



LAMPIRAN

Lampiran 1. Daftar Perusahaan Populasi Penelitian:

Kode Saham	ESG Risk Rating			
	2020	2021	2022	2023
ACES	√	√	√	√
AGII	×	×	√	×
AKRA	√	√	√	√
ASSA	×	√	√	√
ASII	√	×	×	×
BBCA	√	√	√	√
BBNI	√	√	√	√
BBRI	×	√	√	√
BBTN	√	√	×	×
BEST	×	√	×	×
BFIN	×	×	√	√
BMRI	√	√	√	√
BMTR	×	√	×	√
BRPT	×	×	√	√
BSDE	√	√	√	√
BUKA	×	×	×	√
CTRA	√	√	√	√
DMAS	√	√	×	×
EMTK	×	×	√	√
ERAA	√	√	√	√
EXCL	√	√	√	×
GOTO	×	×	×	√
HMSP	√	√	√	×
IPTV	×	√	×	×
INTP	√	×	×	×
ISAT	√	×	×	×
JSMR	√	√	×	√
LPPF	×	√	√	×
MAPI	√	×	√	√
MIKA	×	×	√	√
MNCN	√	√	√	√
MPMX	×	×	×	√
MTEL	×	×	√	×
PGAS	√	×	√	×
PWON	√	√	√	√
RALS	√	√	×	×
RMKE	×	×	×	√
SCMA	√	√	√	√
SIDO	×	×	√	√
SMRA	√	×	×	×
SMGR	×	√	×	×
SMSM	√	×	×	×
SRIL	√	×	×	×

TBIG	√	√	√	√
TLKM	√	√	√	√
TOWR	√	√	√	√
TPIA	×	×	×	√
UNVR	√	√	√	√
WOOD	√	√	×	×



Lampiran 2. Data ESG Risk Rating Perusahaan:

Kode	Nama Perusahaan	2020	2021	2022	2023
ACES	Ace Hardware Indonesia Tbk.	18,42	18,42	16,89	17,96
AKRA	AKR Corporindo Tbk.	27,58	27,08	26,17	26,77
BBCA	Bank Central Asia Tbk.	26,08	26,66	26,38	25,91
BBNI	Bank Negara Indonesia Tbk.	28,59	27,51	25,26	25,7
BMRI	Bank Mandiri (Persero) Tbk.	29,74	29,71	29,28	28,59
BSDE	Bumi Serpong Damai Tbk.	22,76	22,39	25,91	15,09
CTRA	Ciputra Development Tbk.	27,03	27,03	23,63	18,96
ERAA	Erajaya Swasembada Tbk.	11,77	11,77	11,31	12,67
MNCN	Media Nusantara Citra Tbk.	18,49	18,32	18,05	17,7
PWON	Pakuwon Jati Tbk.	24,97	26,92	23,97	20,41
SCMA	Surya Citra Media Tbk.	16,57	19,73	16,1	15,35
TBIG	Tower Bersama Infrastructure Tbk.	27,71	27,71	27,64	25,36
TLKM	Telkom Indonesia Tbk.	26,76	26,03	25,33	27,04
TOWR	Sarana Menara Nusantara Tbk.	27,13	27,65	27,21	26,53
UNVR	Unilever Indonesia Tbk.	18,48	17,95	17,56	18,43



Lampiran 3. Data Sales Growth Perusahaan:

Kode	Nama Perusahaan	2020	2021	2022	2023
ACES	Ace Hardware Indonesia Tbk.	-9%	-12%	3%	13%
AKRA	AKR Corporindo Tbk.	-18%	45%	85%	-11%
BBCA	Bank Central Asia Tbk.	5%	4%	11%	14%
BBNI	Bank Negara Indonesia Tbk.	-11%	-4%	9%	12%
BMRI	Bank Mandiri (Persero) Tbk.	5%	17%	21%	8%
BSDE	Bumi Serpong Damai Tbk.	-13%	24%	34%	13%
CTRA	Ciputra Development Tbk.	6%	21%	-6%	1%
ERAA	Erajaya Swasembada Tbk.	4%	27%	14%	22%
MNCN	Media Nusantara Citra Tbk.	-5%	21%	-6%	-14%
PWON	Pakuwon Jati Tbk.	-45%	44%	4%	4%
SCMA	Surya Citra Media Tbk.	-8%	16%	20%	-9%
TBIG	Tower Bersama Infrastructure Tbk.	13%	16%	6%	2%
TLKM	Telkom Indonesia Tbk.	1%	5%	3%	1%
TOWR	Sarana Menara Nusantara Tbk.	15%	16%	28%	6%
UNVR	Unilever Indonesia Tbk.	0%	-8%	4%	-6%



Lampiran 4. Data Ukuran Perusahaan:

Kode	Nama Perusahaan	2020	2021	2022	2023
ACES	Ace Hardware Indonesia Tbk.	29,611618	29,60369	29,61192	29,67914
AKRA	AKR Corporindo Tbk.	23,650911	23,88063	24,02603	24,13291
BBCA	Bank Central Asia Tbk.	20,796117	20,92893	20,9969	21,06551
BBNI	Bank Negara Indonesia Tbk.	20,608234	20,68747	20,75267	20,80638
BMRI	Bank Mandiri (Persero) Tbk.	21,156323	21,26885	21,41268	21,49994
BSDE	Bumi Serpong Damai Tbk.	31,739645	31,74957	31,8054	31,83314
CTRA	Ciputra Development Tbk.	17,485594	17,52096	17,55396	17,60232
ERAA	Erajaya Swasembada Tbk.	23,140194	23,15444	23,5599	23,74112
MNCN	Media Nusantara Citra Tbk.	16,755901	16,87745	16,92553	16,94076
PWON	Pakuwon Jati Tbk.	23,998855	24,08593	24,14434	24,21097
SCMA	Surya Citra Media Tbk.	22,635309	23,01716	23,12797	23,12592
TBIG	Tower Bersama Infrastructure Tbk.	17,413406	17,55009	17,57996	17,66494
TLKM	Telkom Indonesia Tbk.	12,416913	12,53244	12,52522	12,56738
TOWR	Sarana Menara Nusantara Tbk.	17,349184	18,00257	17,99947	18,04116
UNVR	Unilever Indonesia Tbk.	16,837623	16,76355	16,7234	16,62877

Lampiran 5. Data Return On Asset (ROA) Perusahaan:

Kode	Nama Perusahaan	2020	2021	2022	2023
ACES	Ace Hardware Indonesia Tbk.	10,09113	9,997506	9,292636	9,852313
AKRA	AKR Corporindo Tbk.	5,148894	4,828031	9,118342	10,1752
BBCA	Bank Central Asia Tbk.	2,523974	2,559555	3,099916	3,455568
BBNI	Bank Negara Indonesia Tbk.	0,372636	1,13771	1,794632	1,942296
BMRI	Bank Mandiri (Persero) Tbk.	1,193213	1,770451	2,256028	2,761997
BSDE	Bumi Serpong Damai Tbk.	0,798939	2,503413	4,087554	3,381021
CTRA	Ciputra Development Tbk.	3,491732	5,133508	4,763149	4,327362
ERAA	Erajaya Swasembada Tbk.	5,986531	9,830242	6,311065	4,19055
MNCN	Media Nusantara Citra Tbk.	9,887464	12,05811	10,009	4,794729
PWON	Pakuwon Jati Tbk.	4,229643	5,371129	5,983659	7,281602
SCMA	Surya Citra Media Tbk.	16,99541	13,49668	6,138753	1,410225
TBIG	Tower Bersama Infrastructure Tbk.	2,920422	3,824543	3,916185	3,452876
TLKM	Telkom Indonesia Tbk.	11,97159	12,24746	10,05843	11,22066
TOWR	Sarana Menara Nusantara Tbk.	8,331838	5,237649	5,328042	4,828549
UNVR	Unilever Indonesia Tbk.	34,88514	30,19712	29,28664	28,8101

