

DAFTAR PUSTAKA

- Adam, Mohamad, Rasyid Hs. dan Umrie. dan Ans, Elga Rizky Maulidyna Anis. 2014. Corporate Social Responsibility Disclosure, Return on equity dan Nilai Perusahaan. *Jurnal Manajemen dan Bisnis Sriwijaya*, Vol.12 No. 13 September 2014.
- Agoes, Sukrisno. dan Ardana, I Cenik. 2014. *Etika Bisnis dan Profesi*. Salemba Empat.
- Akmalia, Alien. dan Dio, Kevin. dan Hesty, Nurul. 2017. Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan Corporate Social Responsibility dan Good Corporate Governance sebagai Variabel Pemoderasi (Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2010-2015). *Jurnal Manajemen Bisnis*, Vol. 8, No. 2 September 2017.
- Alfinur. 2016. Pengaruh Mekanisme Good Corporate Governance (GCG) terhadap Nilai Perusahaan pada Perusahaan yang Listing di BEI. *Jurnal Ekonomi Modernisasi, JEM*, Vol. 12 No. 1, pp : 44-50.
- Ariska, Okta, Siti Nurhayati Nafsiah. dan Andrian, Noviardy. 2016. Pengaruh Komisaris Independen, Komite Audit, Profitabilitas, Leverage terhadap Konservatisme Akuntansi (Studi Kasus Perusahaan Sektor Perbankan di BEI). *Seminar Nasional Ekonomi dan Bisnis, Global Competitive Advantage*. ISBN: 978-602-74335-02. Hal: 133-139.
- Arowoshegbe, Amos, Ojo. dan Gina, Atu. dan Emmanuel, Uniamikogbo. 2016. Sustainability Triple Bottom Line: An Overview Of Two Interrelated Concepts. *Igbinedion University Journal of Accounting*, Vol.2 August, 2016.
- Atmadja, Gema, Bangun. dan, Irmadariyani, Ririn. dan Wulandari, Novi. 2019. Pengaruh Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di Indeks SRI-KEHATI Bursa Efek Indonesia). *E-Journal Ekonomi Bisnis dan Akuntansi*, Vol.VI, 2019.
- Azzahra, An Suci. dan Nasib. 2019. Pengaruh Firm Size dan leverage Ratio terhadap Kinerja Keuangan pada Perusahaan Pertambangan. *Jurnal Wira Ekonomi Mikroskil, JWEM*, ISSN 2622-6421. Volume 9, Nomor 01, April 2019.
- Berger, Joel. dan Przepiorka, Wojtek. (2017). Signaling Theory Evolving: Signals of Trustworthiness in Social Exchange. *Social Dilemmas, Institutions and the Evolution of Cooperation*.
- Dandy, Michael, Pang. dan Nugroho Ika Paskah 2020. Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan Corporate Governance

Sebagai Variabel Moderasi. *International Journal of Social Science and Business*, Vol 4, No. 2, Tahun 2020.

- Darmawan, Aldy. dan Isyuardhana, Deannes. dan Mahardika, Dewa Putra Khrisna. 2018. Pengaruh Good Corporate Governance dan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan (Studi pada Perusahaan yang Terdaftar Secara Berkelanjutan di Corporate Governance Perception Index (CGPI) Periode 2013-2015). *e-Proceeding of Management*, Vol.5, No.1 Maret 2018.
- Denzina, Angrita. dan Monica, Winda. 2016. Analisis Ukuran Perusahaan dan Profitabilitas terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan yang Tergolong LQ45 di BEI Periode 2011-2014). *Jurnal Akuntansi & Keuangan*, Vol. 7, No. 2, September 2016 Halaman 241-254.
- Dewi dan Monalisa. 2016. Effect of Corporate Social Responsibility Disclosure on Financial Performance with Audit Quality as Moderating Variable. *Binus Business Review*. 7(2): 149-155.
- Dewi, Sandra (2020). The Legal Aspects in the Implementation of CSR Private Corporate Towards Improvemant of Community Welfare. *International journal of Law and Public Policy*, 2020.
- Dowling, John. dan Pfeffer, Jeffry. Organizational Legitimacy: Social Value and Organizational Behavior. *SAGE Journals, Pacific Sociological Review*, Vol. 18 No. 1, January 1975.
- Dwiridotjahjono, Jojok. 2009. Penerapan Good Corporate Governance: Manfaat dan Tantangan Serta Kesempatan Bagi Perusahaan Publik di Indonesia. *Jurnal Administrasi Bisnis*, Vol. 5, No. 2. 2009.
- Eisenhardt, Kathleen, M. 1989. Agency Theory: An Assessment and Review. *Academy of Management Review*, 1989, Vol. 14, No. 1, 57-74.
- Fajari, Mentari, Agustina. dan Isyuardhana, Deannes. 2019. Pengaruh Good Corporate Governance dan Corporate Social Responsibility terhadap Nilai Perusahaan (Studi pada Perusahaan Sektor Industri Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2017). *Jurnal Aksara Public*. Vol. 3, No. 3, Edisi Agustus 2019 (89-100).
- Fordham, Anne, Elizabeth. dan Robinson, Guy M. 2018. Mapping Meanings of Corporate Social Responsibility—an Australian Case Study. *International Journal of Corporate Social Responsibility*.
- Fatoni, Arif, Hamdan. dan Sulhan, Muhammad 2017. Pengaruh Good Corporate Governance terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Mediasi. *Jurnal Ekonomi, Keuangan, Perbankan dan Akuntansi*. Vol. 12, No. 1.
- Fajari, Mentari, Agustina. dan Isynurwahana, Deannes 2019. Pengaruh Good Corporate Governance dan Corporate Social Responsibility terhadap Nilai Perusahaan (Studi pada Perusahaan Sektor Industri Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia tahun 2014-2017). *Jurnal Aksara Public*, Vol. 3, No. 3, Edisi Agustus 2019 (89-100).

