

DAFTAR LAMPIRAN

Lampiran 1 Tabulasi Data Variabel Penelitian

No	Year	Timeliness (Y)	ESG (X1)	Leverage (X2)	IO (Z)	GDP (C1)	X1.Z	X2.Z
1	2022	43.67	0	-20.95	0.91	5.31	0	-19
1	2023	39.97	0	5.59	0.91	5.05	0	5.09
1	2024	72.46	0	2.15	0.91	5.03	0	1.96
2	2022	122.15	1	2.62	0.64	5.31	0.64	1.68
2	2023	102.07	1	3.39	0.64	5.05	0.64	2.17
2	2024	123.17	1	3.53	0.64	5.03	0.64	2.26
3	2022	19.59	0	1.35	0.60	5.31	0	0.81
3	2023	86.33	0	1.19	0.60	5.05	0	0.71
3	2024	99.62	0	1.13	0.60	5.03	0	0.67
4	2022	39.31	1	0.80	0.12	5.31	0.12	0.09
4	2023	27.53	1	0.85	0.12	5.05	0.12	0.1
4	2024	48.27	1	0.64	0.12	5.03	0.12	0.07
5	2022	17.96	0	0.64	0.61	5.31	0	0.39
5	2023	195.55	0	0.86	0.61	5.05	0	0.52
5	2024	86.87	0	1.21	0.61	5.03	0	0.74
6	2022	205.61	0	5.31	0.92	5.31	0	4.89
6	2023	226.29	0	-12.67	0.92	5.05	0	-12
6	2024	54.26	0	-34.93	0.92	5.03	0	-32
7	2022	36.71	0	0.64	0.59	5.31	0	0.38
7	2023	15.78	0	0.66	0.59	5.05	0	0.39
7	2024	62.21	0	0.56	0.60	5.03	0	0.34
8	2022	35.87	1	0.75	0.52	5.31	0.52	0.39
8	2023	57.89	1	0.45	0.52	5.05	0.52	0.24
8	2024	67.25	1	0.49	0.52	5.03	0.52	0.26
9	2022	35.38	0	2.29	0.37	5.31	0	0.85
9	2023	43.54	0	2.31	0.37	5.05	0	0.85
9	2024	10.68	0	2.39	0.37	5.03	0	0.88
10	2022	20.22	1	0.09	0.90	5.31	0.9	0.08
10	2023	39.96	1	0.10	0.90	5.05	0.9	0.09
10	2024	44.04	1	0.09	0.90	5.03	0.9	0.08
11	2022	-0.50	1	0.15	0.53	5.31	0.53	0.08
11	2023	366.14	1	0.15	0.53	5.05	0.53	0.08
11	2024	167.88	1	0.13	0.53	5.03	0.53	0.07

