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LAMPIRAN

Lampiran. 1 Daftar Perusahaan dan hasil perhitungan Sampel Penelitian

* 1. Leverage

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Saham** | **Leverage** | | | | |
| **2019** | **2020** | **2021** | **2022** | **2023** |
| 1. | BBCA | 4,25 | 4,79 | 5,03 | 4,92 | 4,77 |
| 2. | BBNI | 5,51 | 6,61 | 6,63 | 6,35 | 6,02 |
| 3. | BBRI | 5,67 | 6,36 | 4,75 | 5,15 | 5,21 |
| 4. | BBTN | 11,30 | 16,08 | 15,31 | 13,56 | 12,51 |
| 5. | BMRI | 4,91 | 5,94 | 5,97 | 6,12 | 5,78 |
| 6. | INDF | *Outlier* | | | | |
| 7. | JSMR |
| 8. | KLBF |
| 9. | SMGR |
| 10. | TLKM |
| 11. | UNTR | 0,83 | 0,58 | 0,57 | 1,43 | 0,57 |
| 12. | UNVR | 2,91 | 3,16 | 3,41 | 0,92 | 3,58 |
| 13. | WIKA | 2,23 | 3,09 | 2,98 | 3,29 | 5.89 |

* 1. Likuiditas

| **No** | **Kode Saham** | **Likuiditas** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **2019** | **2020** | **2021** | **2022** | **2023** |
| 1. | BBCA | 124,18 | 121,46 | 120,45 | 120,94 | 121,63 |
| 2. | BBNI | 122,82 | 119,44 | 115,09 | 115,76 | 116,60 |
| 3. | BBRI | 119,74 | 118,26 | 121,05 | 119,42 | 119,20 |
| 4. | BBTN | 115,71 | 112,39 | 113,48 | 114,45 | 115,11 |
| 5. | BMRI | 128,52 | 124,15 | 130,08 | 129,04 | 130,94 |
| 6. | INDF | *Outlier* | | | | |
| 7. | JSMR |
| 8. | KLBF |
| 9. | SMGR |
| 10. | TLKM |
| 11. | UNTR | 155,98 | 211,01 | 198,77 | 187,76 | 145,61 |
| 12. | UNVR | 65,29 | 66,09 | 61,41 | 60,82 | 55,17 |
| 13. | WIKA | 139,49 | 108,63 | 129,78 | 109,68 | 79,71 |

* 1. Firm Size

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Saham** | **Firm Size** | | | | |
| **2019** | **2020** | **2021** | **2022** | **2023** |
| 1. | BBCA | 20,64 | 20,80 | 20,93 | 21,00 | 21,07 |
| 2. | BBNI | 20,61 | 20,56 | 20,69 | 20,75 | 20,81 |
| 3. | BBRI | 21,07 | 21,14 | 21,24 | 21,35 | 21,40 |
| 4. | BBTN | 19,56 | 19,70 | 19,73 | 19,81 | 19,90 |
| 5. | BMRI | 21,00 | 21,08 | 21,27 | 21,41 | 21,50 |
| 6. | INDF | *Outlier* | | | | |
| 7. | JSMR |
| 8. | KLBF |
| 9. | SMGR |
| 10. | TLKM |
| 11. | UNTR | 18,53 | 18,42 | 18,54 | 18,76 | 18,85 |
| 12. | UNVR | 16,84 | 16,84 | 16,76 | 16,72 | 16,63 |
| 13. | WIKA | 24,85 | 24,94 | 24,96 | 25,04 | 24,91 |

* 1. Sustainability report

| **No** | **Kode Saham** | **Sustainability report** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **2019** | **2020** | **2021** | **2022** | **2023** |
| 1. | BBCA | 0,10 | 0,26 | 0,27 | 0,24 | 0,29 |
| 2. | BBNI | 0,07 | 0,15 | 0,22 | 0,31 | 0,64 |
| 3. | BBRI | 0,19 | 0,30 | 0,35 | 0,37 | 0,37 |
| 4. | BBTN | 0,32 | 0,32 | 0,46 | 0,56 | 0,63 |
| 5. | BMRI | 0,27 | 0,26 | 0,44 | 0,47 | 0,35 |
| 6. | INDF | *Outlier* | | | | |
| 7. | JSMR |
| 8. | KLBF |
| 9. | SMGR |
| 10. | TLKM |
| 11. | UNTR | 0,19 | 0,21 | 0,25 | 0,14 | 0,14 |
| 12. | UNVR | 0,21 | 0,29 | 0,27 | 0,41 | 0,58 |
| 13. | WIKA | 0,25 | 0,25 | 0,31 | 0,45 | 0,41 |

