

LAMPIRAN

Lampiran 1. Tabulasi data penelitian

No	Kode	Tahun	<i>Green accounting</i>	Komite audit	ROA	PBV
1		2020	0.0335	0.5000	2.7331	5.5189
2		2021	-0.0102	0.5000	-0.0929	2.1984
3	FIRE	2022	-0.0097	0.3333	-0.2599	1.1234
4		2023	-1.3642	0.1667	-0.0123	0.7808
5		2024	0.0458	0.6667	0.0734	0.5419
6		2020	0.0542	0.6667	0.0499	-20.4234
7		2021	0.0123	0.6667	0.0756	12.8049
8	DWGL	2022	0.1342	0.6667	0.0209	0.1123
9		2023	0.0327	0.6667	0.0085	6.8639
10		2024	0.0428	0.6667	0.0740	9.2836
11		2020	5.3949	0.6667	0.1014	-0.4401
12		2021	-6.3054	0.6667	-0.0624	-0.4107
13	CNKO	2022	-5.4749	0.6667	-0.0656	-0.3912
14		2023	-10.4987	0.6667	-0.0428	-0.3776
15		2024	5.5047	0.6667	0.0783	-0.1767
16		2020	1.1783	1.3333	0.0201	0.5241
17		2021	1.3311	1.5000	0.0328	0.4951
18	BIPI	2022	1.7397	1.0000	0.0127	1.3816
19		2023	2.6915	1.5000	0.0084	0.8494
20		2024	0.0342	1.1667	0.0062	0.6719
21		2020	0.0087	1.1667	0.0212	1.2270
22		2021	0.0108	2.0000	0.0765	2.1354
23	TOBA	2022	0.0316	1.5000	0.1044	0.9241
24		2023	0.0157	1.5000	0.0220	0.4870
25		2024	0.0274	1.8333	0.0537	0.5630
26		2020	0.1491	0.6667	0.0265	0.5437
27		2021	0.0259	0.6667	0.2377	0.6698
28	SMMT	2022	0.0097	0.6667	0.3406	1.8142
29		2023	0.0118	0.6667	0.2540	3.9322
30		2024	0.1436	0.6667	0.0278	2.9288
31		2020	0.0456	5.3333	0.0069	0.0864
32		2021	0.0155	5.1667	0.0155	0.5967
33	PTBA	2022	0.0136	3.5000	0.0190	1.4810
34		2023	0.0403	5.6667	0.0112	1.3115
35		2024	0.0718	5.5000	0.0078	1.4078
36		2020	0.1556	1.1667	0.5640	1.0492
37		2021	0.6328	1.1667	0.1080	1.0959
38	MBAP	2022	0.0837	1.6667	0.5491	2.4027

39		2023	0.0559	0.8333	0.0945	1.9717
40		2024	0.0231	1.3333	0.0807	1.1055
41		2020	2.9123	0.6667	0.0728	0.7344
42		2021	0.0317	0.8333	0.1749	0.6832
43	KKGI	2022	0.0226	1.0000	0.2354	1.0505
44		2023	0.0224	1.3333	0.1287	0.8600
45		2024	0.0170	1.8333	0.1921	1.0493
46		2020	0.3146	2.6667	0.0326	0.5888
47		2021	0.0219	2.6667	0.2853	0.6722
48	ITMG	2022	0.0320	2.5000	0.4542	1.4465
49		2023	0.2259	2.8333	0.2284	1.0502
50		2024	0.4798	2.6667	0.1561	0.9684
51		2020	-3.7611	1.0000	-0.1195	2.5316
52		2021	-5.4199	1.0000	-0.0453	3.2951
53	IATA	2022	0.0217	1.0000	0.1872	2.5823
54		2023	0.0064	1.0000	0.1075	0.7943
55		2024	0.0335	1.0000	0.3353	0.7213
56		2020	0.4616	0.8333	1.2090	0.2913
57		2021	0.0247	0.5000	0.0112	0.8443
58	HRUM	2022	0.0061	0.6667	0.2894	1.9127
59		2023	3.9623	0.5000	0.1530	1.3196
60		2024	0.0288	1.0000	0.0302	0.9679
61		2020	0.0168	0.6667	0.2362	3.0689
62		2021	0.0061	0.6667	0.8966	6.3055
63	GEMS	2022	0.0924	0.8333	1.4940	4.8218
64		2023	0.0128	0.8333	0.4030	3.3802
65		2024	0.0132	0.8333	0.3898	5.8338
66		2020	-0.0121	1.1667	-0.0200	0.0643
67		2021	0.0294	1.0000	0.1878	0.1731
68	DSSA	2022	0.0100	1.3333	0.2027	0.9490
69		2023	0.0079	1.1667	0.2825	2.8861
70		2024	0.0118	1.3333	0.1469	10.9708
71		2020	0.0081	0.6667	0.2127	0.3392
72		2021	0.0066	0.6667	0.5202	0.2895
73	BYAN	2022	0.0304	1.1667	0.5834	23.6969
74		2023	0.0053	1.3333	0.3715	22.8256
75		2024	0.0089	1.0000	0.2679	18.9543
76		2020	-0.2464	1.3333	-0.0984	-0.5816
77		2021	0.3540	1.6667	0.0552	-0.7251
78	BUMI	2022	0.1151	1.1667	0.1289	2.4291
79		2023	2.9791	1.8333	0.0055	1.3248
80		2024	0.8054	1.6667	0.0215	1.2308
81		2020	0.5245	1.6667	0.0248	0.2726

