

# LAMPIRAN

## Lampiran.1 Data Sampel Penelitian

No	KODE	TAHUN	Y	X1	X2	Z
1	ADCP	2017	0,0882	0,0167	0,1538	3,0000
2		2018	0,1028	0,0069	0,1648	3,0000
3		2019	0,0973	0,0114	0,1868	3,0000
4		2020	0,0043	0,1899	0,1978	3,0000
5		2021	0,0621	0,0122	0,2198	3,0000
6		2022	0,0427	0,0019	0,2418	3,0000
7		2023	0,0451	0,0190	0,3297	3,0000
8	APLN	2017	0,1637	0,0000	0,1319	3,0000
9		2018	0,0159	0,0000	0,1429	3,0000
10		2019	0,0094	0,0000	0,1648	4,0000
11		2020	0,0159	0,0000	0,1868	3,0000
12		2021	0,0460	0,0033	0,1648	3,0000
13		2022	0,1820	0,0032	0,1648	3,0000
14		2023	0,0866	0,1305	0,1758	3,0000
15	ASRI	2017	0,1616	0,0007	0,0769	3,0000
16		2018	0,1016	0,0001	0,0659	3,0000
17		2019	0,0959	0,0001	0,1099	3,0000
18		2020	0,1104	0,0005	0,1319	3,0000
19		2021	0,0150	0,0210	0,2418	3,0000
20		2022	0,1032	0,0012	0,2418	3,0000
21		2023	0,0566	0,0019	0,2418	3,0000
22	BAPA	2017	0,1100	0,0000	0,0659	3,0000
23		2018	0,0376	0,0000	0,0659	2,0000
24		2019	0,0365	0,0000	0,0659	3,0000
25		2020	0,0279	0,0134	0,0879	3,0000
26		2021	0,0155	0,0487	0,0769	3,0000
27		2022	0,0288	0,0067	0,0989	3,0000
28		2023	0,0227	0,0087	0,1209	3,0000
29	BEST	2017	0,0239	0,0000	0,1538	3,0000
30		2018	0,1013	0,0000	0,1758	3,0000
31		2019	0,0851	0,0000	0,1868	3,0000
32		2020	0,0264	0,0000	0,2088	3,0000
33		2021	0,0166	0,0000	0,1868	3,0000
34		2022	0,0078	0,0000	0,1868	3,0000
35		2023	0,0090	0,0000	0,2418	3,0000
36	BIPP	2017	0,0256	0,0015	0,1538	3,0000

No	KODE	TAHUN	Y	X1	X2	Z
37		2018	0,0700	0,0007	0,1758	3,0000
38		2019	0,0008	0,0699	0,1758	3,0000
39		2020	0,0442	0,0000	0,1868	3,0000
40		2021	0,0154	0,0000	0,0989	3,0000
41		2022	0,0234	0,0000	0,1429	3,0000
42		2023	0,0042	0,0000	0,1868	3,0000
43	BKSL	2017	0,0471	0,0009	0,2088	3,0000
44		2018	0,0347	0,0007	0,2198	3,0000
45		2019	0,0064	0,0305	0,2637	3,0000
46		2020	0,0542	0,0018	0,2527	3,0000
47		2021	0,0219	0,0000	0,2088	3,0000
48		2022	0,0162	0,0000	0,2198	3,0000
49	2023	0,0210	0,0000	0,2308	3,0000	
50	BSDE	2017	0,0923	0,0000	0,1758	3,0000
51		2018	0,0562	0,0000	0,1758	3,0000
52		2019	0,0933	0,0000	0,2088	3,0000
53		2020	0,0141	0,0000	0,2418	3,0000
54		2021	0,0429	0,0000	0,2308	3,0000
55		2022	0,0698	0,0000	0,2418	3,0000
56	2023	0,0548	0,0000	0,2418	3,0000	
57	CTRA	2017	0,0659	0,0000	0,1978	3,0000
58		2018	0,0783	0,3892	0,2198	3,0000
59		2019	0,0723	0,0120	0,2198	3,0000
60		2020	0,0785	0,0043	0,2418	3,0000
61		2021	0,1079	0,0002	0,2527	3,0000
62		2022	0,0953	0,0000	0,2637	3,0000
63	2023	0,0844	0,0000	0,2527	3,0000	
64	DART	2017	0,0085	0,0000	0,2527	3,0000
65		2018	0,0037	0,0000	0,1758	3,0000
66		2019	0,0787	0,0000	0,1648	3,0000
67		2020	0,1373	0,0000	0,1429	3,0000
68		2021	0,1643	0,0000	0,1319	3,0000
69		2022	0,2023	0,0000	0,1319	3,0000
70	2023	0,1978	0,0000	0,2308	3,0000	
71	DILD	2017	0,0430	0,0238	0,2527	3,0000
72		2018	0,0298	0,0110	0,1648	3,0000
73		2019	0,0604	0,0052	0,1538	3,0000
74		2020	0,0114	0,0129	0,2088	3,0000

<b>No</b>	<b>KODE</b>	<b>TAHUN</b>	<b>Y</b>	<b>X1</b>	<b>X2</b>	<b>Z</b>
75		2021	0,0050	0,0137	0,2088	3,0000
76		2022	0,0309	0,0052	0,2527	3,0000
77		2023	0,1159	0,0008	0,2857	3,0000
78	DMAS	2017	0,1223	0,0000	0,2418	3,0000
79		2018	0,0690	0,0018	0,2527	3,0000
80		2019	0,2056	0,0010	0,2527	3,0000
81		2020	0,2440	0,0085	0,2308	3,0000
82		2021	0,1336	0,0038	0,2418	3,0000
83		2022	0,2129	0,0012	0,2527	3,0000
84		2023	0,2059	0,0000	0,2747	3,0000
85	DUTI	2017	0,0223	0,1205	0,2198	3,0000
86		2018	0,0338	0,0329	0,2088	3,0000
87		2019	0,0124	0,0373	0,2198	3,0000
88		2020	0,0084	0,0994	0,2308	3,0000
89		2021	0,0627	0,0837	0,2418	3,0000
90		2022	0,0775	0,0015	0,2857	3,0000
91		2023	0,1121	0,0003	0,2967	3,0000
92	ELTY	2017	0,0438	0,0056	0,2967	3,0000
93		2018	0,2823	0,0005	0,2308	3,0000
94		2019	0,0929	0,0028	0,2527	3,0000
95		2020	0,0430	0,0015	0,2637	3,0000
96		2021	0,0336	0,0015	0,3077	3,0000
97		2022	0,1090	0,0011	0,3297	3,0000
98		2023	0,1697	0,0011	0,3187	3,0000
99	EMDE	2017	0,1350	0,0000	0,2967	3,0000
100		2018	0,0200	0,0000	0,2418	3,0000
101		2019	0,0449	0,0000	0,2418	3,0000
102		2020	0,1032	0,0000	0,3077	3,0000
103		2021	0,6102	0,0026	0,2527	3,0000
104		2022	0,0420	0,0366	0,2857	3,0000
105		2023	0,2000	0,0053	0,2527	3,0000
106	FMII	2017	0,0128	0,0000	0,2418	3,0000
107		2018	0,0087	0,0000	0,2747	3,0000
108		2019	0,0043	0,3678	0,2967	3,0000
109		2020	0,0024	0,1350	0,1758	3,0000
110		2021	0,0135	0,0234	0,2308	3,0000
111		2022	0,0265	0,0145	0,1978	3,0000
112		2023	0,0259	0,0086	0,3626	3,0000

