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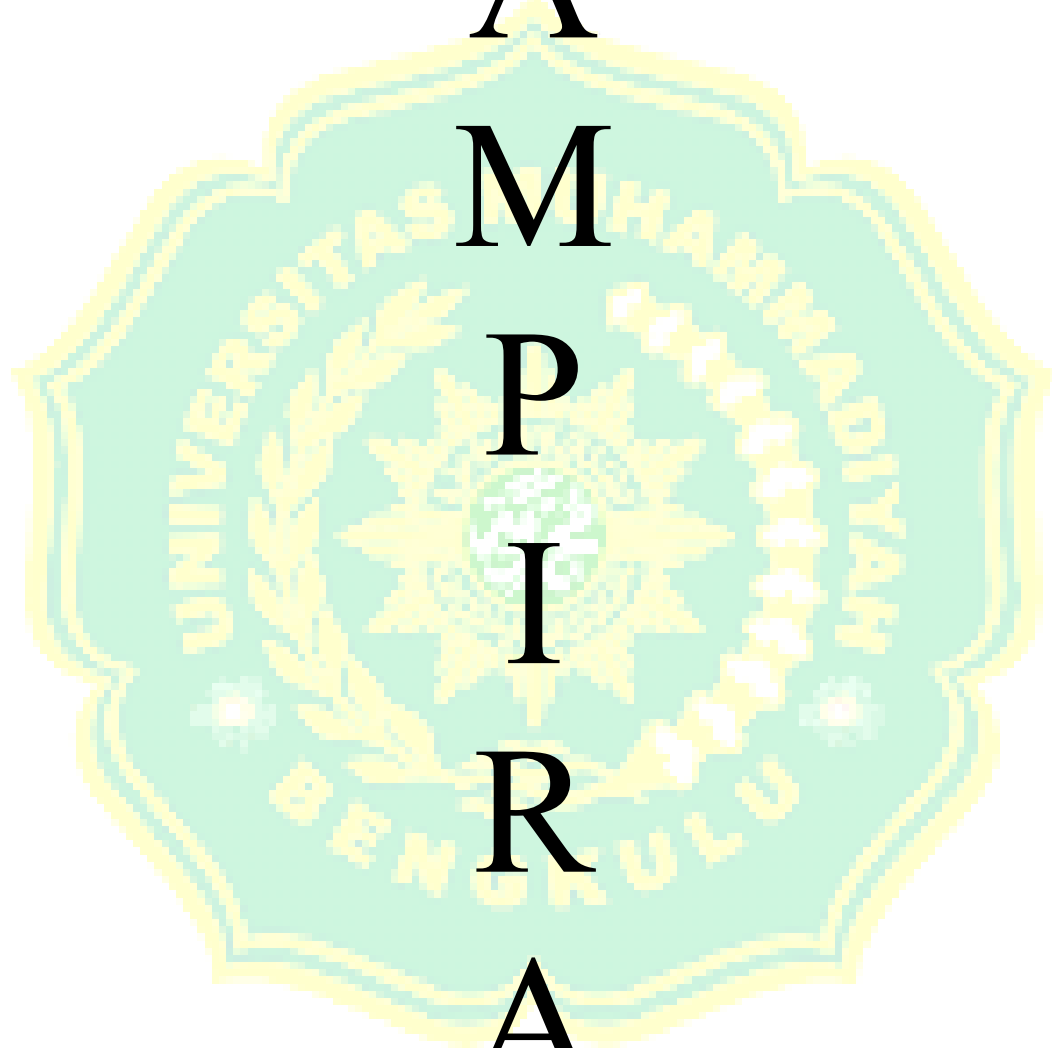
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Kampus IV, Jl. Ardan Malik KM 11.5, Sido Mulyo, Gading Cemana, Kota Bengkulu, 30221
 telemb.ac.id
 telemb.ac.id

(0736) 22765
 (0736) 26161

SURAT KEPUTUSAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUHAMMADIYAH BENGKULU Nomor : 0467/KEP/DF.2/ILJ.AUC/2026

T E N T A N G PERPANJANGAN MASA BIMBINGAN SKRIPSI

DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUHAMMADIYAH BENGKULU BISMILLAHIRRAHMANIRRAHIM

- Membahag** : 1. Bahwa untuk menyelesaikan perkuliahan di Program Studi Manajemen, Akuntansi, dan Ekonomi Islam mahasiswa wajib menyusun Skripsi
2. Bahwa mahasiswa yang bersangkutan belum dapat menyelesaikan Skripsinya sesuai dengan batas waktu yang telah ditentukan, maka dipandang perlu untuk menggmtinya dengan menerbitkan Surat Keputusan Dekan terbaru.
- Menyagapet** : 1. Undang-undang nomor 12 Tahun 2012, Tentang Perguruan Tinggi
2. Undang-undang nomor 20 Tahun 2012, Tentang SISDIKNAS
3. SK Mendiknas No. 233/U/2000, Tentang Penyusunan Kurikulum dan Penilaian Hasil Belajar Mahasiswa
4. SK LAMENDA No. 390/DE/A.5/AR/10/IV/2023 menyatakan bahwa Program Studi Akuntansi Pada Program Sarjana (Universitas Muhammadiyah Bengkulu Terakreditasi Baik Sekali
5. SK LAMENDA No. 447/DE/A.5/AR/10/V/2023 menyatakan bahwa Program Studi Manajemen Pada Program Sarjana (Universitas Muhammadiyah Bengkulu Terakreditasi Baik Sekali
6. SK Badan Akreditasi Nasional Perguruan Tinggi No. 110R2/SK/BAN-P T/Akad/S/IX/2021 tentang Status Program Studi Ekonomi Islam
7. Peraturan Perguruan Tinggi Muhammadiyah tahun 2012
8. Statuta Universitas Muhammadiyah Bengkulu
9. Pedoman Penyusunan Skripsi Fakultas Ekonomi dan Bisnis
- Menyagapet** : 1. Serta permohonan Saudara, Elia Try Manda, NPM. 2261191030, tentang perpanjangan SK bimbingan No : 1033/KEP/DF.2/ILJ.AUC/2025, pada tanggal 3 Juni 2026

M E M U T U S K A N

- Menyagapet** : Memperpanjang SK Dekan Fakultas Ekonomi dan Bisnis No. 1033/KEP/DF.2/ILJ.AUC/2025, yang habis tanggal 27 Mei 2026, selama 6 Bulan berikut, sebagai perpanjangan Skripsi
- Menyagapet** : Apabila waktu dengan tanggal, 27 November 2026, belum juga dapat menyelesaikan skripsinya, maka dapat diperpanjang sesuai mahasiswa yang bersangkutan membayar bimbingan skripsi sesuai dengan ketentuan yang berlaku
- Menyagapet** : Dosen Pembimbing, Tetap Seperti yang Tertera Pada SK Dekan Fakultas Ekonomi dan Bisnis No 1033/KEP/DF.2/ILJ.AUC/2025 tanggal, 27 November 2026.

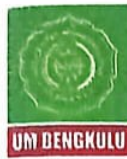
Dosen Pembimbing	Judul Skripsi
Nendi Yandier.ZS, SE., MAA	Pengaruh Tax Planning dan Carbon Emission Disclosure Terhadap Nilai Perusahaan dengan Mediasi Good Corporate Governance sebagai Variabel Moderasi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia

- Menyagapet** : Mahasiswa tersebut diberikan tenggang waktu dalam rangka menyelesaikan skripsinya sampai dengan batas yang telah ditetapkan pada keputusan pertama
- Menyagapet** : Pembimbing bertanggung jawab membimbing proposal, seminar sampai dengan pengajuan dan perbaikan skripsi
- Menyagapet** : Semua biaya bimbingan skripsi tersebut harus dibayarkan di bayar sesuai dengan ketentuan yang berlaku di Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Bengkulu
- Menyagapet** : Keputusan ini berlaku sejak tanggal, 27 Mei 2026 s.d 27 November 2026, dengan ketentuan segala sesuatu akan dipertimbangkan sesuai dengan apa bila ada perubahan dalam keputusan ini

DITETAPKAN DI
 PADA TANOGAL
 (Rakta)

Bengkulu
 3 Juni 2026

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FAKULTAS EKONOMI DAN BISNIS

● Kampus IV, Jl. Adam Malik KM 8.5, Sido Mulyo, Gading Cempaka, Kota Bengkulu, 38221
 ● febi.umb.ac.id
 ● febi@umb.ac.id

☎ (0736) 22765
 ☎ (0736) 26161

SURAT KETERANGAN BEBAS PLAGIARISME

Nomor : 168-KET/DF.02-UMB/2026

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

Nama	: Elta Try Manda
NPM	: 2262201030
Program Studi	: Akuntansi
Judul Skripsi	: Pengaruh Tax Planning Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Mekanisme Good Corporate Governance Sebagai Variabel Moderasi (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia)

Dinyatakan sudah memenuhi syarat bebas plagiarisme sebesar 17% (Terlampir) batas maksimal plagiarisme yaitu kurang dari 40% pada setiap naskah Skripsi yang disusun. Surat keterangan ini digunakan sebagai prasyarat untuk mengikuti ujian Skripsi.

Bengkulu, 7 September 2028



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 humas@umb.ac.id
 0822-3546-1991

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 Nomor : 426./WD.II/PEKPUS/FEB/07.2020

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

NTM/NPM : 2262201030
 Dendi Akuntansi
 PRO ANGKUT

Di pustakan telah bebas dari pinjaman buku dan administrasi lainnya di Perpustakaan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Bengkulu.

Demiikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya

Penanggung Jawab Perpustakaan,

Mr. Ahmad Sunardi S.E.,M.Si
NIPN. 0201017102

um-b.ac.id
 humas@um-b.ac.id

um-bengkulu
 um-bengkulu

um-bengkulu
 umbtv
 07 901 22 993



UNIVERSITAS MUHAMMADIYAH BENGKULU

FAKULTAS EKONOMI DAN BISNIS

PROGRAM STUDI AKUNTANSI

Kampus IV, Jl. Adam Malik KM 8.5, Sido Mulyo, Gading Cempaka, Kota Bengkulu, 38221 (0736) 22765

febi-akuntansi.umb.ac.id febi-akuntansi@umb.ac.id 26161

(0738)

REKOMENDASI/PERSETUJUAN PERBAIKAN SKRIPSI

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

Nama : Elta Try Manda

Npm : 2262201030

Judul Skripsi : Pengaruh *Tax Planning* Dan *Carbon Emission Disclosure* Terhadap Nilai Perusahaan Dengan Mekanisme *Good Corporate Governance* Sebagai Variabel Moderasi (Studi Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia)

Dengan catatan telah memperbaiki apa yang disarankan oleh Dosen Penguji dan Pembimbing pada ujian tanggal 19 - Agustus - 2026. sebagai berikut::

NO.	CATATAN / SARAN	HALAMAN
1.	Tambahan Daftar Pustaka	
2.	Perbaiki Jumlah populasi pada Perusahaan Manufaktur 2021-2025	

Bengkulu, 19 - Agustus - 2026
Dewan Penguji dan Pembimbing:

1. Hernadianto, SE., M.Si., CTA
2. Chairul suhendra, SE., M.Si., Ak., CA
3. Nensi Yuniarti, Zs, S.E.,M.AK

(Signature)
19/8/26

umb.ac.id
humas@umb.ac.id
0822-3546-1991

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um bengkulu
um bengkulu

um bengkulu
umb tv
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SURAT KETERANGAN IZIN CETAK

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

Nama : Elta Try Manda
 NPM : 2262201030
 Program Studi : Akuntansi
 Judul Skripsi : Pengaruh *Tax Planning* Dan *Carbon Emission Disclosure* Terhadap Nilai Perusahaan Dengan Mekanisme *Good Corporate Governance* Sebagai Variabel Moderasi (Studi Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia)

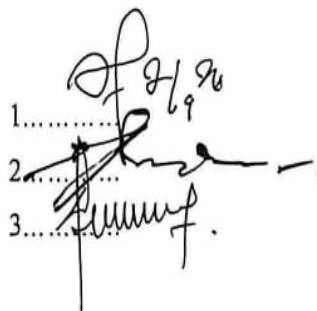
Dengan ini menerangkan bahwa yang bersangkutan telah melengkapi dan memperbaiki Skripsi sesuai dengan masukan dan saran Dewan Penguji Skripsi pada Sidang Skripsi Tanggal 19 Agustus 2026

Demikian keterangan ini dibuat sebagai syarat Cetak/ Jilid Skripsi.

Dewan Penguji :

1. Hernadianto, SE., M.Si., CTA
- 2 Chairul Suhendra, SE.,M.Si.,Ak.,CA
3. Nensi Yuniarti, Zs, S.E.,M.AK

1.....
 2.....
 3.....





UNIVERSITAS MUHAMMADIYAH BENGKULU

UNIT PELAKSANA TEKNIS PUSAT BAHASA

● kampus 1, Jl. Bali, Kampung Bah, Teluk Segara, Kota Bengkulu, 38119
 @ pusatbahasa.umb.ac.id
 ● pusatbahasaumbku@gmail.com

☎ (0736) 22765
 ☎ (0736) 26161

SURAT KETERANGAN No. A.7387/UPT-PB/UMB/2026

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

Nama : Elta Try Manda
 Program Studi : Akuntansi

Benar telah diserahkan untuk di-*Proofread* pada tanggal 7 September oleh UPT Pusat Bahasa Universitas Muhammadiyah Bengkulu.

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Bengkulu, 9 September 2026
 Kepala,


Ragus Baluqiah, M.Pd.
 NIK : 074871412

● um.ac.id
 ● pusatbahasa.umb.ac.id
 ● pusatbahasaumbku@gmail.com

● um.bengkulu
 ● um.bengkulu
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● um.bengkulu
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LAMPIRAN 1

Daftar Populasi Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia		
No	Kode	Nama Perusahaan
1	SNLK	Sunter Lakeside Hotel Tbk.
2	LFLO	Imago Mulia Persada Tbk.
3	LUCY	Lima Dua Lima Tiga Tbk.
4	MGLV	Panca Anugrah Wisesa Tbk.
5	IDEA	Idea Indonesia Akademi Tbk.
6	DEPO	Caturkarda Depo Bangunan Tbk.
7	DRMA	Dharma Polimetal Tbk.
8	ASLC	Autopedia Sukses Lestari Tbk.
9	NETV	MDTV Media Technologies Tbk.
10	BAUT	Mitra Angkasa Sejahtera Tbk.
11	ENAK	Champ Resto Indonesia Tbk.
12	BIKE	Sepeda Bersama Indonesia Tbk.
13	OLIV	Atlas Nexus Group Tbk.
14	SWID	Saraswanti Indoland Developmen
15	RAFI	Sari Kreasi Boga Tbk.
16	KLIN	Klinko Karya Imaji Tbk.
17	TOOL	Rohartindo Nusantara Luas Tbk.
18	KDTN	Puri Sentul Permai Tbk.
19	ZATA	Bersama Zatta Jaya Tbk.
20	ISAP	Isra Presisi Indonesia Tbk.
21	BMBL	Lavender Bina Cendikia Tbk.
22	FUTR	Futura Energi Global Tbk.
23	HAJJ	Arsy Buana Travelindo Tbk.
24	TYRE	King Tire Indonesia Tbk.
25	VKTR	VKTR Teknologi Mobilitas Tbk.
26	CNMA	Nusantara Sejahtera Raya Tbk.
27	ERAL	Sinar Eka Selaras Tbk.
28	LMAX	Lupromax Pelumas Indonesia Tbk
29	BABY	Multitrend Indo Tbk.

30	AEGS	Anugerah Spareparts Sejahtera
31	GRPH	Gripta Putra Persada Tbk.
32	UNTD	Terang Dunia Internusa Tbk.
33	MEJA	Harta Djaya Karya Tbk.
34	LIVE	Homeco Victoria Makmur Tbk.
35	BAIK	Bersama Mencapai Puncak Tbk.
36	SPRE	Soraya Berjaya Indonesia Tbk.
37	PART	Cipta Perdana Lancar Tbk.
38	GOLF	Intra Golfink Resorts Tbk.
39	DOSS	Global Sukses Digital Tbk.
40	VERN	Verona Indah Pictures Tbk.
41	MDIY	Daya Intiguna Yasa Tbk.
42	MERI	Merry Riana Edukasi Tbk.
43	KAQI	Jantra Grupo Indonesia Tbk.
44	RAAM	Tripa Multivision Plus Tbk.
45	DOOH	Era Media Sejahtera Tbk.
46	ACRO	Samcro Hyosung Adilestari Tbk.
47	UFOE	Damai Sejahtera Abadi Tbk.
48	PMUI	Prima Multi Usaha Indonesia Tb
49	RANS	Rans Entertainmen Indonesia Tb
50	HOPE	Harapan Duta Pertiwi Tbk.
51	LABA	Green Power Group Tbk.
52	GPSO	Geoprima Solusi Tbk.
53	KUAS	Ace Oldfields Tbk.
54	BINO	Perma Plasindo Tbk.
55	NTBK	Nusatama Berkah Tbk.
56	PADA	Personel Alih Daya Tbk.
57	KING	Hoffmen Cleanindo Tbk.
58	PTMP	Mitra Pack Tbk.
59	SMIL	Sarana Mitra Luas Tbk.
60	CRSN	Carsurin Tbk.
61	WIDI	Widiant Jaya Krenindo Tbk.
62	FOLK	Multi Garam Utama Tbk.
63	MUTU	Mutuagung Lestari Tbk.

64	HYGN	Ecocare Indo Pasifik Tbk.
65	VISI	Satu Visi Putra Tbk.
66	MHKI	Multi Hanna Kreasindo Tbk.
67	NAIK	Adiwarna Anugerah Abadi Tbk.
68	PIPA	Multi Makmur Lemindo Tbk.
69	BACH	Bach Multi Global Tbk.
70	WMUU	Widodo Makmur Unggas Tbk.
71	TAPG	Triputra Agro Persada Tbk.
72	FLMC	Falmaco Nonwoven Industri Tbk.
73	OILS	Indo Oil Perkasa Tbk.
74	BOBA	Formosa Ingredient Factory Tbk
75	CMRY	Cisarua Mountain Dairy Tbk.
76	TAYS	Jaya Swarasa Agung Tbk.
77	WMPP	Widodo Makmur Perkasa Tbk.
78	IPPE	Indo Pureco Pratama Tbk.
79	NASI	Wahana Inti Makmur Tbk.
80	STAA	Sumber Tani Agung Resources Tb
81	NANO	Nanotech Indonesia Global Tbk.
82	TLDN	Teladan Prima Agro Tbk.
83	IBOS	Indo Boga Sukses Tbk.
84	ASHA	Cilacap Samudera Fishing Indus
85	TRGU	Cerestar Indonesia Tbk.
86	DEWI	Dewi Shri Farmino Tbk.
87	GULA	Aman Agrindo Tbk.
88	JARR	Jhonlin Agro Raya Tbk.
89	AMMS	Agung Menjangan Mas Tbk.
90	EURO	Estee Gold Feet Tbk.
91	BUAH	Segar Kumala Indonesia Tbk.
92	CRAB	Toba Surimi Industries Tbk.
93	CBUT	Citra Borneo Utama Tbk.
94	MKTR	Menthobi Karyatama Raya Tbk.
95	SOUL	Mitra Tirta Buwana Tbk.
96	BEER	Jobubu Jarum Minahasa Tbk.
97	WINE	Hatten Bali Tbk.

