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**LAMPIRAN**

**Lampiran 1**

**Data *Return on Asset* Pada Perusahaan yang menerapkan ESG di Bursa Efek Indonesia tahun 2023**

**Rumus *Return On Aset* (ROA) :**

*Return on Asset* (ROA) = $\frac{Earning after taxes}{Total aset}$

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Kode Saham | EAT | Total Asset |
| 1 | ERAA | 856.860.760 | 20.447.451.702 |
| 2 | JSMR | 6.749.489 | 129.311.989 |
| 3 | BSDE | 2.656.885.590.302 | 66.827.648.486.393 |
| 4 | EMTK | 239.979.947 | 42.891.250.530 |
| 5 | SCMA | 155.865.216 | 11.052.506.174 |
| 6 | TPIA | 31.547 | 5.614.452 |
| 7 | MNCN | 1.091.547 | 22.765.563 |
| 8 | BMTR | 1.067.742 | 35.268.302 |
| 9 | MPMX | 525.638 | 8.599.026 |
| 10 | UNVR | 4.800.940 | 16.664.086 |
| 11 | BBRI | 60.425.048 | 1.965.007.030 |
| 12 | CTRA | 1.909.025 | 44.115.215 |
| 13 | ACES | 763.876.396.554 | 7.753.269.368.751 |
| 14 | SIDO | 950.648 | 3.890.706 |
| 15 | ASSA | 19.430.173.976 | 7.335.797.636.072 |
| 16 | PWON | 2.381.869.254 | 32.710.786.983 |
| 17 | MAPI | 2.345.293 | 27.516.859 |
| 18 | GOTO | 90.518.726 | 54.097.256 |
| 19 | BBNI | 15.888.925 | 1.009.308.655 |
| 20 | BBCA | 36.440.119 | 1.381.449.427 |
| 21 | RMKE | 285.152.464.172 | 2.018.068.877.249 |
| 22 | SMDR | 109.996.540 | 1.256.963.375 |
| 23 | BBTN | 3.500.988 | 409.674.957 |
| 24 | TBIG | 1.621.694 | 46.966.466 |
| 25 | BRPT | 99,776 | 10.149.666 |
| 26 | PGAS | 376.615.901 | 6.599.238.468 |
| 27 | AGRO | 14.672.785 | 11.433.447.051 |
| 28 | BFIN | 1.176.201 | 24.165.826 |
| 29 | MIKA | 996.256.632.550 | 7.340.842.527.691 |
| 30 | SMRA | 1.057.692.007 | 31.168.375.086 |
| 31 | AVIA | 1.643.096 | 11.166.987 |
| 32 | AKRA | 3.078.469.701 | 30.254.623.117 |
| 33 | TOWR | 3.303.642 | 68.418.946 |
| 34 | BRIS | 4.200.176 | 319.846.454 |
| 35 | TLKM | 32.208 | 287.042 |
| 36 | INKP | 411,423 | 10.125.138 |
| 37 | WIFI | 58.256.721.105 | 1.564.229.614.546 |
| 38 | PNLF | 1.536.409 | 35.462.521 |
| 39 | BMRI | 42.771.001 | 2.006.939.146 |
| 40 | EXCL | 1.284.448 | 87.688.084 |
| 41 | BTPS | 1.003.731 | 21.969.401 |
| 42 | OMED | 260.981.950.011 | 2.581.482.597.488 |
| 43 | BUKA | 1.377.543.709 | 26.124.777.128 |
| 44 | SRTG | 10.603.509 | 50.716.995 |
| 45 | MEDC | 345.768.603 | 7.468.316.269 |
| 46 | WIKA | 7.824.538.997 | 65.981.235.888 |
| 47 | INTP | 1.950.266 | 29.649.645 |
| 48 | TKIM | 172.014 | 3.609.918 |
| 49 | ELSA | 503.131 | 9.601.482 |
| 50 | MYOR | 3.244.872.091.221 | 23.870.404.962.472 |
| 51 | HMSP | 8.096.811 | 55.316.264 |
| 52 | ARTO | 50.294 | 19.126.581 |
| 53 | SMGR | 2.295.601 | 81.820.529 |
| 54 | AMRT | 3.484.025 | 34.246.183 |
| 55 | MDKA | 5.665.022 | 4.964.258.915 |
| 56 | ISAT | 4.775.741 | 114.722.249 |
| 57 | ASII | 44.501 | 445.679 |
| 58 | PTBA | 6.292.521 | 38.765.189 |
| 59 | HEAL | 559,284 | 8.802.651 |
| 60 | BBKP | 3.376.061 | 83.893.850 |
| 61 | KLBF | 2.778.404.819.501 | 27.057.568.182.323 |
| 62 | INCO | 221.086 | 2.862.637 |
| 63 | INDY | 151.043.091 | 3.113.102.390 |
| 64 | RAJA | 27.149.480 | 328.648.128 |
| 65 | INDF | 11.493.733 | 186.587.957 |
| 66 | UNTR | 22.130.096 | 154.028.248 |
| 67 | ANTM | 3.077.648 | 42.851.329 |
| 68 | CPIN | 2.318.088 | 40.970.800 |
| 69 | JPFA | 945.922 | 34.109.431 |
| 70 | GGRM | 5.324.516 | 92.450.823 |
| 71 | ICBP | 8.465.123 | 119.267.076 |
| 72 | ADRO | 1.854.878 | 10.472.711 |
| 73 | HRUM | 144.952.848 | 1.475.423.675 |
| 74 | ITMG | 499.620 | 2.187.847 |
| 75 | ENRG | 68.175.457 | 1.368.757.121 |
| 76 | ESSA | 46.723.437 | 695.442.247 |
| 77 | BRMS | 14.188.051 | 1.104.813.604 |
| 78 | TINS | 449.672 | 12.853.277 |
| 79 | ADMR | 440.843.141 | 1.695.419.616 |

