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Lampiraan 1		
Daftar Perusahaan Pertambangan Yang Terdaftar Di BEI 2020-2024		
No	Kode	Nama Perusahaan
1	ADRO	PT. Adaro Energy 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. Mitrahaftera Segara Sejati Tbk
27	PSSI	PT. Pelita Samudera Shipping Tbk
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. Saranacental 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	DKFT	PT. Central Omega Resources Tbk
56	IFSH	PT. Ifishdeco Tbk
57	INCO	PT. Vale Indonesia Tbk
58	TBMS	PT. Tembaga Mulia Semanan Tbk
59	ALKA	PT. Alakasa Industrindo Tbk
60	ALMI	PT. Alumindo Light Metal Industry Tbk
61	CITA	PT. Cita Mineral Investindo Tbk
62	INAI	PT. Indal Aluminium Industry Tbk
63	BRMS	PT. Bumi Resources Minerals Tbk

Sumber: <https://www.idx.co.id/id>

Lampiraan 2		
Daftar Sampel Perusahaan Pertambangan Yang Terdaftar Di BEI Sesuai Dengan Kriteria Pengambilan Sampel		
No	Kode Perusahaan	Nama Perusahaan
1	ANTM	PT Aneka Tambang
2	INCO	PT Vale Indonesia Tbk
3	ADRO	PT. Adaro Energy Tbk
4	PTBA	PT Bukit Asam Tbk
5	BRMS	PT Bumi Resources Minerals Tbk
6	ITMG	PT Indo Tambangraya Megah Tbk
7	DSSA	PT Dian Swastatika Sentosa Tbk
8	INDY	PT Indika Energy Tbk
9	PSSI	PT Pelita Samudera Shipping Tbk
10	TOBA	PT TBS Energi Utama Tbk
11	MEDC	PT. Medco Energi Internasional Tbk
12	GGRP	PT. Gunung Raja Paksi Tbk
13	ISSP	PT. Steel Pipe Industry of Indonesia Tbk
14	INAI	PT. Indal Aluminium Industry Tbk

Sumber: <https://www.idx.co.id/id>

LAMPIRAN 3

Kriteria Penentuan Sampel Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia 2020-2024

No	Kode	Nama Perusahaan	IPO	Mempublikasi Annual Report					Mempublikasi Sustainability Report					Mendapatkan Proper					Sampel
				2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	
1	ADRO	PT. Adaro Energy Tbk	06/07/2008	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
2	AIMS	PT. Akbar Indo Makmur Stimec Tbk	20/07/2001	✓	✓	✓	✓	✓	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	TIDAK
3	ARII	PT. Atlas Resources Tbk	08/11/2011	✓	✓	✓	✓	✓	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	TIDAK
4	BOSS	PT. Borneo Olah Sarana Sukses Tbk	15/02/2018	✓	✓	✓	✗	✗	✗	✓	✓	✗	✗	✗	✗	✗	✗	✗	TIDAK
5	BSSR	PT. Baramulti Suksessarana Tbk	08/11/2012	✓	✓	✓	✓	✓	✗	✓	✓	✗	✗	✗	✗	✗	✗	✗	TIDAK
6	BUMI	PT. Bumi Resources Tbk	30/07/1990	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✓	✓	✗	TIDAK
7	BYAN	PT. Bayan Resources Tbk	12/08/2008	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✓	✓	✓	✓	TIDAK
8	DSSA	PT. Dian Swastatika Sentosa Tbk	10/12/2009	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
9	GEMS	PT. Golden Energy Mines Tbk	09/11/2011	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
10	GTBO	PT. Garda Tujuh Buana Tbk	09/07/2009	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗	✓	✓	✗	✓	✓	TIDAK
11	HRUM	PT. Harum Energy Tbk	06/10/2010	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
12	INDY	PT. Indika Energy Tbk	11/06/2008	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
13	ITMG	PT. Indo Tambangraya Megah Tbk	18/12/2007	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
14	KKGI	PT. Resource Alam Indonesia Tbk	01/07/1991	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
15	MBAP	PT. Mitrabara Adiperdana Tbk	10/07/2014	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
16	PTBA	PT. Bukit Asam Tbk	23/12/2002	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
17	SMMT	PT. Golden Eagle Energy Tbk	29/02/2000	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
18	TOBA	PT. TBS Energi Utama Tbk	06/07/2012	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
19	TRAM	PT. Trada Alam Mineral Tbk	10/09/2008	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	TIDAK
20	BBRM	PT. Pelayaran Nasional Bina Buana Raya Tbk	09/01/2013	✓	✓	✗	✓	✓	✗	✗	✗	✓	✓	✗	✗	✗	✗	✗	TIDAK
21	BESS	PT. Batulicin Nusantara Maritim Tbk	09/03/2020	✓	✓	✓	✓	✓	✗	✓	✗	✓	✓	✗	✗	✗	✗	✗	TIDAK
22	CANI	PT. Capitol Nusantara Indonesia Tbk	16/01/2014	✓	✗	✓	✓	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	TIDAK
23	CNKO	PT. Eksploitasi Energi Indonesia Tbk	21/11/2001	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
24	DWGL	PT. Dwi Guna Laksana Tbk	13/12/2017	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
25	FIRE	PT. Alfa Energi Investama Tbk	09/06/2017	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
26	MBSS	PT. Mitrahaatera Segara Sejati Tbk	06/04/2011	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
27	PSSI	PT. Pelita Samudera Shipping Tbk	05/12/2017	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
28	PTIS	PT. Indo Straits Tbk	12/07/2011	✗	✗	✓	✓	✓	✗	✗	✗	✓	✓	✗	✗	✗	✗	✗	TIDAK
29	RIGS	PT. Rig Tenders Indonesia Tbk	05/03/1990	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
30	SGER	PT. Sumber Global Energy Tbk	24/07/2020	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
31	TCPI	PT. Transcoal Pacific Tbk	06/07/2018	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
32	TEBE	PT. Dana Brata Luhur Tbk	18/11/2019	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✗	✗	TIDAK
33	TPMA	PT. Trans Power Marine Tbk	20/03/2013	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✗	✗	✗	✓	✓	TIDAK

34	COAL	PT Black Diamond Resources Tbk	07/09/2022	x	x	✓	✓	✓	x	x	✓	✓	✓	x	x	x	x	x	TIDAK
35	BIPI	PT. Astrindo Nusantara Infrastruktur Tbk	11/12/2010	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x	TIDAK
36	ENRG	PT. Energi Mega Persada Tbk	07/06/2004	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	✓	✓	TIDAK
37	MEDC	PT. Medco Energi Internasional Tbk	12/10/1994	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
38	MITI	PT. Mitra Investindo Tbk	16/07/1997	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x	TIDAK
39	SUGI	PT. Sugih Energy Tbk	19/06/2002	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	TIDAK
40	SURE	PT. Super Energy Tbk	05/10/2018	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x	TIDAK
41	MDKA	PT. Merdeka Copper Gold Tbk	19/07/2015	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	TIDAK
42	PSAB	PT. J Resources Asia Pasifik Tbk	22/04/2003	✓	✓	✓	✓	✓	✓	✓	x	x	✓	x	✓	✓	✓	✓	TIDAK
43	SQMI	PT. Wilton Makmur Indonesia Tbk	15/07/2004	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	TIDAK
44	BAJA	PT. Saranacentral Bajatama Tbk	30/11/2011	✓	✓	✓	✓	✓	x	x	✓	✓	✓	x	x	x	x	x	TIDAK
45	BTON	PT. Betonjaya Manunggal Tbk	18/07/2001	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x	TIDAK
46	CTBN	PT. Citra Tubindo Tbk	28/11/1989	x	✓	✓	✓	✓	x	x	✓	✓	✓	x	x	x	x	x	TIDAK
47	GDST	PT. Gunawan Dianjaya Steel Tbk	23/12/2009	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	✓	✓	TIDAK
48	GGRP	PT. Gunung Raja Paksi Tbk	19/09/2019	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
49	HKMU	PT. HK Metals Utama Tbk	09/10/2018	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x	TIDAK
50	ISSP	PT. Steel Pipe Industry of Indonesia Tbk	22/02/2013	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
51	KRAS	PT. Krakatau Steel (Persero) Tbk	10/11/2010	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
52	LMSH	PT. Lionmesh Prima Tbk	04/06/1990	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x	TIDAK
53	OPMS	PT. Optima Prima Metal Sinergi Tbk	23/09/2019	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
54	ANTM	PT. Aneka Tambang Tbk	27/11/1997	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
55	DKFT	PT. Central Omega Resources Tbk	21/11/1997	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
56	IFSH	PT. Ifishdeco Tbk	05/12/2019	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
57	INCO	PT. Vale Indonesia Tbk	16/05/1990	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
58	TBMS	PT. Tembaga Mulia Semanan Tbk	23/05/1990	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK
59	ALKA	PT. Alakasa Industrindo Tbk	12/07/1990	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	TIDAK
60	ALMI	PT. Alumindo Light Metal Industry Tbk	02/01/1997	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	✓	✓	x	✓	TIDAK
61	CITA	PT. Cita Mineral Investindo Tbk	20/03/2002	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	✓	TIDAK
62	INAI	PT. Indal Aluminium Industry Tbk	05/12/1994	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA
63	BRMS	PT. Bumi Resources Minerals Tbk	09/12/2010	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	YA