- Gestariama, Larissa, Anditha. dan Bastian, Elvin. 2018. Pengaruh Budgetary Goal Characteristics terhadap Kinerja Manajerial Dimoderasi oleh Sistem Pengendalian Manajerial (Studi Empiris Perusahaan Berskala Besar di Kota Cilegon). *Jurnal Riset Akuntansi*, ISSN 2548-7078, Vol.3, No.2. 2018.
- Hafez, Hassan. dan M. hafez. 2016. Corporate Social Responsibility and Firm Value: An Empirical Study of An Emerging Economy. *Journal of Governance and Regulation*, Vol. 5, Issue 4, 2016.
- Harahap, Nurasiah. 2017. Corporate Social Responsibility (CSR) Sebagai Tanggung Jawab Sosial. *Jurnal Hukum KAIDAH*.
- <https://www.liputan6.com/regional/read/4146732/walhi-aktivitas-tambang-jadi-faktor-utama-kerusakan-lingkungan-di-jawa-barat>. (diakses 29 Oktober 2020).
- <https://www.cnbcindonesia.com/news/20190813184207-4-91813/ekonomi-ri-cukup-berat-bahkan-berat-sekali>. (diakses 11 November 2020).
- Irawan , Natasha. dan Devie 2017. Pengaruh Corporate Governance terhadap Firm Value dengan Financial Performance sebagai Variabel Intervening pada Perusahaan LQ 45 tahun 2012-2015. *Business Accounting Review*, Vol. 5, No. 1, Januari 2017 (277-288).
- Irwondy, Irvian, Syahbani. dan Hubeis, Musa. 2016. Pengaruh Penerapan Konsep Good Corporate Governance terhadap Kinerja Non-Keuangan di Kantor Pusat PT Asuransi JasaIndonesia. *Jurnal Manajemen dan Organisasi*, Vol. VII, No 2, Agustus 2016.
- Jallo, Amiruddin. dan Mus, Abdul, Rahma. dan Mursalin. dan Suryanti. 2017. Effect of Corporate Social Responsibility, Good Corporate Governance and Ownership Structure on Financial Performance and Firm Value: A Study in Jakarta Islamic Index. *IOSR Journal of Business and Management(IOSR-JBM)*.
- Jensen, Michael, C. dan Meckling, Willian, H.1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3 (1976) 305-360. North-Holland Publishing Company.
- Kasmr. 2010. *Pengantar Manajemen Keuangan*. Kencana. Prenada Media Group.
- Klein, A. 2006. Audit Comittee, Board of Director Charateristic and Earning Management. *Journal of Accounting and Economics*, Vol.32 : 375 – 400.
- Khasanah, Isti, Dahliatul. Dan Sucipto, Agus. 2020. Pengaruh Corporate Social Responsibility (CSR) dan Good Corporate Governance (GCG) terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Intervening. *AKUNTANBEL*, 17 (1), 2020 14-28.
- Kurniawansyah, Deddy. dan Kurnianto, Sigit. dan Rizqi, Firdaus, Aditya. 2018. Teori Agency dalam Pemikiran Organisasi; Pendekatan Positivist dan

Principle-Agen. *Jurnal Riset Akuntansi dan Bisnis Airlangga*, Vol. 3, No. 2. 2018. ISSN 2548-1401.

