Lampiran 1. Data Perusahaan

No	Perusahaan	No	Perusahaan
1	Akasha Wira International Tbk	73	Kabelindo Murni Tbk
2	Samator Indo Gas Tbk	74	Kedawung Setia Industrial Tbk
3	FKS Food Sejahtera Tbk	75	Keramika Indonesia Assosiasi Tbk
4	Argha Karya Prima Industri Tbk	76	Kedaung Indah Can Tbk
5	Alkindo Naratama Tbk	77	Kino Indonesia Tbk
6	Alakasa Industrindo Tbk	78	Kalbe Farma Tbk
7	Tri Banyan Tirta Tbk	79	Kirana Megatara Tbk
8	Asahimas Flat Glass Tbk	80	Lion Metal Works Tbk
9	Ateliers Mecaniques D'Indonesie Tbk	81	Langgeng Makmur Industri Tbk
10	Asiaplast Industries Tbk	82	Lionmesh Prima Tbk
11	Arkha Jayanti Persada Tbk	83	Multi Prima Sejahtera Tbk
12	Arwana Citramulia Tbk	84	Malindo Feedmill Tbk
13	Astra International Tbk	85	Mark Dynamics Indonesia Tbk
14	Astra Otoparts Tbk	86	Martina Berto Tbk
15	Saranacentral Bajatama Tbk	87	Emdeki Utama Tbk
16	Sepatu Bata Tbk	88	Merck Tbk
17	Trisula Textile Industries Tbk	89	Magna Investama Mandiri Tbk
18	Primarindo Asia Infrastructure	90	Multi Bintang Indonesia Tbk
19	Garuda Metalindo Tbk	91	Mulia Industrindo Tbk
20	Berlina Tbk	92	Madusari Murni Indah Tbk
21	Bumi Teknokultura Unggul Tbk	93	Mustika Ratu Tbk
22	Betonjaya Manunggal Tbk	94	Mayora Indah Tbk
23	Budi Starch & Sweetener Tbk	95	Asia Pacific Investama Tbk
24	Cahayaputra Asa Keramik Tbk	96	Pantai Indah Kapuk Dua Tbk
25	Campina Ice Cream Industry Tbk	97	Panca Budi Idaman Tbk
26	Cahaya Bintang Medan Tbk	98	Prima Cakrawala Abadi Tbk
27	Communication Cable Systems Indonesia Tbk	99	Phapros Tbk
28	Wilmar Cahaya Indonesia Tbk	100	Pelangi Indah Canindo Tbk
29	Chitose Internasional Tbk	101	Golden Flower Tbk
30	Sariguna Primatirta Tbk	102	Prima Alloy Steel Universal Tbk
31	Wahana Interfood Nusantara Tbk	103	Prasidha Aneka Niaga Tbk
32	Charoen Pokphand Indonesia Tbk	104	Pyridam Farma Tbk
33	Central Proteina Prima Tbk	105	Ricky Putra Globalindo Tbk
34	Delta Djakarta Tbk	106	Bentoel Internasional Investama Tbk

35	Diamond Food Indonesia Tbk	107	Nippon Indosari Corpindo Tbk
36	Duta Pertiwi Nusantara Tbk	108	Saraswanti Anugerah Makmur Tbk
37	Darya-Varia Laboratoria Tbk	109	Sejahtera Bintang Abadi Textile Tbk
38	Ekadharma International Tbk	110	Supreme Cable Manufacturing & Commerce Tbk
39	Sinergi Inti Plastindo Tbk	111	Selaras Citra Nusantara Perkara Tbk
40	Eterindo Wahanatama Tbk	112	Industri Jamu Dan Farmasi Sido Muncul Tbk
41	Fajar Surya Wisesa Tbk	113	Singaraja Putra Tbk
42	Sentra Food Indonesia Tbk	114	Sreeya Sewu Indonesia Tbk
43	Gunawan Dianjaya Steel Tbk	115	Sekar Bumi Tbk
44	Gudang Garam Tbk	116	Sekar Laut Tbk
45	Gajah Tunggal Tbk	117	Gaya Abadi Sempurna Tbk
46	Garudafood Putra Putri Jaya Tbk	118	Semen Baturaja Tbk
47	Panasia Indo Resources Tbk	119	Solusi Bangun Indonesia Indonesia Tbk
48	Hanjaya Mandala Sampoerna Tbk	120	Satyamitra Kemas Lestari Tbk
49	Buyung Poetra Sembada Tbk	121	Selamat Sempurna Tbk
50	Hartadinata Abadi Tbk	122	Suparma Tbk
51	Indofood Cbp Sukses Makmur Tbk	123	Indo Acidatama Tbk
52	Indonesia Fibreboard Industry Tbk	124	Sunson Textile Manufacture Tbk
53	Champion Pacific Indonesia Tbk	125	Buana Artha Anugerah Tbk
54	Inti Agri Resources Tbk	126	Siantar Top Tbk
55	Intikeramik Alamasri Industri Tbk	127	Sriwahana Adityakarta Tbk
56	Era Mandiri Cemerlang Tbk	128	Tunas Alfin Tbk
57	Indomobil Suskes Internasional Tbk	129	Mandom Indonesia Tbk
58	Impack Pratama Industri Tbk	130	Tirta Mahakam Resources Tbk
59	Indofarma Tbk	131	Surya Toto Indonesia Tbk
60	Indal Aluminium Industry Tbk	132	Trisula International Tbk
61	Indo Komoditi Korpora Tbk	133	Trias Sentosa Tbk
62	Intanwijaya Internasional Tbk	134	Tempo Scan Pacific Tbk
63	Indofood Sukses Makmur Tbk	135	Uni-Charm Indonesia Tbk
64	Indospring Tbk	136	Ultra Jaya Milk Industry & Trading Company Tbk
65	Inocycle Technology Group	137	Unilever Indonesia Tbk
66	Indocement Tunggal Prakarsa	138	Voksel Electric Tbk

	Tbk		
67	Steel Pipe Industry Of Indonesia Tbk	139	Wismilak Inti Makmur Tbk
68	Jembo Cable Company Tbk	140	Integra Indocabinet Tbk
69	Jakarta Kyoei Steel Works Tbk	141	Waskita Beton Precast Tbk
70	Japfa Comfeed Indonesia Tbk	142	Wijaya Karya Beton Tbk
71	Kimia Farma Tbk	143	Yanaprima Hastapersada Tbk
72	Kmi Wire And Cable Tbk	144	Mega Perintis Tbk

Lampiran 2. Hasil Tabulasi Data Sebelum Outlier

No	Perusahaan	Tahun	Capital	Green Acc	Green Inno	Agresivitas
1	ADES	2018	0,586805	3	0,75	-0,24411
2		2019	0,573041	4	0,75	-0,23865
3		2020	0,431327	5	0,75	-0,19134
4		2021	0,483636	5	0,75	-0,21333
5		2022	0,504541	5	0,75	-0,21394
6	AGII	2018	0,761432	4	0,25	-0,22531
7		2019	0,758436	3	0,25	-0,25124
8		2020	0,771129	3	0,25	0,038293
9		2021	0,7496	4	0,5	-0,23347
10		2022	0,76158	3	0,5	-0,25174
11	AISA	2018	0,565641	3	0,75	-0,44336
12		2019	0,746244	3	0,75	0,168336
13		2020	0,654318	3	0,75	0,194929
14		2021	0,754319	3	1	-591579
15		2022	0,693947	3	1	0,103953
16	AKPI	2018	0,598191	4	0,75	-0,2995
17		2019	0,608324	4	0,75	-0,30759
18		2020	0,65585	3	0,75	0,622677
19		2021	0,608886	3	1	-0,33317
20		2022	0,616456	3	1	-0,2721
21	ALDO	2018	0,290394	3	0,5	-0,25699
22		2019	0,430111	3	0,5	-0,25596
23		2020	0,43734	3	0,75	-0,22191
24		2021	0,413422	3	0,75	-0,22345
25		2022	0,544806	3	0,75	-0,22488
26	ALKA	2018	0,040232	3	0,25	0,000902
27		2019	0,030688	4	0,25	-0,2604
28		2020	0,02551	4	0,25	-0,1826
29		2021	0,022593	4	0,25	0,010599
30		2022	0,019692	4	0,25	-0,01037
31	ALTO	2018	0,830128	5	0,5	-0,27704
32		2019	0,839758	5	0,5	-0,33421
33		2020	0,825714	5	0,5	0,18849
34		2021	0,826012	5	0,5	0,231231
35		2022	0,850852	5	0,5	1,391171
36	AMFG	2018	0,738051	3	0,5	-0,41023
37		2019	0,731328	3	0,5	-0,2149

38		2020	0,757213	3	0,5	-0,07463
39		2021	0,742423	3	0,5	-0,15873
40		2022	0,679512	3	0,5	-0,22704
41	AMIN	2018	0,28606	4	0,75	-0,23792
42		2019	0,279286	5	0,75	-0,27553
43		2020	0,268196	3	0,75	-0,30103
44		2021	0,313938	3	0,75	0,005334
45		2022	0,339287	5	0,75	-0,33308
46	APLI	2018	0,598703	4	0,75	0,186732
47		2019	0,705032	4	0,75	-0,51005
48		2020	0,663558	4	0,75	2,102403
49		2021	0,597536	3	0,75	-0,09875
50		2022	0,524037	3	0,75	-0,23899
51	ARKA	2018	0,716093	4	0,25	-0,62195
52		2019	0,565544	4	0,25	-0,27586
53		2020	0,572329	3	0,25	-0,18603
54		2021	0,536774	3	0,25	0,158091
55		2022	0,437672	3	0,25	-0,12085
56	ARNA	2018	0,499313	3	0,25	0,252785
57		2019	0,457598	3	0,25	0,253533
58		2020	0,399512	3	0,25	0,224391
59		2021	0,353271	3	0,25	0,219256
60		2022	0,378904	3	0,25	0,220533
61	ASII	2018	0,619449	5	0,75	-0,21783
62		2019	0,633314	5	1	-0,21827
63		2020	0,608791	5	1	-0,14581
64		2021	0,563689	5	1	-0,20909
65		2022	0,564918	5	1	-0,19786
66	AUTO	2018	0,621535	4	0	-0,20981
67		2019	0,653806	4	0,25	-0,23784
68		2020	0,660501	4	0,25	-1,35434
69		2021	0,609273	3	0,25	-0,15918
70		2022	0,57748	4	0,25	-0,14826
71	BAJA	2018	0,231932	4	0	0,069239
72		2019	0,239494	4	0,25	-0,77859
73		2020	0,260167	3	0,25	0,128841
74		2021	0,250562	3	0,25	-0,32217
75		2022	0,264661	3	0,25	-0,21596
76	BATA	2018	0,344869	3	0,5	-0,26845
77		2019	0,368992	3	0,5	-0,34627
78		2020	0,556599	3	0,5	-0,2101

79		2021	0,544058	3	0,5	-0,19949
80		2022	0,489203	3	0,5	0,557339
81	BELL	2018	0,305986	3	0,5	-0,21285
82		2019	0,315962	3	0,5	-0,29205
83		2020	0,357105	3	0,5	0,176787
84		2021	0,335291	3	0,5	-0,50824
85		2022	0,345791	3	0,5	-0,47688
86	BIMA	2018	0,183141	4	0,5	-0,26088
87		2019	0,659978	4	0,5	-0,2478
88		2020	0,768906	4	0,5	-0,21887
89		2021	0,815948	4	0,5	-0,21992
90		2022	0,811219	5	0,5	1,326694
91	BOLT	2018	0,520434	3	0,5	-0,26354
92		2019	0,535225	3	0,5	-0,25657
93		2020	0,581223	3	0,75	-0,09841
94		2021	0,529461	3	0,75	-0,21713
95		2022	0,487875	3	0,75	-0,26249
96	BRNA	2018	0,670178	4	0,5	0,114874
97		2019	0,706035	4	0,5	0,022517
98		2020	0,748341	4	0,5	-0,09947
99		2021	0,79947	4	0,5	-0,1082
100		2022	0,788725	4	0,5	-0,15148
101	BTEK	2018	0,798225	4	0,75	-0,02208
102		2019	0,816096	4	0,75	0,262227
103		2020	0,960059	4	0,75	-0,18404
104		2021	0,972502	4	0,75	-0,21599
105		2022	0,981707	4	0,75	0,000754
106	BTON	2018	0,189953	5	0,25	-0,18764
107		2019	0,179553	5	0,25	-0,5268
108		2020	0,170612	4	0,25	-0,04495
109		2021	0,136145	4	0,25	-0,23305
110		2022	0,11984	4	0,25	-0,0537
111	BUDI	2018	0,566122	3	0,5	0,296931
112		2019	0,619634	3	0,5	0,236982
113		2020	0,580986	3	0,5	0,032015
114		2021	0,558911	3	0,5	0,195165
115		2022	0,501419	3	0,5	0,19793
116	CAKK	2018	0,606702	4	0,25	-0,25086
117		2019	0,663587	4	0,25	-0,48905
118		2020	0,735255	4	0,25	-0,93677
119		2021	0,765186	4	0,25	-0,30274