Sumber: <https://www.idx.co.id/id>

1	Perusahaan pertambangan yang terdaftar di BEI	63
2	Perusahaan yang tidak mempublikasi <i>annual report</i>	-8
3	Perusahaan yang tidak mempublikasi <i>sustainability report</i>	-36
4	Perusahaan yang tidak mendapatkan PROPER	-5
Sampel Penelitian		14

Berikut Daftar Perusahaan Yang Tidak Mempublikasi <i>Annual Report</i>			Keterangan
1	TRAM	PT. Trada Alam Mineral Tbk	Mendapatkan sanksi delisting pada tahun 2020

2	BBRM	PT. Pelayaran Nasional Bina Buana Raya Tbk	Mendapatkan sanksi delisting pada tahun 2022
3	CANI	PT. Capitol Nusantara Indonesia Tbk	Perbaharuan tahun buku perusahaan menjadi 30 juni
4	PTIS	PT. Indo Straits Tbk	Tidak merilis <i>Annual Report</i> 2020 dan 2021, tetapi hanya merilis laporan keuangan
5	COAL	PT Black Diamond Resources Tbk	Perusahaan baru melangsungkan IPO 2022
6	SUGI	PT. Sugih Energy Tbk	Memang tidak mempublikasi <i>Annual Report</i> dan sudah mendapatkan sanksi
7	CTBN	PT. Citra Tubindo Tbk	Tidak merilis <i>Annual Report</i> 2020, tetapi hanya merilis laporan keuangan
8	BOSS	PT. Borneo Olah Sarana Sukses Tbk	Ada informasi di BEI bahwa tidak mempubliasi pada tahun tersebut

LAMPIRAN 5

Variabel X1: *GREEN ACCOUNTING*

$$\text{Rasio Proper} = \frac{\text{Skor Proper Perusahaan}}{\text{Skor Maksimum}}$$

No	Nama Persahaan	Tahun	Kode	Skor Proper Perusahaan	Skor	Skor Maksimum	Rasio Proper
1	PT Aneka Tambang	2020	ANTM	4	Hijau	5	0,8
		2021		5	Emas	5	1
		2022		4	Hijau	5	0,8
		2023		5	Emas	5	1
		2024		5	Emas	5	1
2	PT Vale Indonesia Tbk	2020	INCO	4	Hijau	5	0,8
		2021		4	Hijau	5	0,8
		2022		4	Hijau	5	0,8
		2023		4	Hijau	5	0,8
		2024		5	Emas	5	1
3	PT. Adaro Energy Tbk	2020	ADRO	5	Emas	5	1
		2021		5	Emas	5	1
		2022		5	Emas	5	1
		2023		5	Emas	5	1
		2024		3	Biru	5	0,6
4	PT Bukit Asam Tbk	2020	PTBA	5	Emas	5	1
		2021		5	Emas	5	1
		2022		5	Emas	5	1
		2023		5	Emas	5	1
		2024		5	Emas	5	1
5	PT Bumi Resources Minerals Tbk	2020	BRMS	5	Emas	5	1
		2021		4	Hijau	5	0,8
		2022		4	Hijau	5	0,8
		2023		5	Emas	5	1
		2024		5	Emas	5	1
6	PT Indo Tambangraya Megah Tbk	2020	ITMG	4	Biru	5	0,8
		2021		4	Hijau	5	0,8
		2022		4	Hijau	5	0,8
		2023		4	Hijau	5	0,8
		2024		4	Hijau	5	0,8
7	PT Dian Swastatika Sentosa Tbk	2020	DSSA	3	Biru	5	0,6
		2021		4	Hijau	5	0,8
		2022		4	Hijau	5	0,8
		2023		4	Hijau	5	0,8
		2024		4	Hijau	5	0,8
8	PT Indika Energy Tbk	2020	INDY	5	Emas	5	1
		2021		5	Emas	5	1
		2022		5	Emas	5	1
		2023		5	Emas	5	1
		2024		5	Emas	5	1

9	PT Pelita Samudera Shipping Tbk	2020	PSSI	3	Biru	5	0,6
		2021		3	Biru	5	0,6
		2022		3	Biru	5	0,6
		2023		3	Biru	5	0,6
		2024		3	Biru	5	0,6
10	PT TBS Energi Utama Tbk	2020	TOBA	4	Hijau	5	0,8
		2021		4	Hijau	5	0,8
		2022		3	Biru	5	0,6
		2023		4	Hijau	5	0,8
		2024		3	Biru	5	0,6
11	PT. Medco Energi Internasional Tbk	2020	MEDC	5	Emas	5	1
		2021		5	Emas	5	1
		2022		5	Emas	5	1
		2023		5	Emas	5	1
		2024		4	Hijau	5	0,8
12	PT. Gunung Raja Paksi Tbk	2020	GGRP	3	Biru	5	0,6
		2021		3	Biru	5	0,6
		2022		3	Biru	5	0,6
		2023		3	Biru	5	0,6
		2024		3	Biru	5	0,6
13	PT. Steel Pipe Industry of Indonesia Tbk	2020	ISSP	3	Biru	5	0,6
		2021		3	Biru	5	0,6
		2022		3	Biru	5	0,6
		2023		3	Biru	5	0,6
		2024		3	Biru	5	0,6
14	PT. Indal Aluminium Industry Tbk	2020	INAI	2	Merah	5	0,4
		2021		3	Biru	5	0,6
		2022		2	Merah	5	0,4
		2023		3	Biru	5	0,6
		2024		2	Merah	5	0,4

Sumber: <https://www.idx.co.id/id>

LAMPIRAN 6

Tabel Bantu Ekonomi Dan Lingkungan

VARIABEL X2= Sustainability Report

NO	Kode Perusahaan	Tahun	Ekonomi									Lingkungan																																			
			EC									EN																																			
			1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34		
1	ANTM	2020	1	0	0	0	0	1	0	0	1	0	0	1	0	0	1	1	1	1	0	1	0	1	1	1	1	1	1	0	1	1	1	1	0	0	0	0	1	0	0	0	0	0			
		2021	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	0	0	1	1	0		
		2022	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	0	0	1	1	0			
		2023	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	0	0	1	1	0			
		2024	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	0	0	1	1	0			
2	INCO	2020	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	1	0	0
		2021	1	1	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	0	0	
		2022	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	0	
		2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	0	
		2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	
3	ADRO	2020	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	0	0		
		2021	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0		
		2022	1	1	1	1	0	0	1	1	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0		
		2023	1	1	1	1	1	1	1	1	0	0	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	0	0	
		2024	1	1	1	1	1	1	1	1	0	0	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	0	0	
4	PTBA	2020	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	0	0	0	0	0				
		2021	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0			
		2022	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	0		
		2023	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	0		
		2024	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	0	
5	BRMS	2020	1	0	1	1	1	1	1	0	0	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	0	0	1	0	0	1	0	0			
		2021	1	0	1	1	1	1	1	0	0	0	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0	1	0	0	0			
		2022	1	0	1	1	1	1	1	1	0	0	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	1	0	0		
		2023	1	0	1	1	1	1	1	1	0	0	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	1	0	0		
		2024	1	1	1	1	1	1	1	1	1	0	0	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0	1	0	0	
6	ITMG	2020	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0				
		2021	1	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0			
		2022	1	1	1	1	0	0	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	0		
		2023	1	1	1	1	0	0	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	0		
		2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	0		
7	DSSA	2020	1	0	0	0	1	0	0	0	1	0	0	0	0	0	1	0	0	0	1	0	1	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0					
		2021	1	0	0	0	1	0	1	0	0	0	0	1	0	0	0	1	0	0	0	1	0	1	0	1	0	1	0	1	0	1	1	1	0	0	0	0	0	0	0	0	0	0			
		2022	1	0	0	0	1	0	1	0	1	0	0	0	1	0	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0			
		2023	1	0	0	0	1	0	1	0	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0			
		2024	1	0	0	0	1	0	1	0	1	0	0	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0			
		2020	0	0	0	0	0	0	0	0	0	1	1	1	1	1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0		

Lampiran 8

Variabel X2: Sustainability Report

$$SRDI = \frac{\text{Jumlah Item Yang Diungkapkan}}{\text{Total Item Pengungkapan}}$$

Menggunakan GRI G-4						
No	Nama Perusahaan	Tahun	Kode	Jumlah Item Yang Diungkapkan	Total Item Peungkapan	Jumlah
1	PT Aneka Tambang	2020	ANTM	50	91	0,549451
		2021		72	91	0,791209
		2022		72	91	0,791209
		2023		73	91	0,802198
		2024		69	91	0,758242
2	PT Vale Indonesia Tbk	2020	INCO	30	91	0,32967
		2021		52	91	0,571429
		2022		68	91	0,747253
		2023		73	91	0,802198
		2024		67	91	0,736264
3	PT. Adaro Energy Tbk	2020	ADRO	64	91	0,703297
		2021		53	91	0,582418
		2022		44	91	0,483516
		2023		58	91	0,637363
		2024		63	91	0,692308
4	PT Bukit Asam Tbk	2020	PTBA	67	91	0,736264
		2021		52	91	0,571429
		2022		67	91	0,736264
		2023		69	91	0,758242
		2024		70	91	0,769231
5	PT Bumi Resources Minerals Tbk	2020	BRMS	45	91	0,494505
		2021		42	91	0,461538
		2022		52	91	0,571429
		2023		52	91	0,571429
		2024		54	91	0,593407
6	PT Indo Tambangraya Megah Tbk	2020	ITMG	41	91	0,450549
		2021		41	91	0,450549
		2022		58	91	0,637363
		2023		63	91	0,692308
		2024		67	91	0,736264
7	PT Dian Swastatika Sentosa Tbk	2020	DSSA	27	91	0,296703
		2021		26	91	0,285714
		2022		41	91	0,450549
		2023		43	91	0,472527
		2024		41	91	0,450549
8	PT Indika Energy Tbk	2020	INDY	43	91	0,472527
		2021		70	91	0,769231
		2022		70	91	0,769231
		2023		70	91	0,769231
		2024		69	91	0,758242
		2020		22	91	0,241758
		2021		9	91	0,098901

