



LAMPIRAN

**Lampiran 01. Daftar Perusahaan Tekstil dan Garmen yang Terdaftar di
Bursa Efek Indonesia**

No	Kode	Nama Perusahaan	Tanggal Pencatatan
1.	ARGO	PT Argo Pantes Tbk	07/01/1991
2.	BELL	PT Trisula Textile Industries Tbk	03/10/2017
3.	CNTX	PT Century Textile Industry Tbk	22/05/1979
4.	ERTX	PT Eratex Djaja Tbk	21/08/1990
5.	ESTI	PT Ever Shine Tex Tbk	13/10/1992
6.	HDTX	PT Panasia Indo Resources Tbk	06/06/1990
7.	INDR	PT Indo-Rama Synthetics Tbk	03/08/1990
8.	MYTX	PT Asia Pacific Investama Tbk	10/10/1989
9.	PBRX	PT Pan Brothers Tbk	16/08/1990
10.	POLU	PT Golden Flower Tbk	26/06/2019
11.	POLY	PT Asia Pacific Fibers Tbk	12/02/1991
12.	RICY	PT Ricky Putra Globalindo Tbk	22/01/1998
13.	SRIL	PT Sri Rejeki Isman Tbk	17/07/2013
14.	SSTM	PT Sunson Textile Manufacture Tbk	20/08/1997
15.	STAR	PT Star Petrochem Tbk	13/07/2011
16.	TFCO	PT Tifico Fiber Indonesia Tbk	26/02/1980
17.	TRIS	PT Trisula Internasional Tbk	28/06/2012
18.	UCID	PT Uni-Charm Indonesia Tbk	20/12/2019
19.	UNIT	PT Nusantara Inti Corpora Tbk	18/04/2002
20.	ZONE	PT Mega Perintis Tbk	12/12/2018

Sumber: Invesnesia, 2020

Lampiran 02. Data Variabel Penerapan *Green Accounting*

No.	Kode Perusahaan	Tahun	Indikator Penerapan <i>Green Accounting</i>			Jumlah
			Biaya Operasional	Biaya Pengelolaan Limbah	Biaya Penelitian	
			(Rp)	(Rp)	(Rp)	
1.	MYTX	2014	124.535.000.000	0	0	124.535.000.000
2.	MYTX	2015	123.402.000.000	0	0	123.402.000.000
3.	MYTX	2016	97.663.000.000	0	0	97.663.000.000
4.	MYTX	2017	106.561.000.000	0	0	106.561.000.000
5.	MYTX	2018	97.753.000.000	9.312.357.627	0	107.065.357.627
6.	MYTX	2019	106.754.000.000	0	0	106.754.000.000
7.	RICY	2014	179.000.306.721	0	1.155.580.046	180.155.886.767
8.	RICY	2015	187.692.093.458	0	229.782.959	187.921.876.417
9.	RICY	2016	207.949.829.533	0	555.891.570	208.505.721.103
10.	RICY	2017	210.490.462.951	0	807.030.866	211.297.493.817
11.	RICY	2018	220.572.250.740	0	668.647.582	221.240.898.322
12.	RICY	2019	225.801.115.475	0	697.750.433	226.498.865.908
13.	SSTM	2014	26.460.793.724	0	0	26.460.793.724
14.	SSTM	2015	23.708.472.033	0	0	23.708.472.033
15.	SSTM	2016	23.537.162.208	0	0	23.537.162.208

Sumber: Data Diolah, 2021

Keterangan:

- MYTX : PT Asia Pacific Investama Tbk
- RICY : PT Ricky Putra Globalindo Tbk
- SSTM : PT Sunson Textile Manufacture Tbk

Lampiran 03. Data Variabel Penerapan *Green Accounting* (Lanjutan)