* 1. Profitabilitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Saham** | **Profitabilitas** | | | | |
| **2019** | **2020** | **2021** | **2022** | **2023** |
| 1. | BBCA | 0,03 | 0,03 | 0,03 | 0,03 | 0,03 |
| 2. | BBNI | 0,02 | 0,00 | 0,01 | 0,02 | 0,02 |
| 3. | BBRI | 0,02 | 0,01 | 0,02 | 0,03 | 0,03 |
| 4. | BBTN | 0,00 | 0,00 | 0,01 | 0,01 | 0,01 |
| 5. | BMRI | 0,02 | 0,01 | 0,02 | 0,02 | 0,03 |
| 6. | INDF | *Outlier* | | | | |
| 7. | JSMR |
| 8. | KLBF |
| 9. | SMGR |
| 10. | TLKM |
| 11. | UNTR | 0,10 | 0,06 | 0,09 | 0,16 | 0,14 |
| 12. | UNVR | 0,36 | 0,35 | 0,30 | 0,29 | 0,29 |
| 13. | WIKA | 0,04 | 0,00 | 0,00 | 0,00 | 0,12 |

Lampiran. 2 Uji Statistik Deskriptif

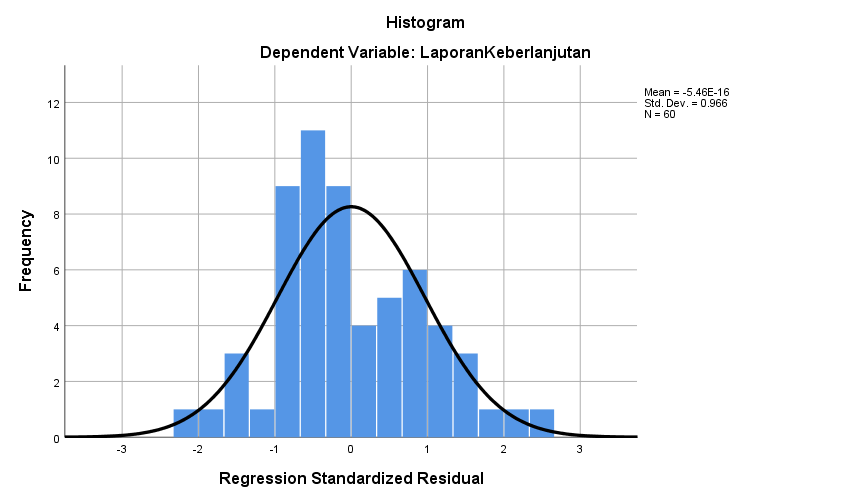
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Leverage | 60 | -.50 | 14.62 | 3.0228 | 3.44617 |
| Likuiditas | 60 | -8.77 | 482.84 | 104.1478 | 94.82213 |
| Firm size | 60 | .00 | 26.76 | 15.4076 | 4.61090 |
| LaporanKeberlanjutan | 60 | -.06 | .57 | .2518 | .13256 |
| Profitabilitas | 60 | -.08 | .34 | .0553 | .08921 |
| Valid N (listwise) | 60 |  |  |  |  |

Sumber data: Data yang diolah SPSS 25

Lampiran. 3 Uji Asumsi Klasik

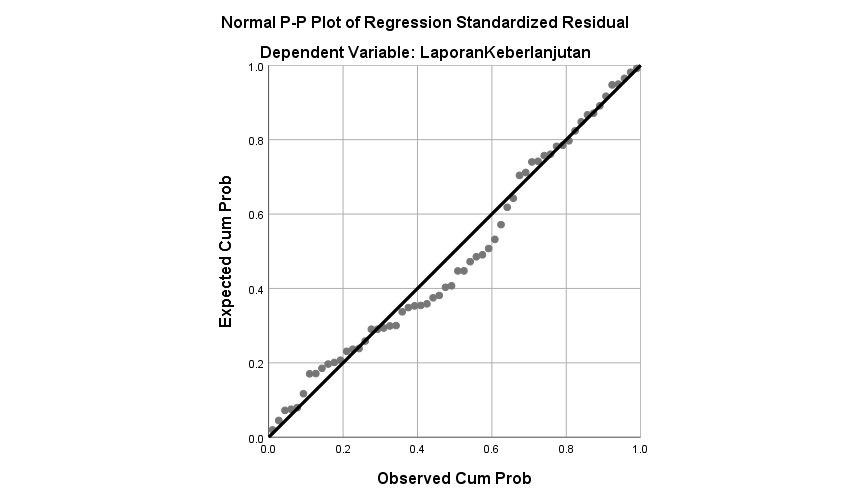
1. **Hasil Uji Normalitas**

**Grafik Histogram**



Sumber data: Data yang diolah SPSS 25

**Grafik Normal Probability Plot**



Sumber data: Data yang diolah SPSS 25

**Uji Kolmogorov Smirnov**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 60 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .12340012 |
| Most Extreme Differences | Absolute | .096 |
| Positive | .096 |
| Negative | -.062 |
| Test Statistic | | .096 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | |  |
| b. Calculated from data. | |  |
| c. Lilliefors Significance Correction. | |  |
| d. This is a lower bound of the true significance | |  |