- Komaruddin, Mamay dan Affandi, Naufal. 2020. Free Cash Flow, Kinerja Keuangan dan Agency Cost pada Perusahaan Perdagangan yang Terdaftar di Bursa Efek Indonesia, 2020. Vol. XIII, No. 1, Desember 2020.
- Lastanti, Sri, Lexana dan Salim, Nabil. 2018. Pengaruh Pengungkapan Corporate Social Responsibility, Good Corporate Governance dan Kinerja Keuangan terhadap Nilai Perusahaan. *Jurnal Akuntansi Trisakti*, Vol. 5, No. 1, 1 Februari 2018.
- Lisyanti, Saryati, Endah dan Ukhriyawati, Catur, Fatchu. (2017). Pengaruh Kinerja Keuangan, Corporate Social Responsibility dan Good Corporate Governance terhadap Nilai Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia tahun 2013-2015. *Jurnal Bening Prodi Manajemen Universitas Riau Kepulauan Batam*, Vol. 4, No. 2, 2017.
- Locke, Edwin, A. 1978. The Ubiquity of the Technique of Goal Setting in Theories of and Approaches to Employee Motivation. *Academy of Management Review* – July 1978.
- Mayangsari, Rima. 2018. Pengaruh Struktur Modal, Keputusan Investasi, Kepemilikan Manajerial, dan Komite Audit terhadap Nilai Perusahaan Aneka Industri yang Listing di Bursa Efek Indonesia Periode 2012-2016. *Jurnal Ilmu Manajemen*, Vol. 6, No. 4, 2018.
- Mediawati, Elis, Mediawati. dan Afiyana, Indria, Fitri. 2018. Dewan Pengawas Syariah dan Pengungkapan Sukarela pada Bank Umum Syariah di Indonesia. *Jurnal Riset Akuntansi dan Keuangan*, 6 (2), 2018, 259-268.
- Murniatai, Monika, Palupi. dan Sihombing, Ranto, P. dan Susilawati, Clara. 2016. Efek Pengukuran Keuangan dan Non Keuangan terhadap Kinerja: Pandangan Teori Penetapan Tujuan. *Jurnal Organisasi dan Manajemen*, Vol. 12, No.1, Maret 2016, 13-25.
- Mutmainah. 2015. Analisis Good Corporate Governance terhadap Nilai Perusahaan. *Jurnal Riset Ekonomi dan Bisnis*, Vol X No 2, 2015.
- Muliani, Luh, Eni. dan Yuniarta, Gede, Adi. dan Sinarwati, Kadek. 2014. Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan Pengungkapan Corporate Social Responsibility dan Good Corporate Governance Sebagai Variabel Pemoderasi (Studi Kasus di Bursa Efek Indonesia Periode 2010-2012). *e-Journal S1 Ak Universitas Pendidikan Ganesha, Jurusan Akuntansi S1*, Vol. 2, No.1 Tahun 2014.
- Morris, Richard, D. 1978. Signalling, Agency Theory and Accounting Policy Choice. *Accounting and Business Research*, Vol. 18, No. 69, pp 47-56, 1987.
- Nayenggita, Gina, Bunga. dan Raharjo, Santoso, Tri. Dan Resnawaty, Risna. 2019. Praktik Corporate Social Responsibility (CSR) di Indonesia. *Jurnal*

Pekerjaan Sosial, ISSN: 2620- 3367. Vol. 2. No.1 Hal: 61-66. Juli 2019.

- Nuriwan. 2018. Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan yang Dimoderasi oleh Corporate Social Responsibility (CSR) dan Good Corporate Governance (GCG). *Jurnal Riset Akuntansi dan Keuangan*, 6 (1), 2018, 11-24.
- Nuryuwono, Togar, Rifai. 2017. Pengaruh Return on Assets (ROA), Current Ratio (CR) dan Net Profit Margin (NPM) terhadap Harga Saham pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2013-2015. *Simki-Economic* Vol. 01 No 12 Tahun 2017.
- O'Donovan, Gary. 2002. Environmental Disclosures in the Annual Report. Entending the Applicability and Predictive Power of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3, 2002, pp 344-371.
- Oktaviana, Adeirla, Putri, Saraswati. dan Worokinasih, Saparila. 2020. Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Kinerja Keuangan Perusahaan (Studi pada Badan Usaha Milik Negara yang Terdaftar di Bursa Efek Indonesia pada Tahun 2013-2016). *Jurnal Administrasi Bisnis (JAB)*, Vol. 78 No. 1 Januari 2020.
- Parengkuan, Winne, Eveline/ 2017. Pengaruh Corporate Social Responsibility (CSR) terhadap Kinerja Keuangan Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Melalui Pojok Bursa FEB – UNSRAT. *Jurnal EMBA*. Vol.5, No.2. 2017.
- Primady, Ganang, Radityo. dan Wahydi, Sugeng 2015. Pengaruh Corporate Social Responsibility dan Profitabilitas terhadap Nilai Perusahaan dengan Kepemilikan Manajerial sebagai Variabel Intervening. *Diponegoro Journal of Management*, Vol. 4, No. 3, Tahun 2015.
- Purwani, Tri 2010. Pengaruh Good Corporate Governance terhadap Kinerja Perusahaan. *Majalah Ilmiah Informatika*, Vol. 1 No. 2 Mei 2010.
- Resmi, Samira, Islam. dan Begum, Noor, Nahar. dan Hasan, Md. Masudul. 2018. Impact of CSR on Firm's Financial Performance: A Study on Some Selected Agribusiness Industries of Bangladesh. *American Journal of Economic, Fianance and Management*. Vol. 4, No. 3, 2018, pp. 74-85.
- Rice 2017. Corporate Social Responsibility Disclosure: Between Profit and Ethics. *Jurnal Wira Ekonomi Mikroskil*. Vol. 7, No. 01, April 2017.
- Rizal, Arif. 2016. Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Pertambangan di Bursa Efek Indonesia). *Prosiding Akuntansi*, Vol 2, No 1, (Februari, 2016).
- Sarafina, Salsabila. dan Saifi, Muhammad. 2017. Pengaruh Good Corporate Governance terhadap Kinerja Keuangan dan Nilai Perusahaan (Studi pada Badan Usaha Milik Negara (BUMN) yang Terdaftar di Bursa

