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**Lampiran 1 : Populasi dan sampel penelitian yang terdaftar di BEI tahun
2019-2023**

TKIM	Pabrik Kertas Tjiwi Kimia Tbk
ALDO	Alkindo Naratama Tbk
KBRI	Kertas Basuki Rachmat Indonesia Tbk
INRU	Toba Pulp Lestari Tbk
FASW	Fajar Surya Wisesa Tbk
INKP	Indah Kiat Pulp & Paper Tbk
SPMA	Suparma Tbk
KDSI	Kedawung Setia Industrial Tbk
SWAT	Sriwahana Adityakarta Tbk
INCF	Indo Komoditi Korpora Tbk
KMTR	Kirana Megatara Tbk
INTP	Indocement Tunggal Prakasa Tbk
SMCB	Solusi Bangun Indonesia Tbk
SMBR	Semen Baturaja Tbk
WSBP	Waskita Beton Precast Tbk
SMGR	Semen Indonesia (Persero) Tbk
WTON	Wijaya Karya Beton Tbk
JPFA	Japfa Comfeed Indonesia Tbk
CPIN	Charoen Pokphand Indonesia Tbk
SIPD	Sierad Produce Tbk
MAIN	Malindo Feedmill Tbk
AKKU	Alam Karya Unggul Tbk
APLI	Asiaplast Industries Tbk
BRNA	Berlina Tbk
AKPI	Argha Karya Prima Industry Tbk
ESIP	Sinergi Inti Plastindo Tbk IPO 14 November 2019
IGAR	Champion Pacific Indonesia Tbk

IMPC	Impack Pratama Industri Tbk
FPNI	Lotte Chemical Titan Tbk
IPOL	Indopoly Swakarsa Industry Tbk
SIMA	Siwani Makmur Tbk
SMKL	Satyamitra Kemas Lestari Tbk IPO 11 Juli 2019
PBID	Panca Budi Idaman Tbk
YPAS	Yanaprima Hastapersada Tbk
TALF	Tunas Alfin Tbk
PDPP	Primadaya Plastisindo Tbk
TRST	Trias Sentosa Tbk
EPAC	Megalestari Epack Sentosaraya Tbk
BRPT	Barito Pasific Tbk
AGII	Aneka Gas Industri Tbk
DPNS	Duta Pertiwi Nusantara Tbk
EKAD	Ekadharma International Tbk
ETWA	Eterindo Wahanatama Tbk
BUDI	Budi Starch & Sweetener Tbk
MDKI	Emdeki Utama Tbk
INCI	Intan Wijaya International Tbk
SRSN	Indo Acitama Tbk
MOLI	Madusari Murni Indah Tbk
UNIC	Unggul Indah Cahaya Tbk
KKES	Kusuma Kemindo Sentosa Tbk
AVIA	Avia Avian Tbk
CHEM	Chemstar Indonesia Tbk
NPGF	Nusa Palapa Gemilang Tbk
OBMD	OBM Drilchem Tbk
SAMF	Saraswanti Anugerah Makmur Tbk
SBMA	Surya Biru Murni Acetylene Tbk
TDPM	Tridomain Performance Materials Tbk

TPIA	Chandra Asri Petrochemical
IFII	Indonesia Fibreboard Industry Tbk IPO 10 Desember 2019
SINI	Singaraja Putra Tbk IPO 8 November 2019
SULI	SLJ Global Tbk
TIRT	Tirta Mahakam Resources Tbk
AMFG	Asahimas Flat Glass Tbk
CAKK	Cahayaputra Asa Keramik Tbk
KIAS	Keramika Indonesia Assosiasi Tbk
ARNA	Arwana Citramulia Tbk
MARK	Mark Dynamics Indonesia Tbk
TOTO	Surya Toto Indonesia Tbk
MLIA	Mulia Industrindo Tbk
ALKA	Alakasa Industrindo Tbk
ALMI	Alumindo Light Metal Industry Tbk
BTON	Betonjaya Manunggal Tbk
BAJA	Saranacentral Bajatama Tbk
CTBN	Citra Tubindo Tbk
GGRP	Gunung Raja Paksi Tbk
GDST	Gunawan Dianjaya Steel Tbk
INAI	Indal Aluminium Industry Tbk
KRAS	Krakatau Steel (Persero) Tbk
ISSP	Steel Pipe Industry of Indonesia Tbk
JKSW	Jakarta Kyoei Steel Works Tbk
LION	Lion Metal Works Tbk
LMSH	Lionmesh Prima Tbk
PICO	Pelangi Indah Canindo Tbk
PURE	Trinitan Metals and Mineral Tbk IPO 9 Oktober 2019
NIKL	Pelat Timah Nusantara Tbk
TBMS	Tembaga Mulia Semanan Tbk
AMIN	Ateliers Mecaniques D'Indonesie Tbk

