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**LAMPIRAN**

**Lampiran 1**

**Tabel *Dummy* Variabel *Green Accounting***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **KODE SAHAM** | **2018** | **2019** | **2020** | **2021** | **2022** |
|
| 1 | CNKO | 1 | 1 | 1 | 1 | 1 |
| 2 | DWGL | 1 | 1 | 1 | 1 | 1 |
| 3 | FIRE | 1 | 1 | 1 | 1 | 1 |
| 4 | MEDC | 0 | 0 | 0 | 0 | 0 |
| 5 | MITI | 1 | 1 | 1 | 1 | 1 |
| 6 | PTBA | 1 | 1 | 1 | 1 | 1 |
| 7 | RIGS | 1 | 1 | 1 | 1 | 1 |
| 8 | SMMT | 1 | 1 | 1 | 1 | 1 |
| 9 | SURE | 0 | 0 | 0 | 0 | 0 |
| 10 | TCPI | 1 | 1 | 1 | 1 | 1 |
| 11 | ADRO | 1 | 1 | 1 | 1 | 1 |
| 12 | ARII | 1 | 1 | 1 | 1 | 1 |
| 13 | BIPI | 1 | 1 | 1 | 1 | 1 |
| 14 | BSSR | 1 | 1 | 1 | 1 | 1 |
| 15 | BUMI | 0 | 0 | 0 | 0 | 0 |
| 16 | BYAN | 1 | 1 | 1 | 1 | 1 |
| 17 | DSSA | 0 | 0 | 0 | 0 | 0 |
| 18 | ENRG | 1 | 1 | 1 | 1 | 1 |
| 19 | GEMS | 1 | 1 | 1 | 1 | 1 |
| 20 | HRUM | 1 | 1 | 1 | 1 | 1 |
| 21 | INDY | 1 | 1 | 1 | 1 | 1 |
| 22 | ITMG | 1 | 1 | 1 | 1 | 1 |
| 23 | MBAP | 1 | 1 | 1 | 1 | 1 |
| 24 | TOBA | 0 | 0 | 0 | 0 | 0 |
| 25 | PSSI | 1 | 1 | 1 | 1 | 1 |
| 26 | KKGI | 1 | 1 | 1 | 1 | 1 |

**Lampiran 2**

**Tabel PROPER Variabel Kinerja Lingkungan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **KODE SAHAM** | **2018** | **2019** | **2020** | **2021** | **2022** |
|
| 1 | CNKO | 4 | 4 | 4 | 4 | 4 |
| 2 | DWGL | 3 | 3 | 3 | 3 | 3 |
| 3 | FIRE | 3 | 3 | 3 | 3 | 3 |
| 4 | MEDC | 5 | 5 | 5 | 5 | 5 |
| 5 | MITI | 3 | 3 | 3 | 3 | 3 |
| 6 | PTBA | 5 | 5 | 5 | 5 | 5 |
| 7 | RIGS | 5 | 5 | 5 | 5 | 5 |
| 8 | SMMT | 3 | 3 | 3 | 3 | 3 |
| 9 | SURE | 4 | 4 | 4 | 4 | 4 |
| 10 | TCPI | 5 | 5 | 5 | 5 | 5 |
| 11 | ADRO | 5 | 5 | 5 | 5 | 5 |
| 12 | ARII | 5 | 5 | 5 | 5 | 5 |
| 13 | BIPI | 3 | 3 | 3 | 3 | 3 |
| 14 | BSSR | 3 | 3 | 3 | 3 | 3 |
| 15 | BUMI | 4 | 4 | 4 | 4 | 4 |
| 16 | BYAN | 4 | 4 | 4 | 4 | 4 |
| 17 | DSSA | 4 | 4 | 4 | 4 | 4 |
| 18 | ENRG | 3 | 3 | 3 | 3 | 3 |
| 19 | GEMS | 4 | 4 | 4 | 4 | 4 |
| 20 | HRUM | 3 | 3 | 3 | 3 | 3 |
| 21 | INDY | 5 | 5 | 5 | 5 | 5 |
| 22 | ITMG | 4 | 4 | 4 | 4 | 4 |
| 23 | MBAP | 4 | 4 | 4 | 4 | 4 |
| 24 | TOBA | 3 | 3 | 3 | 3 | 3 |
| 25 | PSSI | 5 | 5 | 5 | 5 | 5 |
| 26 | KKGI | 4 | 4 | 4 | 4 | 4 |

