

LAMPIRAN

LAMPIRAN

Lampiran 1. Sampel Perusahaan Manufaktur

No	Kode	Nama Perusahaan Manufaktur
1	INTP	<i>Indocement</i> Tunggal Prakarsa Tbk
2	SMGR	Semen Indonesia (Persero) Tbk
3	WSBP	Waskita beton Prekascast Tbk
4	WTON	Wijaya Karya Beton Tbk
5	SMBR	Semen Baturaja (Persero) Tbk
6	AMFG	Asahimas <i>Flat Glass</i> Tbk
7	IKAI	Inti Keramik Alam Industri Tbk
8	MARK	<i>Mark Dynamics</i> Indonesia Tbk
9	AGII	Aneka Gas Industri Tbk
10	BRPT	Barito Pasific Tbk
11	DPNS	Duta Pertiwi Nusantara Tbk
12	INCI	Intan Wijaya International Tbk
13	IGAR	<i>Champion Pasific</i> Indonesia Tbk
14	IMPC	<i>Impack</i> Pratama Industri Tbk
15	PBID	Panca Budi Idaman Tbk
16	TRST	Trias Sentosa Tbk
17	JPFA	<i>Japfa Camfeed</i> Indonesia Tbk
18	MAIN	Malindo <i>Feedmill</i> Tbk
19	ARKA	Arkha Jayanti Persada Tbk
20	ASII	<i>Astra International</i> Tbk
21	AUTO	<i>Astra Otopart</i> Tbk
22	BRAM	Indo <i>Kordsa</i> Tbk
23	ERTX	<i>Eratex</i> Djaya Tbk
24	ESTI	<i>Ever Shine Tex</i> Tbk
25	TFCO	<i>Tifico Fiber</i> Indonesia Tbk
26	UCIT	<i>Uni-Charm</i> Indonesia Tbk
27	CAMP	<i>Campina Ice Cream Industry</i> Tbk
28	CEKA	Wilmar Cahaya Indonesia Tbk
29	DMND	<i>Diamond Food</i> Indonesia Tbk
30	INDF	<i>Indofood</i> Sukses Makmur Tbk
31	MYOR	Mayora Indah Tbk
32	SKBM	Sekar Bumi Tbk
33	ITIC	Indonesian <i>Tobacco</i> Tbk

34	KLBF	Kalbe Farma Tbk
35	MERK	<i>Merck</i> Indonesia Tbk
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
37	ADES	<i>Akasha Wira International</i> Tbk
38	UNVR	<i>Unilever</i> Indonesia Tbk
39	WOOD	<i>Intergra Indocabinet</i> Tbk
40	CTBN	Citra Turbindo Tbk
41	GGRP	Gunung Raja Paksi Tbk
42	ISSP	<i>Steel Pipe Industry of</i> Indonesia Tbk
43	MOLI	Madusari Murni Indah Tbk
44	TPIA	<i>Chandra Asri Petrochemical</i> tbk
45	CPIN	<i>Charoen Pokphand</i> Indonesia Tbk
46	LPIN	PT Multi Prima Sejahtera Tbk

Lampiran 2. Tabulasi Data X

Nama Perusahaan	Tahun	X1_ESG	X2_ROA	X2_ROE	X2_NPM	X3_Firm Size
<i>Indocement</i> Tunggal Prakarsa Tbk	2021	0,667	0,068	0,087	0,121	17,079
	2022	0,684	0,072	0,094	0,113	17,062
	2023	0,752	0,066	0,093	0,109	17,205
Semen Indonesia (Persero) Tbk	2021	0,752	0,027	0,052	0,057	18,153
	2022	0,658	0,030	0,053	0,069	18,234
	2023	0,795	0,028	0,048	0,059	18,220
Waskita beton <i>Prekascast</i> Tbk	2021	0,393	0,018	0,119	0,133	36,877
	2022	0,291	0,113	0,321	0,328	36,324
	2023	0,41	0,141	0,948	0,424	36,037
Wijaya Karya Beton Tbk	2021	0,376	0,009	0,023	0,018	16,022
	2022	0,624	0,018	0,047	0,028	16,061
	2023	0,735	0,003	0,005	0,005	15,848
Semen Baturaja (Persero) Tbk	2021	0,462	0,009	0,016	0,027	29,293
	2022	0,47	0,015	0,025	0,041	29,288
	2023	0,59	0,025	0,038	0,060	29,211
<i>Asahimas Flat</i> <i>Glass</i> Tbk	2021	0,376	0,043	0,097	0,067	29,633
	2022	0,342	0,059	0,118	0,079	29,641
	2023	0,385	0,078	0,138	0,099	29,646
Inti Keramik Alam Industri Tbk	2021	0,479	0,046	0,684	0,309	20,941
	2022	0,521	0,030	0,048	0,160	20,916