98	NAYZ	Hassana Boga Sejahtera Tbk.
99	NSSS	Nusantara Sawit Sejahtera Tbk.
100	MAXI	Maxindo Karya Anugerah Tbk.
101	GRPM	Graha Prima Mentari Tbk.
102	TGUK	Platinum Wahab Nusantara Tbk.
103	PTPS	Pulau Subur Tbk.
104	STRK	Lovina Beach Brewery Tbk.
105	UDNG	Agro Bahari Nusantara Tbk.
106	AYAM	Janu Putra Sejahtera Tbk.
107	ISEA	Indo American Seafoods Tbk.
108	GUNA	Gunanusa Eramandiri Tbk.
109	NEST	Esta Indonesia Tbk.
110	BRRC	Raja Roti Cemerlang Tbk.
111	YUPI	Yupi Indo Jelly Gum Tbk.
112	FORE	Fore Kopi Indonesia Tbk.
113	MSJA	Multi Spunindo Jaya Tbk.
114	FAPA	FAP Agri Tbk.
115	RLCO	Abadi Lestari Indonesia Tbk.
116	JELI	Niramas Utama Tbk.
117	BEBS	Berkah Beton Sadaya Tbk.
118	NPGF	Nusa Palapa Gemilang Tbk.
119	ARCI	Archi Indonesia Tbk.
120	NICL	PAM Mineral Tbk.
121	SBMA	Surya Biru Murni Acetylene Tbk
122	CMNT	Cemindo Gemilang Tbk.
123	OBMD	OBM Drilchem Tbk.
124	AVIA	Avia Avian Tbk.
125	CHEM	Chemstar Indonesia Tbk.
126	KKES	Kusuma Kemindo Sentosa Tbk.
127	PDPP	Primadaya Plastisindo Tbk.
128	FWCT	Wijaya Cahaya Timber Tbk.
129	PACK	Abadi Nusantara Hijau Investam
130	AMMN	Amman Mineral Internasional Tb
131	PPRI	Paperocks Indonesia Tbk.

132	SMGA	Sumber Mineral Global Abadi Tb
133	SOLA	Xolare RCR Energy Tbk.
134	BATR	Benteng Api Technic Tbk.
135	BLES	Superior Prima Sukses Tbk.
136	PTMR	Master Print Tbk.
137	DAAZ	Daaz Bara Lestari Tbk.
138	DGWG	Delta Giri Wacana Tbk.
139	MINE	Sinar Terang Mandiri Tbk.
140	ASPR	Asia Pramulia Tbk.
141	NCKL	Trimegah Bangun Persada Tbk.
142	MBMA	Merdeka Battery Materials Tbk.
143	NICE	Adhi Kartiko Pratama Tbk.
144	SMLE	Sinergi Multi Lestarindo Tbk.
145	EMAS	Merdeka Gold Resources Tbk.
146	BMHS	Bundamedik Tbk.
147	RSGK	Kedoya Adyaraya Tbk.
148	MTMH	Murni Sadar Tbk.
149	MEDS	Hetzer Medical Indonesia Tbk.
150	PRAY	Famon Awal Bros Sedaya Tbk.
151	OMED	Jayamas Medica Industri Tbk.
152	MMIX	Multi Medika Internasional Tbk
153	PEVE	Penta Valent Tbk.
154	HALO	Haloni Jane Tbk.
155	RSCH	Charlie Hospital Semarang Tbk.
156	IKPM	Ikapharmindo Putramas Tbk.
157	SURI	Maja Agung Latexindo Tbk.
158	LABS	UBC Medical Indonesia Tbk.
159	OBAT	Brigit Biofarmaka Teknologi Tb
160	MDLA	Medela Potentia Tbk.
161	DKHH	Cipta Sarana Medika Tbk.
162	DGNS	Diagnos Laboratorium Utama Tbk
163	CHEK	Diastika Biotekindo Tbk.
164	JECX	Nitrasanata Dharma Tbk.
165	EMMI	Esa Medika Mandiri Tbk.

166	PRDL	Prodia Diagnostic Line Tbk.
167	BRPT	Barito pacific Tbk
168	LTLS	Lautan luas Tbk
169	SAMF	saraswanti anugerah makmur tbk
170	SMCB	solusi bangunan indonesia tbk
171	SMGR	semen indonesia (persero) tbk
172	TRST	trias sentosa tbk
173	ISSP	steel pipe industry of indonesia tbk
174	KIAS	keramik indonesia assosiasi tbk
175	WIIM	wismilak inti makmur tbk
176	UCID	uni-charm indonesia tbk
177	UNVR	unilever indonesia tbk
178	AUTO	astra otoparts tbk
179	SMSM	selamat sempurna tbk
180	BRAM	indo kordsa tbk
181	GJTL	gajah tunggal tbk
182	WOOD	integra indocabinet tbk
183	INAF	indoframa tbk
184	KAEF	kimia frama tbk
185	KLBF	kalbe farma tbk
186	SIDO	industri jamu dan farmasi sido tbk
187	JPFA	Japfa comfeed indonesia tbk
188	GGRP	gunung raja paksi tbk
189	ASII	Astra internasional tbk
190	STTP	Siantar Top Tbk
191	CAMP	Campina Ice Cream Industry Tbk
192	FOOD	Sentral Food Indonesia Tbk
193	DMND	Diamond Food Indonesia Tbk.
194	IKAN	Era Mandiri Cemerlang Tbk.
195	COCO	Wahana Interfood Nusantara Tbk
196	CLEO	Sariguna Primatirta Tbk.
197	ULTJ	Ultrajaya Milk Industry & Trad
198	SKBM	Sekar Bumi Tbk.
199	ALTO	Tri Banyan Tirta Tbk.

200	MYOR	Mayora Indah Tbk.
201	PSDN	Prasidha Aneka Niaga Tbk
202	MLBI	Multi Bintang Indonesia Tbk.
203	ICBP	Indofood CBP Sukses Makmur Tbk
204	DLTA	Delta Djakarta Tbk.
205	ROTI	PT. Nippon Indosari Corpindo Tbk

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

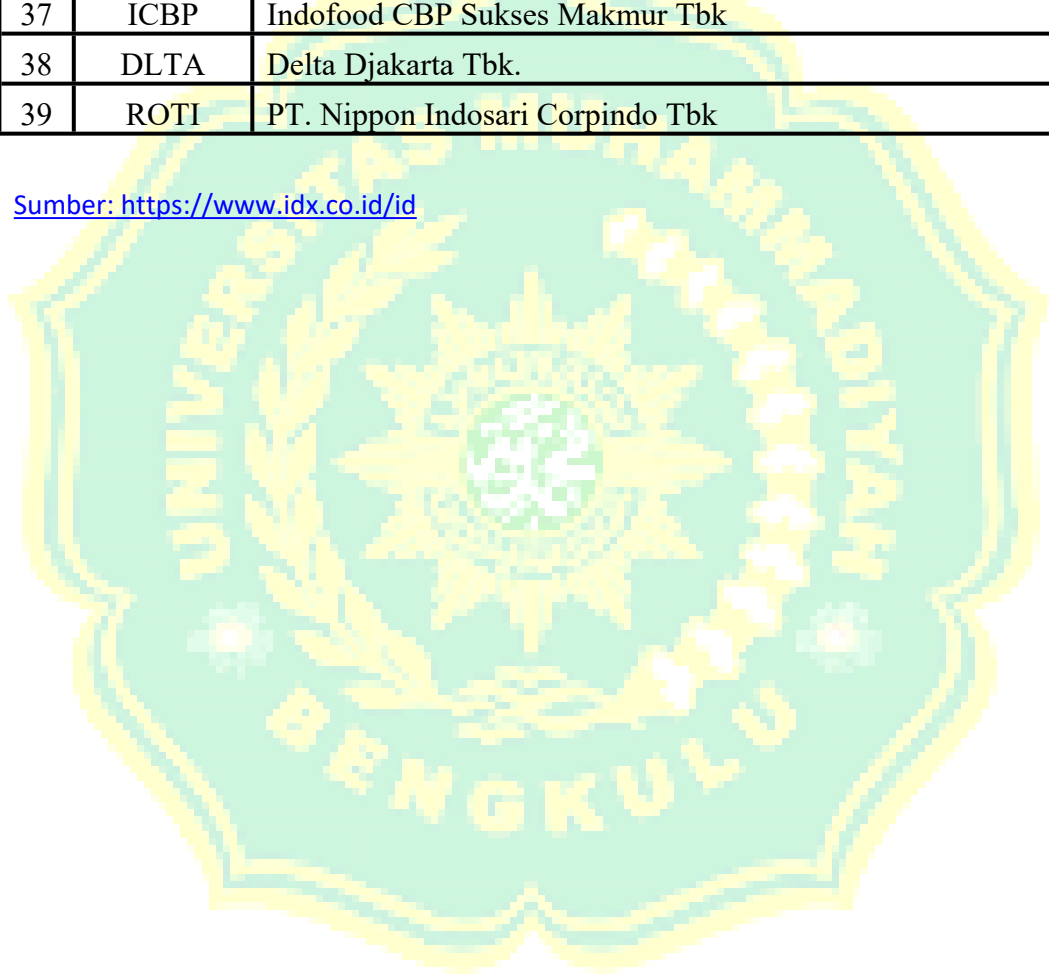


LAMPIRAN 2

Daftar Sampel Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia		
No	Kode	Nama Perusahaan
1	BRPT	Barito pacific Tbk
2	LTLS	Lautan luas Tbk
3	SAMF	saraswanti anugerah makmur tbk
4	SMCB	solusi bangunan indonesia tbk
5	SMGR	semen indonesia (persero) tbk
6	TRST	trias sentosa tbk
7	ISSP	steel pipe industry of indonesia tbk
8	KIAS	keramik indonesia assosiasi tbk
9	WIIM	wismilak inti makmur tbk
10	UCID	uni-charm indonesia tbk
11	UNVR	unilever indonesia tbk
12	AUTO	astra otoparts tbk
13	SMSM	selamat sempurna tbk
14	BRAM	indo kordsa tbk
15	GJTL	gajah tunggal tbk
16	WOOD	integra indocabinet tbk
17	INAF	indofrrama tbk
18	KAEF	kimia frama tbk
19	KLBF	kalbe farma tbk
20	SIDO	industri jamu dan farmasi sido tbk
21	JPFA	Japfa comfeed indonesia tbk
22	GGRP	gunung raja paksi tbk
23	ASII	Astra internasional tbk
24	STTP	Siantar Top Tbk
25	CAMP	Campina Ice Cream Industry Tbk
26	FOOD	Sentral Food Indonesia Tbk
27	DMND	Diamond Food Indonesia Tbk.
28	IKAN	Era Mandiri Cemerlang Tbk.

29	COCO	Wahana Interfood Nusantara Tbk
30	CLEO	Sariguna Primatirta Tbk.
31	ULTJ	Ultrajaya Milk Industry & Trad
32	SKBM	Sekar Bumi Tbk.
33	ALTO	Tri Banyan Tirta Tbk.
34	MYOR	Mayora Indah Tbk.
35	PSDN	Prasidha Aneka Niaga Tbk
36	MLBI	Multi Bintang Indonesia Tbk.
37	ICBP	Indofood CBP Sukses Makmur Tbk
38	DLTA	Delta Djakarta Tbk.
39	ROTI	PT. Nippon Indosari Corpindo Tbk

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



LAMPIRAN 3

DAFTAR PERUSAHAAN MANUFAKTUR 2021-2025			Menerbitkan Laporan Keuangan Tahunan					Menerbitkan Laporan Keberlanjutan					Tax Planning					Carbon Emission Disclosure					Good Corporate Governance					Nilai Perusahaan					Tanggal IPO	Keterangan	Sam-pel
No	Kode	Nama Perusahaan	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025			
1	MYOR	Mayor Indah Tbk.	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	04 Jul 1990		YA
2	PSDN	Prasidha Aneka Niaga Tbk	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	18 Okt 1994		YA
3	INAF	Indofarma Tbk.	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	17 Apr 2001		YA
4	KA EF	Kimia Farma	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	04 Ju		YA

																															n 2022	
20	NETV	MDTV Media Technologies Tbk.																												26 Januari 2022	baru tercatat di Bursa Efek Indonesia pada tahun 2022	TIDAK
21	BAT	Mitra Angkasa Sejahtera Tbk.																												28 Januari 2022	baru tercatat di Bursa Efek Indonesia pada tahun 2022	TIDAK
22	ENANA	Champ Resto																												08 Februari	baru tercatat di	TIDAK

	B L	Bina Cendi kia Tbk.																													n 20 23	tat di Burs a Efek Indo nesi a pada tahu n 202 3	
3 3	F U T R	Futura Energi Global Tbk.																													27 Fe b 20 23	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 3	TID AK
3 4	H AJ J	Arsy Buana Travel indo Tbk.																													05 A pr 20 23	baru terca tat di Burs a Efek Indo nesi	TID AK

42	G R P H	Griph a Putra Persad a Tbk.	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	17 Ja n 20 24	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 4	TID AK
43	U N T D	Teran g Dunia Intern usa Tbk.	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	07 Fe b 20 24	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 4	TID AK
44	M E J A	Harta Djaya Karya Tbk.	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	12 Fe b 20 24	baru terca tat di Burs a Efek	TID AK

		Indon esia Tb																																20 25	Burs a Efek Indo nesi a pada tahu n 202 5	
6 0	R A N S	Rans Entert ainme n Indon esia Tb																																10 Ju l 20 26	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 6	TID AK
6 1	A SII	Astra Intern ational Tbk.																																04 A pr 19 90		YA
6 2	KI A S	Keram ika Indon																																08 D es		YA

		esia Assosi asi T																													19 94		
6 3	H O PE	Harap an Duta Pertiw i Tbk.																													24 Mei 20 21	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 1	TID AK
6 4	L A B A	Green Power Group Tbk.																													10 Ju n 20 21	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 1	TID AK
6 5	G PS	Geopr ima																													06 Se	baru terca tat	TID AK

																															pada tahun 2021	
68	NBK	Nusatama Berkah Tbk.																												09 Feb 2022	baru tercatat di Bursa Efek Indonesia pada tahun 2022	TIDAK
69	PADA	Personel Alih Daya Tbk.																												08 Des 2022	baru tercatat di Bursa Efek Indonesia pada tahun 2022	TIDAK
70	KIN	Hoffmen																												16 Fe	baru terca	TIDAK

80	N AI K	Adiwar na Anuge rah Abadi Tbk.	✖	✖	✖	✖	⌚	✖	✖	✖	✖	⌚	✖	✖	✖	✖	⌚	✖	✖	✖	✖	✖	✖	✖	⌚	✖	✖	✖	✖	⌚	13 Nov 2024	baru terca tat di Burs a Efek Indo nesi a pada tahu n 2024	TID AK
81	PI P A	Multi Makm ur Lemin do Tbk.	✖	✖	✖	⌚	⌚	✖	✖	✖	⌚	⌚	✖	✖	✖	⌚	⌚	✖	✖	✖	⌚	⌚	✖	✖	⌚	⌚	✖	⌚	✖	⌚	10 Apr 2023	baru terca tat di Burs a Efek Indo nesi a pada tahu n 2023	TID AK
82	B A C H	Bach Multi Global Tbk.	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	✖	08 Jun 2026	baru terca tat di Burs a Efek	TID AK	

97	COCO	Wahana Interfood Nusantara Tbk	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	20 Mar 2019		YA
98	UCID	Uni-Charm Indonesia Tbk.	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	20 Des 2019		YA
99	DMND	Diamond Food Indonesia Tbk.	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	22 Jan 2020		YA
100	IKAN	Era Mandiri Cemerlang Tbk.	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	12 Feb 2020		YA
101	WUMU	Widodo Makmur	✖	Ⓜ	Ⓜ	Ⓜ	Ⓜ	✖	Ⓜ	Ⓜ	Ⓜ	Ⓜ	✖	Ⓜ	Ⓜ	Ⓜ	Ⓜ	✖	Ⓜ	Ⓜ	Ⓜ	✖	Ⓜ	Ⓜ	✖	Ⓜ	Ⓜ	Ⓜ	Ⓜ	Ⓜ	02 Feb 2020	baru tercatat di Burs	TIDAK

6	G U	Indon esia Tbk.																														1 20 22	tat di Burs a Efek Indo nesi a pada tahu n 202 2		
1 1 7	D E W I	Dewi Shri Farmi ndo Tbk.	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	18 Ju 1 20 22	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 2	TID AK
1 1 8	G U L A	Aman Agrin do Tbk.	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	*	*	P	P	P	03 A gt 20 22	baru terca tat di Burs a Efek Indo nesi	TID AK

126	S O U L	Mitra Tirta Buwana Tbk.	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	06 Jan 2023	baru tercatat di Bursa Efek Indonesia pada tahun 2023	TIDAK
127	B E E R	Jobubu Jarum Minahasa Tbk.	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	06 Jan 2023	baru tercatat di Bursa Efek Indonesia pada tahun 2023	TIDAK
128	W I N E	Hatten Bali Tbk.	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	✖	✖	✖	⌒	⌒	10 Jan 2023	baru tercatat di Bursa Efek	TIDAK

	E	esia Tbk.																													2025	Bursa Efek Indonesia pada tahun 2025	
144	M SJA	Multi Spundo Jaya Tbk.																													10 Jan 2024	baru tercatat di Bursa Efek Indonesia pada tahun 2024	TIDAK
145	FAPA	FAP Agri Tbk.																													04 Jan 2021	baru tercatat di Bursa Efek Indonesia pada	TIDAK

3	T	a Tbk.																													1 19 90				
1 5 4	G G RP	Gunun g Raja Paksi Tbk.	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	19 Se p 20 19		YA		
1 5 5	S A M F	Saras wanti Anuge rah Makm ur Tbk	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	31 M ar 20 20		YA		
1 5 6	B E BS	Berka h Beton Saday a Tbk.	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	10 M ar 20 21	baru terca tat di Burs a Efek Indo nesi a pada tahu n 202 1	TID AK
1 5	N P	Nusa Palapa	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	ᮊ	✖	ᮊ	ᮊ	ᮊ	14 A	baru terca tat	TID AK

172	SOLA	Xolare RCR Energy Tbk.	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	08 Mei 2024	baru tercatat di Bursa Efek Indonesia pada tahun 2024	TIDAK
173	BATR	Benting Api Technic Tbk.	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	10 Juni 2024	baru tercatat di Bursa Efek Indonesia pada tahun 2024	TIDAK
174	BLES	Superior Prima Sukses Tbk.	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	✖	✖	✖	✖	Ⓟ	08 Juli 2024	baru tercatat di Bursa Efek	TIDAK