No.	Kode Perusahaan	Tahun	Indikator Penerapan <i>Green Accounting</i>			Jumlah
			Biaya Operasional	Biaya Pengelolaan Limbah	Biaya Penelitian	
			(Rp)	(Rp)	(Rp)	
16.	SSTM	2017	15.429.854.455	0	0	15.429.854.455
17.	SSTM	2018	23.934.646.366	0	0	23.934.646.366
18.	SSTM	2019	23.522.109.409	0	0	23.522.109.409
19.	STAR	2014	11.032.135.459	0	0	11.032.135.459
20.	STAR	2015	7.651.337.384	0	0	7.651.337.384
21.	STAR	2016	4.941.663.335	0	0	4.941.663.335
22.	STAR	2017	4.097.902.751	0	0	4.097.902.751
23.	STAR	2018	6.538.846.511	0	0	6.538.846.511
24.	STAR	2019	8.577.447.982	0	0	8.577.447.982
25.	TRIS	2014	136.278.181.095	0	0	136.278.181.095
26.	TRIS	2015	159.940.273.449	0	890.000.000	160.830.273.449
27.	TRIS	2016	168.380.935.806	0	1.700.000.000	170.080.935.806
28.	TRIS	2017	148.109.202.029	0	26.629.661	148.135.831.690
29.	TRIS	2018	149.348.082.254	0	72.176.901	149.420.259.155
30.	TRIS	2019	256.695.411.865	0	263.111.197	256.958.523.062

Sumber: Data Diolah, 2021

Keterangan:

- SSTM : PT Sunson Textile Manufacture Tbk
 STAR : PT Star Petrochem Tbk
 TRIS : PT Trisula Internasional Tbk

Lampiran 04. Data Variabel *Material Flow Cost Accounting*

No.	Kode Perusahaan	Tahun	Dimensi <i>Material Flow Cost Accounting</i>		
			Biaya Produksi	Luas Area Pabrik	Nilai Produksi
			(Rp)	(M ²)	(Rp)
1.	MYTX	2014	2.175.992.000.000	853.202	2.147.359.000.000
2.	MYTX	2015	1.932.359.000.000	853.202	1.982.131.000.000
3.	MYTX	2016	1.344.132.000.000	853.202	1.346.218.000.000
4.	MYTX	2017	1.758.204.000.000	853.202	1.666.387.000.000
5.	MYTX	2018	2.222.256.000.000	853.202	2.313.073.000.000
6.	MYTX	2019	1.817.605.000.000	853.202	1.860.716.000.000
7.	RICY	2014	825.596.431.426	61.647	943.887.339.715
8.	RICY	2015	707.921.555.390	61.647	823.284.082.012
9.	RICY	2016	798.589.221.314	61.647	946.369.710.149
10.	RICY	2017	1.072.000.140.176	61.647	1.291.873.066.620
11.	RICY	2018	1.549.723.257.124	61.647	1.757.395.964.083
12.	RICY	2019	1.622.981.663.303	61.647	1.827.626.415.501
13.	SSTM	2014	567.553.254.679	400.000	516.033.321.493
14.	SSTM	2015	436.187.449.000	400.000	504.827.107.491
15.	SSTM	2016	375.060.177.732	400.000	434.547.485.451

Sumber: Data Diolah, 2021

Keterangan:

- MYTX : PT Asia Pacific Investama Tbk
- RICY : PT Ricky Putra Globalindo Tbk
- SSTM : PT Sunson Textile Manufacture Tbk

Lampiran 05. Data Variabel *Material Flow Cost Accounting* (Lanjutan)

No.	Kode Perusahaan	Tahun	Dimensi <i>Material Flow Cost Accounting</i>		
			Biaya Produksi	Luas Area Pabrik	Nilai Produksi
			(Rp)	(M ²)	(Rp)
16.	SSTM	2017	342.670.525.888	400.000	340.200.437.602
17.	SSTM	2018	334.761.145.398	400.000	398.508.313.159
18.	SSTM	2019	31.849.322.624	400.000	340.474.551.624
19.	STAR	2014	186.349.532.063	43.039	182.009.698.717
20.	STAR	2015	192.157.683.000	43.039	214.833.539.261
21.	STAR	2016	115.224.065.688	43.039	100.307.649.640
22.	STAR	2017	74.452.810.365	43.039	90.260.282.563
23.	STAR	2018	109.699.496.220	43.039	108.490.084.338
24.	STAR	2019	76.039.980.150	43.039	62.921.073.581
25.	TRIS	2014	496.407.891.654	22.570	557.964.669.059
26.	TRIS	2015	508.090.317.989	22.570	639.374.267.782
27.	TRIS	2016	555.292.464.699	31.220	686.698.421.105
28.	TRIS	2017	569.865.238.161	31.220	592.289.133.221
29.	TRIS	2018	577.628.579.909	31.220	669.828.771.279
30.	TRIS	2019	958.590.417.081	31.220	1.130.071.667.248

