Lampiran 01. Tabulasi Data

No	Nama Bank	Kode Bank	Tahun	Reaksi Pasar (Y)	*Environmental Disclosure* (X_1)	*Social Disclosure* (X_2)	*Governance Disclosure* (X_3)	*Risk Disclosure* (X_4)	*Compliance Disclosure* (X_5)	Opini Audit (Z)
1	PT Bank Jago Tbk	ARTO	2019	-0,120	0,097	0,086	0,036	0,091	0,100	1,000
			2020	0,455	0,226	0,200	0,054	0,364	0,700	1,000
			2021	0,917	0,097	0,171	0,161	0,273	0,600	1,000
			2022	0,774	0,226	0,143	0,214	0,636	0,500	1,000
			2023	-0,799	0,355	0,229	0,339	0,727	0,200	1,000
2	PT Bank Central Asia Tbk	BBCA	2019	0,141	0,032	0,286	0,196	0,091	0,300	1,000
			2020	-0,052	0,129	0,371	0,304	0,364	0,400	1,000
			2021	-0,208	0,161	0,429	0,357	0,455	0,500	1,000
			2022	-0,777	0,097	0,371	0,286	0,273	0,600	1,000
			2023	0,014	0,387	0,400	0,464	0,545	0,700	1,000
3	PT Bank Tabungan Negara (Persero) Tbk	BBTN	2019	-0,287	0,161	0,400	0,339	0,455	0,600	1,000
			2020	-0,485	0,161	0,400	0,339	0,455	0,700	1,000
			2021	0,136	0,613	0,657	0,750	0,364	0,400	1,000
			2022	-0,080	0,806	0,686	0,875	0,273	0,500	1,000
			2023	-0,263	0,806	0,686	0,929	0,727	0,600	1,000
4	PT Bank Mandiri (Persero) Tbk	BMRI	2019	-0,083	0,194	0,286	0,286	0,545	0,700	1,000
			2020	0,430	0,194	0,314	0,304	0,545	0,800	1,000
			2021	0,010	0,387	0,429	0,482	0,818	0,700	1,000
			2022	0,290	0,387	0,571	0,571	0,818	0,200	1,000

No	Nama Bank	Kode Bank	Tahun	Reaksi Pasar (Y)	*Environmental Disclosure* (X_1)	*Social Disclosure* (X_2)	*Governance Disclosure* (X_3)	*Risk Disclosure* (X_4)	*Compliance Disclosure* (X_5)	Opini Audit (Z)
			2023	-0,332	0,419	0,371	0,464	0,818	0,100	1,000
5	PT Bank Negara Indonesia (Persero) Tbk	BBNI	2019	-0,090	0,032	0,086	0,071	0,091	0,400	1,000
			2020	0,107	0,065	0,229	0,179	0,182	0,500	1,000
			2021	0,009	0,355	0,314	0,393	0,727	0,600	1,000
			2022	0,388	0,355	0,457	0,482	0,727	0,600	1,000
			2023	-0,159	0,903	0,886	0,875	0,727	0,700	1,000
6	PT Bank Rakyat Indonesia (Persero) Tbk	BBRI	2019	0,168	0,161	0,200	0,214	0,455	0,700	0,000
			2020	-0,229	0,387	0,343	0,429	0,636	0,700	0,000
			2021	0,109	0,387	0,343	0,429	0,727	0,400	0,000
			2022	0,026	0,387	0,343	0,429	0,818	0,500	0,000
			2023	0,063	0,387	0,343	0,429	0,455	0,500	0,000
7	PT Bank Syariah Indonesia Tbk	BRIS	2019	-0,265	0,129	0,286	0,250	0,364	0,300	0,000
			2020	1,171	0,226	0,286	0,304	0,636	0,200	0,000
			2021	1,122	0,226	0,286	0,304	0,636	0,300	0,000
			2022	-0,413	0,419	0,629	0,625	0,455	0,200	0,000
			2023	0,021	0,419	0,629	0,625	0,455	0,400	0,000
8	PT Bank BTPN Syariah Tbk	BTPN	2019	-0,136	0,129	0,400	0,321	0,364	0,300	0,000
			2020	-0,422	0,387	0,571	0,571	0,273	0,300	0,000
			2021	0,076	0,387	0,514	0,536	0,182	0,300	0,000
			2022	-0,179	0,387	0,514	0,536	0,091	0,400	0,000
			2023	-0,088	0,387	0,571	0,571	0,091	0,500	0,000

