



Lampiran 1. Sampel Penelitian

No	Kode	Nama Perusahaan
1	ADRO	Alamtri Resources Indonesia Tbk.
2	ABMM	ABM Investama Tbk.
3	AKRA	AKR Corporindo Tbk.
4	BULL	Buana Lintas Lautan Tbk.
5	BUMI	Bumi Resources Tbk.
6	BYAN	Bayan Resources Tbk.
7	DEWA	Darma Henwa Tbk
8	DOID	BUMA Internasional Grup Tbk.
9	DSSA	Dian Swastatika Sentosa Tbk
10	ENRG	Energi Mega Persada Tbk.
11	GEMS	Golden Energy Mines Tbk.
12	HRUM	Harum Energy Tbk.
13	INDY	Indika Energy Tbk.
14	ITMG	Indo Tambangraya Megah Tbk.
15	MBSS	Mitrabahera Segara Sejati Tbk
16	MEDC	Medco Energi Internasional Tbk
17	MYOH	Samindo Resources Tbk.
18	PTBA	Bukit Asam Tbk.
19	PTRO	Petrosea Tbk.
20	RUIS	Radiant Utama Interinsco Tbk.
21	TOBA	TBS Energi Utama Tbk.
22	WINS	Wintermar Offshore Marine Tbk.
23	FIRE	Alfa Energi Investama Tbk.
24	TCPI	Transcoal Pacific Tbk.
25	TEBE	Dana Brata Luhur Tbk.
26	GTSI	GTS Internasional Tbk.
27	ADMR	Alamtri Minerals Indonesia Tbk
28	CUAN	Petrindo Jaya Kreasi Tbk.

Lampiran 2. Perhitungan Variabel Profitabilitas

No	Tahun	Kode Saham	Laba Bersih	Total Aset	ROA
1	2022	ABMM	269.909.926	1.982.578.564	0,1361
2	2022	ADMR	332.210.508	1.286.624.764	0,2582
3	2022	ADRO	2.493.080	10.782.307	0,2312
4	2022	AKRA	2.403.334.889	27.187.608.036	0,0884
5	2022	BULL	-43.975.950	377.575.443	-0,1165
6	2022	BUMI	526.274.341	4.488.046.969	0,1173
7	2022	BYAN	2.178.474.621	3.945.458.865	0,5521
8	2022	CUAN	570.895.487.062	1.741.269.979.055	0,3279
9	2022	DEWA	-16.726.704	547.971.275	-0,0305
10	2022	DOID	28.638.710	1.571.087.407	0,0182
11	2022	DSSA	595.264.821	6.431.179.918	0,0926
12	2022	ENRG	66.752.227	1.194.330.408	0,0559
13	2022	FIRE	-94.245.893.131	364.324.214.971	-0,2587
14	2022	GEMS	680.371.735	1.129.086.804	0,6026
15	2022	GTSI	2.660.794	123.802.012	0,0215
16	2022	HRUM	301.753.606	1.278.805.856	0,2360
17	2022	INDY	452.676.558	3.593.872.042	0,1260
18	2022	ITMG	1.220.652	2.640.177	0,4623
19	2022	MBSS	25.124.452	210.993.872	0,1191
20	2022	MEDC	530.882.675	6.931.905.826	0,0766
21	2022	MYOH	14.070.978	169.488.235	0,0830
22	2022	PTBA	12.567.582	45.359.207	0,2771
23	2022	PTRO	40.924	596.420	0,0686
24	2022	RUIS	20.110.349.420	1.267.549.300.138	0,0159
25	2022	TCPI	108.626	2.809.869	0,0387
26	2022	TEBE	325.445.065	1.302.505.387	0,2499
27	2022	TOBA	57.820.059	899.329.557	0,0643
28	2022	WINS	1.110.305	189.445.736	0,0059
29	2023	ABMM	289.000.557	2.156.687.895	0,1340
30	2023	ADMR	441.021.896	16.955.419.616	0,0260
31	2023	ADRO	1.854.878	10.472.711	0,1771
32	2023	AKRA	2.780.349.511	30.254.623.117	0,0919
33	2023	BULL	27.956.492	374.403.745	0,0747
34	2023	BUMI	10.923.450	4.202.694.216	0,0026
35	2023	BYAN	1.238.583.086	3.444.319.816	0,3596
36	2023	CUAN	238.327.371.773	3.546.628.986.598	0,0672
37	2023	DEWA	35.294.692	8.137.619.055	0,0043
38	2023	DOID	36.010.191	1.874.599.404	0,0192