- Efek Indonesia 2012-2015). *Jurnal Administrasi Bisnis, JAB*, Vol. 50 No. 3 September 2017.
- Sari, Wahyu, Aprilia. dan Handayani, Siti, Ragil. Dan Nuzula, Nila, Firdausi. 2016. Pengaruh Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan dan Nilai Perusahaan (Studi Komparatif pada Perusahaan Multinasional yang Terdaftar di Bursa Efek Indonesia dan Bursa Malaysia Tahun 2012-2015). *Jurnal Administrasi Bisnis JAB*, Vol. 39 No. 2 Oktober 2016.
- Sanchia, Maria, Inez. dan Salamantun, Tuntun, Zen. 2015. Impact of Good Corporate Governance In Corporate Performance. *International Journal of Management and Applied Science*, ISSN: 2394-7926.
- Sefriani dan Wartini, Sri. 2019. Model Kebijakan Hukum Tanggung Jawab Sosial Perusahaan di Indonesia. *Jurnal Hukum IUS QUIA IUSTUM*, No. 1 Vol. 24 Januari 2017: 1-28.
- Setyawan, Budi. 2017. Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Nilai Perusahaan (Studi pada Sektor Pertambangan di Bursa Efek Indonesia). *Jurnal Manajemen dan Jurnal Akuntansi*.
- Silaban, Bernat. dan Tarigan, Gim. dan Siagian, Partano. 2014. Aplikasi Mann-Whitney untuk Menentukan Ada Tidaknya Perbedaan Indeks Prestasi Mahasiswa yang Berhasil dari Kota Medan dengan Luar Kota Medan. *Saintia Matematika*, Vol. 2, No. 2 (2014), pp. 173-187.
- Situmorang, Christina, Verawaty. dan Simanjuntak, Arthur (2019). Pengaruh Good Corporate Governance terhadap Kinerja Keuangan Perusahaan Perbandakan yang terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi dan Bisnis: Jurnal Program studi Akuntansi*, 5 (2) November 2019. ISSN 2443-3071.
- Sugiyono. 2013. *Metode Penelitian Bisnis*. Alfabeta.
- Sukoco, Iwan Sukoco. 2013. Fungsi Public Relations dalam Menjalankan Aktivitas Corporate Social Responsibility. *Jurnal Dinamika Manajemen*, 4 (2) 2013, 188-198.
- Sulastrri, Eva, Maria. dan Nurdiansyah, Dian, Hakip. 2017. Pengaruh Good Corporate Governance terhadap Kinerja dan Nilai Perusahaan (Studi pada Perusahaan yang Terindeks oleh CGPI). *Manajerial*, Vol. 2 No. 2 Januari 2017, Hal -35.
- Spance, Michael. 1973. Job Market Signalling. *The Quarterly Journal of Economics*, Vol. 87, No. 3. (Aug., 1973), pp. 355-374.
- Utami, Destriana, Wiryakurnia dan Syafruddin, Muchamad. 2015. Pengaruh Mekanisme Corporate Governance terhadap Kinerja Keuangan. *Diponegoro Journal of Accounting*, Vol. 4, No. 2, 2015.
- Garbo, Anom. dan Wulandari, Andini, Dwi (2018). The Implementation of Good Corporate Governance in the Aerofood ACS Company of Yogtakarta. *Journal of Islamic Economics Lariba*, Vol, 4, 2018.

