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LAMPIRAN

Lampiran 1: Tabulasi Data Variabel Independen

Tahun	Nama Perusahaan	GI (X1)	CED (X2)	Biaya Lingkungan (X3)
2017	Akasha international	0.5	0.388888889	0.010799644
	Indofood Sukses Makmur Tbk	0.75	0.666666667	0.073359904
	Indofood Cbpsukses Makmur Tbk	1	0.611111111	0.04773498
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1	0.500000000	0.00142217
	Gudang Garam Tbk	1	0.611111111	0.01251024
	Kimia Farma Tbk	1	0.555555556	0.006487724
	Pyridam Tbk	0.75	0.333333333	0.007716697
	Industri Jamu Dan Farmasi Sido Muncul Tbk	1	0.611111111	0.001873364
	Kino Indonesia Tbk	0.75	0.555555556	0.008187272
	Indocement Tunggul Prakarsa Tbk	1	0.722222222	0.019625576
	Semen Indonesia Tbk	0.75	0.555555556	0.008019766
	Waskita Beton Precast Tbk	0.5	0.611111111	0.006337908
	Wijaya Karya Beton Tbk	0.75	0.611111111	0.001366974
	Surya Toto Indonesia Tbk	1	0.666666667	0.004595925
	Steel Pipe Industry Of Indonesia Tbk	0.5	0.333333333	0.024308369
	Emdeki Utama Tbk	0.5	0.333333333	0.00623085
	Indo Acidatama Tbk	0.5	0.222222222	0.01130035
	Argha Karya Prima Industry Tbk	0.5	0.222222222	0.059959021
	Champion Pacific Indonesia Tbk	0.75	0.222222222	0.017362631
	Impack Pratama Industri Tbk	1	0.666666667	0.018227923
	Indopoly Swakarsa Tbk	0.5	0.277777778	0.035051998
	Fajar Surya Wisesa Tbk	0.75	0.666666667	0.002349513
	Kedawung Setia Industrial Tbk	0.75	0.222222222	0.004350019

	Astra International Tbk	0.75	0.722222222	0.005402256
	Astra International Tbk	1	0.444444444	0.001022255
	Indo Karsa Tbk	0.75	0.722222222	0.010926821
	Star Petrochem Tbk	0.5	0.277777778	0.059778942
	Sat Nusapersada Tbk	0.75	0.277777778	0.005556731
	Jembo Cable Company Tbk	0.75	0.555555556	0.004198919
	PT adaro energy	0.75	0.500000000	0.005172726
	Pt baramulti sukses sarana	1	0.611111111	0.013658862
	Pt Bayan Resources	1	0.666666667	0.00350527
	Pt Dian Swastatika Sentosa	0.5	0.222222222	0.005969437
	Pt Bukit Asam	0.75	0.666666667	0.001429706
	Pt Tbs Energi Utama	0.75	0.500000000	0.005688804
	Pt Merdeka Copper Gold	1	0.777777778	0.008727005
	Pt Cita Mineral Investindo	1	0.444444444	0.019268356
	PT Samindo resources tbk	0.75	0.555555556	0.010207881
	Pt Aneka Tambang	1	0.500000000	0.010109388
	Bank Central Asia Tbk	1	0.666666667	0.072930092
	Bank Bukopin Tbk	1	0.611111111	0.011088196
	Bank Mestika Dharma Tbk	0.75	0.666666667	0.00244474
	Bank Negara Indonesia (Persero) Tbk	1	0.611111111	0.007913898
	Bank Rakyat Indonesia (Persero) Tbk	1	0.666666667	0.024932458
	Bank Tabungan Negara (Persero) Tbk	0.75	0.611111111	0.001700495
	Bank Danamon Indonesia TBK	0.75	0.611111111	0.001358123
	Bank Mandiri (Persero) Tbk	1	0.666666667	0.005730652
	Bank Cimbniaga Tbk	0.75	0.500000000	0.002989379
	Bank Maybank Tbk	0.75	0.666666667	0.002549845

	Bank Mayapada	0.75	0.666666667	0.00136218
	Bank Mega	1	0.666666667	0.002999901
	Bank Panin	0.5	0.333333333	0.001921009
2018	Akasha international	0.5	0.555555556	0.007798633
	Indofood Sukses Makmur Tbk	0.75	0.722222222	0.061780307
	Indofood Cbpsukses Makmur Tbk	1	0.777777778	0.067609176
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1	0.666666667	0.001433108
	Gudang Garam Tbk	1	0.611111111	0.003850191
	Kimia Farma Tbk	1	0.666666667	0.002441227
	Pyridam Tbk	0.75	0.500000000	0.008878421
	Industri Jamu Dan Farmasi Sido Muncul Tbk	1	0.666666667	0.007493044
	Kino Indonesia Tbk	1	0.611111111	0.001396302
	Indocement Tunggal Prakarsa Tbk	1	0.666666667	0.018325615
	Semen Indonesia Tbk	0.75	0.555555556	0.007697017
	Waskita Beton Precast Tbk	0.5	0.555555556	0.003397532
	Wijaya Karya Beton Tbk	0.75	0.611111111	0.001171988
	Surya Toto Indonesia Tbk	1	0.666666667	0.00282671
	Steel Pipe Industry Of Indonesia Tbk	0.5	0.333333333	0.004449045
	Emdeki Utama Tbk	0.5	0.277777778	0.003429197
	Indo Acidatama Tbk	0.75	0.222222222	0.016780649
	Argha Karya Prima Industry Tbk	0.5	0.277777778	0.018680899
	Champion Pacific Indonesia Tbk	0.75	0.277777778	0.003032206
	Impack Pratama Industri Tbk	1	0.666666667	0.013882334
	Indopoly Swakarsa Tbk	0.5	0.277777778	0.016050244
	Fajar Surya Wisesa Tbk	1	0.666666667	0.003924541
	Kedawung Setia Industrial Tbk	0.75	0.222222222	0.002084367