																																2023	
182	NICE	Adhi Kartiko Pratama Tbk.																													09 Jan 2024	baru tercatat di Bursa Efek Indonesia pada tahun 2024	TIDAK
183	SMELE	Sinergi Multi Lestari Tbk.																													10 Jan 2024	baru tercatat di Bursa Efek Indonesia pada tahun 2024	TIDAK
184	EMAS	Merdeka Gold Resou																													23 Sep 20	baru tercatat di Burs	TIDAK

		rces Tbk.																															25	a Efek Indo nesi a pada tahu n 202 5	
1 8 5	KL BF	Kalbe Farma Tbk.	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	30 Ju l 19 91		YA	
1 8 6	SI D O	Indust ri Jamu dan Farma si Sido	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	⌚	18 D es 20 13		YA	
1 8 7	B M HS	Bunda medik Tbk.	✖	⌚	⌚	⌚	⌚	✖	⌚	⌚	⌚	⌚	✖	⌚	⌚	⌚	⌚	⌚	✖	⌚	⌚	⌚	⌚	✖	⌚	⌚	⌚	⌚	✖	⌚	⌚	⌚	06 Ju l 20 21	baru terca tat di Burs a Efek Indo nesi a pada tahu	TID AK

LAMPIRAN 4

Variabel X1 = *Tax Planning*

$$\text{TRR} = \frac{\text{Laba Bersih (Net Income)}}{\text{Laba Sebelum Pajak (Pre - Tax Income)}}$$

No	Kode	Tahun	Kurs	USD	Laba Bersih	USD	Laba Sebelum Pajak	X1
1	BRPT	2021	1.431.196	\$ 4.798,75	Rp 6.867.955.080,00	\$ 2.951,18	Rp 4.223.723.883,00	1,6260
		2022	1.487.061	\$ 1.644,16	Rp 2.444.959.213,00	\$ 340,74	Rp 506.695.510,00	4,8253
		2023	1.525.505	\$ 782,40	Rp 1.193.552.968,00	\$ 296,01	Rp 451.570.014,00	2,6431
		2024	1.584.690	\$ 1.253,40	Rp 1.986.245.152,00	\$ 2.373,23	Rp 3.760.832.752,00	0,5281
		2025	1.647.514	\$ 16.457,26	Rp 27.113.569.788,00	\$ 16.328,45	Rp 26.901.344.616,00	1,0079
2	LTLS	2021	1.431.196	\$ 2.736,33	Rp 3.916.226.933,00	\$ 4.320,03	Rp 6.182.814.776,00	0,6334
		2022	1.487.061	\$ 3.395,85	Rp 5.049.839.772,00	\$ 4.661,24	Rp 6.931.550.530,00	0,7285
		2023	1.525.505	\$ 1.626,41	Rp 2.481.097.288,00	\$ 2.187,25	Rp 3.336.662.960,00	0,7436

		2024	1.584.690	\$ 2.247,42	Rp 3.561.458.320,00	\$ 3.194,80	Rp 5.062.762.662,00	0,7035
		2025	1.647.514	\$ 1.522,35	Rp 2.508.086.682,00	\$ 2.446,85	Rp 4.031.221.002,00	0,6222
3	SAMF	2021	1.431.196	\$ 17.905,35	Rp 25.626.062.282,00	\$ 18.744,92	Rp 26.827.648.486,00	0,9552
		2022	1.487.061	\$ 19.302,52	Rp 28.704.020.732,00	\$ 24.224,53	Rp 36.023.348.886,00	0,7968
		2023	1.525.505	\$ 19.403,08	Rp 29.599.497.516,00	\$ 21.152,60	Rp 32.268.402.201,00	0,9173
		2024	1.584.690	\$ 19.871,71	Rp 31.490.499.000,00	\$ 21.528,01	Rp 34.115.215.000,00	0,9231
		2025	1.647.514	\$ 24.726,47	Rp 40.737.200.000,00	\$ 28.541,61	Rp 47.022.702.000,00	0,8663
4	SMCB	2021	1.431.196	\$ 12.622,12	Rp 18.064.726.715,00	\$ 17.191,15	Rp 24.603.908.143,00	0,7342
		2022	1.487.061	\$ 16.782,53	Rp 24.956.640.610,00	\$ 17.957,27	Rp 26.703.553.080,00	0,9346
		2023	1.525.505	\$ 17.259,94	Rp 26.330.130.612,00	\$ 18.431,28	Rp 28.117.009.420,00	0,9364
		2024	1.584.690	\$ 19.366,48	Rp 30.689.872.480,00	\$ 20.801,32	Rp 32.963.639.998,00	0,9310
		2025	1.647.514	\$ 21.387,92	Rp 35.236.897.608,00	\$ 22.071,80	Rp 36.363.598.193,00	0,9690
5	SMGR	2021	1.431.196	\$	Rp	\$	Rp 66.827.648.486,00	0,9209

				42.998,40	61.539.141.250,00	46.693,57		
		2022	1.487.061	\$ 46.263,45	Rp 68.796.572.148,00	\$ 48.433,35	Rp 72.023.348.886,00	0,9552
		2023	1.525.505	\$ 47.714,33	Rp 72.788.452.336,00	\$ 51.962,07	Rp 79.268.402.201,00	0,9183
		2024	1.584.690	\$ 50.006,65	Rp 79.245.032.000,00	\$ 50.743,14	Rp 80.412.150.000,00	0,9855
		2025	1.647.514	\$ 49.278,83	Rp 81.187.565.000,00	\$ 50.999,69	Rp 84.022.702.000,00	0,9663
6	TRST	2021	1.431.196	\$ 1.153,89	Rp 1.651.446.679,00	\$ 709,60	Rp 1.015.570.801,00	1,6261
		2022	1.487.061	\$ 981,37	Rp 1.459.363.154,00	\$ 1.035,25	Rp 1.539.478.672,00	0,9480
		2023	1.525.505	\$ 902,37	Rp 1.376.576.321,00	\$ 1.271,11	Rp 1.939.088.986,00	0,7099
		2024	1.584.690	\$ 1.500,71	Rp 2.378.165.920,00	\$ 1.501,44	Rp 2.379.322.855,00	0,9995
		2025	1.647.514	\$ 1.603,06	Rp 2.641.056.242,00	\$ 1.991,87	Rp 3.281.627.935,00	0,8048
7	ISSP	2021	1.431.196	\$ 8.271,87	Rp 11.838.667.000,00	\$ 7.274,87	Rp 10.411.761.950,00	1,1370
		2022	1.487.061	\$ 8.131,99	Rp 12.092.770.000,00	\$ 7.958,26	Rp 11.834.419.780,00	1,0218
		2023	1.525.505	\$ 20.145,03	Rp 30.731.348.000,00	\$ 23.461,00	Rp 35.789.875.500,00	0,8587

		2024	1.584.690	\$ 24.410,50	Rp 38.683.079.194,00	\$ 35.799,20	Rp 56.730.640.127,00	0,6819
		2025	1.647.514	\$ 30.986,08	Rp 51.050.000.000,00	\$ 49.839,21	Rp 82.110.800.000,00	0,6217
8	KIAS	2021	1.431.196	\$ 1.004,07	Rp 1.437.027.918,00	\$ 3.406,00	Rp 4.874.654.256,00	0,2948
		2022	1.487.061	\$ 876,55	Rp 1.303.487.801,00	\$ 1.102,22	Rp 1.639.067.378,00	0,7953
		2023	1.525.505	\$ 1.507,19	Rp 2.299.219.208,00	\$ 1.891,28	Rp 2.885.153.360,00	0,7969
		2024	1.584.690	\$ 315,23	Rp 499.537.000,00	\$ 667,76	Rp 1.058.191.544,00	0,4721
		2025	1.647.514	\$ 496,63	Rp 818.198.790,00	\$ 1.131,43	Rp 1.864.039.349,00	0,4389
9	WIIM	2021	1.431.196	\$ 1.712,09	Rp 2.450.339.146,00	\$ 4.499,48	Rp 6.439.631.602,00	0,3805
		2022	1.487.061	\$ 2.353,90	Rp 3.500.397.192,00	\$ 2.535,05	Rp 3.769.769.529,00	0,9285
		2023	1.525.505	\$ 4.607,78	Rp 7.029.188.816,00	\$ 6.739,87	Rp 10.281.703.499,00	0,6837
		2024	1.584.690	\$ 5.875,14	Rp 9.310.274.901,00	\$ 6.615,11	Rp 10.482.892.801,00	0,8881
		2025	1.647.514	\$ 11.152,46	Rp 18.373.837.301,00	\$ 11.948,13	Rp 19.684.708.363,00	0,9334
10	UCID	2021	1.431.196	\$	Rp	\$	Rp 46.203.935.508,00	0,9288

				29.983,25	42.911.906.775,00	32.283,44		
		2022	1.487.061	\$ 2.752,42	Rp 4.093.009.831,00	\$ 5.339,95	Rp 7.940.829.598,00	0,5154
		2023	1.525.505	\$ 8.215,75	Rp 12.533.165.043,00	\$ 9.207,02	Rp 14.045.360.414,00	0,8923
		2024	1.584.690	\$ 9.210,19	Rp 14.595.301.051,00	\$ 12.331,95	Rp 19.542.314.179,00	0,7469
		2025	1.647.514	\$ 9.208,20	Rp 15.170.637.355,00	\$ 11.973,77	Rp 19.726.955.467,00	0,7690
11	UNVR	2021	1.431.196	\$ 10.394,21	Rp 14.876.147.126,00	\$ 19.792,92	Rp 28.327.551.612,00	0,5251
		2022	1.487.061	\$ 8.295,55	Rp 12.335.995.789,00	\$ 17.564,63	Rp 26.119.677.426,00	0,4723
		2023	1.525.505	\$ 7.395,53	Rp 11.281.914.413,00	\$ 16.358,37	Rp 24.954.769.076,00	0,4521
		2024	1.584.690	\$ 6.919,37	Rp 10.965.051.102,00	\$ 14.031,92	Rp 22.236.236.864,00	0,4931
		2025	1.647.514	\$ 6.484,49	Rp 10.683.291.993,00	\$ 13.365,00	Rp 22.019.031.433,00	0,4852
12	AUTO	2021	1.431.196	\$ 1.098.596,23	Rp 1.572.306.529.495,00	\$ 2.753.015,20	Rp 3.940.104.349.120,00	0,3991
		2022	1.487.061	\$ 942.158,49	Rp 1.401.047.153.697,00	\$ 3.246.140,16	Rp 4.827.208.430.098,00	0,2902
		2023	1.525.505	\$ 884.064,04	Rp 1.348.644.118.159,00	\$ 3.805.005,66	Rp 5.804.555.153.538,00	0,2323

		2024	1.584.690	\$ 1.452.080,50	Rp 2.301.097.453.697,00	\$ 4.182.022,94	Rp 6.627.209.930.098,00	0,3472
		2025	1.647.514	\$ 2.578.816,15	Rp 4.248.635.718.159,00	\$ 3.342.870,38	Rp 5.507.425.753.538,00	0,7714
13	SMSM	2021	1.431.196	\$ 585.604,23	Rp 838.114.431.026,00	\$ 1.899.256,61	Rp 2.718.208.462.422,00	0,3083
		2022	1.487.061	\$ 681.893,78	Rp 1.014.017.647.707,00	\$ 2.188.665,05	Rp 3.254.678.433.726,00	0,3116
		2023	1.525.505	\$ 988.878,97	Rp 1.508.539.806.236,00	\$ 1.390.980,37	Rp 2.121.947.515.022,00	0,7109
		2024	1.584.690	\$ 2.316.290,12	Rp 3.670.601.789.706,00	\$ 2.847.969,57	Rp 4.513.148.899.626,00	0,8133
		2025	1.647.514	\$ 1.729.498,42	Rp 2.849.372.859.294,00	\$ 3.887.968,56	Rp 6.405.482.638.284,00	0,4448
14	BRAM	2021	1.431.196	\$ 777.683,00	Rp 1.113.016.805.012,00	\$ 1.245.346,84	Rp 1.782.335.410.889,00	0,6245
		2022	1.487.061	\$ 670.883,78	Rp 997.645.102.677,00	\$ 522.715,43	Rp 777.309.735.361,00	1,2835
		2023	1.525.505	\$ 304.076,02	Rp 463.869.487.247,00	\$ 497.282,02	Rp 758.606.210.966,00	0,6115
		2024	1.584.690	\$ 320.347,42	Rp 507.651.355.382,00	\$ 759.729,35	Rp 1.203.935.508.128,00	0,4217
		2025	1.647.514	\$ 281.146,84	Rp 463.193.359.356,00	\$ 785.476,15	Rp 1.294.082.959.247,00	0,3579
15	GJTL	2021	1.431.196	\$	Rp	\$	Rp 1.404.536.041.458,00	0,3882

				381.004,34	545.291.881.238,00	981.372,25		
		2022	1.487.061	\$ 461.226,80	Rp 685.872.382.107,00	\$ 1.314.156,86	Rp 1.954.231.417.989,00	0,3510
		2023	1.525.505	\$ 396.486,05	Rp 604.841.454.899,00	\$ 1.293.142,63	Rp 1.972.695.546.750,00	0,3066
		2024	1.584.690	\$ 343.987,15	Rp 545.112.992.264,00	\$ 1.247.035,82	Rp 1.976.165.193.557,00	0,2758
		2025	1.647.514	\$ 293.137,10	Rp 482.947.484.026,00	\$ 982.932,16	Rp 1.619.394.492.083,00	0,2982
16	WOOD	2021	1.431.196	\$ 2.750.191,71	Rp 3.936.063.377.000,00	\$ 3.638.144,87	Rp 5.206.898.387.000,00	0,7559
		2022	1.487.061	\$ 2.678.422,48	Rp 3.982.977.608.000,00	\$ 4.103.811,26	Rp 6.102.617.675.000,00	0,6527
		2023	1.525.505	\$ 2.751.244,03	Rp 4.197.036.518.000,00	\$ 5.395.779,55	Rp 8.231.288.677.000,00	0,5099
		2024	1.584.690	\$ 1.068.303,60	Rp 1.692.930.028.782,00	\$ 994.667,33	Rp 1.576.239.373.830,00	1,0740
		2025	1.647.514	\$ 2.593.774,24	Rp 4.273.279.381.037,00	\$ 5.486.283,81	Rp 9.038.729.383.002,00	0,4728
17	INAF	2021	1.431.196	\$ 17.946,69	Rp 25.685.236.163,00	\$ 36.435,26	Rp 52.146.001.997,00	0,4926
		2022	1.487.061	\$ 25.629,36	Rp 38.112.417.791,00	\$ 34.688,29	Rp 51.583.597.217,00	0,7388
		2023	1.525.505	\$ 25.980,07	Rp 39.632.731.330,00	\$ 33.163,95	Rp 50.591.778.603,00	0,7834

		2024	1.584.690	\$ 28.662,17	Rp 45.420.658.133,00	\$ 60.918,47	Rp 96.536.888.828,00	0,4705
		2025	1.647.514	\$ 29.168,98	Rp 48.056.299.137,00	\$ 58.343,54	Rp 96.121.799.769,00	0,5000
18	KAEF	2021	1.431.196	\$ 13.421,62	Rp 19.208.966.578,00	\$ 13.490,55	Rp 19.307.624.416,00	0,9949
		2022	1.487.061	\$ 11.579,45	Rp 17.219.353.896,00	\$ 12.917,40	Rp 19.208.966.578,00	0,8964
		2023	1.525.505	\$ 12.959,07	Rp 19.769.121.208,00	\$ 11.287,64	Rp 17.219.353.896,00	1,1481
		2024	1.584.690	\$ 26.924,85	Rp 42.667.544.045,00	\$ 22.588,42	Rp 35.795.636.679,00	1,1920
		2025	1.647.514	\$ 19.460,33	Rp 32.061.163.278,00	\$ 25.898,14	Rp 42.667.544.045,00	0,7514
19	KLBF	2021	1.431.196	\$ 855.794,71	Rp 1.224.809.967.000,00	\$ 1.624.300,46	Rp 2.324.692.325.000,00	0,5269
		2022	1.487.061	\$ 544.332,63	Rp 809.455.821.000,00	\$ 823.644,74	Rp 1.224.809.967.000,00	0,6609
		2023	1.525.505	\$ 163.005,63	Rp 248.665.907.000,00	\$ 465.062,93	Rp 709.455.821.000,00	0,3505
		2024	1.584.690	\$ 421.498,75	Rp 667.944.857.000,00	\$ 698.018,61	Rp 1.106.143.111.000,00	0,6039
		2025	1.647.514	\$ 48.435,03	Rp 79.797.390.000,00	\$ 58.751,84	Rp 96.794.485.700,00	0,8244
20	SIDO	2021	1.431.196	\$	Rp	\$	Rp 4.571.768.000,00	0,3918

				1.251,40	1.791.000.000,00	3.194,37		
		2022	1.487.061	\$ 2.318,13	Rp 3.447.194.947,00	\$ 5.775,95	Rp 8.589.192.137,00	0,4013
		2023	1.525.505	\$ 10.231,28	Rp 15.607.872.215,00	\$ 6.825,74	Rp 10.412.702.075,00	1,4989
		2024	1.584.690	\$ 8.822,04	Rp 13.980.204.793,00	\$ 7.422,06	Rp 11.761.664.048,00	1,1886
		2025	1.647.514	\$ 12.021,22	Rp 19.805.126.000,00	\$ 15.319,84	Rp 25.239.648.600,00	0,7847
21	JPFA	2021	1.431.196	\$ 1.176,55	Rp 1.683.866.700,00	\$ 3.082,57	Rp 4.411.761.950,00	0,3817
		2022	1.487.061	\$ 2.158,13	Rp 3.209.277.000,00	\$ 4.595,92	Rp 6.834.419.780,00	0,4696
		2023	1.525.505	\$ 2.014,50	Rp 3.073.134.800,00	\$ 6.279,22	Rp 9.578.987.550,00	0,3208
		2024	1.584.690	\$ 11.789,74	Rp 18.683.079.194,00	\$ 9.259,26	Rp 14.673.064.012,00	1,2733
		2025	1.647.514	\$ 30.986,08	Rp 51.050.000.000,00	\$ 49.839,21	Rp 82.110.800.000,00	0,6217
22	GGRP	2021	1.431.196	\$ 658.964,73	Rp 943.107.683.313,00	\$ 865.592,23	Rp 1.238.832.140.678,00	0,7613
		2022	1.487.061	\$ 923.824,57	Rp 1.373.783.484.718,00	\$ 1.508.416,72	Rp 2.243.107.683.313,00	0,6124
		2023	1.525.505	\$ 551.982,15	Rp 842.051.524.829,00	\$ 900.543,42	Rp 1.373.783.484.718,00	0,6129