No	Tahun	Kode Saham	Laba Bersih	Total Aset	ROA
39	2023	DSSA	426.179.191	3.063.273.017	0,1391
40	2023	ENRG	68.175.457	1.368.757.121	0,0498
41	2023	FIRE	-510.334.000	418.812.724.436	-0,0012
42	2023	GEMS	518.380.664	1.312.042.245	0,3951
43	2023	GTSI	3.990.067	107.840.328	0,0370
44	2023	HRUM	151.044.460	1.633.107.192	0,0925
45	2023	INDY	119.683.800	3.113.102.390	0,0384
46	2023	ITMG	500.331	2.187.847	0,2287
47	2023	MBSS	24.622.486	247.068.111	0,0997
48	2023	MEDC	330.675.261	7.468.316.269	0,0443
49	2023	MYOH	18.481.070	236.712.430	0,0781
50	2023	PTBA	6.105.856	38.765.189	0,1575
51	2023	PTRO	12.200	727.945	0,0168
52	2023	RUIS	14.187.407.353	1.341.729.318.010	0,0106
53	2023	TCPI	181.365	3.509.253	0,0517
54	2023	TEBE	220.130.614	1.150.900.654	0,1913
55	2023	TOBA	7.906.516	947.837.728	0,0083
56	2023	WINS	6.673.491	194.795.420	0,0343
57	2024	ABMM	139.368.513	2.095.451.602	0,0665
58	2024	ADMR	436.656.873	2.073.594.757	0,2106
59	2024	ADRO	1.380.013	6.702.127	0,2059
60	2024	AKRA	2.225.117.975	33.108.684.368	0,0672
61	2024	BULL	922.642.869	3.521.455.934	0,2620
62	2024	BUMI	67.478.079	4.163.401.077	0,0162
63	2024	BYAN	922.642.869	3.521.455.934	0,2620
64	2024	CUAN	160.785	1.777.796	0,0904
65	2024	DEWA	16.335.149	8.806.355.222	0,0019
66	2024	DOID	-61.332.081	1.587.043.414	-0,0386
67	2024	DSSA	309.084.793	3.695.071.259	0,0836
68	2024	ENRG	75.394.672	1.583.258.785	0,0476
69	2024	FIRE	25.499.683.051	347.213.226.151	0,0734
70	2024	GEMS	473.806.214	1.239.571.887	0,3822
71	2024	GTSI	6.766.322	112.883.146	0,0599
72	2024	HRUM	54.067.536	2.574.539.092	0,0210
73	2024	INDY	10.083.796	2.962.763.809	0,0034
74	2024	ITMG	374.119	2.406.544	0,1555
75	2024	MBSS	295.422.744.725	3.994.058.624.702	0,0740
76	2024	MEDC	367.358.268	7.926.890.365	0,0463
77	2024	MYOH	15.923.768	224.114.274	0,0711

No	Tahun	Kode Saham	Laba Bersih	Total Aset	ROA
78	2024	PTBA	5.103.720	41.785.576	0,1221
79	2024	PTRO	9.699	867.265	0,0112
80	2024	RUIS	13.314.132.683	1.401.181.100.405	0,0095
81	2024	TCPI	85.375	3.684.202	0,0232
82	2024	TEBE	133.192.340	1.161.334.621	0,1147
83	2024	TOBA	28.470.034	893.736.128	0,0319
84	2024	WINS	22.491.788	232.544.068	0,0967



Lampiran 3. Perhitungan Variabel Pajak Karbon

No	Tahun	Kode Saham	Total Emisi Co2	Tarif	Hasil	Pajak Karbon Potensial
1	2022	ABMM	95.812	30.000	2.874.367.200	9,4585
2	2022	ADMR	13.437	30.000	403.103.100	8,6054
3	2022	ADRO	1.060.461	30.000	31.813.837.800	10,5026
4	2022	AKRA	20.552	30.000	616.560.000	8,7900
5	2022	BULL	93.032	30.000	2.790.972.600	9,4458
6	2022	BUMI	3.031.185	30.000	90.935.558.100	10,9587
7	2022	BYAN	1.170.016	30.000	35.100.480.000	10,5453
8	2022	CUAN	458.058	30.000	13.741.749.300	10,1380
9	2022	DEWA	494.041	30.000	14.821.230.000	10,1709
10	2022	DOID	1.674.727	30.000	50.241.810.000	10,7011
11	2022	DSSA	778.960	30.000	23.368.800.000	10,3686
12	2022	ENRG	247.916	30.000	7.437.480.000	9,8714
13	2022	FIRE	7.144	30.000	214.305.600	8,3310
14	2022	GEMS	778.960	30.000	23.368.800.000	10,3686
15	2022	GTSI	160.837	30.000	4.825.098.300	9,6835
16	2022	HRUM	26.202	30.000	786.060.000	8,8955
17	2022	INDY	1.155.280	30.000	34.658.400.000	10,5398
18	2022	ITMG	819.556	30.000	24.586.680.000	10,3907
19	2022	MBSS	56.214	30.000	1.686.414.000	9,2270
20	2022	MEDC	5.710.288	30.000	171.308.640.000	11,2338
21	2022	MYOH	371.575	30.000	11.147.250.000	10,0472
22	2022	PTBA	710.834	30.000	21.325.029.300	10,3289
23	2022	PTRO	331.922	30.000	9.957.671.100	9,9982
24	2022	RUIS	19	30.000	582.000	5,7649
25	2022	TCPI	6.283	30.000	188.481.900	8,2753
26	2022	TEBE	10.524	30.000	315.720.000	8,4993
27	2022	TOBA	1.363.364	30.000	40.900.920.000	10,6117
28	2022	WINS	73.282	30.000	2.198.460.000	9,3421
29	2023	ABMM	85.927	30.000	2.577.804.000	9,4112
30	2023	ADMR	11.425	30.000	342.749.700	8,5350
31	2023	ADRO	1.150.100	30.000	34.502.987.100	10,5379
32	2023	AKRA	26.887	30.000	806.610.000	8,9067
33	2023	BULL	122.943	30.000	3.688.276.500	9,5668
34	2023	BUMI	3.466.044	30.000	103.981.313.700	11,0170
35	2023	BYAN	949	30.000	28.476.900	7,4545
36	2023	CUAN	50.064	30.000	1.501.925.400	9,1766