	Astra International Tbk	0.75	0.722222222	0.016149126
	Astra International Tbk	1	0.444444444	0.001554866
	Indo Karsa Tbk	0.75	0.722222222	0.00789643
	Star Petrochem Tbk	0.5	0.277777778	0.074606721
	Sat Nusapersada Tbk	0.75	0.277777778	0.002963318
	Jembo Cable Company Tbk	0.75	0.555555556	0.008481709
	PT adaro energy	1	0.444444444	0.009096899
	Pt baramulti sukses sarana	1	0.666666667	0.00335766
	Pt Bayan Resources	1	0.722222222	0.0030459
	Pt Dian Swastatika Sentosa	0.5	0.222222222	0.003471424
	Pt Bukit Asam	1	0.666666667	0.003529895
	Pt Tbs Energi Utama	1	0.611111111	0.003841919
	Pt Merdeka Copper Gold	1	0.777777778	0.002074477
	Pt Cita Mineral Investindo	1	0.555555556	0.002050727
	PT Samindo resources tbk	0.75	0.555555556	0.001879265
	Pt Aneka Tambang	1	0.500000000	0.07020412
	Bank Central Asia Tbk	1	0.666666667	0.054070457
	Bank Bukopin Tbk	1	0.611111111	0.005010681
	Bank Mestika Dharma Tbk	1	0.666666667	0.003753819
	Bank Negara Indonesia (Persero) Tbk	1	0.611111111	0.007671601
	Bank Rakyat Indonesia (Persero) Tbk	1	0.666666667	0.030978822
	Bank Tabungan Negara (Persero) Tbk	1	0.611111111	0.00184478
	Bank Danamon Indonesia TBK	0.75	0.611111111	0.001945402
	Bank Mandiri (Persero) Tbk	1	0.666666667	0.004582697
	Bank Cimbniaga Tbk	0.75	0.500000000	0.001955532
	Bank Maybank Tbk	0.75	0.666666667	0.003052982

	Bank Mayapada	0.75	0.666666667	0.002057557
	Bank Mega	1	0.666666667	0.001606906
	Bank Panin	0.5	0.333333333	0.001530555
2019	Akasha international	0.75	0.555555556	0.004925168
	Indofood Sukses Makmur Tbk	0.75	0.666666667	0.063066543
	Indofood Cbpsukses Makmur Tbk	1	0.777777778	0.061482432
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1	0.666666667	0.002903384
	Gudang Garam Tbk	1	0.611111111	0.004439052
	Kimia Farma Tbk	1	0.666666667	0.008016347
	Pyridam Tbk	0.75	0.500000000	0.008562819
	Industri Jamu Dan Farmasi Sido Muncul Tbk	1	0.666666667	0.007180982
	Kino Indonesia Tbk	1	0.611111111	0.000649531
	Indocement Tunggal Prakarsa Tbk	1	0.666666667	0.0116057
	Semen Indonesia Tbk	0.75	0.500000000	0.022578006
	Waskita Beton Precast Tbk	0.75	0.500000000	0.003370713
	Wijaya Karya Beton Tbk	0.75	0.666666667	0.001463852
	Surya Toto Indonesia Tbk	1	0.666666667	0.007017922
	Steel Pipe Industry Of Indonesia Tbk	0.5	0.333333333	0.001178237
	Emdeki Utama Tbk	0.5	0.277777778	0.003961263
	Indo Acidatama Tbk	0.5	0.222222222	0.017511447
	Argha Karya Prima Industry Tbk	0.5	0.277777778	0.018394265
	Champion Pacific Indonesia Tbk	0.75	0.277777778	0.007447544
	Impack Pratama Industri Tbk	1	0.666666667	0.015113886
	Indopoly Swakarsa Tbk	0.5	0.277777778	0.026310819
	Fajar Surya Wisesa Tbk	1	0.666666667	0.005132543
	Kedawung Setia Industrial Tbk	0.75	0.222222222	0.015602838

	Astra International Tbk	0.75	0.722222222	0.013820427
	Astra International Tbk	1	0.444444444	0.001351951
	Indo Karsa Tbk	0.75	0.722222222	0.011015958
	Star Petrochem Tbk	0.75	0.277777778	0.025626986
	Sat Nusapersada Tbk	0.75	0.333333333	0.007726478
	Jembo Cable Company Tbk	0.75	0.611111111	0.003414114
	PT adaro energy	1	0.444444444	0.010143744
	Pt baramulti sukses sarana	1	0.666666667	0.004719061
	Pt Bayan Resources	1	0.722222222	0.00639484
	Pt Dian Swastatika Sentosa	0.5	0.222222222	0.005122368
	Pt Bukit Asam	0.75	0.666666667	0.003301545
	Pt Tbs Energi Utama	1	0.611111111	0.006903264
	Pt Merdeka Copper Gold	1	0.777777778	0.002823777
	Pt Cita Mineral Investindo	1	0.666666667	0.003109458
	PT Samindo resources tbk	0.75	0.611111111	0.002146498
	Pt Aneka Tambang	1	0.500000000	0.054640562
	Bank Central Asia Tbk	1	0.666666667	0.042989593
	Bank Bukopin Tbk	1	0.611111111	0.004622696
	Bank Mestika Dharma Tbk	1	0.666666667	0.003913986
	Bank Negara Indonesia (Persero) Tbk	1	0.666666667	0.009310034
	Bank Rakyat Indonesia (Persero) Tbk	1	0.666666667	0.052367279
	Bank Tabungan Negara (Persero) Tbk	1	0.611111111	0.009280188
	Bank Danamon Indonesia TBK	0.75	0.611111111	0.001796042
	Bank Mandiri (Persero) Tbk	1	0.666666667	0.005908719
	Bank Cimbniaga Tbk	0.75	0.500000000	0.000883354
	Bank Maybank Tbk	0.75	0.666666667	0.002008119