		2024	1.584.690	\$ 812.454,06	Rp 1.287.487.828.549,00	\$ 535.344,55	Rp 848.355.149.032,00	1,5176
		2025	1.647.514	\$ 835.848,65	Rp 1.377.072.345.311,00	\$ 781.473,07	Rp 1.287.487.828.549,00	1,0696
23	ASII	2021	1.431.196	\$ 1.908,82	Rp 2.731.890.354,00	\$ 3.455,43	Rp 4.945.402.426,00	0,5524
		2022	1.487.061	\$ 4.766,80	Rp 7.088.515.523,00	\$ 5.968,03	Rp 8.874.827.008,00	0,7987
		2023	1.525.505	\$ 3.842,53	Rp 5.861.800.000,00	\$ 6.534,00	Rp 9.967.643.000,00	0,5881
		2024	1.584.690	\$ 4.156,21	Rp 6.586.300.000,00	\$ 3.403,71	Rp 5.393.831.000,00	1,2211
		2025	1.647.514	\$ 3.615,33	Rp 5.956.300.000,00	\$ 5.442,84	Rp 8.967.152.000,00	0,6642
24	STTP	2021	1.431.196	\$ 431.508,87	Rp 617.573.766.863,00	\$ 688.165,36	Rp 984.899.505.982,00	0,6270
		2022	1.487.061	\$ 419.972,02	Rp 624.524.005.786,00	\$ 618.161,38	Rp 919.243.683.748,00	0,6794
		2023	1.525.505	\$ 601.632,92	Rp 917.794.022.711,00	\$ 846.105,29	Rp 1.290.737.849.889,00	0,7111
		2024	1.584.690	\$ 605.625,72	Rp 959.729.028.037,00	\$ 935.346,75	Rp 1.482.234.635.262,00	0,6475
		2025	1.647.514	\$ 779.312,04	Rp 1.283.927.493.629,00	\$ 1.656.819,05	Rp 2.729.632.584.987,00	0,4704
25	CAMP	2021	1.431.196	\$	Rp	\$	Rp 2.086.873.666.641,00	0,4795

				699.181,74	1.000.666.109.273,00	1.458.132,69		
		2022	1.487.061	\$ 552.268,76	Rp 821.257.336.904,00	\$ 771.495,33	Rp 1.147.260.611.703,00	0,7158
		2023	1.525.505	\$ 607.947,18	Rp 927.426.464.539,00	\$ 704.538,80	Rp 1.074.777.460.412,00	0,8629
		2024	1.584.690	\$ 418.994,14	Rp 663.975.820.375,00	\$ 687.027,87	Rp 1.088.726.193.209,00	0,6099
		2025	1.647.514	\$ 537.472,73	Rp 885.493.854.329,00	\$ 847.864,95	Rp 1.396.869.379.820,00	0,6339
26	FOOD	2021	1.431.196	\$ 10.242,32	Rp 14.658.771.261,00	\$ 7.908,93	Rp 11.319.223.619,00	1,2950
		2022	1.487.061	\$ 9.980,58	Rp 14.841.726.778,00	\$ 9.178,87	Rp 13.649.535.296,00	1,0873
		2023	1.525.505	\$ 11.590,16	Rp 17.680.852.477,00	\$ 10.814,88	Rp 16.498.148.590,00	1,0717
		2024	1.584.690	\$ 11.903,27	Rp 18.863.000.000,00	\$ 12.323,68	Rp 19.529.215.059,00	0,9659
		2025	1.647.514	\$ 11.874,25	Rp 19.563.000.000,00	\$ 12.708,99	Rp 20.938.247.096,00	0,9343
27	DMND	2021	1.431.196	\$ 9.442,94	Rp 13.514.700.000,00	\$ 11.742,89	Rp 16.806.380.009,00	0,8041
		2022	1.487.061	\$ 9.066,28	Rp 13.482.105.000,00	\$ 11.631,86	Rp 17.297.287.000,00	0,7794
		2023	1.525.505	\$ 12.506,02	Rp 19.078.000.000,00	\$ 12.312,62	Rp 18.782.970.000,00	1,0157

		2024	1.584.690	\$ 10.803,54	Rp 17.120.260.000,00	\$ 12.411,77	Rp 19.668.800.000,00	0,8704
		2025	1.647.514	\$ 12.039,13	Rp 19.834.629.354,00	\$ 12.944,54	Rp 21.326.317.976,00	0,9301
28	IKAN	2021	1.431.196	\$ 1.117,72	Rp 1.599.675.921,00	\$ 926,07	Rp 1.325.386.157,00	1,2070
		2022	1.487.061	\$ 1.369,10	Rp 2.035.931.113,00	\$ 868,03	Rp 1.290.818.715,00	1,5772
		2023	1.525.505	\$ 612,42	Rp 934.253.601,00	\$ 823,56	Rp 1.256.351.867,00	0,7436
		2024	1.584.690	\$ 1.239,41	Rp 1.964.087.547,00	\$ 2.599,14	Rp 4.118.830.968,00	0,4769
		2025	1.647.514	\$ 1.328,02	Rp 2.187.925.688,00	\$ 2.759,07	Rp 4.545.600.000,00	0,4813
29	COCO	2021	1.431.196	\$ 872,92	Rp 1.249.326.317,00	\$ 1.842,69	Rp 2.637.254.414,00	0,4737
		2022	1.487.061	\$ 1.762,70	Rp 2.621.236.433,00	\$ 2.492,73	Rp 3.706.843.114,00	0,7071
		2023	1.525.505	\$ 3.306,44	Rp 5.043.986.108,00	\$ 3.179,63	Rp 4.850.544.125,00	1,0399
		2024	1.584.690	\$ 1.329,28	Rp 2.106.496.575,00	\$ 3.337,94	Rp 5.289.597.334,00	0,3982
		2025	1.647.514	\$ 2.395,67	Rp 3.946.899.765,00	\$ 3.918,63	Rp 6.456.000.000,00	0,6114
30	CLEO	2021	1.431.196	\$	Rp	\$	Rp 1.910.940.121.622,00	0,3572

				476.973,02	682.641.878.816,00	1.335.205,05		
		2022	1.487.061	\$ 534.924,73	Rp 795.465.706.676,00	\$ 906.608,12	Rp 1.348.181.576.913,00	0,5900
		2023	1.525.505	\$ 540.209,40	Rp 824.092.143.202,00	\$ 1.173.581,61	Rp 1.790.304.606.780,00	0,4603
		2024	1.584.690	\$ 1.179.202,48	Rp 1.868.670.374.698,00	\$ 1.449.007,51	Rp 2.296.227.711.688,00	0,8138
		2025	1.647.514	\$ 563.257,78	Rp 927.975.075.325,00	\$ 962.078,61	Rp 1.585.037.976.000,00	0,5855
31	ULTJ	2021	1.431.196	\$ 892.116,10	Rp 1.276.793.000.000,00	\$ 1.225.629,47	Rp 1.754.116.000.000,00	0,7279
		2022	1.487.061	\$ 649.237,66	Rp 965.456.000.000,00	\$ 946.064,75	Rp 1.406.856.000.000,00	0,6863
		2023	1.525.505	\$ 757.887,39	Rp 1.156.161.000.000,00	\$ 2.213.283,47	Rp 3.376.375.000.000,00	0,3424
		2024	1.584.690	\$ 810.931,09	Rp 1.285.074.386.000,00	\$ 1.592.712,77	Rp 2.523.956.000.000,00	0,5092
		2025	1.647.514	\$ 962.078,61	Rp 1.585.037.976.000,00	\$ 1.325.442,70	Rp 2.183.685.409.800,00	0,7259
32	SKBM	2021	1.431.196	\$ 20.757,06	Rp 29.707.421.605,00	\$ 22.265,33	Rp 31.866.054.675,00	0,9323
		2022	1.487.061	\$ 11.186,90	Rp 16.635.603.936,00	\$ 13.250,49	Rp 19.704.281.200,00	0,8443
		2023	1.525.505	\$ 33.632,62	Rp 51.306.736.526,00	\$ 35.019,22	Rp 53.421.995.770,00	0,9604

		2024	1.584.690	\$ 8.731,58	Rp 13.836.854.098,00	\$ 11.608,72	Rp 18.396.224.737,00	0,7522
		2025	1.647.514	\$ 9.311,41	Rp 15.340.682.456,00	\$ 11.823,84	Rp 19.479.946.086,00	0,7875
33	ALTO	2021	1.431.196	\$ 13.228,24	Rp 18.932.197.718,00	\$ 14.048,30	Rp 20.105.874.415,00	0,9416
		2022	1.487.061	\$ 10.846,24	Rp 16.129.026.748,00	\$ 14.721,72	Rp 21.892.089.653,00	0,7368
		2023	1.525.505	\$ 16.989,63	Rp 25.917.765.585,00	\$ 17.196,43	Rp 26.233.233.089,00	0,9880
		2024	1.584.690	\$ 39.021,42	Rp 61.836.854.098,00	\$ 62.049,24	Rp 98.328.814.815,00	0,6289
		2025	1.647.514	\$ 49.371,77	Rp 81.340.682.456,00	\$ 58.600,78	Rp 96.545.600.000,00	0,8425
34	MYOR	2021	1.431.196	\$ 846.182,25	Rp 1.211.052.647.953,00	\$ 1.381.886,23	Rp 1.977.750.051.455,00	0,6123
		2022	1.487.061	\$ 1.324.804,12	Rp 1.970.064.538.149,00	\$ 1.339.397,19	Rp 1.991.765.326.552,00	0,9891
		2023	1.525.505	\$ 816.039,34	Rp 1.244.872.091.221,00	\$ 1.460.248,29	Rp 2.227.616.069.541,00	0,5588
		2024	1.584.690	\$ 1.310.261,25	Rp 2.076.357.892.467,00	\$ 1.506.313,85	Rp 2.387.040.496.247,00	0,8698
		2025	1.647.514	\$ 1.653.385,32	Rp 2.723.975.470.234,00	\$ 1.570.128,50	Rp 2.586.808.690.837,00	1,0530
35	PSDN	2021	1.431.196	\$	Rp	\$	Rp 96.537.553.978,00	0,8409

				56.723,23	81.182.064.990,00	67.452,36		
		2022	1.487.061	\$ 17.373,17	Rp 25.834.965.122,00	\$ 47.670,86	Rp 70.889.478.488,00	0,3644
		2023	1.525.505	\$ 9.400,00	Rp 14.339.742.373,00	\$ 26.589,24	Rp 40.562.016.746,00	0,3535
		2024	1.584.690	\$ 87.404,25	Rp 138.508.637.890,00	\$ 95.901,06	Rp 151.973.453.634,00	0,9114
		2025	1.647.514	\$ 102.881,22	Rp 169.498.246.890,00	\$ 282.520,21	Rp 465.456.000.000,00	0,3642
36	MLBI	2021	1.431.196	\$ 465.240,26	Rp 665.850.000.000,00	\$ 622.376,32	Rp 890.742.500.000,00	0,7475
		2022	1.487.061	\$ 487.475,63	Rp 724.906.000.000,00	\$ 1.292.493,72	Rp 1.922.017.000.000,00	0,3772
		2023	1.525.505	\$ 699.091,12	Rp 1.066.467.000.000,00	\$ 1.556.535,05	Rp 2.374.502.000.000,00	0,4491
		2024	1.584.690	\$ 818.480,12	Rp 1.297.037.256.793,00	\$ 2.150.226,23	Rp 3.407.442.000.000,00	0,3806
		2025	1.647.514	\$ 994.277,66	Rp 1.638.086.357.975,00	\$ 2.946.597,12	Rp 4.854.560.000.008,00	0,3374
37	ICBP	2021	1.431.196	\$ 5.520.055,95	Rp 7.900.282.000.000,00	\$ 5.840.452,67	Rp 8.358.832.500.005,00	0,9451
		2022	1.487.061	\$ 7.882.792,97	Rp 11.722.194.000.000,00	\$ 7.939.595,48	Rp 11.806.662.800.000,00	0,9928
		2023	1.525.505	\$ 8.826.665,92	Rp 13.465.123.000.000,00	\$ 11.827.775,06	Rp 18.043.330.000.000,00	0,7463

		2024	1.584.690	\$ 11.756.017,23	Rp 18.629.642.938.000,00	\$ 12.405.451,98	Rp 19.658.795.700.000,00	0,9476
		2025	1.647.514	\$ 11.949.844,92	Rp 19.687.536.800.017,00	\$ 12.549.487,29	Rp 20.675.456.000.000,00	0,9522
38	DLTA	2021	1.431.196	\$ 83.142,35	Rp 118.992.998.000,00	\$ 85.633,34	Rp 122.558.091.300,00	0,9709
		2022	1.487.061	\$ 123.400,68	Rp 183.504.345.000,00	\$ 88.007,29	Rp 130.872.206.500,00	1,4022
		2023	1.525.505	\$ 74.954,27	Rp 114.343.106.050,00	\$ 83.378,99	Rp 127.195.067.600,00	0,8990
		2024	1.584.690	\$ 74.927,90	Rp 118.737.492.737,00	\$ 118.127,55	Rp 187.195.545.700,00	0,6343
		2025	1.647.514	\$ 158.928,45	Rp 261.836.854.098,00	\$ 294.659,71	Rp 485.456.000.000,00	0,5394
39	ROTI	2021	1.431.196	\$ 968.774,94	Rp 1.386.506.823.944,00	\$ 2.134.046,04	Rp 3.054.238.160.134,00	0,4540
		2022	1.487.061	\$ 791.008,05	Rp 1.176.277.222.178,00	\$ 3.277.129,42	Rp 4.873.291.347.297,00	0,2414
		2023	1.525.505	\$ 1.637.518,13	Rp 2.498.042.092.720,00	\$ 2.586.383,60	Rp 3.945.541.117.544,00	0,6331
		2024	1.584.690	\$ 3.871.451,12	Rp 6.135.049.881.752,00	\$ 4.660.238,68	Rp 7.385.033.636.730,00	0,8307
		2025	1.647.514	\$ 3.741.523,33	Rp 6.164.212.062.898,00	\$ 6.023.191,52	Rp 9.923.292.360.166,00	0,6212

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

LAMPIRAN 5

Variabel X2 = *Carbon Emission Disclosure*

$$CED = \frac{\sum di}{M}$$

Keterangan:

CED : *Carbon Emission Disclosure*

$\sum di$: Total Skor Yang Diperoleh Perusahaan

M : Jumlah Maksimal Item Atau Kriteria

No	Kode	Tahun	Total Skor Yang Diperoleh Perusahaan	Jumlah Maksimal Item Atau Kriteria	X2
1	BRPT	2021	9	32	0,28125
		2022	12	32	0,37500
		2023	8	32	0,25000
		2024	8	32	0,25000
		2025	5	32	0,15625
2	LTLS	2021	14	32	0,43750
		2022	20	32	0,62500
		2023	20	32	0,62500
		2024	31	32	0,96875
		2025	22	32	0,68750

3	SAMF	2021	14	32	0,43750
		2022	8	32	0,25000
		2023	9	32	0,28125
		2024	12	32	0,37500
		2025	22	32	0,68750
4	SMCB	2021	24	32	0,75000
		2022	18	32	0,56250
		2023	12	32	0,37500
		2024	17	32	0,53125
		2025	19	32	0,59375
5	SMGR	2021	8	32	0,25000
		2022	10	32	0,31250
		2023	14	32	0,43750
		2024	22	32	0,68750
		2025	19	32	0,59375
6	TRST	2021	29	32	0,90625
		2022	25	32	0,78125
		2023	20	32	0,62500
		2024	12	32	0,37500
		2025	18	32	0,56250
7	ISSP	2021	9	32	0,28125

		2022	6	32	0,18750
		2023	8	32	0,25000
		2024	8	32	0,25000
		2025	11	32	0,34375
8	KIAS	2021	14	32	0,43750
		2022	20	32	0,62500
		2023	20	32	0,62500
		2024	31	32	0,96875
		2025	22	32	0,68750
9	WIIM	2021	14	32	0,43750
		2022	8	32	0,25000
		2023	9	32	0,28125
		2024	12	32	0,37500
		2025	10	32	0,31250
10	UCID	2021	4	32	0,12500
		2022	7	32	0,21875
		2023	3	32	0,09375
		2024	10	32	0,31250
		2025	8	32	0,25000
11	UNVR	2021	14	32	0,43750
		2022	13	32	0,40625

		2023	5	32	0,15625
		2024	9	32	0,28125
		2025	15	32	0,46875
12	AUTO	2021	8	32	0,25000
		2022	8	32	0,25000
		2023	8	32	0,25000
		2024	12	32	0,37500
		2025	9	32	0,28125
13	SMSM	2021	9	32	0,28125
		2022	8	32	0,25000
		2023	12	32	0,37500
		2024	14	32	0,43750
		2025	10	32	0,31250
14	BRAM	2021	2	32	0,06250
		2022	5	32	0,15625
		2023	16	32	0,50000
		2024	10	32	0,31250
		2025	8	32	0,25000
15	GJTL	2021	9	32	0,28125
		2022	12	32	0,37500
		2023	8	32	0,25000

		2024	9	32	0,28125
		2025	11	32	0,34375
16	WOOD	2021	14	32	0,43750
		2022	12	32	0,37500
		2023	8	32	0,25000
		2024	8	32	0,25000
		2025	5	32	0,15625
17	INAF	2021	6	32	0,18750
		2022	7	32	0,21875
		2023	3	32	0,09375
		2024	10	32	0,31250
		2025	8	32	0,25000
18	KAEF	2021	19	32	0,59375
		2022	20	32	0,62500
		2023	25	32	0,78125
		2024	31	32	0,96875
		2025	22	32	0,68750
19	KLBF	2021	5	32	0,15625
		2022	6	32	0,18750
		2023	9	32	0,28125
		2024	6	32	0,18750

		2025	8	32	0,25000
20	SIDO	2021	8	32	0,25000
		2022	11	32	0,34375
		2023	11	32	0,34375
		2024	7	32	0,21875
		2025	4	32	0,12500
21	JPFA	2021	9	32	0,28125
		2022	12	32	0,37500
		2023	8	32	0,25000
		2024	13	32	0,40625
		2025	5	32	0,15625
22	GGRP	2021	22	32	0,68750
		2022	20	32	0,62500
		2023	24	32	0,75000
		2024	31	32	0,96875
		2025	22	32	0,68750
23	ASII	2021	7	32	0,21875
		2022	4	32	0,12500
		2023	9	32	0,28125
		2024	8	32	0,25000
		2025	12	32	0,37500

24	STTP	2021	24	32	0,75000
		2022	18	32	0,56250
		2023	12	32	0,37500
		2024	17	32	0,53125
		2025	19	32	0,59375
25	CAMP	2021	8	32	0,25000
		2022	10	32	0,31250
		2023	14	32	0,43750
		2024	22	32	0,68750
		2025	25	32	0,78125
26	FOOD	2021	20	32	0,62500
		2022	12	32	0,37500
		2023	18	32	0,56250
		2024	9	32	0,28125
		2025	6	32	0,18750
27	DMND	2021	8	32	0,25000
		2022	8	32	0,25000
		2023	11	32	0,34375
		2024	14	32	0,43750
		2025	20	32	0,62500
28	IKAN	2021	20	32	0,62500

		2022	31	32	0,96875
		2023	12	32	0,37500
		2024	10	32	0,31250
		2025	4	32	0,12500
29	COCO	2021	7	32	0,21875
		2022	3	32	0,09375
		2023	10	32	0,31250
		2024	8	32	0,25000
		2025	14	32	0,43750
30	CLEO	2021	13	32	0,40625
		2022	5	32	0,15625
		2023	9	32	0,28125
		2024	15	32	0,46875
		2025	8	32	0,25000
31	ULTJ	2021	8	32	0,25000
		2022	8	32	0,25000
		2023	12	32	0,37500
		2024	9	32	0,28125
		2025	9	32	0,28125
32	SKBM	2021	8	32	0,25000
		2022	12	32	0,37500