No	KODE	TAHUN	Y	X1	X2	Z
113	GPRA	2017	0,0361	0,0054	0,2088	3,0000
114		2018	0,0466	0,0020	0,2418	3,0000
115		2019	0,0488	0,0018	0,1868	3,0000
116		2020	0,0330	0,0024	0,2308	3,0000
117		2021	0,0448	0,0032	0,1758	3,0000
118		2022	0,0648	0,0064	0,2747	3,0000
119		2023	0,0761	0,0060	0,2747	3,0000
120	GWSA	2017	0,0282	0,0003	0,2527	3,0000
121		2018	0,0305	0,0002	0,2088	3,0000
122		2019	0,0180	0,0004	0,2418	3,0000
123		2020	0,0082	0,0007	0,2527	3,0000
124		2021	0,0029	0,0020	0,2418	3,0000
125		2022	0,0044	0,0007	0,1868	3,0000
126		2023	0,0087	0,0005	0,2308	3,0000
127	JRPT	2017	0,1869	0,0000	0,2418	3,0000
128		2018	0,1568	0,0000	0,2857	3,0000
129		2019	0,1401	0,0037	0,2857	3,0000
130		2020	0,1287	0,1904	0,2527	3,0000
131		2021	0,0965	0,0000	0,2418	3,0000
132		2022	0,1019	0,0000	0,2527	3,0000
133		2023	0,1105	0,0000	0,2198	3,0000
134	KIJA	2017	0,0254	0,0000	0,2527	3,0000
135		2018	0,0111	0,0000	0,2308	3,0000
136		2019	0,0224	0,0000	0,3077	3,0000
137		2020	0,0072	0,0000	0,2747	3,0000
138		2021	0,0138	0,0875	0,3407	3,0000
139		2022	0,0063	0,4484	0,3516	3,0000
140		2023	0,0763	0,0560	0,3736	3,0000
141	MMLP	2017	0,0628	0,0000	0,2308	3,0000
142		2018	0,0530	0,0000	0,2637	3,0000
143		2019	0,0487	0,0000	0,2198	3,0000
144		2020	0,0155	0,0000	0,2418	3,0000
145		2021	0,0595	0,0012	0,2527	3,0000
146		2022	0,0255	0,0012	0,2747	3,0000
147		2023	0,0169	0,0051	0,2527	3,0000
148	MTLA	2017	0,1837	0,0000	0,2418	3,0000
149		2018	0,1475	0,0032	0,2418	3,0000
150		2019	0,1267	0,0033	0,1868	3,0000

No	KODE	TAHUN	Y	X1	X2	Z
151		2020	0,0702	0,0039	0,1758	3,0000
152		2021	0,0864	0,0000	0,1868	3,0000
153		2022	0,0879	0,0000	0,1868	3,0000
154		2023	0,0957	0,0000	0,2088	3,0000
155	MTSM	2017	0,7023	0,0000	0,1758	3,0000
156		2018	0,1107	0,0045	0,2198	3,0000
157		2019	0,1509	0,0000	0,1209	3,0000
158		2020	0,1933	0,0010	0,1319	3,0000
159		2021	0,0731	0,0006	0,1538	3,0000
160		2022	0,1915	0,0011	0,1648	3,0000
161		2023	0,2492	0,0017	0,1429	3,0000
162	OMRE	2017	0,0165	0,0000	0,0659	3,0000
163		2018	0,0348	0,0000	0,0549	3,0000
164		2019	0,0162	0,0000	0,1099	3,0000
165		2020	0,0628	0,0000	0,1319	3,0000
166		2021	0,0504	0,0000	0,1758	3,0000
167		2022	0,0746	0,0000	0,2088	3,0000
168		2023	0,0456	0,0000	0,2308	3,0000
169	PLIN	2017	0,2901	0,0000	0,3077	3,0000
170		2018	0,0512	0,0000	0,1648	3,0000
171		2019	0,0474	0,0000	0,1538	3,0000
172		2020	0,0540	0,0000	0,2088	3,0000
173		2021	0,0415	0,6232	0,2088	3,0000
174		2022	0,0505	0,7054	0,2418	3,0000
175		2023	0,0563	0,3261	0,2418	3,0000
176	PPRO	2017	0,0519	0,0042	0,2418	3,0000
177		2018	0,0854	0,0038	0,2857	3,0000
178		2019	0,0589	0,0133	0,2308	3,0000
179		2020	0,0284	0,0499	0,2637	3,0000
180		2021	0,0047	0,1832	0,2198	3,0000
181		2022	0,0053	0,2472	0,2418	3,0000
182		2023	0,3907	0,0058	0,2527	3,0000
183	PUDP	2017	0,0180	0,0166	0,2637	3,0000
184		2018	0,0169	0,0087	0,2418	3,0000
185		2019	0,0127	0,0115	0,2198	3,0000
186		2020	0,0739	0,0021	0,2198	3,0000
187		2021	0,0588	0,0029	0,2527	3,0000
188		2022	0,4815	0,0023	0,2637	3,0000

No	KODE	TAHUN	Y	X1	X2	Z
189		2023	0,0025	0,0770	0,2747	3,0000
190	PWON	2017	0,1583	0,0018	0,2308	3,0000
191		2018	0,1846	0,0014	0,2198	3,0000
192		2019	0,1790	0,0035	0,2418	3,0000
193		2020	0,0636	0,0058	0,2418	3,0000
194		2021	0,0808	0,0044	0,2527	3,0000
195		2022	0,1058	0,0037	0,2308	3,0000
196		2023	0,1045	0,0000	0,2418	3,0000
197		SMDM	2017	0,0079	0,0000	0,2418
198	2018		0,0335	0,0000	0,2198	3,0000
199	2019		0,0280	0,0000	0,2527	3,0000
200	2020		0,0071	0,0000	0,2418	3,0000
201	2021		0,0423	0,0000	0,2527	3,0000
202	2022		0,0608	0,0000	0,2418	3,0000
203	2023		0,0318	0,0000	0,1758	3,0000
204	SMRA	2017	0,0637	0,0000	0,2088	3,0000
205		2018	0,0762	0,0000	0,2198	3,0000
206		2019	0,0649	0,0000	0,1978	3,0000
207		2020	0,0271	0,0000	0,2198	3,0000
208		2021	0,0489	0,0236	0,1538	3,0000
209		2022	0,0657	0,0194	0,2198	3,0000
210		2023	0,0860	0,0217	0,2637	3,0000
211	TARA	2017	0,0012	0,0000	0,1758	3,0000
212		2018	0,0011	0,0000	0,1758	3,0000
213		2019	0,0010	0,0000	0,1648	3,0000
214		2020	0,0121	0,0000	0,1978	3,0000
215		2021	0,0202	0,0000	0,2198	3,0000
216		2022	0,0029	0,0000	0,2198	3,0000
217		2023	0,0025	0,0000	0,2637	3,0000

**Lampiran.2 Data Sampel Setelah Pengujian Oulier**

No	KODE	TAHUN	Y	X1	X2	Z	X1Z	X2Z
1	ADCP	2017	0,08825	0,01666	0,15385	3,00000	0,04999	0,46154
2	ADCP	2021	0,06207	0,01223	0,21978	3,00000	0,03670	0,65934
3	ADCP	2022	0,04273	0,00193	0,24176	3,00000	0,00580	0,72527
4	ADCP	2023	0,04513	0,00181	0,32967	3,00000	0,00542	0,98901
5	APLN	2018	0,01587	0,00000	0,14286	3,00000	0,00000	0,42857
6	APLN	2019	0,00941	0,00000	0,16484	4,00000	0,00000	0,65934
7	APLN	2020	0,01586	0,00000	0,18681	3,00000	0,00000	0,56044
8	APLN	2021	0,04604	0,00000	0,16484	3,00000	0,00000	0,49451
9	ASRI	2021	0,01499	0,00497	0,24176	3,00000	0,01491	0,72527
10	ASRI	2023	0,05657	0,00150	0,24176	3,00000	0,00450	0,72527
11	BAPA	2018	0,03755	0,00000	0,06593	2,00000	0,00000	0,13187
12	BAPA	2019	0,03655	0,00000	0,06593	3,00000	0,00000	0,19780
13	BAPA	2020	0,02785	0,00000	0,08791	3,00000	0,00000	0,26374
14	BAPA	2021	0,01550	0,00000	0,07692	3,00000	0,00000	0,23077
15	BAPA	2022	0,02881	0,00000	0,09890	3,00000	0,00000	0,29670
16	BAPA	2023	0,02271	0,00000	0,12088	3,00000	0,00000	0,36264
17	BEST	2017	0,02394	0,00067	0,15385	3,00000	0,00201	0,46154
18	BEST	2020	0,02645	0,00000	0,20879	3,00000	0,00000	0,62637
19	BEST	2021	0,01656	0,00000	0,18681	3,00000	0,00000	0,56044
20	BEST	2022	0,00779	0,00000	0,18681	3,00000	0,00000	0,56044
21	BEST	2023	0,00905	0,00000	0,24176	3,00000	0,00000	0,72527
22	BIPP	2017	0,02557	0,00000	0,15385	3,00000	0,00000	0,46154
23	BIPP	2018	0,07002	0,00000	0,17582	3,00000	0,00000	0,52747
24	BIPP	2019	0,00085	0,00000	0,17582	3,00000	0,00000	0,52747
25	BIPP	2020	0,04423	0,00000	0,18681	3,00000	0,00000	0,56044
26	BIPP	2021	0,01545	0,00000	0,09890	3,00000	0,00000	0,29670
27	BIPP	2022	0,02336	0,00000	0,14286	3,00000	0,00000	0,42857
28	BIPP	2023	0,00425	0,00000	0,18681	3,00000	0,00000	0,56044
29	BKSL	2017	0,04713	0,00000	0,20879	3,00000	0,00000	0,62637
30	BKSL	2018	0,03470	0,00000	0,21978	3,00000	0,00000	0,65934
31	BKSL	2019	0,00644	0,00000	0,26374	3,00000	0,00000	0,79121
32	BKSL	2020	0,05423	0,00000	0,25275	3,00000	0,00000	0,75824
33	BKSL	2021	0,02186	0,00000	0,20879	3,00000	0,00000	0,62637
34	BKSL	2022	0,01619	0,00000	0,21978	3,00000	0,00000	0,65934
35	BKSL	2023	0,02099	0,00000	0,23077	3,00000	0,00000	0,69231
36	BSDE	2018	0,05619	0,00405	0,17582	3,00000	0,01215	0,52747
37	BSDE	2020	0,01411	0,00000	0,24176	3,00000	0,00000	0,72527