9	PT Pelita Samudera Shipping Tbk	2022	PSSI	24	91	0,263736
		2023		24	91	0,263736
		2024		29	91	0,318681
10	PT TBS Energi Utama Tbk	2020	TOBA	23	91	0,252747
		2021		22	91	0,241758
		2022		41	91	0,450549
		2023		67	91	0,736264
		2024		69	91	0,758242
11	PT. Medco Energi Internasional Tbk	2020	MEDC	29	91	0,241758
		2021		30	91	0,32967
		2022		33	91	0,362637
		2023		41	91	0,450549
		2024		41	91	0,450549
12	PT. Gunung Raja Paksi Tbk	2020	GGRP	28	91	0,307692
		2021		24	91	0,263736
		2022		26	91	0,285714
		2023		26	91	0,285714
		2024		27	91	0,296703
13	PT. Steel Pipe Industry of Indonesia Tbk	2020	ISSP	22	91	0,241758
		2021		29	91	0,318681
		2022		53	91	0,582418
		2023		56	91	0,615385
		2024		54	91	0,593407
14	PT. Indal Aluminium Industry Tbk	2020	INAI	24	91	0,263736
		2021		56	91	0,615385
		2022		44	91	0,483516
		2023		44	91	0,483516
		2024		44	91	0,483516

Sumber: <https://www.idx.co.id/id>

LAMPIRAN 9

Tabel Bantu Total Biaya Lingkungan

VARIABEL X3= ENVIROMENTAL PERFORMANCE

No	Nama Persahaan	Tahun	Kurs	US\$	Rp	Total Biaya Lingkungan
1	PT Aneka Tambang	2020	14.050		Rp 111.154.000.000,00	Rp 111.154.000.000,00
		2021	14.269		Rp 102.080.000.000,00	Rp 102.080.000.000,00
		2022	15.731		Rp 142.930.000.000,00	Rp 142.930.000.000,00
		2023	15.513		Rp 152.120.000.000,00	Rp 152.120.000.000,00
		2024	16.735		Rp 158.330.000.000,00	Rp 158.330.000.000,00
2	PT Vale Indonesia Tbk	2020	14.050	\$ 17.353.947		Rp 243.822.955.350,00
		2021	14.269	\$ 21.349.994		Rp 304.643.064.386,00
		2022	15.731	\$ 20.142.498		Rp 316.861.636.038,00
		2023	15.513	\$ 67.340.642		Rp 1.044.655.379.346,00
		2024	16.735	\$ 28.373.231		Rp 474.826.020.785,00
3	PT. Adaro Energy Tbk	2020	14.050		Rp 103.000.000.000,00	Rp 103.000.000.000,00
		2021	14.269		Rp 352.136.838.990,00	Rp 352.136.838.990,00
		2022	15.731		Rp 481.654.398.950,00	Rp 481.654.398.950,00
		2023	15.513		Rp 645.173.183.818,00	Rp 645.173.183.818,00
		2024	16.735		Rp 597.634.882.664,00	Rp 597.634.882.664,00
4	PT Bukit Asam Tbk	2020	14.050		Rp 109.777.000.000,00	Rp 109.777.000.000,00
		2021	14.269		Rp 124.960.000.000,00	Rp 124.960.000.000,00
		2022	15.731		Rp 173.228.000.000,00	Rp 173.228.000.000,00
		2023	15.513		Rp 253.759.000.000,00	Rp 253.759.000.000,00
		2024	16.735		Rp 369.235.000.000,00	Rp 369.235.000.000,00
5	PT Bumi Resources Minerals Tbk	2020	14.050	\$ 505.617		Rp 7.103.918.850,00
		2021	14.269	\$ 94.046		Rp 1.341.942.374,00
		2022	15.731	\$ 62.233		Rp 978.987.323,00
		2023	15.513	\$ 205.622		Rp 3.189.814.086,00
		2024	16.735	\$ 285.231		Rp 4.773.340.785,00
6	PT Indo Tambangraya Megah Tbk	2020	14.050	\$ 11.900.000		Rp 167.195.000.000,00
		2021	14.269	\$ 10.400.000		Rp 148.397.600.000,00
		2022	15.731	\$ 38.400.000		Rp 604.070.400.000,00
		2023	15.513	\$ 73.200.000		Rp 1.135.551.600.000,00
		2024	16.735	\$ 111.500.000		Rp 1.865.952.500.000,00
7	PT Dian Swastatika Sentosa Tbk	2020	14.050	\$ 2.300.000		Rp 32.315.000.000,00
		2021	14.269	\$ 6.600.000		Rp 94.175.400.000,00
		2022	15.731	\$ 5.200.000		Rp 81.801.200.000,00
		2023	15.513	\$ 6.800.000		Rp 105.488.400.000,00
		2024	16.735	\$ 8.453.854		Rp 141.475.246.690,00
8	PT Indika Energy Tbk	2020	14.050	\$ 813.720		Rp 11.432.766.000,00
		2021	14.269	\$ 45.310.000		Rp 646.528.390.000,00
		2022	15.731	\$ 11.290.900		Rp 177.617.147.900,00
		2023	15.513	\$ 25.174.273		Rp 390.528.497.049,00
		2024	16.735	\$ 19.487.875		Rp 326.129.588.125,00
9	PT Pelita Samudera Shipping Tbk	2020	14.050		Rp 5.200.000.000,00	Rp 5.200.000.000,00
		2021	14.269		Rp 7.050.000.000,00	Rp 7.050.000.000,00
		2022	15.731		Rp 538.000.000.000,00	Rp 538.000.000.000,00
		2023	15.513		Rp 664.000.000.000,00	Rp 664.000.000.000,00
		2024	16.735		Rp 4.827.000.000.000,00	Rp 4.827.000.000.000,00
10	PT TBS Energi Utama Tbk	2020	14.050	\$ 323.982		Rp 4.551.947.100,00
		2021	14.269	\$ 732.726		Rp 10.455.267.294,00
		2022	15.731	\$ 280.735		Rp 4.416.242.285,00
		2023	15.513	\$ 3.184.782		Rp 49.405.523.166,00
		2024	16.735	\$ 1.352.459		Rp 22.633.401.365,00
		2020	14.050	\$ 19.843.683		Rp 278.803.746.150,00
		2021	14.269	\$ 28.000.000		Rp 399.532.000.000,00

11	PT. Medco Energi Internasional Tbk	2022	15.731	\$ 75.000.000		Rp 1.179.825.000.000,00
		2023	15.513	\$ 335.202.733		Rp 5.199.999.997.029,00
		2024	16.735	\$ 54.000.000		Rp 903.690.000.000,00
12	PT. Gunung Raja Paksi Tbk	2020	14.050		Rp 3.079.000.000,00	Rp 3.079.000.000,00
		2021	14.269		Rp 3.950.000.000,00	Rp 3.950.000.000,00
		2022	15.731		Rp 3.873.838.876,00	Rp 3.873.838.876,00
		2023	15.513		Rp 15.523.740.152,00	Rp 15.523.740.152,00
		2024	16.735		Rp 5.100.679.210,00	Rp 5.100.679.210,00
13	PT. Steel Pipe Industry of Indonesia Tbk	2020	14.050		Rp 4.713.000.000,00	Rp 4.713.000.000,00
		2021	14.269		Rp 5.804.500.000,00	Rp 5.804.500.000,00
		2022	15.731		Rp 6.600.000.000,00	Rp 6.600.000.000,00
		2023	15.513		Rp 5.407.922.346,00	Rp 5.407.922.346,00
		2024	16.735		Rp 6.166.299.964,00	Rp 6.166.299.964,00
14	PT. Indal Aluminium Industry Tbk	2020	14.050		Rp 482.672.660.000,00	Rp 482.672.660.000,00
		2021	14.269		Rp 523.789.210.000,00	Rp 523.789.210.000,00
		2022	15.731		Rp 609.098.370.000,00	Rp 609.098.370.000,00
		2023	15.513		Rp 422.024.660.000,00	Rp 422.024.660.000,00
		2024	16.735		Rp 367.277.630.000,00	Rp 367.277.630.000,00

Sumber: <https://www.idx.co.id/id>

Keterangan:

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian



LAMPIRAN 10

Tabel Bantu Total Aset

Variabel X3= *Enviromental Perfomance*

No	Nama Persahaan	Tahun	Kurs	US\$	Rp	Total Aset
1	PT Aneka Tambang	2020	14.050		Rp 31.729.512.995.000,00	Rp 31.729.512.995.000,00
		2021	14.269		Rp 32.916.154.000.000,00	Rp 32.916.154.000.000,00
		2022	15.731		Rp 33.637.271.000.000,00	Rp 33.637.271.000.000,00
		2023	15.513		Rp 42.851.329.000.000,00	Rp 42.851.329.000.000,00
		2024	16.735		Rp 44.522.654.000.000,00	Rp 44.522.654.000.000,00
2	PT Vale Indonesia Tbk	2020	14.050	\$ 2.314.658.000		Rp 32.520.944.900.000,00
		2021	14.269	\$ 2.472.828.000		Rp 35.284.782.732.000,00
		2022	15.731	\$ 2.658.116.000		Rp 41.814.822.796.000,00
		2023	15.513	\$ 2.925.999.000		Rp 45.391.022.487.000,00
		2024	16.735	\$ 3.176.528.000		Rp 53.159.196.080.000,00
3	PT. Adaro Energy Tbk	2020	14.050	\$ 6.381.566.000		Rp 89.661.002.300.000,00
		2021	14.269	\$ 7.586.936.000		Rp 108.257.989.784.000,00
		2022	15.731	\$ 10.782.307.000		Rp 169.616.471.417.000,00
		2023	15.513	\$ 10.472.711.000		Rp 162.463.165.743.000,00
		2024	16.735	\$ 6.702.127.000		Rp 112.160.095.345.000,00
4	PT Bukit Asam Tbk	2020	14.050		Rp 24.056.755.000.000,00	Rp 24.056.755.000.000,00
		2021	14.269		Rp 36.123.703.000.000,00	Rp 36.123.703.000.000,00
		2022	15.731		Rp 45.359.207.000.000,00	Rp 45.359.207.000.000,00
		2023	15.513		Rp 38.765.189.000.000,00	Rp 38.765.189.000.000,00
		2024	16.735		Rp 41.785.576.000.000,00	Rp 41.785.576.000.000,00
5	PT Bumi Resources Minerals Tbk	2020	14.050	\$ 588.143.372		Rp 8.263.414.376.600,00
		2021	14.269	\$ 980.443.926		Rp 13.989.954.380.094,00
		2022	15.731	\$ 1.080.234.251		Rp 16.993.165.002.481,00
		2023	15.513	\$ 1.104.867.719		Rp 17.139.812.924.847,00
		2024	16.735	\$ 1.154.868.810		Rp 19.326.729.535.350,00
6	PT Indo Tambangraya Megah Tbk	2020	14.050	\$ 1.158.629.000		Rp 16.278.737.450.000,00
		2021	14.269	\$ 1.666.239.000		Rp 23.775.564.291.000,00
		2022	15.731	\$ 2.640.177.000		Rp 41.532.624.387.000,00
		2023	15.513	\$ 2.187.847.000		Rp 33.940.070.511.000,00
		2024	16.735	\$ 2.406.544.000		Rp 40.273.513.840.000,00
7	PT Dian Swastatika Sentosa Tbk	2020	14.050	\$ 2.900.230.622		Rp 40.748.240.239.100,00
		2021	14.269	\$ 3.010.072.696		Rp 42.950.727.299.224,00
		2022	15.731	\$ 6.497.181.277		Rp 102.207.158.668.487,00
		2023	15.513	\$ 3.063.273.017		Rp 47.520.554.312.721,00
		2024	16.735	\$ 3.695.071.259		Rp 61.837.017.519.365,00
8	PT Indika Energy Tbk	2020	14.050	\$ 3.493.703.857		Rp 49.086.539.190.850,00
		2021	14.269	\$ 3.691.477.101		Rp 52.673.686.754.169,00
		2022	15.731	\$ 3.593.872.042		Rp 56.535.201.092.702,00
		2023	15.513	\$ 3.113.102.390		Rp 48.293.557.376.070,00
		2024	16.735	\$ 2.962.763.809		Rp 49.581.852.343.615,00
9	PT Pelita Samudera Shipping Tbk	2020	14.050	\$ 146.835.893		Rp 2.063.044.296.650,00
		2021	14.269	\$ 161.236.150		Rp 2.300.678.624.350,00
		2022	15.731	\$ 179.354.447		Rp 2.821.424.805.757,00
		2023	15.513	\$ 203.871.968		Rp 3.162.665.839.584,00
		2024	16.735	\$ 189.560.738		Rp 3.172.298.950.430,00
		2020	14.050	\$ 771.871.787		Rp 10.844.798.607.350,00
		2021	14.269	\$ 858.101.884		Rp 12.244.255.782.796,00

10	PT TBS Energi Utama Tbk	2022	15.731	\$ 899.329.557		Rp 14.147.353.261.167,00
		2023	15.513	\$ 947.873.728		Rp 14.704.365.142.464,00
		2024	16.735	\$ 893.736.128		Rp 14.956.674.102.080,00
11	PT. Medco Energi Internasional Tbk	2020	14.050	\$ 5.900.822.955		Rp 82.906.562.517.750,00
		2021	14.269	\$ 5.683.884.139		Rp 81.103.342.779.391,00
		2022	15.731	\$ 6.931.905.826		Rp 109.045.810.548.806,00
		2023	15.513	\$ 7.468.316.269		Rp 115.855.990.280.997,00
		2024	16.735	\$ 7.926.890.365		Rp 132.656.510.258.275,00
12	PT. Gunung Raja Paksi Tbk	2020	14.050	\$ 1.032.641.968		Rp 14.508.619.650.400,00
		2021	14.269	\$ 1.068.331.723		Rp 15.244.025.355.487,00
		2022	15.731	\$ 1.186.322.555		Rp 18.662.040.112.705,00
		2023	15.513	\$ 1.228.574.394		Rp 19.058.874.574.122,00
		2024	16.735	\$ 792.729.173		Rp 13.266.322.710.155,00
13	PT. Steel Pipe Industry of Indonesia Tbk	2020	14.050		Rp 6.076.604.000.000,00	Rp 6.076.604.000.000,00
		2021	14.269		Rp 7.097.322.000.000,00	Rp 7.097.322.000.000,00
		2022	15.731		Rp 7.405.931.000.000,00	Rp 7.405.931.000.000,00
		2023	15.513		Rp 7.971.708.000.000,00	Rp 7.971.708.000.000,00
		2024	16.735		Rp 8.295.427.000.000,00	Rp 8.295.427.000.000,00
14	PT. Indal Aluminium Industry Tbk	2020	14.050		Rp 1.395.969.637.457,00	Rp 1.395.969.637.457,00
		2021	14.269		Rp 1.158.116.914.272,00	Rp 1.158.116.914.272,00
		2022	15.731		Rp 1.195.742.475.346,00	Rp 1.195.742.475.346,00
		2023	15.513		Rp 1.476.872.833.252,00	Rp 1.476.872.833.252,00
		2024	16.735		Rp 1.241.083.094.623,00	Rp 1.241.083.094.623,00

Sumber: <https://www.idx.co.id/id>

Keterangan:

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

Lampiran 11

Variabel X3: *ENVIROMENTAL PERFORMAANCE*

$$\text{Biaya Lingkungan} = \frac{\text{Total Biaya Lingkungan}}{\text{Total Aset}}$$