**Lampiran 3**

**Perhitungan Variabel Ukuran Perusahaan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE SAHAM** | **TAHUN** | **(Total Asset)** | **LN** | |
|
| 1 | CNKO | 2018 | 2,703,608,742,000 | 28.626 | |
|  |  | 2019 | 1,635,154,338,000 | 28.123 | |
|  |  | 2020 | 1,110,213,240,000 | 27.736 | |
|  |  | 2021 | 1,206,842,636,000 | 27.819 | |
|  |  | 2022 | 905,892,550,000 | 27.532 | |
| 2 | DWGL | 2018 | 1,603,630,551,000 | 28.103 | |
|  |  | 2019 | 863,888,032,000 | 27.485 | |
|  |  | 2020 | 703,672,417,000 | 27.280 | |
|  |  | 2021 | 1,245,705,842,000 | 27.851 | |
|  |  | 2022 | 1,421,234,992,000 | 27.983 | |
| 3 | FIRE | 2018 | 573,239,122,900 | 27.075 | |
|  |  | 2019 | 543,257,046,224 | 27.021 | |
|  |  | 2020 | 505,302,050,812 | 26.948 | |
|  |  | 2021 | 494,252,757,734 | 26.926 | |
|  |  | 2022 | 364,324,214,971 | 26.621 | |
| 4 | MEDC | 2018 | 74,815,096,518,024 | 31.946 | |
|  |  | 2019 | 88,608,922,839,274 | 32.115 | |
|  |  | 2020 | 94,258,060,236,055 | 32.177 | |
|  |  | 2021 | 83,849,102,161,491 | 32.060 | |
|  |  | 2022 | 102,260,015,433,806 | 32.259 | |
| 5 | MITI | 2018 | 148,265,325,310 | 25.722 | |
|  |  | 2019 | 887,163,867,424 | 27.511 | |
|  |  | 2020 | 27,606,076,935 | 24.041 | |
|  |  | 2021 | 78,091,681,970 | 25.081 | |
|  |  | 2022 | 475,033,060,324 | 26.887 | |
| 6 | PTBA | 2018 | 24,172,933,000,000 | 30.816 | |
|  |  | 2019 | 14,418,168,000,000 | 30.300 | |
|  |  | 2020 | 15,698,463,000,000 | 30.385 | |
|  |  | 2021 | 36,123,703,000,000 | 31.218 | |
|  |  | 2022 | 45,359,207,000,000 | 31.446 | |
| 7 | RIGS | 2018 | 902,797,098,036 | 27.529 | |
|  |  | 2019 | 934,793,743,447 | 27.564 | |
|  |  | 2020 | 720,401,327,776 | 27.303 | |
|  |  | 2021 | 629,341,580,766 | 27.168 | |
|  |  | 2022 | 644,655,506,996 | 27.192 |
| 8 | SMMT | 2018 | 900,566,201,025 | 27.526 | |
|  |  | 2019 | 871,513,339,763 | 27.493 | |
|  |  | 2020 | 881,786,218,140 | 27.505 | |
|  |  | 2021 | 1,051,640,434,770 | 27.681 | |
|  |  | 2022 | 1,182,852,785,319 | 27.799 | |
| 9 | SURE | 2018 | 567,535,611,311 | 27.065 | |
|  |  | 2019 | 909,963,882,315 | 27.537 | |
|  |  | 2020 | 1,093,996,495,741 | 27.721 | |
|  |  | 2021 | 997,439,630,855 | 27.628 | |
|  |  | 2022 | 961,382,427,552 | 27.592 | |
| 10 | TCPI | 2018 | 2,755,731,000,000 | 28.645 | |
|  |  | 2019 | 3,077,535,000,000 | 28.755 | |
|  |  | 2020 | 2,752,211,000,000 | 28.643 | |
|  |  | 2021 | 2,847,296,000,000 | 28.677 | |
|  |  | 2022 | 2,809,869,000,000 | 28.664 | |
| 11 | ADRO | 2018 | 100,573,394,220,000 | 32.242 | |
|  |  | 2019 | 106,434,255,987,500 | 32.299 | |
|  |  | 2020 | 94,112,144,585,000 | 32.176 | |
|  |  | 2021 | 111,622,883,660,000 | 32.346 | |
|  |  | 2022 | 159,012,072,482,500 | 32.700 | |
| 12 | ARII | 2018 | 4,866,253,565,000 | 29.213 | |
|  |  | 2019 | 5,133,542,960,000 | 29.267 | |
|  |  | 2020 | 5,089,112,210,000 | 29.258 | |
|  |  | 2021 | 5,812,132,570,000 | 29.391 | |
|  |  | 2022 | 4,779,027,270,000 | 29.195 | |
| 13 | BIPI | 2018 | 16,928,028,727,685 | 30.460 | |
|  |  | 2019 | 17,681,342,600,000 | 30.504 | |
|  |  | 2020 | 18,952,683,700,000 | 30.573 | |
|  |  | 2021 | 14,996,357,600,000 | 30.339 | |
|  |  | 2022 | 17,780,436,600,000 | 30.509 | |
| 14 | BSSR | 2018 | 3,407,137,908,002 | 28.857 | |
|  |  | 2019 | 3,535,845,860,000 | 28.894 | |
|  |  | 2020 | 3,714,463,850,000 | 28.943 | |
|  |  | 2021 | 6,847,977,800,000 | 29.555 | |
|  |  | 2022 | 6,368,399,210,000 | 29.482 | |
| 15 | BUMI | 2018 | 54,308,064,526,039 | 31.626 | |
|  |  | 2019 | 54,607,128,211,055 | 31.631 | |
|  |  | 2020 | 50,562,545,932,685 | 31.554 | |
|  |  | 2021 | 62,290,302,985,538 | 31.763 | |
|  |  | 2022 | 66,187,472,660,580 | 31.824 | |
| 16 | BYAN | 2018 | 15,998,158,948,791 | 30.403 | |
|  |  | 2019 | 18,026,755,900,000 | 30.523 | |
|  |  | 2020 | 22,864,221,400,000 | 30.761 | |
|  |  | 2021 | 38,284,726,500,000 | 31.276 | |
|  |  | 2022 | 62,066,013,400,000 | 31.759 | |
| 17 | DSSA | 2018 | 47,079,780,064,583 | 31.483 | |
|  |  | 2019 | 52,456,115,067,720 | 31.591 | |
|  |  | 2020 | 40,907,752,923,310 | 31.342 | |
|  |  | 2021 | 47,351,453,580,776 | 31.489 | |
|  |  | 2022 | 101,168,891,290,058 | 32.248 | |
| 18 | ENRG | 2018 | 10,167,826,050,155 | 29.950 | |
|  |  | 2019 | 9,582,510,634,060 | 29.891 | |
|  |  | 2020 | 11,837,321,382,120 | 30.102 | |
|  |  | 2021 | 16,738,453,700,132 | 30.449 | |
|  |  | 2022 | 18,788,011,663,979 | 30.564 | |
| 19 | GEMS | 2018 | 9,745,249,203,630 | 29.908 | |
|  |  | 2019 | 11,011,014,185,535 | 30.030 | |
|  |  | 2020 | 11,477,489,075,325 | 30.071 | |
|  |  | 2021 | 13,041,422,745,947 | 30.199 | |
|  |  | 2022 | 17,761,664,513,724 | 30.508 | |
| 20 | HRUM | 2018 | 6,505,517,799,695 | 29.504 | |
|  |  | 2019 | 6,304,962,561,170 | 29.472 | |
|  |  | 2020 | 7,034,194,756,680 | 29.582 | |
|  |  | 2021 | 13,759,238,422,442 | 30.253 | |
|  |  | 2022 | 20,116,894,920,736 | 30.633 | |
| 21 | INDY | 2018 | 51,016,012,385,393 | 31.563 | |
|  |  | 2019 | 50,268,282,766,565 | 31.548 | |
|  |  | 2020 | 49,851,681,003,562 | 31.540 | |
|  |  | 2021 | 58,070,626,275,831 | 31.693 | |
|  |  | 2022 | 56,535,201,092,702 | 31.666 | |
| 22 | ITMG | 2018 | 20,055,361,928,000 | 30.630 | |
|  |  | 2019 | 17,028,133,400,000 | 30.466 | |
|  |  | 2020 | 16,318,130,800,000 | 30.423 | |
|  |  | 2021 | 26,211,605,700,000 | 30.897 | |
|  |  | 2022 | 41,532,624,400,000 | 31.358 | |
| 23 | MBAP | 2018 | 2,411,952,251,062 | 28.511 | |
|  |  | 2019 | 2,715,597,411,345 | 28.630 | |
|  |  | 2020 | 2,566,730,603,710 | 28.574 | |
|  |  | 2021 | 4,018,377,084,888 | 29.022 | |
|  |  | 2022 | 4,779,692,845,432 | 29.195 | |
| 24 | TOBA | 2018 | 7,148,824,215,336 | 29.598 | |
|  |  | 2019 | 10,387,160,343,352 | 29.972 | |
|  |  | 2020 | 11,916,409,744,460 | 30.109 | |
|  |  | 2021 | 13,498,800,737,204 | 30.234 | |
|  |  | 2022 | 14,147,353,261,167 | 30.281 | |
| 25 | PSSI | 2018 | 1,530,702,039,827 | 28.057 | |
|  |  | 2019 | 2,019,815,307,965 | 28.334 | |
|  |  | 2020 | 2,071,120,270,765 | 28.359 | |
|  |  | 2021 | 2,536,405,875,650 | 28.562 | |
|  |  | 2022 | 2,821,424,805,757 | 28.668 | |
| 26 | KKGI | 2018 | 1,670,325,807,924 | 28.144 | |
|  |  | 2019 | 2,068,044,707,079 | 28.358 | |
|  |  | 2020 | 1,867,909,996,732 | 28.256 | |
|  |  | 2021 | 2,079,359,871,417 | 28.363 | |
|  |  | 2022 | 2,677,175,358,390 | 28.616 | |