No	KODE	TAHUN	Y	X1	X2	Z	X1Z	X2Z
38	BSDE	2021	0,04287	0,01949	0,23077	3,00000	0,05846	0,69231
39	BSDE	2022	0,06983	0,02524	0,24176	3,00000	0,07572	0,72527
40	BSDE	2023	0,05484	0,03927	0,24176	3,00000	0,11781	0,72527
41	CTRA	2017	0,06592	0,00000	0,19780	3,00000	0,00000	0,59341
42	CTRA	2018	0,07827	0,05352	0,21978	3,00000	0,16056	0,65934
43	CTRA	2019	0,07225	0,06308	0,21978	3,00000	0,18925	0,65934
44	CTRA	2020	0,07852	0,13643	0,24176	3,00000	0,40928	0,72527
45	CTRA	2022	0,09527	0,17763	0,26374	3,00000	0,53289	0,79121
46	DART	2017	0,00848	0,00000	0,25275	3,00000	0,00000	0,75824
47	DART	2018	0,00367	0,00000	0,17582	3,00000	0,00000	0,52747
48	DILD	2017	0,04303	0,00000	0,25275	3,00000	0,00000	0,75824
49	DILD	2018	0,02979	0,00000	0,16484	3,00000	0,00000	0,49451
50	DILD	2019	0,06036	0,00000	0,15385	3,00000	0,00000	0,46154
51	DILD	2020	0,01140	0,00000	0,20879	3,00000	0,00000	0,62637
52	DILD	2021	0,00498	0,00000	0,20879	3,00000	0,00000	0,62637
53	DILD	2022	0,03088	0,00000	0,25275	3,00000	0,00000	0,75824
54	DMAS	2018	0,06905	0,00000	0,25275	3,00000	0,00000	0,75824
55	DUTI	2017	0,02227	0,00773	0,21978	3,00000	0,02319	0,65934
56	DUTI	2018	0,03378	0,00437	0,20879	3,00000	0,01311	0,62637
57	DUTI	2019	0,01238	0,01027	0,21978	3,00000	0,03081	0,65934
58	DUTI	2020	0,00843	0,00944	0,23077	3,00000	0,02833	0,69231
59	DUTI	2021	0,06273	0,00110	0,24176	3,00000	0,00331	0,72527
60	DUTI	2022	0,07749	0,00039	0,28571	3,00000	0,00116	0,85714
61	ELTY	2017	0,04377	0,00033	0,29670	3,00000	0,00099	0,89011
62	ELTY	2019	0,09295	0,06058	0,25275	3,00000	0,18173	0,75824
63	ELTY	2020	0,04295	0,09651	0,26374	3,00000	0,28953	0,79121
64	EMDE	2018	0,02000	0,00000	0,24176	3,00000	0,00000	0,72527
65	EMDE	2019	0,04486	0,00000	0,24176	3,00000	0,00000	0,72527
66	EMDE	2022	0,04198	0,00000	0,28571	3,00000	0,00000	0,85714
67	FMII	2017	0,01280	0,00000	0,24176	3,00000	0,00000	0,72527
68	FMII	2018	0,00875	0,00000	0,27473	3,00000	0,00000	0,82418
69	FMII	2019	0,00433	0,00000	0,29670	3,00000	0,00000	0,89011
70	FMII	2020	0,00237	0,00000	0,17582	3,00000	0,00000	0,52747
71	FMII	2021	0,01347	0,00000	0,23077	3,00000	0,00000	0,69231
72	FMII	2022	0,02652	0,00000	0,19780	3,00000	0,00000	0,59341
73	FMII	2023	0,02594	0,00000	0,36264	3,00000	0,00000	1,08791
74	GPRA	2017	0,03611	0,00000	0,20879	3,00000	0,00000	0,62637
75	GPRA	2018	0,04660	0,00000	0,24176	3,00000	0,00000	0,72527
76	GPRA	2019	0,04875	0,00000	0,18681	3,00000	0,00000	0,56044

No	KODE	TAHUN	Y	X1	X2	Z	X1Z	X2Z
77	GPRA	2020	0,03300	0,00000	0,23077	3,00000	0,00000	0,69231
78	GPRA	2021	0,04479	0,00323	0,17582	3,00000	0,00968	0,52747
79	GPRA	2022	0,06479	0,00643	0,27473	3,00000	0,01928	0,82418
80	GPRA	2023	0,07607	0,00508	0,27473	3,00000	0,01525	0,82418
81	GWSA	2017	0,02823	0,00000	0,25275	3,00000	0,00000	0,75824
82	GWSA	2018	0,03055	0,00000	0,20879	3,00000	0,00000	0,62637
83	GWSA	2019	0,01802	0,00000	0,24176	3,00000	0,00000	0,72527
84	GWSA	2020	0,00821	0,00000	0,25275	3,00000	0,00000	0,75824
85	GWSA	2021	0,00286	0,00000	0,24176	3,00000	0,00000	0,72527
86	GWSA	2022	0,00437	0,00000	0,18681	3,00000	0,00000	0,56044
87	GWSA	2023	0,00867	0,00000	0,23077	3,00000	0,00000	0,69231
88	JRPT	2021	0,09649	0,08262	0,24176	3,00000	0,24786	0,72527
89	JRPT	2022	0,10192	0,08980	0,25275	3,00000	0,26939	0,75824
90	JRPT	2023	0,11049	0,08591	0,21978	3,00000	0,25773	0,65934
91	KIJA	2017	0,02540	0,01454	0,25275	3,00000	0,04363	0,75824
92	KIJA	2018	0,01109	0,01831	0,23077	3,00000	0,05494	0,69231
93	KIJA	2019	0,02238	0,01122	0,30769	3,00000	0,03366	0,92308
94	KIJA	2020	0,00724	0,00000	0,27473	3,00000	0,00000	0,82418
95	KIJA	2021	0,01375	0,00000	0,34066	3,00000	0,00000	1,02198
96	KIJA	2022	0,00630	0,00000	0,35165	3,00000	0,00000	1,05495
97	KIJA	2023	0,07627	0,00000	0,37363	3,00000	0,00000	1,12088
98	MMLP	2017	0,06275	0,00000	0,23077	3,00000	0,00000	0,69231
99	MMLP	2018	0,05300	0,00000	0,26374	3,00000	0,00000	0,79121
100	MMLP	2019	0,04868	0,00000	0,21978	3,00000	0,00000	0,65934
101	MMLP	2020	0,01546	0,00000	0,24176	3,00000	0,00000	0,72527
102	MMLP	2021	0,05948	0,00000	0,25275	3,00000	0,00000	0,75824
103	MMLP	2022	0,02548	0,00068	0,27473	3,00000	0,00204	0,82418
104	MMLP	2023	0,01689	0,00238	0,25275	3,00000	0,00713	0,75824
105	MTLA	2020	0,07023	0,00000	0,17582	3,00000	0,00000	0,52747
106	MTSM	2021	0,07310	0,00000	0,15385	3,00000	0,00000	0,46154
107	OMRE	2017	0,01649	0,00000	0,06593	3,00000	0,00000	0,19780
108	OMRE	2018	0,03482	0,00000	0,05495	3,00000	0,00000	0,16484
109	OMRE	2019	0,01617	0,00000	0,10989	3,00000	0,00000	0,32967
110	OMRE	2020	0,06281	0,00000	0,13187	3,00000	0,00000	0,39560
111	OMRE	2021	0,05036	0,00000	0,17582	3,00000	0,00000	0,52747
112	OMRE	2022	0,07458	0,00000	0,20879	3,00000	0,00000	0,62637
113	OMRE	2023	0,04564	0,00000	0,23077	3,00000	0,00000	0,69231
114	PLIN	2018	0,05122	0,00000	0,16484	3,00000	0,00000	0,49451
115	PLIN	2019	0,04739	0,00000	0,15385	3,00000	0,00000	0,46154