No	Year	Timeliness (Y)	ESG (X1)	Leverage (X2)	IO (Z)	GDP (C1)	X1.Z	X2.Z
12	2022	65.81	0	1.04	1.00	5.31	0	1.04
12	2023	99.46	0	0.90	1.00	5.05	0	0.9
12	2024	36.53	0	0.60	1.00	5.03	0	0.6
13	2022	33.27	0	2.12	0.84	5.31	0	1.77
13	2023	82.13	0	2.40	0.84	5.05	0	2.01
13	2024	108.95	0	2.60	0.84	5.03	0	2.17
14	2022	86.21	0	0.38	0.61	5.31	0	0.23
14	2023	51.42	0	0.44	0.61	5.05	0	0.27
14	2024	32.84	0	0.51	0.61	5.03	0	0.31
15	2022	30.78	0	1.45	0.79	5.31	0	1.14
15	2023	104.11	0	2.32	0.79	5.05	0	1.83
15	2024	99.37	0	2.56	0.79	5.03	0	2.02
16	2022	196.94	0	-1.39	0.80	5.31	0	-1.1
16	2023	587.61	1	-1.38	0.80	5.05	0.8	-1.1
16	2024	296.14	1	-1.44	0.80	5.03	0.8	-1.1
17	2022	265.75	0	1.94	0.69	5.31	0	1.35
17	2023	237.78	0	-2.76	0.69	5.05	0	-1.9
17	2024	160.87	0	-4.13	0.69	5.03	0	-2.9
18	2022	156.86	0	1.78	0.99	5.31	0	1.75
18	2023	158.73	0	1.93	0.99	5.05	0	1.9
18	2024	195.50	0	1.34	0.99	5.03	0	1.32
19	2022	47.90	0	0.14	0.97	5.31	0	0.14
19	2023	97.64	0	0.17	0.97	5.05	0	0.16
19	2024	-0.50	0	2.20	0.97	5.03	0	2.13
20	2022	12.15	0	0.97	0.73	5.31	0	0.71
20	2023	13.25	0	0.95	0.73	5.05	0	0.69
20	2024	34.34	0	1.04	0.73	5.03	0	0.76
21	2022	127.47	0	2.71	0.51	5.31	0	1.38
21	2023	83.45	0	2.73	0.51	5.05	0	1.39
21	2024	142.67	0	2.89	0.51	5.03	0	1.47
22	2022	43.41	0	0.30	0.26	5.31	0	0.08
22	2023	260.94	0	0.89	0.26	5.05	0	0.23
22	2024	88.41	0	0.95	0.26	5.03	0	0.25
23	2022	35.81	0	0.46	0.99	5.31	0	0.46
23	2023	32.38	0	0.73	0.99	5.05	0	0.72
23	2024	13.74	0	1.10	0.99	5.03	0	1.09
24	2022	69.18	0	3.48	0.91	5.31	0	3.15
24	2023	25.68	0	2.80	0.91	5.05	0	2.53
24	2024	17.19	0	2.95	0.91	5.03	0	2.67

No	Year	Timeliness (Y)	ESG (X1)	Leverage (X2)	IO (Z)	GDP (C1)	X1.Z	X2.Z
25	2022	23.19	0	0.84	0.55	5.31	0	0.46
25	2023	23.19	0	0.83	0.55	5.05	0	0.46
25	2024	40.97	0	0.84	0.55	5.03	0	0.46
26	2022	13.62	0	1.94	0.57	5.31	0	1.1
26	2023	60.87	0	1.94	0.57	5.05	0	1.1
26	2024	58.18	0	1.41	0.57	5.03	0	0.8
27	2022	67.54	0	3.06	0.75	5.31	0	2.29
27	2023	45.22	0	2.14	0.75	5.05	0	1.6
27	2024	134.85	0	3.55	0.75	5.03	0	2.66
28	2022	190.22	0	4.35	0.91	5.31	0	3.96
28	2023	153.49	0	5.89	0.91	5.05	0	5.36
28	2024	126.87	0	3.29	0.91	5.03	0	2.99
29	2022	269.21	0	8.79	0.75	5.31	0	6.62
29	2023	-0.50	0	7.24	0.75	5.05	0	5.46
29	2024	-0.50	0	5.90	0.75	5.03	0	4.45
30	2022	22.39	0	1.20	0.00	5.31	0	0
30	2023	18.85	0	1.54	0.00	5.05	0	0
30	2024	35.83	0	1.45	0.00	5.03	0	0
31	2022	426.13	0	2.40	0.16	5.31	0	0.38
31	2023	45.69	0	0.14	0.16	5.05	0	0.02
31	2024	115.23	0	0.22	0.16	5.03	0	0.04
32	2022	9.43	0	0.95	0.58	5.31	0	0.55
32	2023	16.92	0	0.88	0.58	5.05	0	0.51
32	2024	13.25	0	0.89	0.58	5.03	0	0.52
33	2022	33.59	0	0.33	0.92	5.31	0	0.31
33	2023	35.99	0	0.33	0.92	5.05	0	0.31
33	2024	35.41	0	0.44	0.92	5.03	0	0.41
34	2022	84.92	0	1.23	0.80	5.31	0	0.98
34	2023	51.25	0	0.76	0.80	5.05	0	0.6
34	2024	37.41	0	0.99	0.80	5.03	0	0.79
35	2022	28.30	0	0.48	0.16	5.31	0	0.08
35	2023	140.89	0	0.41	0.16	5.05	0	0.07
35	2024	109.16	0	0.29	0.16	5.03	0	0.05
36	2022	-0.50	0	0.37	0.51	5.31	0	0.19
36	2023	733.46	0	0.49	0.51	5.05	0	0.25
36	2024	0.00	0	0.62	0.51	5.03	0	0.31
37	2022	145.51	0	-2.65	0.90	5.31	0	-2.4
37	2023	93.83	0	-2.45	0.90	5.05	0	-2.2
37	2024	114.99	0	-2.18	0.90	5.03	0	-2