GMFI	Garuda Maintenance Facility Aero Asia Tbk
ARKA	Arkha Jayanti Persada Tbk
KRAH	Grand Kartech Tbk
KPAL	Steadfast Marine Tbk
NTBK	PT Nusatama Berkah Tbk
LABA	Ladangbaja Murni Tbk
GPSO	PT Geoprima Solusi Tbk
ARGO	Argo Pantes Tbk
CNTX	Century Textile Industry Tbk
ADMG	Polychem Indonesia Tbk
BELL	Trisula Textile Industries Tbk
ERTX	Eratex Djaja Tbk
ESTI	Ever Shine Tex Tbk
HDTX	Panasia Indo Resources Tbk
PBRX	Pan Brothers Tbk
MYTX	Asia Pacific Investama Tbk
POLU	Golden Flower Tbk IPO 26 Juni 2019
SRIL	Sri Rejeki Isman Tbk
POLY	Asia Pacific Fibers Tbk
SSTM	Sunson Textile Manufacture Tbk
STAR	Star Petrochem Tbk
TFCO	Tifico Fiber Indonesia Tbk
TRIS	Trisula International Tbk
UCID	Uni Charm Indonesia Tbk
UNIT	Nusantara Inti Corpora Tbk
ZONE	Mega Perintis Tbk
INOV	Inocycle Technology Group Tbk
INDR	Indorama Synthetics Tbk
RICY	Ricky Putra Globalindo Tbk
SBAT	Sejahtera Bintang Abadi Textile

JSKY	Sky Energy Indonesia Tbk
PTSN	Sat Nusapersada Tbk
SLIS	Gaya Abadi Sempurna Tbk IPO 7 Oktober 2019
CCSI	Communication Cable Systems Indonesia Tbk
JECC	Jembo Cable Company Tbk
IKBI	Sumi Indo Kabel Tbk
KBLM	Kabelindo Murni Tbk
KBLI	KMI Wire & Cable Tbk
SCCO	Supreme Cable Manufacturing Corporation Tbk
VOKS	Voksel Electric Tbk
AUTO	Astra Otoparts Tbk
ASII	Astra International Tbk
BOLT	Garuda Metalindo Tbk
BRAM	Indo Kordsa Tbk
GDYR	Goodyear Indonesia Tbk
GJTL	Gajah Tunggal Tbk
IMAS	Indomobil Sukses Internasional Tbk
INDS	Indospring Tbk
NIPS	Nipress Tbk
PRAS	Prima Alloy Steel Universal Tbk
SMSM	Selamat Sempurna Tbk
DRMA	PT Dharma Polimetal Tbk
ISAP	Isra Presisi Indonesia Tbk
LPIN	Multi Prima Sejahtera Tbk
MASA	Multistrada Arah Sarana Tbk
BATA	Sepatu Bata Tbk
BIMA	Primarindo Asia Infrastructure Tbk
ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
CEKA	Cahaya Kalbar Tbk
CAMP	Campina Ice Cream Industry Tbk