Sumber: Data Diolah, 2021

Keterangan:

SSTM : PT Sunson Textile Manufacture Tbk

STAR : PT Star Petrochem Tbk

TRIS : PT Trisula Internasional Tbk

Lampiran 06. Data Variabel Corporate Sustainability

No.	Kode Perusahaan	Tahun	Corporate Sustainability			Jumlah
			Ekonomi	Lingkungan	Sosial	
			(Rp)	(Rp)	(Rp)	
1.	MYTX	2014	2.127.168.000.000	0	26.363.000.000	2.153.531.000.000
2.	MYTX	2015	1.645.028.000.000	0	39.011.000.000	1.684.039.000.000
3.	MYTX	2016	958.023.000.000	0	14.102.000.000	972.125.000.000
4.	MYTX	2017	1.365.533.000.000	3.152.000.000	50.684.000.000	1.419.369.000.000
5.	MYTX	2018	2.158.326.000.000	12.512.357.627	34.913.943.320	2.205.752.300.947
6.	MYTX	2019	1.606.774.000.000	776.000.000	60.291.655.344	1.667.841.655.344
7.	RICY	2014	1.201.500.557.674	0	61.687.698.583	1.263.188.256.257
8.	RICY	2015	1.125.665.967.104	82.300.000	66.593.782.215	1.192.342.049.319
9.	RICY	2016	1.225.552.522.330	76.200.000	70.343.615.982	1.295.972.338.312
10.	RICY	2017	1.616.990.730.796	78.100.000	78.048.731.038	1.695.117.561.834
11.	RICY	2018	2.126.276.760.730	0	87.251.789.933	2.213.528.550.663
12.	RICY	2019	2.168.543.033.127	0	85.589.290.416	2.254.132.323.543
13.	SSTM	2014	530.603.854.003	0	60.974.503.136	591.578.357.139
14.	SSTM	2015	499.825.771.220	0	43.890.194.292	543.715.965.512
15.	SSTM	2016	430.482.579.553	0	38.003.395.974	468.485.975.527

Sumber: Data Diolah. 2021

Keterangan:

- MYTX : PT Asia Pacific Investama Tbk
- RICY : PT Ricky Putra Globalindo Tbk
- SSTM : PT Sunson Textile Manufacture Tbk

Lampiran 07. Data Variabel Corporate Sustainability (Lanjutan)

No.	Kode Perusahaan	Tahun	Corporate Sustainability			Jumlah
			Ekonomi	Lingkungan	Sosial	
			(Rp)	(Rp)	(Rp)	
16.	SSTM	2017	321.050.980.219	0	32.202.472.398	353.253.452.617
17.	SSTM	2018	429.434.590.064	0	23.985.494.719	453.420.084.783
18.	SSTM	2019	337.847.241.284	0	29.159.506.229	367.006.747.513
19.	STAR	2014	228.970.944.721	0	3.930.293.261	457.894.015.631
20.	STAR	2015	309.274.215.510	0	12.270.448.952	327.777.275.347
21.	STAR	2016	239.943.167.247	0	10.676.149.943	255.767.036.476
22.	STAR	2017	245.090.886.533	0	9.154.214.019	249.097.381.266
23.	STAR	2018	315.506.826.395	0	13.356.963.834	322.631.179.344
24.	STAR	2019	453.963.722.370	0	17.788.417.725	246.759.362.446
25.	TRIS	2014	784.124.997.009	0	155.937.776.982	940.062.773.991
26.	TRIS	2015	898.707.582.162	0	213.890.266.787	1.112.597.848.949
27.	TRIS	2016	927.516.761.918	0	224.010.551.696	1.151.527.313.614
28.	TRIS	2017	818.260.422.616	0	205.144.654.580	1.023.405.077.196
29.	TRIS	2018	931.856.023.773	72.176.901	278.925.373.504	1.210.853.574.178
30.	TRIS	2019	1.553.158.383.763	170.000.000	390.148.251.401	1.943.476.635.164