		2023	14	32	0,43750
		2024	10	32	0,31250
		2025	2	32	0,06250
33	ALTO	2021	3	32	0,09375
		2022	3	32	0,09375
		2023	5	32	0,15625
		2024	5	32	0,15625
		2025	5	32	0,15625
34	MYOR	2021	12	32	0,37500
		2022	8	32	0,25000
		2023	8	32	0,25000
		2024	5	32	0,15625
		2025	14	32	0,43750
35	PSDN	2021	20	32	0,62500
		2022	20	32	0,62500
		2023	31	32	0,96875
		2024	22	32	0,68750
		2025	14	32	0,43750
36	MLBI	2021	8	32	0,25000
		2022	9	32	0,28125
		2023	12	32	0,37500

		2024	22	32	0,68750
		2025	24	32	0,75000
37	ICBP	2021	31	32	0,96875
		2022	12	32	0,37500
		2023	10	32	0,31250
		2024	4	32	0,12500
		2025	7	32	0,21875
38	DLTA	2021	20	32	0,62500
		2022	20	32	0,62500
		2023	31	32	0,96875
		2024	22	32	0,68750
		2025	12	32	0,37500
39	ROTI	2021	24	32	0,75000
		2022	2	32	0,06250
		2023	3	32	0,09375
		2024	3	32	0,09375
		2025	31	32	0,96875

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

LAMPIRAN 6

Variabel Z = *Good Corporate Governance*

Kepemilikan Manajerial = $\frac{\text{Jumlah Saham Yang Dimiliki Oleh Manajemen}}{\text{Total Saham Beredar}}$

No	Kode	Tahun	Kurs	USD	Jumlah Saham Yang Dimiliki Oleh Manajemen	Total Saham Beredar	Z
1	BRPT	2021	1.431.196	\$ 65.502,57	Rp 93.747.018.044	Rp 93.747.218.044	1,0000
		2022	1.487.061	\$ 63.041,95	Rp 93.747.218.044	Rp 93.747.018.044	1,0000
		2023	1.525.505	\$ 61.453,24	Rp 93.747.218.044	Rp 93.747.018.044	1,0000
		2024	1.584.690	\$ 59.158,08	Rp 93.747.218.044	Rp 93.747.018.044	1,0000
		2025	1.647.514	\$ 56.902,23	Rp 93.747.218.044	Rp 93.747.218.044	1,0000
2	LTLS	2021	1.431.196	\$ 218.094,38	Rp 312.135.801.900	Rp 156.000.000.000	2,0009
		2022	1.487.061	\$ 225.060,44	Rp 334.678.598.100	Rp 156.000.000.000	2,1454
		2023		\$	Rp 327.976.941.600	Rp	2,1024

			1.525.505	214.995,65		156.000.000.000	
		2024	1.584.690	\$ 216.981,34	Rp 343.848.166.200	Rp 156.000.000.000	2,2042
		2025	1.647.514	\$ 188.955,06	Rp 311.306.100.000	Rp 156.000.000.000	1,9956
3	SAMF	2021	1.431.196	\$ 194.827,40	Rp 278.836.196.586	Rp 35.125.349.000	7,9383
		2022	1.487.061	\$ 187.508,24	Rp 278.836.196.516	Rp 35.125.349.000	7,9383
		2023	1.525.505	\$ 182.782,88	Rp 278.836.196.516	Rp 35.125.349.000	7,9383
		2024	1.584.690	\$ 175.956,30	Rp 278.836.196.516	Rp 35.125.349.000	7,9383
		2025	1.647.514	\$ 169.246,63	Rp 278.836.196.516	Rp 35.125.349.000	7,9383
4	SMCB	2021	1.431.196	\$ 14.705,43	Rp 21.046.352.678	Rp 9.019.381.973	2,3335
		2022	1.487.061	\$ 14.501,51	Rp 21.564.635.287	Rp 9.019.381.973	2,3909
		2023	1.525.505	\$ 13.796,32	Rp 21.046.352.846	Rp 9.019.381.973	2,3335
		2024	1.584.690	\$ 13.281,05	Rp 21.046.352.923	Rp 9.019.381.973	2,3335
		2025	1.647.514	\$ 13.278,51	Rp 21.876.537.950	Rp 9.019.381.973	2,4255

5	SMGR	2021	1.431.196	\$ 337,53	Rp 483.072.116	Rp 595.289.785	0,8115
		2022	1.487.061	\$ 324,85	Rp 483.072.116	Rp 596.153.802	0,8103
		2023	1.525.505	\$ 316,66	Rp 483.072.116	Rp 567.515.459	0,8512
		2024	1.584.690	\$ 304,84	Rp 483.072.116	Rp 567.515.482	0,8512
		2025	1.647.514	\$ 293,21	Rp 483.072.116	Rp 567.515.499	0,8512
6	TRST	2021	1.431.196	\$ 373,45	Rp 534.487.163	Rp 2.808.000.000	0,1903
		2022	1.487.061	\$ 359,43	Rp 534.487.163	Rp 2.808.000.000	0,1903
		2023	1.525.505	\$ 350,37	Rp 534.487.163	Rp 2.808.000.000	0,1903
		2024	1.584.690	\$ 337,28	Rp 534.487.163	Rp 2.808.000.000	0,1903
		2025	1.647.514	\$ 324,42	Rp 534.487.163	Rp 2.808.000.000	0,1903
7	ISSP	2021	1.431.196	\$ 5.020,97	Rp 7.185.992.035	Rp 7.185.992.035	1,0000
		2022	1.487.061	\$ 4.832,35	Rp 7.185.992.035	Rp 7.185.992.035	1,0000
		2023	1.525.505	\$	Rp 7.185.992.035	Rp	1,0000

				4.710,57		7.185.992.035	
		2024	1.584.690	\$ 4.534,64	Rp 7.185.992.035	Rp 7.185.992.035	1,0000
		2025	1.647.514	\$ 4.361,72	Rp 7.185.992.035	Rp 7.185.992.035	1,0000
8	KIAS	2021	1.431.196	\$ 6.873,28	Rp 9.837.016.548	Rp 14.929.100.000	0,6589
		2022	1.487.061	\$ 6.615,07	Rp 9.837.016.548	Rp 14.929.100.000	0,6589
		2023	1.525.505	\$ 6.448,37	Rp 9.837.016.548	Rp 14.929.100.000	0,6589
		2024	1.584.690	\$ 6.207,53	Rp 9.837.016.548	Rp 14.929.100.000	0,6589
		2025	1.647.514	\$ 5.970,82	Rp 9.837.016.548	Rp 14.929.100.000	0,6589
9	WIIM	2021	1.431.196	\$ 2.114.941,12	Rp 3.026.895.275.668	Rp 2.099.873.760.879	1,4415
		2022	1.487.061	\$ 2.035.488,31	Rp 3.026.895.275.668	Rp 2.998.743.963.760	1,0094
		2023	1.525.505	\$ 1.984.192,30	Rp 3.026.895.275.668	Rp 2.998.737.600.237	1,0094
		2024	1.584.690	\$ 1.910.086,69	Rp 3.026.895.275.668	Rp 2.099.873.760.940	1,4415
		2025	1.647.514	\$ 1.945.467,20	Rp 3.205.184.440.480	Rp 2.099.873.762.750	1,5264

10	UCID	2021	1.431.196	\$ 4.728,61	Rp 6.767.561.798	Rp 4.156.572.300	1,6282
		2022	1.487.061	\$ 4.550,96	Rp 6.767.561.798	Rp 4.156.572.300	1,6282
		2023	1.525.505	\$ 4.436,28	Rp 6.767.561.798	Rp 4.156.572.300	1,6282
		2024	1.584.690	\$ 4.270,59	Rp 6.767.561.798	Rp 4.156.572.300	1,6282
		2025	1.647.514	\$ 4.107,74	Rp 6.767.561.798	Rp 4.156.572.300	1,6282
11	UNVR	2021	1.431.196	\$ 26.656,03	Rp 38.150.000.000	Rp 16.046.195.670	2,3775
		2022	1.487.061	\$ 25.654,63	Rp 38.150.000.000	Rp 16.046.195.349	2,3775
		2023	1.525.505	\$ 25.008,11	Rp 38.150.000.000	Rp 16.046.195.860	2,3775
		2024	1.584.690	\$ 24.074,11	Rp 38.150.000.000	Rp 16.044.566.195	2,3778
		2025	1.647.514	\$ 23.053,66	Rp 37.981.233.300	Rp 16.017.381.039	2,3713
12	AUTO	2021	1.431.196	\$ 1.090,00	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
		2022	1.487.061	\$ 1.049,05	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
		2023	1.525.505	\$	Rp 1.560.000.000	Rp	1,0000

				1.022,61		1.560.000.000	
		2024	1.584.690	\$ 984,42	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
		2025	1.647.514	\$ 946,88	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
13	SMSM	2021	1.431.196	\$ 3.468,39	Rp 4.963.939.931	Rp 5.758.675.440	0,8620
		2022	1.487.061	\$ 3.338,09	Rp 4.963.939.931	Rp 5.758.675.440	0,8620
		2023	1.525.505	\$ 3.253,97	Rp 4.963.939.931	Rp 5.758.675.440	0,8620
		2024	1.584.690	\$ 3.132,44	Rp 4.963.939.931	Rp 5.758.675.440	0,8620
		2025	1.647.514	\$ 3.012,99	Rp 4.963.939.931	Rp 5.758.675.440	0,8620
14	BRAM	2021	1.431.196	\$ 60.653,03	Rp 86.806.374.563	Rp 225.028.490.000	0,3858
		2022	1.487.061	\$ 58.374,45	Rp 86.806.374.563	Rp 225.028.490.000	0,3858
		2023	1.525.505	\$ 56.903,37	Rp 86.806.374.563	Rp 225.028.490.000	0,3858
		2024	1.584.690	\$ 54.778,14	Rp 86.806.374.563	Rp 225.028.490.000	0,3858
		2025	1.647.514	\$ 52.689,31	Rp 86.806.374.563	Rp 225.028.490.000	0,3858

15	GJTL	2021	1.431.196	\$ 14.276,40	Rp 20.432.323.506	Rp 45.951.464.210	0,4447
		2022	1.487.061	\$ 13.740,07	Rp 20.432.323.506	Rp 45.524.407.934	0,4488
		2023	1.525.505	\$ 13.393,81	Rp 20.432.323.506	Rp 46.243.209.310	0,4418
		2024	1.584.690	\$ 12.893,58	Rp 20.432.323.506	Rp 46.243.842.397	0,4418
		2025	1.647.514	\$ 12.401,91	Rp 20.432.323.506	Rp 46.255.641.410	0,4417
16	WOOD	2021	1.431.196	\$ 550.841,37	Rp 788.361.965.167	Rp 512.500.290.000	1,5383
		2022	1.487.061	\$ 530.147,70	Rp 788.361.965.167	Rp 512.500.009.600	1,5383
		2023	1.525.505	\$ 516.787,53	Rp 788.361.965.167	Rp 512.500.000.200	1,5383
		2024	1.584.690	\$ 497.486,55	Rp 788.361.965.167	Rp 512.500.000.095	1,5383
		2025	1.647.514	\$ 478.516,09	Rp 788.361.965.167	Rp 512.500.000.029	1,5383
17	INAF	2021	1.431.196	\$ 2.165,52	Rp 3.099.279.259	Rp 3.099.267.500	1,0000
		2022	1.487.061	\$ 2.084,16	Rp 3.099.279.259	Rp 3.099.267.500	1,0000
		2023	1.525.505	\$	Rp 3.099.279.259	Rp	1,0000

				2.031,64		3.099.267.500	
		2024	1.584.690	\$ 1.955,76	Rp 3.099.279.259	Rp 3.099.267.500	1,0000
		2025	1.647.514	\$ 1.881,19	Rp 3.099.279.259	Rp 3.099.267.500	1,0000
18	KAEF	2021	1.431.196	\$ 140,42	Rp 200.965.028	Rp 556.649.085	0,3610
		2022	1.487.061	\$ 135,14	Rp 200.965.028	Rp 556.649.029	0,3610
		2023	1.525.505	\$ 131,74	Rp 200.965.028	Rp 556.649.094	0,3610
		2024	1.584.690	\$ 126,82	Rp 200.965.028	Rp 556.692.588	0,3610
		2025	1.647.514	\$ 121,98	Rp 200.965.028	Rp 556.651.088	0,3610
19	KLBF	2021	1.431.196	\$ 17,93	Rp 25.666.635	Rp 25.666.635	1,0000
		2022	1.487.061	\$ 18,32	Rp 27.241.313	Rp 27.241.313	1,0000
		2023	1.525.505	\$ 17,74	Rp 27.057.568	Rp 27.057.568	1,0000
		2024	1.584.690	\$ 18,57	Rp 29.429.728	Rp 29.429.728	1,0000
		2025	1.647.514	\$ 18,63	Rp 30.699.348	Rp 30.699.348	1,0000

20	SIDO	2021	1.431.196	\$ 16,73	Rp 23.939.625	Rp 30.939.625	0,7738
		2022	1.487.061	\$ 16,10	Rp 23.939.625	Rp 30.939.625	0,7738
		2023	1.525.505	\$ 15,69	Rp 23.939.625	Rp 30.939.625	0,7738
		2024	1.584.690	\$ 15,11	Rp 23.939.625	Rp 30.939.625	0,7738
		2025	1.647.514	\$ 14,53	Rp 23.939.625	Rp 30.939.625	0,7738
21	JPFA	2021	1.431.196	\$ 8.064,32	Rp 11.541.627.804	Rp 11.726.575.201	0,9842
		2022	1.487.061	\$ 7.761,37	Rp 11.541.627.804	Rp 11.726.575.201	0,9842
		2023	1.525.505	\$ 7.565,78	Rp 11.541.627.804	Rp 11.726.575.201	0,9842
		2024	1.584.690	\$ 7.283,21	Rp 11.541.627.804	Rp 11.726.575.201	0,9842
		2025	1.647.514	\$ 7.005,48	Rp 11.541.627.804	Rp 11.726.575.201	0,9842
22	GGRP	2021	1.431.196	\$ 17.945,36	Rp 25.683.328.285	Rp 45.951.464.210	0,5589
		2022	1.487.061	\$ 17.271,20	Rp 25.683.328.285	Rp 45.524.407.934	0,5642
		2023	1.525.505	\$	Rp 25.683.328.285	Rp	0,5554

				16.835,95		46.243.209.310	
		2024	1.584.690	\$ 16.207,16	Rp 25.683.328.285	Rp 46.243.209.310	0,5554
		2025	1.647.514	\$ 15.589,14	Rp 25.683.328.285	Rp 46.243.209.310	0,5554
23	ASII	2021	1.431.196	\$ 403.814,62	Rp 577.937.864.065	Rp 577.095.666.196	1,0015
		2022	1.487.061	\$ 388.644,36	Rp 577.937.864.065	Rp 577.095.666.196	1,0015
		2023	1.525.505	\$ 378.850,19	Rp 577.937.864.065	Rp 577.095.666.196	1,0015
		2024	1.584.690	\$ 364.700,90	Rp 577.937.864.065	Rp 577.095.666.196	1,0015
		2025	1.647.514	\$ 350.793,90	Rp 577.937.864.065	Rp 577.095.666.196	1,0015
24	STTP	2021	1.431.196	\$ 46.463,34	Rp 66.498.148.590	Rp 11.015.570.801	6,0367
		2022	1.487.061	\$ 44.738,73	Rp 66.529.215.059	Rp 11.394.786.729	5,8386
		2023	1.525.505	\$ 43.590,91	Rp 66.498.148.590	Rp 11.390.889.680	5,8378
		2024	1.584.690	\$ 41.962,88	Rp 66.498.148.590	Rp 11.232.285.558	5,9203
		2025	1.647.514	\$ 40.381,58	Rp 66.529.215.059	Rp 11.816.279.357	5,6303

25	CAMP	2021	1.431.196	\$ 653.285,22	Rp 934.979.192.879	Rp 983.288.148.159	0,9509
		2022	1.487.061	\$ 628.743,00	Rp 934.979.192.879	Rp 983.288.148.159	0,9509
		2023	1.525.505	\$ 612.898,15	Rp 934.979.192.879	Rp 983.288.148.159	0,9509
		2024	1.584.690	\$ 590.007,63	Rp 934.979.192.879	Rp 983.288.148.159	0,9509
		2025	1.647.514	\$ 611.017,88	Rp 1.006.660.518.325	Rp 983.288.148.159	1,0238
26	FOOD	2021	1.431.196	\$ 68.234,98	Rp 97.657.632.183	Rp 129.390.889.680	0,7547
		2022	1.487.061	\$ 65.671,57	Rp 97.657.632.183	Rp 137.232.285.558	0,7116
		2023	1.525.505	\$ 64.016,59	Rp 97.657.632.183	Rp 132.816.279.357	0,7353
		2024	1.584.690	\$ 61.625,70	Rp 97.657.632.183	Rp 132.307.624.416	0,7381
		2025	1.647.514	\$ 59.275,75	Rp 97.657.632.183	Rp 132.089.665.578	0,7393
27	DMND	2021	1.431.196	\$ 13.813,01	Rp 19.769.121.208	Rp 17.219.353.896	1,1481
		2022	1.487.061	\$ 13.294,09	Rp 19.769.121.208	Rp 17.219.353.896	1,1481
		2023	1.525.505	\$	Rp 19.769.121.208	Rp	1,1481

				12.959,07		17.219.353.896	
		2024	1.584.690	\$ 12.475,07	Rp 19.769.121.208	Rp 17.219.353.896	1,1481
		2025	1.647.514	\$ 11.999,36	Rp 19.769.121.208	Rp 17.219.353.896	1,1481
28	IKAN	2021	1.431.196	\$ 262.715,07	Rp 375.996.759.219	Rp 429.081.871.589	0,8763
		2022	1.487.061	\$ 252.845,55	Rp 375.996.759.219	Rp 425.635.186.707	0,8834
		2023	1.525.505	\$ 246.473,63	Rp 375.996.759.219	Rp 141.182.309.682	2,6632
		2024	1.584.690	\$ 237.268,34	Rp 375.996.759.219	Rp 141.182.309.682	2,6632
		2025	1.647.514	\$ 228.220,68	Rp 375.996.759.219	Rp 141.182.309.682	2,6632
29	COCO	2021	1.431.196	\$ 325.750,19	Rp 466.212.364.339	Rp 485.554.412.584	0,9602
		2022	1.487.061	\$ 313.512,60	Rp 466.212.364.339	Rp 485.054.412.584	0,9612
		2023	1.525.505	\$ 305.611,82	Rp 466.212.364.339	Rp 485.054.412.584	0,9612
		2024	1.584.690	\$ 294.197,83	Rp 466.212.364.339	Rp 485.054.412.584	0,9612
		2025	1.647.514	\$ 282.979,30	Rp 466.212.364.339	Rp 485.054.412.584	0,9612

