

LAMPIRAN

Lampiran 1. Daftar Populasi Perusahaan Sektor Energi tahun 2020-2020

No	Kode	Nama Perusahaan
1	ADRO	Adaro Energy Indonesia Tbk.
2	AKRA	AKR Corporindo Tbk.
3	BBRM	Pelayaran Nasional Bina Buana
4	BYAN	Bayan Resources Tbk.
5	DEWA	Darma Henwa Tbk.
6	DOID	Delta Dunia Makmur Tbk.
7	DSSA	Dian Swastatika Sentosa Tbk.
8	ELSA	Elnusa Tbk.
9	GEMS	Golden Energy Mines Tbk.
10	GTSI	GTS Internasional Tbk.
11	HITS	Humpuss Intermoda Transportasi
12	HRUM	Harum Energy Tbk.
13	INDY	Indika Energy Tbk.
14	ITMG	Indo Tambangraya Megah Tbk.
15	JSKY	Sky Energy Indonesia Tbk.
16	KKGI	Resource Alam Indonesia Tbk.
17	LEAD	Logindo Samudramakmur Tbk.
18	MBSS	Mitrabahtera Segara Sejati Tbk.
19	MCOL	Prima Andalan Mandiri Tbk.
20	MEDC	Medco Energi Internasional Tbk.
21	MYOH	Samindo Resources Tbk.
22	PGAS	Perusahaan Gas Negara Tbk.
23	PSSI	Pelita Samudera Shipping Tbk.
24	PTBA	Bukit Asam Tbk.
25	PTIS	Indo Straits Tbk.
26	PTRO	Petrosea Tbk.
27	RAJA	Rukun Raharja Tbk.
28	RMKE	RMK Energy Tbk.
29	SHIP	Sillo Maritime Perdana Tbk.
30	SOCI	Soechi Lines Tbk.
31	TEBE	Dana Brata Luhur Tbk.
32	TOBA	TBS Energi Utama Tbk.
33	UNIQ	Ulima Nitra Tbk.

No	Kode	Nama Perusahaan
34	WINS	Wintermar Offshore Marine Tbk.
35	ADMR	Adaro Minerals Indonesia Tbk.
36	AIMS	Akbar Indo Makmur Stimec Tbk.
37	APEX	Apexindo Pratama Duta Tbk.
38	ARII	Atlas Resources Tbk.
39	ARTI	Ratu Prabu Energi Tbk.
40	BESS	Batulicin Nusantara Maritim Tb
41	BIPI	Astrindo Nusantara Infrastrukt
42	BOSS	Borneo Olah Sarana Sukses Tbk.
43	BSML	Bintang Samudera Mandiri Lines
44	BSSR	Baramulti Suksessarana Tbk. -
45	BULL	Buana Lintas Lautan Tbk.
46	BUMI	Bumi Resources Tbk.
47	CANI	Capitol Nusantara Indonesia Tb
48	CNKO	Exploitasi Energi Indonesia Tb
49	DWGL	Dwi Guna Laksana Tbk.
50	ENRG	Energi Mega Persada Tbk.
51	ETWA	Eterindo Wahanatama Tbk.
52	FIRE	Alfa Energi Investama Tbk.
53	GTBO	Garda Tujuh Buana Tbk.
54	IATA	MNC Energy Investments Tbk.
55	INPS	Indah Prakasa Sentosa Tbk.
56	ITMA	Sumber Energi Andalan Tbk.
57	KOPI	Mitra Energi Persada Tbk.
58	MBAP	Mitrabara Adiperdana Tbk.
59	MITI	Mitra Investindo Tbk.
60	MTFN	Capitalinc Investment Tbk.
61	PKPK	Perdana Karya Perkasa Tbk.
62	RIGS	Rig Tenders Indonesia Tbk.
63	RUIS	Radiant Utama Interinsco Tbk.
64	SEMA	Semacom Integrated Tbk.
65	SGER	Sumber Global Energy Tbk.
66	SICO	Sigma Energy Compressindo Tbk.
67	SMMT	SMMT Golden Eagle Energy Tbk.
68	SMRU	SMR Utama Tbk.
69	SUGI	Sugih Energy Tbk.
70	SURE	Super Energy Tbk.

No	Kode	Nama Perusahaan
71	TAMU	Pelayaran Tamarin Samudra Tbk.
72	TCPI	Transcoal Pacific Tbk.
73	TPMA	Trans Power Marine Tbk.
74	TRAM	Trada Alam Minera Tbk.

Lampiran 2. Daftar Sampel Perusahaan Sektor Energi

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	ELSA	Elnusa Tbk.
6	INDY	Indika Energy Tbk.
7	ITMG	Indo Tambangraya Megah Tbk.
8	MBSS	Mitrabahtera Segara Sejati Tbk.
9	MEDC	Medco Energi Internasional Tbk.
10	MYOH	Samindo Resources Tbk.
11	PGAS	Perusahaan Gas Negara Tbk.
12	PSSI	Pelita Samudera Shipping Tbk.
13	PTBA	Bukit Asam Tbk.
14	PTRO	Petrosea Tbk.
15	TOBA	TBS Energi Utama Tbk.
16	WINS	Wintermar Offshore Marine Tbk.
17	AIMS	Akbar Indo Makmur Stimec Tbk.
18	BUMI	Bumi Resources Tbk.
19	ENRG	Energi Mega Persada Tbk.
20	TAMU	Pelayaran Tamarin Samudra Tbk.