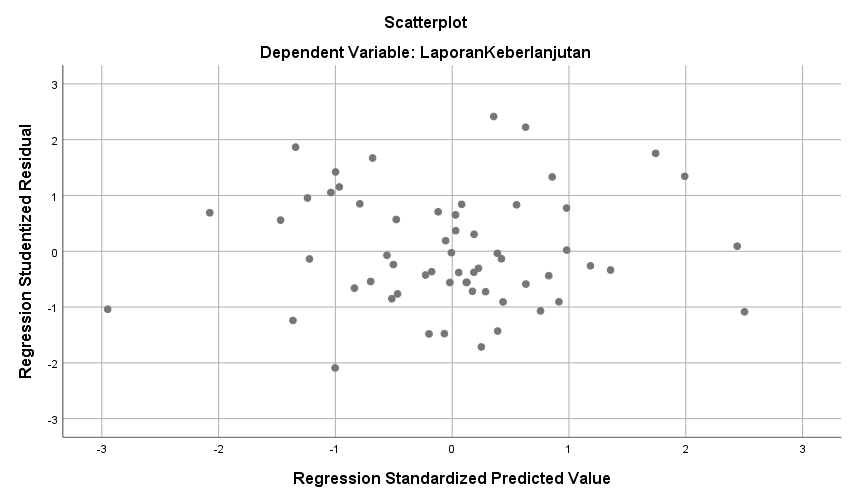
Sumber data: Data yang diolah SPSS 25

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .109 | .073 |  | 1.492 | .142 |  |  |
| Leverage | .012 | .005 | .306 | 2.214 | .031 | .825 | 1.213 |
| Likuiditas | 1.445 | .000 | .010 | .049 | .961 | .357 | 2.800 |
| Firm size | .006 | .006 | .213 | 1.039 | .304 | .375 | 2.664 |
| Profitabilitas | .207 | .194 | .139 | 1.067 | .291 | .925 | 1.081 |
|  | a. Dependent Variable: LaporanKeberlanjutan | | | | | | | |

1. **Hasil Uji Multikolinieritas**

Sumber data: Data yang diolah SPSS 25

1. **Hasil Uji Heteroskedasitas**



Sumber data: Data yang diolah SPSS 25

1. **Hasil Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .365a | .133 | .070 | .12781 | 2.146 |
| a. Predictors: (Constant), Profitabilitas , Likuiditas , Leverage , Firm size | | | | | |
| b. Dependent Variable: LaporanKeberlanjutan | | | | | |

Sumber data: Data yang diolah SPSS 25

Lampiran. 4 Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .136 | .069 |  | 1.980 | .053 |
| Leverage | .011 | .005 | .281 | 2.062 | .044 |
| Likuiditas | 4.511 | .000 | .032 | .154 | .878 |
| Firm size | .005 | .006 | .177 | .875 | .385 |
| a. Dependent Variable: LaporanKeberlanjutan | | | | | | |

Sumber data: Data yang diolah SPSS 25

Lampiran. 5 Analisis Regresi Moderasi

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .117 | .085 |  | 1.384 | .172 |
| Leverage | .011 | .006 | .277 | 1.828 | .073 |
| Likuiditas | .000 | .001 | .231 | .465 | .644 |
| Firm size | .004 | .007 | .145 | .637 | .527 |
| Profitabilitas | .321 | 1.245 | .216 | .258 | .798 |
| Leverage\*Profitabilitas | .140 | .241 | .281 | .580 | .564 |
| Likuiditas\*Profitabiltas | .000 | .010 | .028 | .031 | .975 |
| FirmSize\*Profitabilitas | -.037 | .132 | -.363 | -.277 | .783 |
| a. Dependent Variable: LaporanKeberlanjutan | | | | | | |

Sumber data: Data yang diolah SPSS 25

Lampiran. 6 Koefisien Determinasi

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .624a | .389 | .320 | .06841 |
| a. Predictors: (Constant), FirmSize\_Profitabilitas , FirmSize, Leverage ,Likuiditas , Leverage\_Profitabilitas, Likuiditas\_Profitabilitas | | | | |

Sumber data: Data yang diolah SPSS 25