No	KODE	TAHUN	Y	X1	X2	Z	X1Z	X2Z
116	PLIN	2020	0,05399	0,00000	0,20879	3,00000	0,00000	0,62637
117	PLIN	2021	0,04147	0,00000	0,20879	3,00000	0,00000	0,62637
118	PLIN	2022	0,05047	0,00000	0,24176	3,00000	0,00000	0,72527
119	PLIN	2023	0,05632	0,00000	0,24176	3,00000	0,00000	0,72527
120	PPRO	2017	0,05193	0,00000	0,24176	3,00000	0,00000	0,72527
121	PPRO	2019	0,05892	0,05493	0,23077	3,00000	0,16479	0,69231
122	PPRO	2020	0,02841	0,00078	0,26374	3,00000	0,00235	0,79121
123	PPRO	2021	0,00467	0,00177	0,21978	3,00000	0,00530	0,65934
124	PPRO	2022	0,00533	0,00000	0,24176	3,00000	0,00000	0,72527
125	PUDP	2017	0,01801	0,00000	0,26374	3,00000	0,00000	0,79121
126	PUDP	2018	0,01693	0,00000	0,24176	3,00000	0,00000	0,72527
127	PUDP	2019	0,01273	0,00000	0,21978	3,00000	0,00000	0,65934
128	PUDP	2020	0,07388	0,00000	0,21978	3,00000	0,00000	0,65934
129	PUDP	2021	0,05883	0,00000	0,25275	3,00000	0,00000	0,75824
130	PUDP	2023	0,00251	0,00000	0,27473	3,00000	0,00000	0,82418
131	PWON	2020	0,06359	0,01381	0,24176	3,00000	0,04144	0,72527
132	PWON	2021	0,08084	0,00639	0,25275	3,00000	0,01916	0,75824
133	SMDM	2017	0,00790	0,00000	0,24176	3,00000	0,00000	0,72527
134	SMDM	2018	0,03345	0,00000	0,21978	3,00000	0,00000	0,65934
135	SMDM	2019	0,02796	0,00000	0,25275	3,00000	0,00000	0,75824
136	SMDM	2020	0,00706	0,00000	0,24176	3,00000	0,00000	0,72527
137	SMDM	2021	0,04233	0,00000	0,25275	3,00000	0,00000	0,75824
138	SMDM	2022	0,06076	0,00000	0,24176	3,00000	0,00000	0,72527
139	SMDM	2023	0,03182	0,00000	0,17582	3,00000	0,00000	0,52747
140	SMRA	2017	0,06374	0,00000	0,20879	3,00000	0,00000	0,62637
141	SMRA	2018	0,07622	0,00000	0,21978	3,00000	0,00000	0,65934
142	SMRA	2019	0,06486	0,00000	0,19780	3,00000	0,00000	0,59341
143	SMRA	2021	0,04895	0,07908	0,15385	3,00000	0,23723	0,46154
144	SMRA	2022	0,06568	0,05744	0,21978	3,00000	0,17232	0,65934
145	SMRA	2023	0,08597	0,05974	0,26374	3,00000	0,17923	0,79121
146	TARA	2017	0,00121	0,00000	0,17582	3,00000	0,00000	0,52747
147	TARA	2018	0,00107	0,00000	0,17582	3,00000	0,00000	0,52747
148	TARA	2019	0,00101	0,00000	0,16484	3,00000	0,00000	0,49451
149	TARA	2020	0,01205	0,00000	0,19780	3,00000	0,00000	0,59341
150	TARA	2021	0,02017	0,00000	0,21978	3,00000	0,00000	0,65934
151	TARA	2022	0,00290	0,00000	0,21978	3,00000	0,00000	0,65934
152	TARA	2023	0,00248	0,00000	0,26374	3,00000	0,00000	0,79121

**Lampiran.3 Data Sampel Terkena Pengujian Oulier**

<b>Kode Perusahaan</b>	<b>Tahun</b>
ADCP	2018
ADCP	2019
ADCP	2020
APLN	2017
APLN	2022
APLN	2023
ASRI	2017
ASRI	2018
ASRI	2019
ASRI	2020
ASRI	2022
BAPA	2017
BEST	2018
BEST	2019
BSDE	2017
BSDE	2019
CTRA	2021
CTRA	2023
DART	2019
DART	2020
DART	2021
DART	2022
DART	2023
DILD	2023
DMAS	2017

<b>Kode Perusahaan</b>	<b>Tahun</b>
ELTY	2022
ELTY	2023
EMDE	2017
EMDE	2020
EMDE	2021
EMDE	2023
JRPT	2017
JRPT	2018
JRPT	2019
JRPT	2020
MTLA	2017
MTLA	2018
MTLA	2019
MTLA	2021
MTLA	2022
MTLA	2023
MTSM	2017
MTSM	2018
MTSM	2019
MTSM	2020
MTSM	2022
MTSM	2023
PLIN	2017
PPRO	2018
PPRO	2023

<b>Kode Perusahaan</b>	<b>Tahun</b>
DMAS	2019
DMAS	2020
DMAS	2021
DMAS	2022
DMAS	2023
DUTI	2023
ELTY	2018
ELTY	2021

<b>Kode Perusahaan</b>	<b>Tahun</b>
PUDP	2022
PWON	2017
PWON	2018
PWON	2019
PWON	2022
PWON	2023
SMRA	2020

**Lampiran.4 Hasil Uji Data Menggunakan Eviews 12**

**Hasil Uji Statistik Deskriptif**

	<b>Y</b>	<b>X1</b>	<b>X2</b>	<b>Z</b>
Mean	0,036880	0,008838	0,217539	3,000000
Median	0,032407	0,000000	0,225275	3,000000
Maximum	0,110490	0,177629	0,373626	4,000000
Minimum	0,000847	0,000000	0,054945	2,000000
Std. Dev.	0,026287	0,025841	0,055479	0,115087
Skewness	0,520823	3,844055	-0.481809	0,000000
Kurtosis	2,372968	19,52907	4,190745	76,00000
Jarque-Bera	9,361901	2104,675	14,81809	33750,33
Probability	0,009270	0,000000	0,000606	0,000000
Sum	5,605720	1,343343	33,06593	426,0000
Sum Sq. Dev.	0,104343	0,100833	0,464760	2,000000
Observation	152	152	152	152

**Hasil Uji Chow**

<b>Effects Test</b>	<b>Statistic</b>	<b>d.f.</b>	<b>Prob</b>
Cross-section F	3,237735	(30,183)	0,0000
Cross-section Chi-square	92,393156	30	0,0000

**Hasil Uji Hausman**

<b>Test Summary</b>	<b>Chi-Sq. Statistic</b>	<b>Chi-Sq. d.f.</b>	<b>Prob.</b>
Cross-section			
random	0,553517	3	0,9070