Lampiran 3. Sampel Perusahaan dan Tabulasi Penelitian

No	Kode	Tahun	SDGs	Green Accounting	Kinerja Keuangan
			(X1)	(X2)	(Y1)
1	ADRO	2020	0.47	0.04	2.5
		2021	0.47	0.01	13.6
		2022	0.59	0.01	26.3
2	AKRA	2020	0.47	0.02	5
		2021	0.59	0.03	4.7
		2022	0.59	0.01	8.8
3	DEWA	2020	0.94	0.03	0.3
		2021	0.88	0.11	0.2
		2022	0.88	0.00	-3
4	DOID	2020	0.71	-0.07	-2.4
		2021	0.65	3.38	0
		2022	1.00	0.11	1.9
5	ELSA	2020	0.88	0.04	3.29
		2021	0.82	0.12	1.5
		2022	0.82	0.06	4.28
6	INDY	2020	0.00	-0.06	0.8
		2021	0.82	0.14	0.8
		2022	0.71	0.01	0.6
7	ITMG	2020	0.76	0.31	0.03
		2021	0.65	0.02	0.29
		2022	0.65	0.03	0.45
8	MBSS	2020	0.00	-0.01	-7.7
		2021	0.29	0.00	6.5
		2022	0.24	0.02	13.2
9	MEDC	2020	0.88	0.01	0.52
		2021	0.88	0.07	3
		2022	0.88	0.51	0.44
10	MYOH	2020	0.00	0.00	1.14
		2021	0.00	0.00	0.97
		2022	0.00	0.00	0.83
11	PGAS	2020	1.00	0.00	-3.51
		2021	0.82	0.00	4.05
		2022	1.00	0.01	4.53
12	PSSI	2020	0.24	0.15	0.02
		2021	0.24	0.03	0.23
		2022	0.41	0.01	0.36
13	PTBA	2020	1.00	0.05	9.92
		2021	0.82	0.02	21.89
		2022	0.88	0.01	27.71
14	PTRO	2020	0.53	0.00	6.14
		2021	0.47	0.00	6.37
		2022	0.59	0.00	6.9
15	TOBA	2020	0.53	0.01	0.05
		2021	0.65	0.01	0.08

No	Kode	Tahun	SDGs	Green Accounting	Kinerja Keuangan
			(X1)	(X2)	(Y1)
		2022	0.88	0.00	0.1
16	WINS	2020	0.76	0.01	-6.78
		2021	0.71	0.73	0.09
		2022	0.71	0.10	0.6
17	AIMS	2020	0.29	0.00	-4.2
		2021	0.29	0.00	11.1
		2022	0.29	0.00	0.6
18	BUMI	2020	0.59	-0.05	-9.84
		2021	0.59	0.05	5.29
		2022	0.59	0.01	12.4
19	ENRG	2020	0.82	0.01	6.94
		2021	0.88	0.01	3.73
		2022	0.88	0.01	5.58
20	TAMU	2020	0.00	-0.10	-1.13
		2021	0.00	-0.02	-6.27
		2022	0.59	0.04	-8

Lampiran 4. Hasil Output SPSS

A. Deskriptif Statistik

		Descriptive Statistics				
		N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Pengungkapan SDGs		60	.00	1.00	.5928	.30096
Green Accounting		60	-.10	3.38	.1008	.44798
Kinerja Keuangan		60	-9.84	27.71	3.0632	7.09394
Valid N (listwise)		60				

B. Uji Asumsi Klasik

1) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		60	
Normal Parameters ^{a,b}	Mean	.0000	
	Std. Deviation	6.98732	
Most Extreme Differences	Absolute	.165	
	Positive	.165	
	Negative	-.125	
Test Statistic		.165	
Asymp. Sig. (2-tailed)		.000 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.069 ^d	
	99% Confidence Interval	Lower Bound	.062
		Upper Bound	.075

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

2) Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.747	.603		-1.237	.221		
	Kualitas Pengungkapan SDGs	1.864	.628	.362	2.970	.004	1.000	1.000
	Green Accounting	-.437	.351	-.152	-1.247	.217	1.000	1.000

a. Dependent Variable: Kinerja Keuangan

3) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.391 ^a	.153	.123	.68962	1.671

a. Predictors: (Constant), Green Accounting, Kualitas Pengungkapan SDGs

b. Dependent Variable: Kinerja Keuangan

4) Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.986	1.467		2.717	.009
	Kualitas Pengungkapan SDGs	1.554	2.220	.092	.700	.487
	Green Accounting	-1.504	1.491	-.133	-1.008	.317

a. Dependent Variable: RES_2

C. Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.747	.603		-1.237	.221		
	Kualitas Pengungkapan SDGs	1.864	.628	.362	2.970	.004	1.000	1.000
	Green Accounting	-.437	.351	-.152	-1.247	.217	1.000	1.000

a. Dependent Variable: Kinerja Keuangan

D. Pengujian Hipotesis

1) Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.391 ^a	.153	.123	.68962	1.671

a. Predictors: (Constant), Green Accounting, Kualitas Pengungkapan SDGs

b. Dependent Variable: Kinerja Keuangan

2) Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.897	2	2.448	5.148	.009 ^b
	Residual	27.108	57	.476		
	Total	32.004	59			

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Green Accounting, Kualitas Pengungkapan SDGs

3) Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.747	.603		-1.237	.221		
	Kualitas Pengungkapan SDGs	1.864	.628	.362	2.970	.004	1.000	1.000
	Green Accounting	-.437	.351	-.152	-1.247	.217	1.000	1.000

a. Dependent Variable: Kinerja Keuangan