**Lampiran 2**

**Data *Debt to Equity Ratio* Pada Perusahaan yang menerapkan ESG di Bursa Efek Indonesia tahun 2023**

**Rumus *Debt to Equity Ratio* (DER) :**

*Debt to Equity Ratio* (DER) = $\frac{Total Debt}{Total Equity}$

|  |  |  |  |
| --- | --- | --- | --- |
| **No.**  | **Kode Saham** | **Total Debt** | **Total Equity** |
| 1 | ERAA | 12.316.678.087 | 8.130.773.615 |
| 2 | JSMR | 90.400.783 | 38.911.206 |
| 3 | BSDE | 25.626.062. | 41.201.586. |
| 4 | EMTK | 4.519.490.077 | 38.371.760.453 |
| 5 | SCMA | 2.569.934.269 | 8.482.571.905 |
| 6 | TPIA | 2.620.542 | 2.993.910 |
| 7 | MNCN | 1.844.417 | 20.921.146 |
| 8 | BMTR | 7.618.296 | 27.650.006 |
| 9 | MPMX | 2.487.113 | 6.111.913 |
| 10 | UNVR | 13.283.000.000 | 3.381.000.000 |
| 11 | BBRI | 1.648.534.888. | 316.472.142. |
| 12 | CTRA | 21.490.499 | 22.624.716 |
| 13 | ACES | 1.566.871.579.663 | 6.186.397.789.088 |
| 14 | SIDO | 504,765 | 3.385.941 |
| 15 | ASSA | 4.733.321.354.845 | 2.602.476.281.227 |
| 16 | PWON | 9.915.452.617 | 22.795.334.366 |
| 17 | MAPI | 15.105.159 | 12.411.700 |
| 18 | GOTO | 18.377.256 | 35.720.000 |
| 19 | BBNI | 862.091.109 | 147.217.546 |
| 20 | BBCA | 11.382.856.971 | 235.932.600 |
| 21 | RMKE | 556.877.118 | 1.461.191.758 |
| 22 | SMDR | 571.449.588 | 685.513.787 |
| 23 | BBTN | 380.621.023 | 29.053.934 |
| 24 | TBIG | 34.605.439 | 12.361.027 |
| 25 | BRPT | 6.037.737 | 4.111.929 |
| 26 | PGAS | 3.058.835.092 | 3.540.403.376 |
| 27 | AGRO | 8.032.193.700 | 3.401.253.351 |
| 28 | BFIN | 14.753.585 | 9.412.241 |
| 29 | MIKA | 741.059.280 | 6.599.783.247 |
| 30 | SMRA | 18.865.313.214 | 12.303.061.872 |
| 31 | AVIA | 1.245.498 | 9.921.489 |
| 32 | AKRA | 16.211.665.604 | 14.042.957.513 |
| 33 | TOWR | 51.907.282 | 16.511.664 |
| 34 | BRIS | 81.583.685 | 37.177.504 |
| 35 | TLKM | 130,48 | 156,562 |