**Hasil Uji LM**

	<b>Test Hyppothesis</b>		
	<b>Cross- section</b>	<b>Time</b>	<b>Both</b>
Breusch-Pagan	36,41208 (0,0000)	0,241924 (0,6228)	36,65401 (0,0000)
Honda	6,034243 (0,0000)	-0,491858 (0,6886)	3,919058 (0,0000)
King-Wu	6,034243 (0,0000)	-0,491858 (0,6886)	2,014467 (0,0220)
Standardized Honda	6,415294 (0,0000)	-0,232113 (0,5918)	-0,097887 (0,5390)
Standardized King- Wu	6,415294 (0,0000)	-0,232113 (0,5918)	-1,235177 (0,8916)
Geurieroux, <i>et al.</i>	-	-	36,41208 (0,0000)



### Hasil Uji Pemilihan Model

	Hasil Pengujian	Kesimpulan
Uji Chow	0,0000 < 0,05	<i>Fixed Effect Model</i> (FEM)
Uji Hausman	0,9070 > 0,05	<i>Random Effect Model</i> (REM)
Uji Langrange Multiplier	0,0000 < 0,05	<i>Random Effect Model</i> (REM)

### Hasil Uji Random Effect Model (REM)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0,071193	0,042474	1,676135	0,0958
X1	0,331329	0,076986	4,303754	0,0000
X2	0,051774	0,036925	1,402120	0,1630
Z	-0,015464	0,014009	-1,103870	0,2714

**Hasil Uji Persamaan Regresi Data Panel**

<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
C	0,026294	0,008439	2,997106	0,0032
X1	0,336315	0,076532	4,394462	0,0000
X2	0,048911	0,036672	1,333760	0,1843

**Hasil Uji Adjusted R2**

<b>Weighted Statistics</b>			
R-square	0,122672	Mean dependent var	0,019909
<i>Adjusted</i> R-square	0,104889	S.D. dependent var	0,021190
S.E. of regression	0,019175	Sum squared resid	0,054419
F-statistic	6,898028	Durbin-Watson stat	1,558395
Prob(F-statistic)	0,000222		

**Hasil Uji T**

<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
C	0,071193	0,042474	1,676135	0,0958
X1	0,331329	0,076986	4,303754	0,0000
X2	0,051774	0,036925	1,402120	0,1630
Z	-0,015464	0,014009	-1,103870	0,2714

**Hasil Uji MRA**

<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
C	0,071677	0,042195	1,698683	0,0916
X1	-0,078016	0,034690	-2,248940	0,0261
Z	-0,011618	0,014010	-0,829254	0,4084
X1Z	-0,040291	0,040008	-1,007059	0,3157
X2Z	-0,069016	0,291826	-0,236497	0,9134

## Lampiran.5 Hasil Turnitin

Fhirda Andhin Cahyani_Skripsi.docx			
ORIGINALITY REPORT			
<b>26%</b>	<b>26%</b>	<b>17%</b>	<b>%</b>
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
PRIMARY SOURCES			
<b>1</b>	<b>eprints.iain-surakarta.ac.id</b> Internet Source		<b>5%</b>
<b>2</b>	<b>repository.stei.ac.id</b> Internet Source		<b>2%</b>
<b>3</b>	<b>repository.ub.ac.id</b> Internet Source		<b>1%</b>
<b>4</b>	<b>etheses.uin-malang.ac.id</b> Internet Source		<b>1%</b>
<b>5</b>	<b>repository.uin-suska.ac.id</b> Internet Source		<b>1%</b>
<b>6</b>	<b>eprints.unpak.ac.id</b> Internet Source		<b>1%</b>
<b>7</b>	<b>docplayer.info</b> Internet Source		<b>1%</b>
<b>8</b>	<b>ejournal.utp.ac.id</b> Internet Source		<b>1%</b>
<b>9</b>	<b>www.researchgate.net</b> Internet Source		<b>1%</b>

### Lampiran.6 Validasi Sumber Pustaka Skripsi

Nama : Fhirda Andhin Cahyani  
 NIM : 2003101080  
 Program Studi : Akuntansi  
 Fakultas : Ekonomi dan Bisnis  
 Dosen Pembimbing I : Muhamad Agus Sudrajat, S.E.,M.Si, CSRS.  
 Dosen Pembimbing II : Nik Amah, S.E., M.Si., CTT., CSRS.  
 Judul Penelitian : Peran Komite Audit Pada Pengaruh Green  
 Accounting dan *Corporate social responsibility*  
 (CSR) Terhadap Firm Performnce

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak sesuai
1.	Afifa, H., & Efendi, D. (2021). Pengaruh Good Governance dengan Pengungkapan CSR Sebagai Variabel Intervening terhadap Kinerja Perusahaan. <i>Jurnal Ilmu Dan Riset Akuntansi</i> , 10, 1-19.	17	27	✓	
2.	Akbulut, D. H., & Kaya, I. (2019). Sustainability Reporting and Firm Performance. <i>Pressacademia</i> , 9(9), 81-84. <a href="https://doi.org/10.17261/pressacademia.2019.1071">https://doi.org/10.17261/pressacademia.2019.1071</a>	39	14	✓	

3.	Allan, F., Sondakh, J. J., & Gamaliel, H. (2020). Pengaruh Intellectual Capital, Corporate Social Responsibility dan Good Corporate Governance terhadap Kinerja Perusahaan (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia). <i>Jurnal Riset Akuntansi Dan Auditing "GOODWILL"</i> , 11(1), 44–58. <a href="https://doi.org/https://doi.org/10.35800/jjs.v11i1.29034">https://doi.org/https://doi.org/10.35800/jjs.v11i1.29034</a>	56	34	✓	
4.	Alves, B. (2023). Total Waste Generation in the European Union (EU-27) in 2020, by Country. <i>Statista</i> . <a href="https://www.statista.com/statistics/1340991/european-union-total-waste-generation-by-country/">https://www.statista.com/statistics/1340991/european-union-total-waste-generation-by-country/</a>	-	3	✓	
5.	Amarrulloh, M., & Annisa, D. (2023). Pengaruh Kinerja Lingkungan dan Komite Audit terhadap Pengungkapan Corporate Social Responsibility dengan Risk Minimization sebagai Variabel Moderasi. <i>Journal of Applied Managerial Accounting</i> , 7(1), 25–42. <a href="https://doi.org/10.30871/jama.v7i1.5157">https://doi.org/10.30871/jama.v7i1.5157</a>	18	40	✓	
6.	Amelia Harsono, A. S. (2020). Pengaruh Struktur Modal, Likuiditas dan Ukuran Perusahaan terhadap Kinerja Keuangan Perusahaan. <i>Jurnal Manajerial Dan Kewirausahaan</i> . <a href="https://journal.untar.ac.id/index.php/JMDK/article/view/9863">https://journal.untar.ac.id/index.php/JMDK/article/view/9863</a>	36	3, 13	✓	

7.	Angelina, M. . & N. E. (2021). Pengaruh Penerapan Green Accounting dan Kinerja. <i>Jurnal Manajemen Dirgantara</i> , 14(2), 211–224.		37	✓	
8.	Aprilia Sari, N., Amin, M., Fauzi Kartika Sari, A., & Islam Malang, U. (2021). Pengaruh Green accounting, Kepemilikan Manajerial dan GCG terhadap Kinerja Perusahaan (Studi Empiris Perusahaan Pertambangan yang Terdaftar di BEI Periode 2016-2019). <i>E-Jra</i> . <a href="https://jim.unisma.ac.id/index.php/jra/article/view/10978">https://jim.unisma.ac.id/index.php/jra/article/view/10978</a>		5, 7, 20	✓	
9.	Basuki, A. T. (2015). <i>Regresi dalam Penelitian Ekonomi dan Bisnis</i> . Yogyakarta: Rajawali Pers.	29, 32, 37, 48, 54, 96, 184, 252, 253	58, 59, 60, 62, 63, 64, 65, 67	✓	
10.	Bawuah, I. (2024). Audit Committee Effectiveness, Audit Quality and Earnings Management: Evidence from Ghana. <i>Cogent Business and Management</i> , 11(1). <a href="https://doi.org/10.1080/23311975.2024.2315318">https://doi.org/10.1080/23311975.2024.2315318</a>	2	20	✓	
11.	Brooks, C., & Schopohl, L. (2021). Green Accounting and Finance: Advancing Research on Environmental Disclosure, Value Impacts and Management Control Systems. <i>British Accounting Review</i> , 53(1). <a href="https://doi.org/10.1016/j.bar.2020.100973">https://doi.org/10.1016/j.bar.2020.100973</a>	5	16	✓	
12.	Cahyaningrum, S. P., Titisari, K. H., & Astungkara, A. (2022). Pengaruh Penerapan Good Corporate Governance dan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan. <i>Owner: Riset &amp;</i>	230	6	✓	