Sumber: Data Diolah. 2021

Keterangan:

- SSTM : PT Sunson Textile Manufacture Tbk
 STAR : PT Star Petrochem Tbk
 TRIS : PT Trisula Internasional Tbk

**Lampiran 08. Rekapitulasi Data Variabel Penerapan *Green Accounting*,
Material Flow Cost Accounting dan *Corporate Sustainability***

No.	Kode Perusahaan	Tahun	Penerapan <i>Green Accounting</i> (X ₁)	<i>Material Flow Cost Accounting</i> (X ₂)	<i>Corporate Sustainability</i> (Y)
			Miliar Rupiah	Miliar Rupiah	Miliar Rupiah
1.	MYTX	2014	124,53	2.147,35	2.153,53
2.	MYTX	2015	123,40	1.982,13	1.684,03
3.	MYTX	2016	97,66	1.346,21	972,12
4.	MYTX	2017	106,56	1.666,38	1.419,36
5.	MYTX	2018	107,06	2.313,07	2.205,75
6.	MYTX	2019	106,75	1.860,71	1.667,84
7.	RICY	2014	180,15	943,88	1.263,18
8.	RICY	2015	187,92	823,28	1.192,34
9.	RICY	2016	208,50	946,36	1.295,97
10.	RICY	2017	211,29	1.291,87	1.695,11
11.	RICY	2018	221,24	1.757,39	2.213,52
12.	RICY	2019	226,49	1.827,62	2.254,13
13.	SSTM	2014	26,46	516,03	591,57
14.	SSTM	2015	23,70	504,82	543,71
15.	SSTM	2016	23,53	434,54	468,48
16.	SSTM	2017	15,42	340,20	353,25
17.	SSTM	2018	23,93	398,50	453,42
18.	SSTM	2019	23,52	340,47	367,00
19.	STAR	2014	11,03	182,00	457,89
20.	STAR	2015	7,65	214,83	327,77
21.	STAR	2016	4,94	100,30	255,76
22.	STAR	2017	4,09	90,26	249,09
23.	STAR	2018	6,53	108,49	322,63
24.	STAR	2019	8,57	62,92	246,75
25.	TRIS	2014	136,27	557,96	940,06
26.	TRIS	2015	160,83	639,37	1.112,59
27.	TRIS	2016	170,08	686,69	1.151,52
28.	TRIS	2017	148,13	592,28	1.023,40
29.	TRIS	2018	149,42	669,82	1.210,85
30.	TRIS	2019	256,95	1.130,07	1.943,47

Sumber: Data Diolah. 2021

Keterangan:

MYTX : PT Asia Pacific Investama Tbk
 RICY : PT Ricky Putra Globalindo Tbk
 SSTM : PT Sunson Textile Manufacture Tbk
 STAR : PT Star Petrochem Tbk
 TRIS : PT Trisula Internasional Tbk

Lampiran 09. Hasil Analisis Statistik Deskriptif dan Uji Normalitas

1. Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Penerapan Green Accounting	30	4.09	256.95	103.4200	82.40239
Material Flow Cost Accounting	30	62.92	2313.07	882.5243	685.30358
Corporate Sustainability	30	246.75	2254.13	1067.8697	672.07100
Valid N (listwise)	30				

Sumber: Data Diolah. 2021

2) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	129.66495734
Most Extreme Differences	Absolute	.109
	Positive	.097
	Negative	-.109
Test Statistic		.109
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.