**Lampiran 4**

**Perhitungan Variabel *Financial Perfomance* (ROA)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE SAHAM** | **TAHUN** | **LABA BERSIH** | **TOTAL ASET** | **ROA** |
|
| 1 | CNKO | 2018 | -1,239,921,130,000 | 2,703,608,742,000 | -0.459 |
|  |  | 2019 | 16,487,959,000 | 1,635,154,338,000 | 0.010 |
|  |  | 2020 | -266,991,306,000 | 1,110,213,240,000 | -0.240 |
|  |  | 2021 | -75,252,935,000 | 1,206,842,636,000 | -0.062 |
|  |  | 2022 | -59,452,458,000 | 905,892,550,000 | -0.066 |
| 2 | DWGL | 2018 | -31,226,048,000 | 1,603,630,551,000 | -0.019 |
|  |  | 2019 | -21,666,724,000 | 863,888,032,000 | -0.025 |
|  |  | 2020 | 35,565,332,000 | 703,672,417,000 | 0.051 |
|  |  | 2021 | 94,223,797,000 | 1,245,705,842,000 | 0.076 |
|  |  | 2022 | 3,400,158,000 | 1,421,234,992,000 | 0.002 |
| 3 | FIRE | 2018 | -2,940,783,633 | 573,239,122,900 | -0.005 |
|  |  | 2019 | 10,539,422,664 | 543,257,046,224 | 0.019 |
|  |  | 2020 | 13,810,414,740 | 505,302,050,812 | 0.027 |
|  |  | 2021 | -45,893,211,775 | 494,252,757,734 | -0.093 |
|  |  | 2022 | 94,702,105,624 | 364,324,214,971 | 0.260 |
| 4 | MEDC | 2018 | 370,493,205,900 | 74,815,096,518,024 | 0.005 |
|  |  | 2019 | 443,757,085,150 | 88,608,922,839,274 | 0.005 |
|  |  | 2020 | -264,063,992,920 | 94,258,060,236,055 | -0.003 |
|  |  | 2021 | 984,772,398,250 | 83,849,102,161,491 | 0.012 |
|  |  | 2022 | 8,674,236,027,078 | 102,260,015,433,806 | 0.085 |
| 5 | MITI | 2018 | 7,482,976,421 | 148,265,325,310 | 0.050 |
|  |  | 2019 | 87,934,380,048 | 57,263,867,424 | 1.536 |
|  |  | 2020 | 4,039,170,019 | 27,606,076,935 | 0.146 |
|  |  | 2021 | 5,223,088,063 | 78,091,681,970 | 0.067 |
|  |  | 2022 | 15,345,893,870 | 475,033,060,324 | 0.032 |
| 6 | PTBA | 2018 | 1,473,566,000,000 | 24,172,933,000,000 | 0.061 |
|  |  | 2019 | 1,150,595,000,000 | 14,418,168,000,000 | 0.080 |
|  |  | 2020 | 908,978,000,000 | 15,698,463,000,000 | 0.058 |
|  |  | 2021 | 8,036,888,000,000 | 36,123,703,000,000 | 0.222 |
|  |  | 2022 | 12,779,427,000,000 | 45,359,207,000,000 | 0.282 |
| 7 | RIGS | 2018 | -121,510,891,968 | 902,797,098,036 | -0.135 |
|  |  | 2019 | -120,325,128,560 | 934,793,743,447 | -0.129 |
|  |  | 2020 | 17,666,456,080 | 720,401,327,776 | 0.025 |
|  |  | 2021 | -75,630,321,975 | 629,341,580,766 | -0.120 |
|  |  | 2022 | 37,952,830,834 | 644,655,506,996 | 0.059 |
| 8 | SMMT | 2018 | 84,584,567,691 | 900,566,201,025 | 0.094 |
|  |  | 2019 | 6,234,017,119 | 871,513,339,763 | 0.007 |
|  |  | 2020 | -23,386,617,883 | 881,786,218,140 | -0.027 |
|  |  | 2021 | 249,957,731,407 | 1,051,640,434,770 | 0.238 |
|  |  | 2022 | 402,880,164,172 | 1,182,852,785,319 | 0.341 |
| 9 | SURE | 2018 | -28,274,300,591 | 567,535,611,311 | -0.050 |
|  |  | 2019 | 8,617,530,068 | 909,963,882,315 | 0.009 |
|  |  | 2020 | -22,516,517,833 | 1,093,996,495,741 | -0.021 |
|  |  | 2021 | -70,508,745,028 | 997,439,630,855 | -0.071 |
|  |  | 2022 | -81,614,077,936 | 961,382,427,552 | -0.085 |
| 10 | TCPI | 2018 | 265,610,000,000 | 2,755,731,000,000 | 0.096 |
|  |  | 2019 | 269,489,000,000 | 3,077,535,000,000 | 0.088 |
|  |  | 2020 | 57,730,000,000 | 2,752,211,000,000 | 0.021 |
|  |  | 2021 | 84,578,000,000 | 2,847,296,000,000 | 0.030 |
|  |  | 2022 | 115,667,000,000 | 2,809,869,000,000 | 0.041 |
| 11 | ADRO | 2018 | 6,802,094,004,000 | 100,573,394,220,000 | 0.068 |
|  |  | 2019 | 6,135,703,210,000 | 106,434,255,987,500 | 0.058 |
|  |  | 2020 | 2,235,713,025,000 | 94,112,144,585,000 | 0.024 |
|  |  | 2021 | 16,180,796,483,000 | 111,622,883,660,000 | 0.145 |
|  |  | 2022 | 44,536,395,913,000 | 159,012,072,482,500 | 0.280 |
| 12 | ARII | 2018 | -392,814,458,000 | 4,866,253,565,000 | -0.081 |
|  |  | 2019 | -78,099,385,000 | 5,133,542,960,000 | -0.015 |
|  |  | 2020 | -231,392,525,000 | 5,089,112,210,000 | -0.045 |
|  |  | 2021 | 14,441,058,000 | 5,812,132,570,000 | 0.002 |
|  |  | 2022 | 410,185,825,000 | 4,779,027,270,000 | 0.086 |
| 13 | BIPI | 2018 | 303,842,289,085 | 16,928,028,727,685 | 0.018 |
|  |  | 2019 | 386,992,763,430 | 17,681,342,600,000 | 0.022 |
|  |  | 2020 | 381,477,285,280 | 18,952,683,700,000 | 0.020 |
|  |  | 2021 | 344,394,488,437 | 14,996,357,600,000 | 0.023 |
|  |  | 2022 | 226,055,114,971 | 17,780,436,600,000 | 0.013 |