	<i>Jurnal Akuntansi</i> , 6(3), 3027–3035. <a href="https://doi.org/10.33395/owner.v6i3.1012">https://doi.org/10.33395/owner.v6i3.1012</a>				
13.	Charles, M., & Benson Ochieng, S. (2023). Strategic Outsourcing and Firm Performance: A Review of Literature. <i>International Journal of Social Science and Humanities Research (IJSSHR)</i> , ISSN 2959-7056 (o); 2959-7048 (P), 1(1), 20–29. <a href="https://doi.org/10.61108/ijsshr.v1i1.5">https://doi.org/10.61108/ijsshr.v1i1.5</a>	27	11,14	✓	
14.	Chasbiandani, T., Rizal, N., & Indra Satria, I. (2019). Penerapan Green Accounting terhadap Profitabilitas Perusahaan di Indonesia. <i>AFRE (Accounting and Financial Review)</i> , 2(2), 126–132. <a href="https://doi.org/10.26905/afr.v2i2.3722">https://doi.org/10.26905/afr.v2i2.3722</a>	128	5, 38, 95	✓	
15.	Chen, Y. (2020). What are the Environmental Impacts of the Real Estate Development Industry? <i>SCI Space</i> . <a href="https://typeset.io/questions/what-are-the-environmental-impacts-of-the-real-estate-4jdgcs9m7l">https://typeset.io/questions/what-are-the-environmental-impacts-of-the-real-estate-4jdgcs9m7l</a>		2	✓	
16.	Damayanti, A., & Astuti, S. B. (2022). Pengaruh Green accounting terhadap Kinerja Perusahaan (Studi Empiris pada Perusahaan Pertambangan dan Industri Kimia yang terdaftar di BEI periode 2017-2020). <i>Relevan</i> , 2(2), 116–125. <a href="https://journal.univpancasila.ac.id/index.php/relevan/article/view/3231">https://journal.univpancasila.ac.id/index.php/relevan/article/view/3231</a>	118	5, 21	✓	



17.	Datenusa, D. Z. (2019). Pengaruh Kualitas Audit Internal dan Peluang Pertumbuhan terhadap Kinerja Perusahaan dengan Independensi Komite Audit sebagai Variabel Moderasi. <i>Universitas Airlangga Repository</i> . <a href="https://repository.unair.ac.id/65624/">https://repository.unair.ac.id/65624/</a>		22	✓	
18.	Dhar, B. K. (2022). Can Green Accounting Save the Environment? <i>OAJRC Environmental Science</i> , 3(1), 1–2. <a href="https://doi.org/10.26855/oajrces.2022.03.001">https://doi.org/10.26855/oajrces.2022.03.001</a>	2	17,95	✓	
19.	Dianty, A., & Nurrahim, G. (2022). Pengaruh Penerapan Green accounting dan Kinerja Lingkungan terhadap Kinerja Keuangan. <i>Economics Professional in Action (E-PROFIT)</i> , 4(2), 126–135. <a href="https://doi.org/10.37278/eprofit.v4i2.529">https://doi.org/10.37278/eprofit.v4i2.529</a>	54	1	✓	
20.	Elmashtawy, A., Che Haat, M. H., Ismail, S., & Almaqtari, F. A. (2023). Audit Committe Effectiveness and Audit Quality: The Moderating Effect of Joint audit. <i>Arab Gulf Journal of Scientific Research</i> . <a href="https://doi.org/10.1108/AGJSR-09-2022-0202">https://doi.org/10.1108/AGJSR-09-2022-0202</a>	1	20	✓	
21.	Fahmi, N. (2021). Green Accounting: Pengertian, Fungsi, Penerapan Akuntansi Lingkungan. Ali Musyri Syam. <a href="https://www.kompasiana.com/nurfahmadi/6188d5bbffe7b54f643ef505/green-accounting-pengertian-fungsi-penerapan-akuntansi-lingkungan">https://www.kompasiana.com/nurfahmadi/6188d5bbffe7b54f643ef505/green-accounting-pengertian-fungsi-penerapan-akuntansi-lingkungan</a> (diakses pada 24 April 2024)		2	✓	

22.	Febila, F. (2019). Pengaruh Karakteristik Komite Audit dan Peran Manajerial terhadap Kinerja Perusahaan dengan Pelaksanaan Rekomendasi Audit Internal sebagai Variabel Intervening. <i>Skripsi, Universitas Sultan Ageng Titayasa</i> . <a href="https://eprints.untirta.ac.id/3301/">https://eprints.untirta.ac.id/3301/</a>		7, 24	✓	
23.	Firdaus, S. M. F. (2023). Pengaruh Corporate Social Responsibility terhadap Kinerja Perusahaan melalui Good Corporate Governance. <i>Repository STIE PGRI Dewantara Jombang</i> . <a href="https://repository.stiedewantara.ac.id/3969/">https://repository.stiedewantara.ac.id/3969/</a>		35	✓	
24.	Ghopar, Abdul Kurniawan., & Hastutik., (2023). <i>Tinjauan Lingkungan Hidup</i> . Jakarta Selatan: Eksekutif Nasional Walhi.	7	4	✓	
25.	Global Reporting Initiative (GRI). (2022). GRI: Our Mission and History. <a href="https://www.globalreporting.org/about-gri/mission-history/">https://www.globalreporting.org/about-gri/mission-history/</a> . (diakses pada tanggal		19	✓	
26.	Gonzalez, C. C., & Peña-Vinces, J. (2023). A Framework for a Green Accounting System-Exploratory Study in a Developing Country Context, Colombia. <i>Environment, Development and Sustainability</i> , 25(9), 9517–9541. <a href="https://doi.org/10.1007/s10668-022-02445-w">https://doi.org/10.1007/s10668-022-02445-w</a>	9518	16	✓	
27.	Hadisurja, C., & Apriwenni, P. (2020). Pengaruh Corporate Social Responsibility dan Mekanisme Good Corporate Governance terhadap Nilai Perusahaan. <i>Jurnal Akuntansi</i> , 9(1), 39–58. <a href="https://doi.org/10.46806/ja.v9i1.651">https://doi.org/10.46806/ja.v9i1.651</a>	1044	6, 39, 41	✓	

28.	Hadriyani, N. L. I., & Dewi, N. W. Y. (2022). Pengaruh Aspek Green accounting terhadap Profitabilitas pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. <i>JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)</i> , 13(2), 357–367. <a href="http://www.idx.co.id">www.idx.co.id</a>	365	38, 95	✓	
29.	Hapsoro, D., & Ambarwati, A. (2020). Relationship Analysis of Eco-Control, Company Age, Company Size, Carbon Emission Disclosure, and Economic Consequences. <i>The Indonesian Journal of Accounting Research</i> , 23(02), 41–52. <a href="https://doi.org/10.33312/ijar.487">https://doi.org/10.33312/ijar.487</a>	44	54, 58	✓	
30.	Hardiningsih, P., Wulandari, S., Srimindarti, C., & Oktaviani, R. M. (2020). Analisis Firm Value dengan Pemoderasi Corporate Social Responsibility. <i>AKSES: Jurnal Ekonomi dan Bisnis</i> , 14(1), 9–18. <a href="https://doi.org/10.31942/akses.v14i1.3263">https://doi.org/10.31942/akses.v14i1.3263</a>	11	12	✓	
31.	Hasan, S., Kassim, A. A. M., & Hamid, M. A. A. (2020). The Impact of Audit Quality, Audit Committee and Financial Reporting Quality: Evidence From Malaysia. <i>International Journal of Economics and Financial Issues</i> , 10(5), 272–281. <a href="https://doi.org/10.32479/ijefi.10136">https://doi.org/10.32479/ijefi.10136</a>	273	19	✓	
32.	Jarmaji. (2022). 93 Hektare Lahan Hijau di Boyolali Terdampak Proyek Jalan Tol Solo-Jogya. Detik <i>Jateng</i> . <a href="https://www.detik.com/jateng/berita/d-6431119/93-hektare-lahan-hijau-di-boyolali-terdampak-proyek-jalan-tol-jogja-solo">https://www.detik.com/jateng/berita/d-6431119/93-hektare-lahan-hijau-di-boyolali-terdampak-proyek-jalan-tol-jogja-solo</a> (diakses pada 28 April 2024)		5	✓	



