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Lampiran 1

Daftar Populasi Penelitian Perusahaan Manufaktur Sektor *Basic Industry*

No	Kode	Nama Perusahaan
1.	INTP	Indocement Tunggal Prakasa Tbk
2.	Smbr	Semen Baturaja Tbk
3.	Smcb	Solusi Bangun Indonesia Tbk
4.	SMGR	Semen Indonesia
5.	WSBP	Waskita Beton Precast Tbk
6.	WSKT	Waskita Karya
7.	WTON	Wijaya Karya Beton Tbk
8.	AMFG	Asahimas Flat Glass Tbk
9.	ARNA	Arwana Citramulia Tbk
10.	CAKK	Cahayaputra Asa Keramik Tbk
11.	IKAI	Intikeramik Alamasri Industri Tbk
12.	KIAS	Keramika Indonesia Asosiasi Tbk
13.	MARK	Mark Dynamics Indonesia Tbk
14.	MLIA	Mulia Industrindo Tbk
15.	TOTO	Surya Toto Indonesia Tbk
16.	ALKA	Alakasa Industrindo Tbk
17.	ALMI	Alumindo Light Metal Industry Tbk
18.	BAJA	Saranacentral Bajatama Tbk
19.	BTON	Betonjaya Manunggal Tbk
20.	CTBN	Citra Tubindo Tbk
21.	GDST	Gunawan Dianjaya Steel Tbk
22.	GGRP	Gunung Raja Paksi Tbk
23.	INAI	Indal Aluminium Industry Tbk
24.	ISSP	Steel Pipe Industry of Indonesia Tbk
25.	JKSW	Jakarta Kyoei Steel Works Tbk
26.	KRAS	Krakatau Steel Tbk
27.	LION	Lion Metal Works Tbk
28.	LMSH	Lionmesh Prima Tbk
29.	NIKL	Pelat Timah Nusantara Tbk
30.	PICO	Pelangi Indah Canindo Tbk
31.	PURE	Trinitan Metals and Mineral Tbk
32.	TBMS	Tembaga Mulia Semanan Tbk
33.	AGII	Aneka Gas Industri Tbk
34.	BRPT	Barito Pasific Tbk
35.	BUDI	Budi Starch and Sweetener Tbk
36.	DPNS	Duta Pertiwi Nusantara Tbk
37.	EKAD	Ekadharma International Tbk

No	Kode	Nama Perusahaan
38.	ETWA	Eterindo Wahanatama Tbk
39.	INCI	Intan Wijaya International Tbk
40.	MOLI	Madusari Murni Indah Tbk
41.	SRSN	Indo Acitama Tbk
42.	TDPM	Tridomain Performance Materials Tbk
43.	TPIA	Chandra Asri Petrochemical
44.	UNIC	Unggul Indah Cahaya Tbk
45.	AKPI	Argha Karya Prima Industry Tbk
46.	ALPI	Asiaplast Industries Tbk
47.	BRNA	Berlina Tbk
48.	ESIP	Sinergi Inti Plastindo Tbk
49.	FPNI	Lotte Chemical Titan Tbk
50.	IGAR	Champion Pacific Indonesia Tbk
51.	IMPC	Impack Pratama Industri Tbk
52.	IPOL	Indopoly Swakarsa Industry Tbk
53.	PBID	Panca Budi Idaman Tbk
54.	SMKL	Satyamitra Kemas Lestari Tbk
55.	TALF	Tunas Alfin Tbk
56.	TRST	Trias Sentosa Tbk
57.	YPAS	Yanaprima Hastapersada Tbk
58.	CPIN	Charoen Pokphand Indonesia Tbk
59.	CPRO	Central Proteina Prima Tbk
60.	JPFA	Japfa Comfeed Indonesia Tbk
61.	MAIN	Malindo Feedmill Tbk
62.	SIPD	Sierad Produce Tbk
63.	IFII	Indonesia Fibreboard Industry Tbk
64.	SINI	Singaraja Putra Tbk
65.	SULI	SLJ Global Tbk
66.	TIRT	Tirta Mahakam Resources Tbk
67.	ALDO	Alkindo Naratama Tbk
68.	FASW	Fajar Surya Wisesa Tbk
69.	INKP	Indah Kiat Pulp & Paper Tbk
70.	INRU	Toba Pulp Lestari Tbk
71.	KBRI	Kertas Basuki Rachmat Indonesia Tbk
72.	KSDI	Kedawung Setia Industrial Tbk
73.	SPMA	Suparma Tbk
74.	SWAT	Sriwahana Adityakarta Tbk
75.	TKIM	Pabrik Kertas Tjiwi Kimia Tbk