No	Year	Timeliness (Y)	ESG (X1)	Leverage (X2)	IO (Z)	GDP (C1)	X1.Z	X2.Z
38	2022	101.70	0	1.19	0.77	5.31	0	0.92
38	2023	72.86	0	1.16	0.77	5.05	0	0.89
38	2024	61.08	0	1.41	0.77	5.03	0	1.08
39	2022	117.05	0	1.20	0.74	5.31	0	0.89
39	2023	60.64	0	1.12	0.74	5.05	0	0.83
39	2024	98.55	0	1.14	0.74	5.03	0	0.85
40	2022	80.35	0	0.98	0.89	5.31	0	0.88
40	2023	60.93	0	1.15	0.89	5.05	0	1.03
40	2024	111.21	0	1.39	0.89	5.03	0	1.24
41	2022	0.00	0	0.28	0.88	5.31	0	0.25
41	2023	4.61	0	0.23	0.88	5.05	0	0.2
41	2024	41.63	0	0.24	0.88	5.03	0	0.21
42	2022	18.76	0	0.05	0.88	5.31	0	0.04
42	2023	11.02	0	0.04	0.88	5.05	0	0.04
42	2024	22.03	0	0.07	0.88	5.03	0	0.06
43	2022	17.64	0	0.69	0.59	5.31	0	0.4
43	2023	10.55	0	0.63	0.59	5.05	0	0.37
43	2024	71.00	0	0.48	0.59	5.03	0	0.28
44	2022	56.43	0	0.45	0.78	5.31	0	0.35
44	2023	9.14	0	0.46	0.78	5.05	0	0.36
44	2024	56.00	0	0.89	0.78	5.03	0	0.69
45	2022	31.26	0	0.95	0.69	5.31	0	0.66
45	2023	15.95	0	0.99	0.69	5.05	0	0.69
45	2024	32.76	0	0.94	0.69	5.03	0	0.65
46	2022	78.46	0	0.71	0.53	5.31	0	0.37
46	2023	651.49	0	0.55	0.53	5.05	0	0.29
46	2024	93.65	0	0.60	0.53	5.03	0	0.32
47	2022	120.17	0	0.83	0.56	5.31	0	0.46
47	2023	36.29	0	0.88	0.56	5.05	0	0.49
47	2024	42.06	0	0.81	0.56	5.03	0	0.45
48	2022	66.07	0	0.16	0.20	5.31	0	0.03
48	2023	34.89	0	0.17	0.20	5.05	0	0.03
48	2024	50.47	0	0.14	0.20	5.03	0	0.03
49	2022	26.37	0	3.34	0.50	5.31	0	1.68
49	2023	13.18	0	2.66	0.50	5.05	0	1.34
49	2024	13.93	0	2.36	0.50	5.03	0	1.19
50	2022	6.77	0	0.10	0.85	5.31	0	0.08
50	2023	458.03	0	0.85	0.85	5.05	0	0.72
50	2024	297.82	0	0.77	0.85	5.03	0	0.65