33.	Khaeruman, Marnisasah, L., Idrus, S., Irawati, L., Farradia, Y., Erwantiningsih, E., Hartatik, Supatmin, Yuliana, Aisyah, N., Natan, N., Widayanto, mutinda teguh, & Ismawati. (2021). <i>Meningkatkan Kinerja Sumber Daya Manusia Konsep &amp; Studi Kasus</i> . Serang Banten: In <i>Bookchapter</i> .	8	13	✓	
34.	Khant, J. (2023). The Impact of The Environment on the Real Estate Industry: Embracing Sustainability for a Better Future. Linked In. <a href="https://www.linkedin.com/pulse/impact-environment-real-estate-industry-embracing-better-junaid-kanth">https://www.linkedin.com/pulse/impact-environment-real-estate-industry-embracing-better-junaid-kanth</a>		2	✓	
35.	Lestari, R., Aisya Nadira, F., Nurleli, & Helliana. (2019). Pengaruh Penerapan Green Accounting terhadap Tingkat Profitabilitas Perusahaan (Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi di BEI Tahun 2015-2017). <i>Jurnal Kajian Akuntansi</i> , 20(2), 124–131.	130	38	✓	
36.	Lisa, A. (2023). Pengaruh Corporate Social Responsibility dan Good Corporae Governance terhadap Kinerja Perusahaan. <i>Repository STIE PGRI Dewantara Jombang</i> . <a href="https://repository.stiedewantara.ac.id/4806/">https://repository.stiedewantara.ac.id/4806/</a>		33	✓	
37.	Lubis, Z., Manaf, A. H. B. A., Ahmad, M. A. Bin, Abdullah, M. S. Bin, & Junoh, M. Z. B. M. (2018). Panduan Pelaksanaan Penelitian Sosial. Kementerian Hukum dan Hak Asasi Manusia. <a href="https://repositori.uma.ac.id/handle/123456789/17347">https://repositori.uma.ac.id/handle/123456789/17347</a>		54, 56	✓	

38.	Lusiana, M., Haat, M. H. C., Saputra, J., Yusliza, M. Y., Muhammad, Z., & Bon, A. T. (2021). A Review of Green Accounting, Corporate Social Responsibility Disclosure, Financial Performance and Firm Value Literature. Proceedings of the International Conference on Industrial Engineering and Operations Management, 5622–5640. <a href="https://doi.org/10.46254/an11.20210952">https://doi.org/10.46254/an11.20210952</a>	5623	16	✓	
39.	Makhrus, M. (2019). Pengaruh Komite Audit terhadap Kinerja Perusahaan melalui Manajemen Laba sebagai Variabel Intervening. <i>Jurnal Akuntansi dan Keuangan Islam</i> , 1(1), 53–77. <a href="https://doi.org/10.35836/jakis.v1i1.57">https://doi.org/10.35836/jakis.v1i1.57</a>	57	7	✓	
40.	Maryanti, I. E. (2020). Pengaruh Implementasi Green Accounting terhadap Kinerja Perusahaan yang Terdaftar di Bursa Efek Indonesia. <i>Jurnal Widya Ganecwara</i> , 10(4), 1–12.	3	14, 15, 40	✓	
41.	Meiyana, A., & Aisyah, M. N. (2019). Pengaruh Kinerja Lingkungan, Biaya Lingkungan, dan Ukuran Perusahaan terhadap Kinerja Keuangan dengan Corporate Social Responsibility sebagai Variabel Intervening. <i>Nominal: Barometer Riset Akuntansi dan Manajemen</i> , 8(1), 1–18. <a href="https://doi.org/10.21831/nominal.v8i1.24495">https://doi.org/10.21831/nominal.v8i1.24495</a>	16	15	✓	
42.	Murad, A. (2020). Pengaruh Corporate Social Responsibility terhadap Nilai Perusahaan dan Volume Perdagangan (Studi pada Perusahaan Plastik dan Kemasan yang Terdaftar di BEI Periode	164	17	✓	

	2013-2017). <i>Journal Ilmiah Rinjani</i> , 8(2), 152-166.				
43.	Munir, Ghadiazka Azzata and Cahyonowati, N. (2024). Pengaruh Komite Audit dan Kualitas Audit Eksternal terhadap Kinerja Perusahaan (Studi Empiris pada Perusahaan Finansial dan Non-Finansial dalam Indeks LQ45 Tahun 2019-2021). <a href="https://repofeb.undip.ac.id/13885/">https://repofeb.undip.ac.id/13885/</a>		22	✓	
44.	Naek, T., & Tjun Tjun, L. (2020). Pengaruh Corporate Social Responsibility terhadap Kinerja Perusahaan dengan Good Corporate Governance sebagai Variabel Moderasi pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2015-2017. <i>Jurnal Akuntansi Maranatha</i> , 12(1), 123-136. <a href="https://doi.org/10.28932/jam.v12i1.2323">https://doi.org/10.28932/jam.v12i1.2323</a>	125, 133	6, 11, 26, 39, 97	✓	
45.	Nofita Sari, N. F. A. (2020). Pengaruh Good Corporate Governance dan Pengungkapan Social Responsibility terhadap Kinerja Perusahaan. <i>Jurnal Ilmu Dan Riset Akuntansi</i> . <a href="https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4340">https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4340</a>	.	31	✓	
46.	Nugroho, A. E., & Laily, N. (2019). Pengaruh <i>Good Corporate Governance dan Pengungkapan Social Responsibility</i> terhadap Kinerja Perusahaan pada Perusahaan Manufaktur Barang dan Konsumsi di BEI. <i>Jurnal Ilmu Dan Riset Manajemen</i> , 8, 6.	16.	28	✓	



47.	Nurchayono, N., & Ida, K. (2018). Pengaruh Corporate Social Responsibility (CSR) terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Pertambangan). <i>MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang</i> , 9(1), 12–19. <a href="https://repository.maranatha.edu/24901/">https://repository.maranatha.edu/24901/</a>		12	✓	
48.	Oktavianna, R. (2021). Pengaruh Agresivitas Pajak dan Growth Opportunity terhadap Nilai Perusahaan dengan Corporate Social Responsibility sebagai Moderasi. <i>Jurnal Akuntansi Keuangan dan Bisnis</i> , 14(2), 241–250. <a href="https://doi.org/10.35143/jakb.v14i2.5022">https://doi.org/10.35143/jakb.v14i2.5022</a>	249	6	✓	
49.	Olayinka, O. M. (2019). Audit Committee and Firms Performance in Nigeria: Case Study of Selected Nigerian Banks. <i>International Journal of Scientific and Research Publications (IJSRP)</i> , 9(9), p9315. <a href="https://doi.org/10.29322/ijsrp.9.09.2019.p9315">https://doi.org/10.29322/ijsrp.9.09.2019.p9315</a>	89, 90	19	✓	
50.	Pramudityo, W. A., & Sofie. (2023). Pengaruh Komite Audit, Dewan Komisaris Independen, Dewan Direksi dan Kepemilikan Institusional terhadap Kinerja Keuangan Perusahaan. <i>Jurnal Ekonomi Trisakti</i> , 3(2), 3873–3880. <a href="https://doi.org/10.25105/jet.v3i2.18026">https://doi.org/10.25105/jet.v3i2.18026</a>	3878	42	✓	
51.	Putri, N. K. N. Y., Endiana, I. D. M., & Pramesti, I. G. A. S. (2021). Corporate Social Responsibility, dan Investment Opportunity Set terhadap Kinerja Perusahaan. <i>Skripsi, Universitas Mahasaraswati Denpasar</i> .	10	6, 25	✓	