Lampiran 6. Data Input olah SPSS:

No	Kode	Tahun	ESG	SG	FS	ROA
			(X1)	(X2)	(X3)	(Y)
1	ACES	2020	18,42	-0,08966	29,61162	10,09113
		2021	18,42	-0,11724	29,60369	9,997506
		2022	16,89	0,033624	29,61192	9,292636
		2023	17,96	0,125536	29,67914	9,852313
2	AKRA	2020	27,58	-0,18371	23,65091	5,148894
		2021	27,08	0,451061	23,88063	4,828031
		2022	26,17	0,849302	24,02603	9,118342
		2023	26,77	-0,1147	24,13291	10,1752
3	BBCA	2020	26,08	0,049453	20,79612	2,523974
		2021	26,66	0,04401	20,92893	2,559555
		2022	26,38	0,114727	20,9969	3,099916
		2023	25,91	0,142542	21,06551	3,455568
4	BBNI	2020	28,59	-0,10914	20,60823	0,372636
		2021	27,51	-0,04062	20,68747	1,13771
		2022	25,26	0,092612	20,75267	1,794632
		2023	25,7	0,124646	20,80638	1,942296
5	BMRI	2020	29,74	0,045504	21,15632	1,193213
		2021	29,71	0,16891	21,26885	1,770451
		2022	29,28	0,207361	21,41268	2,256028
		2023	28,59	0,084518	21,49994	2,761997
6	BSDE	2020	22,76	-0,12759	31,73965	0,798939
		2021	22,39	0,238473	31,74957	2,503413
		2022	25,91	0,337035	31,8054	4,087554
		2023	15,09	0,127406	31,83314	3,381021
7	CTRA	2020	27,03	0,060726	17,48559	3,491732
		2021	27,03	0,205576	17,52096	5,133508
		2022	23,63	-0,06198	17,55396	4,763149
		2023	18,96	0,01304	17,60232	4,327362
8	ERAA	2020	11,77	0,035484	23,14019	5,986531
		2021	11,77	0,274177	23,15444	9,830242
		2022	11,31	0,138154	23,5599	6,311065
		2023	12,67	0,215641	23,74112	4,19055
9	MNCN	2020	18,49	-0,04753	16,7559	9,887464
		2021	18,32	0,209276	16,87745	12,05811
		2022	18,05	-0,05779	16,92553	10,009
		2023	17,7	-0,14142	16,94076	4,794729
10	PWON	2020	24,97	-0,44779	23,99885	4,229643
		2021	26,92	0,43651	24,08593	5,371129
		2022	23,97	0,04446	24,14434	5,983659
		2023	20,41	0,039048	24,21097	7,281602
11	SCMA	2020	16,57	-0,07641	22,63531	16,99541

		2021	19,73	0,162517	23,01716	13,49668
		2022	16,1	0,202698	23,12797	6,138753
		2023	15,35	-0,08679	23,12592	1,410225
12	TBIG	2020	27,71	0,133887	17,41341	2,920422
		2021	27,71	0,15994	17,55009	3,824543
		2022	27,64	0,055834	17,57996	3,916185
		2023	25,36	0,017781	17,66494	3,452876
13	TLKM	2020	26,76	0,006602	12,41691	11,97159
		2021	26,03	0,04945	12,53244	12,24746
		2022	25,33	0,028601	12,52522	10,05843
		2023	27,04	0,012966	12,56738	11,22066
14	TWOR	2020	27,13	0,153548	17,34918	8,331838
		2021	27,65	0,159839	18,00257	5,237649
		2022	27,21	0,277939	17,99947	5,328042
		2023	26,53	0,063888	18,04116	4,828549
15	UNVR	2020	18,48	0,001142	16,83762	34,88514
		2021	17,95	-0,07973	16,76355	30,19712
		2022	17,56	0,042305	16,7234	29,28664
		2023	18,43	-0,06327	16,62877	28,8101