- Gumanti, Tatang, Ary. 2009. Teori Sinyal dalam Manajemen Keuangan.
- Wan Jan, Wan Saiful. 2006. Defining Corporate Social Responsibility. *Journal of Public Affairs J. Publ. Aff.* 6: 176–184, 2006.
- Wati, Lela, Nurlaela. dan Syahdam, Galang, Raindo. dan Prambudi, Bono (2019). Peran Pengungkapan CSR dan Mekanisme GCG pada Kinerja Keuangan terhadap Nilai Perusahaana. *Jurnal Ecodemica*, Vol. 3, No. 2 September 2019.
- Watung, Rosdian, Widiawati. dan Ilat, Ventje. 2016. Pengaruh Return on Asset (ROA), Net Profit Margin (NPM), dan Earning Per Share (EPS) terhadap Harga Saham pada Perusahaan Perbankan di Bursa Efek Indonesia Periode 2011-2015. *Jurnal EMBA*, Vol. 4 No.2 Juni 2016, Hal 518-529.
- Yuliyanti, Leni. 2014. Pengaruh Corporate Governance dan Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan. *Jurnal Pendidikan Akuntansi dan Keuangan*, Vol 2, No 2, 2014.
- Yoshepus, Akuilinus. dan Mustikowati, Rita, Indah. dan Haryanto, Sugeng. 2020. Good Corporate Governance terhadap Nilai Perusahaan. *Jurnal Riset Mahasiswa Manajemen*. Vol. 6, No. 2, 2020.
- Zamzany, Faizal, Ridwan. dan Setiawan, Edi. dan Azizah, Elmy, Nur. 2018. Reaksi Sinyal Keuangan terhadap Harga Saham Sektor Pertanian di Indonesia. *Jurnal Bisnis dan Manajemen*, Vol. 8 (2), 2018.

Lampiran 1

DATA YANG DIREGRESI

| No. | Perusahaan | Tahun | CSR (X1) | GCG (X2) | Kinerja Keuangan (Y1) | Nilai Perusahaan (Y2) |
|-----|------------|-------|----------|-------------|-----------------------|-----------------------|
| 1 | PTBA | 2017 | 0.252747 | 0.583333333 | 0.206810039 | 2.83408E+13 |
| 2 | | 2018 | 0.241758 | 0.583333333 | 0.21185315 | 4.53236E+13 |
| 3 | | 2019 | 0.32967 | 0.583333333 | 0.154815923 | 2.40593E+13 |
| 4 | SMMT | 2017 | 0.076923 | 0.583333333 | 0.055229426 | 4.1895E+11 |
| 5 | | 2018 | 0.263736 | 0.583333333 | 0.101668306 | 5.04E+11 |
| 6 | | 2019 | 0.252747 | 0.583333333 | 0.007153094 | 3.8745E+11 |
| 7 | RUIS | 2017 | 0.120879 | 0.916666667 | 0.021808946 | 178,640,000,001 |
| 8 | | 2018 | 0.120879 | 0.75 | 0.027318096 | 200,200,000,001 |
| 9 | | 2019 | 0.175824 | 0.5 | 0.023821713 | 190,960,000,001 |
| 10 | CTTH | 2017 | 0.087912 | 0.75 | 0.006735814 | 1.21853E+11 |
| 11 | | 2018 | 0.087912 | 0.75 | 0.007074219 | 27469938700 |
| 12 | | 2019 | 0.087912 | 0.75 | 0.034361874 | 86158787471 |
| 13 | ANTM | 2017 | 0.67033 | 0.583333333 | 0.004547945 | 1.50192E+13 |
| 14 | | 2018 | 0.67033 | 0.583333333 | 0.026254018 | 1.83835E+13 |
| 15 | | 2019 | 0.67033 | 0.65 | 0.006420024 | 2.01858E+13 |