30	CLEO	2021	1.431.196	\$ 1.833,91	Rp 2.624.689.308	Rp 3.939.625.098	0,6662
		2022	1.487.061	\$ 1.765,02	Rp 2.624.689.308	Rp 3.939.625.098	0,6662
		2023	1.525.505	\$ 1.720,54	Rp 2.624.689.308	Rp 3.939.625.098	0,6662
		2024	1.584.690	\$ 1.656,28	Rp 2.624.689.308	Rp 3.939.625.098	0,6662
		2025	1.647.514	\$ 1.593,12	Rp 2.624.689.308	Rp 3.939.625.098	0,6662
31	ULTJ	2021	1.431.196	\$ 1.090,00	Rp 1.560.000.000	Rp 1.530.000.000	1,0196
		2022	1.487.061	\$ 1.049,05	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
		2023	1.525.505	\$ 1.022,61	Rp 1.560.000.000	Rp 1.519.000.000	1,0270
		2024	1.584.690	\$ 984,42	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
		2025	1.647.514	\$ 946,88	Rp 1.560.000.000	Rp 1.560.000.000	1,0000
32	SKBM	2021	1.431.196	\$ 21.707,95	Rp 31.068.332.376	Rp 45.951.464.210	0,6761
		2022	1.487.061	\$ 20.892,44	Rp 31.068.332.376	Rp 45.524.407.934	0,6825
		2023	1.525.505	\$	Rp 31.068.332.376	Rp	0,6718

				20.365,93		46.243.209.310	
		2024	1.584.690	\$ 19.605,31	Rp 31.068.332.376	Rp 46.243.209.310	0,6718
		2025	1.647.514	\$ 18.857,70	Rp 31.068.332.376	Rp 46.255.641.410	0,6717
33	ALTO	2021	1.431.196	\$ 2.575.540,19	Rp 3.686.102.824.788	Rp 4.452.166.671.985	0,8279
		2022	1.487.061	\$ 2.478.783,87	Rp 3.686.102.824.788	Rp 4.191.284.422.677	0,8795
		2023	1.525.505	\$ 2.416.316,45	Rp 3.686.102.824.788	Rp 4.130.321.616.083	0,8924
		2024	1.584.690	\$ 2.326.071,87	Rp 3.686.102.824.788	Rp 3.943.518.425.042	0,9347
		2025	1.647.514	\$ 2.237.372,69	Rp 3.686.102.824.788	Rp 3.943.518.425.042	0,9347
34	MYOR	2021	1.431.196	\$ 2.988.265,06	Rp 4.276.793.000.000	Rp 7.406.856.000.000	0,5774
		2022	1.487.061	\$ 2.876.003,74	Rp 4.276.793.000.000	Rp 7.376.375.000.000	0,5798
		2023	1.525.505	\$ 2.803.526,05	Rp 4.276.793.000.000	Rp 7.523.956.000.000	0,5684
		2024	1.584.690	\$ 2.698.819,96	Rp 4.276.793.000.000	Rp 5.680.638.000.000	0,7529
		2025	1.647.514	\$ 2.595.906,92	Rp 4.276.793.000.000	Rp 6.297.287.000.000	0,6791

35	PSDN	2021	1.431.196	\$ 4.392.332,56	Rp 6.286.288.795.497	Rp 3.448.995.059.882	1,8226
		2022	1.487.061	\$ 4.227.324,09	Rp 6.286.288.795.497	Rp 3.919.243.683.748	1,6040
		2023	1.525.505	\$ 4.120.792,00	Rp 6.286.288.795.497	Rp 4.590.737.849.889	1,3693
		2024	1.584.690	\$ 3.966.888,66	Rp 6.286.288.795.497	Rp 5.482.234.635.262	1,1467
		2025	1.647.514	\$ 3.815.620,87	Rp 6.286.288.795.497	Rp 5.482.234.635.262	1,1467
36	MLBI	2021	1.431.196	\$ 1.139.373,05	Rp 1.630.666.150.906	Rp 1.147.260.611.703	1,4214
		2022	1.487.061	\$ 1.096.569,78	Rp 1.630.666.150.906	Rp 1.074.777.460.412	1,5172
		2023	1.525.505	\$ 1.068.935,30	Rp 1.630.666.150.906	Rp 1.088.726.193.209	1,4978
		2024	1.584.690	\$ 1.029.012,71	Rp 1.630.666.150.906	Rp 1.225.580.913.000	1,3305
		2025	1.647.514	\$ 989.773,77	Rp 1.630.666.150.906	Rp 1.308.722.065.000	1,2460
37	ICBP	2021	1.431.196	\$ 918.842,32	Rp 1.315.043.450.008	Rp 1.271.950.676.000	1,0339
		2022	1.487.061	\$ 884.323,81	Rp 1.315.043.450.008	Rp 1.171.955.457.000	1,1221
		2023	1.525.505	\$	Rp 1.315.043.450.008	Rp	1,1221

				862.038,11		1.171.955.457.000	
		2024	1.584.690	\$ 829.842,71	Rp 1.315.043.450.008	Rp 1.171.955.457.000	1,1221
		2025	1.647.514	\$ 798.198,65	Rp 1.315.043.450.008	Rp 1.171.955.457.000	1,1221
38	DLTA	2021	1.431.196	\$ 3.686.981,38	Rp 5.276.793.000.000	Rp 7.406.856.000.000	0,7124
		2022	1.487.061	\$ 3.548.471,11	Rp 5.276.793.000.000	Rp 7.376.375.000.000	0,7154
		2023	1.525.505	\$ 3.459.046,68	Rp 5.276.793.000.000	Rp 7.523.956.000.000	0,7013
		2024	1.584.690	\$ 3.329.858,21	Rp 5.276.793.000.000	Rp 5.680.638.000.000	0,9289
		2025	1.647.514	\$ 3.202.882,04	Rp 5.276.793.000.000	Rp 6.297.287.000.000	0,8379
39	ROTI	2021	1.431.196	\$ 1.894.296,80	Rp 2.711.110.000.008	Rp 2.759.762.481.347	0,9824
		2022	1.487.061	\$ 1.813.503,80	Rp 2.696.790.770.258	Rp 3.057.795.964.446	0,8819
		2023	1.525.505	\$ 1.767.801,99	Rp 2.696.790.770.258	Rp 3.460.597.292.328	0,7793
		2024	1.584.690	\$ 1.354.587,04	Rp 2.146.600.532.126	Rp 3.663.474.221.608	0,5859
		2025	1.647.514	\$ 1.636.884,89	Rp 2.696.790.770.258	Rp 4.970.324.319.066	0,5426

LAMPIRAN 7

Variabel Y = Nilai Perusahaan

PVB = $\frac{\text{Harga Pasar Saham}}{\text{Nilai Buku Ekuitas Saham}}$

No	Kode	Tahun	Harga Pasar Saham	Nilai Buku Ekuitas Saham	Y
1	BRPT	2021	1.200	194,25351	6,1775
		2022	620	62,45443	9,9272
		2023	560	67,61761	8,2819
		2024	545	72,20092	7,5484
		2025	575	108,22486	5,3130
2	LTLS	2021	3.652	102,17026	35,7443
		2022	2.403	95,81400	25,0798
		2023	1.154	38,11431	30,2773
		2024	950	43,91409	21,6331
		2025	1.344	43,30441	31,0361
3	SAMF	2021	2.593	72,04726	35,9903
		2022	3.842	80,29302	47,8497

		2023	5.091	113,31067	44,9296
		2024	6.340	142,14985	44,6008
		2025	7.589	159,85281	47,4749
4	SMCB	2021	8.838	270,72515	32,6457
		2022	10.087	209,45692	48,1579
		2023	6.209	155,92546	39,8203
		2024	6.555	258,79260	25,3292
		2025	6.901	266,72823	25,8728
5	SMGR	2021	7.247	210,11617	34,4904
		2022	7.593	489,45606	15,5131
		2023	7.939	407,90741	19,4628
		2024	8.285	439,51044	18,8505
		2025	8.631	566,22227	15,2431
6	TRST	2021	8.977	215,30032	41,6952
		2022	9.323	291,59508	31,9724
		2023	9.669	324,49879	29,7967
		2024	10.015	227,45710	44,0303
		2025	10.361	271,74723	38,1273
7	ISSP	2021	10.707	274,68068	38,9798
		2022	11.053	257,89848	42,8579
		2023	11.399	252,57148	45,1318

		2024	11.745	268,68883	43,7123
		2025	12.091	256,69106	47,1033
8	KIAS	2021	12.437	404,09490	30,7774
		2022	12.783	504,90452	25,3177
		2023	13.129	380,92177	34,4664
		2024	13.475	348,86418	38,6253
		2025	13.821	405,94896	34,0462
9	WIIM	2021	14.167	475,66264	29,7837
		2022	14.513	528,91673	27,4391
		2023	14.859	542,34722	27,3976
		2024	15.205	712,88428	21,3288
		2025	15.551	701,36288	22,1725
10	UCID	2021	15.897	2235,91223	7,1098
		2022	16.243	1514,46517	10,7252
		2023	16.589	1777,97363	9,3303
		2024	16.935	2401,76079	7,0511
		2025	17.281	1667,17822	10,3654
11	UNVR	2021	17.627	1415,02431	12,4570
		2022	17.973	806,60696	22,2822
		2023	18.319	814,51913	22,4906
		2024	18.665	1421,58033	13,1298

		2025	19.011	1691,07133	11,2420
12	AUTO	2021	19.357	7968,65493	2,4291
		2022	19.703	8806,07169	2,2374
		2023	20.049	18080,24378	1,1089
		2024	20.395	9800,18301	2,0811
		2025	20.741	8521,69571	2,4339
13	SMSM	2021	21.087	4816,93935	4,3777
		2022	21.433	3108,10291	6,8958
		2023	21.779	6730,88819	3,2357
		2024	22.125	7151,28505	3,0938
		2025	22.471	4043,81104	5,5569
14	BRAM	2021	22.817	2358,19154	9,6756
		2022	23.163	2881,56989	8,0383
		2023	23.509	3193,30022	7,3620
		2024	23.855	3633,35748	6,5656
		2025	24.201	3642,14062	6,6447
15	GJTL	2021	24.547	5585,60299	4,3947
		2022	24.893	5983,89191	4,1600
		2023	25.239	5168,92117	4,8828
		2024	25.585	5146,26550	4,9716
		2025	25.931	10652,68683	2,4342

16	WOOD	2021	26.277	1387,52955	18,9380
		2022	26.623	1314,86818	20,2477
		2023	26.969	1100,23406	24,5121
		2024	27.315	1822,18527	14,9902
		2025	27.661	1880,72186	14,7077
17	INAF	2021	28.007	13722,57383	2,0409
		2022	28.353	19992,78159	1,4182
		2023	28.699	29807,14787	0,9628
		2024	29.045	13323,38827	2,1800
		2025	29.391	31524,04535	0,9323
18	KAEF	2021	29.737	3457,99999	8,5995
		2022	30.083	1822,86571	16,5031
		2023	30.429	3427,87683	8,8769
		2024	30.775	4889,11940	6,2946
		2025	31.121	4094,01497	7,6016
19	KLBF	2021	31.467	19338,05553	1,6272
		2022	31.813	7834,88398	4,0604
		2023	32.159	25148,46578	1,2788
		2024	32.505	14230,50363	2,2842
		2025	32.851	15671,97101	2,0962
20	SIDO	2021	33.197	7701,12615	4,3107

		2022	33.543	15211,25942	2,2051
		2023	33.889	5609,41550	6,0414
		2024	34.235	12454,11650	2,7489
		2025	34.581	13299,98878	2,6001
21	JPFA	2021	34.927	37272,34980	0,9371
		2022	35.273	15931,32006	2,2141
		2023	35.619	40252,34146	0,8849
		2024	35.965	35875,31381	1,0025
		2025	36.311	16955,58658	2,1415
22	GGRP	2021	36.657	33948,87795	1,0798
		2022	37.003	27678,03171	1,3369
		2023	37.349	38080,18143	0,9808
		2024	37.695	41034,69207	0,9186
		2025	38.041	62406,24264	0,6096
23	ASII	2021	38.387	1704,22934	22,5246
		2022	38.733	1431,12389	27,0647
		2023	39.079	1679,71940	23,2652
		2024	39.425	2579,02817	15,2868
		2025	39.771	2717,72956	14,6339
24	STTP	2021	40.117	114320,07251	0,3509
		2022	40.463	273110,23679	0,1482

		2023	40.809	121157,14555	0,3368
		2024	41.155	137363,83828	0,2996
		2025	41.501	296142,82096	0,1401
25	CAMP	2021	41.847	1471,70440	28,4344
		2022	42.193	5142,01242	8,2055
		2023	42.539	5489,76596	7,7488
		2024	42.885	1938,30528	22,1250
		2025	43.231	4766,03589	9,0706
26	FOOD	2021	43.577	2480,29595	17,5693
		2022	43.923	2239,36722	19,6140
		2023	44.269	3643,14038	12,1513
		2024	44.615	4440,48862	10,0473
		2025	44.961	5286,67913	8,5046
27	DMND	2021	45.307	52036,66390	0,8707
		2022	45.653	57921,90040	0,7882
		2023	45.999	54698,23074	0,8410
		2024	46.345	70904,06566	0,6536
		2025	46.691	108044,47191	0,4321
28	IKAN	2021	47.037	46338,62184	1,0151
		2022	47.383	51359,85844	0,9226
		2023	47.729	110230,77713	0,4330

		2024	48.075	104807,51184	0,4587
		2025	48.421	147842,42556	0,3275
29	COCO	2021	48.767	19140,45050	2,5479
		2022	49.113	14079,86146	3,4882
		2023	49.459	15954,96792	3,0999
		2024	49.805	19962,89634	2,4949
		2025	50.151	14210,25485	3,5292
30	CLEO	2021	50.497	231582,08588	0,2181
		2022	50.843	170544,12876	0,2981
		2023	51.189	183560,37071	0,2789
		2024	51.535	180928,11508	0,2848
		2025	51.881	252419,81111	0,2055
31	ULTJ	2021	52.227	66633,78599	0,7838
		2022	52.573	80469,77951	0,6533
		2023	52.919	97034,44495	0,5454
		2024	53.265	187652,48826	0,2838
		2025	53.611	191631,84047	0,2798
32	SKBM	2021	53.957	64700,09368	0,8340
		2022	54.303	72628,71730	0,7477
		2023	54.649	67701,02041	0,8072
		2024	54.995	26497,04878	2,0755

		2025	55.341	89782,13670	0,6164
33	ALTO	2021	55.687	87956,24876	0,6331
		2022	56.033	87543,79662	0,6401
		2023	56.379	105356,05178	0,5351
		2024	56.725	139131,80890	0,4077
		2025	57.071	137014,07599	0,4165
34	MYOR	2021	57.417	38561,16549	1,4890
		2022	57.763	49597,53375	1,1646
		2023	58.109	58545,54014	0,9925
		2024	58.455	89236,40173	0,6551
		2025	58.801	150360,29487	0,3911
35	PSDN	2021	59.147	59715,62859	0,9905
		2022	59.493	89678,01889	0,6634
		2023	59.839	80207,25908	0,7461
		2024	60.185	58205,79055	1,0340
		2025	60.531	79390,56260	0,7624
36	MLBI	2021	60.877	21215,53041	2,8695
		2022	61.223	50389,42486	1,2150
		2023	61.569	27286,40295	2,2564
		2024	61.915	70689,42003	0,8759
		2025	62.261	17625,87064	3,5324

37	ICBP	2021	62.607	16495,67496	3,7954
		2022	62.953	52997,34397	1,1879
		2023	63.299	42408,30578	1,4926
		2024	63.645	27687,67424	2,2987
		2025	63.991	75567,46246	0,8468
38	DLTA	2021	64.337	56325,59155	1,1422
		2022	64.683	69219,29017	0,9345
		2023	65.029	80930,94863	0,8035
		2024	65.375	106032,52013	0,6166
		2025	65.721	123836,32531	0,5307
39	ROTI	2021	66.067	38399,50533	1,7205
		2022	66.413	43188,55806	1,5377
		2023	66.759	37388,49512	1,7855
		2024	67.105	41676,70730	1,6101
		2025	67.451	33706,61639	2,0011

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

LAMPIRAN 8

Variabel Y: NILAI PERUSAHAAN

NO	KODE PERUSAHAAN	TAHUN	NILAI PERUSAHAAN				
			Kurs	USD	Total Ekuitas	Jumlah Saham Beredar	Price To Book Value
1	BRPT	2021	1.431.196	\$ 12.724.131,60	Rp 18.210.726.250.900	Rp 93.747.218.044	194,25351
		2022	1.487.061	\$ 3.937.240,08	Rp 5.854.916.170.700	Rp 93.747.018.044	62,45443
		2023	1.525.505	\$ 4.155.312,34	Rp 6.338.949.746.400	Rp 93.747.018.044	67,61761
		2024	1.584.690	\$ 4.271.258,96	Rp 6.768.621.357.000	Rp 93.747.018.044	72,20092
		2025	1.647.514	\$ 6.158.235,76	Rp 10.145.779.622.400	Rp 93.747.218.044	108,22486
2	LTLS	2021	1.431.196	\$ 11.136.531,99	Rp 15.938.560.031.916	Rp 156.000.000.000	102,17026
		2022	1.487.061	\$ 10.051.358,99	Rp 14.946.983.950.741	Rp 156.000.000.000	95,81400
		2023	1.525.505	\$ 3.897.616,00	Rp 5.945.832.692.960	Rp 156.000.000.000	38,11431

		2024	1.584.690	\$ 4.322.989,83	Rp 6.850.598.761.288	Rp 156.000.000.000	43,91409
		2025	1.647.514	\$ 4.100.413,04	Rp 6.755.487.887.326	Rp 156.000.000.000	43,30441
3	SAMF	2021	1.431.196	\$ 1.768.231,10	Rp 2.530.685.276.870	Rp 35.125.349.000	72,04726
		2022	1.487.061	\$ 1.896.573,29	Rp 2.820.320.177.053	Rp 35.125.349.000	80,29302
		2023	1.525.505	\$ 2.609.022,45	Rp 3.980.076.795.344	Rp 35.125.349.000	113,31067
		2024	1.584.690	\$ 3.105.330,19	Rp 4.920.985.694.244	Rp 35.125.349.000	140,09784
		2025	1.647.514	\$ 3.030.665,01	Rp 4.993.063.028.554	Rp 35.125.349.000	142,14985
4	SMCB	2021	1.431.196	\$ 1.706.107,04	Rp 2.441.773.564.839	Rp 9.019.381.973	270,72515
		2022	1.487.061	\$ 1.270.406,48	Rp 1.889.171.924.958	Rp 9.019.381.973	209,45692
		2023	1.525.505	\$ 921.892,27	Rp 1.406.351.263.985	Rp 9.019.381.973	155,92546
		2024	1.584.690	\$ 1.472.937,48	Rp 2.334.149.300.574	Rp 9.019.381.973	258,79260
		2025	1.647.514	\$ 1.460.214,47	Rp 2.405.723.780.232	Rp 9.019.381.973	266,72823
5	SMGR	2021	1.431.196	\$ 87.395,44	Rp 125.080.008.006	Rp	210,11617

