

Zahara, F. A., & Harahap, L. (2022). Pengaruh Pengungkapan Lingkungan, Risiko Pasar, Profitabilitas, Umur Perusahaan, Dan Ukuran Perusahaan Terhadap Kinerja Lingkungan (Studi Empiris Pada Perusahaan Energi Yang Terdaftar di BEI Periode 2013 - 2020). *Trilogi Accounting & Business Research*, 3(1), 149–166.

Lampiran 1. Nilai Perusahaan

Total Ekuitas

No	Kode	Total Ekuitas			
		2022	2021	2020	2019
1	AKRA	13,154,810,775	11,298,965,113	10,556,356,272	10,066,861,340
2	ARTI	-156,049,190,847	-98,369,816,665	-155,781,522,771	801,038,813,777
3	ELSA	4,117,211	3,778,134	3,740,946	3,576,698
4	INPS	18,722,577,430	92,562,915,803	122,218,318,690	139,811,103,625
5	ITMA	209,656,770	172,240,521	159,964,180	147,627,264
6	KOPI	97,044,799,740	88,867,778,340	86,633,621,710	85,934,695,090
7	PKPK	10,651,480,000	40,012,007,000	40,391,503,000	14,328,227,000
8	PTBA	28,705,068,000,000	24,059,665,000,000	16,763,404,000,000	18,258,275,000,000
9	RUIS	523,704,806,875	484,290,256,371	456,440,759,260	432,994,601,073
10	SMMT	972,298,590,650	813,709,803,900	576,824,246,880	589,868,597,772
11	SMRU	195,623,296,350	212,431,497,950	447,435,722,250	774,014,590,501
12	SURE	-21,707,427,510	45,272,715,162	101,082,505,880	123,583,282,393

Jumlah Saham Yang Beredar

No	Kode	Jumlah Saham Yang Beredar			
		2022	2021	2020	2019
1	AKRA	20,073,474,600	20,073,474,600	20,073,474,600	20,073,474,600
2	ARTI	7,840,000,000	7,840,000,000	7,840,000,000	7,840,000,000
3	ELSA	7,298,500,000	7,298,500,000	7,298,500,000	7,298,500,000
4	INPS	650,000,000	650,000,000	650,000,000	650,000,000
5	ITMA	999,053,167	999,053,167	999,053,167	999,053,167
6	KOPI	697,266,668	697,266,668	697,266,668	697,266,668
7	PKPK	600,000,000	600,000,000	600,000,000	600,000,000
8	PTBA	11,520,659,250	11,520,659,250	11,520,659,250	11,520,659,250
9	RUIS	770,000,000	770,000,000	770,000,000	770,000,000
10	SMMT	3,150,000,000	3,150,000,000	3,150,000,000	3,150,000,000

11	SMRU	12,499,385,782	12,499,385,782	12,499,385,782	12,499,385,782
12	SURE	1,497,576,771	1,497,576,771	1,497,576,771	1,497,576,771

Nilai Buku = total ekuitas / jumlah saham yang beredar

No	Kode	Nilai Buku			
		2022	2021	2020	2019
1	AKRA	0.66	0.56	0.53	0.50
2	ARTI	-19.90	-12.55	-19.87	102.17
3	ELSA	0.00	0.00	0.00	0.00
4	INPS	28.80	142.40	188.03	215.09
5	ITMA	0.21	0.17	0.16	0.15
6	KOPI	139.18	127.45	124.25	123.25
7	PKPK	17.75	66.69	67.32	23.88
8	PTBA	2491.62	2088.39	1455.07	1584.83
9	RUIS	680.14	628.95	592.78	562.33
10	SMMT	308.67	258.32	183.12	187.26
11	SMRU	15.65	17.00	35.80	61.92
12	SURE	-14.50	30.23	67.50	82.52