| 36 | INKP | 4.125.086 | 6.000.052 |
| 37 | WIFI | 821.583.640 | 742.645.974 |
| 38 | PNLF | 4.225.931 | 31.180.158 |
| 39 | BMRI | 1.539.736.586 | 268.603.940 |
| 40 | EXCL | 61.183.308 | 26.504.776 |
| 41 | BTPS | 2.770.099 | 8.691.036 |
| 42 | OMED | 336.074.635 | 2.245.407.961 |
| 43 | BUKA | 792.029.012 | 25.332.748.116 |
| 44 | SRTG | 2.402.532 | 48.314.463 |
| 45 | MEDC | 5.440.720.277 | 2.027.595.992 |
| 46 | WIKA | 56.409.622.846 | 9.571.613.042 |
| 47 | INTP | 8.680.134 | 20.969.511 |
| 48 | TKIM | 1.224.350 | 2.385.568 |
| 49 | ELSA | 5.185.414 | 5.185.414 |
| 50 | MYOR | 8.588.315.775 | 15.282.089.186 |
| 51 | HMSP | 25.446.411 | 29.869.853 |
| 52 | ARTO | 10.535.109 | 8.334.013 |
| 53 | SMGR | 34.019.553 | 47.800.976 |
| 54 | AMRT | 18.540.983 | 15.705.200 |
| 55 | MDKA | 2.200.203.593 | 2.764.055.322 |
| 56 | ISAT | 81.013.457 | 33.708.792 |
| 57 | ASII | 195,261 | 250,418 |
| 58 | PTBA | 17.201.993 | 21.563.196 |
| 59 | HEAL | 3.604.325 | 5.198.326 |
| 60 | BBKP | 67.123.783 | 16.770.067 |
| 61 | KLBF | 3.937.546.172 | 23.120.022.010 |
| 62 | INCO | 346.977 | 2.515.660 |
| 63 | INDY | 1.735.964.940 | 1.377.137.450 |
| 64 | RAJA | 174.105.842 | 154.542.286 |
| 65 | INDF | 86.123.066 | 100.464.891 |
| 66 | UNTR | 69.992.685 | 84.035.563 |
| 67 | ANTM | 11.685.659 | 31.165.670 |
| 68 | CPIN | 13.942.042 | 27.028.758 |
| 69 | JPFA | 19.942.219 | 14.167.212 |
| 70 | GGRM | 31.587.980 | 60.862.843 |
| 71 | ICBP | 57.163.043 | 62.104.033 |
| 72 | ADRO | 3.063.961 | 7.408.750 |
| 73 | HRUM | 347.363.764 | 1.128.059.911 |
| 74 | ITMG | 399,307 | 1.788.540 |
| 75 | ENRG | 783.652.104 | 585.105.017 |
| 76 | ESSA | 197.698.606 | 497.743.641 |
| 77 | BRMS | 135.516.460 | 969.297.144 |
| 78 | TINS | 6.610.928 | 6.242.349 |
| 79 | ADMR | 657.370.421 | 1.038.049.195 |