No	Nama Perusahaan	Kode	Tahun	Total Biaya Lingkungan	Total Aset	100%	Biaya Lingkungan
1	PT Aneka Tambang	ANTM	2020	Rp 111.154.000.000,00	Rp 31.729.512.995.000,00	100%	0,003503174
			2021	Rp 102.080.000.000,00	Rp 32.916.154.000.000,00	100%	0,003101213
			2022	Rp 142.930.000.000,00	Rp 33.637.271.000.000,00	100%	0,004249156
			2023	Rp 152.120.000.000,00	Rp 42.851.329.000.000,00	100%	0,003549948
			2024	Rp 158.330.000.000,00	Rp 44.522.654.000.000,00	100%	0,003556167
2	PT Vale Indonesia Tbk	INCO	2020	Rp 243.822.955.350,00	Rp 32.520.944.900.000,00	100%	0,007497413
			2021	Rp 304.643.064.386,00	Rp 35.284.782.732.000,00	100%	0,008633837
			2022	Rp 316.861.636.038,00	Rp 41.814.822.796.000,00	100%	0,007577735
			2023	Rp 1.044.655.379.346,00	Rp 45.391.022.487.000,00	100%	0,023014581
			2024	Rp 474.826.020.785,00	Rp 53.159.196.080.000,00	100%	0,008932152
3	PT. Adaro Energy Tbk	ADRO	2020	Rp 103.000.000.000,00	Rp 89.661.002.300.000,00	100%	0,001148771
			2021	Rp 352.136.838.990,00	Rp 108.257.989.784.000,00	100%	0,003252756
			2022	Rp 481.654.398.950,00	Rp 169.616.471.417.000,00	100%	0,002839668
			2023	Rp 645.173.183.818,00	Rp 162.463.165.743.000,00	100%	0,003971197
			2024	Rp 597.634.882.664,00	Rp 112.160.095.345.000,00	100%	0,005328409
4	PT Bukit Asam Tbk	PTBA	2020	Rp 109.777.000.000,00	Rp 24.056.755.000.000,00	100%	0,004563251
			2021	Rp 124.960.000.000,00	Rp 36.123.703.000.000,00	100%	0,003459225
			2022	Rp 173.228.000.000,00	Rp 45.359.207.000.000,00	100%	0,003819026
			2023	Rp 253.759.000.000,00	Rp 38.765.189.000.000,00	100%	0,006546053
			2024	Rp 369.235.000.000,00	Rp 41.785.576.000.000,00	100%	0,008836422
5	PT Bumi Resources Minerals Tbk	BRMS	2020	Rp 7.103.918.850,00	Rp 8.263.414.376.600,00	100%	0,000859683
			2021	Rp 1.341.942.374,00	Rp 13.989.954.380.094,00	100%	0,000095922
			2022	Rp 978.987.323,00	Rp 16.993.165.002.481,00	100%	0,000057611
			2023	Rp 3.189.814.086,00	Rp 17.139.812.924.847,00	100%	0,000186106
			2024	Rp 4.773.340.785,00	Rp 19.326.729.535.350,00	100%	0,000246981
6	PT Indo Tambangraya Megah Tbk	ITMG	2020	Rp 167.195.000.000,00	Rp 16.278.737.450.000,00	100%	0,01027076
			2021	Rp 148.397.600.000,00	Rp 23.775.564.291.000,00	100%	0,006241602
			2022	Rp 604.070.400.000,00	Rp 41.532.624.387.000,00	100%	0,014544479
			2023	Rp 1.135.551.600.000,00	Rp 33.940.070.511.000,00	100%	0,03345755
			2024	Rp 1.865.952.500.000,00	Rp 40.273.513.840.000,00	100%	0,046332001
7	PT Dian Swastatika Sentosa Tbk	DSSA	2020	Rp 32.315.000.000,00	Rp 40.748.240.239.100,00	100%	0,00079304
			2021	Rp 94.175.400.000,00	Rp 42.950.727.299.224,00	100%	0,002192638
			2022	Rp 81.801.200.000,00	Rp 102.207.158.668.487,00	100%	0,000800347
			2023	Rp 105.488.400.000,00	Rp 47.520.554.312.721,00	100%	0,002219848
			2024	Rp 141.475.246.690,00	Rp 61.837.017.519.365,00	100%	0,002287873
8	PT Indika Energy Tbk	INDY	2020	Rp 11.432.766.000,00	Rp 49.086.539.190.850,00	100%	0,00023291
			2021	Rp 646.528.390.000,00	Rp 52.673.686.754.169,00	100%	0,012274219
			2022	Rp 177.617.147.900,00	Rp 56.535.201.092.702,00	100%	0,003141709
			2023	Rp 390.528.497.049,00	Rp 48.293.557.376.070,00	100%	0,008086555
			2024	Rp 326.129.588.125,00	Rp 49.581.852.343.615,00	100%	0,0065776
9	PT Pelita Samudera Shipping Tbk	PSSI	2020	Rp 5.200.000.000,00	Rp 2.063.044.296.650,00	100%	0,002520547
			2021	Rp 7.050.000.000,00	Rp 2.300.678.624.350,00	100%	0,003064313
			2022	Rp 538.000.000.000,00	Rp 2.821.424.805.757,00	100%	0,190683799
			2023	Rp 664.000.000.000,00	Rp 3.162.665.839.584,00	100%	0,209949465
			2024	Rp 4.827.000.000.000,00	Rp 3.172.298.950.430,00	100%	1,521609431
10	PT TBS Energi Utama Tbk	TOBA	2020	Rp 4.551.947.100,00	Rp 10.844.798.607.350,00	100%	0,000419736
			2021	Rp 10.455.267.294,00	Rp 12.244.255.782.796,00	100%	0,000853892
			2022	Rp 4.416.242.285,00	Rp 14.147.353.261.167,00	100%	0,00031216
			2023	Rp 49.405.523.166,00	Rp 14.704.365.142.464,00	100%	0,003359922

			2024	Rp	22.633.401.365,00	Rp	14.956.674.102.080,00	100%	0,001513264
11	PT. Medco Energi Internasional Tbk	MEDC	2020	Rp	278.803.746.150,00	Rp	82.906.562.517.750,00	100%	0,003362867
			2021	Rp	399.532.000.000,00	Rp	81.103.342.779.391,00	100%	0,004926209
			2022	Rp	1.179.825.000.000,00	Rp	109.045.810.548.806,00	100%	0,010819535
			2023	Rp	5.199.999.997.029,00	Rp	115.855.990.280.997,00	100%	0,044883307
			2024	Rp	903.690.000.000,00	Rp	132.656.510.258.275,00	100%	0,006812255
12	PT. Gunung Raja Paksi Tbk	GGRP	2020	Rp	3.079.000.000,00	Rp	14.508.619.650.400,00	100%	0,000212219
			2021	Rp	3.950.000.000,00	Rp	15.244.025.355.487,00	100%	0,000259118
			2022	Rp	3.873.838.876,00	Rp	18.662.040.112.705,00	100%	0,000207579
			2023	Rp	15.523.740.152,00	Rp	19.058.874.574.122,00	100%	0,000814515
			2024	Rp	5.100.679.210,00	Rp	13.266.322.710.155,00	100%	0,000384483
13	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	2020	Rp	4.713.000.000,00	Rp	6.076.604.000.000,00	100%	0,000775598
			2021	Rp	5.804.500.000,00	Rp	7.097.322.000.000,00	100%	0,000817844
			2022	Rp	6.600.000.000,00	Rp	7.405.931.000.000,00	100%	0,000891178
			2023	Rp	5.407.922.346,00	Rp	7.971.708.000.000,00	100%	0,000678389
			2024	Rp	6.166.299.964,00	Rp	8.295.427.000.000,00	100%	0,000743337
14	PT. Indal Aluminium Industry Tbk	INAI	2020	Rp	482.672.660.000,00	Rp	1.395.969.637.457,00	100%	0,345761575
			2021	Rp	523.789.210.000,00	Rp	1.158.116.914.272,00	100%	0,452276626
			2022	Rp	609.098.370.000,00	Rp	1.195.742.475.346,00	100%	0,509389256
			2023	Rp	422.024.660.000,00	Rp	1.476.872.833.252,00	100%	0,285755585
			2024	Rp	367.277.630.000,00	Rp	1.241.083.094.623,00	100%	0,29593315