No	Tahun	Kode Saham	Total Emisi Co2	Tarif	Hasil	Pajak Karbon Potensial
37	2023	DEWA	498.857	30.000	14.965.702.500	10,1751
38	2023	DOID	2.014.785	30.000	60.443.550.000	10,7813
39	2023	DSSA	1.070.040	30.000	32.101.200.000	10,5065
40	2023	ENRG	238.873	30.000	7.166.190.000	9,8553
41	2023	FIRE	7.759	30.000	232.766.700	8,3669
42	2023	GEMS	1.070.040	30.000	32.101.200.000	10,5065
43	2023	GTSI	92.685	30.000	2.780.551.800	9,4441
44	2023	HRUM	58.687	30.000	1.760.610.000	9,2457
45	2023	INDY	1.023.433	30.000	30.702.990.000	10,4872
46	2023	ITMG	965.655	30.000	28.969.650.000	10,4619
47	2023	MBSS	37.226	30.000	1.116.789.000	9,0480
48	2023	MEDC	5.639.825	30.000	169.194.750.000	11,2284
49	2023	MYOH	222.281	30.000	6.668.430.000	9,8240
50	2023	PTBA	904.688	30.000	27.140.647.200	10,4336
51	2023	PTRO	340.779	30.000	10.223.375.400	10,0096
52	2023	RUIS	16	30.000	488.100	5,6885
53	2023	TCPI	2.323.331	30.000	69.699.943.800	10,8432
54	2023	TEBE	9.950	30.000	298.500.000	8,4749
55	2023	TOBA	1.621.205	30.000	48.636.150.000	10,6870
56	2023	WINS	73.553	30.000	2.206.590.000	9,3437
57	2024	ABMM	27.591	30.000	827.735.100	8,9179
58	2024	ADMR	11.091	30.000	332.736.600	8,5221
59	2024	ADRO	1.246.442	30.000	37.393.245.300	10,5728
60	2024	AKRA	38.133	30.000	1.143.990.000	9,0584
61	2024	BULL	149.607	30.000	4.488.195.600	9,6521
62	2024	BUMI	3.015.746	30.000	90.472.391.400	10,9565
63	2024	BYAN	551.101	30.000	16.533.030.000	10,2184
64	2024	CUAN	37.907	30.000	1.137.220.200	9,0558
65	2024	DEWA	308.670	30.000	9.260.086.500	9,9666
66	2024	DOID	1.936.095	30.000	58.082.850.000	10,7640
67	2024	DSSA	1.237.910	30.000	37.137.300.000	10,5698
68	2024	ENRG	414.446	30.000	12.433.380.000	10,0946
69	2024	FIRE	9.713	30.000	291.376.200	8,4645
70	2024	GEMS	1.237.910	30.000	37.137.300.000	10,5698
71	2024	GTSI	63.445	30.000	1.903.343.400	9,2795
72	2024	HRUM	2.605.219	30.000	78.156.570.000	10,8930
73	2024	INDY	906.800	30.000	27.204.000.000	10,4346
74	2024	ITMG	1.091.155	30.000	32.734.650.000	10,5150

No	Tahun	Kode Saham	Total Emisi Co2	Tarif	Hasil	Pajak Karbon Potensial
75	2024	MBSS	29.957	30.000	898.695.000	8,9536
76	2024	MEDC	5.117.830	30.000	153.534.900.000	11,1862
77	2024	MYOH	137.645	30.000	4.129.350.000	9,6159
78	2024	PTBA	959.697	30.000	28.790.923.500	10,4593
79	2024	PTRO	302.047	30.000	9.061.408.200	9,9572
80	2024	RUIS	24	30.000	728.100	5,8622
81	2024	TCPI	2.439.415	30.000	73.182.449.400	10,8644
82	2024	TEBE	7.612	30.000	228.360.000	8,3586
83	2024	TOBA	1.682.086	30.000	50.462.580.000	10,7030
84	2024	WINS	72.597	30.000	2.177.910.000	9,3380