Lampiran 7. Hasil Uji Statistik Deskriptif:

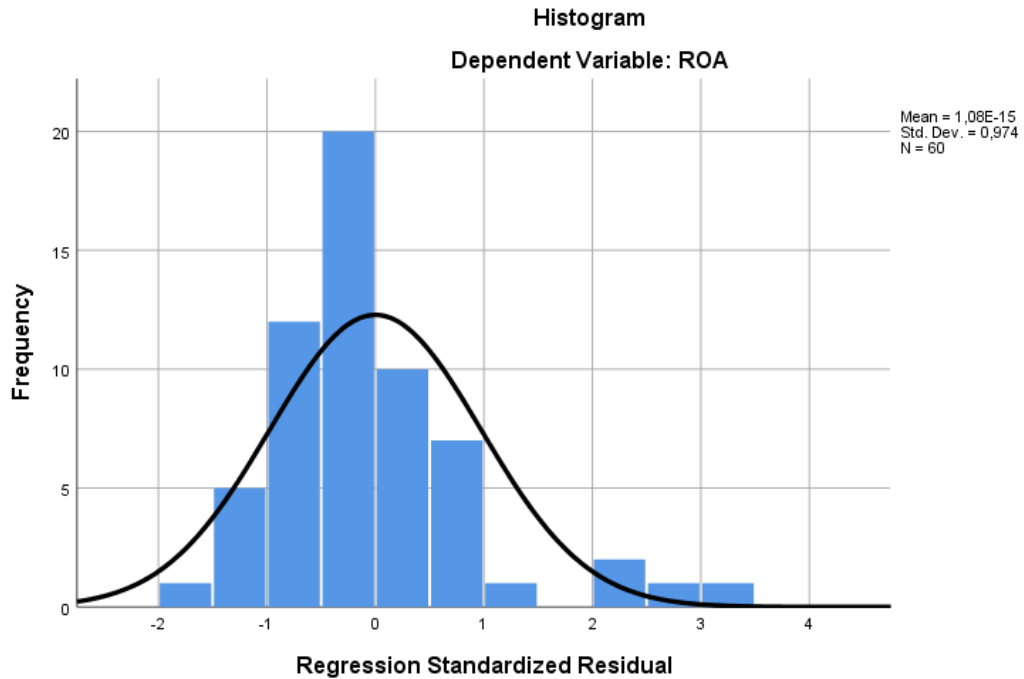
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ESG Risk Rating	60	11,31	29,74	22,8353	5,22512
Sales Growth	60	-,45	,85	,0765	,18170
Ukuran Perusahaan	60	12,42	31,83	21,1918	4,93701
ROA	60	,37	34,89	7,5392	7,27766
Valid N (listwise)	60				



Lampiran 8. Hasil Uji Asumsi Klasik:

1) Uji Normalitas

Hasil uji sebelum transform data



One-Sample Kolmogorov-Smirnov Test

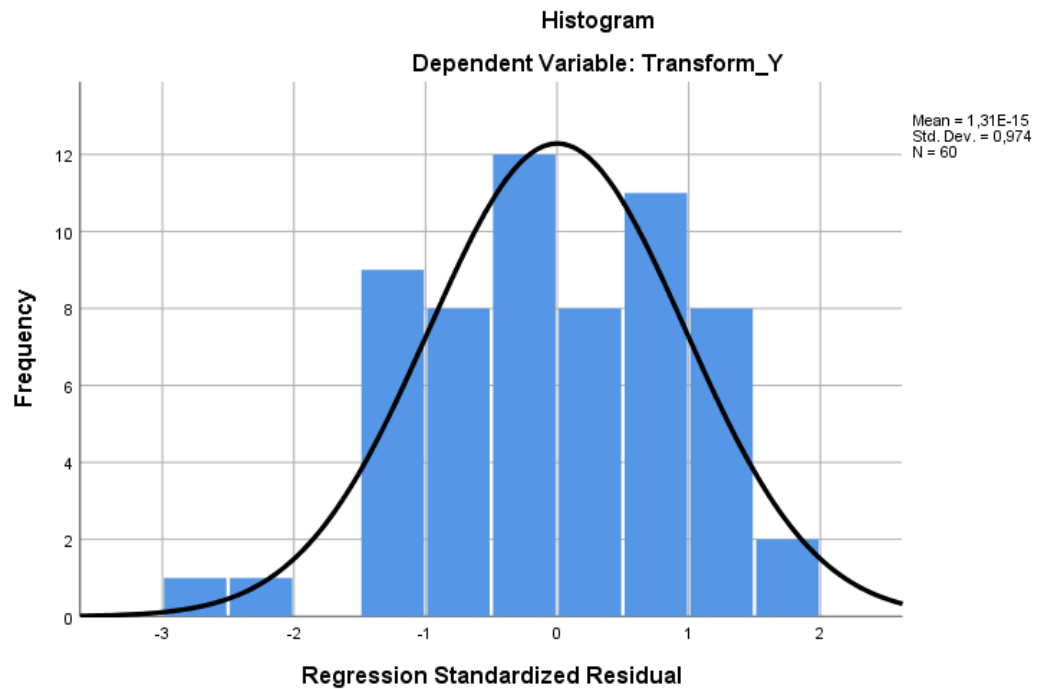
		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	6,07890236
Most Extreme Differences	Absolute	,148
	Positive	,148
	Negative	-,117
Test Statistic		,148
Asymp. Sig. (2-tailed)		,002 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil uji setelah transform data



One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,31304641
Most Extreme Differences	Absolute	,086
	Positive	,047
	Negative	-,086
Test Statistic		,086
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) Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ESG Risk Rating	,904	1,106
	Sales Growth	,959	1,042
	Ukuran Perusahaan	,907	1,103

a. Dependent Variable: Transform_Y

3) Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,142	,384		-,370	,713
	ESG Risk Rating	,009	,010	,121	,876	,385
	Sales Growth	-,589	,295	-,268	-1,992	,061
	Ukuran Perusahaan	,018	,011	,222	1,607	,114

a. Dependent Variable: ABS

4) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,771 ^a	,594	,564	,25535	1,900

a. Predictors: (Constant), Sales Growth, Ukuran Perusahaan, ESG Risk Rating

b. Dependent Variable: Transform_Y

Lampiran 9. Hasil Analisis Regresi Linear Berganda:

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,304	,305		7,556	,000
ESG Risk Rating	-,041	,008	-,553	-4,838	,000
Sales Growth	,279	,235	,132	1,186	,241
Ukuran Perusahaan	,032	,009	,409	3,589	,001

a. Dependent Variable: Transform_Y



Lampiran 10. Hasil Uji Koefisien Determinasi:**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,771 ^a	,594	,564	,25535	1,900

a. Predictors: (Constant), Sales Growth, Ukuran Perusahaan, ESG Risk Rating

b. Dependent Variable: Transform_Y



RIWAYAT HIDUP



Putu Cysa Meldyna Widhi Utami lahir di Singaraja pada tanggal 13 Mei 2003. Penulis lahir dari pasangan suami istri Bapak Komang Widiada dan Ibu Komang Sudarmini. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Jalan Rajawali No. 10 Kelurahan Kaliuntu, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD N 2 Banyuasri dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 2 Singaraja dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMA Negeri 1 Singaraja jurusan Ilmu Pengetahuan Sosial dan melanjutkan pendidikan ke Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2024 penulis telah menyelesaikan Tugas Akhir yang berjudul “Pengaruh *Environmental, Social, And Governance (ESG) Risk Rating, Sales Growth* Dan Ukuran Perusahaan Terhadap Kinerja Keuangan”. Selanjutnya, mulai tahun 2024 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.