Sumber: <https://www.idx.co.id/id>

LAMPIRAN 12

Tabel Bantu Laba Bersih

VARIABEL Y= KINERJA KEUANGAN

No	Nama Persahaan	Kode	Tahun	Kurs	US\$	RP	Labas Bersih
1	PT Aneka Tambang	ANTM	2020	14.050		Rp 1.149.350.000.000,00	Rp 1.149.350.000.000,00
			2021	14.269		Rp 1.861.740.000.000,00	Rp 1.861.740.000.000,00
			2022	15.731		Rp 3.820.964.000.000,00	Rp 3.820.964.000.000,00
			2023	15.513		Rp 3.077.650.000.000,00	Rp 3.077.650.000.000,00
			2024	16.735		Rp 3.852.218.000.000,00	Rp 3.852.218.000.000,00
2	PT Vale Indonesia Tbk	INCO	2020	14.050	\$ 82.819.000,00		Rp 1.163.606.950.000,00
			2021	14.269	\$ 165.797.000,00		Rp 2.365.757.393.000,00
			2022	15.731	\$ 200.401.000,00		Rp 3.152.508.131.000,00
			2023	15.513	\$ 274.334.000,00		Rp 4.255.743.342.000,00
			2024	16.735	\$ 57.761.000,00		Rp 966.630.335.000,00
3	PT. Adaro Energy Tbk	ADRO	2020	14.050	\$ 158.505.000,00		Rp 2.226.995.250.000,00
			2021	14.269	\$ 1.028.593.000,00		Rp 14.676.993.517.000,00
			2022	15.731	\$ 2.831.123.000,00		Rp 44.536.395.913.000,00
			2023	15.513	\$ 1.854.878.000,00		Rp 28.774.722.414.000,00
			2024	16.735	\$ 1.556.132.000,00		Rp 26.041.869.020.000,00
4	PT Bukit Asam Tbk	PTBA	2020	14.050		Rp 2.407.927.000.000,00	Rp 2.407.927.000.000,00
			2021	14.269		Rp 8.036.888.000.000,00	Rp 8.036.888.000.000,00
			2022	15.731		Rp 12.779.427.000.000,00	Rp 12.779.427.000.000,00
			2023	15.513		Rp 6.292.521.000.000,00	Rp 6.292.521.000.000,00
			2024	16.735		Rp 5.139.423.000.000,00	Rp 5.139.423.000.000,00
5	PT Bumi Resources Minerals Tbk	BRMS	2020	14.050	\$ -337.350.969,00		-Rp 4.739.781.114.450,00
			2021	14.269	\$ 223.377.014,00		Rp 3.187.366.612.766,00
			2022	15.731	\$ 556.664.506,00		Rp 8.756.889.343.886,00
			2023	15.513	\$ 26.900.967,00		Rp 417.314.701.071,00
			2024	16.735	\$ 90.133.365,00		Rp 1.508.381.863.275,00
6	PT Indo Tambangraya Megah Tbk	ITMG	2020	14.050	\$ 37.828.000,00		Rp 531.483.400.000,00
			2021	14.269	\$ 475.390.000,00		Rp 6.783.339.910.000,00
			2022	15.731	\$ 1.199.345.000,00		Rp 18.866.896.195.000,00
			2023	15.513	\$ 499.620.000,00		Rp 7.750.605.060.000,00
			2024	16.735	\$ 375.601.000,00		Rp 6.285.682.735.000,00
7	PT Dian Swastatika Sentosa Tbk	DSSA	2020	14.050	\$ -57.897.543,00		-Rp 813.460.479.150,00
			2021	14.269	\$ 265.337.533,00		Rp 3.786.101.258.377,00
			2022	15.731	\$ 1.298.163.594,00		Rp 20.421.411.497.214,00
			2023	15.513	\$ 865.313.519,00		Rp 13.423.608.620.247,00
			2024	16.735	\$ 542.780.490,00		Rp 9.083.431.500.150,00
8	PT Indika Energy Tbk	INDY	2020	14.050	\$ -103.447.774,00		-Rp 1.453.441.224.700,00
			2021	14.269	\$ 63.316.596,00		Rp 903.464.508.324,00
			2022	15.731	\$ 510.776.097,00		Rp 8.035.018.781.907,00
			2023	15.513	\$ 151.043.091,00		Rp 2.343.131.470.683,00
			2024	16.735	\$ 31.813.208,00		Rp 532.394.035.880,00
9	PT Pelita Samudera Shipping Tbk	PSSI	2020	14.050	\$ 8.430.220,00		Rp 118.444.591.000,00
			2021	14.269	\$ 25.041.806,00		Rp 357.321.529.814,00
			2022	15.731	\$ 42.332.323,00		Rp 665.929.773.113,00
			2023	15.513	\$ 40.890.652,00		Rp 634.336.684.476,00
			2024	16.735	\$ 14.322.877,00		Rp 239.693.346.595,00
10	PT TBS Energi Utama Tbk	TOBA	2020	14.050	\$ 35.803.866,00		Rp 503.044.317.300,00
			2021	14.269	\$ 65.607.407,00		Rp 936.152.090.483,00
			2022	15.731	\$ 93.885.354,00		Rp 1.476.910.503.774,00
			2023	15.513	\$ 20.846.270,00		Rp 323.388.186.510,00
			2024	16.735	\$ 47.976.127,00		Rp 802.880.485.345,00
11	PT. Medco Energi Internasional Tbk	MEDC	2020	14.050	\$ -181.153.195,00		-Rp 2.545.202.389.750,00
			2021	14.269	\$ 62.600.751,00		Rp 893.250.116.019,00
			2022	15.731	\$ 551.410.338,00		Rp 8.674.236.027.078,00
			2023	15.513	\$ 345.768.603,00		Rp 5.363.908.338.339,00
			2024	16.735	\$ 380.206.515,00		Rp 6.362.756.028.525,00
12	PT. Gunung Raja Paksi Tbk	GGRP	2020	14.050	\$ -8.953.542,00		-Rp 125.797.265.100,00
			2021	14.269	\$ 61.896.860,00		Rp 883.206.295.340,00
			2022	15.731	\$ 58.400.098,00		Rp 918.691.941.638,00
			2023	15.513	\$ 37.827.714,00		Rp 586.821.327.282,00
			2024	16.735	\$ 124.073.625,00		Rp 2.076.372.114.375,00
13	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	2020	14.050		Rp 175.835.000.000,00	Rp 175.835.000.000,00
			2021	14.269		Rp 486.061.000.000,00	Rp 486.061.000.000,00
			2022	15.731		Rp 305.849.000.000,00	Rp 305.849.000.000,00
			2023	15.513		Rp 498.059.000.000,00	Rp 498.059.000.000,00

			2024	16.735		Rp	530.063.000.000,00	Rp	530.063.000.000,00
14	PT. Indal Aluminium Industry Tbk	INAI	2020	14.050		Rp	3.991.581.552,00	Rp	3.991.581.552,00
			2021	14.269		Rp	4.319.665.242,00	Rp	4.319.665.242,00
			2022	15.731		-Rp	113.952.927.004,00	-Rp	113.952.927.004,00
			2023	15.513		-Rp	57.836.592.852,00	-Rp	57.836.592.852,00
			2024	16.735		-Rp	98.683.418.057,00	-Rp	98.683.418.057,00

Sumber: <https://www.idx.co.id/id>

Keterangan:

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

LAMPIRAN 13

Tabel Bantu Laba Bersih

VARIABEL Y= KINERJA KEUANGAN

No	Nama Persahaan	Kode	Tahun	Kurs	US\$	Rp	Total Aset
1	PT Aneka Tambang	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 44.522.654.000.000	Rp 44.522.654.000.000
2	PT Vale Indonesia Tbk	INCO	2020	14.050	\$ 2.314.658.000,00		Rp 32.520.944.900.000
			2021	14.269	\$ 2.472.828.000,00		Rp 35.284.782.732.000
			2022	15.731	\$ 2.658.116.000,00		Rp 41.814.822.796.000
			2023	15.513	\$ 2.925.999.000,00		Rp 45.391.022.487.000
			2024	16.735	\$ 3.176.528.000,00		Rp 53.159.196.080.000
3	PT. Adaro Energy Tbk	ADRO	2020	14.050	\$ 6.381.566.000,00		Rp 89.661.002.300.000
			2021	14.269	\$ 7.586.936.000,00		Rp108.257.989.784.000
			2022	15.731	\$ 10.782.307.000,00		Rp169.616.471.417.000
			2023	15.513	\$ 10.472.711.000,00		Rp162.463.165.743.000
			2024	16.735	\$ 6.702.127.000,00		Rp112.160.095.345.000
4	PT Bukit Asam Tbk	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
5	PT Bumi Resources Minerals Tbk	BRMS	2020	14.050	\$ 588.143.372,00		Rp 8.263.414.376.600
			2021	14.269	\$ 980.443.926,00		Rp 13.989.954.380.094
			2022	15.731	\$ 1.080.234.251,00		Rp 16.993.165.002.481
			2023	15.513	\$ 1.104.867.719,00		Rp 17.139.812.924.847
			2024	16.735	\$ 1.154.868.810,00		Rp 19.326.729.535.350
6	PT Indo Tambangraya Megah Tbk	ITMG	2020	14.050	\$ 1.158.629.000,00		Rp 16.278.737.450.000
			2021	14.269	\$ 1.666.239.000,00		Rp 23.775.564.291.000
			2022	15.731	\$ 2.640.177.000,00		Rp 41.532.624.387.000
			2023	15.513	\$ 2.187.847.000,00		Rp 33.940.070.511.000
			2024	16.735	\$ 2.406.544.000,00		Rp 40.273.513.840.000
7	PT Dian Swastatika Sentosa Tbk	DSSA	2020	14.050	\$ 2.900.230.622,00		Rp 40.748.240.239.100
			2021	14.269	\$ 3.010.072.696,00		Rp 42.950.727.299.224
			2022	15.731	\$ 6.497.181.277,00		Rp102.207.158.668.487
			2023	15.513	\$ 3.063.273.017,00		Rp 47.520.554.312.721
			2024	16.735	\$ 3.695.071.259,00		Rp 61.837.017.519.365
8	PT Indika Energy Tbk	INDY	2020	14.050	\$ 3.493.703.857,00		Rp 49.086.539.190.850
			2021	14.269	\$ 3.691.477.101,00		Rp 52.673.686.754.169
			2022	15.731	\$ 3.593.872.042,00		Rp 56.535.201.092.702
			2023	15.513	\$ 3.113.102.390,00		Rp 48.293.557.376.070
			2024	16.735	\$ 2.962.763.809,00		Rp 49.581.852.343.615
9	PT Pelita Samudera Shipping Tbk	PSSI	2020	14.050	\$ 146.835.893,00		Rp 2.063.044.296.650
			2021	14.269	\$ 161.236.150,00		Rp 2.300.678.624.350
			2022	15.731	\$ 179.354.447,00		Rp 2.821.424.805.757
			2023	15.513	\$ 203.871.968,00		Rp 3.162.665.839.584
			2024	16.735	\$ 189.560.738,00		Rp 3.172.298.950.430
10	PT TBS Energi Utama Tbk	TOBA	2020	14.050	\$ 771.871.787,00		Rp 10.844.798.607.350
			2021	14.269	\$ 858.101.884,00		Rp 12.244.255.782.796
			2022	15.731	\$ 899.329.557,00		Rp 14.147.353.261.167
			2023	15.513	\$ 947.873.728,00		Rp 14.704.365.142.464