	Bank Mayapada	0.75	0.666666667	0.002082884
	Bank Mega	1	0.666666667	0.001323192
	Bank Panin	0.5	0.333333333	0.001463049
2020	Akasha international	1	0.555555556	0.001885278
	Indofood Sukses Makmur Tbk	0.75	0.666666667	0.06089551
	Indofood Cbpsukses Makmur Tbk	1	0.777777778	0.065164949
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1	0.722222222	0.001182145
	Gudang Garam Tbk	1	0.722222222	0.002615157
	Kimia Farma Tbk	1	0.666666667	0.008503883
	Pyridam Tbk	0.75	0.666666667	0.015833977
	Industri Jamu Dan Farmasi Sido Muncul Tbk	1	0.722222222	0.001927162
	Kino Indonesia Tbk	1	0.611111111	0.008212121
	Indocement Tunggal Prakarsa Tbk	1	0.722222222	0.034173169
	Semen Indonesia Tbk	0.75	0.611111111	0.014898001
	Waskita Beton Precast Tbk	0.75	0.555555556	0.000793037
	Wijaya Karya Beton Tbk	0.75	0.666666667	0.007610624
	Surya Toto Indonesia Tbk	1	0.666666667	0.003983435
	Steel Pipe Industry Of Indonesia Tbk	0.5	0.333333333	0.005061851
	Emdeki Utama Tbk	0.5	0.277777778	0.005066848
	Indo Acidatama Tbk	1	0.444444444	0.011249054
	Argha Karya Prima Industry Tbk	0.5	0.277777778	0.002862969
	Champion Pacific Indonesia Tbk	0.75	0.277777778	0.005666127
	Impack Pratama Industri Tbk	1	0.666666667	0.027426698
	Indopoly Swakarsa Tbk	0.5	0.277777778	0.008355598
	Fajar Surya Wisesa Tbk	1	0.666666667	0.002547417
	Kedawung Setia Industrial Tbk	0.75	0.222222222	0.001994075

	Astra International Tbk	1	0.722222222	0.058834447
	Astra International Tbk	0.5	0.444444444	0.00169347
	Indo Karsa Tbk	0.75	0.722222222	0.003497523
	Star Petrochem Tbk	0.75	0.277777778	0.020445088
	Sat Nusapersada Tbk	0.75	0.333333333	0.009898043
	Jembo Cable Company Tbk	0.75	0.611111111	0.018279284
	PT adaro energy	1	0.555555556	0.005580583
	Pt baramulti sukses sarana	1	0.666666667	0.013294036
	Pt Bayan Resources	1	0.722222222	0.007721057
	Pt Dian Swastatika Sentosa	0.5	0.222222222	0.008351037
	Pt Bukit Asam	1	0.666666667	0.069024034
	Pt Tbs Energi Utama	1	0.611111111	0.005601829
	Pt Merdeka Copper Gold	1	0.666666667	0.003611282
	Pt Cita Mineral Investindo	1	0.722222222	0.003846517
	PT Samindo resources tbk	0.75	0.611111111	0.001236901
	Pt Aneka Tambang	1	0.666666667	0.096655748
	Bank Central Asia Tbk	1	0.666666667	0.006041159
	Bank Bukopin Tbk	1	0.722222222	0.000905433
	Bank Mestika Dharma Tbk	1	0.666666667	0.002301093
	Bank Negara Indonesia (Persero) Tbk	1	0.777777778	0.004725029
	Bank Rakyat Indonesia (Persero) Tbk	1	0.722222222	0.015974481
	Bank Tabungan Negara (Persero) Tbk	1	0.666666667	0.006740067
	Bank Danamon Indonesia TBK	0.75	0.611111111	0.033730159
	Bank Mandiri (Persero) Tbk	1	0.722222222	0.007024012
	Bank Cimbniaga Tbk	0.75	0.500000000	0.0095
	Bank Maybank Tbk	0.75	0.666666667	0.011450249

	Bank Mayapada	0.75	0.666666667	0.018702076
	Bank Mega	1	0.666666667	0.012162273
	Bank Panin	0.5	0.333333333	0.003516575
2021	Akasha international	0.75	0.666666667	0.000846651
	Indofood Sukses Makmur Tbk	0.75	0.777777778	0.086256217
	Indofood Cbpsukses Makmur Tbk	1	0.777777778	0.034402949
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1	0.777777778	0.001179581
	Gudang Garam Tbk	1	0.722222222	0.003987221
	Kimia Farma Tbk	1	0.666666667	0.003142844
	Pyridam Tbk	1	0.722222222	0.067348744
	Industri Jamu Dan Farmasi Sido Muncul Tbk	1	0.833333333	0.002775799
	Kino Indonesia Tbk	1	0.611111111	0.007858526
	Indocement Tunggul Prakarsa Tbk	1	0.833333333	0.002739732
	Semen Indonesia Tbk	1	0.666666667	0.018454475
	Waskita Beton Precast Tbk	0.75	0.666666667	0.00081478
	Wijaya Karya Beton Tbk	0.75	0.611111111	0.005406901
	Surya Toto Indonesia Tbk	0.75	0.722222222	0.011624068
	Steel Pipe Industry Of Indonesia Tbk	0.75	0.333333333	0.002016204
	Emdeki Utama Tbk	0.75	0.333333333	0.006155023
	Indo Acidatama Tbk	0.75	0.444444444	0.018667569
	Argha Karya Prima Industry Tbk	0.5	0.333333333	0.00662918
	Champion Pacific Indonesia Tbk	0.75	0.333333333	0.00215656
	Impack Pratama Industri Tbk	1	0.777777778	0.024704525
	Indopoly Swakarsa Tbk	0.75	0.277777778	0.010084267
	Fajar Surya Wisesa Tbk	1	0.722222222	0.001951454
	Kedawung Setia Industrial Tbk	0.75	0.388888889	0.001996297