**Lampiran 3**

**Data *Current Ratio* Pada Perusahaan yang menerapkan ESG di Bursa Efek Indonesia tahun 2023**

**Rumus *Current Ratio* (CR) :**

*Current ratio =* $\frac{Current asset}{Current liability}$

|  |  |  |  |
| --- | --- | --- | --- |
| **No.**  | **Kode Saham** | **Current Asset** | **Current Liability** |
| 1 | ERAA | 12.964.556.470 | 10.330.316.409 |
| 2 | JSMR | 7.974.775 | 22.821.163 |
| 3 | BSDE | 29.374.818.540 | 11.897.714.398 |
| 4 | EMTK | 15.825.106.228 | 3.208.074.535 |
| 5 | SCMA | 7.427.106.376 | 2.278.213.517 |
| 6 | TPIA | 2.837.420 | 817,312 |
| 7 | MNCN | 9.855.425 | 1.226.902 |
| 8 | BMTR | 11.922.727 | 4.427.082 |
| 9 | MPMX | 3.459.490 | 1.844.592 |
| 10 | UNVR | 6.191.839 | 11.223.968 |
| 11 | BBRI | 1.836.346.996 | 1.358.328.761 |
| 12 | CTRA | 25.747.833 | 10.625.396 |
| 13 | ACES | 5.662.380.431 | 763.625.178 |
| 14 | SIDO | 2.066.770 | 461,979 |
| 15 | ASSA | 1.466.081.219 | 1.663.304.123 |
| 16 | PWON | 13.055.426.298 | 2.532.140.718 |
| 17 | MAPI | 14.991.730 | 11.051.208 |
| 18 | GOTO | 33.617.291 | 12.822.544 |
| 19 | BBNI | 941.686.555 | 747.595.337 |
| 20 | BBCA | 1.323.473.335 | 1.081.541.904 |
| 21 | RMKE | 1.023.107.736.329 | 483.616.927.826 |
| 22 | SMDR | 589.655.846 | 245.618.976 |
| 23 | BBTN | 401.791.691 | 323.908.376 |
| 24 | TBIG | 5.257.597 | 15.257.626 |
| 25 | BRPT | 3.624.849 | 1.137.497 |
| 26 | PGAS | 1.873.460.498 | 1.451.037.856 |
| 27 | AGRO | 10.757.229.491 | 7.065.312.908 |
| 28 | BFIN | 22.913.949 | 220,868 |
| 29 | MIKA | 2.762.225.311.075 | 556.096.181.307 |
| 30 | SMRA | 15.562.228.744 | 11.785.714.258 |
| 31 | AVIA | 8.957.425 | 1.175.130 |
| 32 | AKRA | 18.121.051.657 | 12.533.377.808 |
| 33 | TOWR | 4.426.883 | 24.298.953 |
| 34 | BRIS | 307.058.189 | 64.987.379 |
| 35 | TLKM | 55,613 | 71,568 |
| 36 | INKP | 5.623.833 | 2.122.553 |
| 37 | WIFI | 262.832.995.400 | 222.841.096.106 |
| 38 | PNLF | 35.042.443 | 259.125 |
| 39 | BMRI | 1.895.212.634 | 1.260.792.727 |
| 40 | EXCL | 7.173.511 | 20.141.984 |
| 41 | BTPS | 21.177.179 | 2.245.707 |
| 42 | OMED | 2.047.267.018.930 | 136.134.310.930 |
| 43 | BUKA | 20.088.780.546 | 714.125.517 |
| 44 | SRTG | 1.041.633 | 736.578 |
| 45 | MEDC | 1.546.648.779 | 1.422.070.168 |
| 46 | WIKA | 30.651.655.982 | 38.437.293.595 |
| 47 | INTP | 9.228.033 | 7.368.187 |
| 48 | TKIM | 749,494 | 606,69 |
| 49 | ELSA | 6.106.301 | 4.234.123 |
| 50 | MYOR | 14.738.922.387.529 | 4.013.200.501.414 |
| 51 | HMSP | 40.066.044 | 23.302.684 |
| 52 | ARTO | 17.268.071 | 10.047.305 |
| 53 | SMGR | 19.782.972 | 16.111.660 |
| 54 | AMRT | 17.325.874 | 17.262.927 |
| 55 | MDKA | 1.206.831.444 | 909.461.076 |
| 56 | ISAT | 15.479.659 | 34.134.343 |
| 57 | ASII | 166,186 | 125,022 |
| 58 | PTBA | 15.148.356 | 9.968.101 |
| 59 | HEAL | 1.950.096 | 1.552.829 |
| 60 | BBKP | 72.051.025 | 43.080.965 |
| 61 | KLBF | 15.917.724.100 | 3.243.168.544 |
| 62 | INCO | 1.099.942 | 221,021 |
| 63 | INDY | 1.484.102.477 | 982.489.857 |
| 64 | RAJA | 80.522.149 | 56.349.438 |
| 65 | INDF | 63.101.797 | 32.914.504 |
| 66 | UNTR | 62.667.101 | 43.038.299 |
| 67 | ANTM | 20.064.546 | 8.576.440 |
| 68 | CPIN | 18.324.808 | 11.123.822 |
| 69 | JPFA | 17.218.323 | 10.684.062 |
| 70 | GGRM | 54.115.182 | 29.536.433 |
| 71 | ICBP | 36.773.465 | 10.464.220,00 |
| 72 | ADRO | 4.302.033 | 2.135.234 |
| 73 | HRUM | 595.672.059 | 213.365.520 |
| 74 | ITMG | 1.279.872 | 294.254 |
| 75 | ENRG | 242.372.954 | 363.544.689 |
| 76 | ESSA | 178.839.689 | 124.601.828 |
| 77 | BRMS | 145.832.308 | 96.123.161 |
| 78 | TINS | 5.519.186 | 3.982.242 |
| 79 | ADMR | 884.554.253 | 209.750.178 |