| | | | | | | |
|----|------|------|----------|-------------|-------------|-------------|
| 16 | CITA | 2017 | 0.285714 | 0.678571429 | 0.017732972 | 2.39322E+12 |
| 17 | | 2018 | 0.285714 | 0.65 | 0.202328393 | 6.20215E+12 |
| 18 | | 2019 | 0.285714 | 0.65 | 0.170335781 | 5.89879E+12 |
| 19 | INTP | 2017 | 0.582418 | 0.660714286 | 0.064434551 | 8.0803E+13 |
| 20 | | 2018 | 0.582418 | 0.660714286 | 0.041237722 | 6.79187E+13 |
| 21 | | 2019 | 0.582418 | 0.660714286 | 0.066237968 | 7.00354E+13 |
| 22 | SMGR | 2017 | 0.461538 | 0.761904762 | 0.041725485 | 5.8722E+13 |
| 23 | | 2018 | 0.538462 | 0.595238095 | 0.060319627 | 6.82125E+13 |
| 24 | | 2019 | 0.571429 | 0.833333333 | 0.029712068 | 7.11782E+13 |
| 25 | WTON | 2017 | 0.472527 | 1.166666667 | 0.048169215 | 4.35773E+12 |
| 26 | | 2018 | 0.472527 | 0.666666667 | 0.054790849 | 4.35773E+12 |
| 27 | | 2019 | 0.461538 | 0.666666667 | 0.049401907 | 3.92196E+12 |
| 28 | ARNA | 2017 | 0.164835 | 0.833333333 | 0.076300729 | 2.51175E+11 |
| 29 | | 2018 | 0.164835 | 0.566666667 | 0.095714941 | 3.08461E+11 |
| 30 | | 2019 | 0.164835 | 0.566666667 | 0.120988691 | 3.20212E+11 |
| 31 | TOTO | 2017 | 0.263736 | 0.5 | 0.098686259 | 4.21056E+12 |
| 32 | | 2018 | 0.263736 | 0.5 | 0.119668091 | 3.59136E+12 |
| 33 | | 2019 | 0.285714 | 0.5 | 0.048175117 | 3.8544E+11 |

| | | | | | | |
|----|------|------|----------|-------------|-------------|--------------------|
| 34 | AKPI | 2017 | 0.098901 | 0.5 | 0.004856972 | 4.437E+11 |
| 35 | | 2018 | 0.10989 | 0.5 | 0.020917813 | 4.284E+11 |
| 36 | | 2019 | 0.10989 | 0.5 | 0.019574958 | 2.8764E+11 |
| 37 | IGAR | 2017 | 0.274725 | 0.666666667 | 7.088230205 | 3.67493E+11 |
| 38 | | 2018 | 0.274725 | 0.666666667 | 12.76397329 | 3.73327E+11 |
| 39 | | 2019 | 0.274725 | 0.666666667 | 10.15167235 | 33049530000 |
| 40 | IMPC | 2017 | 0.197802 | 0.766666667 | 0.039789248 | 18,530,000,000,000 |
| 41 | | 2018 | 0.208791 | 0.766666667 | 0.04452113 | 15,980,000,000,000 |
| 42 | | 2019 | 0.208791 | 0.766666667 | 0.037241204 | 17,340,000,000,000 |
| 43 | SPMA | 2017 | 0.153846 | 0.666666667 | 0.042414753 | 4.48289E+11 |
| 44 | | 2018 | 0.153846 | 0.666666667 | 0.036022025 | 5.24414E+11 |
| 45 | | 2019 | 0.153846 | 0.666666667 | 0.055227003 | 7.06267E+11 |
| 46 | EKAD | 2017 | 0.131868 | 0.5 | 0.095630974 | 2.37584E+11 |
| 47 | | 2018 | 0.131868 | 0.5 | 0.086778404 | 2.37584E+11 |
| 48 | | 2019 | 0.131868 | 0.5 | 0.079941982 | 2.37584E+11 |
| 49 | INCI | 2017 | 0.10989 | 0.541666667 | 0.054492774 | 73,862,506,848 |
| 50 | | 2018 | 0.153846 | 0.541666667 | 0.042609257 | 112,769,711,275 |
| 51 | | 2019 | 0.175824 | 0.583333333 | 0.034065619 | 81,978,677,066 |
| 52 | | 2017 | 0.252747 | 0.833333333 | 0.02711483 | 301,000,000,000 |

| | | | | | | |
|----|------|------|----------|-------------|-------------|-----------------|
| 53 | SRSN | 2018 | 0.252747 | 0.833333333 | 0.056401248 | 379,260,000,000 |
| 54 | | 2019 | 0.252747 | 0.833333333 | 0.054962208 | 409,360,000,000 |
| 55 | ALKA | 2017 | 0.186813 | 0.666666667 | 0.050477774 | 66504122206 |
| 56 | | 2018 | 0.186813 | 0.625 | 0.035353804 | 2.36572E+11 |
| 57 | | 2019 | 0.186813 | 0.666666667 | 0.012160089 | 2.02051E+11 |
| 58 | BTON | 2017 | 0.098901 | 0.666666667 | 16.13779132 | 81,360,000,000 |
| 59 | | 2018 | 0.10989 | 0.5 | 7.815237822 | 165,600,000,000 |
| 60 | | 2019 | 0.10989 | 0.5 | 168.5866328 | 151,200,000,000 |
| 61 | GDST | 2017 | 0.142857 | 0.666666667 | 0.007991499 | 6.724E+11 |
| 62 | | 2018 | 0.142857 | 0.5 | 0.064946624 | 8.68795E+11 |
| 63 | | 2019 | 0.142857 | 0.5 | 0.015243802 | 5.73035E+11 |
| 64 | INAI | 2017 | 0.186813 | 0.583333333 | 0.031840496 | 2.39501E+11 |
| 65 | | 2018 | 0.186813 | 0.583333333 | 0.028888138 | 2.59776E+11 |
| 66 | | 2019 | 0.208791 | 0.583333333 | 0.027667796 | 2.78784E+11 |
| 67 | PICO | 2017 | 0.131868 | 0.5 | 0.023359442 | 1.18177E+11 |
| 68 | | 2018 | 0.131868 | 0.5 | 0.018442737 | 1.27589E+11 |
| 69 | | 2019 | 0.131868 | 0.5 | 0.006613467 | 862793250.7 |
| 70 | CPIN | 2017 | 0.142857 | 0.666666667 | 0.101815783 | 5.24736E+13 |