| 14 | BSSR | 2018 | 960,047,418,091 | 3,407,137,908,002 | 0.282 |
|  |  | 2019 | 429,743,480,985 | 3,535,845,860,000 | 0.122 |
|  |  | 2020 | 430,488,394,245 | 3,714,463,850,000 | 0.116 |
|  |  | 2021 | 3,227,440,059,499 | 6,847,977,800,000 | 0.471 |
|  |  | 2022 | 3,773,804,274,889 | 6,368,399,210,000 | 0.593 |
| 15 | BUMI | 2018 | 2,199,393,269,449 | 54,308,064,526,039 | 0.040 |
|  |  | 2019 | 133,581,148,610 | 54,607,128,211,055 | 0.002 |
|  |  | 2020 | -4,758,335,431,850 | 50,562,545,932,685 | -0.094 |
|  |  | 2021 | 3,513,943,807,234 | 62,290,302,985,538 | 0.056 |
|  |  | 2022 | 8,756,889,343,886 | 66,187,472,660,580 | 0.132 |
| 16 | BYAN | 2018 | 7,288,423,203,973 | 15,998,158,948,791 | 0.456 |
|  |  | 2019 | 3,303,550,062,085 | 18,026,755,900,000 | 0.183 |
|  |  | 2020 | 4,858,606,466,350 | 22,864,221,400,000 | 0.212 |
|  |  | 2021 | 19,914,774,947,002 | 38,284,726,500,000 | 0.520 |
|  |  | 2022 | 36,206,556,859,857 | 62,066,013,400,000 | 0.583 |
| 17 | DSSA | 2018 | 1,678,476,898,347 | 47,079,780,064,583 | 0.036 |
|  |  | 2019 | 1,010,685,481,260 | 52,456,115,067,720 | 0.019 |
|  |  | 2020 | -816,644,844,015 | 40,907,752,923,310 | -0.020 |
|  |  | 2021 | 4,174,024,731,623 | 47,351,453,580,776 | 0.088 |
|  |  | 2022 | 20,505,847,639,714 | 101,168,891,290,058 | 0.203 |
| 18 | ENRG | 2018 | -119,866,905,098 | 10,167,826,050,155 | -0.012 |
|  |  | 2019 | 345,953,997,935 | 9,582,510,634,060 | 0.036 |
|  |  | 2020 | 825,563,548,355 | 11,837,321,382,120 | 0.070 |
|  |  | 2021 | 624,266,518,502 | 16,738,453,700,132 | 0.037 |
|  |  | 2022 | 1,049,832,274,775 | 18,788,011,663,979 | 0.056 |
| 19 | GEMS | 2018 | 1,397,725,782,778 | 9,745,249,203,630 | 0.143 |
|  |  | 2019 | 941,732,412,985 | 11,011,014,185,535 | 0.086 |
|  |  | 2020 | 1,352,056,680,065 | 11,477,489,075,325 | 0.118 |
|  |  | 2021 | 5,569,157,364,470 | 13,041,422,745,947 | 0.427 |
|  |  | 2022 | 10,947,329,282,854 | 17,761,664,513,724 | 0.616 |
| 20 | HRUM | 2018 | 558,895,571,222 | 6,505,517,799,695 | 0.086 |
|  |  | 2019 | 283,829,117,845 | 6,304,962,561,170 | 0.045 |
|  |  | 2020 | 850,423,103,075 | 7,034,194,756,680 | 0.121 |
|  |  | 2021 | 1,546,564,083,995 | 13,759,238,422,442 | 0.112 |
|  |  | 2022 | 4,401,095,015,217 | 20,116,894,920,736 | 0.219 |
| 21 | INDY | 2018 | 1,360,382,289,289 | 51,016,012,385,393 | 0.027 |
|  |  | 2019 | 41,597,825,034 | 50,268,282,766,565 | 0.001 |
|  |  | 2020 | -1,476,097,321,684 | 49,851,681,003,562 | -0.030 |
|  |  | 2021 | 996,033,371,676 | 58,070,626,275,831 | 0.017 |
|  |  | 2022 | 8,035,018,781,907 | 56,535,201,092,702 | 0.142 |
| 22 | ITMG | 2018 | 3,596,967,156,000 | 20,055,361,928,000 | 0.179 |
|  |  | 2019 | 1,781,654,168,000 | 17,028,133,400,000 | 0.105 |
|  |  | 2020 | 532,769,552,000 | 16,318,130,800,000 | 0.033 |
|  |  | 2021 | 7,478,360,090,000 | 26,211,605,700,000 | 0.285 |
|  |  | 2022 | 18,866,896,195,000 | 41,532,624,400,000 | 0.454 |
| 23 | MBAP | 2018 | 699,369,068,502 | 2,411,952,251,062 | 0.290 |
|  |  | 2019 | 497,730,991,485 | 2,715,597,411,345 | 0.183 |
|  |  | 2020 | 387,428,890,030 | 2,566,730,603,710 | 0.151 |
|  |  | 2021 | 1,568,030,981,368 | 4,018,377,084,888 | 0.390 |
|  |  | 2022 | 2,797,074,871,864 | 4,779,692,845,432 | 0.585 |
| 24 | TOBA | 2018 | 359,163,300,396 | 7,148,824,215,336 | 0.050 |
|  |  | 2019 | 162,093,808,799 | 10,387,160,343,352 | 0.016 |
|  |  | 2020 | 459,494,785,022 | 11,916,409,744,460 | 0.039 |
|  |  | 2021 | 1,032,070,119,517 | 13,498,800,737,204 | 0.076 |
|  |  | 2022 | 1,476,910,503,774 | 14,147,353,261,167 | 0.104 |
| 25 | PSSI | 2018 | 194,794,935,416 | 1,530,702,039,827 | 0.127 |
|  |  | 2019 | 187,435,956,890 | 2,019,815,307,965 | 0.093 |
|  |  | 2020 | 118,908,253,100 | 2,071,120,270,765 | 0.057 |
|  |  | 2021 | 393,932,650,186 | 2,536,405,875,650 | 0.155 |
|  |  | 2022 | 665,929,773,113 | 2,821,424,805,757 | 0.236 |
| 26 | KKGI | 2018 | 11,699,921,892 | 1,670,325,807,924 | 0.007 |
|  |  | 2019 | -28,741,106,680 | 2,068,044,707,079 | -0.014 |
|  |  | 2020 | -71,277,466,650 | 1,867,909,996,732 | -0.038 |
|  |  | 2021 | 361,868,451,775 | 2,079,359,871,417 | 0.174 |
|  |  | 2022 | 614,388,457,286 | 2,677,175,358,390 | 0.229 |