Harga Saham

No	Kode	Harga Saham			
		2022	2021	2020	2019
1	AKRA	1400	4110	3180	2872
2	ARTI	50	50	50	50
3	ELSA	312	276	352	241
4	INPS	1180	1790	3900	2878
5	ITMA	815	750	525	455
6	KOPI	620	645	505	422
7	PKPK	258	196	54	50
8	PTBA	3690	2710	2810	2452
9	RUIS	224	206	274	231
10	SMMT	650	202	116	100
11	SMRU	50	50	50	50

12	SURE	1720	1990	2530	1877
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PBV = Harga Saham / Nilai Buku

No	Kode	Price to Book Value				Rata-rata
		2019	2020	2021	2022	
1	AKRA	2136.32	7301.73	6046.94	5726.81	5302.950
2	ARTI	-2.51	-3.98	-2.52	0.49	-2.131
3	ELSA	553076.34	533169.55	686743.94	491777.19	566191.756
4	INPS	40.97	12.57	20.74	13.38	21.915
5	ITMA	3883.63	4350.25	3278.88	3079.17	3647.981
6	KOPI	4.45	5.06	4.06	3.42	4.251
7	PKPK	14.53	2.94	0.80	2.09	5.092
8	PTBA	1.48	1.30	1.93	1.55	1.564
9	RUIS	0.33	0.33	0.46	0.41	0.382
10	SMMT	2.11	0.78	0.63	0.53	1.014
11	SMRU	3.19	2.94	1.40	0.81	2.085
12	SURE	-118.66	65.83	37.48	22.75	1.849

Lampiran 2. Biaya Lingkungan

Total Cost CSR

No	Kode	Total Cost CSR			
		2019	2020	2021	2022
1	AKRA	8,160,000,000	15,260,000,000	28,527,958,498	22,852,287,343
2	ARTI	258,419,641	23,600,000	18,750,000	19,650,000
3	ELSA	40,800,000,000	11,200,000,000	13,300,000,000	21,800,000,000
4	INPS	42,500,000	56,400,000	43,000,000	38,500,000
5	ITMA	65,005,032	77,980,500	57,500,000	84,600,000
6	KOPI	367,312,400	130,553,600	50,000,000	157,034,500
7	PKPK	5,000,000	3,000,000	150,000,000	300,000,000
8	PTBA	253,872,000	96,760,000,000	166,200,000,000	208,800,000
9	RUIS	750,000,000	750,000,000	750,000,000	750,000,000
10	SMMT	721,827,500	780,994,550	1,497,812,180	2,527,118,357
11	SMRU	621,000,000	847,100,000	1,131,738,986	1,140,755,786
12	SURE	121,283,900	153,900,000	165,000,000	211,283,000

Laba Bersih

No	Kode	Laba Bersih			
		2019	2020	2021	2022
1	AKRA	717,205,137,000	924,918,465,000	1,111,613,585,000	2,403,334,889,000
2	ARTI	-348,983,013,080	-951,010,935,450	-134,674,075,727	-57,455,443,120
3	ELSA	356,474,000,000	249,082,000,000	108,740,000,000	378,065,000,000
4	INPS	-3,925,610,250	-17,334,483,660	-31,219,795,084	-74,772,124,510
5	ITMA	11,811,130	12,400,830	12,258,909	30,690,220
6	KOPI	6,746,685,310	888,846,930	1,813,813,420	6,869,804,660
7	PKPK	-41,489,168,000	25,803,000	-877,779,000	-29,411,413,000
8	PTBA	4,056,888,000,000	2,386,819,000,000	7,909,113,000,000	12,567,582,000,000
9	RUIS	33,085,812,500	27,541,932,780	18,334,263,708	20,110,349,420

10	SMMT	-16,529,050,340	233,437,867,860	362,331,799,770	248,276,804,646
11	SMRU	-187,285,646,460	-322,094,947,270	-236,388,064,450	-18,083,060,550
12	SURE	8,613,454,890	-19,566,279,040	-56,671,382,870	-66,827,851,100