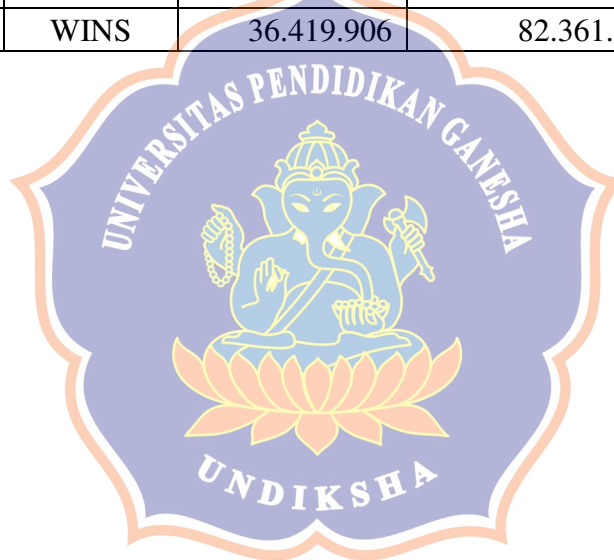


Lampiran 4. Perhitungan Variabel *Capital Expenditure*

No	Tahun	Kode Saham	<i>Total Capital Expenditure</i>	<i>Total Sales Revenue</i>	<i>Capital Spending</i>
1	2022	ABMM	257.855.965	1.445.527.371	0,1784
2	2022	ADMR	21.136.735	908.142.046	0,0233
3	2022	ADRO	401.985	8.102.399	0,0496
4	2022	AKRA	290.151.224	47.539.986.604	0,0061
5	2022	BULL	7.326.635	113.848.872	0,0644
6	2022	BUMI	80.059.095	1.830.079.927	0,0437
7	2022	BYAN	198.000.135	4.703.622.038	0,0421
8	2022	CUAN	42.026.667.587	1.519.479.330.766	0,0277
9	2022	DEWA	241.616.340	6.068.500.852	0,0398
10	2022	DOID	190.728.197	1.553.709.677	0,1228
11	2022	DSSA	186.678.990	5.956.105.798	0,0313
12	2022	ENRG	105.573.959	451.939.794	0,2336
13	2022	FIRE	5.617.339.707	250.181.705.309	0,0225
14	2022	GEMS	9.858.326	2.919.964.403	0,0034
15	2022	GTSI	136.024	41.226.395	0,0033
16	2022	HRUM	31.274.099	890.352.032	0,0351
17	2022	INDY	71.712.939	4.334.910.725	0,0165
18	2022	ITMG	44.396	3.636.213	0,0122
19	2022	MBSS	8.650.026	88.374.026	0,0979
20	2022	MEDC	268.515.481	2.312.227.602	0,1161
21	2022	MYOH	5.571.495	141.511.308	0,0394
22	2022	PTBA	889.136	42.648.590	0,0208
23	2022	PTRO	54.496	476.317	0,1144
24	2022	RUIS	36.297.002.509	1.706.092.477.346	0,0213
25	2022	TCPI	261.925	1.758.131	0,1490
26	2022	TEBE	111.473.659	781.793.751	0,1426
27	2022	TOBA	21.694.491	635.790.440	0,0341
28	2022	WINS	15.605.778	61.000.664	0,2558
29	2023	ABMM	351.667.351	1.200.132.454	0,2930
30	2023	ADMR	134.016.376	1.085.961.921	0,1234
31	2023	ADRO	585.282	2.135.412	0,2741
32	2023	AKRA	648.517.321	42.086.952.436	0,0154
33	2023	BULL	33.683.328	148.213.892	0,2273
34	2023	BUMI	13.324.962	1.679.948.765	0,0079
35	2023	BYAN	215.769.322	3.581.375.403	0,0602

No	Tahun	Kode Saham	<i>Total Capital Expenditure</i>	<i>Total Sales Revenue</i>	<i>Capital Spending</i>
36	2023	CUAN	6.640	97.943	0,0678
37	2023	DEWA	186.769.317	7.372.668.455	0,0253
38	2023	DOID	127.493.393	1.833.320.502	0,0695
39	2023	DSSA	301.631.312	5.014.659.972	0,0601
40	2023	ENRG	32.899.951	420.775.224	0,0782
41	2023	FIRE	1.529.438.408	264.364.481.467	0,0058
42	2023	GEMS	89.687.784	2.901.836.296	0,0309
43	2023	GTSI	4.262.744	32.160.145	0,1325
44	2023	HRUM	29.237.138	914.878.164	0,0320
45	2023	INDY	116.795.174	3.026.839.190	0,0386
46	2023	ITMG	80.718	2.374.315	0,0340
47	2023	MBSS	36.615.099	63.186.783	0,5795
48	2023	MEDC	300.299.737	2.249.337.578	0,1335
49	2023	MYOH	1.858.787	134.187.479	0,0139
50	2023	PTBA	937.246	38.488.867	0,0244
51	2023	PTRO	62.110	577.617	0,1075
52	2023	RUIS	44.683.948.203	1.779.907.291.848	0,0251
53	2023	TCPI	702.644	1.825.584	0,3849
54	2023	TEBE	5.704.911	632.232.808	0,0090
55	2023	TOBA	27.954.744	501.262.751	0,0558
56	2023	WINS	14.049.038	72.561.169	0,1936
57	2024	ABMM	200.511.338	1.492.998.856	0,1343
58	2024	ADMR	405.475.061	1.154.182.707	0,3513
59	2024	ADRO	836.585	2.078.689	0,4025
60	2024	AKRA	1.187.393.740	38.729.439.298	0,0307
61	2024	BULL	42.543.176	140.213.173	0,3034
62	2024	BUMI	17.412.961	1.359.679.473	0,0128
63	2024	BYAN	179.606.254	3.446.214.954	0,0521
64	2024	CUAN	168.010	801.723	0,2096
65	2024	DEWA	1.435.980.786	6.031.956.702	0,2381
66	2024	DOID	173.130.531	1.756.310.908	0,0986
67	2024	DSSA	403.256.570	3.017.796.030	0,1336
68	2024	ENRG	102.347.400	467.425.177	0,2190
69	2024	FIRE	1.146.345.070	473.502.130.104	0,0024
70	2024	GEMS	105.414.589	2.705.520.884	0,0390
71	2024	GTSI	5.442.412	32.153.797	0,1693
72	2024	HRUM	318.260.016	1.280.986.537	0,2484