	2023	0,53	0,006	0,009	0,034	20,892
<i>Mark Dynamics</i> Indonesia Tbk	2021	0,393	0,364	0,527	0,329	27,707
	2022	0,504	0,242	0,288	0,295	27,636
	2023	0,265	0,164	0,184	0,279	27,581
Aneka Gas Industri Tbk	2021	0,342	0,026	0,059	0,077	15,915
	2022	0,504	0,012	0,026	0,035	15,889
	2023	0,53	0,022	0,046	0,060	15,869
Barito <i>Pasific</i> Tbk	2021	0,342	0,032	0,069	0,094	16,039
	2022	0,376	0,003	0,009	0,011	16,040
	2023	0,342	0,010	0,024	0,036	16,133
Duta Pertiwi Nusantara Tbk	2021	0,393	0,063	0,074	0,154	26,616
	2022	0,402	0,068	0,831	0,137	26,729
	2023	0,479	0,046	0,048	0,014	26,573
Intan Wijaya <i>International</i> Tbk	2021	0,282	0,022	0,029	0,021	26,959
	2022	0,453	0,049	0,056	0,051	26,930
	2023	0,462	0,036	0,042	0,046	26,923
<i>Champion Pasific</i> Indonesia Tbk	2021	0,641	0,129	0,150	0,107	27,420
	2022	0,76	0,118	0,130	0,094	27,484
	2023	0,726	0,062	0,068	0,066	27,535
<i>Impack</i> Pratama Industri Tbk	2021	0,444	0,072	0,123	0,093	28,682
	2022	0,692	0,091	0,140	0,111	28,865
	2023	0,855	0,122	0,177	0,154	28,911
Panca Budi Idaman Tbk	2021	0,368	0,149	0,181	0,094	21,751
	2022	0,35	0,117	0,145	0,071	21,835
	2023	0,368	0,118	0,143	0,080	21,885
Trias Sentosa Tbk	2021	0,53	0,043	0,082	0,055	22,256
	2022	0,564	0,029	0,058	0,044	22,477
	2023	0,624	0,048	0,096	0,084	22,342
<i>Japfa Camfeed</i> Indonesia Tbk	2021	0,709	0,075	0,163	0,047	17,169
	2022	0,641	0,046	0,109	0,030	17,303
	2023	0,684	0,028	0,067	0,018	17,345
Malindo <i>Feedmill</i> Tbk	2021	0,487	0,011	0,029	0,007	22,416
	2022	0,504	0,005	0,013	0,002	22,472
	2023	0,556	0,011	0,030	0,005	22,431
Arkha Jayanti Persada Tbk	2021	0,196	0,007	0,036	0,000	19,954
	2022	0,196	0,013	0,064	0,029	19,991
	2023	0,213	0,022	0,091	0,055	19,931

Astra <i>International Tbk</i>	2021	0,513	0,070	0,119	0,110	26,629
	2022	0,718	0,098	0,166	0,134	26,747
	2023	0,76	0,100	0,178	0,141	26,823
Astra <i>Otopart Tbk</i>	2021	0,333	0,037	0,054	0,042	16,646
	2022	0,376	0,080	0,113	0,079	16,734
	2023	0,385	0,103	0,138	0,108	16,792
Indo <i>Kordsa Tbk</i>	2021	0,496	0,091	0,127	0,102	19,485
	2022	0,556	0,120	0,154	0,104	19,488
	2023	0,607	0,058	0,078	0,069	19,516
Eratex Djaya Tbk	2021	0,17	0,022	0,080	0,017	18,102
	2022	0,496	0,086	0,280	0,060	18,156
	2023	0,513	0,075	0,239	0,050	18,195
Ever Shine Tex Tbk	2021	0,496	0,052	0,184	0,087	17,752
	2022	0,538	0,023	0,076	0,039	17,691
	2023	0,547	0,030	0,094	0,066	17,701
Tifico Fiber Indonesia Tbk	2021	0,282	0,386	0,044	0,063	17,364
	2022	0,718	0,010	0,011	0,015	19,627
	2023	0,444	0,010	0,011	0,017	19,631
Uni-Charm Indonesia Tbk	2021	0,393	0,061	0,097	0,052	15,868
	2022	0,47	0,037	0,061	0,030	15,942
	2023	0,487	0,051	0,077	0,042	15,954
Campina Ice Cream Industry Tbk	2021	0,547	0,087	0,100	0,098	27,768
	2022	0,504	0,113	0,129	0,107	27,703
	2023	0,573	0,117	0,134	0,112	27,716
Wilmar Cahaya Indonesia Tbk	2021	0,436	0,134	0,164	0,042	28,160
	2022	0,453	0,164	0,182	0,046	28,172
	2023	0,632	0,099	0,114	0,030	28,269
Diamond Food Indonesia Tbk	2021	0,282	0,056	0,070	0,050	15,656
	2022	0,479	0,056	0,071	0,045	15,744
	2023	0,47	0,045	0,055	0,035	15,785
Indofood Sukses Makmur Tbk	2021	0,675	0,062	0,129	0,113	19,005
	2022	0,564	0,051	0,098	0,083	19,011
	2023	0,718	0,062	0,114	0,103	19,044
Mayora Indah Tbk	2021	0,427	0,061	0,107	0,043	30,623
	2022	0,436	0,088	0,153	0,064	30,735
	2023	0,641	0,136	0,212	0,103	30,804
Sekar Bumi Tbk	2021	0,282	0,015	0,030	0,008	28,309

