273
3	AKRA	AKR Corporindo Tbk.	0,0404	0,0404	0,10101	0,21212	0,27273

4	BUMI	Bumi Resources Tbk.	0,0202	0,12121	0,11111	0,12121	0,27273
5	DEWA	Darma Henwa Tbk	0,0202	0,15152	0,15152	0,09091	0,24242
6	DSSA	Dian Swastatika Sentosa Tbk	0,0202	0,0202	0,0202	0,0202	0,26263
7	ELSA	Elnusa Tbk.	0,0303	0,25253	0,25253	0,0404	0,26263
8	INDY	Indika Energy Tbk.	0,07071	0,0303	0,0303	0,13131	0,27273
9	ITMG	Indo Tambangraya Megah Tbk.	0,0303	0,0303	0,24242	0,24242	0,27273
10	MBSS	Mitrabahtera Segara Sejati Tbk	0,0303	0,0303	0,06061	0,06061	0,06061
11	MEDC	Medco Energi Internasional Tbk	0,05051	0,05051	0,05051	0,05051	0,27273
12	MYOH	Samindo Resources Tbk.	0,0303	0,0303	0,24242	0,26263	0,27273
13	PGAS	Perusahaan Gas Negara Tbk.	0,0404	0,27273	0,27273	0,27273	0,27273
14	PSSI	IMC Pelita Logistik Tbk.	0,0303	0,0303	0,0303	0,0303	0,0303
15	PTBA	Bukit Asam Tbk.	0,15152	0,0303	0,07071	0,24242	0,27273
16	PTRO	Petrosea Tbk.	0,0303	0,0303	0,18182	0,05051	0,27273
17	TOBA	TBS Energi Utama Tbk.	0,0303	0,0303	0,07071	0,06061	0,27273
18	WINS	Wintermar Offshore Marine Tbk.	0,05051	0,05051	0,05051	0,0303	0,27273

Lampiran 9. Data abnormal return

No	Kode	Nama Perusahaan	2018	2019	2020	2021	2022
1	ABMM	ABM Investama Tbk.	0.0046	-0.002	-0.003	0.0147	0.0169
2	ADRO	Adaro Energy Indonesia Tbk.	0.0042	-0.0063	-0.0003	0.0211	0.0191

3	AKRA	AKR Corporindo Tbk.	-0.0091	-0.0029	-0.0073	0.0151	0.0106
4	BUMI	Bumi Resources Tbk.	-0.0176	0.0082	-0.0018	-0.0033	0.006
5	DEWA	Darma Henwa Tbk	-0.0009	0.0082	0.0031	0.0023	0.0011
6	DSSA	Dian Swastatika Sentosa Tbk	-0.0011	0.0006	-0.0006	0.0005	0.0024
7	ELSA	Elnusa Tbk.	-0.0002	-0.0016	0.0006	-0.0003	-0.0012
8	INDY	Indika Energy Tbk.	0.0004	-0.0102	-0.0027	0.0013	0.0026
9	ITMG	Indo Tambangraya Megah Tbk.	0.0003	-0.0061	0.0017	0.0016	-0.0013
10	MBSS	Mitrabahtera Segara Sejati Tbk	0.0009	-0.0082	-0.0027	0.0026	0.0019
11	MEDC	Medco Energi Internasional Tbk	-0.0021	-0.0126	-0.0027	-0.0013	0.0011
12	MYOH	Samindo Resources Tbk.	0.0009	-0.0105	-0.0038	0.0003	-0.0016
13	PGAS	Perusahaan Gas Negara Tbk.	0.0014	-0.0178	0.0001	0.0003	0.0015
14	PSSI	IMC Pelita Logistik Tbk.	-0.0021	-0.0128	0.0007	0.0013	0.0019
15	PTBA	Bukit Asam Tbk.	-0.0018	-0.0151	0.0009	-0.0003	-0.0017
16	PTRO	Petrosea Tbk.	0.0009	-0.0139	-0.0056	0.0017	0.0019
17	TOBA	TBS Energi Utama Tbk.	-0.0001	0.0096	-0.001	0.0002	0.0011
18	WINS	Wintermar Offshore Marine Tbk.	0.0013	-0.0142	-0.0038	0.0023	0.0019

Lampiran 10. Hasil analisis statistik deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ENV	90	0.01	0.32	0.1435	0.09720
SOC	90	0.02	0.37	0.1587	0.10221
GOV	90	0.02	0.27	0.1228	0.10359
ABR	90	-0.02	0.03	-0.0002	0.00813
Valid N (listwise)	90				

Lampiran 11. Hasil Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters ^{a, b}	Mean	0.0000000
	Std. Deviation	0.00639686
Most Extreme Differences	Absolute	0.092
	Positive	0.092
	Negative	-0.090
Test Statistic		0.092
Asymp. Sig. (2-tailed)		0.055 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Lampiran 12. Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-0.004	0.001		-3.023	0.003		
	Environmental	0.002	0.014	0.033	0.167	0.868	0.248	4.032
	Social	0.005	0.012	0.070	0.403	0.688	0.330	3.028
	Governance	0.020	0.009	0.305	2.152	0.034	0.495	2.020

a. Dependent Variable: AR

Lampiran 13. Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.004	0.001		4.522	0.000
	Environmental	0.003	0.010	0.061	0.283	0.778
	Social	0.001	0.008	0.015	0.082	0.935
	Governance	0.002	0.006	0.043	0.284	0.777

a. Dependent Variable: ABS_RES

Lampiran 14. Hasil Uji Autokorelasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.378 ^a	0.143	0.113	0.0065078	1.996

a. Predictors: (Constant), Governance, Social, Environmental

Lampiran 15. Hasil Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.004	0.001		-3.021	0.003
	Environmental	0.002	0.014	0.029	0.143	0.887
	Social	0.005	0.012	0.073	0.423	0.674
	Governance	0.020	0.009	0.307	2.162	0.033

a. Dependent Variable: AR

Lampiran 16. Hasil uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.378 ^a	0.143	0.113	0.0065078

a. Predictors: (Constant), Governance, Social, Environmental

Lampiran 17. Hasil Uji Parsial (Uji-t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.004	0.001		-3.021	0.003
	Environmental	0.002	0.014	0.029	0.143	0.887
	Social	0.005	0.012	0.073	0.423	0.674
	Governance	0.020	0.009	0.307	2.162	0.033

a. Dependent Variable: AR