82		2021	0.0803	1.0000	0.1356	0.4130
83	ADRO	2022	0.1701	1.3333	0.2626	0.9705
84		2023	0.3586	2.3333	0.1771	0.7280
85		2024	0.3836	1.8333	2.3226	0.9390
86		2020	2.3420	1.6667	0.0577	0.2208
87		2021	2.5137	1.3333	0.0483	0.2642
88	AKRA	2022	2.4520	1.3333	0.0912	2.5620
89		2023	1.4843	1.3333	0.1018	2.6289
90		2024	3.2831	1.3333	0.0725	1.9444



Lampiran 2. Hasil Uji SPSS

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Green Accounting	82	-10.50	5.50	0.1614	2.11536
Komite Audit	82	0.17	5.67	1.4085	1.10590
Profitabilitas	82	-0.26	2.73	0.2135	0.45076
Nilai Perusahaan	82	-0.73	6.31	1.3077	1.38325
Valid N (listwise)	82				

2. Uji normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		82
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	.37468270
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.062
Test Statistic		.072
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.

3. Uji multikolinearitas

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.366	.199		1.837	.070		
	x1.ln	-.053	.082	-.072	-.644	.521	.964	1.038
	x2.ln	-.070	.042	-.185	-1.668	.099	.972	1.029
	x3.ln	.168	.120	.155	1.400	.165	.976	1.024

a. Dependent Variable: abs_res4

4. Heterokodastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.366	.199		1.837	.070		
	x1.ln	-.053	.082	-.072	-.644	.521	.964	1.038
	x2.ln	-.070	.042	-.185	-1.668	.099	.972	1.029
	x3.ln	.168	.120	.155	1.400	.165	.976	1.024

a. Dependent Variable: abs_res4

5. Uji autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.418 ^a	.175	.143	.38182	1.939

a. Predictors: (Constant), x3.ln, x2.ln, x1.ln

b. Dependent Variable: y.ln



6. Uji analisis regresi linear berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.363	.326		1.112	.269
	x1.ln	.173	.135	.134	1.283	.203
	x2.ln	-.056	.069	-.085	-.816	.417
	x3.ln	.697	.197	.368	3.539	.001

a. Dependent Variable: y.ln

7. Uji koefisien determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.418 ^a	.175	.143	.38182

a. Predictors: (Constant), x3.ln, x2.ln, x1.ln

8. Uji t parsial

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.363	.326		1.112	.269
	x1.ln	.173	.135	.134	1.283	.203
	x2.ln	-.056	.069	-.085	-.816	.417
	x3.ln	.697	.197	.368	3.539	.001

a. Dependent Variable: y.ln



Lampiran 3. Jadwal Penelitian

No	Tahapan Penelitian	Bulan 1	Bulan 2	Bulan 3	Bulan 4
1	Penyusunan dan Pengajuan Proposal				
2	Studi Literatur dan Pengumpulan Data				
3	Pengolahan dan Analisis Data				
4	Pembahasan Hasil Penelitian				
5	Penyusunan Laporan Akhir				
6	Ujian Skripsi dan Revisi				



