

## LAMPIRAN

### Daftar Perusahaan Sampel

| No | Kode | Nama Perusahaan                 |
|----|------|---------------------------------|
| 1  | ADRO | Adaro Energy Indonesia Tbk.     |
| 2  | AKRA | AKR Corporindo Tbk.             |
| 3  | DEWA | Darma Henwa Tbk.                |
| 4  | DOID | Delta Dunia Makmur Tbk.         |
| 5  | DSSA | Dian Swastatika Sentosa Tbk.    |
| 6  | ELSA | Elnusa Tbk.                     |
| 7  | HITS | Humpuss Intermoda Transportasi  |
| 8  | INDY | Indika Energy Tbk.              |
| 9  | ITMG | Indo Tambangraya Megah Tbk.     |
| 10 | KKGI | Resource Alam Indonesia Tbk.    |
| 11 | MBSS | Mitrabahtera Segara Sejati Tbk. |
| 12 | MEDC | Medco Energi Internasional Tbk. |
| 13 | MYOH | Samindo Resources Tbk.          |
| 14 | PGAS | Perusahaan Gas Negara Tbk.      |
| 15 | PTBA | Bukit Asam Tbk.                 |
| 16 | PTRO | Petrosea Tbk.                   |
| 17 | TOBA | TBS Energi Utama Tbk.           |
| 18 | WINS | Wintermar Offshore Marine Tbk.  |
| 19 | BUMI | Bumi Resources Tbk.             |
| 20 | ENRG | Energi Mega Persada Tbk.        |
| 21 | TAMU | Pelayaran Tamarin Samudra Tbk.  |

## Hasil Analisis Data

### Statistik Deskriptif

|                            | NP                   | CED                  | EE                   | GI                   |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Mean                       | 1.063746             | 0.630508             | 0.936508             | 0.563492             |
| Median                     | 0.943000             | 0.667000             | 1.000000             | 0.500000             |
| Maximum                    | 2.397000             | 0.889000             | 1.000000             | 0.750000             |
| Minimum                    | 0.496000             | 0.111000             | 0.000000             | 0.250000             |
| Std. Dev.                  | 0.408587             | 0.197608             | 0.245805             | 0.173718             |
| Skewness                   | 1.383495             | -0.875832            | -3.580195            | -0.379951            |
| Kurtosis                   | 5.111249             | 3.056060             | 13.81780             | 2.117193             |
| Jarque-Bera<br>Probability | 31.79822<br>0.000000 | 8.062614<br>0.017751 | 441.7768<br>0.000000 | 3.561596<br>0.168504 |
| Sum                        | 67.01600             | 39.72200             | 59.00000             | 35.50000             |
| Sum Sq. Dev.               | 10.35049             | 2.421030             | 3.746032             | 1.871032             |
| Observations               | 63                   | 63                   | 63                   | 63                   |

### Fixed Effect Model

| Variable | Coefficient | Std. Error | t-Statistic | Prob.  |
|----------|-------------|------------|-------------|--------|
| C        | 0.911958    | 0.246923   | 3.693289    | 0.0007 |
| CED      | -0.166876   | 0.211531   | -0.788896   | 0.4349 |
| EE       | -0.213155   | 0.171010   | -1.246445   | 0.2200 |
| GI       | 0.810350    | 0.316690   | 2.558810    | 0.0145 |

### Effects Specification

#### Cross-section fixed (dummy variables)

|                    |          |                       |           |
|--------------------|----------|-----------------------|-----------|
| R-squared          | 0.926891 | Mean dependent var    | 1.063746  |
| Adjusted R-squared | 0.883776 | S.D. dependent var    | 0.408587  |
| S.E. of regression | 0.139294 | Akaike info criterion | -0.822129 |
| Sum squared resid  | 0.756710 | Schwarz criterion     | -0.005696 |
| Log likelihood     | 49.89705 | Hannan-Quinn criter.  | -0.501022 |
| F-statistic        | 21.49797 | Durbin-Watson stat    | 2.997963  |
| Prob(F-statistic)  | 0.000000 |                       |           |

## Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

| Effects Test             | Statistic  | d.f.    | Prob.  |
|--------------------------|------------|---------|--------|
| Cross-section F          | 20.245542  | (20,39) | 0.0000 |
| Cross-section Chi-square | 153.219912 | 20      | 0.0000 |

### *Random Effect Model*

| Variable | Coefficient | Std. Error | t-Statistic | Prob.  |
|----------|-------------|------------|-------------|--------|
| C        | 1.176421    | 0.239511   | 4.911755    | 0.0000 |
| CED      | -0.273824   | 0.199113   | -1.375215   | 0.1743 |
| EE       | -0.201217   | 0.155511   | -1.293910   | 0.2007 |
| GI       | 0.440849    | 0.279780   | 1.575695    | 0.1204 |

#### Effects Specification

|                      | S.D.     | Rho    |
|----------------------|----------|--------|
| Cross-section random | 0.368452 | 0.8749 |
| Idiosyncratic random | 0.139294 | 0.1251 |

