

## LAMPIRAN

### Lampiran 1. Tabulasi Data Penelitian

| Kode Saham | Periode | Green Accounting (X1) | Ukuran Perusahaan (X2) | Kinerja Lingkungan (X3) | Nilai Perusahaan (Y) |
|------------|---------|-----------------------|------------------------|-------------------------|----------------------|
| MBAP       | 2020    | 0                     | 28,57                  | 4                       | 1,53                 |
| PTBA       | 2020    | 0                     | 30,81                  | 4                       | 1,60                 |
| CTBN       | 2020    | 0                     | 28,24                  | 3                       | 1,64                 |
| GDST       | 2020    | 0                     | 28,09                  | 3                       | 1,11                 |
| ISSP       | 2020    | 1                     | 29,44                  | 3                       | 0,64                 |
| KRAS       | 2020    | 1                     | 31,53                  | 3                       | 1,04                 |
| ANTM       | 2020    | 0                     | 31,09                  | 4                       | 1,87                 |
| INCO       | 2020    | 0                     | 31,12                  | 4                       | 1,68                 |
| TINS       | 2020    | 0                     | 30,31                  | 3                       | 1,10                 |
| INAI       | 2020    | 0                     | 27,96                  | 3                       | 0,92                 |
| MBAP       | 2021    | 0                     | 28,93                  | 4                       | 1,42                 |
| PTBA       | 2021    | 0                     | 31,22                  | 4                       | 1,19                 |
| CTBN       | 2021    | 0                     | 28,30                  | 3                       | 1,33                 |
| GDST       | 2021    | 0                     | 28,09                  | 3                       | 1,09                 |
| ISSP       | 2021    | 0                     | 29,59                  | 3                       | 0,87                 |
| KRAS       | 2021    | 1                     | 31,62                  | 3                       | 0,99                 |
| ANTM       | 2021    | 0                     | 31,12                  | 4                       | 2,01                 |
| INCO       | 2021    | 0                     | 31,20                  | 4                       | 1,45                 |
| TINS       | 2021    | 0                     | 30,32                  | 3                       | 1,17                 |
| INAI       | 2021    | 1                     | 28,07                  | 3                       | 0,87                 |
| MBAP       | 2022    | 0                     | 29,20                  | 4                       | 2,14                 |
| PTBA       | 2022    | 1                     | 31,45                  | 4                       | 1,30                 |
| CTBN       | 2022    | 0                     | 28,37                  | 3                       | 0,99                 |
| GDST       | 2022    | 0                     | 28,38                  | 3                       | 1,16                 |
| ISSP       | 2022    | 1                     | 29,63                  | 3                       | 0,68                 |
| KRAS       | 2022    | 0                     | 31,53                  | 3                       | 0,95                 |
| ANTM       | 2022    | 1                     | 31,15                  | 4                       | 1,71                 |
| INCO       | 2022    | 0                     | 31,36                  | 4                       | 1,82                 |
| TINS       | 2022    | 1                     | 30,20                  | 3                       | 1,21                 |
| INAI       | 2022    | 1                     | 28,07                  | 3                       | 0,92                 |
| MBAP       | 2023    | 0                     | 28,90                  | 4                       | 1,85                 |
| PTBA       | 2023    | 1                     | 31,29                  | 5                       | 1,17                 |
| CTBN       | 2023    | 0                     | 28,60                  | 3                       | 0,84                 |
| GDST       | 2023    | 0                     | 28,43                  | 3                       | 0,98                 |
| ISSP       | 2023    | 1                     | 29,71                  | 3                       | 0,68                 |
| KRAS       | 2023    | 0                     | 31,41                  | 3                       | 0,89                 |
| ANTM       | 2023    | 1                     | 31,39                  | 4                       | 1,23                 |
| INCO       | 2023    | 0                     | 31,44                  | 4                       | 1,07                 |
| TINS       | 2023    | 1                     | 30,18                  | 4                       | 0,86                 |
| INAI       | 2023    | 1                     | 28,02                  | 3                       | 0,90                 |
| MBAP       | 2024    | 0                     | 28,97                  | 4                       | 1,17                 |
| PTBA       | 2024    | 1                     | 31,36                  | 5                       | 1,22                 |
| CTBN       | 2024    | 1                     | 28,80                  | 3                       | 1,05                 |
| GDST       | 2024    | 0                     | 28,64                  | 3                       | 0,83                 |
| ISSP       | 2024    | 1                     | 29,75                  | 3                       | 0,62                 |
| KRAS       | 2024    | 0                     | 31,48                  | 3                       | 0,89                 |
| ANTM       | 2024    | 1                     | 31,43                  | 5                       | 1,10                 |
| INCO       | 2024    | 0                     | 31,57                  | 5                       | 0,88                 |
| TINS       | 2024    | 1                     | 30,18                  | 3                       | 1,20                 |
| INAI       | 2024    | 1                     | 27,85                  | 3                       | 0,89                 |

