

## DAFTAR PUSTAKA

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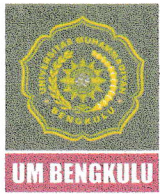
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# UNIVERSITAS MUHAMMADIYAH BENGKULU

## FAKULTAS EKONOMI DAN BISNIS

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### SURAT KEPUTUSAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUHAMMADIYAH BENGKULU Nomor : 0912/KEP/DF.2/IL.3.AU/C/2025

#### T E N T A N G PENETAPAN PEMBIMBING SKRIPSI MAHASISWA

#### BISMILLAHIRRAHMANIRRAHIM

#### DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUHAMMADIYAH BENGKULU

- Menimbang : 1. Bahwa untuk menyelesaikan perkuliahan di Program Studi Manajemen, Akuntansi, dan Ekonomi Islam mahasiswa wajib menyusun Skripsi .  
2. Bahwa untuk kelancaran proses pembimbingan Skripsi maka dipandang perlu untuk ditetapkan dengan Surat Keputusan Dekan.
- Mengingat : 1. UU Nomor : 20 Tahun 2003, Tentang SISDIKNAS.  
2. UU Nomor : 12 Tahun 2012, Tentang Perguruan Tinggi  
3. Undang-Undang Nomor 20 Tahun 2012. Tentang Sistem Pendidikan Nasional  
4. Peraturan Pemerintah Nomor : 60 Tahun 1999.  
5. SK LAMEMBA No. 390/DE/A.5/AR/10/IV/2023 menyatakan bahwa Program Studi Akuntansi Pada Program Sarjana Universitas Muhammadiyah Bengkulu Terakreditasi Baik Sekali.  
6. SK LAMEMBA No. 447/DE/A.5/AR.10/V/2023 menyatakan bahwa Program Studi Manajemen Pada Program Sarjana Universitas Muhammadiyah Bengkulu Terakreditasi Baik Sekali.  
7. SK BAN Perguruan Tinggi No. 11082/SK/BAN-PT/Akred/S/IX/2021 tentang Status Program Studi Ekonomi Islam  
8. Izin Program Studi Manajemen Program Magister No.773/E/O/2022  
9. Peraturan Perguruan Tinggi Muhammadiyah Tahun 2012.  
10. Statuta Universitas Muhammadiyah Bengkulu.

#### MEMUTUSKAN

- Menetapkan :  
Pertama : Menunjuk Dosen Pembimbing dan Judul Skripsi Mahasiswa atas nama **Dita Nurfadia, NPM. 2262201026, Program Studi Akuntansi**

Dosen Pembimbing	Judul Skripsi
Nensi Yuniarti.ZS, S.E., M.Ak	Peran CSR Dalam Memoderasi Tax Avoidance, Green Accounting dan Tata Kelola Perusahaan Terhadap Nilai Perusahaan (Studi pada Perusahaan Sektor Pertambangan yang Terdaftar di BEI Periode 2020-2024)

- Kedua : Mahasiswa tersebut diizinkan bimbingan selama 6 (Enam) bulan terhitung mulai tanggal ditetapkan dan jika belum selesai pada waktu tersebut maka, dapat diperpanjang dengan ketentuan yang berlaku.
- Ketiga : Pembimbing wajib membimbing dari sejak proposal sampai dengan perbaikan Skripsi , jika tidak hadir pada waktu seminar proposal agar menyerahkan tugasnya ke Fakultas.
- Keempat : Biaya bimbingan Skripsi termasuk honor pembimbing dibebankan sepenuhnya kepada mahasiswa yang bersangkutan, besar biaya dan rinciannya didasarkan pada Surat Keputusan Rektor tentang Anggaran Universitas Muhammadiyah Bengkulu.
- Kelima : Biaya penyelenggaraan ujian dibebankan kepada anggaran Universitas Muhammadiyah Bengkulu sesuai dengan aturan yang berlaku.
- Keenam : Surat Keputusan ini berlaku sejak tanggal, **15 Oktober 2025 s.d 15 April 2026** dengan ketentuan segala sesuatunya akan diubah dan diperbaiki sebagaimana mestinya apabila terdapat kekeliruan dalam penetapan ini.

DITETAPKAN DI : Bengkulu  
RADA TANGGAL : 15 Oktober 2025



- Tembusan Yth :  
1. Kepala BAAK UMB  
2. Arsip



# UNIVERSITAS MUHAMMADIYAH BENGKULU

## FAKULTAS EKONOMI DAN BISNIS

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### SURAT KETERANGAN BEBAS PUSTAKA

Nomor :254./WD.II/PERPUS/FEB/01.2026

Perpustakaan Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Bengkulu, dengan ini menerangkan bahwa:

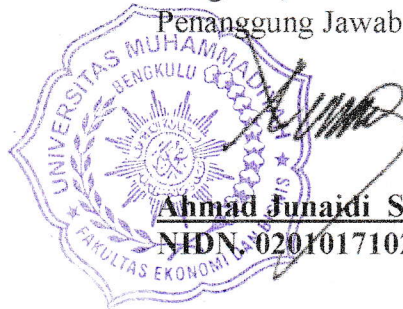
Nama : Dita Nurfadia  
NIM/NPM : 2262201026  
Prodi : Akuntansi  
No Anggota : -

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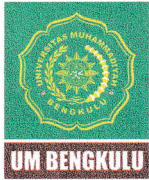
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Bengkulu, 27 Januari 2026

Penanggung Jawab Perpustakaan,



**Ahmad Junaidi SE.,M.Si**  
**NIDN.0201017102**



# UNIVERSITAS MUHAMMADIYAH BENGKULU

## UNIT PELAKSANA TEKNIS PUSAT BAHASA

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### SURAT KETERANGAN

No. A.6405/UPT-PB/UMB/2026

Kepala UPT Pusat Bahasa Universitas Muhammadiyah Bengkulu menerangkan bahwa Abstrak berbahasa Inggris Skripsi atas nama:

Nama : Dita Nurfadia  
Program Studi : Akuntansi

Benar telah diserahkan untuk di-*Proofread* pada tanggal 10 Maret 2026 oleh UPT Pusat Bahasa Universitas Muhammadiyah Bengkulu.

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Bengkulu, 11 Maret 2026

Kepala

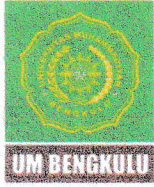


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NBK : 074871412

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**SURAT KETERANGAN BEBAS PLAGIARISME**

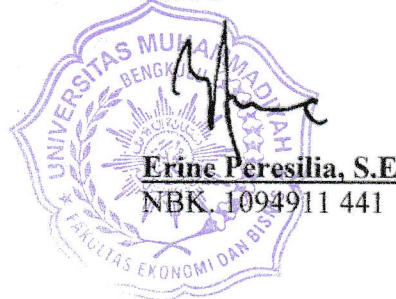
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Kepala Tata Usaha Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Bengkulu  
Menerangkan bahwa :

Nama : Dita Nurfadia  
NPM : 2262201026  
Program Studi : Akuntansi  
Judul Skripsi : Peran CSR dalam Memoderasi Tax Avoidance, Green Accounting dan Tata Kelola Perusahaan Terhadap Nilai Perusahaan (Studi Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2020-2024)

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## REKOMENDASI/PERSETUJUAN PERBAIKAN SKRIPSI

Yang bertanda tangan dibawah ini Dosen Pembimbing dan Penguji Skripsi, Menyetujui perbaikan Skripsi mahasiswa :

Nama : Dita Nurfadia

NPM : 2262201026

Judul Skripsi : Peran CSR dalam Memoderasi *Tax Avoidance*, *Green Accounting* dan Tata Kelola Perusahaan terhadap Nilai Perusahaan (Studi Pada Perusahaan Pertambangan Yang Terdaftar di BEI Periode 2020-2024)

Dengan catatan telah memperbaiki apa yang disarankan oleh Dosen Penguji dan Pembimbing pada ujian tanggal 05 Maret 2026 sebagai berikut::

NO.	CATATAN / SARAN	HALAMAN
1.	Latar belakang : Tambahkan Teori yang digunakan	
2.	Apa alasan Pentingnya Penelitian dilakukan	
3.	BAB II : Perbaiki definisi operasional	
4.	Tambahkan citasi pada Pembahasan BAB IV	

Bengkulu, 05 Maret 2026

Dewan Penguji dan Pembimbing:

1. Dr. Yusmaniarti, SE., M.M

2. Yudi Partama Putra, SE.,Ak.,M.Si.,CA

3. Nensi Yuniarti. Zs, SE.,M.Ak

(.....)  
 (.....)  
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## SURAT KETERANGAN IZIN CETAK

Yang bertanda tangan dibawah ini Dosen Pembimbing dan Penguji Skripsi mahasiswa :

Nama : Dita Nurfadia

NPM : 2262201026

Program Studi : Akuntansi

Judul Skripsi : Peran CSR dalam Memoderasi *Tax Avoidance*, *Green Accounting* dan Tata Kelola Perusahaan terhadap Nilai Perusahaan (Studi Pada Perusahaan Pertambangan Yang Terdaftar di BEI Periode 2020-2024)

Dengan ini menerangkan bahwa yang bersangkutan telah melengkapi dan memperbaiki Skripsi sesuai dengan masukan dan saran Dewan Penguji Skripsi pada Sidang Skripsi Tanggal


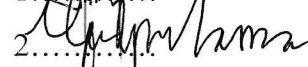

Demikian keterangan ini dibuat sebagai syarat Cetak/ Jilid Skripsi.