| | | | | | | |
|----|------|------|----------|-------------|-------------|-------------------|
| 71 | | 2018 | 0.142857 | 0.666666667 | 0.164639775 | 5.65731E+13 |
| 72 | | 2019 | 0.142857 | 0.666666667 | 0.12316918 | 1.04947E+14 |
| 73 | JPFA | 2017 | 0.593407 | 0.8 | 0.052530553 | 1.48018E+13 |
| 74 | | 2018 | 0.626374 | 0.8 | 0.097803553 | 2.51919E+13 |
| 75 | | 2019 | 0.615385 | 0.8 | 0.074800728 | 1.80003E+13 |
| 76 | MAIN | 2017 | 0.274725 | 0.8 | 0.011958594 | 2,619,630,000,001 |
| 77 | | 2018 | 0.274725 | 0.8 | 0.065557444 | 3,123,405,000,001 |
| 78 | | 2019 | 0.340659 | 0.8 | 0.032789628 | 2,250,195,000,001 |

Lampiran 2

STATISTIK DESKRIPTIF

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|-------------|----------|------------|----------------|
| Kinerja Keuangan | 78 | .00 | 168.59 | 2.9067 | 19.20517 |
| Nilai Perusahaan | 78 | 862793250.7 | 1.05E+14 | 1.2155E+13 | 2.31690E+13 |
| CSR | 78 | .08 | .67 | .2597 | .16833 |
| GCG | 78 | .50 | 1.17 | .6508 | .12741 |
| Valid N (listwise) | 78 | | | | |

Lampiran 3

PENGUJIAN NORMALITAS

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 78 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .40697799 |
| Most Extreme Differences | Absolute | .086 |
| | Positive | .050 |
| | Negative | -.086 |
| Test Statistic | | .086 |
| 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.

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 78 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .79072306 |
| Most Extreme Differences | Absolute | .099 |
| | Positive | .099 |
| | Negative | -.093 |
| Test Statistic | | .099 |
| Asymp. Sig. (2-tailed) | | .057 ^c |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Lampiran 4

PENGUJIAN HETEROSKEDASTISITAS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .071 | .016 | | 4.533 | .000 |
| | CSR | -.021 | .021 | -.115 | -1.018 | .312 |
| | GCG | -.047 | .025 | -.208 | -1.846 | .069 |

a. Dependent Variable: Abs_Res

Lampiran 5

PENGUJIAN MULTIKOLINEARITAS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .083 | .026 | | 3.212 | .002 | | |
| | CSR | .007 | .034 | .023 | .200 | .842 | .987 | 1.013 |
| | GCG | -.041 | .042 | -.115 | -.993 | .324 | .987 | 1.013 |

a. Dependent Variable: Kinerja Keuangan

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 2.200E+13 | 1.019E+13 | | 2.160 | .034 | | |
| | CSR | 6.906E+13 | 1.340E+13 | .502 | 5.153 | .000 | .987 | 1.013 |
| | GCG | -4.700E+13 | 1.643E+13 | -.279 | -2.861 | .005 | .987 | 1.013 |

a. Dependent Variable: Nilai Perusahaan

Lampiran 6

PENGUJIAN ANALISIS KOEFISIEN REGRESI DAN PERSAMAAN REGRESI

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | | Correlations | | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|---------------------------------|-------------|--------------|---------|-------|
| | | B | Std. Error | Beta | | | Lower Bound | Upper Bound | Zero-order | Partial | Part |
| 1 | (Constant) | .083 | .026 | | 3.212 | .002 | .031 | .134 | | | |
| | CSR | .007 | .034 | .023 | .200 | .842 | -.061 | .074 | .010 | .023 | .023 |
| | GCG | -.041 | .042 | -.115 | -.993 | .324 | -.124 | .042 | -.112 | -.114 | -.114 |