**Lampiran 4**

**Data *Nilai Perusahaan* Pada Perusahaan yang menerapkan ESG di Bursa Efek Indonesia tahun 2023**

**Rumus Nilai Perusahaan :**

**Tobin’s Q =** $\frac{Nilai Kapitalisasi Pasar + Total Hutang}{Total Asset}$

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.**  | **Kode Saham** | **Total Utang** | **Total Aset** | **Nilai Kapitalisasi pasar**  |
| 1 | ERAA | 12.316.678.087.000 | 20.447.451.702.000 | 6.794.700.000.000 |
| 2 | JSMR | 90.400.783.000.000 | 129.311.989.000.000 | 35.350.000.000.000 |
| 3 | BSDE | 25.626.062.282.715 | 66.827.648.486.393 | 22.865.000.000.000 |
| 4 | EMTK | 4.519.490.077.000 | 42.891.250.530.000 | 36.176.883.374.970 |
| 5 | SCMA | 2.569.000.000.000 | 11.052.000.000.000 | 10.772.792.000.000 |
| 6 | TPIA | 41.928.832.000.000 | 89.831.232.000.000 | 454.395.612.000.000 |
| 7 | MNCN | 1.844.417.000.000 | 22.765.563.000.000 | 9.788.100.000.000 |
| 8 | BMTR | 7.618.296.000.000 | 35.268.302.000.000 | 4.545.998.000.000 |
| 9 | MPMX | 2.487.113.000.000 | 8.599.026.000.000 | 4.686.111.439.800 |
| 10 | UNVR | 13.282.848.000.000 | 16.664.086.000.000 | 134.669.500.000.000 |
| 11 | BBRI | 1.648.534.888 | 1.965.007.030 | 867.680.000 |
| 12 | CTRA | 21.490.499.000.000 | 44.115.215.000.000 | 21.687.000.000.000 |
| 13 | ACES | 1.566.871.579.663 | 7.753.269.368.751 | 12.262.250.000.000 |
| 14 | SIDO | 504.765.000.000 | 3.890.706.000.000 | 16.124.285.714.286 |
| 15 | ASSA | 4.733.321.000.000 | 7.335.798.000.000 | 291.599.863.843.000 |
| 16 | PWON | 9.915.452.617.000 | 32.710.786.983.000 | 21.864.459.489.600 |
| 17 | MAPI | 15.105.159.000.000 | 27.516.859.000.000 | 31.457.000.000.000 |
| 18 | GOTO | 18.377.256.000.000 | 54.097.256.000.000 | 103.321.231.000.000 |
| 19 | BBNI | 931.931.000 | 1.086.664.000 | 200.473.051 |
| 20 | BBCA | 1.165.569 | 1.408.107 | 1.158.785 |
| 21 | RMKE | 556.877.118.270 | 2.018.068.877.249 | 2.603.125.000.000 |
| 22 | SMDR | 9.418.060.659.828 | 20.722.298.200.250 | 5.240.192.000.000 |
| 23 | BBTN | 380.621.023.000.000 | 409.674.957.000.000 | 17.540.000.000.000 |
| 24 | TBIG | 34.605.439.000.000 | 46.966.466.000.000 | 52.111.000.000.000 |
| 25 | BRPT | 99.507.943.497 | 167.276.645.346.000 | 124.683.799.998.520 |
| 26 | PGAS | 3.058.835.092.000 | 6.599.238.468.000 | 27.000.000.000.000 |
| 27 | AGRO | 8.032.193.700.000 | 11.433.447.051.000 | 7.669.433.000.000 |
| 28 | BFIN | 14.753.585.000.000 | 24.165.826.000.000 | 1.924.000.000.000 |
| 29 | MIKA | 741.059 | 7.340.843 | 40.602.096 |
| 30 | SMRA | 18.865.313.214.000 | 31.168.375.086.000 | 9.492.000.000.000 |
| 31 | AVIA | 1.245.498.000.000 | 11.166.987.000.000 | 30.976.777.800.000 |
| 32 | AKRA | 16.211.665.604.000 | 30.254.623.117.000 | 30.110.211.900.000 |
| 33 | TOWR | 51.907.282.000.000 | 68.418.946.000.000 | 51.524.771.250.000 |
| 34 | BRIS | 81.583.685.000.000 | 319.846.454.000.000 | 79.462.107.091.860 |
| 35 | TLKM | 130.480.000.000.000 | 287.042.000.000.000 | 395.258.244.234.000 |
| 36 | INKP | 4.125.086.000.000 | 10.125.138.000.000 | 45.682.707.557.350 |
| 37 | WIFI | 821.583.640.299 | 1.564.229.614.546 | 365.700.043.290 |
| 38 | PNLF | 4.225.931.000.000 | 35.462.521.000.000 | 8.581.915.642.524 |