	Astra International Tbk	1	0.833333333	0.057387602
	Astra International Tbk	0.75	0.444444444	0.001156515
	Indo Karsa Tbk	0.75	0.777777778	0.00286049
	Star Petrochem Tbk	1	0.611111111	0.017742179
	Sat Nusapersada Tbk	0.5	0.333333333	0.003045784
	Jembo Cable Company Tbk	0.75	0.722222222	0.007728539
	PT adaro energy	1	0.611111111	0.001986507
	Pt baramulti sukses sarana	1	0.777777778	0.004566911
	Pt Bayan Resources	1	0.833333333	0.05336359
	Pt Dian Swastatika Sentosa	0.5	0.388888889	0.013324726
	Pt Bukit Asam	1	0.722222222	0.021152466
	Pt Tbs Energi Utama	1	0.611111111	0.005023016
	Pt Merdeka Copper Gold	1	0.611111111	0.003775313
	Pt Cita Mineral Investindo	1	0.777777778	0.002903119
	PT Samindo resources tbk	1	0.611111111	0.001170493
	Pt Aneka Tambang	1	0.722222222	0.049892473
	Bank Central Asia Tbk	1	0.722222222	0.029777203
	Bank Bukopin Tbk	1	0.722222222	0.001085881
	Bank Mestika Dharma Tbk	1	0.666666667	0.0018284
	Bank Negara Indonesia (Persero) Tbk	1	0.777777778	0.01336879
	Bank Rakyat Indonesia (Persero) Tbk	1	0.722222222	0.0243992
	Bank Tabungan Negara (Persero) Tbk	0.75	0.666666667	0.011509843
	Bank Danamon Indonesia TBK	0.75	0.611111111	0.015893198
	Bank Mandiri (Persero) Tbk	1	0.722222222	0.004459801
	Bank Cimbniaga Tbk	0.75	0.500000000	0.005119048
	Bank Maybank Tbk	0.75	0.666666667	0.008206837

	Bank Mayapada	1	0.666666667	0.022208625
	Bank Mega	1	0.722222222	0.001375232
	Bank Panin	0.5	0.333333333	0.005158859

Lampiran 2: Tabulasi Data Variabel Dependen, Moderasi dan Variabel Kontrol

2017	Akasha international	(Tobins q)	TI (M)	ROA (K)	SP (K)
	Indofood Sukses Makmur Tbk	1.117881	1	0.0455134	27.45694864
	Indofood Cbpsukses Makmur Tbk	1.229635	1	0.0474016	32.10767006
	Ultra Jaya Milk Industry & Tradingcompany Tbk	3.639720	1	0.1200697	31.08479558
	Gudang Garam Tbk	3.073104	1	0.1355618	29.27716504
	Kimia Farma Tbk	2.783269	1	0.1161422	31.83212417
	Pyridam Tbk	3.037890	1	0.0536054	29.43867838
	Industri Jamu Dan Farmasi Sido Muncul Tbk	0.931461	1	0.0446680	25.7957105
	Kino Indonesia Tbk	2.671566	1	0.1690201	28.78102273
	Indocement Tunggal Prakarsa Tbk	1.318305	1	0.0341045	28.80585195
	Semen Indonesia Tbk	2.948696	1	0.0644346	30.99360503
	Waskita Beton Precast Tbk	1.584406	1	0.0330352	31.52424145
	Wijaya Karya Beton Tbk	1.230483	1	0.0670483	30.33369346
	Surya Toto Indonesia Tbk	1.227759	1	0.0476974	29.58659529
	Steel Pipe Industry Of Indonesia Tbk	1.890422	1	0.0986863	28.67005706
	Emdeki Utama Tbk	0.676575	1	0.0013780	29.46669619
	Indo Acidatama Tbk	0.700216	1	0.0540123	27.48882486
	Argha Karya Prima Industry Tbk	0.824573	1	0.0271148	27.20442397
	Champion Pacific Indonesia Tbk	0.769203	1	0.0048601	28.64092088
	Impack Pratama Industri Tbk	0.854873	1	0.1013864	26.96358572
	Indopoly Swakarsa Tbk	2.734229	1	0.0380280	28.46161321

	Fajar Surya Wisesa Tbk	0.827438	1	0.0092262	28.75990118
	Kedawung Setia Industrial Tbk	2.077097	1	0.0635939	29.86852266
	Astra International Tbk	0.802159	1	0.0519202	27.91491502
	Astra International Tbk	1.607769	1	0.0638635	33.32018391
	Indo Karsa Tbk	0.943747	1	0.0373523	30.32309836
	Star Petrochem Tbk	1.090953	1	0.0733186	29.04893491
	Sat Nusapersada Tbk	0.975465	1	0.0006803	27.14440831
	Jembo Cable Company Tbk	0.655538	1	0.0732699	27.5380445
	PT adaro energy	1.084668	1	0.0432338	28.28750431
	Pt baramulti sukses sarana	1.043461	1	0.0709255	32.15707254
	Pt Bayan Resources	2.215159	1	0.3941084	28.67807823
	Pt Dian Swastatika Sentosa	3.351778	1	0.3598189	30.12020339
	Pt Bukit Asam	0.508093	1	0.0309578	31.24493139
	Pt Tbs Energi Utama	1.661323	1	0.2035906	30.72149441
	Pt Merdeka Copper Gold	1.331204	1	0.0615454	29.18348972
	Pt Cita Mineral Investindo	5.287952	1	0.3401736	28.17213846
	PT Samindo resources tbk	1.552125	1	0.0178035	28.61618471
	Pt Aneka Tambang	1.083504	1	0.0902671	28.24347095
	Bank Central Asia Tbk	0.884349	1	0.0045481	31.03269417
	Bank Bukopin Tbk	1.539191	0	0.0310668	34.25152046
	Bank Mestika Dharma Tbk	0.989855	0	0.0012709	32.29863074
	Bank Negara Indonesia (Persero) Tbk	2.191388	0	0.0223590	30.10065317
	Bank Rakyat Indonesia (Persero) Tbk	1.083711	0	0.0191962	34.1953421
	Bank Tabungan Negara (Persesro) Tbk	1.249210	0	0.0257193	34.65873261
	Bank Danamon Indonesia TBK	1.199840	0	0.0230805	32.50751325
	Bank Mandiri (Persero) Tbk	1.154479	0	0.0206530	32.81424796