120		2022	0,716196	5	0,25	-0,23012
121	CAMP	2018	0,338148	3	0,25	-0,26287
122		2019	0,315464	3	0,25	-0,22883
123		2020	0,308301	3	0,25	-0,22477
124		2021	0,253034	3	0,25	-0,26095
125		2022	0,281074	3	0,25	-0,16807
126	CBMF	2018	0,69156	4	0,25	-0,33005
127		2019	0,571252	3	0,25	-0,28768
128		2020	0,433395	3	0,25	-0,282
129		2021	0,400321	3	0,25	-0,2717
130		2022	0,370456	3	0,25	-0,14515
131	CCSI	2018	0,38911	3	0,25	-0,25711
132		2019	0,426051	3	0,25	-0,25351
133		2020	0,425879	3	0,25	-0,18919
134		2021	0,400019	3	0,25	-0,25373
135		2022	0,377483	3	0,25	-0,22514
136	CEKA	2018	0,307787	3	0,5	-0,24916
137		2019	0,233603	3	0,5	-0,24435
138		2020	0,191544	3	0,5	-0,21924
139		2021	0,199897	3	0,5	-0,20847
140		2022	0,194548	3	0,5	-0,22054
141	CINT	2018	0,553142	3	0,25	-0,38641
142		2019	0,519218	3	0,25	-0,48036
143		2020	0,526342	3	0,25	-0,96206
144		2021	0,673976	3	0,25	-0,01022
145		2022	0,624294	3	0,25	3,878995
146	CLEO	2018	0,761918	4	0,75	-0,22242
147		2019	0,806644	4	0,75	-0,2413
148		2020	0,806103	4	0,75	-0,21256
149		2021	0,792458	4	0,75	-0,21423
150		2022	0,775457	4	0,75	-0,21403
151	COCO	2018	0,450294	4	0,25	-0,26322
152		2019	0,417377	4	0,25	-0,26074
153		2020	0,385845	5	0,25	-0,26296
154		2021	0,261236	4	0,25	-0,20626
155		2022	0,41414	5	0,25	-0,34556
156	CPIN	2018	0,490038	4	0,5	-0,22952
157		2019	0,546973	4	0,5	-0,20958
158		2020	0,565721	4	0,5	-0,19336
159		2021	0,556648	4	0,5	-0,21895
160		2022	0,547489	4	0,5	-0,17156

161	CPRO	2018	0,701827	4	0,25	-0,05959
162		2019	0,737592	4	0,25	-0,00367
163		2020	0,730941	4	0,25	0,952096
164		2021	0,717779	4	0,25	-0,32255
165		2022	0,68355	4	0,25	-2,15451
166	DLTA	2018	0,091426	4	0,25	-0,2337
167		2019	0,093394	3	0,25	-0,22942
168		2020	0,09934	3	0,25	-0,25038
169		2021	0,102641	3	0,25	-0,21951
170		2022	0,108457	3	0,25	-0,21803
171	DMND	2018	0,376731	3	0,25	-0,25413
172		2019	0,329239	3	0,25	-0,25406
173		2020	0,369044	3	0,25	-0,23071
174		2021	3,70E-07	3	0,25	-0,21882
175		2022	0,378344	3	0,25	-0,23391
176	DPNS	2018	0,403147	3	0	-0,24033
177		2019	0,417636	3	0	-0,2574
178		2020	0,418069	3	0	-0,46185
179		2021	0,376305	4	0	-0,19382
180		2022	0,368961	3	0	-0,20617
181	DVLA	2018	0,284908	3	0,5	-0,26459
182		2019	0,300415	3	0,5	-0,26379
183		2020	0,295196	3	0,5	-0,24289
184		2021	0,267054	3	0,5	-0,30734
185		2022	0,279307	3	0,5	-0,25711
186	EKAD	2018	0,45917	3	0	-0,27017
187		2019	0,497516	3	0	-0,30788
188		2020	0,489368	3	0	-0,22339
189		2021	0,447673	3	0	-0,21224
190		2022	0,451847	3	0	-0,20255
191	ESIP	2018	0,212197	3	0,5	-0,1437
192		2019	0,61066	3	0,5	-0,10585
193		2020	0,600108	3	0,5	-0,15258
194		2021	0,590912	3	0,5	-0,24639
195		2022	0,639892	3	0,5	-0,26446
196	ETWA	2018	0,980848	3	0,5	0,593158
197		2019	0,950186	3	0,5	0,606696
198		2020	0,973013	3	0,75	-0,10207
199		2021	0,931671	3	0,75	0,599459
200		2022	0,929895	3	0,75	0,000256
201	FASW	2018	0,67805	3	0,75	-0,29311

202		2019	0,7543	3	0,75	-0,20626
203		2020	#VALUE!	3	0,75	-0,02621
204		2021	0,680129	3	0,75	-0,26589
205		2022	0,733031	3	0,75	-0,2887
206	FOOD	2018	0,660144	3	0,75	-0,48326
207		2019	0,66745	3	0,75	-0,40472
208		2020	0,734803	3	0,75	-0,09575
209		2021	0,735005	3	0,75	0,022928
210		2022	0,733634	3	0,75	0,049379
211	GDST	2018	0,779816	3	0	-0,30576
212		2019	0,660044	4	0	-0,14376
213		2020	0,740318	4	0	0,149548
214		2021	0,776948	4	0	-0,17186
215		2022	0,605735	4	0	-0,2229
216	GGRM	2018	0,344623	5	0,75	-0,25633
217		2019	0,337788	5	0,75	-0,24897
218		2020	0,366453	5	1	-0,20857
219		2021	0,34071	5	1	-0,23076
220		2022	0,373944	5	1	-0,2377
221	GJTL	2018	0,559982	4	0,25	-0,12885
222		2019	0,570544	3	0,25	-0,41227
223		2020	0,57119	5	0,25	-0,33054
224		2021	0,547838	3	0,25	-0,21453
225		2022	0,531828	4	0,25	0,01212
226	GOOD	2018	0,627162	5	0,5	-0,26957
227		2019	0,605005	5	0,5	-0,24941
228		2020	0,647796	5	0,5	-0,27907
229		2021	0,613774	5	0,5	-0,22132
230		2022	0,564056	5	0,5	-0,22623
231	HDTX	2018	0,936734	3	0	-0,35308
232		2019	0,950093	3	0	-0,04447
233		2020	0,946012	3	0,25	-0,17125
234		2021	0,95646	3	0,25	0,93881
235		2022	0,954718	3	0,25	0,750712
236	HMSP	2018	0,188208	5	0,75	-0,24624
237		2019	0,18085	5	0,75	-0,24852
238		2020	0,172774	5	0,75	-0,23116
239		2021	0,221647	5	0,75	-0,22017
240		2022	0,245022	5	0,75	-0,23562
241	HOKI	2018	0,353298	3	0	-0,25349
242		2019	0,430381	4	0	-0,27048

243		2020	0,533052	4	0	-0,25231
244		2021	0,544003	4	0	-0,30794
245		2022	0,519843	4	0	-0,86318
246	HRTA	2018	0,06929	5	0,25	-0,2557
247		2019	0,050084	3	0,25	-0,2505
248		2020	0,056824	4	0,25	-0,21635
249		2021	0,051051	3	0,25	-0,21652
250		2022	0,071457	4	0,25	-0,22091
251	ICBP	2018	0,589097	4	0,75	-0,27735
252		2019	0,570519	4	1	-0,27927
253		2020	0,800014	4	1	-0,25506
254		2021	0,711922	4	1	-0,20484
255		2022	0,730539	4	1	-0,23961
256	IFII	2018	0,745698	4	0,5	-0,1524
257		2019	0,731374	4	0,5	-0,23525
258		2020	0,68188	4	0,5	-0,23473
259		2021	0,705067	4	0,5	-0,22011
260		2022	0,766089	4	0,5	-0,22201
261	IGAR	2018	0,270093	3	0,25	-0,27654
262		2019	0,276915	3	0,25	-0,27172
263		2020	0,234475	3	0,25	-0,26929
264		2021	0,179053	3	0,25	-0,23475
265		2022	0,180258	3	0,25	-0,23291
266	IIKP	2018	0,929365	3	0,25	-0,10678
267		2019	0,677851	3	0,25	0,039412
268		2020	0,70353	4	0,25	-0,06826
269		2021	0,724923	3	0,25	0,057082
270		2022	0,739409	3	0,25	0,008786
271	IKAI	2018	0,931032	4	0	0,01754
272		2019	0,91542	4	0	-0,00291
273		2020	0,940684	4	0	-0,01609
274		2021	0,867363	4	0	0,037199
275		2022	0,883662	4	0	0,03713
276	IKAN	2018	0,332999	4	0	-0,40722
277		2019	0,363009	4	0	0,290917
278		2020	0,23407	3	0	-0,08895
279		2021	0,219102	3	0	-0,24994
280		2022	0,251014	3	0	-0,17958
281	IMAS	2018	0,606825	3	0,25	-1,23455
282		2019	0,630622	3	0,25	-0,6729
283		2020	0,62592	3	0,25	0,393527

284		2021	0,628119	3	0,25	10,31074
285		2022	0,604542	3	0,25	-0,38833
286	IMPC	2018	0,485217	3	0,5	-0,10162
287		2019	0,530333	3	0,5	-0,30475
288		2020	0,532108	3	0,5	-0,34005
289		2021	0,515972	3	0,5	-0,26005
290		2022	0,489184	3	0,5	-0,24554
291	INAF	2018	0,398556	5	0	0,294023
292		2019	0,400909	4	0	-0,18305
293		2020	0,337705	5	0	-0,99834
294		2021	0,298472	4	0	-5,2825
295		2022	0,437043	5	0	-0,1721
296	INAI	2018	0,247956	4	0	-0,37516
297		2019	0,271403	3	0	-0,30256
298		2020	0,214747	4	0	-0,84778
299		2021	0,252265	3	0	-0,868
300		2022	0,230933	4	0	0,161934
301	INCF	2018	0,295597	3	0,25	-0,31319
302		2019	0,422725	3	0,25	0,182416
303		2020	0,27855	3	0,25	-0,22094
304		2021	0,24356	3	0,25	-0,3223
305		2022	0,277672	3	0,25	-12,6596
306	INCI	2018	0,510702	4	0	-0,2434
307		2019	0,498684	4	0	-0,23426
308		2020	0,469754	4	0	-0,21676
309		2021	0,412221	4	0	-0,19957
310		2022	0,450471	4	0	-0,22225
311	INDF	2018	0,655341	4	0,75	-0,33371
312		2019	0,673556	4	1	-0,32536
313		2020	0,764503	3	1	-0,29568
314		2021	697758,4	3	1	-0,22493
315		2022	6,96E-07	4	1	-0,25378
316	INDS	2018	0,542905	3	0,5	-0,25203
317		2019	0,66153	3	0,75	-0,21992
318		2020	0,64548	3	0,75	-0,21994
319		2021	0,553252	3	0,75	-0,25432
320		2022	0,558298	3	0,75	-0,2307
321	INOV	2018	0,590505	3	0	-0,26047
322		2019	0,514791	3	0	-0,23147
323		2020	0,535375	3	0	-0,04141
324		2021	0,595502	3	0	-0,20494

325		2022	0,562805	3	0	-0,18506
326	INTP	2018	0,556803	4	0,25	-0,18161
327		2019	0,536971	4	0,25	-0,19307
328		2020	0,550212	4	0,25	-0,15919
329		2021	0,566243	4	0,25	-0,19942
330		2022	0,598848	4	0,25	-0,1952
331	ISSP	2018	0,439378	4	0,25	-0,18275
332		2019	0,44785	4	0,25	-0,20403
333		2020	0,487607	4	0,25	0,133922
334		2021	0,376851	4	0,25	-0,26288
335		2022	0,405691	4	0,25	-0,22222
336	JECC	2018	0,30795	3	0,25	-0,27546
337		2019	0,318344	4	0,25	-0,29284
338		2020	0,384956	3	0,25	-0,43881
339		2021	0,336038	3	0,25	-0,35971
340		2022	0,266887	4	0,25	-0,04095
341	JKSW	2018	0,549329	5	0,25	0
342		2019	0,590361	4	0,25	0
343		2020	0,648665	4	0,25	0
344		2021	0,666685	4	0,25	0
345		2022	0,698872	3	0,25	0
346	JPFA	2018	0,461073	5	0,5	-0,27077
347		2019	0,515905	5	0,5	-0,26775
348		2020	0,547424	5	0,5	-0,27228
349		2021	0,504676	5	0,5	-0,23729
350		2022	0,479932	5	0,5	-0,23719
351	KAEF	2018	0,437024	5	0,5	-0,29156
352		2019	0,599802	5	0,5	-0,58527
353		2020	0,653068	5	0,5	-0,72156
354		2021	0,650862	5	0,5	-0,26215
355		2022	0,582322	5	0,5	-2,90091
356	KBLI	2018	0,330152	5	0,25	-0,23732
357		2019	0,28073	5	0,25	-0,20864
358		2020	0,167887	5	0,25	0,291546
359		2021	0,32032	5	0,25	-0,14144
360		2022	0,301945	5	0,25	-0,30867
361	KBLM	2018	0,534525	4	0,5	-0,36946
362		2019	0,551619	3	0,5	-0,20854
363		2020	0,687857	3	0,5	-0,28108
364		2021	0,724585	3	0,5	0,177331
365		2022	0,707841	3	0,5	-0,13219