| 39 | BMRI | 1.660.442.815 | 2.174.219.449 | 559.020.000 |
| 40 | EXCL | 61.183.308.000.000 | 87.688.084.000.000 | 26.256.861.330.000 |
| 41 | BTPS | 2.770.099.000.000 | 21.969.401.000.000 | 12.736.527.210.000 |
| 42 | OMED | 336.074.635.547 | 2.581.482.597.488 | 5.628.240.800.000 |
| 43 | BUKA | 792.029.012.000 | 26.124.777.128.000 | 21.444.793.149.936 |
| 44 | SRTG | 2.402.532.000.000 | 50.716.995.000.000 | 22.246.329.400.000 |
| 45 | MEDC | 5.440.720.277.000 | 7.468.316.269.000 | 29.283.709.408.580 |
| 46 | WIKA | 56.409.622.846 | 65.981.235.888 | 179.399.027.440 |
| 47 | INTP | 8.680.134.000.000 | 29.649.645.000.000 | 34.695.608.763.075 |
| 48 | TKIM | 1.224.350.000.000 | 3.609.918.000.000 | 22.415.209.704.000 |
| 49 | ELSA | 5.185.414.000.000 | 9.601.482.000.000 | 2.875.609.000.000 |
| 50 | MYOR | 8.588.315.775.736 | 23.870.404.962.472 | 55.225.988.320.750 |
| 51 | HMSP | 25.446.411.000.000 | 55.316.264.000.000 | 103.523.088.441.000 |
| 52 | ARTO | 10.535.109.000.000 | 19.126.581.000.000 | 40.192.824.375.000 |
| 53 | SMGR | 34.019.553.000.000 | 81.820.529.000.000 | 43.716.222.076.275 |
| 54 | AMRT | 18.540.983.000.000 | 34.246.183.000.000 | 120.005.809.913.000 |
| 55 | MDKA | 37.050.200.000.000 | 81.811.684.000.000 | 65.099.297.081.700 |
| 56 | ISAT | 81.013.457.000.000 | 114.722.249.000.000 | 75.587.838.187.500 |
| 57 | ASII | 195.261.000.000.000 | 445.679.000.000.000 | 230.756.252.898.000 |
| 58 | PTBA | 17.201.993.000.000 | 38.765.189.000.000 | 29.147.267.902.500 |
| 59 | HEAL | 3.604.325.000.000 | 8.802.651.000.000 | 21.905.749.393.510 |
| 60 | BBKP | 67.123.783.000.000 | 83.893.850.000.000 | 17.661.428.747.780 |
| 61 | KLBF | 3.937.546.172.108 | 27.057.568.182.323 | 75.937.697.818.200 |
| 62 | INCO | 346.977.000.000 | 2.862.637.000.000 | 43.918.617.142.400 |
| 63 | INDY | 1.735.964.940.000 | 3.113.102.390.000 | 7.945.542.800.000 |
| 64 | RAJA | 174.105.842.000.000 | 328.648.128.000.000 | 6.446.300.812.500 |
| 65 | INDF | 86.123.066.000.000 | 186.587.957.000.000 | 56.633.750.925.000 |
| 66 | UNTR | 69.992.685.000.000 | 154.028.248.000.000 | 82.169.681.702.000 |
| 67 | ANTM | 11.685.659.000.000 | 42.851.329.000.000 | 41.693.376.797.875 |
| 68 | CPIN | 13.942.042.000.000 | 40.970.800.000.000 | 82.399.950.000.000 |
| 69 | JPFA | 19.942.219.000.000 | 34.109.431.000.000 | 13.720.092.985.170 |
| 70 | GGRM | 31.587.980.000.000 | 92.450.823.000.000 | 39.107.088.600.000 |
| 71 | ICBP | 57.163.043.000.000 | 119.267.076.000.000 | 124.199.320.200.000 |
| 72 | ADRO | 3.063.961.000.000 | 10.472.711.000.000 | 79.645.045.380.000 |
| 73 | HRUM | 7.554.671.894.902 | 26.915.239.631.352 | 18.046.663.500.000 |
| 74 | ITMG | 6.580.978.667.000 | 36.057.906.407.000 | 28.982.580.000 |
| 75 | ENRG | 783.652.104.000 | 1.368.757.121.000 | 5.659.240.497.000 |
| 76 | ESSA | 197.698.606.000.000 | 695.442.247.000.000 | 9.647.106.392.000 |
| 77 | BRMS | 1.661.539.728.108 | 16.158.696.344.406 | 26.088.263.422.192 |
| 78 | TINS | 6.610.928.000.000 | 12.853.277.000.000 | 4.915.517.279.640 |
| 79 | ADMR | 10.834.121.908.501 | 27.942.210.691.296 | 57.644.087.415.000 |

