

Lampiran 01. Hasil Pengujian STATA

Uji Statistik Deskriptif

Variable	Obs	Mean	Std. dev.	Min	Max
Y	135	.3929882	.0181838	.3545875	.4311068
X1	135	4.048556	.1827727	3.595941	4.43034
X2	135	.4051714	.0292153	.3408173	.4498809
Z	135	.11534	.065005	.0609438	.252763

Common Effect Model

Source	SS	df	MS	Number of obs	=	135
Model	.04275683	3	.014252277	F(3, 131)	=	1204.31
Residual	.001550299	131	.000011834	Prob > F	=	0.0000
Total	.044307129	134	.00033065	R-squared	=	0.9650
				Adj R-squared	=	0.9642
				Root MSE	=	.00344

Y	Coefficient	Std. err.	t	P> t	[95% conf. interval]
X1	.0302259	.0016314	18.53	0.000	.0269987 .0334531
X2	.5011043	.0101763	49.24	0.000	.4809731 .5212354
Z	.0119492	.0003917	30.51	0.000	.0111743 .012724
_cons	.062621	.0078913	7.94	0.000	.0470101 .0782319

Fixed Effect Model

Fixed-effects (within) regression Number of obs = 135
 Group variable: ID Number of groups = 27
 R-squared: Obs per group: min = 5
 Within = 0.9672 avg = 5.0
 Between = 0.9574 max = 5
 Overall = 0.9649
 F(3,105) = 1031.08
 Prob > F = 0.0000
 corr(u_i, Xb) = 0.0621

Y	Coefficient	Std. err.	t	P> t	[95% conf. interval]
X1	.0310367	.0030993	10.01	0.000	.0248913 .037182
X2	.4965494	.0107533	46.18	0.000	.4752276 .5178711
Z	.0118434	.0004103	28.86	0.000	.0110298 .0126569
_cons	.0612278	.0129538	4.73	0.000	.0355427 .0869129
sigma_u	.00179914				
sigma_e	.00328939				
rho	.23026914	(fraction of variance due to u_i)			

F test that all u_i=0: F(26, 105) = 1.47 Prob > F = 0.0881

Random Effect Model

Random-effects GLS regression
 Group variable: ID

Number of obs = 135
 Number of groups = 27

R-squared:
 Within = 0.9671
 Between = 0.9583
 Overall = 0.9650

Obs per group:
 min = 5
 avg = 5.0
 max = 5

corr(u_i, X) = 0 (assumed)

Wald chi2(3) = 3686.88
 Prob > chi2 = 0.0000

Y	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
X1	.0303101	.0018246	16.61	0.000	.026734	.0338863
X2	.4996763	.0099848	50.04	0.000	.4801065	.5192461
Z	.0119164	.0003835	31.07	0.000	.0111647	.0126681
_cons	.0628721	.0084503	7.44	0.000	.0463098	.0794344
sigma_u	.0011518					
sigma_e	.00328939					
rho	.10921825	(fraction of variance due to u_i)				

Uji Chow

F test that all u_i=0: F(26, 105) = 1.47 Prob > F = 0.0881

Uji Langrange Multiplier

Breusch and Pagan Lagrangian multiplier test for random effects

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

Estimated results:

	Var	SD = sqrt(Var)
Y	.0003307	.0181838
e	.0000108	.0032894
u	1.33e-06	.0011518

Test: Var(u) = 0

chibar2(01) = 1.79
 Prob > chibar2 = 0.0905

Uji Normalitas

Skewness and kurtosis tests for normality

Variable	Obs	Pr(skewness)	Pr(kurtosis)	----- Joint test -----	
				Adj chi2(2)	Prob>chi2
Y	135	0.4180	0.0268	5.45	0.0656
X1	135	0.4650	0.5957	0.83	0.6613
X2	135	0.1891	0.0000	17.19	0.0602
Z	135	0.0001	0.9131	13.47	0.0712

Uji Multikolinearitas

Variable	VIF	1/VIF
X1	1.01	0.993385
Z	1.01	0.993899
X2	1.00	0.999171
Mean VIF	1.00	

Uji Heteroskedastisitas

Breusch-Pagan/Cook-Weisberg test for heteroskedasticity
 Assumption: Normal error terms
 Variable: Fitted values of Y

H0: Constant variance

chi2(1) = 3.19
 Prob > chi2 = 0.0710

Uji Moderasi

Source	SS	df	MS	Number of obs	=	135
Model	.04313458	5	.008626916	F(5, 129)	=	949.11
Residual	.001172549	129	9.0895e-06	Prob > F	=	0.0000
				R-squared	=	0.9735
				Adj R-squared	=	0.9725
Total	.044307129	134	.00033065	Root MSE	=	.00301

Y	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
X1	.0337619	.0016762	20.14	0.000	.0304455	.0370782
X2	.5377049	.0107598	49.97	0.000	.5164164	.5589934
Z	.067353	.0099052	6.80	0.000	.0477553	.0869507
X1Z	.0066283	.0020566	3.22	0.002	.0106973	-.0025593
X2Z	.0705054	.0123712	5.70	0.000	.0949821	-.0460288
_cons	.0334253	.0085025	3.93	0.000	.0166029	.0502477

RIWAYAT HIDUP PENULIS

	A. IDENTITAS DIRI	
	Nama Lengkap	: Luh Gede Adilia Oktaviani
	Jenis Kelamin	: Perempuan
	Tempat, tanggal lahir	: Tabanan, 8 Oktober 1997
	Email	: Adelia.al58@gmail.com
	Nomor HP	: 081333397424
	Alamat	: Br. Dinas Punggang, Desa Jelijih Punggang, Kec. Pupuan, Kab. Tabanan, Bali.

B. RIWAYAT PENDIDIKAN		
Program	S1	S2
Nama Perguruan Tinggi	Universitas Trisakti	Universitas Pendidikan Ganesha
Program Studi	Akuntansi	Akuntansi
Tahun Masuk	2016	2023
Tahun Lulus	2020	2026
IPK	3.92	
Judul Skripsi/Tesis	Pengaruh Pengungkapan Keuangan Berkelanjutan terhadap Nilai Perusahaan dengan Komisaris Independen sebagai Variabel Moderasi	Pengaruh Fintech dan Pengungkapan Keuangan Hijau Terhadap Kinerja ESG dengan Tingkat Profitabilitas sebagai Variabel Moderasi
Nama Pembimbing Utama	Prof. Juniati Gunawan, S.E., M.Si. Ph.D.	Dr. Desak Nyoman Sri Werastuti, S.E., Ak., M.Si

C. PENGALAMAN KERJA		
Tahun	Nama Institusi Tempat Kerja	Posisi
2019-2025	PT. Bank Central Asia, Tbk.	Staff Senior Pendukung Operasi Wilayah III