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LAMPIRAN

1. Tabulasi Data

No	Kode Perusahaan	Tahun	*Corporate Sustaiability* (Y)	*Green Accounting* (X)	MFCA (M1)	*Resource Efficiency* (M2)
1	AGII	2020	4255892,221	21,252	23,506	0,307
2		2021	10688990,974	21,770	24,072	0,335
3		2022	4846849,520	21,868	24,391	0,325
4	ALDO	2020	25316417,841	21,166	26,871	1,160
5		2021	35722239,819	21,826	27,147	1,204
6		2022	22180564,067	22,129	27,572	0,894
7	BELL	2020	675560,708	22,246	25,555	0,971
8		2021	165106,078	22,097	25,790	0,816
9		2022	151009,308	22,478	25,845	0,878
10	BOLT	2020	119062846,981	18,544	25,794	0,705
11		2021	2330960588,817	19,259	26,301	0,864
12		2022	785816385,546	18,772	26,296	1,007
13	BRNA	2020	-19841041,956	20,777	26,703	0,572
14		2021	1310430,318	20,751	26,714	0,520
15		2022	-2706550,052	20,865	26,730	0,563
16	DPNS	2020	4321,276	23,844	23,922	0,305
17		2021	34275,025	23,945	24,832	0,406
18		2022	345051,703	24,216	24,923	0,495
19	GDST	2020	-3806431,412	20,499	25,424	0,839
20		2021	-3977496,895	20,479	25,228	1,056
21		2022	11946652,430	20,585	24,722	1,232
22	IFII	2020	771534,248	19,609	26,056	0,635
23		2021	857726,382	19,730	26,198	0,617
24		2022	924803,268	20,020	26,219	0,496
25	INAI	2020	300299,545	19,995	25,965	0,737
26		2021	329343,187	20,077	26,498	0,931
27		2022	-9025259,544	20,227	26,554	0,926
28	INCI	2020	3846,302	16,993	24,387	0,886
29		2021	1176,485	19,832	24,993	1,020
30		2022	3839,573	20,238	24,918	0,964
31	INTP	2020	157072782608,696	26,149	29,319	0,519
32		2021	148176967688,484	26,256	29,441	0,565
33		2022	158967558239,862	26,275	29,639	0,635
34	JECC	2020	769446,474	19,485	26,293	1,040
35		2021	-3547891,036	19,254	25,751	0,991
36		2022	-2942157,051	19,807	26,202	1,280
37	LION	2020	-10598069,547	18,535	24,092	0,461
38		2021	-3041700,253	18,767	24,002	0,434
39		2022	1600051,685	19,582	22,646	0,597

40	LMSH	2020	-5862193,534	18,035	24,885	0,870
41		2021	4704817,354	18,644	24,393	1,159
42		2022	-3442045,533	18,222	24,394	1,306
43	MDKI	2020	1934977,795	20,594	24,747	0,359
44		2021	1579148,461	21,261	24,743	0,403
45		2022	1595294,303	21,204	25,556	0,465
46	MLIA	2020	107240,518	22,446	29,079	0,650
47		2021	1165092,401	23,026	29,156	0,727
48		2022	97116,450	23,404	29,196	0,745
49	MYTX	2020	-71100309,598	23,488	28,551	0,357
50		2021	-62946798,918	23,464	28,560	0,455
51		2022	-10771903,323	23,497	28,635	0,410
52	SMGR	2020	97163,075	24,052	30,247	0,451
53		2021	78182,631	24,650	30,356	0,480
54		2022	108453,409	24,761	30,372	0,439
55	SMSM	2020	67490736,104	26,048	27,068	0,958
56		2021	77623427,841	26,450	27,558	1,076
57		2022	80999110,221	25,369	27,580	1,265
58	SRSN	2020	3301406,036	21,908	26,625	0,983
59		2021	1909171,697	22,132	26,340	1,055
60		2022	2272560,585	21,938	26,395	1,115
61	TOTO	2020	-1559275,860	19,213	26,594	0,522
62		2021	7074835,932	19,477	26,721	0,561
63		2022	15765128,890	19,432	26,461	0,491
64	TRIS	2020	-162674,058	22,246	25,492	1,068
65		2021	713195,156	22,108	25,507	1,035
66		2022	2183542,905	22,522	25,765	1,272
67	WTON	2020	762047599,232	21,289	25,210	0,565
68		2021	601920813,737	21,149	24,487	0,499
69		2022	125836460,450	21,415	21,730	0,635