CLEO	Sariguna Primatirta Tbk
AISA	Tiga Pilar Sejahtera Food Tbk
ALTO	Tri Banyan Tirta Tbk
ICBP	Indofood CBP Sukses Makmur Tbk
COCO	Wahana Interfood Nusantara Tbk IPO 20 Maret 2019
DLTA	Delta Djakarta Tbk
DMND	Diamond Food Indonesia Tbk
FOOD	Sentra Food Indonesia Tbk IPO 8 Januari 2019
GOOD	Garudafood Putra Putri Jaya Tbk
HOKI	Buyung Poetra Sembada Tbk
IKAN	Era Mandiri Cemerlang Tbk
INDF	Indofood Sukses Makmur Tbk
KEJU	Mulia Boga Raya Tbk IPO 25 November 2019
MLBI	Multi Bintang Indonesia Tbk
MYOR	Mayora Indah Tbk
PANI	Pratama Abadi Nusa Industri Tbk
PCAR	Prima Cakrawala Abadi Tbk
PSDN	Prasidha Aneka Niaga Tbk
PSGO	Palma Serasih Tbk IPO 25 November 2019
ROTI	Nippon Indosari Corpindo Tbk
SKBM	Sekar Bumi Tbk
SKLT	Sekar Laut Tbk
STTP	Siantar Top Tbk
BTEK	Bumi Teknokultura Unggul Tbk
CMRY	Cisarua Mountain Dairy Tbk
CRAB	Toba Surimi Industries Tbk
ADES	Akasha Wira International Tbk
ENZO	Morenzo Abadi Perkasa Tbk
IBOS	PT Indo Boga Sukses Tbk
IPPE	Indo Pureco Pratama Tbk

NASI	Wahana Inti Makmur Tbk
PMMP	Panca Mitra Multiperdana Tbk
TAYS	Jaya Swarasa Agung Tbk
TRGU	Cerestar Indonesia Tbk
CPRO	Central Proteina Prima Tbk
DEWI	Dewi Shri Farmino Tb
WMPP	Widodo Makmur Perkasa Tbk
WMUU	Widodo Makmur Unggas Tbk
BOBA	Formosa Ingredient Factory Tbk
DVLA	Darya Varia Laboratoria Tbk
INAF	Indofarma Tbk
KAEF	Kimia Farma Tbk
KLBF	Kalbe Farma Tbk
MERK	Merck Indonesia Tbk
PEHA	Phapros Tbk
PYFA	Pyridam Farma Tbk
SIDO	Industri Jamu dan Farmasi Sido Tbk
TSPC	Tempo Scan Pacific Tbk
SCPI	Merck Sharp Dohme Pharma Tbk
SOHO	Soho Global Health Tbk
GGRM	Gudang Garam Tbk
HMSP	Hanjaya Mandala Sampoerna Tbk
ITIC	Indonesian Tobacco Tbk IPO 4 Juli 2019
RMBA	Bentoel International Investama Tbk
WIIM	Wismilak Inti Makmur Tbk
KINO	Kino Indonesia Tbk
KPAS	Cottonindo Ariesta Tbk
MBTO	Martina Berto Tbk
MRAT	Mustika Ratu Tbk
TCID	Mandom Indonesia Tbk

UNVR	Unilever Indonesia Tbk
SCNP	Selaras Citra Nusantara Perkasa Tbk
FLMC	Falmaco Nonwoven Industri Tbk
VICI	Victoria Care Indonesia Tbk
CBMF	Cahaya Bintang Medan Tbk
CINT	Chitose International Tbk
KICI	Kedaung Indah Can Tbk
LMPI	Langgeng Makmur Industri Tbk
SOFA	Boston Furniture Industries
OLIV	Oscar Mitra Sukses Sejahtera
NANO	PT Nanotech Indonesia Global Tbk
WOOD	Integra Indocabinet Tbk
EURO	Estee Gold Feet Tbk

Sampel penelitian yang terdaftar di BEI tahun 2019-2023

NO	NAMA PERUSAHAAN	KODE SAHAM
1	Alkindo\$ Naratama Tbk	ALDO
2	Akasha Wira International Tbk	ADES
3	Campina Ice Cream Industry Tbk	CAMP
4	Delta Djakarta Tbk	DLTA
5	Gudang Garam Tbk	GGRM
6	Garudafood Putra Putri Jaya Tbk	GOOD
7	Mayora Indah Tbk	MYOR
8	Nippon Indosari Corpindo Tbk	ROTI
9	Industri Jamu dan Farmasi Sido Tbk	SIDO
10	Siantar Top Tbk	STTP
11	Ultra Jaya Milk Industry and Trading Company Tbk	ULTJ
12	Unilever Indonesia Tbk	UNVR
13	Wismilak Inti Makmur Tbk	WIIM
14	Kalbe Farma Tbk	KLBF
15	Charoen Pokphand Indonesia Tbk	CPIN
16	Satyamitra Kemas Lestari Tbk IPO 11 Juli 2019	SMKL
17	Tunas Alfin Tbk	TALF
18	Emdeki Utama Tbk	MDKI