## Lampiran 2. Hasil Perhitungan Statistik Deskriptif

|                    | N<br>Statistic | Descriptive Statistics |                      |                   |                             |                       |          |      |          |      |
|--------------------|----------------|------------------------|----------------------|-------------------|-----------------------------|-----------------------|----------|------|----------|------|
|                    |                | Minimum<br>Statistic   | Maximum<br>Statistic | Mean<br>Statistic | Std. Deviation<br>Statistic | Variance<br>Statistic | Skewness |      | Kurtosis |      |
| Green Accounting   | 50             | 0                      | 1                    | ,40               | ,495                        | ,245                  | ,421     | ,337 | -1,900   | ,662 |
| Ukuran Perusahaan  | 50             | 27,85                  | 31,62                | 29,8872           | 1,34799                     | 1,817                 | -,101    | ,337 | -1,640   | ,662 |
| Kinerja Lingkungan | 50             | 3                      | 5                    | 3,50              | ,647                        | ,418                  | ,943     | ,337 | -,145    | ,662 |
| Nilai Perusahaan   | 50             | ,62                    | 2,14                 | 1,1744            | ,36678                      | ,135                  | ,874     | ,337 | ,152     | ,662 |
| Valid N (listwise) | 50             |                        |                      |                   |                             |                       |          |      |          |      |

## Lampiran 3. Hasil Uji Normalitas Tahap Pertama

### One-Sample Kolmogorov-Smirnov Test

|                                          |                         |             | Unstandardize<br>d Residual |
|------------------------------------------|-------------------------|-------------|-----------------------------|
| N                                        |                         |             | 50                          |
| Normal Parameters <sup>a,b</sup>         | Mean                    |             | ,0000000                    |
|                                          | Std. Deviation          |             | ,29875270                   |
| Most Extreme Differences                 | Absolute                |             | ,131                        |
|                                          | Positive                |             | ,131                        |
|                                          | Negative                |             | -,110                       |
| Test Statistic                           |                         |             | ,131                        |
| Asymp. Sig. (2-tailed) <sup>c</sup>      |                         |             | ,033                        |
| Monte Carlo Sig. (2-tailed) <sup>d</sup> | Sig.                    |             | ,032                        |
|                                          | 99% Confidence Interval | Lower Bound | ,027                        |
|                                          |                         | Upper Bound | ,036                        |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.



## Lampiran 4. Hasil Uji Normalitas Tahap Kedua

**One-Sample Kolmogorov-Smirnov Test**

|                                          |                         | Unstandardize<br>d Residual |
|------------------------------------------|-------------------------|-----------------------------|
| N                                        |                         | 48                          |
| Normal Parameters <sup>a,b</sup>         | Mean                    | ,0000000                    |
|                                          | Std. Deviation          | ,26868177                   |
| Most Extreme Differences                 | Absolute                | ,119                        |
|                                          | Positive                | ,118                        |
|                                          | Negative                | -,119                       |
| Test Statistic                           |                         | ,119                        |
| Asymp. Sig. (2-tailed) <sup>c</sup>      |                         | ,087                        |
| Monte Carlo Sig. (2-tailed) <sup>d</sup> | Sig.                    | ,084                        |
|                                          | 99% Confidence Interval | Lower Bound                 |
|                                          |                         | Upper Bound                 |
|                                          |                         | ,077                        |
|                                          |                         | ,091                        |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.