366	KDSI	2018	0,407671	3	0,5	-0,26159
367		2019	0,498103	3	0,5	-0,32484
368		2020	0,466515	3	0,5	-0,27455
369		2021	0,407746	3	0,5	-0,26236
370		2022	0,410466	3	0,5	-0,29545
371	KIAS	2018	0,671176	3	0	-0,16659
372		2019	0,066444	3	0	-0,02592
373		2020	0,790621	3	0	-0,14524
374		2021	0,735305	3	0	-3,15921
375		2022	0,684982	3	0	5,2797
376	KICI	2018	0,369058	3	0,5	-0,21456
377		2019	0,372581	3	0,5	-0,24347
378		2020	0,347194	3	0,5	1,008869
379		2021	0,262461	3	0,5	-0,2125
380		2022	0,256051	3	0,5	-0,22047
381	KINO	2018	0,44992	4	0,5	-0,25086
382		2019	0,502735	4	0,5	-0,18943
383		2020	0,512462	4	0,5	-0,15903
384		2021	0,5515	4	0,5	-0,20799
385		2022	0,638928	4	0,5	0,036196
386	KLBF	2018	0,413195	4	0,5	-0,24472
387		2019	0,446206	5	0,5	-0,25422
388		2020	0,42053	4	0,5	-0,22825
389		2021	0,387835	4	0,5	-0,21994
390		2022	0,386585	5	0,25	-0,22625
391	KMTR	2018	0,419543	3	0	-0,95958
392		2019	0,489133	3	0	-0,64759
393		2020	0,339945	3	0	-0,34278
394		2021	0,293966	3	0	-0,36342
395		2022	0,342154	3	0	0,021517
396	LION	2018	0,258558	4	0,5	-0,38601
397		2019	0,26872	3	0,5	-0,83925
398		2020	0,281287	4	0,5	0,346141
399		2021	0,310384	4	0,5	5,349074
400		2022	0,308428	3	0,5	-0,69117
401	LMPI	2018	0,331803	4	0,5	-0,21205
402		2019	0,349286	5	0,5	-0,26061
403		2020	0,343464	3	0,5	-0,15862
404		2021	0,318378	5	0,5	0,356724
405		2022	0,301427	3	0,5	-0,02817
406	LMSH	2018	0,427671	3	0,25	-0,42548

407		2019	0,457193	4	0,25	-0,0188
408		2020	0,442807	3	0,25	0,076625
409		2021	0,410874	3	0,25	0,093625
410		2022	0,422222	3	0,25	0,055692
411	LPIN	2018	0,543832	4	0,5	-0,06765
412		2019	0,567226	3	0,5	-0,04643
413		2020	0,550738	4	0,5	-0,1981
414		2021	0,642765	3	0,5	-0,08141
415		2022	0,607785	4	0,5	-0,16045
416	MAIN	2018	0,549867	3	0,25	-0,28615
417		2019	0,566999	3	0,25	-0,3873
418		2020	0,574295	3	0,25	-2,94081
419		2021	0,510078	3	0,25	-0,20825
420		2022	0,486308	3	0,25	-0,1763
421	MARK	2018	0,490225	3	0,25	-0,26351
422		2019	0,478937	3	0,25	-0,25854
423		2020	0,504136	3	0,25	-0,22763
424		2021	0,456924	3	0,25	-0,22435
425		2022	0,563087	3	0,25	-0,2333
426	MBTO	2018	0,394525	3	0,25	-0,26441
427		2019	0,463196	3	0,25	-0,24152
428		2020	0,814625	3	0,25	0,072867
429		2021	0,761992	3	0,25	0,257525
430		2022	0,734575	3	0,25	-0,00649
431	MDKI	2018	0,691074	3	0	-0,23267
432		2019	0,678604	4	0	-0,22659
433		2020	0,66862	3	0	-0,19984
434		2021	0,652349	4	0	-0,17417
435		2022	0,650081	3	0	-0,21686
436	MERK	2018	0,229436	4	0,25	-0,25555
437		2019	0,250871	4	0,25	-0,37842
438		2020	0,270455	4	0,25	-0,32168
439		2021	0,251537	4	0,25	-0,30887
440		2022	0,233278	4	0,25	-0,24367
441	MGNA	2018	0,830223	3	0	-0,00179
442		2019	0,954442	4	0	-0,0011
443		2020	0,90576	4	0	-0,00806
444		2021	0,937058	4	0	-0,11901
445		2022	0,89411	4	0	-0,14909
446	MLBI	2018	0,574681	5	0	-0,26742
447		2019	0,598612	3	0	-0,25855

448		2020	0,590957	3	0	-0,2796
449		2021	0,575255	3	0	-0,24144
450		2022	0,511259	3	0	-0,25799
451	MLIA	2018	0,781158	3	0	-0,28601
452		2019	0,750548	3	0	-0,32271
453		2020	0,785187	3	0	-0,54299
454		2021	0,724338	3	0	-0,21286
455		2022	0,657869	3	0	-0,2188
456	MOLI	2018	0,417679	3	0	-0,27009
457		2019	0,466688	3	0	-0,26087
458		2020	0,512694	3	0	-0,24847
459		2021	0,505452	3	0	-0,34214
460		2022	0,532011	3	0	-0,49065
461	MRAT	2018	0,253096	3	0,25	-2,20211
462		2019	0,225345	3	0,25	-0,94574
463		2020	0,22726	3	0,25	-2,09509
464		2021	0,205655	3	0,25	-0,95289
465		2022	0,155342	3	0,25	0,371671
466	MYOR	2018	0,281033	3	0,75	0,260925
467		2019	0,328913	3	0,75	0,245913
468		2020	0,350842	3	0,75	0,218236
469		2021	0,34883	3	0,75	0,218499
470		2022	0,336842	3	0,75	0,213879
471	MYTX	2018	7,845156	3	0,25	-0,11494
472		2019	0,80271	3	0,25	-0,09365
473		2020	0,82491	3	0,25	-0,157
474		2021	0,830914	3	0,25	0,363118
475		2022	0,817361	3	0,25	-1,26091
476	PANI	2018	0,619392	4	0,5	0,012279
477		2019	0,645509	4	0,5	-0,00212
478		2020	0,262107	4	0,5	-0,70661
479		2021	0,604565	4	0,5	0,112241
480		2022	0,395624	4	0,5	-0,00383
481	PBID	2018	0,263899	4	0,5	-0,22696
482		2019	0,337259	4	0,5	-0,24913
483		2020	0,38588	4	0,5	-0,23622
484		2021	0,423049	4	0,5	-0,21636
485		2022	0,389437	4	0,5	-0,21737
486	PCAR	2018	0,264342	4	0,5	0,122679
487		2019	0,349046	4	0,5	0,037259
488		2020	0,378891	4	0,5	-0,00316

489		2021	0,480065	5	0,5	-0,05963
490		2022	0,462152	3	0,5	-0,12288
491	PEHA	2018	0,46033	4	0,25	-2,49351
492		2019	0,4283	3	0,25	-0,21091
493		2020	0,486367	3	0,25	-0,2406
494		2021	0,483762	3	0,25	-0,12373
495		2022	0,474642	3	0,25	-0,33991
496	PICO	2018	0,403577	3	0,25	-0,11637
497		2019	0,563845	3	0,25	-0,21291
498		2020	0,584717	3	0,25	0,002017
499		2021	0,611425	3	0,25	-0,07142
500		2022	0,632542	3	0,25	0,104809
501	POLU	2018	0,208827	3	0,25	-0,29608
502		2019	0,158307	3	0,25	-0,2852
503		2020	0,480301	3	0,25	-0,13173
504		2021	0,315825	3	0,25	-0,07803
505		2022	0,602889	3	0,25	-0,26798
506	PRAS	2018	0,633021	4	0,25	-0,22089
507		2019	0,671073	3	0,25	0,811193
508		2020	0,713184	4	0,25	-8,03168
509		2021	0,731545	3	0,25	-2,33926
510		2022	0,798648	3	0,25	-0,18335
511	PSDN	2018	0,468093	3	0,25	1,141362
512		2019	0,625818	3	0,25	-6,93455
513		2020	0,629338	3	0,25	0,570419
514		2021	0,670273	3	0,25	0,166896
515		2022	0,685315	3	0,25	-0,28539
516	PYFA	2018	0,511448	4	0,5	-0,25358
517		2019	0,4971	3	0,5	-0,25371
518		2020	0,434137	4	0,5	-0,25429
519		2021	0,59511	3	0,5	-0,37819
520		2022	0,644217	4	0,5	0,047103
521	RICY	2018	0,213191	3	0,25	-0,38072
522		2019	0,190518	4	0,25	-0,40282
523		2020	0,165427	3	0,25	0,038988
524		2021	0,151807	4	0,25	0,083509
525		2022	0,140926	3	0,25	0,047535
526	RMBA	2018	0,355872	4	0,25	0,874559
527		2019	0,317774	3	0,25	0,736976
528		2020	1,101751	3	0,25	0,006502
529		2021	1,327015	3	0,25	-0,86178

530		2022	0,487817	3	0,25	0,073136
531	ROTI	2018	0,572943	3	0,25	-0,31971
532		2019	0,599663	5	0,5	-0,31858
533		2020	0,651941	5	0,5	0,051465
534		2021	0,694114	5	0,5	-0,2516
535		2022	0,688723	5	0,5	-0,24535
536	SAMF	2018	0,15595	4	0,25	-0,23524
537		2019	0,217845	3	0,25	-0,22037
538		2020	0,254088	3	0,25	-0,21625
539		2021	0,198058	3	0,25	-0,21675
540		2022	0,135419	3	0,25	-0,21641
541	SBAT	2018	0,548723	5	0,25	-0,97472
542		2019	0,409174	3	0,25	-0,19656
543		2020	0,643172	3	0,25	1,179457
544		2021	0,489399	3	0,25	-0,16575
545		2022	0,621131	3	0,25	0,040308
546	SCCO	2018	0,445188	3	0,25	-0,25954
547		2019	0,421493	3	0,25	-0,26563
548		2020	0,504474	3	0,25	-0,21675
549		2021	0,626902	3	0,25	-0,19349
550		2022	0,630239	3	0,25	-0,29184
551	SCNP	2018	0,388747	4	0,5	-0,24962
552		2019	0,407096	5	0,5	-0,28247
553		2020	0,558036	3	0,5	0,003274
554		2021	0,531368	3	0,5	-0,54143
555		2022	0,53546	4	0,5	-0,3309
556	SIDO	2018	0,537517	4	0,5	-0,23505
557		2019	0,514763	4	0,5	-0,24785
558		2020	0,466925	5	0,5	-0,22136
559		2021	0,448335	5	0,5	-0,2184
560		2022	0,462386	5	0,5	-0,22195
561	SINI	2018	0,467994	3	0	0,922558
562		2019	0,428331	4	0	0,810817
563		2020	0,423152	3	0	0,587438
564		2021	0,355479	3	0	0,298629
565		2022	0,333819	3	0	0,289211
566	SIPD	2018	0,472456	3	0,25	-2,84913
567		2019	0,400324	3	0,25	-0,90143
568		2020	0,381294	3	0,25	-0,3961
569		2021	0,375566	3	0,25	-1,99208
570		2022	0,367927	3	0,25	23,08913

571	SKBM	2018	0,519348	4	0,25	-0,23616
572		2019	0,511233	3	0,25	-0,81462
573		2020	0,460726	4	0,25	-0,60087
574		2021	0,412243	3	0,25	-0,32716
575		2022	0,381424	3	0,25	-0,26071
576	SKLT	2018	0,52263	3	0,25	-0,19242
577		2019	0,521585	3	0,25	-0,20849
578		2020	0,509315	3	0,25	-0,23626
579		2021	0,512573	3	0,25	-0,16909
580		2022	0,47372	3	0,25	-0,19012
581	SLIS	2018	0,229825	3	0,25	-0,27116
582		2019	0,201417	3	0,25	-0,27077
583		2020	0,174832	3	0,25	-0,1897
584		2021	0,1596	3	0,25	-0,22672
585		2022	0,142308	3	0,25	-0,22182
586	SMBR	2018	0,754729	4	0	0,476634
587		2019	0,807587	5	0	0,652616
588		2020	0,802878	5	0	-0,69886
589		2021	0,825518	5	0,25	-0,32219
590		2022	0,806417	5	0,25	-0,17732
591	SMCB	2018	0,860843	5	0	-18,4705
592		2019	0,836114	5	0	-0,6729
593		2020	0,796693	5	0	-0,3343
594		2021	7,562578	5	0	-0,34364
595		2022	0,763353	5	0	-0,28259
596	SMKL	2018	0,486619	4	0,5	-0,29181
597		2019	0,495867	4	0,5	-0,61409
598		2020	0,537742	4	0,5	-0,35501
599		2021	0,458441	4	0,5	-0,23815
600		2022	0,534027	4	0,5	-0,24528
601	SMSM	2018	0,338219	3	0,5	-0,2351
602		2019	0,311768	3	0,5	-0,22306
603		2020	0,320113	3	0,5	-0,21213
604		2021	0,277563	3	0,5	-0,21027
605		2022	0,287065	3	0,5	-0,20141
606	SPMA	2018	0,611018	3	0,5	-0,2502
607		2019	0,61376	3	0,5	-0,25835
608		2020	0,721305	3	0,5	-0,16869
609		2021	0,634252	3	0,5	-0,22035
610		2022	0,576903	3	0,5	-0,2209
611	SRSN	2018	0,347318	3	0	-0,23818