Sumber: Data Diolah. 2021

Lampiran 10. Hasil Analisis Regresi Linear Berganda, Uji Statistik t, Uji Multikolinearitas, dan Uji Heteroskedastisitas

1. Analisis Regresi Linear Berganda, Uji Statistik t dan Uji Multikolinearitas

		Coefficients^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients				
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	130.521	43.237		3.019	.005		
	Penerapan Green Accounting	3.480	.375	.427	9.283	.000	.653	1.532
	Material Flow Cost Accounting	.654	.045	.667	14.517	.000	.653	1.532

a. Dependent Variable: Corporate Sustainability

Sumber: Data Diolah, 2021

4) Uji Heteroskedastisitas (Uji Glejser)

		Coefficients^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.169	.024		6.989	.000
	Penerapan Green Accounting	-8.230E-5	.000	-.085	-.392	.698
	Material Flow Cost Accounting	-3.980E-5	.000	-.344	-1.574	.127

a. Dependent Variable: ABS_RES

Sumber: Data diolah, 2021

Lampiran 11. Hasil uji Koefisien Determinasi (R^2) dan Uji Autokolerasi dan Diagram Durbin Watson

1. Uji Koefisien Determinasi (R^2) dan Uji Autokolerasi

Model Summary^b

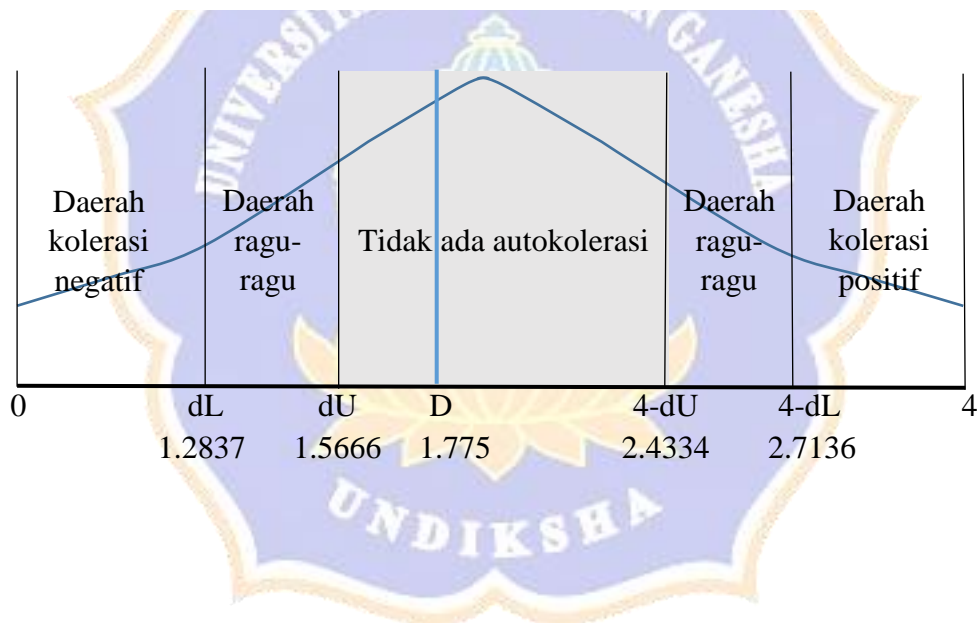
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.981 ^a	.963	.960	134.33749	1.775

a. Predictors: (Constant). Material Flow Cost Accounting. Penerapan Green Accounting

b. Dependent Variable: Corporate Sustainability

Sumber: Data Diolah, 2021

2. Diagram Durbin Watson



RIWAYAT HIDUP



Putu Raras Cancerlya Rakesa adalah anak sulung dari dua bersaudara yang lahir di Klungkung pada tanggal 17 Juli 1999. Penulis lahir dari pasangan suami istri I Putu Swastawan (Alm.) dan Ni Kadek Rusminawati. Penulis berkebangsaan Indonesia dan memeluk agama Hindu. Saat ini penulis beralamat di Dusun Kaja Kangin, Desa Tegak, Kecamatan Klungkung, Kabupaten Klungkung, Provinsi Bali. Penulis memulai pendidikan taman kanak-kanak pada tahun 2004 di TK Kumara Wibawa. Penulis melanjutkan pendidikan sekolah dasar pada tahun 2005 di SD Negeri 2 Tegak dan lulus pada tahun 2011. Penulis kemudian melanjutkan pendidikan menengah pertamanya di SMP Negeri 3 Semarapura pada tahun 2011 dan lulus pada tahun 2014. Dan pada tahun 2017, penulis lulus dari SMK Negeri 1 Klungkung dengan jurusan Administrasi Perkantoran. Selanjutnya, mulai tahun 2017 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.