a. Dependent Variable: Kinerja Keuangan

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | | Correlations | | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|---------------------------------|-------------|--------------|---------|-------|
| | | B | Std. Error | Beta | | | Lower Bound | Upper Bound | Zero-order | Partial | Part |
| 1 | (Constant) | 2.200E+13 | 1.019E+13 | | 2.160 | .034 | 1.708E+12 | 4.229E+13 | | | |
| | CSR | 6.906E+13 | 1.340E+13 | .502 | 5.153 | .000 | 4.236E+13 | 9.576E+13 | .470 | .511 | .499 |
| | GCG | -4.700E+13 | 1.643E+13 | -.279 | -2.861 | .005 | -7.973E+13 | -1.427E+13 | -.222 | -.314 | -.277 |

a. Dependent Variable: Nilai Perusahaan

Lampiran 7

PENGUJIAN ANALISIS DETERMINASI (R²)

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | R Square Change | Change Statistics | | | Sig. F Change |
|-------|-------------------|----------|-------------------|----------------------------|-----------------|-------------------|-----|-----|---------------|
| | | | | | | F Change | df1 | df2 | |
| 1 | .114 ^a | .013 | -.013 | .04982 | .013 | .497 | 2 | 75 | .610 |

a. Predictors: (Constant), GCG, CSR

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | R Square Change | Change Statistics | | | Sig. F Change |
|-------|-------------------|----------|-------------------|----------------------------|-----------------|-------------------|-----|-----|---------------|
| | | | | | | F Change | df1 | df2 | |
| 1 | .546 ^a | .298 | .279 | 1.96706E+13 | .298 | 15.912 | 2 | 75 | .000 |

a. Predictors: (Constant), GCG, CSR

Lampiran 8

PENGUJIAN ANALISIS DETERMINASI (R²)

Correlations

| | | Kinerja Keuangan | CSR | GCG |
|---------------------|------------------|------------------|-------|-------|
| Pearson Correlation | Kinerja Keuangan | 1.000 | .010 | -.112 |
| | CSR | .010 | 1.000 | .113 |
| | GCG | -.112 | .113 | 1.000 |
| Sig. (1-tailed) | Kinerja Keuangan | . | .465 | .164 |
| | CSR | .465 | . | .163 |
| | GCG | .164 | .163 | . |
| N | Kinerja Keuangan | 78 | 78 | 78 |
| | CSR | 78 | 78 | 78 |
| | GCG | 78 | 78 | 78 |

Correlations

| | | Nilai Perusahaan | CSR | GCG |
|---------------------|------------------|------------------|-------|-------|
| Pearson Correlation | Nilai Perusahaan | 1.000 | .470 | -.222 |
| | CSR | .470 | 1.000 | .113 |
| | GCG | -.222 | .113 | 1.000 |
| Sig. (1-tailed) | Nilai Perusahaan | . | .000 | .025 |
| | CSR | .000 | . | .163 |
| | GCG | .025 | .163 | . |
| N | Nilai Perusahaan | 78 | 78 | 78 |
| | CSR | 78 | 78 | 78 |
| | GCG | 78 | 78 | 78 |

Lampiran 9

PENGUJIAN STATISTIK t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | | Correlations | | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|---------------------------------|-------------|--------------|---------|-------|
| | | B | Std. Error | Beta | | | Lower Bound | Upper Bound | Zero-order | Partial | Part |
| 1 | (Constant) | .083 | .026 | | 3.212 | .002 | .031 | .134 | | | |
| | CSR | .007 | .034 | .023 | .200 | .842 | -.061 | .074 | .010 | .023 | .023 |
| | GCG | -.041 | .042 | -.115 | -.993 | .324 | -.124 | .042 | -.112 | -.114 | -.114 |

a. Dependent Variable: Kinerja Keuangan

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | | Correlations | | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|---------------------------------|-------------|--------------|---------|-------|
| | | B | Std. Error | Beta | | | Lower Bound | Upper Bound | Zero-order | Partial | Part |
| 1 | (Constant) | 2.200E+13 | 1.019E+13 | | 2.160 | .034 | 1.708E+12 | 4.229E+13 | | | |
| | CSR | 6.906E+13 | 1.340E+13 | .502 | 5.153 | .000 | 4.236E+13 | 9.576E+13 | .470 | .511 | .499 |
| | GCG | -4.700E+13 | 1.643E+13 | -.279 | -2.861 | .005 | -7.973E+13 | -1.427E+13 | -.222 | -.314 | -.277 |

a. Dependent Variable: Nilai Perusahaan

Lampiran 10

PENGUJIAN STATISTK

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 1.231E+28 | 2 | 6.157E+27 | 15.912 | .000 ^b |
| | Residual | 2.902E+28 | 75 | 3.869E+26 | | |
| | Total | 4.133E+28 | 77 | | | |

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), GCG, CSR