Lampiran 02. Hasil Pengujian STATA

Uji Statistik Deskriptif

Variable	Obs	Mean	Std. dev.	Min	Max
Y	40	.2974095	.305432	.0093907	1.171193
X1	40	.3112903	.2048727	.0322581	.9032258
X2	40	.3928571	.1781056	.0857143	.8857143
X3	40	.4080357	.2138866	.0357143	.9285714
X4	40	.4681818	.2325039	.0909091	.8181818
X5	40	.4675	.1899899	.1	.8
Z	40	.625	.4902903	0	1

Uji *Common Effect Model*

Source	SS	df	MS		
				Number of obs =	40
				F(6, 33) =	1.05
Model	.581757547	6	.096959591	Prob > F =	0.4136
Residual	3.05650283	33	.092621298	R-squared =	0.1599
				Adj R-squared =	0.0072
Total	3.63826038	39	.093288728	Root MSE =	.30434

Y	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
X1	.1468840	.0713030	2.06	0.029	.494392	.40695
X2	.1937680	.0936077	2.07	0.027	.836175	.972755
X3	.0416470	.0172094	2.42	0.016	.875078	.894208
X4	.0161703	.0242927	2.54	0.013	.1196067	.8688725
X5	.0579270	.0271956	2.13	0.026	.8619179	.2446804
Z	.006565	.1056637	0.06	0.951	.2215393	.2084093
_cons	.4572924	.1966778	2.33	0.026	.0571484	.8574363

Uji *Fixed Effect Model*

```
Fixed-effects (within) regression               Number of obs     =         40
Group variable: ID                              Number of groups  =          8

R-squared:                                      Obs per group:
     Within  = 0.2011                                         min =          5
     Between = 0.0053                                         avg =        5.0
     Overall = 0.0822                                         max =          5

                                                F(5,27)           =       1.36
corr(u_i, Xb) = -0.3109                         Prob > F          =     0.2704

------------------------------------------------------------------------------
           Y | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
-------------+----------------------------------------------------------------
          X1 |   .2301111   .0878497     2.62   0.025      .349144     .255911
          X2 |   .2251201   .0885880     2.54   0.035      .294453     .340901
          X3 |   .0602107   .0260770     2.32   0.047      .180154     .993618
          X4 |   .6021093   .2742448     2.20   0.037     .0394055     .164813
          X5 |   .6522310   .2671204     2.44   0.036     .4310901    .6650814
           Z |   .3020000   .2456010     1.23   0.121      .443261     .654890
       _cons |   .1523175   .2091347     0.73   0.473     .2767914    .5814264
-------------+----------------------------------------------------------------
     sigma_u |  .21799056
     sigma_e |  .26083454
         rho |  .41123338   (fraction of variance due to u_i)
------------------------------------------------------------------------------
F test that all u_i=0: F(7, 27) = 2.56                       Prob > F = 0.0368
```