	2022	0,17	0,042	0,081	0,023	28,345
	2023	0,308	0,001	0,002	0,001	28,241
Indonesian Tobacco Tbk	2021	0,444	0,035	0,057	0,077	26,990
	2022	0,47	0,043	0,066	0,086	27,039
	2023	0,487	0,048	0,068	0,089	27,052
Kalbe Farma Tbk	2021	0,513	0,126	0,152	0,123	23,968
	2022	0,692	0,127	0,156	0,119	24,028
	2023	0,735	0,103	0,120	0,091	24,021
Merck Indonesia Tbk	2021	0,547	0,036	0,107	0,069	21,429
	2022	0,59	0,039	0,105	0,071	21,435
	2023	0,932	0,030	0,098	0,081	21,670
Industri Jamu & Farmasi Sido Muncul Tbk	2021	0,581	0,310	0,363	0,314	15,219
	2022	0,598	0,271	0,315	0,286	15,222
	2023	0,769	0,244	0,281	0,267	15,174
Akasha Wira International Tbk	2021	0,291	0,204	0,274	0,284	20,989
	2022	0,308	0,222	0,273	0,283	21,221
	2023	0,376	0,365	0,229	0,259	20,805
Unilever Indonesia Tbk	2021	0,598	0,030	0,013	0,015	23,671
	2022	0,675	0,029	0,013	0,013	23,631
	2023	0,812	0,029	0,014	0,012	23,537
Intergra Indocabinet Tbk	2021	0,359	0,079	0,147	0,099	29,548
	2022	0,316	0,025	0,047	0,039	29,571
	2023	0,41	0,012	0,022	0,043	29,667
Citra Turbindo Tbk	2021	0,385	0,117	0,179	0,171	18,734
	2022	0,402	0,050	0,080	0,051	18,713
	2023	0,436	0,109	0,182	0,090	18,958
Gunung Raja Paksi Tbk	2021	0,385	0,058	0,082	0,086	20,789
	2022	0,342	0,049	0,072	0,062	20,894
	2023	0,573	0,031	0,041	0,053	20,929
Steel Pipe Industry of Indonesia Tbk	2021	0,701	0,068	0,128	0,090	29,591
	2022	0,735	0,041	0,074	0,049	29,633
	2023	0,726	0,062	0,108	0,077	29,707
Madusari Murni Indah Tbk	2021	0,513	0,017	0,029	0,024	28,453
	2022	0,53	0,016	0,056	0,020	28,271
	2023	0,53	0,047	0,042	0,065	28,334
Chandra Asri Petrochemical Tbk	2021	0,53	0,030	0,052	0,059	15,424
	2022	0,94	0,030	0,053	0,063	15,411

	2023	0,949	0,006	0,011	0,015	15,541
<i>Charoen Pokphand</i> Indonesia Tbk	2021	0,299	0,102	0,144	0,070	17,384
	2022	0,393	0,074	0,111	0,052	17,501
	2023	0,444	0,057	0,086	0,038	17,528
PT Multi Prima Sejahtera Tbk	2021	0,701	0,075	0,082	0,194	26,463
	2022	0,667	0,079	0,088	0,155	26,545
	2023	0,692	0,056	0,060	0,138	26,554

Lampiran 3. Tabulasi Y

Nama Perusahaan	Tahun	Y_DER
<i>Indocement</i> Tunggal Prakarsa Tbk	2021	0,267
	2022	0,314
	2023	0,414
Semen Indonesia (Persero) Tbk	2021	0,923
	2022	0,756
	2023	0,665
Waskita beton <i>Prekascast</i> Tbk	2021	6,248
	2022	3,836
	2023	7,732
Wijaya Karya Beton Tbk	2021	1,606
	2022	1,597
	2023	1,105
Semen Baturaja (Persero) Tbk	2021	0,757
	2022	0,705
	2023	0,536
<i>Asahimas Flat Glass</i> Tbk	2021	1,248
	2022	1,007
	2023	0,769
Inti Keramik Alam Industri Tbk	2021	5,462
	2022	0,617
	2023	0,576
<i>Mark Dynamics</i> Indonesia Tbk	2021	1,450
	2022	1,192
	2023	1,119
Aneka Gas Industri Tbk	2021	1,279
	2022	1,240
	2023	1,092

Barito <i>Pasific</i> Tbk	2021	1,165
	2022	1,485
	2023	1,468
Duta Pertiwi Nusantara Tbk	2021	0,176
	2022	2,295
	2023	0,046
Intan Wijaya <i>International</i> Tbk	2021	0,346
	2022	0,181
	2023	0,134
<i>Champion Pasific</i> Indonesia Tbk	2021	0,171
	2022	0,097
	2023	0,093
<i>Impack</i> Pratama Industri Tbk	2021	0,707
	2022	0,544
	2023	0,526
Panca Budi Idaman Tbk	2021	0,218
	2022	0,243
	2023	0,215
Trias Sentosa Tbk	2021	0,880
	2022	1,028
	2023	0,998
<i>Japfa Camfeed</i> Indonesia Tbk	2021	1,182
	2022	1,394
	2023	1,408
Malindo <i>Feedmill</i> Tbk	2021	1,488
	2022	1,616
	2023	1,412
Arkha Jayanti Persada Tbk	2021	3,794
	2022	3,995
	2023	3,071
<i>Astra International</i> Tbk	2021	0,704
	2022	0,696
	2023	0,780
<i>Astra Otopart</i> Tbk	2021	0,431
	2022	0,419
	2023	0,349
Indo <i>Kordsa</i> Tbk	2021	0,384

	2022	0,303
	2023	0,327
<i>Eratex Djaya Tbk</i>	2021	2,651
	2022	2,348
	2023	2,181
<i>Ever Shine Tex Tbk</i>	2021	2,514
	2022	2,321
	2023	2,080
<i>Tifico Fiber Indonesia Tbk</i>	2021	0,105
	2022	0,088
	2023	0,081
<i>Uni-Charm Indonesia Tbk</i>	2021	0,587
	2022	0,623
	2023	0,516
<i>Campina Ice Cream Industry Tbk</i>	2021	0,124
	2022	0,142
	2023	0,143
<i>Wilmar Cahaya Indonesia Tbk</i>	2021	0,223
	2022	0,109
	2023	0,153
<i>Diamond Food Indonesia Tbk</i>	2021	0,255
	2022	0,271
	2023	0,229
<i>Indofood Sukses Makmur Tbk</i>	2021	1,070
	2022	0,927
	2023	0,857
<i>Mayora Indah Tbk</i>	2021	0,753
	2022	0,736
	2023	0,555
<i>Sekar Bumi Tbk</i>	2021	0,985
	2022	0,902
	2023	0,724
<i>Indonesian Tobacco Tbk</i>	2021	0,622
	2022	0,518
	2023	0,408
<i>Kalbe Farma Tbk</i>	2021	0,207
	2022	0,201