No	Tahun	Kode Saham	<i>Total Capital Expenditure</i>	<i>Total Sales Revenue</i>	<i>Capital Spending</i>
73	2024	INDY	100.485.744	2.446.679.750	0,0411
74	2024	ITMG	89.503	2.304.497	0,0388
75	2024	MBSS	91.026.908.278	830.544.188.125	0,1096
76	2024	MEDC	384.717.813	2.399.190.555	0,1604
77	2024	MYOH	1.477.159	179.558.179	0,0082
78	2024	PTBA	1.231.886	42.764.968	0,0288
79	2024	PTRO	121.760	690.811	0,1763
80	2024	RUIS	24.733.202.572	2.140.520.184.552	0,0116
81	2024	TCPI	519.564	1.926.145	0,2697
82	2024	TEBE	9.732.349	566.674.463	0,0172
83	2024	TOBA	21.154.150	445.648.315	0,0475
84	2024	WINS	36.419.906	82.361.500	0,4422



Lampiran 5. Perhitungan Variabel *Climate Disclosure*

No	Tahun	Kode Saham	G1	G2	S1	S2	S3	R1	R2	R3	M1	M2	M3	Total	CRQ
1	2022	ABMM	2	2	2	1	0	3	2	2	3	3	1	21	0,6364
	2023		2	1	1	1	0	2	3	2	3	3	2	20	0,6061
	2024		2	2	3	3	2	3	3	2	3	3	2	28	0,8485
2	2022	ADMR	0	2	3	2	2	3	2	1	2	2	2	21	0,6364
	2023		1	1	3	3	3	3	2	2	2	3	2	25	0,7576
	2024		1	2	3	3	2	3	3	3	2	3	2	27	0,8182
3	2022	ADRO	1	2	2	2	1	2	2	1	3	3	2	21	0,6364
	2023		2	2	2	2	2	3	2	2	3	3	2	25	0,7576
	2024		1	3	3	3	0	3	3	3	3	3	2	27	0,8182
4	2022	AKRA	1	2	2	3	0	3	3	3	3	3	2	25	0,7576
	2023		1	2	2	3	2	3	2	2	3	3	2	25	0,7576
	2024		1	2	3	3	2	3	2	2	3	3	2	26	0,7879
5	2022	BULL	1	0	2	2	0	2	2	1	3	2	3	18	0,5455
	2023		1	1	2	2	0	3	2	1	3	3	3	21	0,6364
	2024		0	1	3	2	0	3	2	1	3	3	3	21	0,6364
6	2022	BUMI	0	2	3	3	1	2	2	2	3	3	2	23	0,6970
	2023		1	3	3	3	1	3	3	3	3	3	3	29	0,8788
	2024		1	3	3	3	3	3	3	3	3	3	3	31	0,9394
7	2022	BYAN	1	2	2	2	0	3	2	2	3	3	1	21	0,6364
	2023		1	2	1	2	0	3	2	2	3	3	1	20	0,6061
	2024		1	1	2	3	1	3	2	1	3	3	2	22	0,6667
8	2022	CUAN	0	0	1	1	0	3	2	0	2	3	1	13	0,3939
	2023		0	1	1	1	0	2	1	0	2	3	1	12	0,3636
	2024		0	0	1	2	0	2	1	1	2	3	1	13	0,3939
9	2022	DEWA	1	0	2	2	0	3	2	1	3	3	2	19	0,5758
	2023		1	0	2	1	0	3	2	1	3	3	2	18	0,5455
	2024		1	1	2	2	0	3	2	0	3	3	2	19	0,5758
10	2022	DOID	0	2	2	2	0	2	1	1	3	3	2	18	0,5455
	2023		0	2	3	3	0	2	2	1	3	3	3	22	0,6667
	2024		0	2	3	3	3	3	2	2	3	3	3	27	0,8182
11	2022	DSSA	2	0	2	1	0	3	1	0	3	3	3	18	0,5455
	2023		1	2	2	2	0	3	2	2	3	3	3	23	0,6970
	2024		2	2	3	3	0	3	2	2	3	3	3	26	0,7879
12	2022	ENRG	1	0	2	1	0	2	2	0	2	3	2	15	0,4545
	2023		1	0	2	2	0	3	1	0	3	3	3	18	0,5455
	2024		0	1	2	2	0	2	1	0	3	3	3	17	0,5152
13	2022	FIRE	1	0	2	2	1	3	2	0	3	3	1	18	0,5455