Dewan Penguji :

1. Dr. Yusmaniarti, SE., M.M

2. Yudi Partama Putra, SE.,Ak.,M.Si.,CA

3. Nensi Yuniarti. Zs, SE.,M.Ak

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**LAMPIRAN 1****Daftar Populasi Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia**

<b>NO</b>	<b>KODE PERUSAHAAN</b>	<b>NAMA PERUSAHAAN</b>
1	ADRO	PT. Adaro Energy Tbk/PT Alamatri Resources Indonesia Tbk
2	AIMS	PT. Akbar Indo Makmur Stimec Tbk
3	ARII	PT. Atlas Resources Tbk
4	BOSS	PT. Borneo Olah Sarana Sukses Tbk
5	BSSR	PT. Baramulti Suksessarana Tbk
6	BUMI	PT. Bumi Resources Tbk
7	BYAN	PT. Bayan Resources Tbk
8	DSSA	PT. Dian Swastatika Sentosa Tbk
9	GEMS	PT. Golden Energy Mines Tbk
10	GTBO	PT. Garda Tujuh Buana Tbk
11	HRUM	PT. Harum Energy Tbk
12	INDY	PT. Indika Energy Tbk
13	ITMG	PT. Indo Tambangraya Megah Tbk
14	KKGI	PT. Resource Alam Indonesia Tbk
15	MBAP	PT. Mitrabara Adiperdana Tbk
16	PTBA	PT. Bukit Asam Tbk
17	SMMT	PT. Golden Eagle Energy Tbk
18	TOBA	PT. TBS Energi Utama Tbk
19	TRAM	PT. Trada Alam Mineral Tbk
20	BBRM	PT. Pelayaran Nasional Bina Buana Raya Tbk
21	BESS	PT. Batulicin Nusantara Maritim Tbk
22	CANI	PT. Capitol Nusantara Indonesia Tbk
23	CNKO	PT. Eksploitasi Energi Indonesia Tbk
24	DWGL	PT. Dwi Guna Laksana Tbk
25	FIRE	PT. Alfa Energi Investama Tbk
26	MBSS	PT. Mitrahahtera Segara Sejati Tbk
27	PSSI	PT. Pelita Samudera Shipping Tbk/PT IMC Pelita Logistik
28	PTIS	PT. Indo Straits Tbk
29	RIGS	PT. Rig Tenders Indonesia Tbk
30	SGER	PT. Sumber Global Energy Tbk
31	TCPI	PT. Transcoal Pacific Tbk
32	TEBE	PT. Dana Brata Luhur Tbk
33	TPMA	PT. Trans Power Marine Tbk
34	COAL	PT Black Diamond Resources Tbk
35	BIPI	PT. Astrindo Nusantara Infrastruktur Tbk
36	ENRG	PT. Energi Mega Persada Tbk
37	MEDC	PT. Medco Energi Internasional Tbk
38	MITI	PT. Mitra Investindo Tbk
39	SUGI	PT. Sugih Energy Tbk
40	SURE	PT. Super Energy Tbk
41	MDKA	PT. Merdeka Copper Gold Tbk
42	PSAB	PT. J Resources Asia Pasifik Tbk
43	SQMI	PT. Wilton Makmur Indonesia Tbk

44	BAJA	PT. Saranacentral Bajatama Tbk
45	BTON	PT. Betonjaya Manunggal Tbk
46	CTBN	PT. Citra Tubindo Tbk
47	GDST	PT. Gunawan Dianjaya Steel Tbk
48	GGRP	PT. Gunung Raja Paksi Tbk
49	HKMU	PT. HK Metals Utama Tbk
50	ISSP	PT. Steel Pipe Industry of Indonesia Tbk
51	KRAS	PT. Krakatau Steel (Persero) Tbk
52	LMSH	PT. Lionmesh Prima Tbk
53	OPMS	PT. Optima Prima Metal Sinergi Tbk
54	ANTM	PT. Aneka Tambang Tbk
55	BRMS	PT. Bumi Resources Minerals Tbk
56	DKFT	PT. Central Omega Resources Tbk
57	IFSH	PT. Ifishdeco Tbk
58	INCO	PT. Vale Indonesia Tbk
59	TBMS	PT. Tembaga Mulia Semanan Tbk
60	ALKA	PT. Alakasa Industrindo Tbk
61	ALMI	PT. Alumindo Light Metal Industry Tbk
62	CITA	PT. Cita Mineral Investindo Tbk
63	INAI	PT. Indal Aluminium Industry Tbk

**LAMPIRAN 2****Daftar Sampel Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia  
sesuai dengan kriteria pengambilan sampel**

<b>NO</b>	<b>KODE PERUSAHAAN</b>	<b>NAMA PERUSAHAAN</b>
1	ANTM	PT. Aneka Tambang Tbk
2	PTBA	PT. Bukit Asam Tbk
3	ADRO	PT. Adaro Energy Tbk/PT Alamatri Resources Indonesia Tbk
4	ITMG	PT. Indo Tambangraya Megah Tbk
5	TOBA	PT. TBS Energi Utama Tbk
6	PSSI	PT. Pelita Samudera Shipping Tbk/PT IMC Pelita Logistik
7	INCO	PT. Vale Indonesia Tbk
8	BRMS	PT. Bumi Resources Minerals Tbk
9	ISSP	PT. Steel Pipe Industry of Indonesia Tbk
10	MDKA	PT. Merdeka Copper Gold Tbk
11	ENRG	PT. Energi Mega Persada Tbk



25	PT. Alfa Energi Investama Tbk	FIRE	9-Juni-2017	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✗	✗	✓	✓	TIDAK
26	PT. Mitrahahtera Segara Sejati Tbk	MBSS	06-Apr-11	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
27	PT. Pelita Samudera Shipping Tbk/PT IMC Pelita Logistik	PSSI	5-Des-2017	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
28	PT. Indo Straits Tbk	PTIS	12-Juli-2011	✗	✗	✓	✓	✓	✗	✗	✗	✓	✓	✗	✗	✗	✓	✓	TIDAK
29	PT. Rig Tenders Indonesia Tbk	RIGS	05-Mar-94	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	✓	✗	✓	✓	✓	TIDAK
30	PT. Sumber Global Energy Tbk	SGER	10-Agus-2020	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
31	PT. Transcoal Pacific Tbk	TCPI	06-Juli-2018	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
32	PT. Dana Brata Luhur Tbk	TEBE	18-Nov-19	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
33	PT. Trans Power Marine Tbk	TPMA	20-Feb-13	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
34	PT Black Diamond Resources Tbk	COAL	07-Sep-22	✗	✗	✓	✓	✓	✗	✗	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
35	PT. Astrindo Nusantara Infrastruktur Tbk	BIPI	11-Feb-10	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
36	PT. Energi Mega Persada Tbk	ENRG	07-Juni-2004	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
37	PT. Medco Energi Internasional Tbk	MEDC	12-okt-1994	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
38	PT. Mitra Investindo Tbk	MITI	16-Juli-1997	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
39	PT. Sugih Energy Tbk	SUGI	19-Juni-2002	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	TIDAK
40	PT. Super Energy Tbk	SURE	05-Okt-2018	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗	✗	✓	✓	✓	✓	TIDAK
41	PT. Merdeka Copper Gold Tbk	MDKA	19-Juni-2015	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
42	PT. J Resources Asia Pasifik Tbk	PSAB	22-Apr-03	✓	✓	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	✗	✓	✓	TIDAK
43	PT. Wilton Makmur Indonesia Tbk	SQMI	15-juli-2004	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
44	PT. Saranacentral Bajatama Tbk	BAJA	21-Des-2011	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	✓	✓	✗	✗	✗	TIDAK
45	PT. Betonjaya Manunggal Tbk	BT ON	18-Juli-2001	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✗	✓	✓	✓	TIDAK
46	PT. Citra Tubindo Tbk	CTBN	28-Nov-89	✗	✓	✓	✓	✓	✗	✗	✓	✓	✓	✗	✓	✗	✗	✓	TIDAK
47	PT. Gunawan Dianjaya Steel Tbk	GDST	23-Des-2009	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✓	✓	✓	TIDAK
48	PT. Gunung Raja Paksi Tbk	GGRP	19-Sep-19	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
49	PT. HK Metals Utama Tbk	HKMU	09-Okt-2018	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	TIDAK
50	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	22-Feb-13	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
51	PT. Krakatau Steel (Persero) Tbk	KRAS	10-Nov-10	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✗	✗	TIDAK
52	PT. Lionmesh Prima Tbk	LMSH	04-Juni-1990	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✓	✗	✗	✗	TIDAK
53	PT. Optima Prima Metal Sinergi Tbk	OPMS	23-Sep-19	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK

54	PT. Aneka Tambang Tbk	ANTM	27-Nov-97	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
55	PT. Bumi Resources Minerals Tbk	BRMS	09-Des-2010	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
56	PT. Central Omega Resources Tbk	DKFT	21-Nov-97	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	TIDAK
57	PT. Ifishdeco Tbk	IFSH	05-Des-2019	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
58	PT. Vale Indonesia Tbk	INCO	16-Mei-1990	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
59	PT. Tembaga Mulia Semanan Tbk	TBMS	23-Mei-1990	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
60	PT. Alakasa Industrindo Tbk	ALKA	12-Juli-1990	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	TIDAK
61	PT. Alumindo Light Metal Industry Tbk	ALMI	02-Jan-97	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
62	PT. Cita Mineral Investindo Tbk	CITA	20-Mar-02	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
63	PT. Indal Aluminium Industry Tbk	INAI	15-Des-1994	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗	TIDAK

	<b>Perusahaan pertambangan yang terdaftar di BEI</b>	<b>63</b>
	<b>Perusahaan yang tidak mempublikasi annual report</b>	<b>-9</b>
	<b>Perusahaan yang tidak mempublikasi sustainability report</b>	<b>-33</b>
	<b>Perusahaan yang tidak mendapatkan laba sebelum pajak</b>	<b>-10</b>
	Sampel Penelitian	<b>11</b>
	Jumlah Tahun Penelitian	<b>5</b>
	Jumlah Sampel Penelitian 11 x 5	<b>55</b>

## LAMPIRAN 4

## Variabel X1: TAX AVOIDANCE

$$CETR = \frac{\text{Cash Taxed Paid}}{\text{Pre Taxed Income}}$$

NO	KODE PERUSAHAAN	TAHUN	TAX AVOIDANCE		
			Cash Taxed Paid	Pre-Taxed Income	CETR
1	ANTM	2020	Rp 491.824.000.000	Rp 1.641.178.012.000	0,2997
		2021	Rp 1.181.769.000.000	Rp 3.043.509.000.000	0,3883
		2022	Rp 1.393.807.000.000	Rp 5.214.771.000.000	0,2673
		2023	Rp 776.833.000.000	Rp 3.854.481.000.000	0,2015
		2024	Rp 761.425.000.000	Rp 4.613.643.000.000	0,1650
2	PTBA	2020	Rp 823.758.000.000	Rp 3.231.685.000.000	0,2549
		2021	Rp 2.321.787.000.000	Rp 10.358.675.000.000	0,2241
		2022	Rp 3.422.887.000.000	Rp 16.202.314.000.000	0,2113
		2023	Rp 1.861.792.000.000	Rp 8.154.313.000.000	0,2283
		2024	Rp 1.119.823.000.000	Rp 6.259.246.000.000	0,1789
3	ADRO	2020	Rp 894.423.000.000	Rp 3.121.418.250.000	0,2865
		2021	Rp 6.530.322.002.000	Rp 21.207.315.519.000	0,3079
		2022	Rp 25.879.005.176.000	Rp 70.415.401.089.000	0,3675
		2023	Rp 6.816.489.765.000	Rp 35.591.212.179.000	0,1915
		2024	Rp 2.884.042.960.000	Rp 13.552.337.700.000	0,2128
4	ITMG	2020	Rp 487.886.250.000	Rp 1.019.369.650.000	0,4786
		2021	Rp 2.078.979.031.000	Rp 8.862.318.941.000	0,2346
		2022	Rp 5.434.226.757.000	Rp 24.301.122.952.000	0,2236
		2023	Rp 2.241.504.396.000	Rp 9.992.109.456.000	0,2243
		2024	Rp 1.995.146.700.000	Rp 8.280.829.435.000	0,2409
5	TOBA	2020	Rp 88.220.624.400	Rp 591.264.941.700	0,1492
		2021	Rp 297.720.202.194	Rp 1.233.872.292.677	0,2413
		2022	Rp 327.209.330.528	Rp 1.804.119.834.302	0,1814
		2023	Rp 186.238.885.959	Rp 509.627.072.469	0,3654
		2024	Rp 215.910.267.465	Rp 1.018.790.752.810	0,2119
6	PSSI	2020	Rp 19.166.644.700	Rp 99.277.946.300	0,1931
		2021	Rp 38.289.391.793	Rp 395.610.921.607	0,0968
		2022	Rp 70.725.506.292	Rp 736.655.279.405	0,0960
		2023	Rp 79.148.908.326	Rp 713.485.592.802	0,1109
		2024	Rp 38.602.992.670	Rp 278.296.339.265	0,1387
7	INCO	2020	Rp 306.655.300.000	Rp 1.470.262.250.000	0,2086
		2021	Rp 782.626.112.000	Rp 3.148.383.505.000	0,2486
		2022	Rp 1.186.400.558.000	Rp 4.338.908.689.000	0,2734
		2023	Rp 1.212.945.957.000	Rp 5.468.689.299.000	0,2218
		2024	Rp 272.763.765.000	Rp 1.239.394.100.000	0,2201
8	BRMS	2020	Rp 137.731.194.600	Rp 194.468.031.050	0,7082
		2021	Rp 734.993.750.001	Rp 1.730.719.457.706	0,4247
		2022	Rp 296.673.036.954	Rp 511.932.674.520	0,5795
		2023	Rp 50.745.536.106	Rp 270.844.771.269	0,1874
		2024	Rp 148.376.877.835	Rp 568.871.281.910	0,2608
9	ISSP	2020	Rp 20.767.000.000	Rp 155.068.000.000	0,1339
		2021	Rp 173.341.000.000	Rp 359.402.000.000	0,4823
		2022	Rp 87.382.000.000	Rp 393.231.000.000	0,2222
		2023	Rp 142.525.000.000	Rp 640.584.000.000	0,2225
		2024	Rp 145.526.000.000	Rp 675.589.000.000	0,2154
10	MDKA	2020	Rp 383.744.362.300	Rp 789.672.508.450	0,4860
		2021	Rp 332.917.886.950	Rp 809.314.136.150	0,4114
		2022	Rp 394.773.314.826	Rp 1.414.847.020.936	0,2790
		2023	Rp 103.520.188.125	Rp 191.401.674.411	0,5409
		2024	Rp 198.492.713.755	Rp 362.523.293.035	0,5475
11	ENRG	2020	Rp 704.758.382.950	Rp 1.527.987.939.500	0,4612
		2021	Rp 1.290.037.145.682	Rp 1.856.285.844.373	0,6950
		2022	Rp 1.158.157.026.214	Rp 2.207.989.269.527	0,5245
		2023	Rp 513.835.299.492	Rp 1.571.441.163.933	0,3270
		2024	Rp 367.168.594.335	Rp 1.588.205.369.965	0,2312