612		2019	0,310327	3	0	-0,249
613		2020	0,36109	3	0	-0,27652
614		2021	0,385712	3	0	-0,17715
615		2022	0,385936	3	0	-0,24273
616	SSTM	2018	0,476723	3	0,25	-0,38905
617		2019	0,487917	3	0,25	-0,23714
618		2020	0,488908	3	0,25	-0,20852
619		2021	0,455392	3	0,25	-0,00903
620		2022	0,470707	3	0,25	-0,14684
621	STAR	2018	0,459597	3	0,25	-0,97121
622		2019	0,001218	3	0,25	-0,71178
623		2020	0,002102	3	0,25	-0,00167
624		2021	0,002427	3	0,25	-0,00696
625		2022	0,001097	3	0,25	-0,04929
626	STTP	2018	0,524623	3	0,25	-0,21437
627		2019	0,595565	3	0,25	-0,20501
628		2020	0,563388	3	0,25	-0,18741
629		2021	0,494837	3	0,25	-0,19291
630		2022	0,439003	3	0,25	-0,1747
631	SWAT	2018	0,660073	4	0,75	-0,42378
632		2019	0,665766	3	0,75	-0,41548
633		2020	0,60095	3	0,75	-0,33826
634		2021	0,534383	4	0,75	-0,09139
635		2022	0,56783	4	0,75	-0,06661
636	TALF	2018	0,575483	3	0,5	-0,27393
637		2019	0,647218	3	0,5	-0,30543
638		2020	0,667485	3	0,5	-0,35402
639		2021	0,667954	3	0,5	-0,27851
640		2022	0,657952	3	0,5	-0,25534
641	TCID	2018	0,454663	3	0,25	-0,26245
642		2019	0,440187	3	0,25	-0,27784
643		2020	0,419402	3	0,25	-0,045
644		2021	0,375281	3	0,25	-0,18315
645		2022	0,3302	3	0,25	-0,34864
646	TIRT	2018	0,297857	4	0,5	-0,03616
647		2019	0,312096	3	0,5	-0,01991
648		2020	0,636728	4	0,5	0,035313
649		2021	0,81102	4	0,5	0,007176
650		2022	0,816352	3	0,5	0,002928
651	TOTO	2018	0,5378	4	0,5	-0,23298
652		2019	0,540933	4	0,5	-0,24198

653		2020	0,566656	4	0,5	16,25408
654		2021	0,544317	4	0,5	-0,20321
655		2022	0,537458	4	0,5	-0,20903
656	TRIS	2018	0,329007	3	0,5	-0,19987
657		2019	0,339672	3	0,5	-0,35128
658		2020	0,360107	3	0,5	-1,33551
659		2021	0,333432	3	0,5	-0,46264
660		2022	0,306631	3	0,5	-0,29639
661	TRST	2018	0,651299	4	0,5	0,744884
662		2019	0,679354	3	0,5	1,221754
663		2020	0,683403	3	0,5	0,58208
664		2021	0,060806	3	0,5	-0,07955
665		2022	0,064551	3	0,5	-0,00938
666	TSPC	2018	0,348071	4	0,25	0,257416
667		2019	0,351154	3	0,25	0,252525
668		2020	0,347466	3	0,25	0,216148
669		2021	0,353093	3	0,25	-0,2008
670		2022	0,321703	3	0,25	-0,2198
671	UCID	2018	0,422646	3	0,5	-0,37507
672		2019	0,331216	3	0,5	-0,27426
673		2020	0,40347	3	0,5	-0,33409
674		2021	0,38081	3	0,5	-0,22378
675		2022	0,30947	3	0,5	-0,27242
676	ULTJ	2018	0,497195	4	0,5	-0,2607
677		2019	0,43759	4	0,5	-0,24684
678		2020	0,361052	4	0,5	-0,21938
679		2021	0,3459	4	0,5	-0,17195
680		2022	0,373894	4	0,5	-0,25098
681	UNVR	2018	0,593744	5	0,75	-0,25246
682		2019	0,586896	5	0,75	-0,25338
683		2020	0,570075	5	0,75	-0,22194
684		2021	0,599224	5	0,75	-0,2319
685		2022	0,58687	5	0,75	-0,23293
686	VOKS	2018	0,231335	3	0,5	-0,25721
687		2019	0,246715	3	0,5	-0,19579
688		2020	0,254678	3	0,5	-0,61112
689		2021	0,260804	3	0,5	-0,16406
690		2022	0,283562	3	0,5	-0,14846
691	WIIM	2018	0,291973	3	0,5	0,276935
692		2019	0,27017	3	0,5	0,362598
693		2020	0,201756	3	0,5	0,198443

694		2021	0,15873	3	0,5	0,176873
695		2022	0,134946	3	0,5	0,21857
696	WOOD	2018	0,493077	4	0,5	-0,25446
697		2019	0,44668	4	0,5	-0,23137
698		2020	0,429659	4	0,5	-0,23751
699		2021	0,366181	4	0,5	-0,22846
700		2022	0,361481	4	0,5	-0,24251
701	WSBP	2018	0,327561	4	0,25	-0,1494
702		2019	0,399636	4	0,25	-0,11331
703		2020	0,529329	4	0,25	-0,06505
704		2021	0,391451	4	0,25	0
705		2022	0,625382	4	0,25	0
706	WTON	2018	0,339016	4	0,25	-0,21415
707		2019	0,30654	4	0,25	-0,18452
708		2020	0,383218	4	0,25	-0,05638
709		2021	0,377904	4	0,25	0,033175
710		2022	0,349083	4	0,25	-0,31441
711	YPAS	2018	0,426899	3	1	-0,02817
712		2019	0,472615	3	1	0,203205
713		2020	0,419857	3	1	-0,17499
714		2021	0,42944	3	1	-0,02623
715		2022	0,418934	3	1	-0,26679
716	ZONE	2018	0,25078	4	0,25	-0,24939
717		2019	0,333257	3	0,25	-0,2514
718		2020	0,51259	3	0,25	-0,15451
719		2021	0,473936	3	0,25	-0,17328
720		2022	0,424992	3	0,25	-0,24863

Lampiran 3. Hasil Tabulasi Data Setelah Outlier

No	Perusahaan	Tahun	Capital	Accounting	Innovation	Agresivitas
1	ADES	2018	0,586805	3	0,75	-0,24411
2		2019	0,573041	4	0,75	-0,23865
3		2020	0,431327	5	0,75	-0,19134
4		2021	0,483636	5	0,75	-0,21333
5		2022	0,504541	5	0,75	-0,21394
6	AGII	2018	0,761432	4	0,25	-0,22531
7		2019	0,758436	3	0,25	-0,25124
8		2021	0,7496	4	0,5	-0,23347
9		2022	0,76158	3	0,5	-0,25174
10	AKPI	2018	0,598191	4	0,75	-0,2995
11		2019	0,608324	4	0,75	-0,30759
12		2021	0,608886	3	1	-0,33317
13		2022	0,616456	3	1	-0,2721
14	ALDO	2018	0,290394	3	0,5	-0,25699
15		2019	0,430111	3	0,5	-0,25596
16		2020	0,43734	3	0,75	-0,22191
17		2021	0,413422	3	0,75	-0,22345
18		2022	0,544806	3	0,75	-0,22488
19	ALKA	2019	0,030688	4	0,25	-0,2604
20		2020	0,02551	4	0,25	-0,1826
21	ALTO	2018	0,830128	5	0,5	-0,27704
22		2019	0,839758	5	0,5	-0,13421
23	AMFG	2019	0,731328	3	0,5	-0,2149
24		2021	0,742423	3	0,5	-0,15873
25	AMIN	2018	0,28606	4	0,75	-0,23792
26		2019	0,279286	5	0,75	-0,27553
27		2020	0,268196	3	0,75	-0,30103
28		2022	0,339287	5	0,75	-0,33308
29	APLI	2021	0,597536	3	0,75	-0,09875
30		2022	0,524037	3	0,75	-0,23899
31	ARKA	2019	0,565544	4	0,25	-0,27586
32		2020	0,572329	3	0,25	-0,18603
33		2022	0,437672	3	0,25	-0,12085
34	ASII	2018	0,619449	5	0,75	-0,21783
35		2019	0,633314	5	1	-0,21827
36		2020	0,608791	5	1	-0,14581
37		2021	0,563689	5	1	-0,20909
38		2022	0,564918	5	1	-0,19786

39	AUTO	2018	0,621535	4	0	-0,20981
40		2019	0,653806	4	0,25	-0,23784
41		2021	0,609273	3	0,25	-0,15918
42		2022	0,57748	4	0,25	-0,14826
43	BAJA	2021	0,250562	3	0,25	-0,32217
44		2022	0,264661	3	0,25	-0,21596
45	BATA	2018	0,344869	3	0,5	-0,26845
46		2019	0,368992	3	0,5	-0,34627
47		2020	0,556599	3	0,5	-0,2101
48		2021	0,544058	3	0,5	-0,19949
49	BELL	2018	0,305986	3	0,5	-0,21285
50		2019	0,315962	3	0,5	-0,29205
51	BIMA	2018	0,183141	4	0,5	-0,26088
52		2019	0,659978	4	0,5	-0,2478
53		2020	0,768906	4	0,5	-0,21887
54		2021	0,815948	4	0,5	-0,21992
55	BOLT	2018	0,520434	3	0,5	-0,26354
56		2019	0,535225	3	0,5	-0,25657
57		2020	0,581223	3	0,75	-0,09841
58		2021	0,529461	3	0,75	-0,21713
59		2022	0,487875	3	0,75	-0,26249
60	BRNA	2020	0,748341	4	0,5	-0,09947
61		2021	0,79947	4	0,5	-0,2082
62		2022	0,788725	4	0,5	-0,15148
63	BTEK	2020	0,960059	4	0,75	-0,18404
64		2021	0,272502	4	0,75	-0,31599
65	BTON	2018	0,189953	5	0,25	-0,18764
66		2021	0,136145	4	0,25	-0,23305
67	CAKK	2018	0,606702	4	0,25	-0,25086
68		2021	0,765186	4	0,25	-0,30274
69		2022	0,716196	5	0,25	-0,23012
70	CAMP	2018	0,338148	3	0,25	-0,26287
71		2019	0,315464	3	0,25	-0,22883
72		2020	0,308301	3	0,25	-0,22477
73		2021	0,253034	3	0,25	-0,26095
74		2022	0,281074	3	0,25	-0,16807
75	CBMF	2018	0,69156	4	0,25	-0,33005
76		2019	0,571252	3	0,25	-0,28768
77		2020	0,433395	3	0,25	-0,282
78		2021	0,400321	3	0,25	-0,2717
79		2022	0,370456	3	0,25	-0,14515

80	CCSI	2018	0,38911	3	0,25	-0,25711
81		2019	0,426051	3	0,25	-0,25351
82		2020	0,425879	3	0,25	-0,18919
83		2021	0,400019	3	0,25	-0,25373
84		2022	0,377483	3	0,25	-0,22514
85	CEKA	2018	0,307787	3	0,5	-0,24916
86		2019	0,233603	3	0,5	-0,24435
87		2020	0,191544	3	0,5	-0,21924
88		2021	0,199897	3	0,5	-0,20847
89		2022	0,194548	3	0,5	-0,22054
90	CLEO	2018	0,761918	4	0,75	-0,22242
91		2019	0,806644	4	0,75	-0,2413
92		2020	0,806103	4	0,75	-0,21256
93		2021	0,792458	4	0,75	-0,21423
94		2022	0,775457	4	0,75	-0,21403
95	COCO	2018	0,450294	4	0,25	-0,26322
96		2019	0,417377	4	0,25	-0,26074
97		2020	0,385845	5	0,25	-0,26296
98		2021	0,261236	4	0,25	-0,20626
99		2022	0,41414	5	0,25	-0,34556
100	CPIN	2018	0,490038	4	0,5	-0,22952
101		2019	0,546973	4	0,5	-0,20958
102		2020	0,565721	4	0,5	-0,19336
103		2021	0,556648	4	0,5	-0,21895
104		2022	0,547489	4	0,5	-0,17156
105	CPRO	2021	0,717779	4	0,25	-0,32255
106	DLTA	2018	0,091426	4	0,25	-0,2337
107		2019	0,093394	3	0,25	-0,22942
108		2020	0,09934	3	0,25	-0,25038
109		2021	0,102641	3	0,25	-0,21951
110		2022	0,108457	3	0,25	-0,21803
111	DMND	2018	0,376731	3	0,25	-0,25413
112		2019	0,329239	3	0,25	-0,25406
113		2020	0,369044	3	0,25	-0,23071
114		2021	3,7E-07	3	0,25	-0,11882
115		2022	0,378344	3	0,25	-0,23391
116	DPNS	2018	0,403147	3	0	-0,24033
117		2019	0,417636	3	0	-0,2574
118		2021	0,376305	4	0	-0,19382
119		2022	0,368961	3	0	-0,20617
120	DVLA	2018	0,284908	3	0,5	-0,26459