**Lampiran 5**

**Perhitungan Variabel *Financial Perfomance* (ROE)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE SAHAM** | **TAHUN** | **LABA BERSIH** | **TOTAL EQUITY** | **ROE** |
|
| 1 | CNKO | 2018 | -1,239,921,130,000 | -817,962,222,000 | 1.516 |
|  |  | 2019 | 116,487,959,000 | -679,839,769,000 | -0.171 |
|  |  | 2020 | -266,991,306,000 | -1,149,951,288,000 | 0.232 |
|  |  | 2021 | -75,252,935,000 | -1,224,804,402,000 | 0.061 |
|  |  | 2022 | -59,452,458,000 | -1,284,956,578,000 | 0.046 |
| 2 | DWGL | 2018 | -31,226,048,000 | -38,103,339,000 | 0.820 |
|  |  | 2019 | -21,666,724,000 | -46,541,214,000 | 0.466 |
|  |  | 2020 | 35,565,332,000 | -52,545,229,000 | -0.677 |
|  |  | 2021 | 94,223,797,000 | 136,413,748,000 | 0.691 |
|  |  | 2022 | 3,400,158,000 | 141,694,437,000 | 0.024 |
| 3 | FIRE | 2018 | -2,940,783,633 | 323,237,568,459 | -0.009 |
|  |  | 2019 | 10,539,422,664 | 339,672,393,223 | 0.031 |
|  |  | 2020 | 13,810,414,740 | 352,947,426,518 | 0.039 |
|  |  | 2021 | -45,893,211,775 | 307,404,859,003 | -0.149 |
|  |  | 2022 | 94,702,105,624 | 214,090,733,539 | 0.442 |
| 4 | MEDC | 2018 | 370,493,205,900 | 19,760,150,056,908 | 0.019 |
|  |  | 2019 | 443,757,085,150 | 19,129,854,019,185 | 0.023 |
|  |  | 2020 | -264,063,992,920 | 18,944,552,924,570 | -0.014 |
|  |  | 2021 | 984,772,398,250 | 19,338,691,867,991 | 0.051 |
|  |  | 2022 | 8,674,236,027,078 | 27,490,226,501,575 | 0.316 |
| 5 | MITI | 2018 | 7,482,976,421 | 75,581,147,663 | 0.099 |
|  |  | 2019 | 87,934,380,048 | -11,638,100,003 | -7.556 |
|  |  | 2020 | 4,039,170,019 | -8,982,366,108 | -0.450 |
|  |  | 2021 | 5,223,088,063 | 57,012,055,057 | 0.092 |
|  |  | 2022 | 15,345,893,870 | 393,997,822,554 | 0.039 |
| 6 | PTBA | 2018 | 1,473,566,000,000 | 16,269,696,000,000 | 0.091 |
|  |  | 2019 | 1,150,595,000,000 | 18,442,826,000,000 | 0.062 |
|  |  | 2020 | 908,978,000,000 | 19,925,840,000,000 | 0.046 |
|  |  | 2021 | 8,036,888,000,000 | 24,253,724,000,000 | 0.331 |
|  |  | 2022 | 12,779,427,000,000 | 28,918,046,000,000 | 0.442 |
| 7 | RIGS | 2018 | -121,510,891,968 | 616,301,372,628 | -0.197 |
|  |  | 2019 | -120,325,128,560 | 610,287,198,885 | -0.197 |
|  |  | 2020 | 17,666,456,080 | 628,245,840,040 | 0.028 |
|  |  | 2021 | -75,630,321,975 | 615,781,201,371 | -0.123 |
|  |  | 2022 | 37,952,830,834 | 653,887,220,683 | 0.058 |
| 8 | SMMT | 2018 | 84,584,567,691 | 558,135,230,700 | 0.152 |
|  |  | 2019 | 6,234,017,119 | 584,445,919,301 | 0.011 |
|  |  | 2020 | -23,386,617,883 | 564,557,831,801 | -0.041 |
|  |  | 2021 | 249,957,731,407 | 817,847,583,715 | 0.306 |
|  |  | 2022 | 402,880,164,172 | 1,016,896,178,133 | 0.396 |
| 9 | SURE | 2018 | -28,274,300,591 | 115,547,588,191 | -0.245 |
|  |  | 2019 | 8,617,530,068 | 123,672,916,645 | 0.070 |
|  |  | 2020 | -22,516,517,833 | 604,315,136,804 | -0.037 |
|  |  | 2021 | -70,508,745,028 | 534,788,739,376 | -0.132 |
|  |  | 2022 | -81,614,077,936 | 453,034,199,040 | -0.180 |
| 10 | TCPI | 2018 | 265,610,000,000 | 1,242,867,000,000 | 0.214 |
|  |  | 2019 | 269,489,000,000 | 1,438,916,000,000 | 0.187 |
|  |  | 2020 | 57,730,000,000 | 1,431,558,000,000 | 0.040 |
|  |  | 2021 | 84,578,000,000 | 1,540,273,000,000 | 0.055 |
|  |  | 2022 | 115,667,000,000 | 1,540,660,000,000 | 0.075 |
| 11 | ADRO | 2018 | 6,802,094,004,000 | 61,287,544,848,000 | 0.111 |
|  |  | 2019 | 6,135,703,210,000 | 56,185,786,475,000 | 0.109 |
|  |  | 2020 | 2,235,713,025,000 | 55,738,925,970,000 | 0.040 |
|  |  | 2021 | 16,180,796,483,000 | 70,133,753,265,000 | 0.231 |
|  |  | 2022 | 44,536,395,913,000 | 102,681,554,078,000 | 0.434 |
| 12 | ARII | 2018 | -392,814,458,000 | 138,815,386,000 | -2.830 |
|  |  | 2019 | -78,099,385,000 | 645,502,870,000 | -0.121 |
|  |  | 2020 | -231,392,525,000 | 397,958,470,000 | -0.581 |
|  |  | 2021 | 14,441,058,000 | 614,814,673,000 | 0.023 |
|  |  | 2022 | 410,185,825,000 | 1,104,835,323,000 | 0.371 |
| 13 | BIPI | 2018 | 303,842,289,085 | 5,099,474,256,260 | 0.060 |
|  |  | 2019 | 386,992,763,430 | 5,126,765,521,605 | 0.075 |
|  |  | 2020 | 381,477,285,280 | 5,438,427,246,070 | 0.070 |
|  |  | 2021 | 344,394,488,437 | 6,380,142,641,390 | 0.054 |
|  |  | 2022 | 226,055,114,971 | 8,435,101,623,853 | 0.027 |