	2023	0,140
<i>Merck</i> Indonesia Tbk	2021	0,500
	2022	0,370
	2023	0,203
Industri Jamu & Farmasi Sido Muncul Tbk	2021	0,172
	2022	0,164
	2023	0,149
Akasha Wira International Tbk	2021	0,345
	2022	0,233
	2023	0,205
Unilever Indonesia Tbk	2021	0,341
	2022	0,358
	2023	0,393
Intergra Indocabinet Tbk	2021	0,867
	2022	0,850
	2023	0,777
Citra Turbindo Tbk	2021	0,528
	2022	0,608
	2023	0,671
Gunung Raja Paksi Tbk	2021	0,419
	2022	0,472
	2023	0,329
<i>Steel Pipe Industry of</i> Indonesia Tbk	2021	0,874
	2022	0,341
	2023	0,726
Madasari Murni Indah Tbk	2021	0,523
	2022	0,510
	2023	0,496
Chandra Asri <i>Petrochemical</i> tbk	2021	0,705
	2022	0,755
	2023	0,875
<i>Charoen Pokphand</i> Indonesia Tbk	2021	0,409
	2022	0,514
	2023	0,516
PT Multi Prima Sejahtera Tbk	2021	0,095
	2022	0,107
	2023	0,072

Lampiran 4. Tabulasi Data X dan Y

Nama Perusahaan	Tahun	X1_ESG	X2_ROA	X2_ROE	X2_NPM	X3_Firm Size	Y_DER
<i>Indocement</i> Tunggal Prakarsa Tbk	2021	0,667	0,068	0,087	0,121	17,079	0,267
Semen Indonesia (Persero) Tbk	2021	0,752	0,027	0,052	0,057	18,153	0,923
Waskita beton Prekascast Tbk	2021	0,393	0,018	0,119	0,133	36,877	6,248
Wijaya Karya Beton Tbk	2021	0,376	0,009	0,023	0,018	16,022	1,606
Semen Baturaja (Persero) Tbk	2021	0,462	0,009	0,016	0,027	29,293	0,757
Asahimas Flat Glass Tbk	2021	0,376	0,043	0,097	0,067	29,633	1,248
Inti Keramik Alam Industri Tbk	2021	0,479	0,046	0,684	0,309	20,941	5,462
Mark Dynamics Indonesia Tbk	2021	0,393	0,364	0,527	0,329	27,707	1,450
Aneka Gas Industri Tbk	2021	0,342	0,026	0,059	0,077	15,915	1,279
Barito Pasific Tbk	2021	0,342	0,032	0,069	0,094	16,039	1,165
Duta Pertiwi Nusantara Tbk	2021	0,393	0,063	0,074	0,154	26,616	0,176
Intan Wijaya International Tbk	2021	0,282	0,022	0,029	0,021	26,959	0,346
Champion Pasific Indonesia Tbk	2021	0,641	0,129	0,150	0,107	27,420	0,171
Impack Pratama Industri Tbk	2021	0,444	0,072	0,123	0,093	28,682	0,707
Panca Budi Idaman Tbk	2021	0,368	0,149	0,181	0,094	21,751	0,218
Trias Sentosa Tbk	2021	0,53	0,043	0,082	0,055	22,256	0,880
Japfa Camfeed Indonesia Tbk	2021	0,709	0,075	0,163	0,047	17,169	1,182
Malindo Feedmill Tbk	2021	0,487	0,011	0,029	0,007	22,416	1,488
Arkha Jayanti Persada Tbk	2021	0,196	0,007	0,036	0,000	19,954	3,794
Astra International Tbk	2021	0,513	0,070	0,119	0,110	26,629	0,704
Astra Otopart Tbk	2021	0,333	0,037	0,054	0,042	16,646	0,431
Indo Kordsa Tbk	2021	0,496	0,091	0,127	0,102	19,485	0,384

Eratex Djaya Tbk	2021	0,17	0,022	0,080	0,017	18,102	2,651
Ever Shine Tex Tbk	2021	0,496	0,052	0,184	0,087	17,752	2,514
Tifico Fiber Indonesia Tbk	2021	0,282	0,386	0,044	0,063	17,364	0,105
Uni-Charm Indonesia Tbk	2021	0,393	0,061	0,097	0,052	15,868	0,587
Campina Ice Cream Industry Tbk	2021	0,547	0,087	0,100	0,098	27,768	0,124
Wilmar Cahaya Indonesia Tbk	2021	0,436	0,134	0,164	0,042	28,160	0,223
Diamond Food Indonesia Tbk	2021	0,282	0,056	0,070	0,050	15,656	0,255
Indofood Sukses Makmur Tbk	2021	0,675	0,062	0,129	0,113	19,005	1,070
Mayora Indah Tbk	2021	0,427	0,061	0,107	0,043	30,623	0,753
Sekar Bumi Tbk	2021	0,282	0,015	0,030	0,008	28,309	0,985
Indonesian Tobacco Tbk	2021	0,444	0,035	0,057	0,077	26,990	0,622
Kalbe Farma Tbk	2021	0,513	0,126	0,152	0,123	23,968	0,207
Merck Indonesia Tbk	2021	0,547	0,036	0,107	0,069	21,429	0,500
Industri Jamu & Farmasi Sido Muncul Tbk	2021	0,581	0,310	0,363	0,314	15,219	0,172
Akasha Wira International Tbk	2021	0,291	0,204	0,274	0,284	20,989	0,345
Unilever Indonesia Tbk	2021	0,598	0,030	0,013	0,015	23,671	0,341
Intergra Indocabinet Tbk	2021	0,359	0,079	0,147	0,099	29,548	0,867
Citra Turbindo Tbk	2021	0,385	0,117	0,179	0,171	18,734	0,528
Gunung Raja Paksi Tbk	2021	0,385	0,058	0,082	0,086	20,789	0,419
Steel Pipe Industry of Indonesia Tbk	2021	0,701	0,068	0,128	0,090	29,591	0,874
Madusari Murni Indah Tbk	2021	0,513	0,017	0,029	0,024	28,453	0,523
Chandra Asri Petrochemical tbk	2021	0,53	0,030	0,052	0,059	15,424	0,705
Charoen Pokphand Indonesia Tbk	2021	0,299	0,102	0,144	0,070	17,384	0,409
PT Multi Prima Sejahtera Tbk	2021	0,701	0,075	0,082	0,194	26,463	0,095