19	Indonesia Fibreboard Industry Tbk IPO 10 Desember 2019	IFII
20	Betonjaya Manunggal Tbk	BTON

Lampiran 2 : Tabulasi Data Variabel Y

Rumus :

$$ROA = \frac{\text{Laba Bersih}}{\text{Total Aset}} \times 100\%$$

NO	EMITEN	TAHUN	LABA BERSIH	Total Aset	C/D*100
1	ALDO	2019	78,421,735,355	925,114,449,507	0.085
		2020	65,331,041,553	953,551,967,212	0.069
		2021	100,771,009,640	1,210,809,442,028	0.083
		2022	65,764,485,236	1,568,806,950,187	0.042
		2023	2,432,375,361	1,751,702,567,743	0.001
2	ADES	2019	83,885,000,000	822,375,000,000	0.102
		2020	135,789,000,000,00	958,791,000,000	141.625
		2021	265,758,000,000	1,304,108,000,000	0.204
		2022	364,972,000,000	1,645,582,000,000	0.222
		2023	395,798,000,000	2,085,182,000,000	0.190
3	CAMP	2019	76,758,829,457	1,057,529,235,986	0.073
		2020	44,045,828,321	1,086,873,666,641	0.041
		2021	99,278,807,290	1,146,235,578,463	0.087
		2022	121,257,336,904	1,074,777,460,412	0.113
		2023	127,426,464,539	1,088,726,193,209	0.117
4	DLTA	2019	317,815,177,000	1,425,983,722,000	0.223
		2020	123,465,762,000	1,225,580,913,000	0.101
		2021	187,992,998,000	1,308,722,065,000	0.144
		2022	230,065,807,000	1,307,186,367,000	0.176
		2023	199,611,841,000	1,208,050,010,000	0.165
5	GGRM	2019	10,880,704,000,000	78,647,274,000,000	0.138
		2020	7,647,729,000,000	78,191,409,000,000	0.098
		2021	5,605,321,000,000	89,964,369,000,000	0.062
		2022	2,779,742,000,000	88,562,617,000,000	0.031
		2023	5,324,516,000,000	92,450,823,000,000	0.058
6	GOOD	2019	435,766,359,480	5,063,067,672,414	0.086
		2020	245,103,761,907	6,570,969,641,033	0.037
		2021	492,637,672,186	6,766,602,280,143	0.073
		2022	521,714,035,585	7,327,371,934,290	0.071
		2023	601,467,293,291	7,427,707,902,688	0.081
7	MYOR	2019	2,051,404,206,764	19,037,918,806,473	0.108
		2020	2,098,168,514,645	19,777,500,514,550	0.106
		2021	1,211,052,647,953	19,917,653,265,528	0.061