No	Year	Timeliness (Y)	ESG (X1)	Leverage (X2)	IO (Z)	GDP (C1)	X1.Z	X2.Z
51	2022	0.00	0	-26.65	0.73	5.31	0	-20
51	2023	0.00	0	4.93	0.73	5.05	0	3.62
51	2024	661.11	0	3.01	0.73	5.03	0	2.21
52	2022	110.17	1	1.01	0.89	5.31	0.89	0.9
52	2023	141.96	1	1.31	0.89	5.05	0.89	1.16
52	2024	87.34	1	0.86	0.89	5.03	0.89	0.76
53	2022	0.00	1	0.15	0.24	5.31	0.24	0.04
53	2023	63.66	1	0.13	0.24	5.05	0.24	0.03
53	2024	52.12	1	0.18	0.24	5.03	0.24	0.04
54	2022	94.60	1	0.74	0.88	5.31	0.88	0.65
54	2023	132.37	1	0.67	0.88	5.05	0.88	0.59
54	2024	268.09	1	0.66	0.88	5.03	0.88	0.58
55	2022	21.57	1	0.02	0.68	5.31	0.68	0.01
55	2023	29.93	1	0.02	0.68	5.05	0.68	0.01
55	2024	41.49	1	0.04	0.68	5.03	0.68	0.03
56	2022	322.96	0	1.92	0.84	5.31	0	1.62
56	2023	287.59	0	1.64	0.84	5.05	0	1.38
56	2024	74.21	0	1.37	0.84	5.03	0	1.15
57	2022	0.00	1	0.68	0.48	5.31	0.48	0.33
57	2023	191.90	1	0.83	0.48	5.05	0.48	0.4
57	2024	30.36	1	0.57	0.48	5.03	0.48	0.27
58	2022	0.00	0	0.49	0.90	5.31	0	0.44
58	2023	112.19	0	0.50	0.90	5.05	0	0.45
58	2024	14.42	0	0.97	0.90	5.03	0	0.87
59	2022	0.00	1	0.73	0.00	5.31	0	0
59	2023	85.86	1	0.97	0.00	5.05	0	0
59	2024	119.51	1	1.28	0.00	5.03	0	0

Lampiran 2 Hasil Uji Statistik Deskriptif

summarize Timeliness ESG Leverage IO GDP

Variable	Obs	Mean	Std. dev.	Min	Max
Timeliness	177	93.20024	119.0995	-.5	733.46
ESG	177	.1977401	.399425	0	1
Leverage	177	.6093616	4.216981	-34.93	8.79
IO	177	.6580966	.2575153	0	.999
GDP	177	5.128855	.1266957	5.030344	5.307197

Lampiran 3 Hasil Uji Asumsi Klasik: Uji Normalitas

. ksmirnov RES, by(Dummy)

Two-sample Kolmogorov-Smirnov test for equality of distribution functions

Smaller group	D	p-value
0	0.2052	0.240
1	-0.1646	0.399
Combined K-S	0.2052	0.473

Lampiran 4 Hasil Uji Asumsi Klasik: Uji Multikolinieritas

. estat vif

Variable	VIF	1/VIF
IO	1.05	0.950010
ESG	1.05	0.955126
Leverage	1.01	0.992788
GDP	1.00	0.998284
Mean VIF	1.03	

. correlate Timeliness ESG Leverage IO GDP
(obs=177)

	Timeli~s	ESG Leverage	IO	GDP	
Timeliness	1.0000				
ESG	0.0423	1.0000			
Leverage	0.0358	0.0031	1.0000		
IO	0.0517	-0.2104	-0.0758	1.0000	
GDP	-0.1112	-0.0200	-0.0356	-0.0002	1.0000

. . correlate ESG Leverage IO
(obs=177)

	ESG Leverage	IO
ESG Leverage	1.0000	0.2345
IO	0.0050	0.1875

]

. correlate ESG Leverage IO GDP
(obs=177)

	ESG Leverage	IO	GDP
ESG Leverage	1.0000	0.2345	0.0788
IO	0.0050	0.1875	0.9541
GDP	0.0788	0.2349	1.0000