Indocement Tunggal Prakarsa Tbk	2022	0,684	0,072	0,094	0,113	17,062	0,314
Semen Indonesia (Persero) Tbk	2022	0,658	0,030	0,053	0,069	18,234	0,756
Waskita beton Prekascast Tbk	2022	0,291	0,113	0,321	0,328	36,324	3,836
Wijaya Karya Beton Tbk	2022	0,624	0,018	0,047	0,028	16,061	1,597
Semen Baturaja (Persero) Tbk	2022	0,47	0,015	0,025	0,041	29,288	0,705
Asahimas Flat Glass Tbk	2022	0,342	0,059	0,118	0,079	29,641	1,007
Inti Keramik Alam Industri Tbk	2022	0,521	0,030	0,048	0,160	20,916	0,617
Mark Dynamics Indonesia Tbk	2022	0,504	0,242	0,288	0,295	27,636	1,192
Aneka Gas Industri Tbk	2022	0,504	0,012	0,026	0,035	15,889	1,240
Barito Pasific Tbk	2022	0,376	0,003	0,009	0,011	16,040	1,485
Duta Pertiwi Nusantara Tbk	2022	0,402	0,068	0,831	0,137	26,729	2,295
Intan Wijaya International Tbk	2022	0,453	0,049	0,056	0,051	26,930	0,181
Champion Pasific Indonesia Tbk	2022	0,76	0,118	0,130	0,094	27,484	0,097
Impack Pratama Industri Tbk	2022	0,692	0,091	0,140	0,111	28,865	0,544
Panca Budi Idaman Tbk	2022	0,35	0,117	0,145	0,071	21,835	0,243
Trias Sentosa Tbk	2022	0,564	0,029	0,058	0,044	22,477	1,028
Japfa Camfeed Indonesia Tbk	2022	0,641	0,046	0,109	0,030	17,303	1,394
Malindo Feedmill Tbk	2022	0,504	0,005	0,013	0,002	22,472	1,616
Arkha Jayanti Persada Tbk	2022	0,196	0,013	0,064	0,029	19,991	3,995
Astra International Tbk	2022	0,718	0,098	0,166	0,134	26,747	0,696
Astra Otopart Tbk	2022	0,376	0,080	0,113	0,079	16,734	0,419
Indo Kordsa Tbk	2022	0,556	0,120	0,154	0,104	19,488	0,303
Eratex Djaya Tbk	2022	0,496	0,086	0,280	0,060	18,156	2,348
Ever Shine Tex Tbk	2022	0,538	0,023	0,076	0,039	17,691	2,321

Tifico Fiber Indonesia Tbk	2022	0,718	0,010	0,011	0,015	19,627	0,088
Uni-Charm Indonesia Tbk	2022	0,47	0,037	0,061	0,030	15,942	0,623
Campina Ice Cream Industry Tbk	2022	0,504	0,113	0,129	0,107	27,703	0,142
Wilmar Cahaya Indonesia Tbk	2022	0,453	0,164	0,182	0,046	28,172	0,109
Diamond Food Indonesia Tbk	2022	0,479	0,056	0,071	0,045	15,744	0,271
Indofood Sukses Makmur Tbk	2022	0,564	0,051	0,098	0,083	19,011	0,927
Mayora Indah Tbk	2022	0,436	0,088	0,153	0,064	30,735	0,736
Sekar Bumi Tbk	2022	0,17	0,042	0,081	0,023	28,345	0,902
Indonesian Tobacco Tbk	2022	0,47	0,043	0,066	0,086	27,039	0,518
Kalbe Farma Tbk	2022	0,692	0,127	0,156	0,119	24,028	0,201
Merck Indonesia Tbk	2022	0,59	0,039	0,105	0,071	21,435	0,370
Industri Jamu & Farmasi Sido Muncul Tbk	2022	0,598	0,271	0,315	0,286	15,222	0,164
Akasha Wira International Tbk	2022	0,308	0,222	0,273	0,283	21,221	0,233
Unilever Indonesia Tbk	2022	0,675	0,029	0,013	0,013	23,631	0,358
Intergra Indocabinet Tbk	2022	0,316	0,025	0,047	0,039	29,571	0,850
Citra Turbindo Tbk	2022	0,402	0,050	0,080	0,051	18,713	0,608
Gunung Raja Paksi Tbk	2022	0,342	0,049	0,072	0,062	20,894	0,472
Steel Pipe Industry of Indonesia Tbk	2022	0,735	0,041	0,074	0,049	29,633	0,341
Madusari Murni Indah Tbk	2022	0,53	0,016	0,056	0,020	28,271	0,510
Chandra Asri Petrochemical tbk	2022	0,94	0,030	0,053	0,063	15,411	0,755
Charoen Pokphand Indonesia Tbk	2022	0,393	0,074	0,111	0,052	17,501	0,514
PT Multi Prima Sejahtera Tbk	2022	0,667	0,079	0,088	0,155	26,545	0,107
Indocement Tunggul Prakarsa Tbk	2023	0,752	0,066	0,093	0,109	17,205	0,414