Sumber : www.idx.co.id

Lampiran 2

Daftar Perusahaan Yang Memenuhi Kriteria Pengambilan Sampel

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
1.	INTP	2019	✓	✓	✓	✓	✓	✓	✓	1
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
2.	SMBR	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
3.	SMCB	2019	✓	✓	✓	✓	✓	✓	✓	2
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
4.	SMGR	2019	✗	✗	✗	✗	✗	✗	✗	-
		2020	✗	✗	✗	✗	✗	✗	✗	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
5.	WSBP	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
6.	WSKT	2019	✓	✓	✓	✓	✓	✓	✓	3
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
7.	WTON	2019	✓	✓	✓	✓	✓	✓	✓	4
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
8.	AMFG	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
9.	ARNA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
10.	CAKK	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
11.	IKAI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
12.	KIAS	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
13.	MARK	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
14.	MLIA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
15.	TOTO	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
16.	ALKA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
17.	ALMI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
18.	BAJA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
19.	BTON	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
20.	CTBN	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
21.	GDST	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
22.	GGRP	2019	✓	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
23.	INAI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
24.	ISSP	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
25.	JKSW	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
26.	KRAS	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
27.	LION	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
28.	LMSH	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
29.	NIKL	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
30.	PICO	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
31.	PURE	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
32.	TBMS	2019	✓	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
33.	AGII	2019	✓	✓	✓	✓	✓	✓	✓	6
		2020	✓	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
34.	BRPT	2019	✓	✓	✓	✓	✓	✓	✓	7
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
35.	BUDI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
36.	DPNS	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
37.	EKAD	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
38.	ETWA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
39.	INCI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
40.	MOLI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
41.	SRSN	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
42.	TDPM	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
43.	TPIA	2019	✓	✓	✓	✓	✓	✓	✓	8
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
44.	UNIC	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
45.	AKPI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
46.	ALPI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
47.	BRNA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
48.	ESIP	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
49.	FPNI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
50.	IGAR	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
51.	IMPC	2019	✓	✓	✓	✓	✓	✓	✓	9
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
52.	IPOL	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
53.	PBID	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
54.	SMKL	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
55.	TALF	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
56.	TRST	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
57.	YPAS	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
58.	CPIN	2019	✓	✓	✓	✓	✓	✓	✓	10
		2020	✓	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
59.	CPRO	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
60.	JPFA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
61.	MAIN	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
62.	SIPD	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✓	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
63.	IFII	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
64.	SINI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
65.	SULI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
66.	TIRT	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
67.	ALDO	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
68.	FASW	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
69.	INKP	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
70.	INRU	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
71.	KBRI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
72.	KSDI	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
73.	SPMA	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✓	✓	✓	✓	✓	✓	✓	-
		2023	✓	✓	✓	✓	✓	✓	✓	-
		2024	✓	✓	✓	✓	✓	✓	✓	-
74.	SWAT	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-
75.	TKIM	2019	✗	✓	✓	✓	✓	✓	✓	-
		2020	✗	✓	✓	✓	✓	✓	✓	-

No	Kode	Tahun	CSR	GA	KG	KU	TA	KK	KI	Sampel
		2021	✗	✓	✓	✓	✓	✓	✓	-
		2022	✗	✓	✓	✓	✓	✓	✓	-
		2023	✗	✓	✓	✓	✓	✓	✓	-
		2024	✗	✓	✓	✓	✓	✓	✓	-



Lampiran 3

Daftar Sampel Penelitian Perusahaan Manufaktur Sektor *Basic Industry*

NO	Kode	Nama perusahaan
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMCB	Solusi Bangun Indonesia Tbk
3	WSKT	Waskita Karya Tbk
4	WTON	Wijaya Karya Beton Tbk
5	GGRP	Gunung Raja Paksi Tbk
6	AGII	Aneka Gas Industri Tbk
7	BRPT	Barito Pasific Tbk
8	TPIA	Chandra Asri Petrochemical
9	IMPC	Impack Pratama Industri Tbk
10	CPIN	Charoen Pokphand Indonesia Tbk

Lampiran 4

Data Penelitian *Corporate Social Responsibility* (X1), *Green Accounting* (X2), Keberagaman Gender (X3), Keberagaman Usia (X4). dan *Tax Avoidance* (X5)

NO	Kode	Tahun	CSR			Green Accounting proper	Keberagaman Gender			Keberagaman Usia Index Blau (X4)	Tax Avoidance		
			Jumlah	Indeks 4	GRI 4 (X1)		J D D Wanita	J Anggota D Direksi	X3		Beban Pajak	Pend sebelum pajak	X5
1	INTP	2019	10	91	0.10989011	4	0	9	0	0.345679012	4.39122E+11	2.27443E+12	0.193069287
		2020	16	91	0.175824176	3	0	9	0	0.345679012	3.41991E+11	2.14833E+12	0.159189379
		2021	27	91	0.296703297	4	0	7	0	0.440413202	4.45506E+11	2.234E+12	0.199420591
		2022	27	91	0.296703297	4	0	7	0	0.244897959	4.46875E+11	2.28931E+12	0.195200823
		2023	42	91	0.461538462	4	0	7	0	0.244897959	4.46082E+11	2.39635E+12	0.186150759
		2024	41	91	0.450549451	5	0	8	0	0.345679012	4.55071E+11	2.46302E+12	0.184761541
2	SMCB	2019	19	91	0.208791209	4	0	3	0	0.444444444	91442000000	1.24613E+12	0.073381081
		2020	19	91	0.208791209	4	0	3	0	0.444444444	3.2691E+11	1.64485E+12	0.198747365
		2021	19	91	0.208791209	4	0	4	0	0	3.67373E+11	1.08831E+12	0.337564067
		2022	19	91	0.208791209	5	0	4	0	0	3.30594E+11	1.16987E+12	0.282590373