121		2019	0,300415	3	0,5	-0,26379
122		2020	0,395196	3	0,5	-0,24289
123		2021	0,267054	3	0,5	-0,30734
124		2022	0,279307	3	0,5	-0,25711
125	EKAD	2018	0,45917	3	0	-0,27017
126		2019	0,497516	3	0	-0,30788
127		2020	0,489368	3	0	-0,22339
128		2021	0,447673	3	0	-0,21224
129		2022	0,451847	3	0	-0,20255
130	ESIP	2018	0,212197	3	0,5	-0,1437
131		2019	0,61066	3	0,5	-0,20585
132		2020	0,600108	3	0,5	-0,15258
133		2021	0,590912	3	0,5	-0,24639
134		2022	0,639892	3	0,5	-0,26446
135	ETWA	2020	0,273013	3	0,75	-0,20207
136	FASW	2018	0,67805	3	0,75	-0,29311
137		2019	0,7543	3	0,75	-0,20626
138		2021	0,680129	3	0,75	-0,26589
139		2022	0,733031	3	0,75	-0,2887
140	FOOD	2020	0,734803	3	0,75	-0,09575
141	GDST	2018	0,779816	3	0	-0,30576
142		2019	0,660044	4	0	-0,14376
143		2021	0,776948	4	0	-0,17186
144		2022	0,605735	4	0	-0,2229
145	GGRM	2018	0,344623	5	0,75	-0,25633
146		2019	0,337788	5	0,75	-0,24897
147		2020	0,366453	5	1	-0,20857
148		2021	0,34071	5	1	-0,23076
149		2022	0,373944	5	1	-0,2377
150	GJTL	2018	0,559982	4	0,25	-0,12885
151		2020	0,57119	5	0,25	-0,33054
152		2021	0,547838	3	0,25	-0,21453
153	GOOD	2018	0,627162	5	0,5	-0,26957
154		2019	0,605005	5	0,5	-0,24941
155		2020	0,647796	5	0,5	-0,27907
156		2021	0,613774	5	0,5	-0,22132
157		2022	0,564056	5	0,5	-0,22623
158	HDTX	2020	0,946012	3	0,25	-0,17125
159	HMSP	2018	0,188208	5	0,75	-0,24624
160		2019	0,18085	5	0,75	-0,24852
161		2020	0,172774	5	0,75	-0,23116

162		2021	0,221647	5	0,75	-0,22017
163		2022	0,245022	5	0,75	-0,23562
164	HOKI	2018	0,353298	3	0	-0,25349
165		2019	0,430381	4	0	-0,27048
166		2020	0,533052	4	0	-0,25231
167		2021	0,544003	4	0	-0,30794
168	HRTA	2018	0,06929	5	0,25	-0,2557
169		2019	0,250084	3	0,25	-0,2505
170		2020	0,056824	4	0,25	-0,21635
171		2021	0,051051	3	0,25	-0,21652
172		2022	0,071457	4	0,25	-0,22091
173	ICBP	2018	0,589097	4	0,75	-0,27735
174		2019	0,570519	4	1	-0,27927
175		2020	0,800014	4	1	-0,25506
176		2021	0,711922	4	1	-0,20484
177		2022	0,730539	4	1	-0,23961
178	IFII	2018	0,745698	4	0,5	-0,1524
179		2019	0,731374	4	0,5	-0,23525
180		2020	0,68188	4	0,5	-0,23473
181		2021	0,705067	4	0,5	-0,22011
182		2022	0,766089	4	0,5	-0,22201
183	IGAR	2018	0,270093	3	0,25	-0,27654
184		2019	0,276915	3	0,25	-0,27172
185		2020	0,234475	3	0,25	-0,26929
186		2021	0,179053	3	0,25	-0,23475
187		2022	0,180258	3	0,25	-0,23291
188	IIKP	2018	0,229365	3	0,25	-0,10678
189	IKAN	2021	0,219102	3	0	-0,24994
190		2022	0,251014	3	0	-0,17958
191	IMPC	2018	0,485217	3	0,5	-0,10162
192		2019	0,530333	3	0,5	-0,30475
193		2020	0,532108	3	0,5	-0,34005
194		2021	0,515972	3	0,5	-0,26005
195		2022	0,489184	3	0,5	-0,24554
196	INAF	2019	0,400909	4	0	-0,18305
197		2022	0,437043	5	0	-0,1721
198	INAI	2018	0,247956	4	0	-0,37516
199		2019	0,271403	3	0	-0,30256
200	INCF	2018	0,295597	3	0,25	-0,31319
201		2020	0,27855	3	0,25	-0,22094
202		2021	0,24356	3	0,25	-0,3223

203	INCI	2018	0,510702	4	0	-0,2434
204		2019	0,498684	4	0	-0,23426
205		2020	0,469754	4	0	-0,21676
206		2021	0,412221	4	0	-0,19957
207		2022	0,450471	4	0	-0,22225
208	INDF	2018	0,655341	4	0,75	-0,33371
209		2019	0,673556	4	1	-0,32536
210		2020	0,764503	3	1	-0,29568
211		2021	0,977584	3	1	-0,22493
212		2022	6,96E-07	4	1	-0,25378
213	INDS	2018	0,542905	3	0,5	-0,25203
214		2019	0,66153	3	0,75	-0,21992
215		2020	0,64548	3	0,75	-0,21994
216		2021	0,553252	3	0,75	-0,25432
217		2022	0,658298	3	0,75	-0,2307
218	INOV	2018	0,590505	3	0	-0,26047
219		2019	0,514791	3	0	-0,23147
220		2021	0,595502	3	0	-0,20494
221		2022	0,562805	3	0	-0,18506
222	INTP	2018	0,556803	4	0,25	-0,18161
223		2019	0,536971	4	0,25	-0,19307
224		2020	0,550212	4	0,25	-0,15919
225		2021	0,566243	4	0,25	-0,19942
226		2022	0,598848	4	0,25	-0,1952
227	ISSP	2018	0,439378	4	0,25	-0,18275
228		2019	0,44785	4	0,25	-0,20403
229		2021	0,376851	4	0,25	-0,26288
230		2022	0,405691	4	0,25	-0,22222
231	JECC	2018	0,30795	3	0,25	-0,27546
232		2019	0,318344	4	0,25	-0,29284
233		2021	0,336038	3	0,25	-0,35971
234	JPFA	2018	0,461073	5	0,5	-0,27077
235		2019	0,515905	5	0,5	-0,26775
236		2020	0,547424	5	0,5	-0,27228
237		2021	0,504676	5	0,5	-0,23729
238		2022	0,479932	5	0,5	-0,23719
239	KAEF	2018	0,437024	5	0,5	-0,09156
240		2021	0,650862	5	0,5	-0,26215
241	KBLI	2018	0,330152	5	0,25	-0,23732
242		2019	0,28073	5	0,25	-0,20864
243		2021	0,32032	5	0,25	-0,14144

244		2022	0,301945	5	0,25	-0,30867
245	KBLM	2018	0,534525	4	0,5	-0,36946
246		2019	0,551619	3	0,5	-0,20854
247		2020	0,687857	3	0,5	-0,28108
248		2022	0,707841	3	0,5	-0,13219
249	KDSI	2018	0,407671	3	0,5	-0,26159
250		2019	0,498103	3	0,5	-0,12484
251		2020	0,466515	3	0,5	-0,27455
252		2021	0,407746	3	0,5	-0,26236
253		2022	0,410466	3	0,5	-0,29545
254	KIAS	2018	0,671176	3	0	-0,16659
255		2020	0,790621	3	0	-0,14524
256	KICI	2018	0,369058	3	0,5	-0,21456
257		2019	0,372581	3	0,5	-0,24347
258		2021	0,262461	3	0,5	-0,2125
259		2022	0,256051	3	0,5	-0,22047
260	KINO	2018	0,44992	4	0,5	-0,25086
261		2019	0,502735	4	0,5	-0,18943
262		2020	0,512462	4	0,5	-0,15903
263		2021	0,5515	4	0,5	-0,20799
264	KLBF	2018	0,413195	4	0,5	-0,24472
265		2019	0,446206	5	0,5	-0,25422
266		2020	0,42053	4	0,5	-0,22825
267		2021	0,387835	4	0,5	-0,21994
268		2022	0,386585	5	0,25	-0,22625
269	KMTR	2020	0,339945	3	0	-0,34278
270		2021	0,293966	3	0	-0,36342
271	LMPI	2018	0,331803	4	0,5	-0,21205
272		2019	0,349286	5	0,5	-0,26061
273		2020	0,343464	3	0,5	-0,15862
274	LPIN	2020	0,550738	4	0,5	-0,1981
275		2022	0,607785	4	0,5	-0,16045
276	MAIN	2018	0,549867	3	0,25	-0,28615
277		2021	0,510078	3	0,25	-0,20825
278		2022	0,486308	3	0,25	-0,1763
279	MARK	2018	0,490225	3	0,25	-0,26351
280		2019	0,478937	3	0,25	-0,25854
281		2020	0,504136	3	0,25	-0,12763
282		2021	0,456924	3	0,25	-0,22435
283		2022	0,563087	3	0,25	-0,2333
284	MBTO	2018	0,394525	3	0,25	-0,26441

285		2019	0,463196	3	0,25	-0,24152
286	MDKI	2018	0,691074	3	0	-0,23267
287		2019	0,678604	4	0	-0,22659
288		2020	0,66862	3	0	-0,19984
289		2021	0,652349	4	0	-0,17417
290		2022	0,650081	3	0	-0,21686
291	MERK	2018	0,229436	4	0,25	-0,25555
292		2019	0,250871	4	0,25	-0,37842
293		2020	0,270455	4	0,25	-0,32168
294		2021	0,251537	4	0,25	-0,30887
295		2022	0,233278	4	0,25	-0,24367
296	MGNA	2021	0,937058	4	0	-0,11901
297		2022	0,89411	4	0	-0,14909
298	MLBI	2018	0,574681	5	0	-0,26742
299		2019	0,598612	3	0	-0,25855
300		2020	0,290957	4	0,5	-0,0796
301		2021	0,575255	3	0	-0,24144
302		2022	0,511259	3	0	-0,25799
303	MLIA	2018	0,781158	3	0	-0,28601
304		2019	0,750548	3	0	-0,32271
305		2021	0,724338	3	0	-0,21286
306		2022	0,657869	3	0	-0,2188
307	MOLI	2018	0,417679	3	0	-0,27009
308		2019	0,466688	3	0	-0,26087
309		2020	0,512694	3	0	-0,24847
310		2021	0,505452	3	0	-0,34214
311	MYTX	2018	1,845156	3	0,25	-0,11494
312		2019	0,80271	3	0,25	-0,29365
313		2020	0,82491	3	0,25	-0,157
314	PBID	2018	0,263899	4	0,5	-0,22696
315		2019	0,337259	4	0,5	-0,24913
316		2020	0,38588	4	0,5	-0,23622
317		2021	0,423049	4	0,5	-0,21636
318		2022	0,389437	4	0,5	-0,21737
319	PCAR	2022	0,462152	3	0,5	-0,12288
320	PEHA	2019	0,4283	3	0,25	-0,21091
321		2020	0,486367	3	0,25	-0,2406
322		2021	0,483762	3	0,25	-0,12373
323		2022	0,474642	3	0,25	-0,33991
324	PICO	2018	0,403577	3	0,25	-0,11637
325		2019	0,563845	3	0,25	-0,21291