| 14 | BSSR | 2018 | 960,047,418,091 | 2,089,033,063,637 | 0.460 |
|  |  | 2019 | 429,743,480,985 | 2,387,001,976,870 | 0.180 |
|  |  | 2020 | 430,488,394,245 | 2,685,254,114,725 | 0.160 |
|  |  | 2021 | 3,227,440,059,499 | 3,973,850,273,583 | 0.812 |
|  |  | 2022 | 3,773,804,274,889 | 3,468,335,862,794 | 1.088 |
| 15 | BUMI | 2018 | 2,199,393,269,449 | 7,000,708,201,741 | 0.314 |
|  |  | 2019 | 133,581,148,610 | 7,192,642,752,295 | 0.019 |
|  |  | 2020 | -4,758,335,431,850 | 1,870,859,384,940 | -2.543 |
|  |  | 2021 | 3,513,943,807,234 | 10,169,252,817,466 | 0.346 |
|  |  | 2022 | 8,756,889,343,886 | 44,337,962,923,853 | 0.198 |
| 16 | BYAN | 2018 | 7,288,423,203,973 | 9,425,855,712,934 | 0.773 |
|  |  | 2019 | 3,303,550,062,085 | 8,676,408,484,445 | 0.381 |
|  |  | 2020 | 4,858,606,466,350 | 12,152,215,982,270 | 0.400 |
|  |  | 2021 | 19,914,774,947,002 | 29,305,380,169,394 | 0.680 |
|  |  | 2022 | 36,206,556,859,857 | 31,387,915,594,857 | 1.154 |
| 17 | DSSA | 2018 | 1,678,476,898,347 | 21,036,297,753,246 | 0.080 |
|  |  | 2019 | 1,010,685,481,260 | 23,105,522,959,610 | 0.044 |
|  |  | 2020 | -816,644,844,015 | 22,411,580,091,810 | -0.036 |
|  |  | 2021 | 4,174,024,731,623 | 27,532,541,853,329 | 0.152 |
|  |  | 2022 | 20,505,847,639,714 | 47,066,900,115,228 | 0.436 |
| 18 | ENRG | 2018 | -119,866,905,098 | 1,192,518,873,253 | -0.101 |
|  |  | 2019 | 345,953,997,935 | 1,496,568,597,160 | 0.231 |
|  |  | 2020 | 825,563,548,355 | 2,992,720,842,930 | 0.276 |
|  |  | 2021 | 624,266,518,502 | 7,062,649,144,525 | 0.088 |
|  |  | 2022 | 1,049,832,274,775 | 8,100,305,499,452 | 0.130 |
| 19 | GEMS | 2018 | 1,397,725,782,778 | 4,390,115,345,316 | 0.318 |
|  |  | 2019 | 941,732,412,985 | 5,053,357,459,605 | 0.186 |
|  |  | 2020 | 1,352,056,680,065 | 4,928,774,243,120 | 0.274 |
|  |  | 2021 | 5,569,157,364,470 | 4,913,169,520,433 | 1.134 |
|  |  | 2022 | 10,947,329,282,854 | 8,781,746,416,109 | 1.247 |
| 20 | HRUM | 2018 | 558,895,571,222 | 5,400,354,881,691 | 0.103 |
|  |  | 2019 | 283,829,117,845 | 5,636,125,450,865 | 0.050 |
|  |  | 2020 | 850,423,103,075 | 6,414,906,296,890 | 0.133 |
|  |  | 2021 | 1,546,564,083,995 | 10,248,308,910,773 | 0.151 |
|  |  | 2022 | 5,974,195,015,217 | 15,609,438,776,155 | 0.383 |
| 21 | INDY | 2018 | 1,360,382,289,289 | 15,668,986,466,021 | 0.087 |
|  |  | 2019 | 69,399,825,034 | 14,537,307,404,418 | 0.005 |
|  |  | 2020 | -1,476,097,321,684 | 12,375,475,187,960 | -0.119 |
|  |  | 2021 | 996,033,371,676 | 13,901,699,664,115 | 0.072 |
|  |  | 2022 | 8,035,018,781,907 | 21,093,258,092,702 | 0.381 |
| 22 | ITMG | 2018 | 3,596,967,156,000 | 12,090,853,483,000 | 0.297 |
|  |  | 2019 | 1,781,654,168,000 | 12,456,805,060,000 | 0.143 |
|  |  | 2020 | 532,769,552,000 | 11,919,148,360,000 | 0.045 |
|  |  | 2021 | 7,478,360,090,000 | 18,901,724,629,000 | 0.396 |
|  |  | 2022 | 18,866,896,195,000 | 30,676,362,398,000 | 0.615 |
| 23 | MBAP | 2018 | 699,369,068,502 | 1,726,243,611,854 | 0.405 |
|  |  | 2019 | 497,730,991,485 | 2,054,257,700,950 | 0.242 |
|  |  | 2020 | 387,428,890,030 | 1,949,595,582,480 | 0.199 |
|  |  | 2021 | 1,568,030,981,368 | 3,118,145,242,312 | 0.503 |
|  |  | 2022 | 2,797,074,871,864 | 3,902,143,729,920 | 0.717 |
| 24 | TOBA | 2018 | 359,163,300,396 | 3,071,346,432,768 | 0.117 |
|  |  | 2019 | 162,093,808,799 | 4,323,177,530,529 | 0.037 |
|  |  | 2020 | 459,494,785,022 | 4,673,007,965,340 | 0.098 |
|  |  | 2021 | 1,032,070,119,517 | 5,572,318,619,037 | 0.185 |
|  |  | 2022 | 1,476,910,503,774 | 6,665,386,619,183 | 0.222 |
| 25 | PSSI | 2018 | 194,794,935,416 | 997,134,743,952 | 0.195 |
|  |  | 2019 | 187,435,956,890 | 1,249,187,885,400 | 0.150 |
|  |  | 2020 | 118,908,253,100 | 1,333,358,288,080 | 0.089 |
|  |  | 2021 | 393,932,650,186 | 1,803,651,758,397 | 0.218 |
|  |  | 2022 | 665,929,773,113 | 2,283,354,445,497 | 0.292 |
| 26 | KKGI | 2018 | 11,699,921,892 | 1,235,050,761,828 | 0.009 |
|  |  | 2019 | -28,741,106,680 | 1,528,400,772,158 | -0.019 |
|  |  | 2020 | -71,277,466,650 | 1,378,171,188,888 | -0.052 |
|  |  | 2021 | 361,868,451,775 | 1,556,120,839,536 | 0.233 |
|  |  | 2022 | 614,388,457,286 | 1,933,955,674,264 | 0.318 |