			2024	16.735	\$ 893.736.128,00		Rp 14.956.674.102.080
11	PT. Medco Energi Internasional Tbk	MEDC	2020	14.050	\$ 5.900.822.955,00		Rp 82.906.562.517.750
			2021	14.269	\$ 5.683.884.139,00		Rp 81.103.342.779.391
			2022	15.731	\$ 6.931.905.826,00		Rp109.045.810.548.806
			2023	15.513	\$ 7.468.316.269,00		Rp115.855.990.280.997
			2024	16.735	\$ 7.926.890.365,00		Rp132.656.510.258.275
12	PT. Gunung Raja Paksi Tbk	GGRP	2020	14.050	\$ 1.032.641.968,00		Rp 14.508.619.650.400
			2021	14.269	\$ 1.068.331.723,00		Rp 15.244.025.355.487
			2022	15.731	\$ 1.186.322.555,00		Rp 18.662.040.112.705
			2023	15.513	\$ 1.228.574.394,00		Rp 19.058.874.574.122
			2024	16.735	\$ 792.729.173,00		Rp 13.266.322.710.155
13	PT. Steel Pipe Industry of Indonesia Tbk	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
14	PT. Indal Aluminium Industry Tbk	INAI	2020	14.050		Rp 1.395.969.637.457	Rp 1.395.969.637.457
			2021	14.269		Rp 1.158.116.914.272	Rp 1.158.116.914.272
			2022	15.731		Rp 1.195.742.475.346	Rp 1.195.742.475.346
			2023	15.513		Rp 1.476.872.833.252	Rp 1.476.872.833.252
			2024	16.735		Rp 1.241.083.094.623	Rp 1.241.083.094.623

Sumber: <https://www.idx.co.id/id>

Keterangan:

Bila dalam \$ maka dikalikan dengan kurs tahun penelitian

Lampiran 14

Variabel Y: Kinerja Keuangan

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

No	Nama Persahaan	Kode	Tahun	Laba Bersih	100%	Total Aset	ROA
1	PT Aneka Tambang	ANTM	2020	Rp1.149.350.000.000	100%	Rp31.729.512.995.000	0,036223
			2021	Rp1.861.740.000.000	100%	Rp32.916.154.000.000	0,05656
			2022	Rp3.820.964.000.000	100%	Rp33.637.271.000.000	0,113593
			2023	Rp3.077.650.000.000	100%	Rp42.851.329.000.000	0,071822
			2024	Rp3.852.218.000.000	100%	Rp44.522.654.000.000	0,086523
2	PT Vale Indonesia Tbk	INCO	2020	Rp1.163.606.950.000	100%	Rp32.520.944.900.000	0,03578
			2021	Rp2.365.757.393.000	100%	Rp35.284.782.732.000	0,067048
			2022	Rp3.152.508.131.000	100%	Rp41.814.822.796.000	0,075392
			2023	Rp4.255.743.342.000	100%	Rp45.391.022.487.000	0,093757
			2024	Rp966.630.335.000	100%	Rp53.159.196.080.000	0,018184
3	PT. Adaro Energy Tbk	ADRO	2020	Rp2.226.995.250.000	100%	Rp53.159.196.080.000	0,041893
			2021	Rp14.676.993.517.000	100%	Rp89.661.002.300.000	0,163694
			2022	Rp44.536.395.913.000	100%	Rp108.257.989.784.000	0,411391
			2023	Rp28.774.722.414.000	100%	Rp169.616.471.417.000	0,169646
			2024	Rp26.041.869.020.000	100%	Rp162.463.165.743.000	0,160294
4	PT Bukit Asam Tbk	PTBA	2020	Rp2.407.927.000.000	100%	Rp112.160.095.345.000	0,021469
			2021	Rp8.036.888.000.000	100%	Rp36.123.703.000.000	0,222482
			2022	Rp12.779.427.000.000	100%	Rp45.359.207.000.000	0,281738
			2023	Rp6.292.521.000.000	100%	Rp38.765.189.000.000	0,162324
			2024	Rp5.139.423.000.000	100%	Rp41.785.576.000.000	0,122995
5	PT Bumi Resources Minerals Tbk	BRMS	2020	-Rp4.739.781.114.450	100%	Rp8.263.414.376.600	-0,573586
			2021	Rp3.187.366.612.766	100%	Rp13.989.954.380.094	0,227833
			2022	Rp8.756.889.343.886	100%	Rp16.993.165.002.481	0,515318
			2023	Rp417.314.701.071	100%	Rp17.139.812.924.847	0,024348
			2024	Rp1.508.381.863.275	100%	Rp19.326.729.535.350	0,078046
6	PT Indo Tambangraya Megah Tbk	ITMG	2020	Rp531.483.400.000	100%	Rp16.278.737.450.000	0,032649
			2021	Rp6.783.339.910.000	100%	Rp23.775.564.291.000	0,285307
			2022	Rp18.866.896.195.000	100%	Rp41.532.624.387.000	0,454267
			2023	Rp7.750.605.060.000	100%	Rp33.940.070.511.000	0,228361
			2024	Rp6.285.682.735.000	100%	Rp40.273.513.840.000	0,156075
7	PT Dian Swastatika Sentosa Tbk	DSSA	2020	-Rp813.460.479.150	100%	Rp40.748.240.239.100	-0,019963
			2021	Rp3.786.101.258.377	100%	Rp42.950.727.299.224	0,08815
			2022	Rp20.421.411.497.214	100%	Rp102.207.158.668.487	0,199804
			2023	Rp13.423.608.620.247	100%	Rp47.520.554.312.721	0,28248
			2024	Rp9.083.431.500.150	100%	Rp61.837.017.519.365	0,146893
8	PT Indika Energy Tbk	INDY	2020	-Rp1.453.441.224.700	100%	Rp49.086.539.190.850	-0,02961
			2021	Rp903.464.508.324	100%	Rp52.673.686.754.169	0,017152
			2022	Rp8.035.018.781.907	100%	Rp56.535.201.092.702	0,142124
			2023	Rp2.343.131.470.683	100%	Rp48.293.557.376.070	0,048519
			2024	Rp532.394.035.880	100%	Rp49.581.852.343.615	0,010738
9	PT Pelita Samudera Shipping Tbk	PSSI	2020	Rp118.444.591.000	100%	Rp2.063.044.296.650	0,057413
			2021	Rp357.321.529.814	100%	Rp2.300.678.624.350	0,155311
			2022	Rp665.929.773.113	100%	Rp2.821.424.805.757	0,236026
			2023	Rp634.336.684.476	100%	Rp3.162.665.839.584	0,20057
			2024	Rp239.693.346.595	100%	Rp3.172.298.950.430	0,075558
10	PT TBS Energi Utama Tbk	TOBA	2020	Rp503.044.317.300	100%	Rp10.844.798.607.350	0,046386
			2021	Rp936.152.090.483	100%	Rp12.244.255.782.796	0,076456
			2022	Rp1.476.910.503.774	100%	Rp14.147.353.261.167	0,104395
			2023	Rp323.388.186.510	100%	Rp14.704.365.142.464	0,021993

			2024	Rp802.880.485.345	100%	Rp14.956.674.102.080	0,05368
11	PT. Medco Energi Internasional Tbk	MEDC	2020	-Rp2.545.202.389.750	100%	Rp82.906.562.517.750	-0,0307
			2021	Rp893.250.116.019	100%	Rp81.103.342.779.391	0,011014
			2022	Rp8.674.236.027.078	100%	Rp109.045.810.548.806	0,079547
			2023	Rp5.363.908.338.339	100%	Rp115.855.990.280.997	0,046298
			2024	Rp6.362.756.028.525	100%	Rp132.656.510.258.275	0,047964
12	PT. Gunung Raja Paksi Tbk	GGRP	2020	-Rp125.797.265.100	100%	Rp14.508.619.650.400	-0,008671
			2021	Rp883.206.295.340	100%	Rp15.244.025.355.487	0,057938
			2022	Rp918.691.941.638	100%	Rp18.662.040.112.705	0,049228
			2023	Rp586.821.327.282	100%	Rp19.058.874.574.122	0,03079
			2024	Rp2.076.372.114.375	100%	Rp13.266.322.710.155	0,156515
13	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	2020	Rp175.835.000.000	100%	Rp6.076.604.000.000	0,028936
			2021	Rp486.061.000.000	100%	Rp7.097.322.000.000	0,068485
			2022	Rp305.849.000.000	100%	Rp7.405.931.000.000	0,041298
			2023	Rp498.059.000.000	100%	Rp7.971.708.000.000	0,062478
			2024	Rp530.063.000.000	100%	Rp8.295.427.000.000	0,063898
14	PT. Indal Aluminium Industry Tbk	INAI	2020	Rp3.991.581.552	100%	Rp1.395.969.637.457	0,002859
			2021	Rp4.319.665.242	100%	Rp1.158.116.914.272	0,00373
			2022	-Rp113.952.927.004	100%	Rp1.195.742.475.346	-0,095299
			2023	-Rp57.836.592.852	100%	Rp1.476.872.833.252	-0,039162
			2024	-Rp98.683.418.057	100%	Rp1.241.083.094.623	-0,079514

Sumber: <https://www.idx.co.id/id>

Lampiran 15

Variabel Z: Dewan Komisaris Independen

$$DKI = \frac{\text{Jumlah Anggota Dewan Komisaris}}{\text{Jumlah Dewan Komisaris}} \times 100\%$$