Hasil Pengujian Menggunakan PLS

2. Uji validitas (*convergent validity) outer loading*

	Corporate Sustainability	***Green Accounting***	***Material Flow Cost Accounting***	***Resource Efficiency***
Material Flow Cost Accounting (M1)			1,000	
Resource Efficiency (M2)				1,000
Green Accounting (X)		1,000		
Corporate Sustainability (Y)	1,000			

3. *Discriminant validity (cross loading)*

	Corporate Sustainability	***Green Accounting***	***Material Flow Cost Accounting***	***Resource Efficiency***
Material Flow Cost Accounting (M1)	0,377	0,582	1,000	-0,054
Resource Efficiency (M2)	-0,127	-0,162	-0,054	1,000
Green Accounting (X)	0,452	1,000	0,582	-0,162
Corporate Sustainability (Y)	1,000	0,452	0,377	-0,127

4. *Fornell-Larcker Criterion*

	Corporate Sustainability	***Green Accounting***	***Material Flow Cost Accounting***	***Resource Efficiency***
Corporate Sustainability (Y)	1,000			
Green Accounting (X)	0,452	1,000		
Material Flow Cost Accounting (M1)	0,377	0,582	1,000	
Resource Efficiency (M2)	-0,127	-0,162	-0,054	1,000

5. Uji reliabilitas *(construct reliability and validity)*

	Cronbach's Alpha	***rho_A***	***Composite Reliability***	***Average Variance Extracted (AVE)***
Corporate Sustainability (Y)	1,000	1,000	1,000	1,000
Green Accounting (X)	1,000	1,000	1,000	1,000
Material Flow Cost Accounting (M1)	1,000	1,000	1,000	1,000
Resource Efficiency (M2)	1,000	1,000	1,000	1,000

6. R-*square*

	R-square	***R-square adjusted***
Corporate Sustainability (Y)	0,228	0,192
Material Flow Cost Accountimg (M1)	0,339	0,329
Resource Efficiency (M2)	0,026	0,012

7. F-*square*

	Corporate Sustainability	*Green Accounting*	*Material Flow Cost Accounting*	*Resource Efficiency*
Corporate Sustainability (Y)				
Green Accounting (X)	0,096		0,513	
Material Flow Cost Accounting (M1)	0,026			
Resource Efficiency (M2)	0,005			

8. Hasil hipotesis

	Original sample (O)	*Sample mean (M)*	*Standard deviation (STDEV)*	*T statistics (|O/STDEV|)*	*P values*
Green Accounting (X) -> *Corporate Sustainability* (Y)	0,340	0,332	0,131	2,599	0,005
Green Accounting (X) -> *Material Flow Cost Accounting* (M1)	0,582	0,577	0,081	7,150	0,000
Material Flow Cost Accounting (M1) -> *Corporate Sustainability* (Y)	0,176	0,166	0,099	1,767	0,039
Green Accounting (X) -> *Resource Efficiency* (M2)	-0,162	-0,165	0,125	1,297	0,098
Resource Efficiency (M2) -> *Corporate Sustainability* (Y)	-0,063	-0,058	0,070	0,898	0,185

9. Pengujian mediasi

	Original sample (O)	*Sample mean (M)*	*Standard deviation (STDEV)*	*T statistics (|O/STDEV|)*	*P values*
Green Accounting (X) -> *Material Flow Cost Accounting* (M1) -> *Corporate Sustainability* (Y)	0,102	0,094	0,057	1,811	0,035
Green Accounting (X) -> *Resource Efficiency* (M2) -> *Corporate Sustainability* (Y)	0,010	0,003	0,014	0,744	0,229