**LAMPIRAN 5**

**Tabel Bantu Cash Taxed Paid**

**Variabel X1: TAX AVOIDANCE**

NO	KODE PERUSAHAAN	TAHUN	Kurs	US\$	Rp	Cash Taxed Paid
1	ANTM	2020	14.050		Rp 491.824.000.000	Rp 491.824.000.000
		2021	14.269		Rp 1.181.769.000.000	Rp 1.181.769.000.000
		2022	15.731		Rp 1.393.807.000.000	Rp 1.393.807.000.000
		2023	15.513		Rp 776.833.000.000	Rp 776.833.000.000
		2024	16.735		Rp 761.425.000.000	Rp 761.425.000.000
2	PTBA	2020	14.050		Rp 823.758.000.000	Rp 823.758.000.000
		2021	14.269		Rp 2.321.787.000.000	Rp 2.321.787.000.000
		2022	15.731		Rp 3.422.887.000.000	Rp 3.422.887.000.000
		2023	15.513		Rp 1.861.792.000.000	Rp 1.861.792.000.000
		2024	16.735		Rp 1.119.823.000.000	Rp 1.119.823.000.000
3	ADRO	2020	14.050	\$ 63.660.000		Rp 894.423.000.000
		2021	14.269	\$ 457.658.000		Rp 6.530.322.002.000
		2022	15.731	\$ 1.645.096.000		Rp 25.879.005.176.000
		2023	15.513	\$ 439.405.000		Rp 6.816.489.765.000
		2024	16.735	\$ 172.336.000		Rp 2.884.042.960.000
4	ITMG	2020	14.050	\$ 34.725.000		Rp 487.886.250.000
		2021	14.269	\$ 145.699.000		Rp 2.078.979.031.000
		2022	15.731	\$ 345.447.000		Rp 5.434.226.757.000
		2023	15.513	\$ 144.492.000		Rp 2.241.504.396.000
		2024	16.735	\$ 119.220.000		Rp 1.995.146.700.000
5	TOBA	2020	14.050	\$ 6.279.048		Rp 88.220.624.400
		2021	14.269	\$ 20.864.826		Rp 297.720.202.194
		2022	15.731	\$ 20.800.288		Rp 327.209.330.528
		2023	15.513	\$ 12.005.343		Rp 186.238.885.959
		2024	16.735	\$ 12.901.719		Rp 215.910.267.465
6	PSSI	2020	14.050	\$ 1.364.174		Rp 19.166.644.700
		2021	14.269	\$ 2.683.397		Rp 38.289.391.793
		2022	15.731	\$ 4.495.932		Rp 70.725.506.292
		2023	15.513	\$ 5.102.102		Rp 79.148.908.326
		2024	16.735	\$ 2.306.722		Rp 38.602.992.670
7	INCO	2020	14.050	\$ 21.826.000		Rp 306.655.300.000
		2021	14.269	\$ 54.848.000		Rp 782.626.112.000
		2022	15.731	\$ 75.418.000		Rp 1.186.400.558.000
		2023	15.513	\$ 78.189.000		Rp 1.212.945.957.000
		2024	16.735	\$ 16.299.000		Rp 272.763.765.000
8	BRMS	2020	14.050	\$ 9.802.932		Rp 137.731.194.600
		2021	14.269	\$ 51.509.829		Rp 734.993.750.001
		2022	15.731	\$ 18.859.134		Rp 296.673.036.954
		2023	15.513	\$ 3.271.162		Rp 50.745.536.106
		2024	16.735	\$ 8.866.261		Rp 148.376.877.835
9	ISSP	2020	14.050		Rp 20.767.000.000	Rp 20.767.000.000
		2021	14.269		Rp 173.341.000.000	Rp 173.341.000.000
		2022	15.731		Rp 87.382.000.000	Rp 87.382.000.000
		2023	15.513		Rp 142.525.000.000	Rp 142.525.000.000
		2024	16.735		Rp 145.526.000.000	Rp 145.526.000.000
10	MDKA	2020	14.050	\$ 27.312.766		Rp 383.744.362.300
		2021	14.269	\$ 23.331.550		Rp 332.917.886.950
		2022	15.731	\$ 25.095.246		Rp 394.773.314.826
		2023	15.513	\$ 6.673.125		Rp 103.520.188.125
		2024	16.735	\$ 11.860.933		Rp 198.492.713.755
11	ENRG	2020	14.050	\$ 50.160.739		Rp 704.758.382.950
		2021	14.269	\$ 90.408.378		Rp 1.290.037.145.682
		2022	15.731	\$ 73.622.594		Rp 1.158.157.026.214
		2023	15.513	\$ 33.122.884		Rp 513.835.299.492
		2024	16.735	\$ 21.940.161		Rp 367.168.594.335

**Keterangan:**

LAMPIRAN 6						
Tabel Bantu Pre Taxed Income						
Variabel XI: TAX AVOIDANCE						
NO	KODE PERUSAHAAN	TAHUN	Kurs	US\$	Rp	Pre Taxed Income
1	ANTM	2020	14.050		Rp 1.641.178.012.000	Rp 1.641.178.012.000
		2021	14.269		Rp 3.043.509.000.000	Rp 3.043.509.000.000
		2022	15.731		Rp 5.214.771.000.000	Rp 5.214.771.000.000
		2023	15.513		Rp 3.854.481.000.000	Rp 3.854.481.000.000
		2024	16.735		Rp 4.613.643.000.000	Rp 4.613.643.000.000
2	PTBA	2020	14.050		Rp 3.231.685.000.000	Rp 3.231.685.000.000
		2021	14.269		Rp 10.358.675.000.000	Rp 10.358.675.000.000
		2022	15.731		Rp 16.202.314.000.000	Rp 16.202.314.000.000
		2023	15.513		Rp 8.154.313.000.000	Rp 8.154.313.000.000
		2024	16.735		Rp 6.259.246.000.000	Rp 6.259.246.000.000
3	ADRO	2020	14.050	\$ 222.165.000		Rp 3.121.418.250.000
		2021	14.269	\$ 1.486.251.000		Rp 21.207.315.519.000
		2022	15.731	\$ 4.476.219.000		Rp 70.415.401.089.000
		2023	15.513	\$ 2.294.283.000		Rp 35.591.212.179.000
		2024	16.735	\$ 809.820.000		Rp 13.552.337.700.000
4	ITMG	2020	14.050	\$ 72.553.000		Rp 1.019.369.650.000
		2021	14.269	\$ 621.089.000		Rp 8.862.318.941.000
		2022	15.731	\$ 1.544.792.000		Rp 24.301.122.952.000
		2023	15.513	\$ 644.112.000		Rp 9.992.109.456.000
		2024	16.735	\$ 494.821.000		Rp 8.280.829.435.000
5	TOBA	2020	14.050	\$ 42.082.914		Rp 591.264.941.700
		2021	14.269	\$ 86.472.233		Rp 1.233.872.292.677
		2022	15.731	\$ 114.685.642		Rp 1.804.119.834.302
		2023	15.513	\$ 32.851.613		Rp 509.627.072.469
		2024	16.735	\$ 60.877.846		Rp 1.018.790.752.810
6	PSSI	2020	14.050	\$ 7.066.046		Rp 99.277.946.300
		2021	14.269	\$ 27.725.203		Rp 395.610.921.607
		2022	15.731	\$ 46.828.255		Rp 736.655.279.405
		2023	15.513	\$ 45.992.754		Rp 713.485.592.802
		2024	16.735	\$ 16.629.599		Rp 278.296.339.265
7	INCO	2020	14.050	\$ 104.645.000		Rp 1.470.262.250.000
		2021	14.269	\$ 220.645.000		Rp 3.148.383.505.000
		2022	15.731	\$ 275.819.000		Rp 4.338.908.689.000
		2023	15.513	\$ 352.523.000		Rp 5.468.689.299.000
		2024	16.735	\$ 74.060.000		Rp 1.239.394.100.000
8	BRMS	2020	14.050	\$ 13.841.141		Rp 194.468.031.050
		2021	14.269	\$ 121.292.274		Rp 1.730.719.457.706
		2022	15.731	\$ 32.542.920		Rp 511.932.674.520
		2023	15.513	\$ 17.459.213		Rp 270.844.771.269
		2024	16.735	\$ 33.992.906		Rp 568.871.281.910
9	ISSP	2020	14.050		Rp 155.068.000.000	Rp 155.068.000.000
		2021	14.269		Rp 359.402.000.000	Rp 359.402.000.000
		2022	15.731		Rp 393.231.000.000	Rp 393.231.000.000
		2023	15.513		Rp 640.584.000.000	Rp 640.584.000.000
		2024	16.735		Rp 675.589.000.000	Rp 675.589.000.000
10	MDKA	2020	14.050	\$ 56.204.449		Rp 789.672.508.450
		2021	14.269	\$ 56.718.350		Rp 809.314.136.150
		2022	15.731	\$ 89.940.056		Rp 1.414.847.020.936
		2023	15.513	\$ 12.338.147		Rp 191.401.674.411
		2024	16.735	\$ 21.662.581		Rp 362.523.293.035
11	ENRG	2020	14.050	\$ 108.753.590		Rp 1.527.987.939.500
		2021	14.269	\$ 130.092.217		Rp 1.856.285.844.373
		2022	15.731	\$ 140.359.117		Rp 2.207.989.269.527
		2023	15.513	\$ 101.298.341		Rp 1.571.441.163.933
		2024	16.735	\$ 94.903.219		Rp 1.588.205.369.965