## Lampiran 5. Hasil Uji Multikolinearitas

**Coefficients<sup>a</sup>**

| Model |                    | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|--------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |                    | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant)         | ,408                        | ,941       |                           | ,434   | ,667 |                         |       |
|       | Green Accounting   | -,219                       | ,082       | -,338                     | -2,675 | ,010 | ,986                    | 1,014 |
|       | Ukuran Perusahaan  | ,002                        | ,035       | ,008                      | ,052   | ,959 | ,714                    | 1,401 |
|       | Kinerja Lingkungan | ,220                        | ,073       | ,444                      | 3,008  | ,004 | ,722                    | 1,385 |

a. Dependent Variable: Nilai Perusahaan

## Lampiran 6. Hasil Uji Heteroskedastisitas

| Coefficients <sup>a</sup> |                    |                             |            |                           |        |      |
|---------------------------|--------------------|-----------------------------|------------|---------------------------|--------|------|
| Model                     |                    | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|                           |                    | B                           | Std. Error | Beta                      |        |      |
| 1                         | (Constant)         | -,703                       | ,504       |                           | -1,396 | ,170 |
|                           | Green Accounting   | -,060                       | ,044       | -,188                     | -1,370 | ,178 |
|                           | Ukuran Perusahaan  | ,024                        | ,019       | ,208                      | 1,290  | ,204 |
|                           | Kinerja Lingkungan | ,062                        | ,039       | ,253                      | 1,584  | ,120 |

a. Dependent Variable: Abs\_RES

## Lampiran 7. Hasil Uji Autokorelasi

| Runs Test               |                         |
|-------------------------|-------------------------|
|                         | Unstandardized Residual |
| Test Value <sup>a</sup> | -,01680                 |
| Cases < Test Value      | 24                      |
| Cases >= Test Value     | 24                      |
| Total Cases             | 48                      |
| Number of Runs          | 23                      |
| Z                       | -,438                   |
| Asymp. Sig. (2-tailed)  | ,662                    |

a. Median

## Lampiran 8. Hasil Perhitungan Analisis Regresi Linear Berganda

| Coefficients <sup>a</sup> |                    |                             |            |                           |        |      |
|---------------------------|--------------------|-----------------------------|------------|---------------------------|--------|------|
| Model                     |                    | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|                           |                    | B                           | Std. Error | Beta                      |        |      |
| 1                         | (Constant)         | ,408                        | ,941       |                           | ,434   | ,667 |
|                           | Green Accounting   | -,219                       | ,082       | -,338                     | -2,675 | ,010 |
|                           | Ukuran Perusahaan  | ,002                        | ,035       | ,008                      | ,052   | ,959 |
|                           | Kinerja Lingkungan | ,220                        | ,073       | ,444                      | 3,008  | ,004 |

a. Dependent Variable: Nilai Perusahaan

## Lampiran 9. Hasil Uji Simultan F

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.               |
|-------|------------|----------------|----|-------------|-------|--------------------|
| 1     | Regression | 1,501          | 3  | ,500        | 6,487 | <,001 <sup>b</sup> |
|       | Residual   | 3,393          | 44 | ,077        |       |                    |
|       | Total      | 4,894          | 47 |             |       |                    |

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Kinerja Lingkungan, Green Accounting, Ukuran Perusahaan

## Lampiran 10. Hasil Perhitungan Koefisien Determinasi

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,554 <sup>a</sup> | ,307     | ,259              | ,27769                     |

a. Predictors: (Constant), Kinerja Lingkungan, Green Accounting, Ukuran Perusahaan



## Lampiran 11. Riwayat Hidup



Ni Putu Dian Primayanti lahir di Tigawasa pada tanggal 14 Desember 2002. Penulis lahir dari pasangan suami istri Bapak I Nyoman Artawan dan Ni Ketut Suriyadi. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Dinas Dangin Pura, Desa Tigawasa, Kecamatan Banjar, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 3 Kaliasem dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 3 Banjar dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMA Negeri 2 Singaraja dan melanjutkan ke Prodi S1 Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2025 penulis telah menyelesaikan Skripsi yang berjudul “Pengaruh Pengungkapan *Green accounting*, Ukuran Perusahaan, dan Kinerja Lingkungan terhadap Nilai Perusahaan pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia”.