Uji *Random Effect Model*

```
Random-effects GLS regression                   Number of obs     =         40
Group variable: ID                              Number of groups  =          8

R-squared:                                      Obs per group:
     Within  = 0.1624                                         min =          5
     Between = 0.1216                                         avg =        5.0
     Overall = 0.1417                                         max =          5

                                                Wald chi2(6)      =       5.77
corr(u_i, X) = 0 (assumed)                      Prob > chi2       =     0.4490

------------------------------------------------------------------------------
           Y | Coefficient  Std. err.      z    P>|z|     [95% conf. interval]
-------------+----------------------------------------------------------------
          X1 |   .1711158   .0728757     2.35   0.028      .682054     .174623
          X2 |   .1893085   .0883533     2.14   0.038      .855003     .608386
          X3 |   .3056456    .143457     2.13   0.039      .391781     .090489
          X4 |    .460332   .2466628     1.87   0.062     .0231182    .9437821
          X5 |   .1253162   .2617669     0.48   0.632     .6383698    .3877375
           Z |   .0240671    .134808     0.18   0.858      .288286    .2401517
       _cons |   .3444083   .2084165     1.65   0.098     .0640805    .7528972
-------------+----------------------------------------------------------------
     sigma_u |  .12137759
     sigma_e |  .26083454
         rho |  .17799953   (fraction of variance due to u_i)
------------------------------------------------------------------------------
```

Uji Chow

```
F test that all u_i=0: F(7, 27) = 2.56                    Prob > F = 0.0368
```

Uji Hausman

```
    chi2(5) = (b-B)'[(V_b-V_B)^(-1)](b-B)
            =     3.44
Prob > chi2 = 0.6332
(V_b-V_B is not positive definite)
```

Uji Langrange

```
Y[ID,t] = Xb + u[ID] + e[ID,t]

Estimated results:
                 |       Var     SD = sqrt(Var)
        ---------+-----------------------------
               Y |   .0932887       .305432
               e |   .0680347      .2608345
               u |   .0147325      .1213776

Test: Var(u) = 0
                      chibar2(01) =     1.57
                   Prob > chibar2 =   0.1049
```

Uji Normalitas

Skewness and kurtosis tests for normality

Variable	Obs	Pr(skewness)	Pr(kurtosis)	----- Joint test ----- Adj chi2(2)	Prob>chi2
Y	40	0.1005	0.0672	2.28	0.0622
X1	40	0.1052	0.0802	2.16	0.0703
X2	40	0.1197	0.5762	2.93	0.2311
X3	40	0.0963	0.5045	3.45	0.1781
X4	40	0.7401	0.1179	5.47	0.0649
X5	40	0.5481	0.0525	4.26	0.1191
Z	40	0.1442	0.1000	2.81	0.1200

Uji Multikolinearitas

Variable	VIF	1/VIF
X3	6.46	0.137788
X2	7.70	0.185441
X1	8.99	0.111292
X4	1.34	0.744445
Z	1.13	0.884888
X5	1.12	0.889585
Mean VIF	8.46	

Uji Heteroskedastisitas

chi2(1) = 0.44
Prob > chi2 = 0.4100

Model Regresi Moderasi

Source	SS	df	MS
Model	.222634358	5	.044526872
Residual	3.41562602	34	.100459589
Total	3.63826038	39	.093288728

Number of obs	=	40
F(5, 34)	=	0.44
Prob > F	=	0.8151
R-squared	=	0.0612
Adj R-squared	=	-0.0769
Root MSE	=	.31695

Y	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
X1Z	.0237721	.7567347	0.03	0.975	1.514098	1.561642
X2Z	.3760705	1.04305	0.36	0.721	2.495804	1.743663
X3Z	.1464218	1.236674	0.12	0.906	2.659646	2.366802
X4Z	.2790494	.2929062	0.95	0.347	.3162077	.8743065
X5Z	.094101	.2898112	0.32	0.747	.4948662	.6830682
_cons	.3032439	.0768135	3.95	0.000	.1471402	.4593477

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Nama Pembimbing	Prof. Dr. Edy Sujana, S.E., M.Si., Ak.	Dr. Ni Kadek Sinarwati, S.E., M.Si., Ak.

C. PENGALAMAN KERJA		
Tahun	Nama Institusi Tempat Kerja	Posisi
2018 - 2023	KAP Arnaya & Darmayasa	Senior Auditor
2023 - 2024	KAP Dony & Ramli	Senior Auditor
2024 - sekarang	KAP Dony & Rekan	Senior Auditor