

LAMPIRAN

Lampiran 1 : Sampel Penelitian

No	Kode	Nama Perusahaan
1	AGII	Samator Indo Gas Tbk.
2	ALDO	Alkindo Naratama Tbk.
3	ALKA	Alakasa Industrindo Tbk
4	ANTM	Aneka Tambang Tbk.
5	BAJA	Saranacentral Bajatama Tbk.
6	FASW	Fajar Surya Wisesa Tbk.
7	IGAR	Champion Pacific Indonesia Tbk
8	INCI	Intanwijaya Internasional Tbk
9	INTP	Indocement Tunggal Prakarsa Tb
10	LMSH	Lionmesh Prima Tbk.
11	LTLS	Lautan Luas Tbk.
12	SMBR	Semen Baturaja Tbk.
13	SMCB	Solusi Bangun Indonesia Tbk.
14	SMGR	Semen Indonesia (Persero) Tbk.
15	SPMA	Suparma Tbk.
16	TINS	Timah Tbk.
17	WTON	Wijaya Karya Beton Tbk.
18	ZINC	Kapuas Prima Coal Tbk.
19	PBID	Panca Budi Idaman Tbk.
20	MOLI	Madusari Murni Indah Tbk.
21	ESIP	Sinergi Inti Plastindo Tbk.
22	NPGF	Nusa Palapa Gemilang Tbk.
23	NICL	PAM Mineral Tbk
24	CMNT	Cemindo Gemilag Tbk.
25	AVIA	Avia Avian Tbk.
26	WSBP	Waskita Beton Precast Tbk.

Lampiran 2 : Data Y (kinerja keuangan)

No	Kode	Nama Perusahaan	ROA 2021	ROA 2022	ROA 2023
1	AGII	Samator Indo Gas Tbk.	0.03	0.01	0.02
2	ALDO	Alkindo Naratama Tbk.	0.06	0.04	0.00
3	ALKA	Alakasa Industrindo Tbk	0.03	0.08	0.12
4	ANT M	Aneka Tambang Tbk.	0.06	0.11	0.08
5	BAJA	Saranacentral Bajatama Tbk.	0.12	0.14	0.00
6	FASW	Fajar Surya Wisesa Tbk.	0.05	0.01	-0.05
7	IGAR	Champion Pacific Indonesia Tbk	0.09	0.12	0.06
8	INCI	Intanwijaya Internasional Tbk	0.02	0.05	0.04
9	INTP	Indocement Tunggal Prakarsa Tb	0.07	0.07	0.07
10	LMSH	Lionmesh Prima Tbk.	0.04	- 0.04	-0.05
11	LTLS	Lautan Luas Tbk.	0.04	0.05	0.03
12	SMBR	Semen Baturaja Tbk.	0.01	0.02	0.03
13	SMCB	Solusi Bangun Indonesia Tbk.	0.00	0.00	0.00
14	SMGR	Semen Indonesia (Persero) Tbk.	0.03	0.03	0.03
15	SPMA	Suparma Tbk.	0.12	0.10	0.05
16	TINS	Timah Tbk.	0.09	0.08	0.04
17	WTO N	Wijaya Karya Beton Tbk.	0.01	0.02	0.00
18	ZINC	Kapuas Prima Coal Tbk.	0.04	0.01	0.01
19	PBID	Panca Budi Idaman Tbk.	0.15	0.12	0.12

20	MOLI	Madusari Murni Indah Tbk.	0.02	0.01	0.05
21	ESIP	Sinergi Inti Plastindo Tbk.	0.01	0.01	0.01
22	NPGF	Nusa Palapa Gemilang Tbk.	0.01	0.11	0.22
23	NICL	PAM Mineral Tbk.	0.11	0.25	0.03
24	CMNT	Cemindo Gemilang Tbk.	0.01	- 0.00	0.01
25	AVIA	Avia Avian Tbk.	0.13	0.13	0.15
26	WSBP	Waskita Beton Precast Tbk.	0.25	0.11	0.00

Lampiran 3 : data X (Green accounting)