	Bank Cimbniaga Tbk	1.121507	0	0.0183513	34.65629348
	Bank Maybank Tbk	0.988647	0	0.0111814	33.21566506
	Bank Mayapada	0.996224	0	0.0104127	32.7857769
	Bank Mega	1.164425	0	0.0090361	31.94511106
	Bank Panin	1.123869	0	0.0157970	32.04135577
2018	Akasha international	0.470315	0	0.0550621	30.907083
	Indofood Sukses Makmur Tbk	1.068981	1	0.0600925	27.50463442
	Indofood Cbpsukses Makmur Tbk	1.203734	1	0.0431551	32.20095576
	Ultra Jaya Milk Industry & Tradingcompany Tbk	3.885307	1	0.1331445	31.16812237
	Gudang Garam Tbk	2.947905	1	0.1255940	29.34587632
	Kimia Farma Tbk	2.675445	1	0.1127661	31.8665356
	Pyridam Tbk	2.171611	1	0.0519592	29.87813864
	Industri Jamu Dan Farmasi Sido Muncul Tbk	0.904859	1	0.0451598	25.95467922
	Kino Indonesia Tbk	3.876369	1	0.1988984	28.83628149
	Indocement Tunggal Prakarsa Tbk	1.504738	1	0.0498430	28.90977592
	Semen Indonesia Tbk	2.608432	1	0.0412371	30.95566137
	Waskita Beton Precast Tbk	1.700955	1	0.0606318	31.55859923
	Wijaya Karya Beton Tbk	1.133322	1	0.0724901	30.35378842
	Surya Toto Indonesia Tbk	1.015786	1	0.0547585	29.81502288
	Steel Pipe Industry Of Indonesia Tbk	1.573633	1	0.1196681	28.69473826
	Emdeki Utama Tbk	0.644015	1	0.0075055	29.50191057
	Indo Acidatama Tbk	0.837745	1	0.0366582	27.54116752
	Argha Karya Prima Industry Tbk	0.856536	1	0.0564012	27.25527578
	Champion Pacific Indonesia Tbk	0.815194	1	0.0209212	28.75283222
	Impack Pratama Industri Tbk	0.777118	1	0.0607302	27.06924951
	Indopoly Swakarsa Tbk	2.337975	1	0.0364698	28.49399503

	Fajar Surya Wisesa Tbk	0.591310	1	0.0167902	29.00750501
	Kedawung Setia Industrial Tbk	2.365899	1	0.1278087	30.02574035
	Astra International Tbk	0.892073	1	0.0551682	27.96134305
	Astra International Tbk	1.460137	1	0.0628730	33.4737275
	Indo Karsa Tbk	0.737022	1	0.0384518	30.39668894
	Star Petrochem Tbk	0.950760	1	0.0620768	29.02202626
	Sat Nusapersada Tbk	0.872467	1	0.0017409	27.14644137
	Jembo Cable Company Tbk	1.294610	1	0.0419640	29.00214933
	PT adaro energy	1.141469	1	0.0420644	28.37398175
	Pt baramulti sukses sarana	0.792376	1	0.0594933	32.20296894
	Pt Bayan Resources	2.210225	1	0.2834813	28.84232878
	Pt Dian Swastatika Sentosa	4.612674	1	0.4372795	30.38892982
	Pt Bukit Asam	0.777372	1	0.0265450	31.46830247
	Pt Tbs Energi Utama	2.201920	1	0.2078335	30.81625465
	Pt Merdeka Copper Gold	1.068256	1	0.0757109	29.55902908
	Pt Cita Mineral Investindo	1.804497	1	0.0661558	30.02251961
	PT Samindo resources tbk	2.438690	1	0.1790259	28.81537308
	Pt Aneka Tambang	1.358854	1	0.2053371	28.36009877
	Bank Central Asia Tbk	0.997992	1	0.0508148	31.10284315
	Bank Bukopin Tbk	1.593216	0	0.0313476	34.3461475
	Bank Mestika Dharma Tbk	0.965244	0	0.0019823	32.19165328
	Bank Negara Indonesia (Persero) Tbk	0.791330	0	0.0219847	30.12365442
	Bank Rakyat Indonesia (Persero) Tbk	1.033113	0	0.0185699	34.32629084
	Bank Tabungan Negara (Persesro) Tbk	1.205236	0	0.0249450	34.79875188
	Bank Danamon Indonesia TBK	0.948591	0	0.0091632	33.35603067
	Bank Mandiri (Persero) Tbk	1.162904	0	0.0189911	32.86085721