		2022	1,970,064,538,149	22,276,160,695,411	0.088
		2023	3,244,872,091,221	23,870,404,962,472	0.136
8	ROTI	2019	236,518,557,420	4,682,083,844,951	0.051
		2020	168,610,282,478	4,452,166,671,985	0.038
		2021	283,602,993,676	4,191,284,422,677	0.068
		2022	432,247,722,254	4,130,321,616,083	0.105
		2023	333,300,420,963	3,943,518,425,042	0.085
9	SIDO	2019	807,689,000,000	3,529,557,000,000	0.229
		2020	934,016,000,000	3,849,516,000,000	0.243
		2021	1,260,898,000,000	4,068,970,000,000	0.310
		2022	1,104,714,000,000	4,081,442,000,000	0.271
		2023	950,648,000,000	3,890,706,000,000	0.244
10	STTP	2019	482,590,522,840	2,881,563,083,954	0.167
		2020	628,628,879,549	3,448,995,059,882	0.182
		2021	617,573,766,863	3,919,243,683,748	0.158
		2022	624,524,005,786	4,590,737,849,889	0.136
		2023	917,794,022,711	5,482,234,635,262	0.167
11	ULTJ	2019	1,035,865,000,000	6,608,422,000,000	0.157
		2020	1,035,865,000,000	8,754,116,000,000	0.118
		2021	1,276,793,000,000	7,406,856,000,000	0.172
		2022	965,486,000,000	7,376,375,000,000	0.131
		2023	1,186,161,000,000	7,523,956,000,000	0.158
12	UNVR	2019	7,392,837,000,000	20,649,371,000,000	0.358
		2020	7,163,536,000,000	20,534,632,000,000	0.349
		2021	5,758,148,000,000	19,068,532,000,000	0.302
		2022	5,364,761,000,000	18,318,114,000,000	0.293
		2023	4,800,940,000,000	16,664,086,000,000	0.288
13	WIIM	2019	27,328,091,481	1,299,521,608,556	0.021
		2020	172,506,562,986	1,614,442,007,528	0.107
		2021	176,877,010,231	1,891,169,731,202	0.094
		2022	249,644,129,079	2,168,793,843,296	0.115
		2023	494,729,174,306	2,575,756,967,645	0.192
14	KLBF	2019	2,537,601,823,645	20,264,726,862,584	0.125
		2020	2,799,622,515,814	22,564,300,317,374	0.124
		2021	3,232,007,683,281	25,666,635,156,271	0.126
		2022	3,450,083,412,291	27,241,313,025,674	0.127
		2023	2,778,404,819,501	27,057,568,182,323	0.103
15	CPIN	2019	3,642,226,000,000	29,109,408,000,000	0.125
		2020	3,845,833,000,000	31,159,291,000,000	0.123

		2021	3,619,010,000,000	35,446,051,000,000	0.102
		2022	2,930,357,000,000	39,847,545,000,000	0.074
		2023	2,318,088,000,000	40,970,800,000,000	0.057
16	SMKL	2019	20,377,371,883	1,730,202,346,562	0.012
		2020	37,942,386,999	1,672,515,743,467	0.023
		2021	106,306,881,651	1,908,641,505,907	0.056
		2022	77,086,661,593	2,024,398,917,353	0.038
		2023	11,846,782,996	1,890,946,951,343	0.006
17	TALF	2019	27,456,246,966	1,329,083,050,439	0.021
		2020	18,488,700,221	1,474,472,516,166	0.013
		2021	22,437,585,810	1,569,929,936,844	0.014
		2022	44,313,085,815	1,797,280,792,145	0.025
		2023	38,451,208,502	1,733,867,453,375	0.022
18	MDKL	2019	923,795,000,000	923,795,000,000	1.000
		2020	40,085,000,000	973,684,000,000	0.041
		2021	38,851,000,000	985,400,000,000	0.039
		2022	38,417,000,000	1,045,929,000,000	0.037
		2023	48,407,000,000	1,064,547,000,000	0.045
19	IFII	2019	59,266,142,810	1,101,538,734,976	0.054
		2020	73,585,850,462	1,074,238,575,525	0.069
		2021	82,349,452,240	1,158,730,182,419	0.071
		2022	97,118,215,205	1,746,807,361,866	0.056
		2023	100,902,985,814	1,894,388,459,807	0.053
20	BTON	2019	1,367,612,129	230,561,123,774	0.006
		2020	4,486,083,939	234,905,016,318	0.019
		2021	9,635,958,498	270,669,540,064	0.036
		2022	39,902,398,961	344,552,996,651	0.116
		2023	17,530,452,618	361,613,066,667	0.048

Lampiran 3: Tabulasi Data Variabel X1

Rumus :