**Lampiran 5**

**Uji Statistik Deskriptif**

|  |
| --- |
|  **Tabel 22****Satatistik Deskriptif *Return on Aset*****Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ROA | 63 | ,00 | ,26 | ,0695 | ,05745 |
| Valid N (listwise) | 63 |  |  |  |  |

Sumber data: Data yang diolah SPSS 25, 2024

 **Tabel 23**

**Statistik Deskriptif *Debt to Equity Ratio***

|  |
| --- |
|  **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| DER | 63 | ,05 | 4,00 | 1,0181 | ,81944 |
| Valid N (listwise) | 63 |  |  |  |  |

Sumber : Data diolah SPSS 25,2024

 **Tabel 24**

**Statistik Deskriptif *Current Ratio***

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| *Current Ratio* | 63 | ,18 | 5,46 | 2,0423 | 1,33325 |
| Valid N (listwise) | 63 |  |  |  |  |

Sumber : Data diolah SPSS 25, 2024

**Lampiran 6**

**Uji Asumsi Klasik**

1. Hasil Uji Normalitas
2. Grafik Normal Probability Plot dan histogram



Sumber: Output SPSS 25, 2024

1. Tabel Hasil Uji Normalitas

**Tabel 25**

**Uji Normalitas *One-Sample* Kolmogorov-Smirnov Test**

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 63 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,29282162 |
| Most Extreme Differences | Absolute | ,095 |
| Positive | ,095 |
| Negative | -,067 |
| Test Statistic | ,095 |
| 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. |

1. Hasil Uji Multikolinearitas

 **Tabel 26**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | ,062 | ,031 |  | 1,980 | ,052 |  |  |
| ROA | -,079 | ,044 | -,155 | -1,794 | ,078 | ,883 | 1,132 |
| DER | -,404 | ,047 | -,743 | -8,579 | ,000 | ,882 | 1,134 |
| Current Ratio | -,367 | ,062 | -,525 | -5,876 | ,000 | ,831 | 1,204 |
| ESG *Risk Rating* | -,010 | ,020 | -,039 | -,469 | ,641 | ,972 | 1,029 |
| a. Dependent Variable: Nilai Perusahaan |

 **Hasil Uji Multikolonieritas**

Sumber : Output SPSS 25, 2024

1. Hasil Uji Heterokedastisitas

|  |
| --- |
|  **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,442 | ,211 |  | 2,094 | ,042 |
| ROA | ,008 | ,327 | ,004 | ,026 | ,980 |
| DER | ,119 | ,341 | ,063 | ,348 | ,730 |
| CR | ,142 | ,438 | ,059 | ,323 | ,748 |
| ESG Risk Rating | -,038 | ,123 | -,051 | -,306 | ,761 |
| a. Dependent Variable: ABS\_RES |

 **Tabel 27**

Sumber : Output SPSS 25, 2024

 

Lampiran Analisis Regresi Linear Berganda

**Lampiran 7**

 **Analisis Regresi linear Berganda**

##  Tabel 28

 **Analisis Regresi Linier Berganda**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,058 | ,030 |  | 1,937 | ,057 |
| ROA | -,077 | ,044 | -,151 | -1,764 | ,083 |
| DER | -,401 | ,046 | -,738 | -8,650 | ,000 |
| Current Ratio | -,366 | ,062 | -,524 | -5,907 | ,000 |
| a. Dependent Variable: Nilai Perusahaan |

 Sumber : Output SPSS 25, 2024

**Lampiran 8**

**Uji Signifikansi Parsial (Uji t)**

 **Tabel 29**

 **Hasil Analisis Uji Parsial (Statistik t)**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,058 | ,030 |  | 1,937 | ,057 |
| ROA | -,077 | ,044 | -,151 | -1,764 | ,083 |
| DER | -,401 | ,046 | -,738 | -8,650 | ,000 |
| Current Ratio | -,366 | ,062 | -,524 | -5,907 | ,000 |
| a. Dependent Variable: Nilai Perusahaan |