326	POLU	2018	0,208827	3	0,25	-0,29608
327		2019	0,158307	3	0,25	-0,2852
328		2020	0,480301	3	0,25	-0,13173
329		2022	0,602889	3	0,25	-0,26798
330	PRAS	2018	0,633021	4	0,25	-0,22089
331		2022	0,798648	3	0,25	-0,18335
332	PSDN	2022	0,685315	3	0,25	-0,28539
333	PYFA	2018	0,511448	4	0,5	-0,25358
334		2019	0,4971	3	0,5	-0,25371
335		2020	0,434137	4	0,5	-0,25429
336	RICY	2018	0,213191	3	0,25	-0,38072
337	ROTI	2018	0,572943	3	0,25	-0,31971
338		2019	0,599663	5	0,5	-0,31858
339		2021	0,694114	5	0,5	-0,2516
340		2022	0,688723	5	0,5	-0,24535
341	SAMF	2018	0,15595	4	0,25	-0,23524
342		2019	0,217845	3	0,25	-0,22037
343		2020	0,254088	3	0,25	-0,21625
344		2021	0,198058	3	0,25	-0,21675
345		2022	0,135419	3	0,25	-0,21641
346	SBAT	2019	0,409174	3	0,25	-0,19656
347		2021	0,489399	3	0,25	-0,16575
348	SCCO	2018	0,445188	3	0,25	-0,25954
349		2019	0,421493	3	0,25	-0,26563
350		2020	0,504474	3	0,25	-0,21675
351		2021	0,626902	3	0,25	-0,19349
352		2022	0,630239	3	0,25	-0,29184
353	SCNP	2018	0,388747	4	0,5	-0,24962
354		2019	0,407096	5	0,5	-0,28247
355		2022	0,53546	4	0,5	-0,1309
356	SIDO	2018	0,537517	4	0,5	-0,23505
357		2019	0,514763	4	0,5	-0,24785
358		2020	0,466925	5	0,5	-0,22136
359		2021	0,448335	5	0,5	-0,2184
360		2022	0,462386	5	0,5	-0,22195
361	SKBM	2018	0,519348	4	0,25	-0,23616
362		2021	0,412243	3	0,25	-0,32716
363		2022	0,381424	3	0,25	-0,26071
364	SKLT	2018	0,52263	3	0,25	-0,19242
365		2019	0,521585	3	0,25	-0,20849
366		2020	0,509315	3	0,25	-0,23626

367		2021	0,512573	3	0,25	-0,36909
368		2022	0,47372	3	0,25	-0,19012
369	SLIS	2018	0,229825	3	0,25	-0,27116
370		2019	0,201417	3	0,25	-0,27077
371		2020	0,174832	3	0,25	-0,1897
372		2021	0,1596	3	0,25	-0,22672
373	SMBR	2021	0,825518	5	0,25	-0,32219
374		2022	0,806417	5	0,25	-0,17732
375	SMCB	2020	0,196693	5	0	-0,3343
376		2021	0,562578	5	0	-0,34364
377		2022	0,763353	5	0	-0,28259
378	SMKL	2018	0,486619	4	0,5	-0,29181
379		2020	0,537742	4	0,5	-0,35501
380		2021	0,458441	4	0,5	-0,23815
381		2022	0,534027	4	0,5	-0,24528
382	SMSM	2018	0,338219	3	0,5	-0,2351
383		2019	0,311768	3	0,5	-0,22306
384		2020	0,320113	3	0,5	-0,21213
385		2021	0,277563	3	0,5	-0,21027
386		2022	0,287065	3	0,5	-0,20141
387	SPMA	2018	0,611018	3	0,5	-0,2502
388		2019	0,61376	3	0,5	-0,25835
389		2020	0,721305	3	0,5	-0,16869
390		2021	0,634252	3	0,5	-0,22035
391		2022	0,576903	3	0,5	-0,2209
392	SRSN	2018	0,347318	3	0	-0,23818
393		2019	0,310327	3	0	-0,249
394		2020	0,36109	3	0	-0,27652
395		2021	0,385712	3	0	-0,17715
396		2022	0,385936	3	0	-0,24273
397	SSTM	2019	0,487917	3	0,25	-0,33714
398		2020	0,488908	3	0,25	-0,20852
399		2022	0,470707	3	0,25	-0,14684
400	STTP	2018	0,524623	3	0,25	-0,21437
401		2019	0,595565	3	0,25	-0,20501
402		2020	0,563388	3	0,25	-0,18741
403		2021	0,194837	3	0,25	-0,39291
404		2022	0,439003	3	0,25	-0,1747
405	SWAT	2020	0,60095	3	0,75	-0,33826
406	TALF	2018	0,575483	3	0,5	-0,27393
407		2019	0,647218	3	0,5	-0,30543

408		2020	0,667485	3	0,5	-0,35402
409		2021	0,667954	3	0,5	-0,27851
410		2022	0,657952	3	0,5	-0,25534
411	TCID	2018	0,454663	3	0,25	-0,26245
412		2019	0,440187	3	0,25	-0,27784
413		2021	0,375281	3	0,25	-0,18315
414		2022	0,3302	3	0,25	-0,34864
415	TOTO	2018	0,5378	4	0,5	-0,23298
416		2019	0,540933	4	0,5	-0,24198
417		2021	0,544317	4	0,5	-0,20321
418		2022	0,537458	4	0,5	-0,20903
419	TRIS	2018	0,329007	3	0,5	-0,19987
420		2019	0,339672	3	0,5	-0,35128
421		2022	0,306631	3	0,5	-0,29639
422	TSPC	2021	0,353093	3	0,25	-0,2008
423		2022	0,321703	3	0,25	-0,3198
424	UCID	2019	0,331216	3	0,5	-0,27426
425		2020	0,40347	3	0,5	-0,33409
426		2021	0,38081	3	0,5	-0,22378
427		2022	0,30947	3	0,5	-0,27242
428	ULTJ	2018	0,497195	4	0,5	-0,2607
429		2019	0,43759	4	0,5	-0,24684
430		2020	0,361052	4	0,5	-0,21938
431		2021	0,3459	4	0,5	-0,17195
432		2022	0,373894	4	0,5	-0,25098
433	UNVR	2018	0,593744	5	0,75	-0,25246
434		2019	0,586896	5	0,75	-0,25338
435		2020	0,570075	5	0,75	-0,22194
436		2021	0,599224	5	0,75	-0,2319
437		2022	0,58687	5	0,75	-0,23293
438	VOKS	2018	0,231335	3	0,5	-0,25721
439		2019	0,246715	3	0,5	-0,19579
440		2021	0,260804	3	0,5	-0,26406
441		2022	0,283562	3	0,5	-0,14846
442	WOOD	2018	0,493077	4	0,5	-0,25446
443		2019	0,44668	4	0,5	-0,23137
444		2020	0,429659	4	0,5	-0,23751
445		2021	0,366181	4	0,5	-0,22846
446		2022	0,361481	4	0,5	-0,24251
447	WSBP	2018	0,327561	4	0,25	-0,2494
448		2019	0,399636	4	0,25	-0,21331

449	WTON	2018	0,339016	4	0,25	-0,21415
450		2019	0,30654	4	0,25	-0,18452
451		2022	0,349083	4	0,25	-0,31441
452	YPAS	2020	0,419857	3	1	-0,17499
453		2022	0,418934	3	1	-0,26679
454	ZONE	2018	0,25078	4	0,25	-0,24939
455		2019	0,333257	3	0,25	-0,2514
456		2020	0,51259	3	0,25	-0,15451
457		2021	0,473936	3	0,25	-0,17328
458		2022	0,424992	3	0,25	-0,24863

Lampiran 4. Hasil Olah Data

Hasil Statistik Deskriptif Sebelum Outlier

	X1_Capital Intensity	X2_Green Accounting	X3_Green Innovation	Y_Agresivitas Pajak
Mean	0,492	3,542	0,373	-0,190
Median	0,489	3,000	0,250	-0,222
Maximum	1,845	5,000	1,000	10,311
Minimum	0,000	3,000	0,000	-8,032
Std. Dev.	0,214	0,696	0,246	0,855
Skewness	0,452	0,902	0,436	1,389
Kurtosis	4,849	2,545	2,857	62,772
Jarque-Bera	127,144	103,777	23,451	107411,600
Probability	0,000	0,000	0,000	0,000
Sum	354,383	2550,000	268,450	-136,881
Sum Sq. Dev.	32,886	348,750	43,487	525,207
Observations	720,000	720,000	720,000	720,000

Hasil Statistik Deskriptif Setelah Outlier

	X1_*Capital Intensity*	X2_*Green Accounting*	X3_*Green Innovation*	Y_Agresivitas Pajak
Mean	0,471875	3,591703	0,388646	-0,23636
Median	0,472215	3	0,25	-0,23544
Maximum	1,84516	5	1	-0,0796
Minimum	0	3	0	-0,39291
Std. Dev.	0,193507	0,72867	0,250583	0,054142
Skewness	0,776178	0,800555	0,391534	0,018777
Kurtosis	7,711253	2,290729	2,829	3,457489
Jarque-Bera	469,5591	58,52132	12,2598	4,020986
Probability	0	0	0,002177	0,133923
Sum	216,1187	1645	178	-108,253
Sum Sq. Dev.	17,11239	242,6485	28,69596	1,339634
Observations	458	458	458	458

Hasil Uji Regresi Data Panel Model *Common* (CEM)

Dependent Variable: Agresivitas Pajak
Method: Panel Least Squares
Sample: 2018 2022
Periods included: 5
Cross-sections included: 125
Total panel (balanced) observations: 458

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0,252011	0,013635	-18,48254	0,0000
X1_*Capital Intensity*	0,040848	0,013109	3,116108	0,0019
X2_*Green Accounting*	-0,000980	0,003570	-0,274625	0,7837
X3_*Green Innovation*	-0,000265	0,010419	-0,025431	0,9797
Root MSE	0,053509	R-squared		0,021127
Mean dependent var	-0,236360	Adjusted R-squared		0,014659
S.D. dependent var	0,054142	S.E. of regression		0,053744
Akaike info criterion	-3,000482	Sum square resid		1,311331
Schwarz criterion	-2,964440	Log likelihood		691,1104
Hannan-Quinn criter.	-2,986287	F-statistic		3,266247
Durbin-Watson stat	1,595133	Prob(F-statistic)		0,021246

Hasil Uji Regresi Data Panel Model *Fixed* (FEM)

Dependent Variable: Agresivitas Pajak
Method: Panel Least Squares
Sample: 2018 2022
Periods included: 5
Cross-sections included: 125
Total panel (balanced) observations: 458

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0,284109	0,036464	-7,791578	0,0000
X1_*Capital Intensity*	0,033976	0,026386	1,287638	0,1988
X2_*Green Accounting*	-0,009159	0,007548	-1,213495	0,2258
X3_*Green Innovation*	0,166253	0,050314	3,304300	0,0011
Effects Specification				
Cross-section fixed (dummy variables)				
Root MSE	0,040372	R-squared		0,442763
Mean dependent var	-0,236360	Adjusted R-squared		0,228311
S.D. dependent var	0,054142	S.E. of regression		0,047562
Akaike info criterion	-3,022408	Sum square resid		0,746494
Schwarz criterion	-1,869047	Log likelihood		820,1315
Hannan-Quinn criter.	-2,568157	F-statistic		2,064625
Durbin-Watson stat	2,709353	Prob(F-statistic)		0,000000

Hasil Uji Regresi Data Panel Model *Random* (REM)

Dependent Variable: Agresivitas Pajak
Method: Panel EGLS (Cross-section random effects)
Sample: 2018 2022
Periods included: 5
Cross-sections included: 125
Total panel (balanced) observations: 458
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0,249636	0,016097	-15,50831	0,0000
X1_*Capital Intensity*	0,043856	0,014807	2,961876	0,0032
X2_*Green Accounting*	-0,002855	0,004130	-0,691308	0,4897
X3_*Green Innovation*	0,008592	0,012829	0,669784	0,5033
Effects Specification				
			S.D.	Rho
Cross-section random			0,024342	0,2076
Idiosyncratic random			0,047562	0,7924
Weighted Statistics				
Root MSE	0,048644	R-squared		0,020008
Mean dependent var	-0,164694	Adjusted R-squared		0,013533
S.D. dependent var	0,050202	S.E. of regression		0,048858
Sum square resid	1,083758	F-statistic		3,089773
Durbin-Watson stat	1,922246	Prob(F-statistic)		0,026917

Hasil Uji *Chow*

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

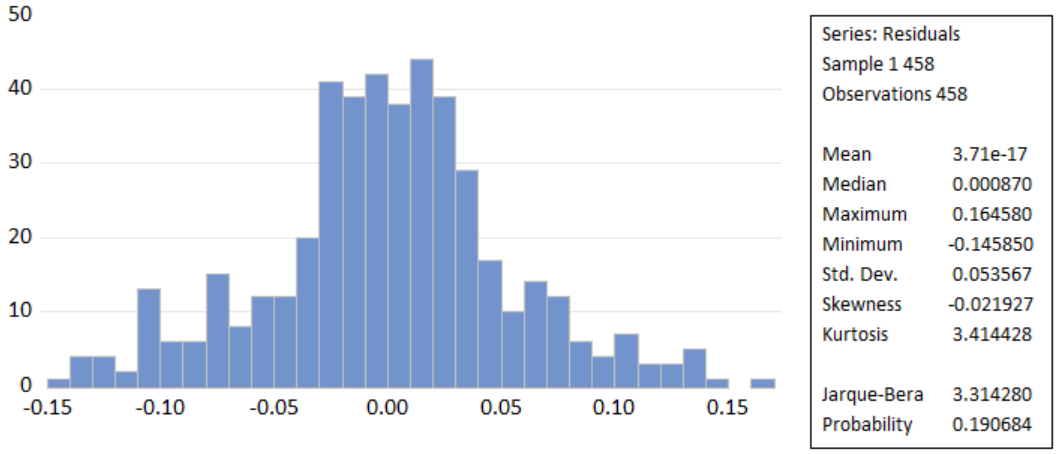
Effects Test	Statistic	d.f.	Prob.
Cross-section F	2,013675	(124,330)	0,0000
Cross-section Chi-square	258,042074	124	0,0000