**Lampiran 6**

**Perhitungan Variabel *Financial Perfomance* (EPS)**

|  |  |  |  |
| --- | --- | --- | --- |
| **NO** | **KODE SAHAM** | **TAHUN** | **EPS** |
|
| 1 | CNKO | 2018 | 93.900 |
|  |  | 2019 | 13.480 |
|  |  | 2020 | -29.430 |
|  |  | 2021 | -8.180 |
|  |  | 2022 | -5.980 |
| 2 | DWGL | 2018 | -3.580 |
|  |  | 2019 | -2.510 |
|  |  | 2020 | 4.080 |
|  |  | 2021 | 10.190 |
|  |  | 2022 | 0.370 |
| 3 | FIRE | 2018 | -2.240 |
|  |  | 2019 | 8.050 |
|  |  | 2020 | 9.390 |
|  |  | 2021 | -31.160 |
|  |  | 2022 | -64.310 |
| 4 | MEDC | 2018 | 0.001 |
|  |  | 2019 | 0.001 |
|  |  | 2020 | -0.001 |
|  |  | 2021 | 0.002 |
|  |  | 2022 | 0.022 |
| 5 | MITI | 2018 | -5.300 |
|  |  | 2019 | -62.300 |
|  |  | 2020 | 4.060 |
|  |  | 2021 | 3.470 |
|  |  | 2022 | 5.570 |
| 6 | PTBA | 2018 | 138.000 |
|  |  | 2019 | 110.000 |
|  |  | 2020 | 81.000 |
|  |  | 2021 | 702.000 |
|  |  | 2022 | 1094.000 |
| 7 | RIGS | 2018 | -0.014 |
|  |  | 2019 | -0.014 |
|  |  | 2020 | 0.002 |
|  |  | 2021 | -0.008 |
|  |  | 2022 | 0.004 |
| 8 | SMMT | 2018 | 24.320 |
|  |  | 2019 | 2.170 |
|  |  | 2020 | -5.250 |
|  |  | 2021 | 74.110 |
|  |  | 2022 | 115.030 |
| 9 | SURE | 2018 | -26.000 |
|  |  | 2019 | 6.000 |
|  |  | 2020 | -13.000 |
|  |  | 2021 | -37.840 |
|  |  | 2022 | -44.620 |
| 10 | TCPI | 2018 | 56.000 |
|  |  | 2019 | 53.000 |
|  |  | 2020 | 11.000 |
|  |  | 2021 | 16.000 |
|  |  | 2022 | 22.000 |
| 11 | ADRO | 2018 | 0.013 |
|  |  | 2019 | 0.010 |
|  |  | 2020 | 0.010 |
|  |  | 2021 | 0.029 |
|  |  | 2022 | 0.080 |
| 12 | ARII | 2018 | -0.009 |
|  |  | 2019 | -0.001 |
|  |  | 2020 | -0.005 |
|  |  | 2021 | 0.000 |
|  |  | 2022 | 0.007 |
| 13 | BIPI | 2018 | 0.000 |
|  |  | 2019 | 0.000 |
|  |  | 2020 | 6.400 |
|  |  | 2021 | 5.030 |
|  |  | 2022 | 0.000 |
| 14 | BSSR | 2018 | 0.026 |
|  |  | 2019 | 0.012 |
|  |  | 2020 | 0.012 |
|  |  | 2021 | 0.078 |
|  |  | 2022 | 0.063 |
| 15 | BUMI | 2018 | 3.370 |
|  |  | 2019 | 0.103 |
|  |  | 2020 | 0.103 |
|  |  | 2021 | 2.270 |
|  |  | 2022 | 0.092 |
| 16 | BYAN | 2018 | 0.150 |
|  |  | 2019 | 0.070 |
|  |  | 2020 | 0.070 |
|  |  | 2021 | 0.040 |
|  |  | 2022 | 3.140 |
| 17 | DSSA | 2018 | 0.120 |
|  |  | 2019 | 0.070 |
|  |  | 2020 | 0.070 |
|  |  | 2021 | 0.160 |
|  |  | 2022 | 0.770 |
| 18 | ENRG | 2018 | -0.003 |
|  |  | 2019 | 0.003 |
|  |  | 2020 | 0.052 |
|  |  | 2021 | 0.002 |
|  |  | 2022 | 0.003 |
| 19 | GEMS | 2018 | 0.017 |
|  |  | 2019 | 0.111 |
|  |  | 2020 | 0.016 |
|  |  | 2021 | 0.059 |
|  |  | 2022 | 0.116 |
| 20 | HRUM | 2018 | 0.012 |
|  |  | 2019 | 0.007 |
|  |  | 2020 | 0.023 |
|  |  | 2021 | 0.006 |
|  |  | 2022 | 0.023 |
| 21 | INDY | 2018 | 0.015 |
|  |  | 2019 | -0.004 |
|  |  | 2020 | -0.025 |
|  |  | 2021 | -0.032 |
|  |  | 2022 | 0.087 |
| 22 | ITMG | 2018 | 0.240 |
|  |  | 2019 | 0.120 |
|  |  | 2020 | 0.040 |
|  |  | 2021 | 0.430 |
|  |  | 2022 | 1.070 |
| 23 | MBAP | 2018 | 0.041 |
|  |  | 2019 | 0.029 |
|  |  | 2020 | 0.022 |
|  |  | 2021 | 0.082 |
|  |  | 2022 | 0.146 |
| 24 | TOBA | 2018 | 0.007 |
|  |  | 2019 | 0.001 |
|  |  | 2020 | 0.002 |
|  |  | 2021 | 0.006 |
|  |  | 2022 | 0.007 |
| 25 | PSSI | 2018 | 0.003 |
|  |  | 2019 | 0.003 |
|  |  | 2020 | 0.002 |
|  |  | 2021 | 0.005 |
|  |  | 2022 | 0.008 |
| 26 | KKGI | 2018 | 0.000 |
|  |  | 2019 | 0.000 |
|  |  | 2020 | 0.001 |
|  |  | 2021 | 0.005 |
|  |  | 2022 | 0.008 |

**Lampiran 7**

**Hasil Regresi Untuk Variabel *Financial Perfomance* (ROA)**

1. Hasil Analisis Statisitk Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| GA | 104 | 0 | 1 | ,81 | ,396 |
| KL | 104 | 3 | 5 | 3,96 | ,811 |
| Size | 104 | 24,041 | 32,700 | 29,46919 | 1,774005 |
| ROA | 104 | -2,86 | ,19 | -1,1365 | ,59936 |
| Valid N (listwise) | 104 |  |  |  |  |

1. Hasil Uji Normalitas
2. Sebelum Transformasi

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 130 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,20506108 |
| Most Extreme Differences | Absolute | ,154 |
| Positive | ,154 |
| Negative | -,135 |
| Test Statistic | | ,154 |
| Asymp. Sig. (2-tailed) | | ,000c |
|  | | |

1. Setelah Transformasi

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 104 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,56783755 |
| Most Extreme Differences | Absolute | ,074 |
| Positive | ,050 |
| Negative | -,074 |
| Test Statistic | | ,074 |
| Asymp. Sig. (2-tailed) | | ,188c |
|  | | |

1. Hasil Uji Multikolinearitas

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| GA | ,847 | 1,180 |
| KL | ,846 | 1,182 |
| Size | ,733 | 1,364 |
|  | | | | |

1. Hasil Uji Heteroskedastisitas

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. |
| B | Std. Error | Beta | |
| 1 | (Constant) | -,662 | ,666 |  | -,994 | | ,323 |
| GA | ,091 | ,098 | ,099 | ,930 | | ,355 |
| KL | -,041 | ,045 | -,097 | -,906 | | ,367 |
| Size | ,040 | ,023 | ,202 | 1,760 | | ,081 |
|  | | | | | | | | |