52.	Qeshta, D. M. H. (2021). Audit Committee Characteristics and Firm Performance: Evidence from the Insurance Sector in Bahrain. <i>Revista Gestão Inovação e Tecnologias</i> , 11(2), 1666–1680. <a href="https://doi.org/10.47059/revistageintec.v11i2.1789">https://doi.org/10.47059/revistageintec.v11i2.1789</a>	1667	20	✓	
53.	Rahmawantari, D. M. (2023). Pengaruh Corporate Social Responsibility dan Mekanisme GCG terhadap Kinerja Perusahaan. <i>Jurnal Akuntansi Dan Bisnis Krisnadwipayana</i> . <a href="https://ojs.ekonomi-unkris.ac.id/index.php/jabk/article/view/33/27">https://ojs.ekonomi-unkris.ac.id/index.php/jabk/article/view/33/27</a>	1048	29	✓	
54.	Ramadhani, A., & Amin, M. N. (2023). Pengaruh Green Intellectual Capital dan Corporate Social Responsibility terhadap Kinerja Perusahaan. <i>Jurnal Ekonomi Trisakti</i> , 3(1), 531–542. <a href="https://doi.org/10.25105/jet.v3i1.15582">https://doi.org/10.25105/jet.v3i1.15582</a>	533	14, 39	✓	
55.	Rivandi, M., & Putra, R. J. (2021). Pengaruh Ukuran Perusahaan, Profitabilitas dan Komite Audit terhadap Pengungkapan Corporate Social Responsibility. 5(2011), 513–524.	515	42, 99	✓	
56.	Robbins, N. C. & P. (2011). <i>Green Business: An A-to-Z Guide Dematerialization</i> . SAGE Knowledge, 128–132. <a href="https://doi.org/10.4135/9781412973793">https://doi.org/10.4135/9781412973793</a> (diakses pada 22 April 2024)		54	✓	
57.	Rosyati, T., & Fitriyana, F. (2022). Pengaruh Good Corporate Governance dan Corporate Social Responsibility terhadap Kinerja Perusahaan. <i>Jurnal Riset Akuntansi Politala</i> , 5(2), 75–87.	85.	29	✓	



58.	Saba, R. (2023). Corporate Social Responsibility and financial Performance: An Empirical Evidence. <i>BOHR International Journal of Business Ethics and Corporate Governance</i> , 2(1), 59–66. <a href="https://doi.org/10.54646/bijbecg.2023.18">https://doi.org/10.54646/bijbecg.2023.18</a>	85	18, 41	✓	
59.	Saha, R., Shashi, Cerchione, R., Singh, R., & Dahiya, R. (2020). Effect of Ethical Leadership and Corporate Social Responsibility on Firm Performance: A Systematic Review. <i>Corporate Social Responsibility and Environmental Management</i> . <a href="https://doi.org/10.1002/csr.1824">https://doi.org/10.1002/csr.1824</a>		34	✓	
60.	Sapitri, I. E. (2022). Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Kinerja Perusahaan (Studi pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019).		7, 32	✓	
61.	Simbolon, K. O. (2023). Pengaruh Akuntansi Lingkungan dan Ukuran Perusahaan terhadap Profitabilitas pada Perusahaan Pertambangan yang Terdaftar di BEI. <a href="https://repositori.uma.ac.id/jspui/bitstream/123456789/21721/1/178330345">https://repositori.uma.ac.id/jspui/bitstream/123456789/21721/1/178330345</a> - Kelvin Osvaldo Simbolon Fulltext.pdf	15	16	✓	
62.	Sinaga, A. N., Sitorus, P. Z. E., & Haumahu, S. R. (2021). Pengaruh Audit Tenure, Ukuran Perusahaan, Audit Delay dan Komite Audit terhadap Kualitas Audit pada Perusahaan Trade, Service and Investment yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020. <i>Jurnal Review Pendidikan Dan Pengajaran</i> , 4(1), 190–200.	191	55	✓	

	<a href="https://doi.org/10.31004/jrpp.v4i1.1931">https://doi.org/10.31004/jrpp.v4i1.1931</a>				
63.	Sitompul, H. F., & Muslih, M. (2020). Pengaruh Tata Kelola Perusahaan, Remunerasi Direksi, dan Ukuran Perusahaan terhadap Kinerja Perusahaan Dimoderasi oleh Komite Audit pada Bumn Bidang Keuangan Non Publik. <i>Jurnal Kewirausahaan, Akuntansi, dan Manajemen TRI BISNIS</i> , 2(2), 141–159.	148, 152	19, 40, 98	✓	
64.	Solimun. (2011). Analisis Variabel Moderasi dan Mediasi. <i>Skripsi, Universitas Brawijaya</i> . <a href="https://www.academia.edu/8314503/Solimun_Program_Studi_Statistika_FMIPA_UB_31_V_Analisis_Variabel_Moderasi_dan_Mediasi">https://www.academia.edu/8314503/Solimun_Program_Studi_Statistika_FMIPA_UB_31_V_Analisis_Variabel_Moderasi_dan_Mediasi</a>	33	67	✓	
65.	Sultoni, M. H. (2019). Corporate Social Responsibility (Kajian Korelasi Program CSR terhadap Citra Perusahaan). In <i>Encyclopedia of the UN Sustainable Development Goals</i> (Vol. 06, Issue 03).	7	17, 42, 54, 96	✓	
66.	Syabilla, D., Wijayanti, A., & Fahria, R. (2021). Pengaruh Investasi Hijau dan Keragaman Dewan Direksi terhadap Pengungkapan Emisi Karbon. <i>Konferensi Riset Nasional Ekonomi, Manajemen, dan Akuntansi</i> , 2, 1171–1186. <a href="https://conference.upnvj.ac.id/index.php/korelasi/article/view/1236/818">https://conference.upnvj.ac.id/index.php/korelasi/article/view/1236/818</a>	1174	12, 37	✓	

67.	Tambunan, L. (2021). Peran Komite Audit dalam Good Corporate Governance. <i>Jurnal Riset Akuntansi dan Bisnis</i> , 21(1), 119–128. <a href="https://doi.org/10.30596/jrab.v21i1.6618">https://doi.org/10.30596/jrab.v21i1.6618</a>	121	19, 40	✓	
68.	Wahyuni, W. (2024). Fungsi Fundamental Komite Audit dalam Penerapan Good Corporate Governance. <a href="https://www.hukumonline.com/berita/a/fungsi-fundamental-komite-audit-dalam-penerapan-good-corporate-governance-lt662b7e60e682e/">https://www.hukumonline.com/berita/a/fungsi-fundamental-komite-audit-dalam-penerapan-good-corporate-governance-lt662b7e60e682e/</a> (Diakses tanggal 23 April 2024).		6	✓	
69.	Wrespatiningsih, H. M., & Mahyuni, L. P. (2022). Praktik Green Banking dalam Memediasi Pengaruh Corporate Social Responsibility terhadap Kinerja Perusahaan Perbankan. <i>JABI (Jurnal Akuntansi Berkelanjutan Indonesia)</i> , 5(1), 29–44. <a href="https://doi.org/10.32493/jabi.v1i1.y2022.p29-44">https://doi.org/10.32493/jabi.v1i1.y2022.p29-44</a>	41	6, 14	✓	

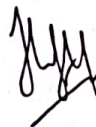
Catatan dosen pembimbing:

Layak/~~Tidak layak~~ untuk diuji

Madiun, 23 Juli 2024

Mengetahui,

Dosen Pembimbing II



Nik Amah, S.E., M.Si., CTT., CSRS.

NIDN. 0715038702

## DAFTAR RIWAYAT HIDUP



Fhirda Andhin Cahyani lahir di Madiun pada tanggal 15 September 2000. Putri pertama dari bapak Edi Darmanto dengan ibu Rohidayati. Pendidikan Dasar dan Menengah ditempuh di Bogor. Menempuh pendidikan menengah atas di SMA Negeri 1 Wungu, Madiun dan melanjutkan Program Studi Sarjana Akuntansi di Universitas PGRI Madiun. Semasa mahasiswa aktif dalam keorganisasian yaitu Ukki At-Tarbiyah. Mengikuti program magang yang diwajibkan oleh kampus di ATR/BPN Kabupaten Madiun.