#### Weighted Statistics

|                    |          |                    |          |
|--------------------|----------|--------------------|----------|
| R-squared          | 0.075538 | Mean dependent var | 0.226841 |
| Adjusted R-squared | 0.028531 | S.D. dependent var | 0.147340 |
| S.E. of regression | 0.145223 | Sum squared resid  | 1.244298 |
| F-statistic        | 1.606967 | Durbin-Watson stat | 1.852382 |
| Prob(F-statistic)  | 0.197386 |                    |          |

#### Unweighted Statistics

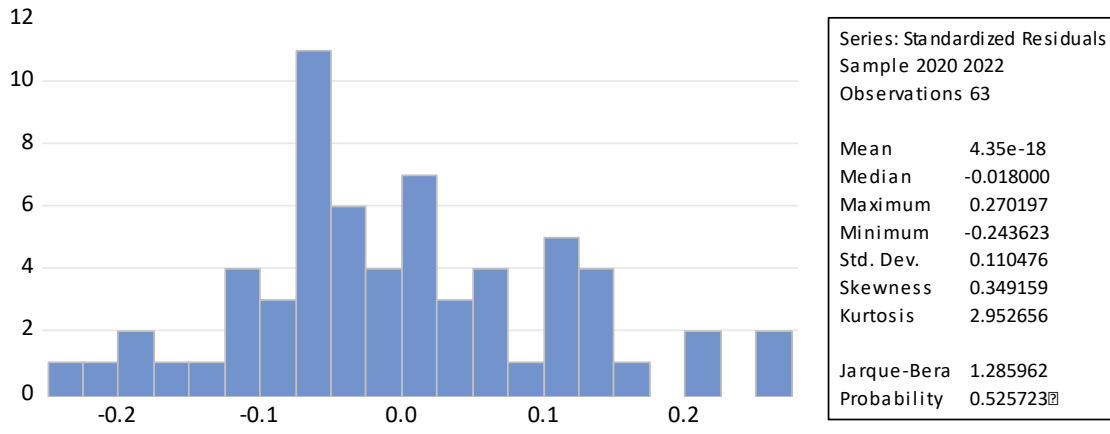
|                   |           |                    |          |
|-------------------|-----------|--------------------|----------|
| R-squared         | -0.027104 | Mean dependent var | 1.063746 |
| Sum squared resid | 10.63103  | Durbin-Watson stat | 0.216810 |

## Uji Hausman

Correlated Random Effects - Hausman Test  
 Equation: Untitled  
 Test cross-section random effects

| Test Summary         | Chi-Sq. Statistic | Chi-Sq. d.f. | Prob.  |
|----------------------|-------------------|--------------|--------|
| Cross-section random | 8.129789          | 3            | 0.0434 |

## Uji Normalitas



## Uji Multikolinearitas

|     | CED       | EE        | GI        |
|-----|-----------|-----------|-----------|
| CED | 1.000000  | -0.287884 | 0.616076  |
| EE  | -0.287884 | 1.000000  | -0.281794 |
| GI  | 0.616076  | -0.281794 | 1.000000  |

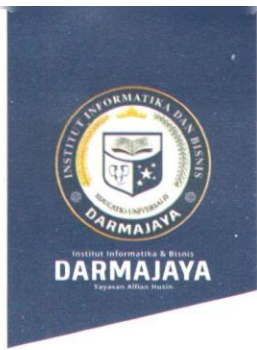
### Uji Heteroskedastisitas

| Variable | Coefficient | Std. Error | t-Statistic | Prob.  |
|----------|-------------|------------|-------------|--------|
| C        | -0.020089   | 0.094147   | -0.213380   | 0.8321 |
| CED      | 0.021256    | 0.080653   | 0.263554    | 0.7935 |
| EE       | 0.065310    | 0.065203   | 1.001637    | 0.3227 |
| GI       | 0.058744    | 0.120748   | 0.486505    | 0.6293 |

### Effects Specification

#### Cross-section fixed (dummy variables)

|                    |          |                       |           |
|--------------------|----------|-----------------------|-----------|
| R-squared          | 0.597788 | Mean dependent var    | 0.087578  |
| Adjusted R-squared | 0.360585 | S.D. dependent var    | 0.066418  |
| S.E. of regression | 0.053110 | Akaike info criterion | -2.750569 |
| Sum squared resid  | 0.110006 | Schwarz criterion     | -1.934137 |
| Log likelihood     | 110.6429 | Hannan-Quinn criter.  | -2.429463 |
| F-statistic        | 2.520160 | Durbin-Watson stat    | 3.189895  |
| Prob(F-statistic)  | 0.005322 |                       |           |



**SURAT KEPUTUSAN**  
**REKTOR IIB DARMAJAYA**  
**NOMOR : SK. 0541/DMJ/DFEB/BAAK/X-23**

Tentang  
**Dosen Pembimbing Skripsi**  
**Semester Ganjil TA.2023/2024**  
**Program Studi S1 Akuntansi**