	Bank Cimbniaga Tbk	1.069759	0	0.0208068	34.72297294
	Bank Maybank Tbk	0.937832	0	0.0130535	33.21745108
	Bank Mayapada	0.947106	0	0.0123615	32.81017682
	Bank Mega	1.385887	0	0.0050293	32.09660611
	Bank Panin	1.242825	0	0.0190939	32.05900056
2019	Akasha international	0.462400	0	0.4081535	30.97221103
	Indofood Sukses Makmur Tbk	1.058982	1	0.1019669	27.43546233
	Indofood Cbpsukses Makmur Tbk	1.018428	1	0.0510270	32.19743549
	Ultra Jaya Milk Industry & Tradingcompany Tbk	3.670137	1	0.1301699	31.28710136
	Gudang Garam Tbk	3.081403	1	0.1563576	29.51936601
	Kimia Farma Tbk	1.649049	1	0.1383481	31.99599408
	Pyridam Tbk	0.974368	1	0.0006933	30.54080746
	Industri Jamu Dan Farmasi Sido Muncul Tbk	0.901564	1	0.0489696	25.97441822
	Kino Indonesia Tbk	5.499099	1	0.2283608	28.89427119
	Indocement Tunggal Prakarsa Tbk	1.467898	1	0.1147525	29.17768215
	Semen Indonesia Tbk	2.694616	1	0.0662374	30.9527423
	Waskita Beton Precast Tbk	1.442145	1	0.0299742	32.01063318
	Wijaya Karya Beton Tbk	0.992522	1	0.0499191	30.4128868
	Surya Toto Indonesia Tbk	1.040000	1	0.0495601	29.96683739
	Steel Pipe Industry Of Indonesia Tbk	1.373202	1	0.0481751	28.70207959
	Emdeki Utama Tbk	0.723490	1	0.0289040	29.49114101
	Indo Acidatama Tbk	0.641806	1	0.0351344	27.55175602
	Argha Karya Prima Industry Tbk	0.864946	1	0.0549622	27.38159391
	Champion Pacific Indonesia Tbk	0.666751	1	0.0195784	28.6523131
	Impack Pratama Industri Tbk	0.665839	1	0.0703762	27.14909874
	Indopoly Swakarsa Tbk	2.466090	1	0.0414618	28.54776495

	Fajar Surya Wisesa Tbk	0.570476	1	0.0155745	28.95628504
	Kedawung Setia Industrial Tbk	2.338091	1	0.0906042	30.00611225
	Astra International Tbk	0.908982	1	0.0511234	27.85708041
	Astra International Tbk	1.265900	1	0.0616750	33.49453297
	Indo Karsa Tbk	0.645719	1	0.0461842	30.40459117
	Star Petrochem Tbk	1.492948	1	0.0049885	28.96326499
	Sat Nusapersada Tbk	1.421483	1	0.0033650	27.08597147
	Jembo Cable Company Tbk	0.688635	1	0.0558989	28.44527768
	PT adaro energy	1.093993	1	0.0542770	28.26693635
	Pt baramulti sukses sarana	0.918800	1	0.0560045	32.24653235
	Pt Bayan Resources	1.677466	1	0.1216186	28.88650165
	Pt Dian Swastatika Sentosa	3.477727	1	0.1747945	30.5154062
	Pt Bukit Asam	0.764876	1	0.0134983	31.58353326
	Pt Tbs Energi Utama	1.344169	1	0.1554479	30.89288179
	Pt Merdeka Copper Gold	0.908151	1	0.0418332	29.81538179
	Pt Cita Mineral Investindo	2.208138	1	0.0744530	30.22015264
	PT Samindo resources tbk	2.006032	1	0.1332603	28.9820271
	Pt Aneka Tambang	1.510576	1	0.1627674	28.43863226
	Bank Central Asia Tbk	1.067979	1	0.0641996	31.03869448
	Bank Bukopin Tbk	1.707229	0	0.0310828	34.45430506
	Bank Mestika Dharma Tbk	0.941449	0	0.0021575	32.2388303
	Bank Negara Indonesia (Persero) Tbk	0.818994	0	0.0191914	30.1882654
	Bank Rakyat Indonesia (Persero) Tbk	0.987318	0	0.0181935	34.37107346
	Bank Tabungan Negara (Persesro) Tbk	1.218187	0	0.0242614	34.88714815
	Bank Danamon Indonesia TBK	0.936255	0	0.0006712	33.37330875
	Bank Mandiri (Persero) Tbk	0.964805	0	0.0195630	32.89647417

	Bank Cimbniaga Tbk	1.049816	0	0.0208475	34.81507871
	Bank Maybank Tbk	0.930621	0	0.0132728	33.24585298
	Bank Mayapada	0.935034	0	0.0108971	32.76140983
	Bank Mega	1.482906	0	0.0056538	32.16800701
	Bank Panin	1.284492	0	0.0198676	32.24419915
2020	Akasha international	0.464356	0	0.0652152	31.04181847
	Indofood Sukses Makmur Tbk	1.167650	1	0.1416252	27.58893895
	Indofood Cbpsukses Makmur Tbk	0.883582	1	0.0395720	32.72560839
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1.592198	1	0.0716159	32.27144551
	Gudang Garam Tbk	2.565425	1	0.1256205	29.80054511
	Kimia Farma Tbk	1.260452	1	0.0978077	31.9901809
	Pyridam Tbk	1.939418	1	0.0010043	30.49680511
	Industri Jamu Dan Farmasi Sido Muncul Tbk	2.592784	1	0.0967049	26.15513188
	Kino Indonesia Tbk	3.252456	1	0.2426321	28.97896854
	Indocement Tunggal Prakarsa Tbk	1.248980	1	0.0216344	29.29026943
	Semen Indonesia Tbk	4.350451	1	0.0818294	30.19589355
	Waskita Beton Precast Tbk	1.616971	1	0.0357961	31.98780999
	Wijaya Karya Beton Tbk	1.918168	1	0.4991615	29.78150646
	Surya Toto Indonesia Tbk	0.996897	1	0.0150490	29.77214758
	Steel Pipe Industry Of Indonesia Tbk	1.171396	1	0.0098763	28.7648107
	Emdeki Utama Tbk	0.640329	1	0.0289347	29.4354671
	Indo Acidatama Tbk	0.688826	1	0.0409157	27.60435265
	Argha Karya Prima Industry Tbk	3.937826	1	0.1384259	26.48832996
	Champion Pacific Indonesia Tbk	0.645720	1	0.0249607	28.60360522
	Impack Pratama Industri Tbk	0.625416	1	0.0662627	27.22434978
	Indopoly Swakarsa Tbk	2.831033	1	0.0463686	28.62319824