Lampiran 5 Hasil Uji Asumsi Klasik: Uji Heteroskedastisitas

. regress ABS_RES ESG Leverage IO GDP X1Z X2Z

Source	SS	df	MS	Number of obs	=	177
Model	4.64157498	6	.773595829	F(6, 170)	=	0.97
Residual	136.01795	170	.80010559	Prob > F	=	0.4493
				R-squared	=	0.0330
				Adj R-squared	=	-0.0011
Total	140.659525	176	.799201849	Root MSE	=	.89449

ABS_RES	Coefficient	Std. err.	t	P> t	[95% conf. interval]
ESG	.0597714	.1265712	0.47	0.637	-.1900822 .3096251
Leverage	-.0908054	.0695266	-1.31	0.193	-.228052 .0464412
IO	-.0628371	.1153558	-0.54	0.587	-.2905514 .1648772
GDP	.0271821	.1115993	0.24	0.808	-.1931169 .2474811
X1Z	.0228652	.0467461	0.49	0.625	-.0694123 .1151427
X2Z	.0009046	.0351408	0.03	0.979	-.0684638 .070273
_cons	.9394478	.2502328	3.75	0.000	.4454841 1.433412

. estat hettest

Breusch-Pagan/Cook-Weisberg test for heteroskedasticity

Assumption: Normal error terms

Variable: Fitted values of ABS_RES

H0: Constant variance

chi2(1) = 0.95

Prob > chi2 = 0.3303

Lampiran 6 Hasil Uji Asumsi Klasik: Uji Autokorelasi

. xtreg Y X1 X2 C1, fe

Fixed-effects (within) regression
 Group variable: **No**

Number of obs = **177**
 Number of groups = **59**

R-squared:
 Within = **0.0712**
 Between = **0.0338**
 Overall = **0.0102**

Obs per group:
 min = **3**
 avg = **3.0**
 max = **3**

corr(u_i, Xb) = **-0.2160**

F(3,115) = **2.94**
 Prob > F = **0.0363**

Y	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
X1	51.37341	48.68892	1.06	0.294	-45.06997	147.8168
X2	5.225855	2.531194	2.06	0.041	.2120475	10.23966
C1	-112.9828	66.30911	-1.70	0.091	-244.3283	18.36283
_cons	620.4365	333.5475	1.86	0.065	-40.25684	1281.13
sigma_u	81.782903					
sigma_e	108.81003					
rho	.36098982	(fraction of variance due to u_i)				

F test that all u_i=0: F(58, 115) = 1.59 Prob > F = 0.0185

. reg ehat ehat_lag

Source	SS	df	MS	Number of obs =	118
Model	51803.183	1	51803.183	F(1, 116) =	2.91
Residual	2064702.43	116	17799.1589	Prob > F =	0.0907
Total	2116505.61	117	18089.7915	R-squared =	0.0245
				Adj R-squared =	0.0161
				Root MSE =	133.41

ehat	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ehat_lag	.1656262	.0970847	1.71	0.091	-.0266622	.3579147
_cons	-.4877785	12.2922	-0.04	0.968	-24.83402	23.85846

Lampiran 7 Hasil Uji Analisis Regresi Berganda

. regress Timeliness ESG Leverage

Source	SS	df	MS	Number of obs	=	177
Model	34.8769246	2	17.4384623	F(2, 174)	=	8.45
Residual	359.126189	174	2.06394361	Prob > F	=	0.0003
				R-squared	=	0.0885
				Adj R-squared	=	0.0780
Total	394.003113	176	2.23865405	Root MSE	=	1.4366

Timeliness	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ESG	.6383756	.1715073	3.72	0.000	.2998731	.9768781
Leverage	-.2345712	.0913108	-2.57	0.011	-.4147906	-.0543518
_cons	3.63626	.1180794	30.80	0.000	3.403208	3.869313

. regress Timeliness ESG Leverage IO

Source	SS	df	MS	Number of obs	=	177
Model	83.982269	3	27.9940897	F(3, 173)	=	15.62
Residual	310.020844	173	1.792028	Prob > F	=	0.0000
				R-squared	=	0.2132
				Adj R-squared	=	0.1995
Total	394.003113	176	2.23865405	Root MSE	=	1.3387