$$Biaya\ Lingkungan = \frac{Cost}{Profit}$$

NO	EMITEN	TAHUN	BIAYA LINGKUNGAN	NET PROFIT	ENVIRONMENTAL COST (X1)
1	ALDO	2019	1,443,135,161	78,421,735,355	0.018
		2020	1,557,225,795	65,331,041,553	0.024
		2021	3,011,064,072	100,771,009,640	0.030
		2022	3,011,064,072	65,764,485,236	0.046
		2023	8,557,730,000	2,432,375,361	3.518
2	ADES	2019	413,000,000	83,885,000,000	0.005
		2020	213,000,000	135,789,000,000	0.002
		2021	225,000,000	265,758,000,000	0.001
		2022	310,000,000	364,972,000,000	0.001
		2023	500,000,000	395,798,000,000	0.001
3	CAMP	2019	230,822,725	76,758,829,457	0.003
		2020	161,965,699	44,045,828,321	0.004
		2021	304,242,091	99,278,807,290	0.003
		2022	103,699,900	121,257,336,904	0.001
		2023	23,845,665	127,426,464,539	0.000
4	DLTA	2019	25,184,627,000	317,815,177,000	0.079
		2020	25,008,214,000	123,465,762,000	0.203
		2021	27,817,526,000	187,992,998,000	0.148
		2022	26,255,889,000	230,065,807,000	0.114
		2023	25,821,829,410	199,611,841,000	0.129
5	GGRM	2019	28,300,000,000	10,880,704,000,000	0.003
		2020	48,400,000,000	7,647,729,000,000	0.006
		2021	47,400,000,000	5,605,321,000,000	0.008
		2022	46,300,000,000	2,779,742,000,000	0.017
		2023	29,400,000,000	5,324,516,000,000	0.006
6	GOOD	2019	11,918,000,000	435,766,359,480	0.027
		2020	13,145,000,000	245,103,761,907	0.054
		2021	16,243,000,000	492,637,672,186	0.033
		2022	973,745,000	521,714,035,585	0.002

		2023	705,565,500	601,467,293,291	0.001
7	MYOR	2019	8,545,147,441	2,051,404,206,764	0.004
		2020	17,904,770,541	2,098,168,514,645	0.009
		2021	20,064,058,999	1,211,052,647,953	0.017
		2022	39,493,684,050	1,970,064,538,149	0.020
		2023	40,879,994,600	3,244,872,091,221	0.013
8	ROTI	2019	3,289,000,000	236,518,557,420	0.014
		2020	3,930,000,000	168,610,282,478	0.023
		2021	3,690,000,000	283,602,993,676	0.013
		2022	3,790,000,000	432,247,722,254	0.009
		2023	535,884,200	333,300,420,963	0.002
9	SIDO	2019	11,800,000,000	807,689,000,000	0.015
		2020	11,150,000,000	934,016,000,000	0.012
		2021	11,440,000,000	1,260,898,000,000	0.009
		2022	11,180,000,000	1,104,714,000,000	0.010
		2023	11,050,000,000	950,648,000,000	0.012
10	STTP	2019	132,000,000	482,590,522,840	0.000
		2020	10,000,000,000	628,628,879,549	0.016
		2021	1,200,000,000	617,573,766,863	0.002
		2022	685,565,926	624,524,005,786	0.001
		2023	430,000,000,000	917,794,022,711	0.469
11	ULTJ	2019	1,700,000,000	1,035,865,000,000	0.002
		2020	200,000,000	1,035,865,000,000	0.000
		2021	416,000,000	1,276,793,000,000	0.000
		2022	990,000,000	965,486,000,000	0.001
		2023	490,965,076	1,186,161,000,000	0.000
12	UNVR	2019	13,910,000,000	7,392,837,000,000	0.002
		2020	27,678,400,250	7,163,536,000,000	0.004
		2021	27,700,000,000	5,758,148,000,000	0.005
		2022	92,036,000,000	5,364,761,000,000	0.017
		2023	38,922,561,000	4,800,940,000,000	0.008
13	WIIM	2019	33,937,270,473	27,328,091,481	1.242
		2020	28,194,199,386	172,506,562,986	0.163
		2021	40,396,067,145	176,877,010,231	0.228
		2022	40,596,048,212	249,644,129,079	0.163
		2023	49,196,256,143	494,729,174,306	0.099
14	KLBF	2019	52,000,000,000	2,537,601,823,645	0.020
		2020	63,000,000,529	2,799,622,515,814	0.023
		2021	52,789,000,000	3,232,007,683,281	0.016