**Keterangan:**

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

Lampiran 7					
Variabel X2: GREEN ACCOUNTING					
Biaya Lingkungan = $\frac{\text{Total Biaya Lingkungan}}{\text{Total Aset}} \times 100\%$					
NO	KODE PERUSAHAAN	TAHUN	Total Biaya Lingkungan	Total Aset	Biaya Lingkungan
1	ANTM	2020	Rp 111.154.110.000	Rp 31.729.512.995.000	0,00350
		2021	Rp 102.080.540.000	Rp 32.916.154.000.000	0,00310
		2022	Rp 142.926.400.000	Rp 33.637.271.000.000	0,00425
		2023	Rp 152.115.710.000	Rp 42.851.329.000.000	0,00355
		2024	Rp 158.330.000.000	Rp 44.522.645.000.000	0,00356
2	PTBA	2020	Rp 109.777.000.000	Rp 24.056.755.000.000	0,00456
		2021	Rp 124.960.000.000	Rp 36.123.703.000.000	0,00346
		2022	Rp 173.228.000.000	Rp 45.359.207.000.000	0,00382
		2023	Rp 253.759.000.000	Rp 38.765.189.000.000	0,00655
		2024	Rp 369.235.000.000	Rp 41.785.576.000.000	0,00884
3	ADRO	2020	Rp 103.000.000.000	Rp 89.661.002.300.000	0,00115
		2021	Rp 352.136.838.990	Rp 108.257.989.784.000	0,00325
		2022	Rp 495.232.298.838	Rp 169.616.471.417.000	0,00292
		2023	Rp 645.173.183.818	Rp 162.463.165.743.000	0,00397
		2024	Rp 597.634.882.664	Rp 112.160.095.345.000	0,00533
4	ITMG	2020	Rp 167.195.000.000	Rp 16.278.737.450.000	0,01027
		2021	Rp 148.397.600.000	Rp 23.775.564.291.000	0,00624
		2022	Rp 604.070.400.000	Rp 41.532.624.387.000	0,01454
		2023	Rp 1.135.551.600.000	Rp 33.940.070.511.000	0,03346
		2024	Rp 1.865.952.500.000	Rp 40.273.513.840.000	0,04633
5	TOBA	2020	Rp 4.551.947.100	Rp 10.844.798.607.350	0,00042
		2021	Rp 10.455.267.294	Rp 12.244.255.782.796	0,00085
		2022	Rp 4.416.242.285	Rp 14.147.353.261.167	0,00031
		2023	Rp 49.405.523.166	Rp 14.703.806.674.464	0,00336
		2024	Rp 22.633.401.365	Rp 14.956.674.102.080	0,00151
6	PSSI	2020	Rp 5.200.000.000	Rp 2.063.044.296.650	0,00252
		2021	Rp 7.050.000.000	Rp 2.300.678.624.350	0,00306
		2022	Rp 538.432.532	Rp 2.821.424.805.757	0,00019
		2023	Rp 664.000.000	Rp 3.162.665.839.584	0,00021
		2024	Rp 4.800.000.000	Rp 3.172.298.950.430	0,00151
7	INCO	2020	Rp 275.162.225.000	Rp 32.520.944.900.000	0,00846
		2021	Rp 304.643.064.386	Rp 35.284.782.732.000	0,00863
		2022	Rp 316.861.636.038	Rp 41.814.822.796.000	0,00758
		2023	Rp 1.044.655.379.346	Rp 45.391.022.487.000	0,02301
		2024	Rp 474.826.020.785	Rp 53.159.196.080.000	0,00893
8	BRMS	2020	Rp 7.103.918.850	Rp 8.263.414.376.600	0,00086
		2021	Rp 1.341.942.374	Rp 13.989.954.380.094	0,00010
		2022	Rp 978.987.323	Rp 16.993.165.002.481	0,00006
		2023	Rp 3.190.434.606	Rp 17.139.812.924.847	0,00019
		2024	Rp 4.770.059.888	Rp 19.326.729.535.350	0,00025
9	ISSP	2020	Rp 5.804.500.000	Rp 6.076.604.000.000	0,00096
		2021	Rp 6.088.683.504	Rp 7.097.322.000.000	0,00086
		2022	Rp 6.600.000.000	Rp 7.405.931.000.000	0,00089
		2023	Rp 5.407.922.346	Rp 7.971.708.000.000	0,00068
		2024	Rp 6.166.299.964	Rp 8.295.427.000.000	0,00074
10	MDKA	2020	Rp 74.866.456.973	Rp 13.060.973.263.900	0,00573
		2021	Rp 110.633.454.353	Rp 18.244.238.651.271	0,00606
		2022	Rp 99.808.150.821	Rp 60.983.828.677.285	0,00164
		2023	Rp 122.063.249.337	Rp 77.010.548.548.395	0,00159
		2024	Rp 90.330.542.970	Rp 87.642.264.098.740	0,00103
11	ENRG	2020	Rp 9.313.295.400	Rp 11.866.883.012.400	0,00078
		2021	Rp 5.634.314.416	Rp 15.182.823.445.599	0,00037
		2022	Rp 11.202.218.141	Rp 18.788.011.648.248	0,00060
		2023	Rp 11.116.569.261	Rp 21.233.529.218.073	0,00052
		2024	Rp 37.639.659.130	Rp 26.495.835.766.975	0,00142

## Lampiran 8

## Tabel Bantu Total Biaya Lingkungan

## Variabel X2: GREEN ACCOUNTING

NO	KODE PERUSAHAAN	TAHUN	Kurs	US\$	Rp	Total Biaya Lingkungan
1	ANTM	2020	14.050		Rp 111.154.110.000	Rp 111.154.110.000
		2021	14.269		Rp 102.080.540.000	Rp 102.080.540.000
		2022	15.731		Rp 142.926.400.000	Rp 142.926.400.000
		2023	15.513		Rp 152.115.710.000	Rp 152.115.710.000
		2024	16.735		Rp 158.330.000.000	Rp 158.330.000.000
2	PTBA	2020	14.050		Rp 109.777.000.000	Rp 109.777.000.000
		2021	14.269		Rp 124.960.000.000	Rp 124.960.000.000
		2022	15.731		Rp 173.228.000.000	Rp 173.228.000.000
		2023	15.513		Rp 253.759.000.000	Rp 253.759.000.000
		2024	16.735		Rp 369.235.000.000	Rp 369.235.000.000
3	ADRO	2020	14.050		Rp 103.000.000.000	Rp 103.000.000.000
		2021	14.269		Rp 352.136.838.990	Rp 352.136.838.990
		2022	15.731		Rp 481.654.398.950	Rp 495.232.298.838
		2023	15.513		Rp 645.173.183.818	Rp 645.173.183.818
		2024	16.735		Rp 597.634.882.664	Rp 597.634.882.664
4	ITMG	2020	14.050	\$ 11.900.000		Rp 167.195.000.000
		2021	14.269	\$ 10.400.000		Rp 148.397.600.000
		2022	15.731	\$ 38.400.000		Rp 604.070.400.000
		2023	15.513	\$ 73.200.000		Rp 1.135.551.600.000
		2024	16.735	\$ 111.500.000		Rp 1.865.952.500.000
5	TOBA	2020	14.050	\$ 323.982		Rp 4.551.947.100
		2021	14.269	\$ 732.726		Rp 10.455.267.294
		2022	15.731	\$ 280.735		Rp 4.416.242.285
		2023	15.513	\$ 3.184.782		Rp 49.405.523.166
		2024	16.735	\$ 1.352.459		Rp 22.633.401.365
6	PSSI	2020	14.050		Rp 5.200.000.000	Rp 5.200.000.000
		2021	14.269		Rp 7.050.000.000	Rp 7.050.000.000
		2022	15.731		Rp 538.432.532	Rp 538.432.532
		2023	15.513		Rp 664.000.000	Rp 664.000.000
		2024	16.735		Rp 4.800.000.000	Rp 4.800.000.000
7	INCO	2020	14.050	\$ 19.584.500		Rp 275.162.225.000
		2021	14.269	\$ 21.349.994		Rp 304.643.064.386
		2022	15.731	\$ 20.142.498		Rp 316.861.636.038
		2023	15.513	\$ 67.340.642		Rp 1.044.655.379.346
		2024	16.735	\$ 28.373.231		Rp 474.826.020.785
8	BRMS	2020	14.050	\$ 505.617		Rp 7.103.918.850
		2021	14.269	\$ 94.046		Rp 1.341.942.374
		2022	15.731	\$ 62.233		Rp 978.987.323
		2023	15.513	\$ 205.662		Rp 3.190.434.606
		2024	16.735	\$ 285.035		Rp 4.770.059.888
9	ISSP	2020	14.050		Rp 5.804.500.000	Rp 5.804.500.000
		2021	14.269		Rp 6.088.683.504	Rp 6.088.683.504
		2022	15.731		Rp 6.600.000.000	Rp 6.600.000.000
		2023	15.513		Rp 5.407.922.346	Rp 5.407.922.346
		2024	16.735		Rp 6.166.299.964	Rp 6.166.299.964
10	MDKA	2020	14.050		Rp 74.866.456.973	Rp 74.866.456.973
		2021	14.269		Rp 110.633.454.353	Rp 110.633.454.353
		2022	15.731		Rp 99.808.150.821	Rp 99.808.150.821
		2023	15.513	\$ 7.868.449		Rp 122.063.249.337
		2024	16.735	\$ 5.397.702		Rp 90.330.542.970
11	ENRG	2020	14.050	\$ 662.868		Rp 9.313.295.400
		2021	14.269	\$ 394.864		Rp 5.634.314.416
		2022	15.731	\$ 712.111		Rp 11.202.218.141
		2023	15.513	\$ 716.597		Rp 11.116.569.261
		2024	16.735	\$ 2.249.158		Rp 37.639.659.130