Sumber : Output SPSS 25

**Lampiran 9**

**Uji Koefisien Determinasi (R2)**

**Tabel 30**

 **Hasil Uji Koefisiensi Determinasi**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,784a | ,614 | ,595 | ,07887 |
| a. Predictors: (Constant), Current Ratio, DER, ROA |
| b. Dependent Variable: Nilai Perusahaan |

 Sumber : Output SPSS 25

**Lampiran 10**

**Uji Moderasi Metode Sub Grup**

1. **ESG Risk Rating Dalam Memoderasi ROA Terhadap Nilai Perusahaan.**

##  Tabel 31

**Hasil Uji SSRT *Return on Asset* Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,036 | 1 | ,036 | 2,383 | ,128b |
| Residual | ,916 | 61 | ,015 |  |  |
| Total | ,952 | 62 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Predictors: (Constant), ROA |

##  Tabel 32

**Hasil Uji SSRT1 ESG Risk Rating Kategori Resiko TinggiDalam Memoderasi ROA Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa,b** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,004 | 1 | ,004 | ,281 | ,600c |
| Residual | ,412 | 26 | ,016 |  |  |
| Total | ,416 | 27 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Selecting only cases for which ESG *Risk Rating* = Resiko ESG Tinggi |
| c. Predictors: (Constant), ROA |

 **Tabel 33**

**Hasil Uji SSRT2 ESG *Risk Rating* Kategori Resiko NormalDalam Memoderasi ROA Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa,b** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,032 | 1 | ,032 | 2,122 | ,155c |
| Residual | ,499 | 33 | ,015 |  |  |
| Total | ,531 | 34 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Selecting only cases for which ESG *Risk Rating* = Resiko ESG Normal |
| c. Predictors: (Constant), ROA |

 Sumber : Output SPSS 25

1. **ESG Risk Rating Dalam Memoderasi *Debt to Equity Ratio* Terhadap Nilai Perusahaan.**

##  Tabel 34

**Hasil Uji SSRT *Debt to Equity Ratio* Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,288 | 1 | ,288 | 26,440 | ,000b |
| Residual | ,664 | 61 | ,011 |  |  |
| Total | ,952 | 62 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| 1. Predictors: (Constant), DER
 |

##

##  Tabel 35

**Hasil Uji SSRT1 ESG *Risk Rating* Kategori Resiko TinggiDalam Memoderasi DER Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa,b** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,141 | 1 | ,141 | 13,286 | ,001c |
| Residual | ,275 | 26 | ,011 |  |  |
| Total | ,416 | 27 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Selecting only cases for which ESG *Risk Rating* = Resiko ESG Tinggi |
| c. Predictors: (Constant), DER |

**Tabel 36**

**Hasil Uji SSRT2 ESG *Risk Rating* Kategori Resiko NormalDalam Memoderasi DER Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa,b** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,157 | 1 | ,157 | 13,901 | ,001c |
| Residual | ,373 | 33 | ,011 |  |  |
| Total | ,531 | 34 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Selecting only cases for which ESG *Risk Rating* = Resiko ESG Normal |
| 1. Predictors: (Constant), DER
 |

1. **ESG Risk Rating Dalam Memoderasi *Current Ratio* Terhadap Nilai Perusahaan.**

## Tabel 37

**Hasil Uji SSRT *Debt to Equity Ratio* Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,111 | 1 | ,111 | 8,082 | ,006b |
| Residual | ,840 | 61 | ,014 |  |  |
| Total | ,952 | 62 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| *b. Predictors: (Constant), Current Ratio* |

##  Tabel 38

**Hasil Uji SSRT1 ESG *Risk Rating* Kategori Resiko TinggiDalam Memoderasi *Current Ratio* Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa,b** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,093 | 1 | ,093 | 7,433 | ,011c |
| Residual | ,324 | 26 | ,012 |  |  |
| Total | ,416 | 27 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Selecting only cases for which ESG *Risk Rating* = Resiko ESG Tinggi |
| c. Predictors: (Constant), *Current Ratio* |

**Tabel 39**

**Hasil Uji SSRT2 ESG *Risk Rating* Kategori Resiko NormalDalam Memoderasi *Current Ratio* Terhadap Nilai Perusahaan**

|  |
| --- |
| **ANOVAa,b** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,043 | 1 | ,043 | 2,880 | ,099c |
| Residual | ,488 | 33 | ,015 |  |  |
| Total | ,531 | 34 |  |  |  |
| a. Dependent Variable: Nilai Perusahaan |
| b. Selecting only cases for which *ESG Risk Rating* = Resiko ESG Normal |
| c. Predictors: (Constant), *Current Ratio* |