Semen Indonesia (Persero) Tbk	2023	0,795	0,028	0,048	0,059	18,220	0,665
Waskita beton Prekascast Tbk	2023	0,41	0,141	0,948	0,424	36,037	7,732
Wijaya Karya Beton Tbk	2023	0,735	0,003	0,005	0,005	15,848	1,105
Semen Baturaja (Persero) Tbk	2023	0,59	0,025	0,038	0,060	29,211	0,536
Asahimas Flat Glass Tbk	2023	0,385	0,078	0,138	0,099	29,646	0,769
Inti Keramik Alam Industri Tbk	2023	0,53	0,006	0,009	0,034	20,892	0,576
Mark Dynamics Indonesia Tbk	2023	0,265	0,164	0,184	0,279	27,581	1,119
Aneka Gas Industri Tbk	2023	0,53	0,022	0,046	0,060	15,869	1,092
Barito Pasific Tbk	2023	0,342	0,010	0,024	0,036	16,133	1,468
Duta Pertiwi Nusantara Tbk	2023	0,479	0,046	0,048	0,014	26,573	0,046
Intan Wijaya International Tbk	2023	0,462	0,036	0,042	0,046	26,923	0,134
Champion Pasific Indonesia Tbk	2023	0,726	0,062	0,068	0,066	27,535	0,093
Impack Pratama Industri Tbk	2023	0,855	0,122	0,177	0,154	28,911	0,526
Panca Budi Idaman Tbk	2023	0,368	0,118	0,143	0,080	21,885	0,215
Trias Sentosa Tbk	2023	0,624	0,048	0,096	0,084	22,342	0,998
Japfa Camfeed Indonesia Tbk	2023	0,684	0,028	0,067	0,018	17,345	1,408
Malindo Feedmill Tbk	2023	0,556	0,011	0,030	0,005	22,431	1,412
Arkha Jayanti Persada Tbk	2023	0,213	0,022	0,091	0,055	19,931	3,071
Astra International Tbk	2023	0,76	0,100	0,178	0,141	26,823	0,780
Astra Otopart Tbk	2023	0,385	0,103	0,138	0,108	16,792	0,349
Indo Kordsa Tbk	2023	0,607	0,058	0,078	0,069	19,516	0,327
Eratex Djaya Tbk	2023	0,513	0,075	0,239	0,050	18,195	2,181
Ever Shine Tex Tbk	2023	0,547	0,030	0,094	0,066	17,701	2,080
Tifico Fiber Indonesia Tbk	2023	0,444	0,010	0,011	0,017	19,631	0,081

Uni-Charm Indonesia Tbk	2023	0,487	0,051	0,077	0,042	15,954	0,516
Campina Ice Cream Industry Tbk	2023	0,573	0,117	0,134	0,112	27,716	0,143
Wilmar Cahaya Indonesia Tbk	2023	0,632	0,099	0,114	0,030	28,269	0,153
Diamond Food Indonesia Tbk	2023	0,47	0,045	0,055	0,035	15,785	0,229
Indofood Sukses Makmur Tbk	2023	0,718	0,062	0,114	0,103	19,044	0,857
Mayora Indah Tbk	2023	0,641	0,136	0,212	0,103	30,804	0,555
Sekar Bumi Tbk	2023	0,308	0,001	0,002	0,001	28,241	0,724
Indonesian Tobacco Tbk	2023	0,487	0,048	0,068	0,089	27,052	0,408
Kalbe Farma Tbk	2023	0,735	0,103	0,120	0,091	24,021	0,140
Merck Indonesia Tbk	2023	0,932	0,030	0,098	0,081	21,670	0,203
Industri Jamu & Farmasi Sido Muncul Tbk	2023	0,769	0,244	0,281	0,267	15,174	0,149
Akasha Wira International Tbk	2023	0,376	0,365	0,229	0,259	20,805	0,205
Unilever Indonesia Tbk	2023	0,812	0,029	0,014	0,012	23,537	0,393
Intergra Indocabinet Tbk	2023	0,41	0,012	0,022	0,043	29,667	0,777
Citra Turbindo Tbk	2023	0,436	0,109	0,182	0,090	18,958	0,671
Gunung Raja Paksi Tbk	2023	0,573	0,031	0,041	0,053	20,929	0,329
Steel Pipe Industry of Indonesia Tbk	2023	0,726	0,062	0,108	0,077	29,707	0,726
Madusari Murni Indah Tbk	2023	0,53	0,047	0,042	0,065	28,334	0,496
Chandra Asri Petrochemical tbk	2023	0,949	0,006	0,011	0,015	15,541	0,875
Charoen Pokphand Indonesia Tbk	2023	0,444	0,057	0,086	0,038	17,528	0,516
PT Multi Prima Sejahtera Tbk	2023	0,692	0,056	0,060	0,138	26,554	0,072

Lampiran 5. Hasil Analisis Data

Descriptive Statistics

N	Minimum	Maximum	Mean	Std. Deviation
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ESG	138	,170	,949	,5126	,16483
ROA	138	,001	,386	,0721	,07103
ROE	138	,002	,948	,1194	,13308
NPM	138	,000	,424	,0877	,07895
<i>Firm Size</i>	138	15,174	36,877	22,6794	5,39871
DER	138	,045	7,732	,9065	1,12745
<i>Valid N (listwise)</i>	138				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ESG	138	,170	,949	,5126	,16483
ROA	138	,001	,386	,0721	,07103
ROE	138	,002	,948	,1194	,13308
NPM	138	,000	,424	,0877	,07895
<i>Firm Size</i>	138	15,174	36,877	22,6794	5,39871
LN_Y	138	-3,08	2,05	-,5926	,99596
<i>Valid N (listwise)</i>	138				

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		138
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0E-7
	<i>Std. Deviation</i>	,78410021
<i>Most Extreme Differences</i>	<i>Absolute</i>	,158
	<i>Positive</i>	,158
	<i>Negative</i>	-,136
<i>Kolmogorov-Smirnov Z</i>		1,858
<i>Asymp. Sig. (2-tailed)</i>		,002

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		138
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0E-7