No	Kode	Nama Perusahaan	GA (Variabel x)		
			2021	2022	2023
1	AGII	Samator Indo Gas Tbk.	0.01	0.00	0.01
2	ALDO	Alkindo Naratama Tbk.	0.00	0.01	- 0.27
3	ALKA	Alakasa Industrindo Tbk	0.14	0.01	0.05
4	ANTM	Aneka Tambang Tbk.	0.05	0.03	0.05
5	BAJA	Saranacentral Bajatama Tbk.	0.00	- 0.00	- 0.02
6	FASW	Fajar Surya Wisesa Tbk.	0.05	0.15	- 0.02
7	IGAR	Champion Pacific Indonesia Tbk	0.00	0.00	0.01
8	INCI	Intanwijaya Internasional Tbk	0.02	0.00	0.00
9	INTP	Indocement Tunggal Prakarsa Tb	0.01	0.01	0.01
10	LMSH	Lionmesh Prima Tbk.	0.02	- 0.02	- 0.01
11	LTLS	Lautan Luas Tbk.	0.01	0.03	0.04
12	SMBR	Semen Baturaja Tbk.	0.16	0.03	0.03
13	SMCB	Solusi Bangun Indonesia Tbk.	0.02	0.02	0.02
14	SMGR	Semen Indonesia (Persero) Tbk.	0.05	0.04	0.06
15	SPMA	Suparma Tbk.	0.01	0.01	0.01
16	TINS	Timah Tbk.	0.04	0.03	- 0.06
17	WTON	Wijaya Karya Beton Tbk.	0.02	0.01	0.09
18	ZINC	Kapuas Prima Coal Tbk.	0.01	- 0.00	- 13.39

19	PBID	Panca Budi Idaman Tbk.	0.01	0.01	0.02
20	MOLI	Madusari Murni Indah Tbk.	0.03	0.08	0.01
21	ESIP	Sinergi Inti Plastindo Tbk.	0.03	0.02	0.02
22	NPGF	Nusa Palapa Gemilang Tbk.	0.00	- 0.00	0.00
23	NICL	PAM Mineral Tbk.	0.01	0.00	0.01
24	CMNT	Cemindo Gemilang Tbk.	0.02	- 0.05	0.03
25	AVIA	Avia Avian Tbk.	0.00	0.00	0.00
26	WSBP	Waskita Beton Precast Tbk.	- 0.00	0.00	0.02

Lampiran 4 : Data Moderasi (CSR)

No	Kode	Nama Perusahaan	CSR		
			2021	2022	2023
1	AGII	Samator Indo Gas Tbk.	0.32	0.33	0.42
2	ALDO	Alkindo Naratama Tbk.	0.31	0.40	0.40
3	ALKA	Alakasa Industrindo Tbk	0.20	0.25	0.23
4	ANTM	Aneka Tambang Tbk.	0.44	0.49	0.53
5	BAJA	Saranacentral Bajatama Tbk.	0.31	0.40	0.44
6	FASW	Fajar Surya Wisesa Tbk.	0.37	0.31	0.35
7	IGAR	Champion Pacific Indonesia Tbk	0.37	0.38	0.41
8	INCI	Intanwijaya Internasional Tbk	0.44	0.44	0.45
9	INTP	Indocement Tunggal Prakarsa Tb	0.55	0.58	0.64
10	LMSH	Lionmesh Prima Tbk.	0.36	0.51	0.49
11	LTLS	Lautan Luas Tbk.	0.41	0.51	0.63
12	SMBR	Semen Baturaja Tbk.	0.62	0.66	0.66
13	SMCB	Solusi Bangun Indonesia Tbk.	0.54	0.56	0.66
14	SMGR	Semen Indonesia (Persero) Tbk.	0.62	0.66	0.66
15	SPMA	Suparma Tbk.	0.37	0.41	0.42
16	TINS	Timah Tbk.	0.58	0.67	0.65
17	WTON	Wijaya Karya Beton Tbk.	0.47	0.53	0.62
18	ZINC	Kapuas Prima Coal Tbk.	0.31	0.33	0.34
19	PBID	Panca Budi Idaman Tbk.	0.47	0.48	0.58
20	MOLI	Madusari Murni Indah Tbk.	0.36	0.38	0.46
21	ESIP	Sinergi Inti Plastindo Tbk.	0.30	0.30	0.30
22	NPGF	Nusa Palapa Gemilang Tbk.	0.33	0.35	0.46
23	NICL	PAM Mineral Tbk.	0.33	0.34	0.43
24	CMNT	Cemindo Gemilang Tbk.	0.43	0.38	0.32