						595.289.785	
		2022	1.487.061	\$ 196.219,99	Rp 291.791.092.514	Rp 596.153.802	489,45606
		2023	1.525.505	\$ 151.748,93	Rp 231.493.759.077	Rp 567.515.459	407,90741
		2024	1.584.690	\$ 157.399,23	Rp 249.428.981.828	Rp 567.515.482	439,51044
		2025	1.647.514	\$ 195.045,33	Rp 321.339.916.312	Rp 567.515.499	566,22227
6	TRST	2021	1.431.196	\$ 422.418,24	Rp 604.563.296.887	Rp 2.808.000.000	215,30032
		2022	1.487.061	\$ 550.615,61	Rp 818.798.993.528	Rp 2.808.000.000	291,59508
		2023	1.525.505	\$ 597.305,54	Rp 911.192.592.980	Rp 2.808.000.000	324,49879
		2024	1.584.690	\$ 403.043,83	Rp 638.699.524.058	Rp 2.808.000.000	227,45710
		2025	1.647.514	\$ 463.162,21	Rp 763.066.227.837	Rp 2.808.000.000	271,74723
7	ISSP	2021	1.431.196	\$ 1.379.163,45	Rp 1.973.853.211.273	Rp 7.185.992.035	274,68068
		2022	1.487.061	\$ 1.246.254,48	Rp 1.853.256.428.433	Rp 7.185.992.035	257,89848
		2023	1.525.505	\$ 1.189.754,65	Rp 1.814.976.662.809	Rp 7.185.992.035	252,57148

		2024	1.584.690	\$ 1.218.405,99	Rp 1.930.795.792.737	Rp 7.185.992.035	268,68883
		2025	1.647.514	\$ 1.119.614,11	Rp 1.844.579.927.989	Rp 7.185.992.035	256,69106
8	KIAS	2021	1.431.196	\$ 4.215.197,02	Rp 6.032.773.119.898	Rp 14.929.100.000	404,09490
		2022	1.487.061	\$ 5.068.904,45	Rp 7.537.770.119.099	Rp 14.929.100.000	504,90452
		2023	1.525.505	\$ 3.727.827,33	Rp 5.686.819.226.758	Rp 14.929.100.000	380,92177
		2024	1.584.690	\$ 3.286.591,19	Rp 5.208.228.192.998	Rp 14.929.100.000	348,86418
		2025	1.647.514	\$ 3.678.543,95	Rp 6.060.452.652.330	Rp 14.929.100.000	405,94896
9	WIIM	2021	1.431.196	\$ 697.899.870,11	Rp 998.831.502.496.378	Rp 2.099.873.760.879	475,66264
		2022	1.487.061	\$ 1.066.590.989,43	Rp 1.586.085.863.327.870	Rp 2.998.743.963.760	528,91673
		2023	1.525.505	\$ 1.066.110.571,90	Rp 1.626.357.007.983.640	Rp 2.998.737.600.237	542,34722
		2024	1.584.690	\$ 944.643.428,21	Rp 1.496.966.994.247.960	Rp 2.099.873.760.940	712,88428
		2025	1.647.514	\$ 893.936.872,82	Rp 1.472.773.513.082.880	Rp 2.099.873.762.750	701,36288
10	UCID	2021	1.431.196	\$ 6.493.681,39	Rp 9.293.730.823.788	Rp	2235,91223

						4.156.572.300	
		2022	1.487.061	\$ 4.233.171,33	Rp 6.294.983.989.826	Rp 4.156.572.300	1514,46517
		2023	1.525.505	\$ 4.844.478,34	Rp 7.390.275.925.789	Rp 4.156.572.300	1777,97363
		2024	1.584.690	\$ 6.299.713,12	Rp 9.983.092.389.805	Rp 4.156.572.300	2401,76079
		2025	1.647.514	\$ 4.206.183,88	Rp 6.929.746.823.490	Rp 4.156.572.300	1667,17822
11	UNVR	2021	1.431.196	\$ 15.864.882,85	Rp 22.705.756.881.389	Rp 16.046.195.670	1415,02431
		2022	1.487.061	\$ 8.703.726,94	Rp 12.942.972.889.889	Rp 16.046.195.349	806,60696
		2023	1.525.505	\$ 8.567.611,04	Rp 13.069.933.486.298	Rp 16.046.195.860	814,51913
		2024	1.584.690	\$ 14.393.124,02	Rp 22.808.639.709.891	Rp 16.044.566.195	1421,58033
		2025	1.647.514	\$ 16.440.852,02	Rp 27.086.533.882.964	Rp 16.017.381.039	1691,07133
12	AUTO	2021	1.431.196	\$ 8.685.813,60	Rp 12.431.101.683.129	Rp 1.560.000.000	7968,65493
		2022	1.487.061	\$ 9.238.001,55	Rp 13.737.471.829.887	Rp 1.560.000.000	8806,07169
		2023	1.525.505	\$ 18.489.077,58	Rp 28.205.180.299.098	Rp 1.560.000.000	18080,24378

		2024	1.584.690	\$ 9.647.492,88	Rp 15.288.285.495.978	Rp 1.560.000.000	9800,18301
		2025	1.647.514	\$ 8.069.033,29	Rp 13.293.845.311.895	Rp 1.560.000.000	8521,69571
13	SMSM	2021	1.431.196	\$ 19.381.824,96	Rp 27.739.190.354.354	Rp 5.758.675.440	4816,93935
		2022	1.487.061	\$ 12.036.194,82	Rp 17.898.555.897.862	Rp 5.758.675.440	3108,10291
		2023	1.525.505	\$ 25.408.635,50	Rp 38.761.000.502.099	Rp 5.758.675.440	6730,88819
		2024	1.584.690	\$ 25.987.372,67	Rp 41.181.929.598.632	Rp 5.758.675.440	7151,28505
		2025	1.647.514	\$ 14.134.626,66	Rp 23.286.995.304.998	Rp 5.758.675.440	4043,81104
14	BRAM	2021	1.431.196	\$ 370.780.998,66	Rp 530.660.282.163.488	Rp 225.028.490.000	2358,19154
		2022	1.487.061	\$ 436.051.595,13	Rp 648.435.321.106.485	Rp 225.028.490.000	2881,56989
		2023	1.525.505	\$ 471.046.326,14	Rp 718.583.525.764.568	Rp 225.028.490.000	3193,30022
		2024	1.584.690	\$ 515.942.517,47	Rp 817.608.948.009.387	Rp 225.028.490.000	3633,35748
		2025	1.647.514	\$ 497.467.945,09	Rp 819.585.404.084.589	Rp 225.028.490.000	3642,14062
15	GJTL	2021	1.431.196	\$ 179.337.166,89	Rp 256.666.635.898.387	Rp	5585,60299

						45.951.464.210	
		2022	1.487.061	\$ 183.188.945,56	Rp 272.413.136.569.910	Rp 45.524.407.934	5983,89191
		2023	1.525.505	\$ 156.687.459,85	Rp 239.027.503.439.032	Rp 46.243.209.310	5168,92117
		2024	1.584.690	\$ 150.176.432,30	Rp 237.983.090.502.984	Rp 46.243.842.397	5146,26550
		2025	1.647.514	\$ 299.085.083,45	Rp 492.746.862.176.696	Rp 46.255.641.410	10652,68683
16	WOOD	2021	1.431.196	\$ 496.863.671,07	Rp 711.109.298.579.589	Rp 512.500.290.000	1387,52955
		2022	1.487.061	\$ 453.155.555,54	Rp 673.869.953.569.980	Rp 512.500.009.600	1314,86818
		2023	1.525.505	\$ 369.628.387,69	Rp 563.869.953.569.980	Rp 512.500.000.200	1100,23406
		2024	1.584.690	\$ 589.307.658,64	Rp 933.869.953.569.980	Rp 512.500.000.095	1822,18527
		2025	1.647.514	\$ 585.045.076,14	Rp 963.869.953.569.980	Rp 512.500.000.029	1880,72186
17	INAF	2021	1.431.196	\$ 29.716.354,08	Rp 42.529.927.095.627	Rp 3.099.267.500	13722,57383
		2022	1.487.061	\$ 41.668.081,01	Rp 61.962.978.220.843	Rp 3.099.267.500	19992,78159
		2023	1.525.505	\$ 60.557.208,70	Rp 92.380.324.659.898	Rp 3.099.267.500	29807,14787

		2024	1.584.690	\$ 26.057.300,96	Rp 41.292.744.260.556	Rp 3.099.267.500	13323,38827
		2025	1.647.514	\$ 59.302.348,40	Rp 97.701.449.219.839	Rp 3.099.267.500	31524,04535
18	KAEF	2021	1.431.196	\$ 1.344.953,82	Rp 1.924.892.527.964	Rp 556.649.085	3457,99999
		2022	1.487.061	\$ 682.350,24	Rp 1.014.696.425.609	Rp 556.649.029	1822,86571
		2023	1.525.505	\$ 1.250.815,00	Rp 1.908.124.532.985	Rp 556.649.094	3427,87683
		2024	1.584.690	\$ 1.717.519,85	Rp 2.721.736.532.018	Rp 556.692.588	4889,11940
		2025	1.647.514	\$ 1.383.258,59	Rp 2.278.937.888.167	Rp 556.651.088	4094,01497
19	KLBF	2021	1.431.196	\$ 346.802,82	Rp 496.342.812.887	Rp 25.666.635	19338,05553
		2022	1.487.061	\$ 143.526,41	Rp 213.432.526.731	Rp 27.241.313	7834,88398
		2023	1.525.505	\$ 446.053,16	Rp 680.456.322.877	Rp 27.057.568	25148,46578
		2024	1.584.690	\$ 264.278,72	Rp 418.799.850.988	Rp 29.429.728	14230,50363
		2025	1.647.514	\$ 292.027,44	Rp 481.119.291.929	Rp 30.699.348	15671,97101
20	SIDO	2021	1.431.196	\$ 166.483,11	Rp 238.269.955.246	Rp	7701,12615

						30.939.625	
		2022	1.487.061	\$ 316.483,76	Rp 470.630.662.295	Rp 30.939.625	15211,25942
		2023	1.525.505	\$ 113.767,71	Rp 173.553.212.109	Rp 30.939.625	5609,41550
		2024	1.584.690	\$ 243.155,25	Rp 385.325.694.299	Rp 30.939.625	12454,11650
		2025	1.647.514	\$ 249.768,24	Rp 411.496.665.328	Rp 30.939.625	13299,98878
21	JPFA	2021	1.431.196	\$ 305.392.841,23	Rp 437.077.012.794.989	Rp 11.726.575.201	37272,34980
		2022	1.487.061	\$ 125.630.234,93	Rp 186.819.822.789.392	Rp 11.726.575.201	15931,32006
		2023	1.525.505	\$ 309.420.230,79	Rp 472.022.109.173.892	Rp 11.726.575.201	40252,34146
		2024	1.584.690	\$ 265.474.361,09	Rp 420.694.565.278.769	Rp 11.726.575.201	35875,31381
		2025	1.647.514	\$ 120.685.445,52	Rp 198.830.961.093.658	Rp 11.726.575.201	16955,58658
22	GGRP	2021	1.431.196	\$ 1.089.997.910,85	Rp 1.560.000.650.015.670	Rp 45.951.464.210	33948,87795
		2022	1.487.061	\$ 847.326.374,88	Rp 1.260.026.006.355.670	Rp 45.524.407.934	27678,03171
		2023	1.525.505	\$ 1.154.338.924,01	Rp 1.760.949.800.265.790	Rp 46.243.209.310	38080,18143

		2024	1.584.690	\$ 1.197.442.941,17	Rp 1.897.575.854.440.270	Rp 46.243.209.310	41034,69207
		2025	1.647.514	\$ 1.751.648.204,86	Rp 2.885.864.940.586.790	Rp 46.243.209.310	62406,24264
23	ASII	2021	1.431.196	\$ 687.189.850,79	Rp 983.503.365.697.588	Rp 577.095.666.196	1704,22934
		2022	1.487.061	\$ 555.387.705,18	Rp 825.895.396.245.799	Rp 577.095.666.196	1431,12389
		2023	1.525.505	\$ 635.434.683,77	Rp 969.358.787.268.700	Rp 577.095.666.196	1679,71940
		2024	1.584.690	\$ 939.203.237,91	Rp 1.488.345.979.076.360	Rp 577.095.666.196	2579,02817
		2025	1.647.514	\$ 951.973.669,65	Rp 1.568.389.948.383.990	Rp 577.095.666.196	2717,72956
24	STTP	2021	1.431.196	\$ 879.894.055,53	Rp 1.259.300.852.701.640	Rp 11.015.570.801	114320,07251
		2022	1.487.061	\$ 2.092.740.581,44	Rp 3.112.032.901.770.050	Rp 11.394.786.729	273110,23679
		2023	1.525.505	\$ 904.675.945,97	Rp 1.380.087.678.953.340	Rp 11.390.889.680	121157,14555
		2024	1.584.690	\$ 973.635.131,76	Rp 1.542.909.856.942.730	Rp 11.232.285.558	137363,83828
		2025	1.647.514	\$ 2.123.991.845,95	Rp 3.499.306.302.081.100	Rp 11.816.279.357	296142,82096
25	CAMP	2021	1.431.196	\$ 1.011.119.018,55	Rp 1.447.109.494.872.380	Rp 983.288.148.159	1471,70440

		2022	1.487.061	\$ 3.400.048.735,20	Rp 5.056.079.872.215.950	Rp 983.288.148.159	5142,01242
		2023	1.525.505	\$ 3.538.514.659,07	Rp 5.398.021.804.979.300	Rp 983.288.148.159	5489,76596
		2024	1.584.690	\$ 1.202.703.751,52	Rp 1.905.912.608.002.850	Rp 983.288.148.159	1938,30528
		2025	1.647.514	\$ 2.844.520.051,12	Rp 4.686.386.607.500.030	Rp 983.288.148.159	4766,03589
26	FOOD	2021	1.431.196	\$ 224.237.421,02	Rp 320.927.700.009.728	Rp 129.390.889.680	2480,29595
		2022	1.487.061	\$ 206.658.289,07	Rp 307.313.482.000.924	Rp 137.232.285.558	2239,36722
		2023	1.525.505	\$ 317.185.686,57	Rp 483.868.350.794.819	Rp 132.816.279.357	3643,14038
		2024	1.584.690	\$ 370.741.596,15	Rp 587.510.500.000.006	Rp 132.307.624.416	4440,48862
		2025	1.647.514	\$ 423.860.239,30	Rp 698.315.678.297.899	Rp 132.089.665.578	5286,67913
27	DMND	2021	1.431.196	\$ 626.076.184,70	Rp 896.037.731.234.506	Rp 17.219.353.896	52036,66390
		2022	1.487.061	\$ 670.703.959,87	Rp 997.377.701.265.708	Rp 17.219.353.896	57921,90040
		2023	1.525.505	\$ 617.414.031,84	Rp 941.868.192.636.843	Rp 17.219.353.896	54698,23074
		2024	1.584.690	\$ 770.448.604,67	Rp 1.220.922.199.327.400	Rp 17.219.353.896	70904,06566
		2025		\$ 1.129.250.493,95	Rp 1.860.455.998.296.800	Rp	108044,47191

			1.647.514			17.219.353.896	
28	IKAN	2021	1.431.196	\$ 13.892.620.289,41	Rp 19.883.062.587.720.900	Rp 429.081.871.589	46338,62184
		2022	1.487.061	\$ 14.700.515.267,67	Rp 21.860.562.934.454.600	Rp 425.635.186.707	51359,85844
		2023	1.525.505	\$ 10.201.628.780,59	Rp 15.562.635.712.935.700	Rp 141.182.309.682	110230,77713
		2024	1.584.690	\$ 9.337.451.863,13	Rp 14.796.966.592.983.700	Rp 141.182.309.682	104807,51184
		2025	1.647.514	\$ 12.669.230.798,18	Rp 20.872.735.109.238.500	Rp 141.182.309.682	147842,42556
29	COCO	2021	1.431.196	\$ 6.493.680.948,94	Rp 9.293.730.199.398.780	Rp 485.554.412.584	19140,45050
		2022	1.487.061	\$ 4.592.615.185,51	Rp 6.829.498.930.384.370	Rp 485.054.412.584	14079,86146
		2023	1.525.505	\$ 5.073.092.248,14	Rp 7.739.027.589.998.710	Rp 485.054.412.584	15954,96792
		2024	1.584.690	\$ 6.110.400.746,35	Rp 9.683.090.958.739.070	Rp 485.054.412.584	19962,89634
		2025	1.647.514	\$ 4.183.725.794,13	Rp 6.892.746.817.986.900	Rp 485.054.412.584	14210,25485
30	CLEO	2021	1.431.196	\$ 637.471.455,87	Rp 912.346.597.762.000	Rp 3.939.625.098	231582,08588
		2022	1.487.061	\$ 451.817.329,61	Rp 671.879.929.980.009	Rp 3.939.625.098	170544,12876
		2023	1.525.505	\$ 474.045.672,38	Rp 723.159.043.450.900	Rp	183560,37071

						3.939.625.098	
		2024	1.584.690	\$ 449.797.085,30	Rp 712.788.943.100.009	Rp 3.939.625.098	180928,11508
		2025	1.647.514	\$ 603.599.983,43	Rp 994.439.423.100.070	Rp 3.939.625.098	252419,81111
31	ULTJ	2021	1.431.196	\$ 71.233.913,85	Rp 101.949.692.560.818	Rp 1.530.000.000	66633,78599
		2022	1.487.061	\$ 84.416.749,58	Rp 125.532.856.041.784	Rp 1.560.000.000	80469,77951
		2023	1.525.505	\$ 96.620.674,39	Rp 147.395.321.886.489	Rp 1.519.000.000	97034,44495
		2024	1.584.690	\$ 184.728.799,76	Rp 292.737.881.688.794	Rp 1.560.000.000	187652,48826
		2025	1.647.514	\$ 181.452.583,19	Rp 298.945.671.138.819	Rp 1.560.000.000	191631,84047
32	SKBM	2021	1.431.196	\$ 2.077.328.359,60	Rp 2.973.064.038.942.730	Rp 45.951.464.210	64700,09368
		2022	1.487.061	\$ 2.223.432.229,04	Rp 3.306.379.353.949.630	Rp 45.524.407.934	72628,71730
		2023	1.525.505	\$ 2.052.246.605,15	Rp 3.130.712.457.389.880	Rp 46.243.209.310	67701,02041
		2024	1.584.690	\$ 773.216.574,03	Rp 1.225.308.572.701.860	Rp 46.243.209.310	26497,04878
		2025	1.647.514	\$ 2.520.725.359,64	Rp 4.152.930.320.170.050	Rp 46.255.641.410	89782,13670