No	Tahun	Kode Saham	G1	G2	S1	S2	S3	R1	R2	R3	M1	M2	M3	Total	CRQ
	2023		1	0	2	1	0	3	2	0	3	3	1	16	0,4848
	2024		1	0	2	2	1	3	1	0	3	3	2	18	0,5455
14	2022	GEMS	3	0	3	3	1	3	3	2	3	3	2	26	0,7879
	2023		0	0	3	3	2	3	3	2	3	3	3	25	0,7576
	2024		3	3	3	3	1	3	3	3	3	3	3	31	0,9394
15	2022	GTSI	0	1	2	2	0	2	1	0	3	3	1	15	0,4545
	2023		0	1	2	2	0	2	1	0	3	3	1	15	0,4545
	2024		0	0	2	2	0	2	1	0	3	3	1	14	0,4242
16	2022	HRUM	0	0	2	2	0	3	2	1	3	3	2	18	0,5455
	2023		1	0	3	2	0	3	2	1	3	3	2	20	0,6061
	2024		3	3	2	2	0	3	3	2	3	3	2	26	0,7879
17	2022	INDY	2	2	3	3	0	3	2	2	3	3	3	26	0,7879
	2023		2	2	3	3	0	3	2	2	3	3	3	26	0,7879
	2024		3	2	3	3	3	3	3	2	3	3	3	31	0,9394
18	2022	ITMG	2	2	2	3	0	2	2	2	3	3	3	24	0,7273
	2023		2	2	3	3	0	3	3	3	3	3	3	28	0,8485
	2024		3	2	3	3	0	3	3	3	3	3	3	29	0,8788
19	2022	MBSS	0	0	2	3	0	3	2	1	3	3	2	19	0,5758
	2023		0	0	2	3	0	1	1	1	3	3	2	16	0,4848
	2024		0	0	2	3	0	2	1	1	3	3	2	17	0,5152
20	2022	MEDC	2	2	3	3	3	3	2	2	3	3	3	29	0,8788
	2023		2	2	3	3	3	3	3	2	3	3	3	30	0,9091
	2024		2	2	3	3	3	3	3	2	3	3	3	30	0,9091
21	2022	MYOH	0	0	2	2	0	2	1	0	2	2	2	13	0,3939
	2023		0	1	2	2	0	1	1	0	3	2	2	14	0,4242
	2024		0	1	2	2	1	2	1	1	3	3	2	18	0,5455
22	2022	PTBA	2	1	2	2	1	2	1	1	3	3	2	20	0,6061
	2023		2	1	3	3	1	3	3	3	3	3	3	28	0,8485
	2024		2	2	3	3	1	3	3	2	3	3	3	28	0,8485
23	2022	PTRO	2	0	3	3	0	2	1	2	3	3	2	21	0,6364
	2023		2	2	3	3	2	2	2	1	3	3	2	25	0,7576
	2024		2	2	2	3	2	2	2	2	3	3	2	25	0,7576
24	2022	RUIS	1	0	2	2	1	1	1	0	3	3	2	16	0,4848
	2023		1	0	2	3	0	0	1	0	3	3	2	15	0,4545
	2024		2	3	2	2	0	2	2	1	3	3	2	22	0,6667
25	2022	TCPI	0	0	1	1	0	1	1	0	2	2	2	10	0,3030
	2023		0	0	2	2	0	1	1	0	2	2	2	12	0,3636
	2024		1	1	2	3	0	2	1	1	3	3	2	19	0,5758
26	2022	TEBE	1	1	1	2	0	3	2	0	3	3	2	18	0,5455

No	Tahun	Kode Saham	G1	G2	S1	S2	S3	R1	R2	R3	M1	M2	M3	Total	CRQ
	2023		1	2	2	2	0	3	2	0	3	3	2	20	0,6061
	2024		1	1	2	2	0	3	2	0	3	3	2	19	0,5758
27	2022	TOBA	2	2	2	2	0	2	2	2	3	3	2	22	0,6667
	2023		2	2	2	2	0	2	2	2	3	3	2	22	0,6667
	2024		3	2	2	3	2	3	3	2	3	3	2	28	0,8485
28	2022	WINS	1	1	2	2	1	3	1	0	2	3	2	18	0,5455
	2023		1	0	1	1	0	3	1	0	2	3	2	14	0,4242
	2024		1	0	2	1	0	3	1	0	2	3	2	15	0,4545