25	AVIA	Avia Avian Tbk.	0.32	0.36	0.37
26	WSBP	Waskita Beton Precast Tbk.	0.43	0.38	0.32

Lampiran 5

STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Green Accounting	78	-13.39	.16	-.1556	1.51925
Kinerja Keuangan	78	-.05	.25	.0549	.06018
CSR	78	.20	.67	.4380	.11980
Valid N (listwise)	78				

Lampiran 6

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	.0051163
	Std. Deviation	.06139245
Most Extreme Differences	Absolute	.093
	Positive	.091
	Negative	-.093
Test Statistic		.093
Asymp. Sig. (2-tailed)		.090 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 7
UJI MULTIKOLINIERITAS

Coefficients^a								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	.083	.007		12.690	.000		
	Green Accounting	.004	.001	.332	3.349	.001	.991	1.009
	CSR	-.063	.014	-.435	-4.393	.000	.991	1.009

a. Dependent Variable: Y_ROA

Lampiran 8
UJI AUTOKORELASI

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.521 ^a	.272	.252	.01507	2.239

a. Predictors: (Constant), CSR, Green Accounting

b. Dependent Variable: Y_ROA

Lampiran 9
UJI HETEROSKEDASTISITAS

Coefficients^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.075	.016		4.691	.000
	Green Accounting	.004	.003	.155	1.381	.172
	CSR	-.063	.035	-.205	-1.818	.073

a. Dependent Variable: Ares

Lampiran 10
Uji Regresi Linear Sederhana

Coefficients^a					
		Unstandardized Coefficients		Standardized Coefficients	
	Model	B	Std. Error	Beta	t
1	(Constant)	.055	.002		28.983
	Green Accounting	.003	.001	.290	2.641

a. Dependent Variable: Y_ROA

Lampiran 11
UJI REGRESI LINEAR MODERASI

Coefficients^a					
		Unstandardized Coefficients		Standardized Coefficients	
	Model	B	Std. Error	Beta	t
1	(Constant)	.057	.002		29.481
	Green Accounting	.194	.080	.16.945	2.436
	GA x CSR	-.560	.234	-.16.657	-2.395

a. Dependent Variable: Y_ROA

Lampiran 12

UJI KOEFISIEN DETERMINASI PERSAMAAN 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.290 ^a	.084	.072	.01679

a. Predictors: (Constant), Green Accounting

Lampiran 13

UJI KOEFISIEN DETERMINASI PERSAMAAN 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386 ^a	.149	.126	.01629

a. Predictors: (Constant), GA x CSR, Green Accounting

Lampiran 14

UJI F (1)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.002	1	.002	6.974	.010 ^b
	Residual	.021	76	.000		
	Total	.023	77			

a. Dependent Variable: Y_ROA

b. Predictors: (Constant), Green Accounting

Lampiran 15

UJI F (2)**ANOVA^a**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.003	2	.002	6.572	.002 ^b
	Residual	.020	75	.000		
	Total	.023	77			

a. Dependent Variable: Y_ROA

b. Predictors: (Constant), GA x CSR, Green Accounting

Lampran 16**Uji T (1)****Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.055	.002		28.983	.000
	Green Accounting	.003	.001	.290	2.641	.010

a. Dependent Variable: Y_ROA

Lampiran 17**UJI T (2)****Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.057	.002		29.481	.000
	Green Accounting	.194	.080	.16.945	2.436	.017
	GA x CSR	-.560	.234	-.16.657	-2.395	.019

a. Dependent Variable: Y_ROA