33	ALTO	2021	1.431.196	\$ 273.614.431.081,83	Rp 391.595.879.306.596.000	Rp 4.452.166.671.985	87956,24876
		2022	1.487.061	\$ 246.742.367.051,38	Rp 366.920.951.089.790.000	Rp 4.191.284.422.677	87543,79662
		2023	1.525.505	\$ 285.252.672.440,53	Rp 435.154.378.071.396.000	Rp 4.130.321.616.083	105356,05178
		2024	1.584.690	\$ 346.231.030.613,45	Rp 548.668.851.902.823.000	Rp 3.943.518.425.042	139131,80890
		2025	1.647.514	\$ 327.959.296.957,78	Rp 540.317.533.168.106.000	Rp 3.943.518.425.042	137014,07599
34	MYOR	2021	1.431.196	\$ 199.565.258.706,99	Rp 285.617.000.000.405.000	Rp 7.406.856.000.000	38561,16549
		2022	1.487.061	\$ 246.022.192.768,76	Rp 365.850.008.000.906.000	Rp 7.376.375.000.000	49597,53375
		2023	1.525.505	\$ 288.752.949.352,51	Rp 440.494.068.002.000.000	Rp 7.523.956.000.000	58545,54014
		2024	1.584.690	\$ 319.885.715.615,67	Rp 506.919.694.679.000.000	Rp 5.680.638.000.000	89236,40173
		2025	1.647.514	\$ 574.721.629.183,60	Rp 946.861.930.182.782.000	Rp 6.297.287.000.000	150360,29487
35	PSDN	2021	1.431.196	\$ 143.906.849.949,20	Rp 205.958.908.019.900.000	Rp 3.448.995.059.882	59715,62859
		2022	1.487.061	\$ 236.352.112.717,69	Rp 351.470.009.090.081.000	Rp 3.919.243.683.748	89678,01889
		2023	1.525.505	\$ 241.369.579.307,45	Rp 368.210.500.081.409.000	Rp 4.590.737.849.889	80207,25908

		2024	1.584.690	\$ 201.362.916.991,89	Rp 319.097.800.927.880.000	Rp 5.482.234.635.262	58205,79055
		2025	1.647.514	\$ 264.178.448.243,89	Rp 435.237.691.980.080.000	Rp 5.482.234.635.262	79390,56260
36	MLBI	2021	1.431.196	\$ 17.006.575.199,16	Rp 24.339.742.398.739.900	Rp 1.147.260.611.703	21215,53041
		2022	1.487.061	\$ 36.419.096.514,59	Rp 54.157.418.082.082.300	Rp 1.074.777.460.412	50389,42486
		2023	1.525.505	\$ 19.473.827.752,32	Rp 29.707.421.605.299.800	Rp 1.088.726.193.209	27286,40295
		2024	1.584.690	\$ 54.670.379.655,93	Rp 86.635.603.936.948.900	Rp 1.225.580.913.000	70689,42003
		2025	1.647.514	\$ 14.001.317.030,90	Rp 23.067.365.826.838.900	Rp 1.308.722.065.000	17625,87064
37	ICBP	2021	1.431.196	\$ 14.660.245.637,00	Rp 20.981.684.914.694.500	Rp 1.271.950.676.000	16495,67496
		2022	1.487.061	\$ 41.767.302.399,83	Rp 62.110.526.473.994.500	Rp 1.171.955.457.000	52997,34397
		2023	1.525.505	\$ 32.579.798.415,73	Rp 49.700.645.382.194.800	Rp 1.171.955.457.000	42408,30578
		2024	1.584.690	\$ 20.476.383.969,24	Rp 32.448.720.912.219.100	Rp 1.171.955.457.000	27687,67424
		2025	1.647.514	\$ 53.754.748.065,30	Rp 88.561.700.004.050.000	Rp 1.171.955.457.000	75567,46246
38	DLTA	2021	1.431.196	\$ 291.501.335.736,38	Rp 417.195.545.700.557.000	Rp 7.406.856.000.000	56325,59155
		2022		\$ 343.353.394.062,88	Rp 510.587.441.528.536.000	Rp	69219,29017

		1.487.061			7.376.375.000.000	
	2023	1.525.505	\$ 399.160.210.250,11	Rp 608.920.896.537.595.000	Rp 7.523.956.000.000	80930,94863
	2024	1.584.690	\$ 380.094.758.653,01	Rp 602.332.363.089.835.000	Rp 5.680.638.000.000	106032,52013
	2025	1.647.514	\$ 473.339.153.105,32	Rp 779.832.881.489.159.000	Rp 6.297.287.000.000	123836,32531
39	ROTI	2021	1.431.196	\$ 74.045.423.629,59	Rp 105.973.514.116.969.000	Rp 2.759.762.481.347 38399,50533
		2022	1.487.061	\$ 88.807.250.368,68	Rp 132.061.798.540.506.000	Rp 3.057.795.964.446 43188,55806
		2023	1.525.505	\$ 84.815.536.481,00	Rp 129.386.524.979.454.000	Rp 3.460.597.292.328 37388,49512
		2024	1.584.690	\$ 96.347.893.179,93	Rp 152.681.542.843.311.000	Rp 3.663.474.221.608 41676,70730
		2025	1.647.514	\$ 101.688.249.786,89	Rp 167.532.815.159.390.000	Rp 4.970.324.319.066 33706,61639

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

LAMPIRAN 9

Data Yang Digunakan Untuk Mengelolah Data						
PENGARUH TAX PLANNING DAN CARBON EMISSION DISCLOSURE TERHADAP NILAI PERUSAHAAN DENGAN MEKANISME GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI						
NO	KODE PERUSAHAAN	TAHUN	X1	X2	Y	Z
			Tax Planning	Carbon Emission Disclosure	Nilai Perusahaan	GCG
1	BRPT	2021	1,6260	0,28125	6,1775	1,0000
		2022	4,8253	0,37500	9,9272	1,0000
		2023	2,6431	0,25000	8,2819	1,0000
		2024	0,5281	0,25000	7,5484	1,0000
		2025	1,0079	0,15625	5,3130	1,0000
2	LTLS	2021	0,6334	0,43750	35,7443	2,0009
		2022	0,7285	0,62500	25,0798	2,1454
		2023	0,7436	0,62500	30,2773	2,1024
		2024	0,7035	0,96875	21,6331	2,2042
		2025	0,6222	0,68750	31,0361	1,9956
3	SAMF	2021	0,9552	0,43750	35,9903	7,9383

		2022	0,7968	0,25000	47,8497	7,9383
		2023	0,9173	0,28125	44,9296	7,9383
		2024	0,9231	0,37500	44,6008	7,9383
		2025	0,8663	0,68750	47,4749	7,9383
4	SMCB	2021	0,7342	0,75000	32,6457	2,3335
		2022	0,9346	0,56250	48,1579	2,3909
		2023	0,9364	0,37500	39,8203	2,3335
		2024	0,9310	0,53125	25,3292	2,3335
		2025	0,9690	0,59375	25,8728	2,4255
5	SMGR	2021	0,9209	0,25000	34,4904	0,8115
		2022	0,9552	0,31250	15,5131	0,8103
		2023	0,9183	0,43750	19,4628	0,8512
		2024	0,9855	0,68750	18,8505	0,8512
		2025	0,9663	0,59375	15,2431	0,8512
6	TRST	2021	1,6261	0,90625	41,6952	0,1903
		2022	0,9480	0,78125	31,9724	0,1903
		2023	0,7099	0,62500	29,7967	0,1903
		2024	0,9995	0,37500	44,0303	0,1903
		2025	0,8048	0,56250	38,1273	0,1903
7	ISSP	2021	1,1370	0,28125	38,9798	1,0000
		2022	1,0218	0,18750	42,8579	1,0000

		2023	0,8587	0,25000	45,1318	1,0000
		2024	0,6819	0,25000	43,7123	1,0000
		2025	0,6217	0,34375	47,1033	1,0000
8	KIAS	2021	0,2948	0,43750	30,7774	0,6589
		2022	0,7953	0,62500	25,3177	0,6589
		2023	0,7969	0,62500	34,4664	0,6589
		2024	0,4721	0,96875	38,6253	0,6589
		2025	0,4389	0,68750	34,0462	0,6589
9	WIIM	2021	0,3805	0,43750	29,7837	1,4415
		2022	0,9285	0,25000	27,4391	1,0094
		2023	0,6837	0,28125	27,3976	1,0094
		2024	0,8881	0,37500	21,3288	1,4415
		2025	0,9334	0,31250	22,1725	1,5264
10	UCID	2021	0,9288	0,12500	7,1098	1,6282
		2022	0,5154	0,21875	10,7252	1,6282
		2023	0,8923	0,09375	9,3303	1,6282
		2024	0,7469	0,31250	7,0511	1,6282
		2025	0,7690	0,25000	10,3654	1,6282
11	UNVR	2021	0,5251	0,43750	12,4570	2,3775
		2022	0,4723	0,40625	22,2822	2,3775
		2023	0,4521	0,15625	22,4906	2,3775

		2024	0,4931	0,28125	13,1298	2,3778
		2025	0,4852	0,46875	11,2420	2,3713
12	AUTO	2021	0,3991	0,25000	2,4291	1,0000
		2022	0,2902	0,25000	2,2374	1,0000
		2023	0,2323	0,25000	1,1089	1,0000
		2024	0,3472	0,37500	2,0811	1,0000
		2025	0,7714	0,28125	2,4339	1,0000
13	SMSM	2021	0,3083	0,28125	4,3777	0,8620
		2022	0,3116	0,25000	6,8958	0,8620
		2023	0,7109	0,37500	3,2357	0,8620
		2024	0,8133	0,43750	3,0938	0,8620
		2025	0,4448	0,31250	5,5569	0,8620
14	BRAM	2021	0,6245	0,06250	9,6756	0,3858
		2022	1,2835	0,15625	8,0383	0,3858
		2023	0,6115	0,50000	7,3620	0,3858
		2024	0,4217	0,31250	6,5656	0,3858
		2025	0,3579	0,25000	6,6447	0,3858
15	GJTL	2021	0,3882	0,28125	4,3947	0,4447
		2022	0,3510	0,37500	4,1600	0,4488
		2023	0,3066	0,25000	4,8828	0,4418
		2024	0,2758	0,28125	4,9716	0,4418

		2025	0,2982	0,34375	2,4342	0,4417
16	WOOD	2021	0,7559	0,43750	18,9380	1,5383
		2022	0,6527	0,37500	20,2477	1,5383
		2023	0,5099	0,25000	24,5121	1,5383
		2024	1,0740	0,25000	14,9902	1,5383
		2025	0,4728	0,15625	14,7077	1,5383
17	INAF	2021	0,4926	0,18750	2,0409	1,0000
		2022	0,7388	0,21875	1,4182	1,0000
		2023	0,7834	0,09375	0,9628	1,0000
		2024	0,4705	0,31250	2,1800	1,0000
		2025	0,5000	0,25000	0,9323	1,0000
18	KAEF	2021	0,9949	0,59375	8,5995	0,3610
		2022	0,8964	0,62500	16,5031	0,3610
		2023	1,1481	0,78125	8,8769	0,3610
		2024	1,1920	0,96875	6,2946	0,3610
		2025	0,7514	0,68750	7,6016	0,3610
19	KLBF	2021	0,5269	0,15625	1,6272	1,0000
		2022	0,6609	0,18750	4,0604	1,0000
		2023	0,3505	0,28125	1,2788	1,0000
		2024	0,6039	0,18750	2,2842	1,0000
		2025	0,8244	0,25000	2,0962	1,0000

20	SIDO	2021	0,3918	0,25000	4,3107	0,7738
		2022	0,4013	0,34375	2,2051	0,7738
		2023	1,4989	0,34375	6,0414	0,7738
		2024	1,1886	0,21875	2,7489	0,7738
		2025	0,7847	0,12500	2,6001	0,7738
21	JPFA	2021	0,3817	0,28125	0,9371	0,9842
		2022	0,4696	0,37500	2,2141	0,9842
		2023	0,3208	0,25000	0,8849	0,9842
		2024	1,2733	0,40625	1,0025	0,9842
		2025	0,6217	0,15625	2,1415	0,9842
22	GGRP	2021	0,7613	0,68750	1,0798	0,5589
		2022	0,6124	0,62500	1,3369	0,5642
		2023	0,6129	0,75000	0,9808	0,5554
		2024	1,5176	0,96875	0,9186	0,5554
		2025	1,0696	0,68750	0,6096	0,5554
23	ASII	2021	0,5524	0,21875	22,5246	1,0015
		2022	0,7987	0,12500	27,0647	1,0015
		2023	0,5881	0,28125	23,2652	1,0015
		2024	1,2211	0,25000	15,2868	1,0015
		2025	0,6642	0,37500	14,6339	1,0015
24	STTP	2021	0,6270	0,75000	0,3509	6,0367

		2022	0,6794	0,56250	0,1482	5,8386
		2023	0,7111	0,37500	0,3368	5,8378
		2024	0,6475	0,53125	0,2996	5,9203
		2025	0,4704	0,59375	0,1401	5,6303
25	CAMP	2021	0,4795	0,25000	28,4344	0,9509
		2022	0,7158	0,31250	8,2055	0,9509
		2023	0,8629	0,43750	7,7488	0,9509
		2024	0,6099	0,68750	22,1250	0,9509
		2025	0,6339	0,78125	9,0706	1,0238
26	FOOD	2021	1,2950	0,62500	17,5693	0,7547
		2022	1,0873	0,37500	19,6140	0,7116
		2023	1,0717	0,56250	12,1513	0,7353
		2024	0,9659	0,28125	10,0473	0,7381
		2025	0,9343	0,18750	8,5046	0,7393
27	DMND	2021	0,8041	0,25000	0,8707	1,1481
		2022	0,7794	0,25000	0,7882	1,1481
		2023	1,0157	0,34375	0,8410	1,1481
		2024	0,8704	0,43750	0,6536	1,1481
		2025	0,9301	0,62500	0,4321	1,1481
28	IKAN	2021	1,2070	0,62500	1,0151	0,8763
		2022	1,5772	0,96875	0,9226	0,8834

		2023	0,7436	0,37500	0,4330	2,6632
		2024	0,4769	0,31250	0,4587	2,6632
		2025	0,4813	0,12500	0,3275	2,6632
29	COCO	2021	0,4737	0,21875	2,5479	0,9602
		2022	0,7071	0,09375	3,4882	0,9612
		2023	1,0399	0,31250	3,0999	0,9612
		2024	0,3982	0,25000	2,4949	0,9612
		2025	0,6114	0,43750	3,5292	0,9612
30	CLEO	2021	0,3572	0,40625	0,2181	0,6662
		2022	0,5900	0,15625	0,2981	0,6662
		2023	0,4603	0,28125	0,2789	0,6662
		2024	0,8138	0,46875	0,2848	0,6662
		2025	0,5855	0,25000	0,2055	0,6662
31	ULTJ	2021	0,7279	0,25000	0,7838	1,0196
		2022	0,6863	0,25000	0,6533	1,0000
		2023	0,3424	0,37500	0,5454	1,0270
		2024	0,5092	0,28125	0,2838	1,0000
		2025	0,7259	0,28125	0,2798	1,0000
32	SKBM	2021	0,9323	0,25000	0,8340	0,6761
		2022	0,8443	0,37500	0,7477	0,6825
		2023	0,9604	0,43750	0,8072	0,6718

		2024	0,7522	0,31250	2,0755	0,6718
		2025	0,7875	0,06250	0,6164	0,6717
33	ALTO	2021	0,9416	0,09375	0,6331	0,8279
		2022	0,7368	0,09375	0,6401	0,8795
		2023	0,9880	0,15625	0,5351	0,8924
		2024	0,6289	0,15625	0,4077	0,9347
		2025	0,8425	0,15625	0,4165	0,9347
34	MYOR	2021	0,6123	0,37500	1,4890	0,5774
		2022	0,9891	0,25000	1,1646	0,5798
		2023	0,5588	0,25000	0,9925	0,5684
		2024	0,8698	0,15625	0,6551	0,7529
		2025	1,0530	0,43750	0,3911	0,6791
35	PSDN	2021	0,8409	0,62500	0,9905	1,8226
		2022	0,3644	0,62500	0,6634	1,6040
		2023	0,3535	0,96875	0,7461	1,3693
		2024	0,9114	0,68750	1,0340	1,1467
		2025	0,3642	0,43750	0,7624	1,1467
36	MLBI	2021	0,7475	0,25000	2,8695	1,4214
		2022	0,3772	0,28125	1,2150	1,5172
		2023	0,4491	0,37500	2,2564	1,4978
		2024	0,3806	0,68750	0,8759	1,3305

		2025	0,3374	0,75000	3,5324	1,2460
37	ICBP	2021	0,9451	0,96875	3,7954	1,0339
		2022	0,9928	0,37500	1,1879	1,1221
		2023	0,7463	0,31250	1,4926	1,1221
		2024	0,9476	0,12500	2,2987	1,1221
		2025	0,9522	0,21875	0,8468	1,1221
38	DLTA	2021	0,9709	0,62500	1,1422	0,7124
		2022	1,4022	0,62500	0,9345	0,7154
		2023	0,8990	0,96875	0,8035	0,7013
		2024	0,6343	0,68750	0,6166	0,9289
		2025	0,5394	0,37500	0,5307	0,8379
39	ROTI	2021	0,4540	0,75000	1,7205	0,9824
		2022	0,2414	0,06250	1,5377	0,8819
		2023	0,6331	0,09375	1,7855	0,7793
		2024	0,8307	0,09375	1,6101	0,5859
		2025	0,6212	0,96875	2,0011	0,5426

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

LAMPIRAN 10

Hasil Olah Data

Descriptive Statistics

		Maximum	Mean	Std. Deviation	N
X1	10.0912	12.4781	10.5662	.28750	195
X2	-3.75955	2.62677	.00000	1.56861	195
Y	-1.652	6.650	.000	1.000	195
Z	-2.378	1.662	.000	.992	195

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		195
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	127035.33994331
Most Extreme Differences	Absolute	.173
	Positive	.173
	Negative	-.112
Test Statistic		.173
Asymp. Sig. (2-tailed)		.000 ^c

Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.342a	.117	.103	128029.11264	.343

Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
X1	.217	4.601
X2	.485	2.062

Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.854	.310		31.744	.000
	Tax planning	4.819E-5	.000	.130	1.809	.072
	Carbon emission disclosure	5.325E-6	.000	.075	1.040	.300
	Good corporate governance	9.931E-6	.000	.088	1.237	.218

Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.035	3	5.345	2.139	.097 ^b
	Residual	477.345	191	2.499		
	Total	493.380	194			

Uji Koefisien Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.342 ^a	.117	.103	128029.11264

Uji Regresi Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standard ized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.854	.310		31.744	.000
	Tax planning	0.481	.000	.130	1.809	.072
	Carbon emission disclosure	0.532	.000	.075	1.040	.300
	Good corporate governance	0.993	.000	.088	1.237	.218

Uji Moderasi Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	84171.834	44496.903		1.892	.060
	X1	-9.737	4.447	-.309	-2.190	.030
	X2	1.614	.572	.267	2.822	.005
	Z	-4.343	3.866	-.455	-1.123	.263
	X1 (Moderasi)	.001	.000	1.115	3.147	.002
	X2 (Moderasi)	-0.589	.000	-.327	-1.617	.108