Lampiran 6. Tabulasi Data Penelitian

No	Tahun	Kode Perusahaan	ROA	PK	CAPEX	CD
1	2022	ABMM	0,1361	9,4585	0,1784	0,6364
2	2022	ADMR	0,2582	8,6054	0,0233	0,6364
3	2022	ADRO	0,2312	10,5026	0,0496	0,6364
4	2022	AKRA	0,0884	8,7900	0,0061	0,7576
5	2022	BULL	-0,1165	9,4458	0,0644	0,5455
6	2022	BUMI	0,1173	10,9587	0,0437	0,6970
7	2022	BYAN	0,5521	10,5453	0,0421	0,6364
8	2022	CUAN	0,3279	10,1380	0,0277	0,3939
9	2022	DEWA	-0,0305	10,1709	0,0398	0,5758
10	2022	DOID	0,0182	10,7011	0,1228	0,5455
11	2022	DSSA	0,0926	10,3686	0,0313	0,5455
12	2022	ENRG	0,0559	9,8714	0,2336	0,4545
13	2022	FIRE	-0,2587	8,3310	0,0225	0,5455
14	2022	GEMS	0,6026	10,3686	0,0034	0,7879
15	2022	GTSI	0,0215	9,6835	0,0033	0,4545
16	2022	HRUM	0,2360	8,8955	0,0351	0,5455
17	2022	INDY	0,1260	10,5398	0,0165	0,7879
18	2022	ITMG	0,4623	10,3907	0,0122	0,7273
19	2022	MBSS	0,1191	9,2270	0,0979	0,5758
20	2022	MEDC	0,0766	11,2338	0,1161	0,8788
21	2022	MYOH	0,0830	10,0472	0,0394	0,3939
22	2022	PTBA	0,2771	10,3289	0,0208	0,6061
23	2022	PTRO	0,0686	9,9982	0,1144	0,6364
24	2022	RUIS	0,0159	5,7649	0,0213	0,4848
25	2022	TCPI	0,0387	8,2753	0,1490	0,3030
26	2022	TEBE	0,2499	8,4993	0,1426	0,5455
27	2022	TOBA	0,0643	10,6117	0,0341	0,6667
28	2022	WINS	0,0059	9,3421	0,2558	0,5455
29	2023	ABMM	0,1340	9,4112	0,2930	0,6061
30	2023	ADMR	0,0260	8,5350	0,1234	0,7576
31	2023	ADRO	0,1771	10,5379	0,2741	0,7576
32	2023	AKRA	0,0919	8,9067	0,0154	0,7576
33	2023	BULL	0,0747	9,5668	0,2273	0,6364
34	2023	BUMI	0,0026	11,0170	0,0079	0,8788
35	2023	BYAN	0,3596	7,4545	0,0602	0,6061
36	2023	CUAN	0,0672	9,1766	0,0678	0,3636
37	2023	DEWA	0,0043	10,1751	0,0253	0,5455
38	2023	DOID	0,0192	10,7813	0,0695	0,6667

No	Tahun	Kode Perusahaan	ROA	PK	CAPEX	CD
39	2023	DSSA	0,1391	10,5065	0,0601	0,6970
40	2023	ENRG	0,0498	9,8553	0,0782	0,5455
41	2023	FIRE	-0,0012	8,3669	0,0058	0,4848
42	2023	GEMS	0,3951	10,5065	0,0309	0,7576
43	2023	GTSI	0,0370	9,4441	0,1325	0,4545
44	2023	HRUM	0,0925	9,2457	0,0320	0,6061
45	2023	INDY	0,0384	10,4872	0,0386	0,7879
46	2023	ITMG	0,2287	10,4619	0,0340	0,8485
47	2023	MBSS	0,0997	9,0480	0,5795	0,4848
48	2023	MEDC	0,0443	11,2284	0,1335	0,9091
49	2023	MYOH	0,0781	9,8240	0,0139	0,4242
50	2023	PTBA	0,1575	10,4336	0,0244	0,8485
51	2023	PTRO	0,0168	10,0096	0,1075	0,7576
52	2023	RUIS	0,0106	5,6885	0,0251	0,4545
53	2023	TCPI	0,0517	10,8432	0,3849	0,3636
54	2023	TEBE	0,1913	8,4749	0,0090	0,6061
55	2023	TOBA	0,0083	10,6870	0,0558	0,6667
56	2023	WINS	0,0343	9,3437	0,1936	0,4242
57	2024	ABMM	0,0665	8,9179	0,1343	0,8485
58	2024	ADMR	0,2106	8,5221	0,3513	0,8182
59	2024	ADRO	0,2059	10,5728	0,4025	0,8182
60	2024	AKRA	0,0672	9,0584	0,0307	0,7879
61	2024	BULL	0,2620	9,6521	0,3034	0,6364
62	2024	BUMI	0,0162	10,9565	0,0128	0,9394
63	2024	BYAN	0,2620	10,2184	0,0521	0,6667
64	2024	CUAN	0,0904	9,0558	0,2096	0,3939
65	2024	DEWA	0,0019	9,9666	0,2381	0,5758
66	2024	DOID	-0,0386	10,7640	0,0986	0,8182
67	2024	DSSA	0,0836	10,5698	0,1336	0,7879
68	2024	ENRG	0,0476	10,0946	0,2190	0,5152
69	2024	FIRE	0,0734	8,4645	0,0024	0,5455
70	2024	GEMS	0,3822	10,5698	0,0390	0,9394
71	2024	GTSI	0,0599	9,2795	0,1693	0,4242
72	2024	HRUM	0,0210	10,8930	0,2484	0,7879
73	2024	INDY	0,0034	10,4346	0,0411	0,9394
74	2024	ITMG	0,1555	10,5150	0,0388	0,8788
75	2024	MBSS	0,0740	8,9536	0,1096	0,5152
76	2024	MEDC	0,0463	11,1862	0,1604	0,9091
77	2024	MYOH	0,0711	9,6159	0,0082	0,5455