	Fajar Surya Wisesa Tbk	0.597938	1	0.0287865	29.00535836
	Kedawung Setia Industrial Tbk	2.210733	1	0.0306868	30.07450177
	Astra International Tbk	0.735618	1	0.0483085	27.85072436
	Astra International Tbk	1.191166	1	0.0477938	33.45466742
	Indo Karsa Tbk	0.611545	1	0.0056405	30.35100608
	Star Petrochem Tbk	0.839055	1	0.0151571	28.94369872
	Sat Nusapersada Tbk	1.026049	1	0.0116981	26.93297596
	Jembo Cable Company Tbk	0.564579	1	0.0071357	28.23339203
	PT adaro energy	1.073761	1	0.0104792	28.04574325
	Pt baramulti sukses sarana	1.540443	1	0.0239146	32.12989996
	Pt Bayan Resources	1.472325	1	0.1189300	28.94219144
	Pt Dian Swastatika Sentosa	2.794427	1	0.2133199	30.73480894
	Pt Bukit Asam	0.753847	1	0.0296590	31.34126614
	Pt Tbs Energi Utama	1.637653	1	0.1000936	30.81143695
	Pt Merdeka Copper Gold	0.888090	1	0.0476006	30.01754962
	Pt Cita Mineral Investindo	0.818657	1	0.0039957	32.50607064
	PT Samindo resources tbk	3.016410	1	0.1569891	29.05172246
	Pt Aneka Tambang	1.493125	1	0.1530274	28.38673166
	Bank Central Asia Tbk	1.865456	1	0.0362439	31.08826828
	Bank Bukopin Tbk	0.978506	0	0.0252397	34.61162739
	Bank Mestika Dharma Tbk	1.129108	0	0.0407577	32.01227968
	Bank Negara Indonesia (Persero) Tbk	1.164000	0	0.0230182	30.28142492
	Bank Rakyat Indonesia (Persero) Tbk	1.005324	0	0.0039057	34.36431586
	Bank Tabungan Negara (Persesro) Tbk	1.176940	0	0.0115863	35.01505116
	Bank Danamon Indonesia TBK	0.940299	0	0.0044361	33.52047621
	Bank Mandiri (Persero) Tbk	0.938774	0	0.0050177	32.93377861

	Bank Cimbniaga Tbk	0.961158	0	0.0108949	34.97183369
	Bank Maybank Tbk	0.942881	0	0.0071189	33.26917507
	Bank Mayapada	0.982755	0	0.0073104	32.78560905
	Bank Mega	1.419710	0	0.0006935	32.15842461
	Bank Panin	1.280115	0	0.0268114	32.35132775
2021	Akasha international	0.315495	0	0.0574325	31.10861521
	Indofood Sukses Makmur Tbk	1.744527	1	0.2037814	27.8965404
	Indofood Cbpsukses Makmur Tbk	0.826625	1	0.0426090	32.82039489
	Ultra Jaya Milk Industry & Tradingcompany Tbk	1.395834	1	0.0669138	32.40226999
	Gudang Garam Tbk	2.755254	1	0.1716839	29.63342717
	Kimia Farma Tbk	0.995430	1	0.0641190	32.13043481
	Pyridam Tbk	1.352718	1	0.0170197	30.50798083
	Industri Jamu Dan Farmasi Sido Muncul Tbk	1.466380	1	0.0067958	27.41562445
	Kino Indonesia Tbk	3.311098	1	0.3098814	29.03441101
	Indocement Tunggal Prakarsa Tbk	1.044207	1	0.0201887	29.30751937
	Semen Indonesia Tbk	1.854443	1	0.0684304	30.89433479
	Waskita Beton Precast Tbk	1.018815	1	0.0264193	31.96836728
	Wijaya Karya Beton Tbk	1.840401	1	0.2823802	29.55994161
	Surya Toto Indonesia Tbk	0.853959	1	0.0092861	29.82023407
	Steel Pipe Industry Of Indonesia Tbk	1.072322	1	0.0493423	28.81356883
	Emdeki Utama Tbk	0.869375	1	0.0684853	29.59073865
	Indo Acidatama Tbk	0.605091	1	0.0392835	27.61631349
	Argha Karya Prima Industry Tbk	0.755740	1	0.0308581	27.48038764
	Champion Pacific Indonesia Tbk	0.715323	1	0.0443174	28.83571566
	Impack Pratama Industri Tbk	0.674193	1	0.0905206	27.41952448
	Indopoly Swakarsa Tbk	4.721434	1	0.0734016	28.68236638

	Fajar Surya Wisesa Tbk	0.640461	1	0.0295147	29.08192968
	Kedawung Setia Industrial Tbk	2.032841	1	0.0462273	30.21895236
	Astra International Tbk	0.795172	1	0.0538540	27.93018452
	Astra International Tbk	1.041222	1	0.0549834	33.53723002
	Indo Karsa Tbk	0.629505	1	0.0402559	30.46112068
	Star Petrochem Tbk	1.617163	1	0.0860981	29.05092816
	Sat Nusapersada Tbk	1.410704	1	0.0207295	26.95462682
	Jembo Cable Company Tbk	0.220077	1	0.0279121	28.5353111
	PT adaro energy	1.125805	1	0.0223475	28.18316909
	Pt baramulti sukses sarana	1.077565	1	0.1232846	32.31504759
	Pt Bayan Resources	2.143388	1	0.4712973	29.45693988
	Pt Dian Swastatika Sentosa	2.827484	1	0.4983185	31.17803752
	Pt Bukit Asam	1.298060	1	0.0398915	31.39059307
	Pt Tbs Energi Utama	1.190363	1	0.2224824	31.21797036
	Pt Merdeka Copper Gold	1.119993	1	0.0764564	30.13558733
	Pt Cita Mineral Investindo	0.879037	1	0.0028264	32.8369706
	PT Samindo resources tbk	3.109238	1	0.1319988	29.09097292
	Pt Aneka Tambang	1.665228	1	0.1643993	28.48054539
	Bank Central Asia Tbk	1.718884	1	0.0565072	31.12498453
	Bank Bukopin Tbk	1.562820	0	0.0255955	34.74444413
	Bank Mestika Dharma Tbk	1.057431	0	0.0258058	32.12207786
	Bank Negara Indonesia (Persero) Tbk	1.243404	0	0.0325080	30.4025563
	Bank Rakyat Indonesia (Persero) Tbk	0.999335	0	0.0112957	34.50298133
	Bank Tabungan Negara (Persesro) Tbk	1.128219	0	0.0185130	35.05643725
	Bank Danamon Indonesia TBK	0.930475	0	0.0063900	33.5495609
	Bank Mandiri (Persero) Tbk	0.884961	0	0.0081825	32.88976571