	<i>Std. Deviation</i>	,77773393
	<i>Absolute</i>	,051
<i>Most Extreme Differences</i>	<i>Positive</i>	,045
	<i>Negative</i>	-,051
<i>Kolmogorov-Smirnov Z</i>		,599
<i>Asymp. Sig. (2-tailed)</i>		,865

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a							
Model	<i>Unstandardized</i>		<i>Standardized</i>	t	Sig.	<i>Collinearity</i>	
	<i>Coefficients</i>		<i>Coefficients</i>			<i>Statistics</i>	
	B	<i>Std. Error</i>	<i>Beta</i>			<i>Tolerance</i>	VIF
<i>(Constant)</i>	,854	,381		2,241	,027		
ESG	-1,608	,416	-,266	-3,866	,000	,975	1,026
ROA	-9,119	1,336	-,650	-6,824	,000	,509	1,967
ROE	3,585	,771	,479	4,653	,000	,436	2,295
NPM	1,572	1,562	,125	1,007	,316	,301	3,317
Firm Size	-,023	,013	-,127	-1,811	,072	,940	1,064

a. Dependent Variable: Y

Coefficients^a					
Model	<i>Unstandardized</i>		<i>Standardized</i>	t	Sig.
	<i>Coefficients</i>		<i>Coefficients</i>		
	B	<i>Std. Error</i>	<i>Beta</i>		
<i>(Constant)</i>	,403	,218		1,851	,066
ESG	,115	,238	,042	,484	,629
ROA	,886	,764	,140	1,160	,248
ROE	,157	,441	,046	,356	,723
NPM	-,382	,893	-,067	-,428	,669
<i>Firm Size</i>	,005	,007	,064	,723	,471

a. Dependent Variable: ABS_RES

Model Summary^b					
Model	R	R Square	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>	<i>Durbin-Watson</i>
1	,625 ^a	,390	,367	,79233	1,443

a. Predictors: (Constant), Firm Size, ROA, ESG, ROE, NPM

b. *Dependent Variable: Y*

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,608 ^a	,369	,345	,76096	1,846

a. *Predictors: (Constant), ESG, ROA, ROE, NPM, Firm Size*

b. *Dependent Variable: Y*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	,441	,262		
ESG	-1,338	,386	-,244	-3,470	,001
ROA	-7,916	1,235	-,610	-6,410	,000
ROE	3,373	,724	,496	4,658	,000
NPM	1,225	1,510	,103	,811	,419
Firm Size	-,020	,012	-,118	-1,606	,111

a. *Dependent Variable: Financial Sustainability*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	,441	,262		
ESG	-1,338	,386	-,244	-3,470	,001
ROA	-7,916	1,235	-,610	-6,410	,000
ROE	3,373	,724	,496	4,658	,000
NPM	1,225	1,510	,103	,811	,419
Firm Size	-,020	,012	-,118	-1,606	,111

a. *Dependent Variable: Financial Sustainability*

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	44,455	5	8,891	15,354	,000 ^b
Residual	75,858	131	,579		

Total 120,313 136

a. *Dependent Variable:* DER

b. *Predictors:* (Constant), ESG, ROA, ROE, NPM, Firm Size

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,608 ^a	,369	,345	,76096

a. *Predictors:* (Constant), X1, X2A, X2B, X2C, X3

Lampiran 6. Validasi Pustaka

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

Nama : Tasha Asprilla Pramastha

NIM : 2003102185

Program Studi : Manajemen

Fakultas : Ekonomi dan Bisnis

Dosen Pembimbing I : Liliek Nur Sulistiyowati, S.E., M.M.

Dosen Pembimbing II ; Rollis Ayu Ditasari, S.E., M.Ak

Judul ; Pengaruh *Green Accounting*, *Financial Performance*, dan *Firm Size* Terhadap *Financial Sustainability*

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1.	Abdi, Y., Li, X., & Càmara Turull, X. (2022). <i>Exploring the impact of sustainability (ESG) disclosure on firm value and financial performance (FP) in airline industry: the moderating role of size and age. Environment, Development and Sustainability</i> , 24(4), 5052–5079. https://doi.org/10.1007/S10668-021-01649-W	5053	9		
2	Adedeji, B. S., Ong, T. S., Uzir, M. U. H., & Abdul Hamid, A. B. (2020). <i>Corporate governance and performance of medium-sized firms in Nigeria: does sustainability initiative matter?</i>	401	26		

	<i>Corporate Governance: The International Journal of Business in Society</i> , 20(3), 401–427. https://doi.org/10.1108/CG-09-2019-0291				
3	Aditya, M., & Sinaga, I. (2021). Penentuan Pengungkapan <i>Sustainability Report</i> Dengan Gri Standar Pada Sektor Non Keuangan. <i>Gema : Jurnal Gentiaras Manajemen Dan Akuntansi</i> , 13(1), 23–35. https://doi.org/10.47768/Gema.V13i1.225	25	29		
4	Aini, S. N. (2020). Pengaruh Ukuran Perusahaan, Profitabilitas, Umur Perusahaan, Dan <i>Leverage</i> Terhadap Pengungkapan <i>Sustainability Report</i> Dengan <i>Good Corporate Governance</i> Sebagai Variabel <i>Intervening</i> . 7101416309, 1–116.	1, 25, 27, 60	29, 30, 37, 75		
	Ali, R., Rehman, R.U., Kanwal, M., Naseem, M.A. & Ahmad, M.I. Determinants of corporate social responsibility disclosure of banking sector in Pakistan. <i>Soc. Responsib. J.</i> 2019, 18, 1019–1034.	1019	37		
5	Al-Dhaimesh, O. H. (2020). <i>Green Accounting Practices And Economic Value Added: An Applied Study On Companies Listed On The Qatar Stock Exchange. International Journal of Energy Economics and Policy</i> , 10(6), 164–168. https://doi.org/10.32479/Ijeep.10199	164, 166	19, 72, 83, 132		
6	Al Amosh, H., Khatib, S. F. A., & Ananzeh, H. (2023). <i>Environmental, Social And Governance Impact On Financial Performance: Evidence From The Levant</i>	493	26		