Hasil 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	11,904897	3	0,0077

Hasil Uji Normalitas



Hasil Uji Multikolinearitas

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0,000186	29,47987	NA
X1_*Capital Intensity*	0,000172	7,085176	1,018060
X2_*Green Accounting*	1,27E-05	27,13901	1,070596
X3_*Green Innovation*	0,000109	3,678613	1,078532

Hasil Uji Autokorelasi

Root MSE	0,040372	R-squared	0,442763
Mean dependent var	-0,236360	Adjusted R-squared	0,228311
S.D. dependent var	0,054142	S.E. of regression	0,047562
Akaike info criterion	-3,022408	Sum square resid	0,746494
Schwarz criterion	-1,869047	Log likelihood	820,1315
Hannan-Quinn criter.	-2,568157	F-statistic	2,064625
Durbin-Watson stat	2,709353	Prob(F-statistic)	0,000000

Hasil Uji Heteroskedastisitas

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0,052776	0,008841	5,969755	0,0000
X1_*Capital Intensity*	0,013968	0,008499	1,643403	0,1010
X2_*Green Accounting*	-0,004075	0,002315	-1,760531	0,0790
X3_*Green Innovation*	-0,011058	0,006755	-1,636854	0,1024

Hasil Uji Koefisien Determinasi

Cross-section fixed (dummy variables)			
Root MSE	0,040372	R-squared	0,442763
Mean dependent var	-0,236360	Adjusted R-squared	0,228311
S.D. dependent var	0,054142	S.E. of regression	0,047562
Akaike info criterion	-3,022408	Sum square resid	0,746494
Schwarz criterion	-1,869047	Log likelihood	820,1315
Hannan-Quinn criter.	-2,568157	F-statistic	2,064625
Durbin-Watson stat	2,709353	Prob(F-statistic)	0,000000

Hasil Uji F

Cross-section fixed (dummy variables)			
Root MSE	0,040372	R-squared	0,442763
Mean dependent var	-0,236360	Adjusted R-squared	0,228311
S.D. dependent var	0,054142	S.E. of regression	0,047562
Akaike info criterion	-3,022408	Sum square resid	0,746494
Schwarz criterion	-1,869047	Log likelihood	820,1315
Hannan-Quinn criter.	-2,568157	F-statistic	2,064625
Durbin-Watson stat	2,709353	Prob(F-statistic)	0,000000

Hasil Uji t

Dependent Variable: Agresivitas Pajak
Method: Panel Least Squares
Sample: 2018 2022
Periods included: 5
Cross-section included: 125
Total panel (balanced) observations: 458

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0,284109	0,036464	-7,791578	0,0000
X1_*Capital Intensity*	0,033976	0,026386	1,287638	0,1988
X2_*Green Accounting*	-0,009159	0,007548	-1,213495	0,2258
X3_*Green Innovation*	0,166253	0,050314	3,304300	0,0011

Lampiran 5. Daftar Riwayat Hidup

Daftar Riwayat Hidup

Tri Yulias Tyan dilahirkan di Magetan, 30 Juli 2002, putra ketiga dari tiga bersaudara pasangan dari Alm. Bapak Sudjianto dan Ibu Yatmini. Pendidikan dasar dan menengah ditempuh di Kabupaten Magetan. Tamat SDN Bendo 2 pada tahun 2014, SMP Negeri 1 Bendo pada tahun 2017 dan lulus SMA Negeri 1 Kawedanan tahun 2020.

Jenjang pendidikan berikutnya ditempuh pada Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun. Selama menjadi Mahasiswa, aktif dalam organisasi kemahasiswaan diantaranya adalah BIMAFEB. Dalam organisasi kemahasiswaan fakultas pernah menjabat sebagai Wakil Ketua dan Bendahara.

Lampiran 6. Validasi Pustaka

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

Nama	:	Tri Yulias Tyan
NPM	:	2003101045
Program Studi	:	Akuntansi
Fakultas	:	Ekonomi dan Bisnis
Dosen Pembimbing 1	:	Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A., CPA.
Dosen Pembimbing 2	:	Nik Amah, S.E., M.Si
Judul	:	Pengaruh *Capital Intensity, Green Accounting* dan *Green Innovation* Terhadap Agresivitas Pajak pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2018-2022

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1	Aburajab, L., Maali, B., Jaradat, M., & Alsharairi, M. (2019). Board of Directors' Characteristics and Tax Aggressiveness: Evidence from Jordanian Listed Firms. *Theoretical Economics Letters*, *09*(07), 2732–2745. https://doi.org/10.4236/tel.2019.97171	2732	10, 32	✓	
2	Adela, V., Agyei, S. K., & Peprah, J. A. (2023). Antecedents of tax aggressiveness of listed non-financial firms: Evidence from an emerging economy. *Scientific African*, *20*. https://doi.org/10.1016/j.sciaf.2023.e01654	1	28	✓	
3	Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, *50*(2), 179–211. https://doi.org/10.47985/dcidj.475	182	20	✓	
4	Amah, N., Febrilyanti, C., & Lestari, N. D. (2023). Insentif Pajak Dan Tingkat Kepercayaan: Pengaruhnya Terhadap Kepatuhan Wajib Pajak. *Jurnal Ekonomi*, *28*(1), 1–19. https://doi.org/10.24912/je.v28i1.1266	5	21	✓	

5	Amah, N., Rustiarini, N. W., & Hatmawan, A. A. (2021). Tax compliance option during the pandemic: Moral, sanction, and tax relaxation (case study of indonesian msmes taxpayers). *Review of Applied Socio-Economic Research*, *22*(2), 21–36. https://doi.org/10.54609/reaser.v22i2.108	25	15, 21	✓	
6	Amri, K., Douagi, F. W. B. M., & Guedrib, M. (2023). The impact of internal and external corporate governance mechanisms on tax aggressiveness: evidence from Tunisia. *Journal of Accounting in Emerging Economies*, *13*(1), 43–68. https://doi.org/10.1108/JAEE-01-2021-0019	1	31	✓	
7	Angelina, M., & Nursasi, E. (2021). Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Kinerja Keuangan Perusahaan. *Jurnal Manajemen Dirgantara*, *14*(2), 211–224. https://doi.org/10.37278/eprofit.v4i2.529	211	36	✓	
8	Aprintina. (2019). Pengaruh Profitabilitas, Likuiditas, Aktiva Produktif, Dan Rasio Kecukupan Modal Terhadap Tingkat Bagi Hasil Deposito Mudharabah. *Jurnal Sains Dan Seni ITS*, *53*(1), 1689–1699. https://www.infodesign.org.br/infodesign/article/view/355%0Ahttp://www.abergo.org.br/revista/index.php/ae/article/view/731%0Ahttp://www.abergo.org.br/revista/index.php/ae/article/view/269%0Ahttp://www.abergo.org.br/revista/index.php/ae/article/view/106%0A	99, 101	55	✓	
9	Balakrishnan, K., Blouin, J. L., & Guay, W. R. (2019). Tax aggressiveness and corporate transparency. *Accounting Review*, *94*(1), 45–69. https://doi.org/10.2308/accr-52130	1	33	✓	
10	Boussaidi, A., & Hamed-Sidhom, M. (2021). Board's characteristics, ownership's nature and corporate tax aggressiveness: new evidence from the	1	35	✓	

	Tunisian context. *EuroMed Journal of Business*, *16*(4), 487–511. https://doi.org/10.1108/EMJB-04-2020-0030				
11	Bui, B., Houqe, M. N., & Zaman, M. (2020). Climate governance effects on carbon disclosure and performance. *British Accounting Review*, *52*(2), 1–39. https://doi.org/10.1016/j.bar.2019.100880	6	18	✓	
12	Cahyono, Y. T., & Saraswati, R. (2022). Pengaruh Efektivitas Komisaris Independen, Komite Audit, dan Kompensasi Eksekutif terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Sektor Properties, Real Estate, dan Infrastructures Bangunan yang Terdaftar di Bursa Efek Indonesia). *Jurnal Pendidikan Tambusai*, *6*(3), 13647–13657.	13649	48, 51	✓	
13	Cao, Y., Dong, Y., Guo, T., & Ma, D. (2021). Short-sale deregulation and corporate tax aggressiveness: evidence from the Chinese market. *European Journal of Finance*, *28*(2), 1–30. https://doi.org/10.1080/1351847X.2021.1958890	1	29	✓	
14	Chen, Y. S., Lai, S. B., & Wen, C. T. (2006). The influence of green innovation performance on corporate advantage in Taiwan. *Journal of Business Ethics*, *67*(4), 331–339. https://doi.org/10.1007/s10551-006-9025-5	333	26	✓	
	Cheng, Z., Rai, A., Tian, F., & Xu, S. X. (2021). Social learning in information technology investment: The role of board interlocks. In *Management Science* (Vol. 67, Issue 1). https://doi.org/10.1287/mnsc.2019.3548	12	14	✓	
	Chu, Z., Wang, L., & Lai, F. (2018). Customer pressure and green innovations at third party logistics providers in China: The moderation effect of organizational culture. *International Journal of Logistics Management*, *30*(1), 57–75. https://doi.org/10.1108/IJLM-11-2017-	2	27	✓	

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	Chyz, J. A., Eulerich, M., Fligge, B., & Romney, M. A. (2023). Codetermination and aggressive reporting: Audit committee employee representation, tax aggressiveness, and earnings management. *Journal of International Accounting, Auditing and Taxation*, *51*. https://doi.org/10.1016/j.intaccaudtax.2023.100543	1	32	✓	
	Cyhintia, L., & Syofyan, E. (2023). Pengaruh Akuntansi Hijau, Ukuran Perusahaan dan Pengungkapan Media Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Eksplorasi Akuntansi*, *5*(2), 579–591. https://doi.org/10.24036/jea.v5i2.690	585	25, 49, 51	✓	
	Dalvi-Esfahani, M., Ramayah, T., & Nilashi, M. (2017). Modelling upper echelons' behavioural drivers of Green IT/IS adoption using an integrated Interpretive Structural Modelling – Analytic Network Process approach. *Telematics and Informatics*, *34*(2), 583–603. https://doi.org/10.1016/j.tele.2016.10.002	585	26	✓	
	Davis, M. L., Witcraft, S. M., Baird, S. O., & Smits, J. A. J. (2017). Learning principles in CBT. In *The Science of Cognitive Behavioral Therapy*. Elsevier Inc. https://doi.org/10.1016/B978-0-12-803457-6.00003-9	62-63	17	✓	
	Delgado, F. J., Fernández-Rodríguez, E., García-Fernández, R., Landajo, M., & Martínez-Arias, A. (2023). Tax avoidance and earnings management: a neural network approach for the largest European economies. *Financial Innovation*, *9*(19). https://doi.org/10.1186/s40854-022-00424-8	1	29	✓	
0	Dewi, S. F., & Muslim, A. I. (2022). Pengaruh Penerapan Corporate Social Responsibility (CSR) dan Green Accounting Terhadap Kinerja Keuangan.	73	38	✓	

	Jurnal Akuntansi Indonesia, *11*(1), 73–84. https://doi.org/10.30659/jai.11.1.73-84				
	Dhar, B. K., Sarkar, S. M., & Ayittey, F. K. (2021). Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh. *Corporate Social Responsibility and Environmental Management*, *28*(3), 1–8. https://doi.org/10.1002/csr.2174	2	9, 41	✓	
	Duhoon, A., & Singh, M. (2023). Corporate tax avoidance: a systematic literature review and future research directions. *LBS Journal of Management & Research*, *21*(2), 197–217. https://doi.org/10.1108/lbsjmr-12-2022-0082	197	31	✓	
	Efrinal, E., & Chandra, A. H. (2020). Pengaruh Capital Intensity dan Inventory Intensity Terhadap Agresivitas Pajak. *AKRUAL : Jurnal Akuntansi Dan Keuangan*, *2*(2), 135–148. https://doi.org/10.34005/akrual.v2i2.1268	22, 144	40	✓	
	El-Maude, J. G., Zephaniah, L., & Samuel, O. (2021). Board of directors' Characteristics and Tax Aggressiveness: Evidence from Quoted Deposit Money Banks in Nigeria. *Kaduna Journal of Accounting and Management*, *4*(2), 19–26. https://www.researchgate.net/publication/363479592	20, 21	10, 22	✓	
	Ezekwesili, T. P., & Ezejiofor, R. A. (2022a). Firm Characteristics and Tax Aggressiveness of Quoted Industrial Goods Firms in Nigeria. *International Journal of Research Publication and Reviews*, *3*(5), 684–694. www.ijrpr.com	684	30	✓	
	Ezekwesili, T. P., & Ezejiofor, R. A. (2022b). Leverage And Tax Avoidance Of Nigerian Consumer Goods Firms. *International Journal of Innovative Social Sciences & Humanities Research*, *10*(2), 52–61.	52	30	✓	