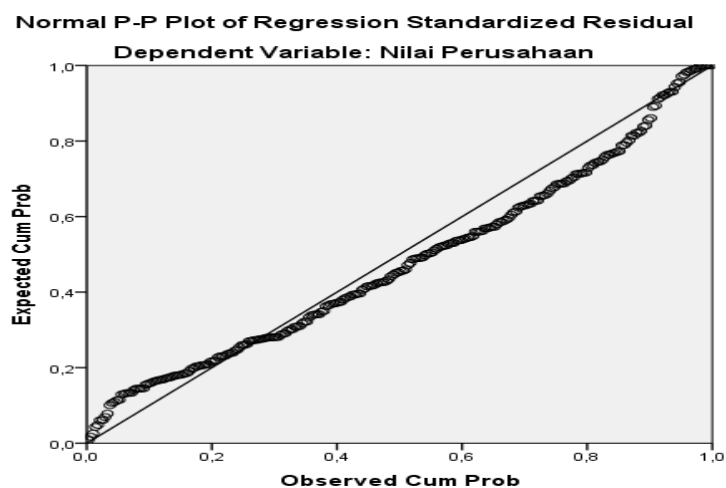
	Bank Cimbniaga Tbk	0.958748	0	0.0162425	35.08435766
	Bank Maybank Tbk	0.938426	0	0.0135141	33.37012878
	Bank Mayapada	0.979724	0	0.0097475	32.75948967
	Bank Mega	0.947550	0	0.0003705	32.41101973
	Bank Panin	1.295632	0	0.0301631	32.52046299

Lampiran 3:

Uji Statistik deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Green Innovation	260	,50	1,00	,8413	,18002
Carbon Emission Disclosure	260	,22	,83	,5712	,16521
Biaya Lingkungan	260	,00	,10	,0131	,01818
ROA	260	,00	,50	,0689	,08563
Ukuran Perusahaan	260	25,80	35,08	30,4286	2,19290
Nilai Perusahaan	260	,22	5,50	1,4357	,88488
Tipe Industri	260	,00	1,00	,7500	,43385
Valid N (listwise)	260				

Lampiran 4: Uji Asumsi Klasik



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		260
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,60749203
	Absolute	,081
Most Extreme Differences	Positive	,081
	Negative	-,073
Kolmogorov-Smirnov Z		1,307
Asymp. Sig. (2-tailed)		,066

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Green Innovation	,521	1,918
	Carbon Emission Disclosure	,440	2,270
	Biaya Lingkungan	,896	1,116
	ROA	,792	1,263
	Ukuran Perusahaan	,417	2,397
	Tipe Industri	,483	2,071

a. Dependent Variable: Nilai Perusahaan

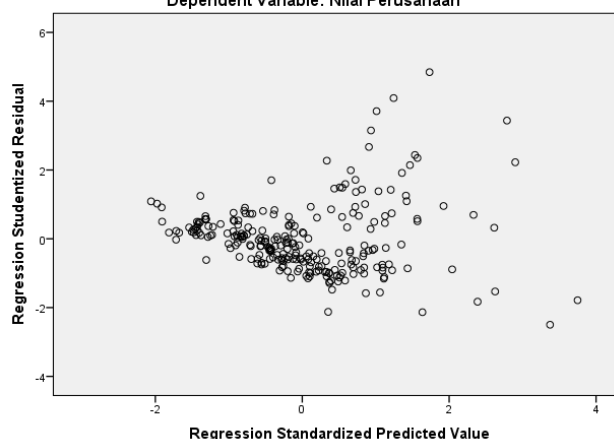
Runs Test

	Unstandardized Residual
Test Value ^a	-,07092
Cases < Test Value	130
Cases >= Test Value	130
Total Cases	260
Number of Runs	119
Z	-1,491
Asymp. Sig. (2-tailed)	,136

a. Median

Scatterplot

Dependent Variable: Nilai Perusahaan



Lampiran 5: Uji Regresi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,725 ^a	,525	,516	,61564

a. Predictors: (Constant), Ukuran Perusahaan, Biaya Lingkungan, ROA, Green Innovation, Carbon Emission Disclosure

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,636 ^a	,404	,395	,6884225

a. Predictors: (Constant), X3.Z, X1.Z, X2.Z

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	106,530	5	21,306	56,215	,000 ^b
Residual	96,268	254	,379		
Total	202,798	259			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Ukuran Perusahaan, Biaya Lingkungan, ROA, Green Innovation, Carbon Emission Disclosure

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	50.293	3	16.764	28.141	.000 ^b
Residual	152.506	256	.596		
Total	202.798	259			

a. Dependent Variable: NilaiPerusahaanY

b. Predictors: (Constant), X3.Z, X1.Z, X2.Z

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	2,193	,589		3,723
Green Innovation	1,290	,294	,263	4,387	,000
Carbon Emission Disclosure	1,725	,349	,322	4,945	,000
1 Biaya Lingkungan	4,553	2,138	,094	2,130	,034
*Size perusahaan	3,928	,491	,380	7,993	,000
*ROA (K)	-,104	,021	-,257	-4,993	,000

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	.822	.090		9.163
1 X1.Z	-.162	.307	-.072	-.527	.599
X2.Z	1.813	.429	.583	4.226	.000
X3.Z	-3.490	2.883	-.070	-1.210	.227

a. Dependent Variable: NilaiPerusahaanY