Lampiran 4. T_{tabel} α 5%

df	0,05	0,025
1	6.314	12.706
2	2.920	4.303
3	2.353	3.182
4	2.132	2.776
5	2.015	2.571
6	1.943	2.447
7	1.895	2.365
8	1.860	2.306
9	1.833	2.262
10	1.812	2.228
11	1.796	2.201
12	1.782	2.179
13	1.771	2.160
14	1.761	2.145
15	1.753	2.131
16	1.746	2.120
17	1.740	2.110
18	1.734	2.101
19	1.729	2.093
20	1.725	2.086
21	1.721	2.080
22	1.717	2.074
23	1.714	2.069
24	1.711	2.064
25	1.708	2.060
26	1.706	2.056
27	1.703	2.052
28	1.701	2.048
29	1.699	2.045
30	1.697	2.042
31	1.696	2.040
32	1.694	2.037
33	1.692	2.035
34	1.691	2.032
35	1.690	2.030
36	1.688	2.028
37	1.687	2.026
38	1.686	2.024
39	1.685	2.023
40	1.684	2.021
41	1.683	2.020
42	1.682	2.018
43	1.681	2.017
44	1.680	2.015
45	1.679	2.014
46	1.679	2.014
47	1.678	2.013
48	1.677	2.012
49	1.677	2.011
50	1.676	2.010
51	1.675	2.008
52	1.675	2.007

df	0,05	0,025
53	1.674	2.006
54	1.674	2.005
55	1.673	2.004
56	1.673	2.003
57	1.672	2.002
58	1.672	2.002
59	1.671	2.001
60	1.671	2.000
61	1.670	2.000
62	1.670	1.999
63	1.669	1.998
64	1.669	1.998
65	1.669	1.997
66	1.668	1.997
67	1.668	1.996
68	1.668	1.995
69	1.667	1.995
70	1.667	1.994
71	1.667	1.995
72	1.666	1.993
73	1.666	1.993
74	1.666	1.993
75	1.665	1.992
76	1.665	1.992
77	1.665	1.991
78	1.665	1.991
79	1.664	1.990
80	1.664	1.990
81	1.664	1.990
82	1.664	1.989
83	1.663	1.989
84	1.663	1.989
85	1.663	1.988
86	1.663	1.988
87	1.663	1.988
88	1.662	1.987
89	1.662	1.987
90	1.662	1.987
91	1.662	1.986
92	1.662	1.986
93	1.661	1.986
94	1.661	1.986
95	1.661	1.985
96	1.661	1.985
97	1.661	1.985
98	1.661	1.984
99	1.660	1.984
100	1.660	1.984
101	1.660	1.984
102	1.660	1.983
103	1.660	1.983
104	1.660	1.983

df	0,05	0,025
105	1.659	1.983
106	1.659	1.983
107	1.659	1.982
108	1.659	1.982
109	1.659	1.982
110	1.659	1.982
111	1.659	1.982
112	1.659	1.981
113	1.658	1.981
114	1.658	1.981
115	1.658	1.981
116	1.658	1.981
117	1.658	1.980
118	1.658	1.980
119	1.658	1.980
120	1.658	1.980
121	1.658	1.980
122	1.657	1.980
123	1.657	1.979
124	1.657	1.979
125	1.657	1.979
126	1.657	1.979
127	1.657	1.979
128	1.657	1.979
129	1.657	1.979
130	1.657	1.978
131	1.657	1.978
132	1.656	1.978
133	1.656	1.978
134	1.656	1.978
135	1.656	1.978
136	1.656	1.978
137	1.656	1.977
138	1.656	1.977
139	1.656	1.977
140	1.656	1.977
141	1.656	1.977
142	1.656	1.977
143	1.656	1.977
144	1.656	1.977
145	1.655	1.976
146	1.655	1.976
147	1.655	1.976
148	1.655	1.976
149	1.655	1.976
150	1.655	1.976
151	1.655	1.976
152	1.655	1.976
153	1.655	1.976
154	1.655	1.975
155	1.655	1.975
156	1.655	1.975

df	0,05	0,025
157	1.655	1.975
158	1.655	1.975
159	1.654	1.975
160	1.654	1.975
161	1.654	1.975
162	1.654	1.975
163	1.654	1.975
164	1.654	1.975
165	1.654	1.974
166	1.654	1.974
167	1.654	1.974
168	1.654	1.974
169	1.654	1.974
170	1.654	1.974
171	1.654	1.974
172	1.654	1.974
173	1.654	1.974
174	1.654	1.974
175	1.654	1.974
176	1.654	1.974
177	1.654	1.973
178	1.653	1.973
179	1.653	1.973
180	1.653	1.973
181	1.653	1.973
182	1.653	1.973
183	1.654	1.973
184	1.653	1.973
185	1.653	1.973
186	1.653	1.973
187	1.653	1.973
188	1.653	1.973
189	1.654	1.973
190	1.653	1.973
191	1.653	1.972
192	1.653	1.972
193	1.653	1.972
194	1.653	1.972
195	1.654	1.972
196	1.653	1.972
197	1.653	1.972
198	1.653	1.972
199	1.653	1.972
200	1.653	1.972

Lampiran 5. Tabel Durbin Watson α 5%

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967