## Keterangan:

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

**Lampiran 9**

**Tabel Bantu Total Aset**

**Variabel X2: GREEN ACCOUNTING**

NO	KODE PERUSAHAAN	TAHUN	Kurs	US\$	Rp	Total Aset
1	ANTM	2020	14.050		Rp 31.729.512.995.000	Rp 31.729.512.995.000
		2021	14.269		Rp 32.916.154.000.000	Rp 32.916.154.000.000
		2022	15.731		Rp 33.637.271.000.000	Rp 33.637.271.000.000
		2023	15.513		Rp 42.851.329.000.000	Rp 42.851.329.000.000
		2024	16.735		Rp 44.522.645.000.000	Rp 44.522.645.000.000
2	PTBA	2020	14.050		Rp 24.056.755.000.000	Rp 24.056.755.000.000
		2021	14.269		Rp 36.123.703.000.000	Rp 36.123.703.000.000
		2022	15.731		Rp 45.359.207.000.000	Rp 45.359.207.000.000
		2023	15.513		Rp 38.765.189.000.000	Rp 38.765.189.000.000
		2024	16.735		Rp 41.785.576.000.000	Rp 41.785.576.000.000
3	ADRO	2020	14.050	\$ 6.381.566.000		Rp 89.661.002.300.000
		2021	14.269	\$ 7.586.936.000		Rp 108.257.989.784.000
		2022	15.731	\$ 10.782.307.000		Rp 169.616.471.417.000
		2023	15.513	\$ 10.472.711.000		Rp 162.463.165.743.000
		2024	16.735	\$ 6.702.127.000		Rp 112.160.095.345.000
4	ITMG	2020	14.050	\$ 1.158.629.000		Rp 16.278.737.450.000
		2021	14.269	\$ 1.666.239.000		Rp 23.775.564.291.000
		2022	15.731	\$ 2.640.177.000		Rp 41.532.624.387.000
		2023	15.513	\$ 2.187.847.000		Rp 33.940.070.511.000
		2024	16.735	\$ 2.406.544.000		Rp 40.273.513.840.000
5	TOBA	2020	14.050	\$ 771.871.787		Rp 10.844.798.607.350
		2021	14.269	\$ 858.101.884		Rp 12.244.255.782.796
		2022	15.731	\$ 899.329.557		Rp 14.147.353.261.167
		2023	15.513	\$ 947.837.728		Rp 14.703.806.674.464
		2024	16.735	\$ 893.736.128		Rp 14.956.674.102.080
6	PSSI	2020	14.050	\$ 146.835.893		Rp 2.063.044.296.650
		2021	14.269	\$ 161.236.150		Rp 2.300.678.624.350
		2022	15.731	\$ 179.354.447		Rp 2.821.424.805.757
		2023	15.513	\$ 203.871.968		Rp 3.162.665.839.584
		2024	16.735	\$ 189.560.738		Rp 3.172.298.950.430
7	INCO	2020	14.050	\$ 2.314.658.000		Rp 32.520.944.900.000
		2021	14.269	\$ 2.472.828.000		Rp 35.284.782.732.000
		2022	15.731	\$ 2.658.116.000		Rp 41.814.822.796.000
		2023	15.513	\$ 2.925.999.000		Rp 45.391.022.487.000
		2024	16.735	\$ 3.176.528.000		Rp 53.159.196.080.000
8	BRMS	2020	14.050	\$ 588.143.372		Rp 8.263.414.376.600
		2021	14.269	\$ 980.443.926		Rp 13.989.954.380.094
		2022	15.731	\$ 1.080.234.251		Rp 16.993.165.002.481
		2023	15.513	\$ 1.104.867.719		Rp 17.139.812.924.847
		2024	16.735	\$ 1.154.868.810		Rp 19.326.729.535.350
9	ISSP	2020	14.050		Rp 6.076.604.000.000	Rp 6.076.604.000.000
		2021	14.269		Rp 7.097.322.000.000	Rp 7.097.322.000.000
		2022	15.731		Rp 7.405.931.000.000	Rp 7.405.931.000.000
		2023	15.513		Rp 7.971.708.000.000	Rp 7.971.708.000.000
		2024	16.735		Rp 8.295.427.000.000	Rp 8.295.427.000.000
10	MDKA	2020	14.050	\$ 929.606.638		Rp 13.060.973.263.900
		2021	14.269	\$ 1.278.592.659		Rp 18.244.238.651.271
		2022	15.731	\$ 3.876.665.735		Rp 60.983.828.677.285
		2023	15.513	\$ 4.964.258.915		Rp 77.010.548.548.395
		2024	16.735	\$ 5.237.063.884		Rp 87.642.264.098.740
11	ENRG	2020	14.050	\$ 844.618.008		Rp 11.866.883.012.400
		2021	14.269	\$ 1.064.042.571		Rp 15.182.823.445.599
		2022	15.731	\$ 1.194.330.408		Rp 18.788.011.648.248
		2023	15.513	\$ 1.368.757.121		Rp 21.233.529.218.073
		2024	16.735	\$ 1.583.258.785		Rp 26.495.835.766.975

**Keterangan:**

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

**Lampiran 10**

**Variabel X3: TATA KELOLA PERUSAHAAN**

$$\text{Presentase Dewan Komisaris Independen} = \frac{\text{Jumlah Dewan Komisaris Independen}}{\text{Total Dewan Komisaris}} \times 100\%$$

NO	KODE PERUSAHAAN	TAHUN	Tata Kelola Perusahaan			
			Jumlah Dewan Komisaris	Total Dewan Komisaris	100%	Presentase Dewan Komisaris Independen
1	ANTM	2020	2	6	100%	0,3333
		2021	3	5	100%	0,6000
		2022	3	5	100%	0,6000
		2023	3	5	100%	0,6000
		2024	3	5	100%	0,6000
2	PTBA	2020	2	6	100%	0,3333
		2021	2	6	100%	0,3333
		2022	2	6	100%	0,3333
		2023	3	6	100%	0,5000
		2024	3	6	100%	0,5000
3	ADRO	2020	2	5	100%	0,4000
		2021	2	5	100%	0,4000
		2022	2	5	100%	0,4000
		2023	2	5	100%	0,4000
		2024	2	5	100%	0,4000
4	ITMG	2020	3	7	100%	0,4286
		2021	3	7	100%	0,4286
		2022	3	8	100%	0,3750
		2023	3	8	100%	0,3750
		2024	3	10	100%	0,3000
5	TOBA	2020	2	3	100%	0,6667
		2021	4	5	100%	0,8000
		2022	4	5	100%	0,8000
		2023	4	5	100%	0,8000
		2024	4	5	100%	0,8000
6	PSSI	2020	1	4	100%	0,2500
		2021	1	5	100%	0,2000
		2022	1	3	100%	0,3333
		2023	1	4	100%	0,2500
		2024	2	4	100%	0,5000
7	INCO	2020	3	10	100%	0,3000
		2021	3	10	100%	0,3000
		2022	3	10	100%	0,3000
		2023	3	10	100%	0,3000
		2024	3	10	100%	0,3000
8	BRMS	2020	2	6	100%	0,3333
		2021	2	5	100%	0,4000
		2022	2	5	100%	0,4000
		2023	2	5	100%	0,4000
		2024	2	5	100%	0,4000
9	ISSP	2020	1	4	100%	0,2500
		2021	1	4	100%	0,2500
		2022	2	5	100%	0,4000
		2023	2	4	100%	0,5000
		2024	2	4	100%	0,5000
10	MDKA	2020	2	6	100%	0,3333
		2021	2	6	100%	0,3333
		2022	2	6	100%	0,3333
		2023	2	6	100%	0,3333
		2024	2	6	100%	0,3333
11	ENRG	2020	3	5	100%	0,6000
		2021	2	5	100%	0,4000
		2022	2	5	100%	0,4000
		2023	2	6	100%	0,3333