Biaya Lingkungan = Total Cost CSR / Laba Bersih

No	Kode	Biaya Lingkungan				Rata-rata
		2019	2020	2021	2022	
1	AKRA	0.011	0.016	0.026	0.010	0.016
2	ARTI	-0.001	0.000	0.000	0.000	0.000
3	ELSA	0.114	0.045	0.122	0.058	0.085
4	INPS	-0.011	-0.003	-0.001	-0.001	-0.004
5	ITMA	5.504	6.288	4.690	2.757	4.810
6	KOPI	0.054	0.147	0.028	0.023	0.063
7	PKPK	0.000	0.116	-0.171	-0.010	-0.016
8	PTBA	0.000	0.041	0.021	0.000	0.015
9	RUIS	0.023	0.027	0.041	0.037	0.032
10	SMMT	-0.044	0.003	0.004	0.010	-0.007
11	SMRU	-0.003	-0.003	-0.005	-0.063	-0.018
12	SURE	0.014	-0.008	-0.003	-0.003	0.000

Lampiran 3 Kinerja Lingkungan

No	Kode	PROPER				Rata-rata
		2019	2020	2021	2022	
1	AKRA	3	2	2	2	2.25
2	ARTI	3	2	2	2	2.25
3	ELSA	3	2	2	2	2.25
4	INPS	3	2	2	2	2.25
5	ITMA	3	3	3	2	2.75
6	KOPI	3	2	2	3	2.50
7	PKPK	3	3	2	2	2.50
8	PTBA	3	3	3	3	3.00
9	RUIS	3	2	3	2	2.50
10	SMMT	3	2	2	2	2.25
11	SMRU	3	2	3	2	2.50
12	SURE	3	2	2	2	2.25

Lampiran Eviews

Uji Estimasi Model

Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	20.667771	(11,33)	0.0000
Cross-section Chi-square	99.144094	11	0.0000

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	25.841442	3	0.0000

Uji LM

Lagrange multiplier (LM) test for panel data

Date: 04/20/24 Time: 14:04

Sample: 2019 2022

Total panel observations: 48

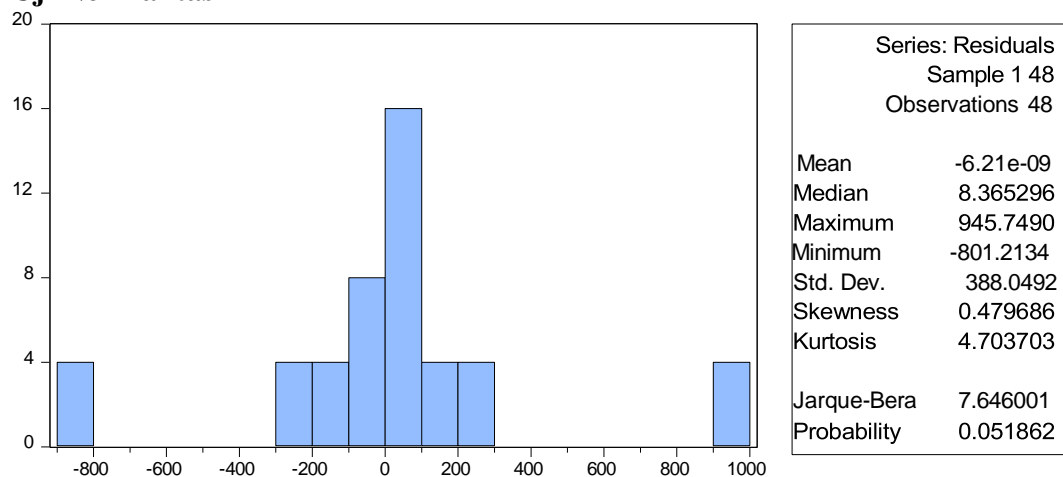
Probability in ()

Null (no rand. effect) Alternative	Cross-section One-sided	Period One-sided	Both
Breusch-Pagan	2.329186 (0.1270)	0.029345 (0.8640)	2.358530 (0.1246)
Honda	-1.526167 (0.9365)	-0.171303 (0.5680)	-1.200292 (0.8850)
King-Wu	-1.526167	-0.171303	-0.858322