No	Tahun	Kode Perusahaan	ROA	PK	CAPEX	CD
78	2024	PTBA	0,1221	10,4593	0,0288	0,8485
79	2024	PTRO	0,0112	9,9572	0,1763	0,7576
80	2024	RUIS	0,0095	5,8622	0,0116	0,6667
81	2024	TCPI	0,0232	10,8644	0,2697	0,5758
82	2024	TEBE	0,1147	8,3586	0,0172	0,5758
83	2024	TOBA	0,0319	10,7030	0,0475	0,8485
84	2024	WINS	0,0967	9,3380	0,4422	0,4545



A. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	84	-,2587	,6026	,108564	,1348332
PK	84	5,6885	11,2338	9,701368	1,1434976
CAPEX	84	,0024	,5795	,107699	,1167672
CD	84	,3030	,9394	,643579	,1601842
Valid N (listwise)	84				

B. Hasil Uji Normalitas Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			84
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	,14085615	
Most Extreme Differences	Absolute	,075	
	Positive	,041	
	Negative	-,075	
Test Statistic			,075
Asymp. Sig. (2-tailed) ^c			,200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	,283	
	99% Confidence Interval		
	Lower Bound	,271	
	Upper Bound	,294	

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

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

C. Hasil Uji Multikolinearitas

Coefficients^a

Collinearity Statistics			
Model		Tolerance	VIF
1	ROA	,977	1,023
	PK	,979	1,021
	CAPEX	,986	1,014

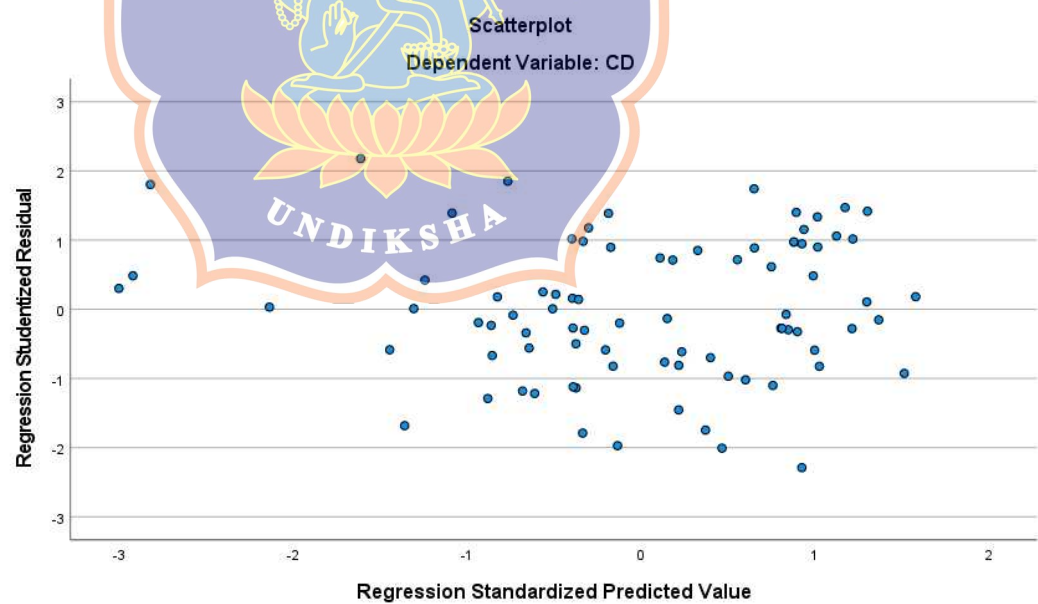
a. Dependent Variable: CD

D. Hasil Uji Heterokedastisitas

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	,047	,076		,618	,538
	ROA	-,077	,066	-,130	-1,167	,247
	PK	,008	,008	,112	1,006	,317
	CAPEX	,004	,076	,005	,047	,962

a. Dependent Variable: ABRESID



E. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,476 ^a	,227	,198	,1434729	1,709

a. Predictors: (Constant), CAPEX, PK, ROA

b. Dependent Variable: CD

F. Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,080	,135		,597	,552
	ROA	,108	,118	,091	,918	,361
	PK	,060	,014	,426	4,291	<,001
	CAPEX	-,260	,136	-,190	-1,917	,059

a. Dependent Variable: CD

G. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,476 ^a	,227	,198	,1434729	1,709

a. Predictors: (Constant), CAPEX, PK, ROA

b. Dependent Variable: CD

RIWAYAT HIDUP



Rahmalia Fitri Manik Wulandari lahir di Denpasar pada bulan November. Penulis berkebangsaan Indonesia dan beragama Islam. Kini penulis beralamat di Desa Tibubeneng, Kecamatan Kuta Utara, Kabupaten Badung, Provinsi Bali. Penulis menempuh pendidikan Sekolah Dasar di SD Fajar Harapan, kemudian melanjutkan pendidikan di SMP Negeri 10 Denpasar dan SMA Harapan Nusantara. Pada tahun 2022 penulis melanjutkan pendidikan di Universitas Pendidikan Ganesha pada Program Studi S1 Akuntansi. Pada semester akhir, penulis menyelesaikan skripsi yang berjudul "Pengaruh Profitabilitas, Pajak Karbon, dan *Capital Expenditure* terhadap *Climate Disclosure* pada Perusahaan Sektor Energi di Indonesia Tahun 2022–2024."