	2024	2	6	100%	0,3333
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**Lampiran 11**

**Variabel Y: NILAI PERUSAHAAN**

$$\text{Price To Book Value} = \frac{\text{Harga Pasar Saham}}{\text{Nilai Buku Ekiuitas Per Saham}}$$

NO	KODE PERUSAHAAN	TAHUN	NILAI PERUSAHAAN		
			Harga Pasar Saham	Nilai Buku Ekiuitas Per Saham	Price To Book Value
1	ANTM	2020	1.935	792,2948	2,4423
		2021	2.250	867,1009	2,5949
		2022	1.985	986,7376	2,0117
		2023	1.705	1296,9071	1,3147
		2024	1.525	1339,9285	1,1381
2	PTBA	2020	2.810	1514,5836	1,8553
		2021	2.710	2111,3678	1,2835
		2022	3.690	2517,2385	1,4659
		2023	2.440	1877,1483	1,2998
		2024	2.750	1966,5689	1,3984
3	ADRO	2020	1.430	1735,8109	0,8238
		2021	2.250	1988,8636	1,1313
		2022	3.850	3210,2078	1,1993
		2023	2.380	3593,1994	0,6624
		2024	2.430	2922,1317	0,8316
4	ITMG	2020	13.850	10523,1537	1,3161
		2021	20.400	15173,6136	1,3444
		2022	39.025	27152,1160	1,4373
		2023	25.650	24555,2767	1,0446
		2024	26.700	28641,1137	0,9322
5	TOBA	2020	520	507,7469	1,0241
		2021	1.100	627,8837	1,7519
		2022	605	826,1233	0,7323
		2023	304	810,7696	0,3750
		2024	398	894,6699	0,4449
6	PSSI	2020	174	245,1835	0,7097
		2021	402	308,9754	1,3011
		2022	595	437,5141	1,3600
		2023	505	482,8851	1,0458
		2024	402	488,8664	0,8223
7	INCO	2020	5.100	3272,9304	1,5582
		2021	4.680	3551,0849	1,3179
		2022	7.100	4208,2727	1,6872
		2023	4.310	4003,8553	1,0765
		2024	3.620	4339,0836	0,8343
8	BRMS	2020	072	96,3020	0,7517
		2021	116	97,2131	1,1933
		2022	159	105,9707	1,5004
		2023	170	106,0595	1,6029
		2024	346	117,3785	2,9477
9	ISSP	2020	160	464,1447	0,3447
		2021	398	527,0132	0,7552
		2022	246	576,7520	0,4265
		2023	292	642,6873	0,4543
		2024	268	701,8865	0,3818
10	MDKA	2020	2.371	361,6482	6,5553
		2021	3.795	485,5480	7,8161
		2022	4.120	1321,0920	3,1186
		2023	2.700	1778,4022	1,5182
		2024	1.615	1994,3993	0,8098
11	ENRG	2020	129	288,2421	0,4475
		2021	102	258,0962	0,3952
		2022	294	326,3458	0,9009
		2023	220	365,6843	0,6016
		2024	230	443,0581	0,5191

**Lampiran 12**

**Tabel Bantu Nilai Buku Ekuitas Per Saham**

**Variabel Y: NILAI PERUSAHAAN**

$$\text{Nilai Buku Ekuitas Per Saham} = \frac{\text{Total Ekuitas}}{\text{Jumlah Saham Beredar}}$$

NO	KODE PERUSAHAAN	TAHUN	Kurs	US\$	Rp	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Ekuitas Per Saham
1	ANTM	2020	14.050		Rp 19.039.449.025.000,00	19.039.449.025.000	24.030.765.000	792,2948
		2021	14.269		Rp 20.837.098.000.000,00	20.837.098.000.000	24.030.765.000	867,1009
		2022	15.731		Rp 23.712.060.000.000,00	23.712.060.000.000	24.030.765.000	986,7376
		2023	15.513		Rp 31.165.670.000.000,00	31.165.670.000.000	24.030.765.000	1296,9071
		2024	16.735		Rp 32.199.506.000.000,00	32.199.506.000.000	24.030.765.000	1339,9285
2	PTBA	2020	14.050		Rp 16.939.196.000.000,00	16.939.196.000.000	11.184.061.250	1514,5836
		2021	14.269		Rp 24.253.724.000.000,00	24.253.724.000.000	11.487.209.350	2111,3678
		2022	15.731		Rp 28.916.046.000.000,00	28.916.046.000.000	11.487.209.305	2517,2385
		2023	15.513		Rp 21.563.196.000.000,00	21.563.196.000.000	11.487.209.350	1877,1483
		2024	16.735		Rp 22.643.812.000.000,00	22.643.812.000.000	11.514.375.250	1966,5689
3	ADRO	2020	14.050	\$ 3.951.714.000,00		7.982.462.280.000	31.985.962.000	249,5614
		2021	14.269	\$ 4.458.315.000,00		9.010.254.615.000	31.985.952.000	281,6941
		2022	15.731	\$ 6.527.338.000,00		13.198.277.436.000	31.985.952.000	412,6273
		2023	15.513	\$ 7.408.750.000,00		14.987.901.250.000	31.985.962.000	468,5775
		2024	16.735	\$ 5.370.832.000,00		10.870.563.968.000	30.758.665.900	353,4147
4	ITMG	2020	14.050	\$ 846.290.000,00		1.709.505.800.000	1.129.925.000	1512,9374
		2021	14.269	\$ 1.201.559.000,00		2.428.350.739.000	1.129.925.000	2149,1256
		2022	15.731	\$ 1.950.280.000,00		3.943.466.160.000	1.129.925.000	3490,0247
		2023	15.513	\$ 1.788.540.000,00		3.618.216.420.000	1.129.925.000	3202,1740
		2024	16.735	\$ 1.933.810.000,00		3.914.031.440.000	1.129.925.000	3463,9745
5	TOBA	2020	14.050	\$ 290.914.160,00		587.646.603.200	8.049.964.000	72,9999
		2021	14.269	\$ 354.225.327,00		715.889.385.867	8.049.964.000	88,9308
		2022	15.731	\$ 423.710.293,00		856.742.212.446	8.068.271.058	106,1866
		2023	15.513	\$ 423.687.645,00		857.120.105.835	8.106.700.622	105,7298
		2024	16.735	\$ 436.660.230,00		883.800.305.520	8.167.826.970	108,2051
6	PSSI	2020	14.050	\$ 94.530.896,00		190.952.409.920	5.417.000.000	35,2506
		2021	14.269	\$ 114.655.887,00		231.719.547.627	5.295.000.000	43,7620
		2022	15.731	\$ 145.875.110,00		294.959.472.420	5.245.000.000	56,2363
		2023	15.513	\$ 168.619.127,00		341.116.493.921	5.417.000.000	62,9715
		2024	16.735	\$ 158.242.564,00		320.282.949.536	5.417.000.000	59,1255
		2020	14.050	\$ 2.314.658.000,00		4.675.609.160.000	9.936.338.720	470,5565