No	Nama Perusahaan	Tahun	Kode	Jumlah DKI	Jumlah anggota DKI	100%	DKI
1	PT Aneka Tambang	2020	ANTM	2	6	100%	0,33333333
		2021		3	5	100%	0,6
		2022		3	5	100%	0,6
		2023		3	5	100%	0,6
		2024		3	5	100%	0,6
2	PT Vale Indonesia Tbk	2020	INCO	3	10	100%	0,3
		2021		3	10	100%	0,3
		2022		3	10	100%	0,3
		2023		3	10	100%	0,3
		2024		3	10	100%	0,3
3	PT. Adaro Energy Tbk	2020	ADRO	2	5	100%	0,4
		2021		2	5	100%	0,4
		2022		2	5	100%	0,4
		2023		2	5	100%	0,4
		2024		2	5	100%	0,4
4	PT Bukit Asam Tbk	2020	PTBA	2	6	100%	0,33333333
		2021		2	6	100%	0,33333333
		2022		3	6	100%	0,5
		2023		3	6	100%	0,5
		2024		3	6	100%	0,5
5	PT Bumi Resources Minerals Tbk	2020	BRMS	2	6	100%	0,33333333
		2021		2	5	100%	0,4
		2022		2	5	100%	0,4
		2023		3	5	100%	0,6
		2024		2	5	100%	0,4
6	PT Indo Tambangraya Megah Tbk	2020	ITMG	3	7	100%	0,42857143
		2021		3	7	100%	0,42857143
		2022		3	8	100%	0,375
		2023		3	8	100%	0,375
		2024		3	10	100%	0,3
7	PT Dian Swastatika Sentosa Tbk	2020	DSSA	4	6	100%	0,66666667
		2021		4	5	100%	0,8
		2022		4	6	100%	0,66666667
		2023		4	5	100%	0,8
		2024		4	5	100%	0,8
8	PT Indika Energy Tbk	2020	INDY	2	5	100%	0,4
		2021		2	6	100%	0,33333333
		2022		2	5	100%	0,4
		2023		2	5	100%	0,4
		2024		2	4	100%	0,5
9	PT Pelita Samudera Shipping Tbk	2020	PSSI	1	4	100%	0,25
		2021		1	5	100%	0,2
		2022		1	3	100%	0,33333333
		2023		1	4	100%	0,25
		2024		2	4	100%	0,5
10	PT TBS Energi Utama Tbk	2020	TOBA	1	3	100%	0,33333333
		2021		1	3	100%	0,33333333
		2022		2	4	100%	0,5
		2023		2	4	100%	0,5
		2024		2	4	100%	0,5
11	PT. Medco Energi Internasional Tbk	2020	MEDC	1	4	100%	0,25
		2021		3	5	100%	0,6
		2022		2	8	100%	0,25
		2023		3	6	100%	0,5
		2024		2	5	100%	0,4

12	PT. Gunung Raja Paksi Tbk	2020	GGRP	1	6	100%	0,16666667
		2021		2	5	100%	0,4
		2022		2	5	100%	0,4
		2023		2	6	100%	0,33333333
		2024		2	6	100%	0,33333333
13	PT. Steel Pipe Industry of Indonesia Tbk	2020	ISSP	1	4	100%	0,25
		2021		1	4	100%	0,25
		2022		2	5	100%	0,4
		2023		2	4	100%	0,5
		2024		2	4	100%	0,5
14	PT. Indal Aluminium Industry Tbk	2020	INAI	1	3	100%	0,33333333
		2021		1	3	100%	0,33333333
		2022		1	3	100%	0,33333333
		2023		1	3	100%	0,33333333
		2024		1	3	100%	0,33333333

Sumber: <https://www.idx.co.id/id>

Lampiran 16

Data Yang Digunakan Untuk Mengelolah Data

Pengaruh Green Accounting, Sustainability Report Dan Enviromentak Perfomance Terhadap Kinerja Keuangan dengan Good Corporate Governance Sebagai Moderasi (Pada Perusahaan Pertambangan Di Bursa Efek Indonesia Periode 2020-2024)

NO	Nama Persahaan	Kode	Tahun	X1	X2	X3	Y	Z
1	PT Aneka Tambang	ANTM	2020	0,8	0,549451	0,003503174	0,03622337	0,33333333
			2021	1	0,791209	0,003101213	0,05656007	0,6
			2022	0,8	0,791209	0,004249156	0,11359316	0,6
			2023	1	0,802198	0,003549948	0,07182158	0,6
			2024	1	0,758242	0,003556167	0,08652265	0,6
2	PT Vale Indonesia Tbk	INCO	2020	0,8	0,32967	0,007497413	0,03578023	0,3
			2021	0,8	0,571429	0,008633837	0,06704753	0,3
			2022	0,8	0,747253	0,007577735	0,07539212	0,3
			2023	0,8	0,802198	0,023014581	0,09375738	0,3
			2024	1	0,736264	0,008932152	0,01818369	0,3
3	PT. Adaro Energy Tbk	ADRO	2020	1	0,703297	0,001148771	0,34897316	0,4
			2021	1	0,582418	0,003252756	1,93450868	0,4
			2022	1	0,483516	0,002839668	4,13050713	0,4
			2023	1	0,637363	0,003971197	2,74759061	0,4
			2024	0,6	0,692308	0,005328409	3,88561259	0,4
4	PT Bukit Asam Tbk	PTBA	2020	1	0,736264	0,004563251	0,10009359	0,33333333
			2021	1	0,571429	0,003459225	0,2224824	0,33333333
			2022	1	0,736264	0,003819026	0,28173833	0,5
			2023	1	0,758242	0,006546053	0,16232401	0,5
			2024	1	0,769231	0,008836422	0,12299515	0,5
5	PT Bumi Resources Minerals Tbk	BRMS	2020	1	0,494505	0,000859683	-0,5735863	0,33333333
			2021	0,8	0,461538	0,000095922	0,22783252	0,4
			2022	0,8	0,571429	0,000057611	0,51531833	0,4
			2023	1	0,571429	0,000186106	0,02434768	0,6
			2024	1	0,593407	0,000246981	0,07804641	0,4
6	PT Indo Tambangraya Megah Tbk	ITMG	2020	0,8	0,450549	0,01027076	0,03264893	0,42857143
			2021	0,8	0,450549	0,006241602	0,28530721	0,42857143
			2022	0,8	0,637363	0,014544479	0,45426689	0,375
			2023	0,8	0,692308	0,03345755	0,22836149	0,375
			2024	0,8	0,736264	0,046332001	0,15607485	0,3
7	PT Dian Swastatika Sentosa Tbk	DSSA	2020	0,6	0,296703	0,00079304	-0,0199631	0,66666667
			2021	0,8	0,285714	0,002192638	0,08814988	0,8
			2022	0,8	0,450549	0,000800347	0,19980412	0,66666667
			2023	0,8	0,472527	0,002219848	0,28248005	0,8
			2024	0,8	0,450549	0,002287873	0,14689311	0,8
8	PT Indika Energy Tbk	INDY	2020	1	0,472527	0,00023291	-0,0296098	0,4
			2021	1	0,769231	0,012274219	0,0171521	0,33333333
			2022	1	0,769231	0,003141709	0,14212417	0,4
			2023	1	0,769231	0,008086555	0,04851851	0,4
			2024	1	0,758242	0,0065776	0,01073768	0,5
9	PT Pelita Samudera Shipping Tbk	PSSI	2020	0,6	0,241758	0,002520547	0,05741253	0,25
			2021	0,6	0,098901	0,003064313	0,15531136	0,2
			2022	0,6	0,263736	0,190683799	0,23602606	0,33333333
			2023	0,6	0,263736	0,209949465	0,20057025	0,25
			2024	0,6	0,318681	1,521609431	0,07555825	0,5
10	PT TBS Energi Utama Tbk	TOBA	2020	0,8	0,252747	0,000419736	0,04638577	0,33333333
			2021	0,8	0,241758	0,000853892	0,07645643	0,33333333
			2022	0,6	0,450549	0,00031216	0,10439483	0,5
			2023	0,8	0,736264	0,02199373	0,02199277	0,5

			2024	0,6	0,758242	0,001513264	0,05368042	0,5
11	PT. Medco Energi Internasional Tbk	MEDC	2020	1	0,241758	0,003362867	-0,0306996	0,25
			2021	1	0,32967	0,004926209	0,01101373	0,6
			2022	1	0,362637	0,010819535	0,07954672	0,25
			2023	1	0,450549	0,044883307	0,04629807	0,5
			2024	0,8	0,450549	0,006812255	0,04796415	0,4
12	PT. Gunung Raja Paksi Tbk	GGRP	2020	0,6	0,307692	0,000212219	-0,0086705	0,16666667
			2021	0,6	0,263736	0,000259118	0,05793787	0,4
			2022	0,6	0,285714	0,000207579	0,04922784	0,4
			2023	0,6	0,285714	0,000814515	0,03078993	0,33333333
			2024	0,6	0,296703	0,000384483	0,15651452	0,33333333
13	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	2020	0,6	0,241758	0,000775598	0,02893639	0,25
			2021	0,6	0,318681	0,000817844	0,06848513	0,25
			2022	0,6	0,582418	0,000891178	0,04129785	0,4
			2023	0,6	0,615385	0,000678389	0,06247833	0,5
			2024	0,6	0,593407	0,000743337	0,06389822	0,5
14	PT. Indal Aluminium Industry Tbk	INAI	2020	0,4	0,263736	0,345761575	0,00285936	0,33333333
			2021	0,6	0,615385	0,452276626	0,0037299	0,33333333
			2022	0,4	0,483516	0,509389256	-0,0952989	0,33333333
			2023	0,6	0,483516	0,285755585	-0,0391615	0,33333333
			2024	0,4	0,483516	0,29593315	-0,0795139	0,33333333

Sumber: <https://www.idx.co.id/id>