**REKTOR IIB DARMAJAYA**

- Memperhatikan : 1. Bahwa dalam rangka usaha peningkatan mutu dan peranan IIB Darmajaya dalam melaksanakan Pendidikan Nasional perlu ditingkatkan kemampuan mahasiswa dalam **Skripsi**.  
2. Laporan dan usulan Ketua Program Studi **S1 Akuntansi**.
- Menimbang : 1. Bahwa untuk mengefektifkan tenaga pengajar dalam Skripsi mahasiswa perlu ditetapkan **Dosen Pembimbing Skripsi**.  
2. Bahwa untuk maksud tersebut dipandang perlu menerbitkan Surat Keputusan Rektor.
- Mengingat : 1. UU No.20 Tahun 2003 Tentang Sistem Pendidikan Nasional.  
2. Peraturan Pemerintah No.60 Tahun 2010 tentang Pendidikan Sekolah Tinggi  
6. Surat Keputusan Menteri Pendidikan Nasional Republik Indonesia No.165/D/0/2008 tertanggal 20 Agustus 2008 tentang Perubahan Status STMIK-STIE Darmajaya menjadi Informatics and Business Institute (IBI) Darmajaya  
7. STATUTA IBI Darmajaya  
8. Surat Ketua Yayasan Pendidikan Alfian Husin No. IM.003/YP-AH/X-08 tentang Persetujuan Perubahan Struktur Organisasi  
6. Surat Keputusan Rektor 0383/DMJ/REK/X-08 tentang Struktur Organisasi.

**Menetapkan**

- Pertama : Mengangkat nama-nama seperti tersebut dalam lampiran Surat Keputusan ini sebagai Dosen Pembimbing Skripsi mahasiswa Program Studi S1 Akuntansi.
- Kedua : Pembimbing Skripsi berkewajiban melaksanakan tugasnya sesuai dengan jadwal yang telah ditetapkan.
- Ketiga : Pembimbing Skripsi yang ditunjuk akan diberikan honorarium yang besarnya sesuai dengan ketentuan peraturan dan norma penggajian dan honorarium IBI Darmajaya.
- Keempat : Surat Keputusan ini berlaku sejak tanggal ditetapkan dan apabila dikemudian hari terdapat kekeliruan dalam keputusan ini, maka keputusan ini akan ditinjau kembali.

Ditetapkan di : Bandar Lampung  
Pada tanggal : 16 Oktober 2023  
a.n. Rektor IIB Darmajaya,  
Dekan Fakultas Ekonomi & Bisnis



Institut Informatika & Bisnis

# DARMAJAYA

Yayasan Alfian Husin

Jl. Zainal Abidin Pagar Alam No. 93 Bandar Lampung 35142 Telp 787214 Fax. 700261 <http://darmajaya.ac.id>

## FORMULIR

**BIRO ADMINISTRASI AKADEMIK KEMAHASISWAAN (BAAK)**

### FORM KONSULTASI/BIMBINGAN SKRIPSI\*)

N A M A : Riska Nanda Yolaudin  
 N P M : 2012120045  
 PEMBIMBING I : Nolita Yeni Kregar, S.E., Ak., M.S.Ak., CA  
 PEMBIMBING II :  
 JUDUL LAPORAN : Pengaruh Carbon Emission Disclosure, Green Innovation,  
 dan Eco-efficiency terhadap Nilai Perusahaan  
 TANGGAL SK : ..... s.d ..... (6+2 bulan)

| No | HARI/TANGGAL    | HASIL KONSULTASI   | PARAF              |
|----|-----------------|--------------------|--------------------|
| 1  | 7-11-23, Selasa | Acc Judul          | <i>[Signature]</i> |
| 2  | 10-11-23, Jumat | Revisi bab 1       | <i>[Signature]</i> |
| 3  | 13-11-23, Senin | revisi proposal    | <i>[Signature]</i> |
| 4  | 16-11-23, Kamis | Acc sempro         | <i>[Signature]</i> |
| 5  | 9-1-24, Selasa  | Revisi proposal    | <i>[Signature]</i> |
| 6  | 15-1-24, Senin  | Revisi proposal    | <i>[Signature]</i> |
| 7  | 24-1-24, Rabu   | Bimbingan bab 4-5  | <i>[Signature]</i> |
| 8  | Senin, 29-1-24  | Revisi bab 1-5     | <i>[Signature]</i> |
| 9  | 6-2-24, Selasa  | Revisi skripsi     | <i>[Signature]</i> |
| 10 | 07-2-24, Rabu   | Acc sidang skripsi | <i>[Signature]</i> |

\*) Coret yang tidak perlu

Bandar Lampung, .....  
Ketua Program Studi

*[Signature]*  
(DEPI PUTRA, S.E., M.S.Ak.)  
NIK. 11130309

No. Dokumen : 4FM-SP20354

Revisi : 00

Tgl Berlaku : 07 April 2021