		2022	52,600,000,000	3,450,083,412,291	0.015
		2023	63,200,000,000	2,778,404,819,501	0.023
15	CPIN	2019	199,262,300	3,642,226,000,000	0.000
		2020	1,646,849,920	3,845,833,000,000	0.000
		2021	6,183,455,685	3,619,010,000,000	0.002
		2022	8,457,975,337	2,930,357,000,000	0.003
		2023	19,685,183,344	2,318,088,000,000	0.008
16	SMKL	2019	1,938,646,682	20,377,371,883	0.095
		2020	1,697,783,000	37,942,386,999	0.045
		2021	28,632,813,759	106,306,881,651	0.269
		2022	30,535,445,511	77,086,661,593	0.396
		2023	6,449,392,604	11,846,782,996	0.544
17	TALF	2019	4,567,000,000	27,456,246,966	0.166
		2020	5,088,257,000	18,488,700,221	0.275
		2021	5,630,870,000	22,437,585,810	0.251
		2022	5,088,257,000	44,313,085,815	0.115
		2023	7,377,362,000	38,451,208,502	0.192
18	MDKL	2019	4,657,800,000	923,795,000,000	0.005
		2020	3,764,000,000	40,085,000,000	0.094
		2021	427,000,000	38,851,000,000	0.011
		2022	5,096,000,000	38,417,000,000	0.133
		2023	5,096,000,000	48,407,000,000	0.105
19	IFII	2019	280,976,000	59,266,142,810	0.005
		2020	328,129,870	73,585,850,462	0.004
		2021	370,238,265	82,349,452,240	0.004
		2022	494,888,478	97,118,215,205	0.005
		2023	786,540,000	100,902,985,814	0.008
20	BTON	2019	22,230,000,000	1,367,612,129	16.255
		2020	23,151,000,000	4,486,083,939	5.161
		2021	23,151,000,000	9,635,958,498	2.403
		2022	22,227,000,000	39,902,398,961	0.557
		2023	18,387,000,000	17,530,452,618	1.049

Lampiran 4: Tabulasi Data Variabel X2

Rumus :

$$\text{Ukuran perusahaan} = \ln(\text{Total Aset})$$

NO	EMITEN	TAHUN	NET PROFIT	Ukuran Perusahaan(x2) Log total aset
1	ALDO	2019	78,421,735,355	25.085
		2020	65,331,041,553	24.903
		2021	100,771,009,640	25.336
		2022	65,764,485,236	24.909
		2023	2,432,375,361	21.612
2	ADES	2019	83,885,000,000	25.153
		2020	135,789,000,000	11.133
		2021	265,758,000,000	26.306
		2022	364,972,000,000	26.623
		2023	395,798,000,000	26.704
3	CAMP	2019	76,758,829,457	25.064
		2020	44,045,828,321	24.508
		2021	99,278,807,290	25.321
		2022	121,257,336,904	25.521
		2023	127,426,464,539	25.571
4	DLTA	2019	317,815,177,000	26.485
		2020	123,465,762,000	25.539
		2021	187,992,998,000	25.960
		2022	230,065,807,000	26.162
		2023	199,611,841,000	26.020
5	GGRM	2019	10,880,704,000,000	30.018
		2020	7,647,729,000,000	29.665
		2021	5,605,321,000,000	29.355
		2022	2,779,742,000,000	28.653
		2023	5,324,516,000,000	29.303
6	GOOD	2019	435,766,359,480	26.800
		2020	245,103,761,907	26.225
		2021	492,637,672,186	26.923
		2022	521,714,035,585	26.980

		2023	601,467,293,291	27.123
7	MYOR	2019	2,051,404,206,764	28.350
		2020	2,098,168,514,645	28.372
		2021	1,211,052,647,953	27.823
		2022	1,970,064,538,149	28.309
		2023	3,244,872,091,221	28.808
8	ROTI	2019	236,518,557,420	26.189
		2020	168,610,282,478	25.851
		2021	283,602,993,676	26.371
		2022	432,247,722,254	26.792
		2023	333,300,420,963	26.532
9	SIDO	2019	807,689,000,000	27.417
		2020	934,016,000,000	27.563
		2021	1,260,898,000,000	27.863
		2022	1,104,714,000,000	27.731
		2023	950,648,000,000	27.580
10	STTP	2019	482,590,522,840	26.902
		2020	628,628,879,549	27.167
		2021	617,573,766,863	27.149
		2022	624,524,005,786	27.160
		2023	917,794,022,711	27.545
11	ULTJ	2019	1,035,865,000,000	27.666
		2020	1,035,865,000,000	27.666
		2021	1,276,793,000,000	27.875
		2022	965,486,000,000	27.596
		2023	1,186,161,000,000	27.802
12	UNVR	2019	7,392,837,000,000	29.632
		2020	7,163,536,000,000	29.600
		2021	5,758,148,000,000	29.382
		2022	5,364,761,000,000	29.311
		2023	4,800,940,000,000	29.200
13	WIIM	2019	27,328,091,481	24.031
		2020	172,506,562,986	25.874
		2021	176,877,010,231	25.899
		2022	249,644,129,079	26.243
		2023	494,729,174,306	26.927