	(0.9365)	(0.5680)	(0.8046)
GHM	--	--	0.000000
	--	--	(0.7500)

Uji Asumsi Klasik

Uji Normalitas



Uji Multikolinearitas

Variance Inflation Factors
Date: 04/20/24 Time: 14:12
Sample: 1 48
Included observations: 48

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1513722.	451.7193	NA
INV_X	119837.7	5.305191	5.305191
INV_M	77742.70	3.441654	3.441654
INV_XM	4639.580	2.053934	2.053934

Uji Heteroskedastisitas

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	1.195242	Prob. F(2,45)	0.3121
Obs*R-squared	2.421230	Prob. Chi-Square(2)	0.2980
Scaled explained SS	3.767603	Prob. Chi-Square(2)	0.1520

Common Effect Model

Dependent Variable: INV_Y
 Method: Panel Least Squares
 Date: 04/20/24 Time: 14:00
 Sample: 2019 2022
 Periods included: 4
 Cross-sections included: 12
 Total panel (balanced) observations: 48

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	187425.0	10323.13	18.15582	0.0000
INV_X	40133.52	2878.972	13.94023	0.0000
INV_M	-31086.18	2335.413	-13.31079	0.0000
INV_XM	-9048.607	577.9383	-15.65670	0.0000
R-squared	0.997525	Mean dependent var		47931.56
Adjusted R-squared	0.997356	S.D. dependent var		159491.5
S.E. of regression	8200.424	Akaike info criterion		20.94141
Sum squared resid	2.96E+09	Schwarz criterion		21.09735
Log likelihood	-498.5940	Hannan-Quinn criter.		21.00034
F-statistic	5911.570	Durbin-Watson stat		1.540203
Prob(F-statistic)	0.000000			

Uji Fixed Effect Model

Date: 04/20/24 Time: 14:01
 Sample: 2019 2022
 Periods included: 4
 Cross-sections included: 12
 Total panel (balanced) observations: 48

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	200792.1	5833.219	34.42217	0.0000
INV_X	41676.47	1599.616	26.05405	0.0000
INV_M	-35578.74	1351.843	-26.31868	0.0000
INV_XM	-6098.969	351.9409	-17.32953	0.0000
Effects Specification				

Cross-section fixed (dummy variables)

R-squared	0.999686	Mean dependent var	47931.56
Adjusted R-squared	0.999553	S.D. dependent var	159491.5
S.E. of regression	3371.224	Akaike info criterion	19.33425
Sum squared resid	3.75E+08	Schwarz criterion	19.91900
Log likelihood	-449.0219	Hannan-Quinn criter.	19.55522
F-statistic	7511.615	Durbin-Watson stat	4.127644
Prob(F-statistic)	0.000000		

Uji Random Effect Model

Dependent Variable: INV_Y
Method: Panel EGLS (Cross-section random effects)
Date: 04/20/24 Time: 14:01
Sample: 2019 2022
Periods included: 4
Cross-sections included: 12
Total panel (balanced) observations: 48
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	186863.0	20085.81	9.303236	0.0000
INV_X	39909.91	5587.435	7.142797	0.0000
INV_M	-31001.65	4541.034	-6.827003	0.0000
INV_XM	-8909.528	1127.475	-7.902194	0.0000

Effects Specification

	S.D.	Rho
Cross-section random	4329.909	0.0717
Idiosyncratic random	15574.67	0.9283

Weighted Statistics

R-squared	0.996883	Mean dependent var	41891.47
Adjusted R-squared	0.996671	S.D. dependent var	139786.0
S.E. of regression	8065.398	Sum squared resid	2.86E+09
F-statistic	4691.337	Durbin-Watson stat	1.532373
Prob(F-statistic)	0.000000		

Unweighted Statistics

R-squared	0.997508	Mean dependent var	47931.56
Sum squared resid	2.98E+09	Durbin-Watson stat	1.472177