7	INCO	2021	14.269	\$ 2.472.828.000,00		4.997.585.388.000	9.936.338.720	502,9604
		2022	15.731	\$ 2.658.116.000,00		5.374.710.552.000	9.936.338.720	540,9146
		2023	15.513	\$ 2.564.537.000,00		5.188.058.351.000	9.936.338.720	522,1298
		2024	16.735	\$ 2.732.776.000,00		5.531.138.624.000	10.539.784.534	524,7867
8	BRMS	2020	14.050	\$ 486.703.645,00		983.141.362.900	71.007.759.834	13,8455
		2021	14.269	\$ 879.628.458,00		1.777.729.113.618	129.112.387.720	13,7689
		2022	15.731	\$ 955.117.537,00		1.931.247.659.814	141.784.040.338	13,6211
		2023	15.513	\$ 969.351.259,00		1.960.997.596.957	141.784.040.338	13,8309
		2024	16.735	\$ 994.466.614,00		2.012.800.426.736	141.784.040.338	14,1962
9	ISSP	2020	14.050		Rp 3.335.340.000.000,00	3.335.340.000.000	7.185.992.035	464,1447
		2021	14.269		Rp 3.787.113.000.000,00	3.787.113.000.000	7.185.992.035	527,0132
		2022	15.731		Rp 4.144.535.000.000,00	4.144.535.000.000	7.185.992.035	576,7520
		2023	15.513		Rp 4.618.346.000.000,00	4.618.346.000.000	7.185.992.035	642,6873
		2024	16.735		Rp 5.043.751.000.000,00	5.043.751.000.000	7.185.992.035	701,8865
10	MDKA	2020	14.050	\$ 563.645.881,00		1.138.564.679.620	21.897.591.650	51,9950
		2021	14.269	\$ 779.410.297,00		1.575.188.210.237	22.904.850.815	68,7709
		2022	15.731	\$ 2.024.833.268,00		4.094.212.867.896	24.110.850.771	169,8079
		2023	15.513	\$ 2.764.055.322,00		5.591.683.916.406	24.110.850.771	231,9157
		2024	16.735	\$ 2.916.576.144,00		5.903.150.115.456	24.472.983.771	241,2109
11	ENRG	2020	14.050	\$ 212.174.466,00		428.592.421.320	10.342.179.272	41,4412
		2021	14.269	\$ 448.963.772,00		907.355.783.212	24.821.230.250	36,5556
		2022	15.731	\$ 514.926.286,00		1.041.180.950.292	24.821.230.250	41,9472
		2023	15.513	\$ 585.105.017,00		1.183.667.449.391	24.821.230.250	47,6877
		2024	16.735	\$ 657.140.618,00		1.330.052.610.832	24.821.230.250	53,5853

**Keterangan:**

Untuk mencari total ekuitas

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

**Lampiran 13**

**Variabel Moderasi: Corporate Social Responsibility**

$$CSRI = \frac{\text{Jumlah Item CSR yang diungkapkan}}{\text{Total Item Standar GRI}}$$

NO	KODE PERUSAHAAN	TAHUN	CORPORATE SOCIAL RESPONSIBILITY		
			Jumlah Item CSR yang diungkapkan	Total Item Standar GRI	CSRI
1	ANTM	2020	18	32	0,5625
		2021	15	32	0,4688
		2022	22	32	0,6875
		2023	23	32	0,7188
		2024	23	32	0,7188
2	PTBA	2020	24	32	0,75
		2021	22	32	0,6875
		2022	28	32	0,875
		2023	28	32	0,875
		2024	27	32	0,8438
3	ADRO	2020	23	32	0,7188
		2021	23	32	0,7188
		2022	19	32	0,5938
		2023	18	32	0,5625
		2024	19	32	0,594
4	ITMG	2020	16	32	0,5
		2021	29	32	0,9063
		2022	29	32	0,9063
		2023	31	32	0,9688
		2024	31	32	0,9688
5	TOBA	2020	5	32	0,1563
		2021	5	32	0,1563
		2022	18	32	0,5625
		2023	31	32	0,9688
		2024	31	32	0,9688
6	PSSI	2020	2	32	0,0625
		2021	6	32	0,1875
		2022	2	32	0,0625
		2023	4	32	0,125
		2024	2	32	0,0625
7	INCO	2020	18	32	0,5625
		2021	26	32	0,8125
		2022	30	32	0,9375
		2023	31	32	0,9688
		2024	29	32	0,9063
8	BRMS	2020	19	32	0,5938
		2021	19	32	0,5938
		2022	22	32	0,6875
		2023	22	32	0,6875
		2024	24	32	0,75
9	ISSP	2020	7	32	0,2188
		2021	12	32	0,375
		2022	23	32	0,7188
		2023	23	32	0,7188
		2024	23	32	0,7188
10	MDKA	2020	9	32	0,2813
		2021	17	32	0,5313
		2022	23	32	0,7188
		2023	31	32	0,9688
		2024	26	32	0,8125
11	ENRG	2020	8	32	0,25
		2021	12	32	0,375
		2022	15	32	0,4688
		2023	24	32	0,75
		2024	14	32	0,4375

## Lampiran 14

## Data Yang Digunakan Untuk Olah Data

NO	KODE PERUSAHAAN	TAHUN	X1	X2	X3	Y	Z
			Tax Avoidance	Green Accounting	Tata Kelola Perusahaan	Nilai Perusahaan	CSR
1	ANTM	2020	0,2997	0,00350	0,3333	2,4423	0,5625
		2021	0,3883	0,00310	0,6	2,5949	0,4688
		2022	0,2673	0,00425	0,6	2,0117	0,6875
		2023	0,2015	0,00355	0,6	1,3147	0,7188
		2024	0,1650	0,00356	0,6	1,1381	0,7188
2	PTBA	2020	0,2549	0,00456	0,3333	1,8553	0,75
		2021	0,2241	0,00346	0,3333	1,2835	0,6875
		2022	0,2113	0,00382	0,3333	1,4659	0,875
		2023	0,2283	0,00655	0,5	1,2998	0,875
		2024	0,1789	0,00884	0,5	1,3984	0,8438
3	ADRO	2020	0,2865	0,00115	0,4	0,8238	0,7188
		2021	0,3079	0,00325	0,4	1,1313	0,7188
		2022	0,3675	0,00292	0,4	1,1993	0,5938
		2023	0,1915	0,00397	0,4	0,6624	0,5625
		2024	0,2128	0,00533	0,4	0,8316	0,5938
4	ITMG	2020	0,4786	0,01027	0,4286	1,3161	0,5
		2021	0,2346	0,00624	0,4286	1,3444	0,9063
		2022	0,2236	0,01454	0,3750	1,4373	0,9063
		2023	0,2243	0,03346	0,3750	1,0446	0,9688
		2024	0,2409	0,04633	0,30	0,9322	0,9688
5	TOBA	2020	0,1492	0,00042	0,6667	1,0241	0,1563
		2021	0,2413	0,00085	0,8	1,7519	0,1563
		2022	0,1814	0,00031	0,8	0,7323	0,5625
		2023	0,3654	0,00336	0,8	0,3750	0,9688
		2024	0,2119	0,00151	0,8	0,4449	0,9688
6	PSSI	2020	0,1931	0,00252	0,25	0,7097	0,0625
		2021	0,0968	0,00306	0,2	1,3011	0,1875
		2022	0,0960	0,00019	0,3333	1,3600	0,0625
		2023	0,1109	0,00021	0,2500	1,0458	0,125
		2024	0,1387	0,00151	0,5	0,8223	0,0625
7	INCO	2020	0,2086	0,00846	0,3	1,5582	0,5625
		2021	0,2486	0,00863	0,3	1,3179	0,8125
		2022	0,2734	0,00758	0,3	1,6872	0,9375
		2023	0,2218	0,02301	0,3	1,0765	0,9688
		2024	0,2201	0,00893	0,3	0,8343	0,9063
8	BRMS	2020	0,7082	0,00086	0,3333	0,7517	0,5938
		2021	0,4247	0,00010	0,4	1,1933	0,5938
		2022	0,5795	0,00006	0,4	1,5004	0,6875
		2023	0,1874	0,00019	0,4	1,6029	0,6875
		2024	0,2608	0,00025	0,4	2,9477	0,75
9	ISSP	2020	0,1339	0,00096	0,25	0,3447	0,2188
		2021	0,4823	0,00086	0,25	0,7552	0,375
		2022	0,2222	0,00089	0,4	0,4265	0,7188
		2023	0,2225	0,00068	0,5	0,4543	0,7188
		2024	0,2154	0,00074	0,5	0,3818	0,7188
10	MDKA	2020	0,4860	0,00573	0,3333	6,5553	0,2813
		2021	0,4114	0,00606	0,3333	7,8161	0,5313
		2022	0,2790	0,00164	0,3333	3,1186	0,7188
		2023	0,5409	0,00159	0,3333	1,5182	0,9688
		2024	0,5475	0,00103	0,3333	0,8098	0,8125
11	ENRG	2020	0,4612	0,00078	0,6	0,4475	0,25
		2021	0,6950	0,00037	0,4	0,3952	0,375
		2022	0,5245	0,00060	0,4	0,9009	0,4688
		2023	0,3270	0,00052	0,3333	0,6016	0,75
		2024	0,2312	0,00142	0,3333	0,5191	0,4375