	<i>Countries. Corporate Governance: The International Journal of Business in Society</i> , 23(3), 493–513. https://doi.org/10.1108/CG-03-2022-0105				
7	Alfianita, N. F., Sulistiyowati, L. N., & Saputra, A. (2022). Pengaruh <i>Return On Assets (ROA)</i> , <i>Net Interest Margin (NIM)</i> Dan <i>Loan To Deposit Ratio (LDR)</i> Terhadap Nilai Perusahaan (Studi Empiris Terhadap Bank Neo Commerce). <i>SIMBA: Seminar Inovasi Manajemen Bisnis Dan Akuntansi</i> , 4 (September 2022).	1,9	27, 136		
8	Alviansyah, A., & Sulistiyowati, L. N. (2022). Pengaruh <i>Green Financial Performance</i> Terhadap <i>Financial Sustainability</i> . <i>Jurnal Ilmiah Bisnis Dan Ekonomi Asia</i> . https://doi.org/10.32812/Jibeka.V17i3.1788	1, 12,15	27, 74, 85, 136, 138, 139		
9	Amaar Ali Ausat, S. (2018). <i>The Relationship Between Corporate Governance And Financial Performance In Islamic Banks</i> . <i>Jurnal Ekonomi & Studi Pembangunan</i> , 19(2). https://doi.org/10.18196/Jesp.19.2.5001	3	59		
10	Amankwaah, E., & Baidoo, N. O. (2023). <i>Effect Of Firm Size And Corruption On Financial Challenges Of Savings And Loans Companies: Evidence From Ghana</i> . <i>Social Sciences & Humanities Open</i> , 8(1), 100552. https://doi.org/10.1016/J.Ssaho.2023.100552	2	30		
11	Andi, K. Petta Lolo, A., Alimuddin, Hamid Habbe, Mediaty, & Andi, M. K. (2020). <i>Green Accounting and Its Implementation in Indonesia</i> .	59	9		

	<i>Efektor</i> , 7(1), 59–72. https://doi.org/10.29407/E.V7i1.14414				
12	Andriyani, N., & Sari, W. (2020). Pengaruh Ukuran Perusahaan (<i>Firm Size</i>) dan Profitabilitas terhadap Harga Saham pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI). <i>Jurnal Akuntansi Bisnis & Publik</i> , 11(1), 1–8. https://journal.pancabudi.ac.id/Index.php/Akuntansibisnisdanpublik/Article	2	27		
13	Anggar, A., Alfianika Maharani, D., & Kurniati, R. (2022). Determinasi Implementasi <i>Green Accounting</i> Terhadap <i>Corporate Sustainability</i> Dan Kinerja Keuangan Pada Perusahaan Manufaktur. <i>Jurnal E-Bis</i> , 6(2). https://doi.org/10.37339/E-Bis.V6i2.975	1, 6	12, 13, 19		
14	Aniswatur, U., & Jannah, R. (2016). Pengaruh Kinerja Keuangan Terhadap Pengungkapan Sustainability Report Pada Perusahaan Di BEI. <i>Jurnal Ilmu Dan Riset Akuntansi</i> , 5(2), 1–15.	6	85		
15	Astuti, I. N., Mediyanti, S., Eliana, E., & Ridha, A. (2023). Menuju <i>Sustainability</i> : Apakah Lingkungan, Sosial Dan Tata Kelola Berdampak Pada Kinerja Keuangan? <i>Jurnal Akademi Akuntansi</i> , 5(4), 579–594. https://doi.org/10.22219/Jaa.v5i4.23017	579, 580, 585	7, 9, 18, 71		
16	Astuti, T., Amyulianthy, R., & Kaniati, R. (2022). <i>Green Accounting, Financial Performance Toward Firm Value</i> . <i>Asian Journal Of</i>		19		

	<i>Accounting And Finance</i> , 4(1), 1–12. https://doi.org/10.55057/Ajafin.2022.4.1.1.23017				
17	Basiago, A. D. (1995). <i>Methods Of Defining ‘Sustainability.’ In Sustainable Development</i> (Vol. 3, Issue 3). https://doi.org/10.1002/Sd.3460030302	30	56, 57		
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Catatan Dosen Pembimbing:

Layak/Tida Layak untuk diuji (coret yang tidak perlu)

Madiun 15 Agustus 2024

Dosen Pembimbing

Lilieek Nur Sulistiyowati, S.E., M.M.

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Lampiran 7. Daftar Riwayat Hidup



Tasha Asprilla Pramastha dilahirkan di Kota Madiun 20 Februari 2001. Putri pertama dari dua bersaudara dari Bapak Bayu Dwi Pramono dan Ibu Nur Eka Purwandari. Pendidikan dsar di SD Kartika Kota Madiun dan tamat pada tahun 2013, melanjutkan sekolah menengah di SMP 4 Kota Madiun dan tamat tahun 2016 dan SMA 1 Kota Madiun tamat tahun 2019.

Jenjang pendidikan berikutnya ditempuh pada program strata 1 atau S1 Manajemen dengan konsentrasi keuangan Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun tahun 2020. Semasa mahasiswa aktif mengikuti organisasi yaitu UKM Badminton, mengikuti pertukaran mahasiswa dalam negeri di Universitas PGRI Malang, pertukaran mahasiswa luar negeri dengan Negara Filipina, menjadi volunteer pada Dies Natalies Universitas PGRI Madiun tahun 2022, dan mengikuti praktik kerja lapangan di Bank Tabungan Negara Cabang Madiun.