	Fabiola, V. P., & Khusnah, H. (2022). Pengaruh Green Innovation Dan Kinerja Keuangan Pada Competitive Advantage Dan Nilai Perusahaan Tahun 2015-2020. *Media Mahardhika*, *20*(2), 295–303. https://doi.org/10.29062/mahardika.v20i2.346	295	78	✓	
	Fachrunnisa, Z., & Ramadhani, N. D. (2024). Apakah Faktor yang Mempengaruhi Kualitas Audit? Ditinjau dari Teori Atribusi. *UPY Business and Management Journal (UMBJ)*, *3*(1), 38–46. https://doi.org/10.31316/ubmj.v3i1.5394	40	16	✓	
	Faizah, B. S. Q. (2020). Penerapan Green Accounting Terhadap Kinerja Keuangan. *Jurnal Riset Akuntansi Kontemporer*, *12*(2), 94–99. https://www.journal.unpas.ac.id/index.php/jrak/article/view/2779/1435	94	37	✓	
	Fan, H., & Chen, L. (2023). Political connections, business strategy and tax aggressiveness: evidence from China. *China Accounting and Finance Review*, *25*(2), 125–144. https://doi.org/10.1108/cafr-07-2022-0086	125	28	✓	
	Guntur, G. (2019). A Conceptual Framework for Qualitative Research: A Literature Studies. *Capture : Jurnal Seni Media Rekam*, *10*(2), 91–106. https://doi.org/10.33153/capture.v10i2.2447	93	38, 39	✓	
	Handoko, J., & Santoso, V. (2023). Pengaruh Akuntansi Hijau dan Kinerja Lingkungan terhadap Kinerja Keuangan dengan Tanggung Jawab Sosial sebagai Pemediasi. *Jurnal Nominal Barometer Riset Akuntansi Dan Manajemen*, *12*(1), 84–101. https://doi.org/10.21831/nominal.v12i1.56571	84	37	✓	

	Ho, J. L. Y., Wu, A., & Xu, S. X. (2011). Corporate Governance And Returns On Information Technology Investment: Evidence From An Emerging Market. *Strategic Management Journal*, *32*(6), 595–623. https://doi.org/10.1002/smj	599	15	✓	
	Huang, J. W., & Li, Y. H. (2017). Green Innovation and Performance: The View of Organizational Capability and Social Reciprocity. *Journal of Business Ethics*, *145*(2), 309–324. https://doi.org/10.1007/s10551-015-2903-y	2	7	✓	
	Huang, W., Ying, T., & Shen, Y. (2018). Executive cash compensation and tax aggressiveness of Chinese firms. *Review of Quantitative Finance and Accounting*, *51*(4), 1151–1180. https://doi.org/10.1007/s11156-018-0700-2	1	34	✓	
	Hutabarat, F., & Margaretha, A. (2021). Pengaruh ROA Dan DAR Terhadap Agresivitas Pajak Pada Perusahaan Sub Sektor Pertambangan Batubara Yang Terdaftar Di BEI Periode 2017-2019. *Jurnal Penelitian Teori & Terapan Akuntansi (PETA)*, *6*(1), 62–76. https://doi.org/10.51289/peta.v6i1.473	62, 64	35, 76	✓	
	Ilvitskaya, S., & Prihodko, V. (2018). Innovative technologies in the field of topography, land management, territorial planning, construction and architecture. *IOP Conference Series: Materials Science and Engineering*, *365*(2), 1–11. https://doi.org/10.1088/1757-899X/365/2/022030	3	28	✓	
	Isnaini, A. M., & Wahyuningtyas, E. T. (2022). Identifikasi leverage, Sales Growth, Profitabilitas, Capital Intensity, dan Ukuran Perusahaan Terhadap Penghindaran Pajak. *Jurnal Akuntansi AKUNESA*, *10*(3), 1–9. https://doi.org/10.26740/akunesa.v10n3.p1-9	1	36	✓	

	Jaffar, R., Chek, D., & Roshaiza, T. (2021). Determinants of Tax Aggressiveness: Empirical Evidence from Malaysia. *Journal of Asian Finance*, *8*(5), 179–0188. https://doi.org/10.13106/jafeb.2021.vol8.no5.0179	1	34	✓	
	Jin, X. (2021). Corporate tax aggressiveness and capital structure decisions: Evidence from China. *International Review of Economics and Finance*, *75*, 94–111. https://doi.org/10.1016/j.iref.2021.04.008	94	33	✓	
	Khan, M. A., & Nuryanah, S. (2023). Combating tax aggressiveness: Evidence from Indonesia's tax amnesty program. *Cogent Economics and Finance*, *11*(2), 1–17. https://doi.org/10.1080/23322039.2023.2229177	5	22	✓	
	Khusnah, H., & Kirana, O. P. (2023). Pengaruh Penerapan Green Accounting, Corporate Social Responsibility, dan Ukuran Perusahaan terhadap Kinerja Keuangan. *Jurnal Akuntansi Unesa*, *11*(3), 232–241.	232	38	✓	
	Kusumawati, A., & Kartika, A. (2023). Pengaruh Leverage Dan Capital Intensity Terhadap Agresivitas Pajak Dalam Profitabilitas Sebagai Moderasi. *Jurnal Ilmiah Mahasiswa Akuntansi*, *14*(02), 306–317.	306, 310	7, 22, 74	✓	
	Lestari, N., & Syofyan, E. (2023). Pengaruh Profitabilitas, Thin Capitalization dan Transfer Pricing terhadap Agresivitas Pajak. *Jurnal Eksplorasi Akuntansi*, *5*(4), 1418–1432. https://doi.org/10.24036/jea.v5i4.1027	36, 43, 78	1418, 1421	✓	
	Maharani, H. C. (2024). Membangun Sukses Di Era 4.0 Dan Society 5.0: Dampak Teknologi Informasi Dan Soft Skill Terhadap Kinerja Karyawan. *Jurnal Ekonomi Dan Bisnis*, *27*(1), 84–98.	87, 88	16, 17	✓	

	Martin, A., & Afa, S. (2022). Pengaruh Leverage, Profitabilitas, dan Capital Intensity Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Subsektor Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020). *Prosiding: Ekonomi Dan Bisnis*, *1*(2), 1–12. https://doi.org/10.58872/si.v2i2.83	1	74	✓	
	Martinez, A. L., & Ferreira, B. A. (2019). Business Strategy and Tax Aggressiveness in Brazil. *SSRN Electronic Journal*, *12*(4), 522–535. https://doi.org/10.2139/ssrn.3354107	2	31	✓	
	Maulana, T., Putri, A. A., & Marlina, E. (2022). Pengaruh Capital Intensity Dan Inventory Intensity Dan Leverage Terhadap Agresivitas Pajak. *Jurnal Akuntansi*, *17*(1), 48–60.	49, 50, 51, 53	5, 8, 13, 40, 49, 51	✓	
	Meidute-Kavaliauskiene, I., Çiğdem, Ş., Vasiliauskas, A. V., & Yıldız, B. (2021). Green innovation in environmental complexity: The implication of open innovation. *Journal of Open Innovation: Technology, Market, and Complexity*, *7*(2), 1–19. https://doi.org/10.3390/joitmc7020107	2, 4	9, 27, 42	✓	
	Millenia, A., & Murwaningsari, E. (2023). Pengaruh Inovasi Produk Hijau Dan Inovasi Proses Hijau Terhadap Keunggulan Kompetitif Hijau Dengan Modal Intelektual Hijau Sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, *3*(2), 2319–2328. https://doi.org/10.25105/jet.v3i2.17046	2322	78	✓	
	Mohanadas, N. D., Salim, A. S. A., & Pheng, L. K. (2020). CSR and tax aggressiveness of Malaysian listed companies: evidence from an emerging economy. *Social Responsibility Journal*, *16*(5), 597–612. https://doi.org/10.1108/SRJ-01-2019-0021	1	33	✓	
	Mulya, A. A., & Anggraeni, D. (2022). Ukuran perusahaan, Capital Intensity, Pendanaan aset dan profitabilitas sebagai	4263, 6264	4, 39	✓	

	determinan faktor agresivitas pajak. *Owner*, *6*(4), 4263–4271. https://doi.org/10.33395/owner.v6i4.1152				
	Nisadiyanti, F., & Yuliandhari, W. S. (2021). Pengaruh Capital Intensity, Liquidity dan Sales Growth Terhadap Agresivitas Pajak. *Jurnal Ilmiah Akuntansi Kesatuan*, *9*(3), 461–470. https://doi.org/10.37641/jiakes.v9i3.888	461, 462, 463	7, 8, 23	✓	
	Novitasari, M., & Agustia, D. (2021). Green supply chain management and firm performance: the mediating effect of green innovation. *Journal of Industrial Engineering and Management*, *14*(2), 391–403. https://doi.org/10.3926/jiem.3384	394, 397	7, 50	✓	
	Novitasari, M., & Tarigan, Z. J. H. (2022). The Role of Green Innovation in the Effect of Corporate Social Responsibility on Firm Performance. *Economies*, *10*(5), 1–19. https://doi.org/10.3390/economies10050117	2	7	✓	
	Ortas, E., & Alvarez, I. G.-. (2020). Bridging the gap between corporate social responsibility performance and tax aggressiveness The moderating role of national culture. *Accounting, Auditing & Accountability Journal*, *33*(4), 825–855. https://doi.org/10.1108/AAAJ-03-2017-2896	825	35	✓	
	Pangestie, D. D., & Setyawan, M. D. (2019). Aplikasi Theory of Planned Behaviour : Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kota Surabaya. *Jurnal Akuntansi Unesa*, *8*(1), 1–10.	2	20	✓	
	Pesak, P. J., & Karundeng, F. E. F. (2023). Akuntansi Hijau dan Penghindaran Pajak. *Balance : Jurnal Akuntansi Dan Manajemen*, *2*(1), 33–39. https://doi.org/10.59086/jam.v2i1.269	33, 34, 35	6, 41, 76	✓	
	Pinareswati, S. D., & Mildawati, T. (2020). Pengaruh Pengungkapan Csr, Capital Intensity, Leverage, Profitabilitas,	5	75	✓	

	Dan Inventory Intensity Terhadap Agresivitas Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, *9*(9), 1–23.				
	Prena, G. Das. (2021). Pengaruh Penerapan Green Accounting Dan Kinerja Lingkungan Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *Jurnal Akun Nabelo*, *3*(2), 1–14.	495	37	✓	
	Rahmawati, N. T., & Jaeni. (2022). Pengaruh Capital Intensity, Leverage, Profitabilitas, Ukuran Perusahaan Dan Kepemilikan Manajerial Terhadap Agresivitas Pajak. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, *13*(2), 628–636.	628, 630, 631	6, 8, 23, 40, 49	✓	
	Ramadani, E., & Putra, D. A. (2024). Pengaruh Corporate Social Responsibility Dan Kinerja Lingkungan Terhadap Nilai Perusahaan Manufaktur. *Edunomika*, *08*(02), 1–16.	3	17	✓	
	Ramadani, S., & Tanno, A. (2022). Pengaruh Profitabilitas, Leverage dan Capital Intensity terhadap penghindaran pajak dengan ukuran perusahaan sebagai variabel moderasi. *Syntax Literate : Jurnal Ilmiah Indonesia*, *7*(12), 19975–19994. http://dx.doi.org/10.36418/syntax-literate.v7i12.11617	19975	36	✓	
	Ramadhani, K., Saputra, M. S., & Wahyuni, L. (2022). Pengaruh Penerapan Green Accounting Dan Kinerja Lingkungan Terhadap Kinerja Keuangan Dengan Tata Kelola Perusahaan Perusahaan Sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, *9*(2), 227–242. https://doi.org/10.25105/jat.v9i2.14559	227	38	✓	
	Risal, T., Lubis, N., & Argatha, V. (2024). Implementasi Green Accounting terhadap Profitabilitas Perusahaan. *In Search*, *22*(2), 379–385. https://doi.org/10.37278/insearch.v22i2.787	75, 76	25, 26, 49	✓	
	Rohmansyah, B., & Fitriana, A. I. (2020). Analisis Faktor Agresivitas Pajak:	180	1	✓	

	Effective Tax Rate. *Jurnal Manajamen*, *12*(2), 179–189.				
	Rosaline, V. D., & Wuryani, E. (2020). Pengaruh Penerapan Green Accounting dan Environmental Performance Terhadap Economic Performance. *Jurnal Riset Akuntansi Dan Keuangan*, *8*(3), 569–578. https://doi.org/10.17509/jrak.v8i3.26158	570	6	✓	
	Roslita, E., & Erika. (2022). Pengaruh Likuiditas, Leverage, Manajemen Laba Dan Profitabilitas Terhadap Agresivitas Pajak. *Jurnal Manajemen Bisnis*, *25*(3), 250–258.	252	22, 79	✓	
	Rupasinghe, L. R., Maldeniyage, P., & Perera, G. D. N. (2023). Systematic Literature Review: On Green Innovation. *Management Journal for Advanced Research*, *3*(6), 9–21. https://doi.org/10.54741/mjar.3.6.2	9	27	✓	
	Santika, Y., Wicaksono, B., & Iqbal, A. (2018). Pengaruh Penerapan Green Accounting Terhadap Kinerja Perusahaan. *Jurnal Riset Akuntansi Dan Keuangan*, *3*(1), 603. https://doi.org/10.17509/jrak.v3i1.6607	124	6	✓	
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