

LAMPIRAN

A. Tabulasi

No	Kode	Terdaftar di BEI	PROPER 2020-2022	Peringkat 2020	Peringkat 2021	Peringkat 2022
1	ADRO	v	v	EMAS	EMAS	EMAS
2	AKRA	v	v	BIRU	BIRU	BIRU
3	BIPI	v	v	BIRU	BIRU	BIRU
4	BYAN	v	v	BIRU	BIRU	BIRU
5	ENRG	v	v	BIRU	BIRU	BIRU
6	GEMS	v	v	HIJAU	HIJAU	HIJAU
7	ITMG	v	v	BIRU	HIJAU	HIJAU
8	MBAP	v	v	BIRU	HIJAU	HIJAU
9	MEDC	v	v	BIRU	HIJAU	HIJAU
10	PGAS	v	v	HIJAU	HIJAU	HIJAU
11	PTBA	v	v	EMAS	EMAS	EMAS
12	SMMT	v	v	BIRU	BIRU	BIRU
13	ANTM	v	v	HIJAU	EMAS	HIJAU
14	INCO	v	v	BIRU	HIJAU	HIJAU
15	TINS	v	v	HIJAU	EMAS	EMAS
16	PSAB	v	v	BIRU	BIRU	BIRU
17	ESSA	v	v	BIRU	BIRU	BIRU
17x3 tahun				51		

Perusahaan	Return On Asset	Green Accounting	Kinerja Lingkungan
ADRO-2020	2,48	0,02	5
AKRA-2020	5,15	0	3
BIPI -2020	2,01	0	3
BYAN-2020	21,27	0,06	3
ENRG-2020	6,94	0,01	3
GEMS-2020	7,2	0,03	4
ITMG-2020	3,27	0,32	3
MBAP-2020	15,09	0,65	3

MEDC-2020	-2,89	-0,31	3
PGAS-2020	-2,86	-0,01	4
PTBA-2020	10,01	0,05	5
SMMT-2020	-2,65	-0,15	3
ANTM-2020	3,62	0,1	4
INCO-2020	3,58	0,06	3
TINS-2020	-2,32	-0,16	4
PSAB-2020	0,2	0,52	3
ESSA-2020	-4,24	-0,04	3
ADRO-2021	13,56	0,04	5
AKRA-2021	4,83	0	3
BIPI-2021	2,3	0	3
BYAN-2021	52,02	0,01	3
ENRG-2021	3,73	0,01	3
GEMS-2021	4,79	0,05	4
ITMG-2021	28,53	0,02	4
MBAP-2021	39,02	0,16	4
MEDC-2021	0,95	1,27	4
PGAS-2021	4,85	0,01	4
PTBA-2021	22,25	0,02	5
SMMT-2021	23,77	0,03	3
ANTM-2021	5,66	0,06	5
INCO-2021	6,71	0,01	4
TINS-2021	8,87	0,04	5
PSAB-2021	0,99	0,07	3
ESSA-2021	1,77	0,42	3
ADRO-2022	26,26	0,01	5
AKRA-2022	9,12	0	3
BIPI-2022	1,27	0	3
BYAN-2022	58,34	0	3
ENRG-2022	5,59	0,01	3
GEMS-2022	5,91	0,05	4
ITMG-2022	45,43	0,03	4
MBAP-2022	58,52	0,08	4
MEDC-2022	7,76	0,18	4
PGAS-2022	5,58	0,01	4
PTBA-2022	28,17	0,01	5
SMMT-2022	34,06	0,01	3

ANTM-2022	11,36	0,04	4
INCO-2022	7,54	0,1	4
TINS-2022	7,97	0,05	5
PSAB-2022	-1,98	-0,03	3
ESSA-2022	26,56	0,03	3

B. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	51	-4.24	58.52	12.3115	15.83782
Green Accounting	51	-.31	1.27	.0775	.22540
Kinerja Lingkungan	51	3.00	5.00	3.6863	.76132
Valid N (listwise)	51				

C. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	6.00533125
Most Extreme Differences	Absolute	.168
	Positive	.168
	Negative	-.083
Kolmogorov-Smirnov Z		1.063
Asymp. Sig. (2-tailed)		.209

a. Test distribution is Normal.

b. Calculated from data.

Setelah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
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Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	6.00533125
	Absolute	.168
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a. Test distribution is Normal.

c. Calculated from data.

D. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.388 ^a	.151	.105	6.16550	1.989

a. Predictors: (Constant), Kinerja Lingkungan, Green Accounting

b. Dependent Variable: ROA

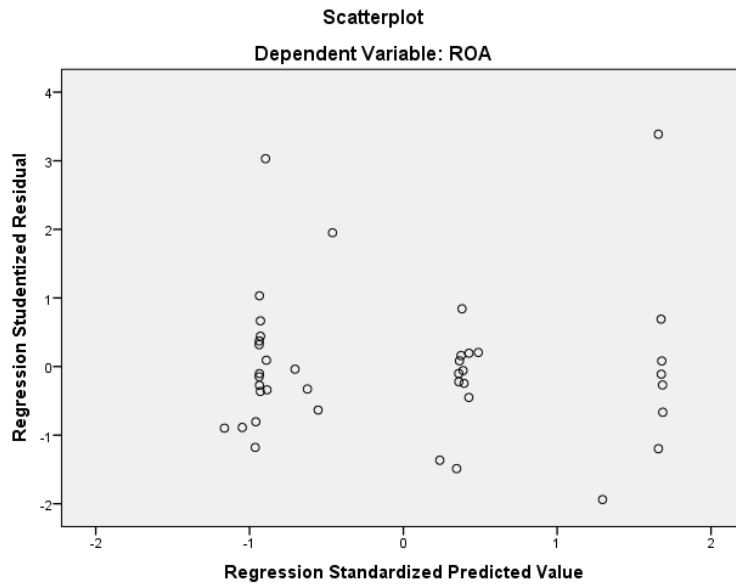
E. Hasil Uji Multikolinieritas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
Green Accounting	.999	1.001
Kinerja Lingkungan	.999	1.001

a. Dependent Variable: ROA

F. Hasil Plot Uji Heteroskedatisitas



G. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.388 ^a	.151	.105	6.16550	1.989

a. Predictors: (Constant), Kinerja Lingkungan, Green Accounting

b. Dependent Variable: ROA

H. Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	249.836	2	124.918	3.286	.049 ^b
	Residual	1406.496	37	38.013		
	Total	1656.332	39			

a. Dependent Variable: ROA

b. Predictors: (Constant), Kinerja Lingkungan, Green Accounting

I. Hasil Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-6.899	4.869		-1.417	.165
1 Green Accounting	1.870	3.905	.073	.479	.635
Kinerja Lingkungan	3.269	1.292	.383	2.530	.016

a. Dependent Variable: ROA