Timeliness	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ESG	.6725474	.1599441	4.20	0.000	.3568544	.9882405
Leverage	-.3215457	.0866907	-3.71	0.000	-.4926532	-.1504381
IO	.2505961	.0478721	5.23	0.000	.1561076	.3450846
_cons	3.313212	.126152	26.26	0.000	3.064217	3.562207

. regress Timeliness ESG Leverage IO GDP

Source	SS	df	MS	Number of obs	=	177
Model	85.5196944	4	21.3799236	F(4, 172)	=	11.92
Residual	308.483419	172	1.79350825	Prob > F	=	0.0000
				R-squared	=	0.2171
				Adj R-squared	=	0.1988
Total	394.003113	176	2.23865405	Root MSE	=	1.3392

Timeliness	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ESG	.6404714	.1637177	3.91	0.000	.3173168	.9636259
Leverage	-.3328749	.0875854	-3.80	0.000	-.5057556	-.1599942
IO	.1074258	.1618814	0.66	0.508	-.2121041	.4269557
GDP	.1507803	.1628543	0.93	0.356	-.17067	.4722306
_cons	2.990455	.3707443	8.07	0.000	2.25866	3.722249

Lampiran 8 Hasil Uji Analisis Regresi Moderasi

. regress Timeliness ESG Leverage IO GDP X1Z X2Z

Source	SS	df	MS	Number of obs	=	177
Model	93.925441	6	15.6542402	F(6, 170)	=	8.87
Residual	300.077672	170	1.76516278	Prob > F	=	0.0000
				R-squared	=	0.2384
				Adj R-squared	=	0.2115
Total	394.003113	176	2.23865405	Root MSE	=	1.3286

Timeliness	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ESG	.8469366	.1879982	4.51	0.000	.475825	1.218048
Leverage	-.3470461	.1032689	-3.36	0.001	-.5509006	-.1431916
IO	.2374393	.1713398	1.39	0.168	-.1007883	.5756669
GDP	.0700576	.1657602	0.42	0.673	-.2571559	.3972711
X1Z	.1509268	.0694326	2.17	0.031	.0138656	.287988
X2Z	-.0149265	.0521951	-0.29	0.775	-.1179605	.0881075
_cons	3.089879	.3716747	8.31	0.000	2.356187	3.823571

Lampiran 9 Hasil Uji Kelayakan Model (Uji F) & Uji Koefisien Determinasi (R^2)

. regress Timeliness ESG Leverage IO GDP X1Z X2Z, beta

Source	SS	df	MS	Number of obs	=	177
Model	93.925441	6	15.6542402	F(6, 170)	=	8.87
Residual	300.077672	170	1.76516278	Prob > F	=	0.0000
				R-squared	=	0.2384
				Adj R-squared	=	0.2115
Total	394.003113	176	2.23865405	Root MSE	=	1.3286

Timeliness	Coefficient	Std. err.	t	P> t	Beta
ESG	.8469366	.1879982	4.51	0.000	.3676646
Leverage	-.3470461	.1032689	-3.36	0.001	-.2829753
IO	.2374393	.1713398	1.39	0.168	.3408199
GDP	.0700576	.1657602	0.42	0.673	.1009602
X1Z	.1509268	.0694326	2.17	0.031	.1902013
X2Z	-.0149265	.0521951	-0.29	0.775	-.0238053
_cons	3.089879	.3716747	8.31	0.000	.

Lampiran 10 Hasil Uji Hipotesis (Uji t)

Timeliness	Coefficient	Std. err.	t	P> t	Beta
ESG	.8469366	.1879982	4.51	0.000	.3676646
Leverage	-.3470461	.1032689	-3.36	0.001	-.2829753
IO	.2374393	.1713398	1.39	0.168	.3408199
GDP	.0700576	.1657602	0.42	0.673	.1009602
X1Z	.1509268	.0694326	2.17	0.031	.1902013
X2Z	-.0149265	.0521951	-0.29	0.775	-.0238053
_cons	3.089879	.3716747	8.31	0.000	.