14	KLBF	2019	2,537,601,823,645	28.562
		2020	2,799,622,515,814	28.661
		2021	3,232,007,683,281	28.804
		2022	3,450,083,412,291	28.869
		2023	2,778,404,819,501	28.653
15	CPIN	2019	3,642,226,000,000	28.924
		2020	3,845,833,000,000	28.978
		2021	3,619,010,000,000	28.917
		2022	2,930,357,000,000	28.706
		2023	2,318,088,000,000	28.472
16	SMKL	2019	20,377,371,883	23.738
		2020	37,942,386,999	24.359
		2021	106,306,881,651	25.390
		2022	77,086,661,593	25.068
		2023	11,846,782,996	23.195
17	TALF	2019	27,456,246,966	24.036
		2020	18,488,700,221	23.640
		2021	22,437,585,810	23.834
		2022	44,313,085,815	24.515
		2023	38,451,208,502	24.373
18	MDKL	2019	923,795,000,000	27.552
		2020	40,085,000,000	24.414
		2021	38,851,000,000	24.383
		2022	38,417,000,000	24.372
		2023	48,407,000,000	24.603
19	IFII	2019	59,266,142,810	24.805
		2020	73,585,850,462	25.022
		2021	82,349,452,240	25.134
		2022	97,118,215,205	25.299
		2023	100,902,985,814	25.337
20	BTON	2019	1,367,612,129	21.036
		2020	4,486,083,939	22.224
		2021	9,635,958,498	22.989
		2022	39,902,398,961	24.410
		2023	17,530,452,618	23.587

Lampiran 5: Output SPSS

DESKRIPTIVE STATISTIK

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ENVIROMENTAL	100	.00	16.26	.3535	1.74283
FIRM SIZE	100	1.05	1.48	1.4178	.04973
FINANCIAL PERFORMANCE	100	.00	141.63	1.5341	14.15110
Valid N (listwise)	100				

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	8.63642422
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.060
Test Statistic		.085
Asymp. Sig. (2-tailed)		.073 ^c

UJI MULTIKOLINIERITAS

Coefficients^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	ENVIROMENTAL	.914	1.094
	FIRM SIZE	.914	1.094

UJI HETERO

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	336.474	26.220		12.833	.000
	ENVIROMENTAL	-2.150	.526	-.265	-4.086	.000
	FIRM SIZE	-235.700	18.444	-.828	-12.779	.000

UJI HETERO GLEJER

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	125.354	12.500		10.029	.000
	ENVIROMENTAL	-.309	.251	-.093	-1.233	.220
	FIRM SIZE	-83.827	8.793	-.722	-9.534	.105

UJI AUTOKORELASI

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.792 ^a	.628	.620	8.72501	1.186

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.878 ^a	.770	.765	7.44813	1.892

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	336.474	26.220		12.833	.000
	ENVIROMENTAL	-2.150	.526	-.265	-4.086	.000
	FIRM SIZE	-235.700	18.444	-.828	-12.779	.000

UJI T

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	336.474	26.220		12.833	.000
	ENVIROMENTAL	-2.150	.526	-.265	-4.086	.000
	FIRM SIZE	-235.700	18.444	-.828	-12.779	.000

UJI F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12440.911	2	6220.456	81.713	.000 ^b
	Residual	7384.195	97	76.126		
	Total	19825.106	99			

UJI KOEFISIEN DETERMINASI

Model Summary			
Model	R	R Square	Adjusted R Square
1	.701 ^a	.491	.481