1. Hasil Uji Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,320a | ,102 | ,075 | ,57629 | 1,811 |

1. Hasil Uji Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | -2,570 | 1,102 |  | -2,332 | ,022 | |
| GA | ,534 | ,162 | ,338 | 3,288 | ,001 | |
| KL | -,086 | ,075 | -,119 | -1,152 | ,252 | |
| Size | ,045 | ,038 | ,131 | 1,185 | ,239 | |
|  | | | | | | |

1. Hasil Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 3,790 | 3 | 1,263 | 3,804 | ,013b |
| Residual | 33,211 | 100 | ,332 |  |  |
| Total | 37,001 | 103 |  |  |  |
|  | | | | | | |
|  | | | | | | |

1. Hasil Uji T

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |  |
| B | Std. Error | Beta |
| 1 | (Constant) | -2,570 | 1,102 |  | -2,332 | ,022 |
| GA | ,534 | ,162 | ,338 | 3,288 | ,001 |
| KL | -,086 | ,075 | -,119 | -1,152 | ,252 |
| Size | ,045 | ,038 | ,131 | 1,185 | ,239 |
|  | | | | | | | |

1. Hasil Uji Koefisien Determinasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,320a | ,102 | ,075 | ,57629 |
|  | | | | | |

**Lampiran 8**

**Hasil Regresi Variabel *Financial Perfomance* (ROE)**

1. Hasil Analisis Statisitk Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| GA | 106 | 0 | 1 | ,81 | ,396 |
| KL | 106 | 3 | 5 | 3,96 | ,811 |
| Size | 106 | 24,041 | 32,700 | 29,46919 | 1,774005 |
| ROE | 106 | -5,86 | ,42 | -1,9189 | 1,17215 |
| Valid N (listwise) | 106 |  |  |  |  |

1. Hasil Uji Normalitas
2. Sebelum Transformasi

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 130 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,81185629 |
| Most Extreme Differences | Absolute | ,311 |
| Positive | ,219 |
| Negative | -,311 |
| Test Statistic | | ,311 |
| Asymp. Sig. (2-tailed) | | ,000c |
|  | | |

1. Setelah Transformasi

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 106 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 1,13132619 |
| Most Extreme Differences | Absolute | ,100 |
| Positive | ,041 |
| Negative | -,100 |
| Test Statistic | | ,100 |
| Asymp. Sig. (2-tailed) | | ,010 |
|  | | |

1. Hasil Uji Multikolinearitas

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| GA | ,839 | 1,192 |
| KL | ,866 | 1,155 |
| Size | ,742 | 1,347 |
|  | | | | |

1. Hasil Uji Heteroskedastisitas

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. |
| B | Std. Error | Beta | |
| 1 | (Constant) | -343,560 | 163,367 |  | -2,103 | | ,037 |
| GA | 42,429 | 23,792 | ,160 | 1,783 | | ,077 |
| KL | 24,747 | 11,686 | ,192 | 2,118 | | ,036 |
| Size | 8,558 | 5,617 | ,145 | 1,523 | | ,130 |
|  | | | | | | | | |

1. Hasil Uji Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,262a | ,086 | ,041 | 1,14784 | 1,775 |

1. Hasil Uji Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | -6,017 | 2,289 |  | -2,629 | ,010 | |
| GA | ,730 | ,324 | ,235 | 2,252 | ,026 | |
| KL | -,252 | ,148 | -,175 | -1,706 | ,091 | |
| Size | ,151 | ,078 | ,215 | 1,940 | ,055 | |
|  | | | | | | |

1. Hasil Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 9,875 | 3 | 3,292 | 2,498 | ,064b |
| Residual | 134,389 | 102 | 1,318 |  |  |
| Total | 144,264 | 105 |  |  |  |
|  | | | | | | |
|  | | | | | | |

1. Hasil Uji T

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | -6,017 | 2,289 |  | -2,629 | ,010 | |
| GA | ,730 | ,324 | ,235 | 2,252 | ,026 | |
| KL | -,252 | ,148 | -,175 | -1,706 | ,091 | |
| Size | ,151 | ,078 | ,215 | 1,940 | ,055 | |
|  | | | | | | |

1. Hasil Uji Koefisien Determinasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,262a | ,086 | ,041 | 1,14784 |

**Lampiran 9**

**Hasil Regresi Variabel *Financial Perfomance* (EPS)**

1. Hasil Analisis Statisitk Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| GA | 106 | 0 | 1 | ,81 | ,396 |
| KL | 106 | 3 | 5 | 3,96 | ,811 |
| Size | 106 | 24,041 | 32,700 | 29,46919 | 1,774005 |
| ROE | 106 | -5,86 | ,42 | -1,9189 | 1,17215 |
| Valid N (listwise) | 106 |  |  |  |  |

1. Hasil Uji Normalitas
2. Sebelum Transformasi

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 130 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 112,4275184 |
| Most Extreme Differences | Absolute | ,306 |
| Positive | ,306 |
| Negative | -,250 |
| Test Statistic | | ,250 |
| Asymp. Sig. (2-tailed) | | ,000c |
|  | | |

1. Setelah Transformasi

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 102 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 3,57903916 |
| Most Extreme Differences | Absolute | ,092 |
| Positive | ,092 |
| Negative | -,071 |
| Test Statistic | | ,092 |
| Asymp. Sig. (2-tailed) | | ,032c |
|  | | |

1. Hasil Uji Multikolinearitas

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| GA | ,821 | 1,218 |
| KL | ,888 | 1,126 |
| Size | ,742 | 1,348 |
|  | | | | |

1. Hasil Uji Heteroskedastisitas

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. |
| B | Std. Error | Beta | |
| 1 | (Constant) | -10,540 | 7,073 |  | -1,490 | | ,139 |
| GA | 2,429 | ,963 | ,255 | 2,518 | | ,013 |
| KL | 1,571 | ,462 | ,330 | 3,397 | | ,001 |
| Size | ,167 | ,239 | ,075 | ,701 | | ,485 |
|  | | | | | | | | |

1. Hasil Uji Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,192a | ,037 | ,007 | 3,63341 | 1,776 |

1. Hasil Uji Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | 5,240 | 7,343 |  | ,714 | ,477 | |
| GA | ,813 | 1,000 | ,089 | ,813 | ,418 | |
| KL | ,307 | ,480 | ,067 | ,640 | ,524 | |
| Size | -,305 | ,248 | -,142 | -1,232 | ,221 | |
|  | | | | | | |

1. Hasil Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 49,354 | 3 | 16,451 | 1,246 | ,297b |
| Residual | 1293,762 | 98 | 13,202 |  |  |
| Total | 1342,115 | 101 |  |  |  |
|  | | | | | | |
|  | | | | | | |

1. Hasil Uji T

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | 5,240 | 7,343 |  | ,714 | ,477 | |
| GA | ,813 | 1,000 | ,089 | ,813 | ,418 | |
| KL | ,307 | ,480 | ,067 | ,640 | ,524 | |
| Size | -,305 | ,248 | -,142 | -1,232 | ,221 | |
|  | | | | | | |

1. Hasil Uji Koefisien Determinasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,192a | ,037 | ,007 | 3,63341 |