NO	Kode	Tahun	CSR			Green Accou nting proper	Keberagaman Gender			Kebergaman Usia Index Blau (X4)	Tax Avoidance		
			Jumlah	Indeks 4	GRI 4 (X1)		J D D Wanita	J Anggota D Direksi	X3		Beban Pajak	Pend sebelum pajak	X5
		2023	19	91	0.208791209	4	0	4	0	0	3.35981E+11	1.23063E+12	0.273016335
		2024	19	91	0.208791209	5	0	5	0	0	2.71592E+11	1.01668E+12	0.267135643
3	WSKT	2019	59	91	0.648351648	3	0	7	0	0.489795918	2.99752E+11	1.32865E+12	0.225606143
		2020	59	91	0.648351648	3	0	7	0	0.489795918	2.33696E+11	9.72942E+12	0.024019493
		2021	59	91	0.648351648	3	1	10	0.1	0.408163265	7.52493E+11	1.08624E+12	0.692749484
		2022	59	91	0.648351648	3	1	11	0.090909091	0.408163265	4.31959E+11	1.24077E+12	0.348136587
		2023	59	91	0.648351648	3	1	8	0.125	0.444444444	2.41406E+11	3.77686E+12	0.063917024
		2024	59	91	0.648351648	3	1	8	0.125	0.444444444	49137028444	3.86446E+12	0.012715096
4	WTON	2019	14	91	0.153846154	3	0	7	0	0.48	1.68241E+11	2.78926E+12	0.060317363
		2020	14	91	0.153846154	3	0	7	0	0.48	12066825000	3.10276E+11	0.038890656
		2021	14	91	0.153846154	3	1	8	0.125	0.48	17760367000	1.96664E+11	0.090307979
		2022	14	91	0.153846154	5	1	8	0.125	0.48	1.63494E+11	1.76081E+11	0.92851902

NO	Kode	Tahun	CSR			Green Accounting proper	Keberagaman Gender			Keberagaman Usia Index Blau (X4)	Tax Avoidance		
			Jumlah	Indeks 4	GRI 4 (X1)		J D D Wanita	J Anggota D Direksi	X3		Beban Pajak	Pend sebelum pajak	X5
		2023	14	91	0.153846154	3	1	7	0.142857143	0.48	58993601000	7.76555E+12	0.007596839
		2024	14	91	0.153846154	3	0	6	0	0.48	52421976000	2.46139E+12	0.021297692
5	GGRP	2019	8	91	0.087912088	3	1	9	0.111111111	0.567901235	1.15973E+11	4.91685E+11	0.235868491
		2020	8	91	0.087912088	3	0	8	0	0.59375	40399665087	1.21561E+11	0.332340797
		2021	8	91	0.087912088	3	0	5	0	0.611111111	3.23548E+11	1.4432E+12	0.224187953
		2022	8	91	0.087912088	3	0	4	0	0.375	2.89441E+11	1.34584E+12	0.215063672
		2023	8	91	0.087912088	3	0	3	0	0.444444444	14542090791	2.10879E+11	0.068959344
		2024	8	91	0.087912088	4	0	3	0	0.444444444	78329801805	3.25584E+11	0.240582733
6	AGII	2019	5	91	0.054945055	4	1	7	0.142857143	0.32	34706000000	1.38137E+11	0.251243331
		2020	5	91	0.054945055	4	1	7	0.142857143	0.32	3683000000	96179000000	0.038293183
		2021	5	91	0.054945055	3	1	7	0.142857143	0.32	64413000000	2.75898E+11	0.233466716
		2022	5	91	0.054945055	3	1	8	0.125	0.32	34954000000	1.3885E+11	0.251739287

NO	Kode	Tahun	CSR			Green Accou nting proper	Keberagaman Gender			Kebergaman Usia Index Blau (X4)	Tax Avoidance		
			Jumlah	Indeks 4	GRI 4 (X1)		J D D Wanita	J Anggota D Direksi	X3		Beban Pajak	Pend sebelum pajak	X5
		2023	5	91	0.054945055	3	1	8	0.125	0.32	43409000000	2.13223E+11	0.203584979
		2024	5	91	0.054945055	5	1	8	0.125	0.32	4863000000	1.15059E+11	0.042265273
7	BRPT	2019	11	91	0.120879121	4	0	4	0	0.375	2.5196E+12	5.00467E+12	0.503449971
		2020	11	91	0.120879121	5	1	5	0.2	0.32	1.86478E+12	4.42225E+12	0.421680192
		2021	7	91	0.076923077	4	1	5	0.2	0.375	3.35213E+12	8.7066E+12	0.385009973
		2022	5	91	0.054945055	5	1	4	0.25	0.375	2.2288E+12	2.81145E+12	0.792759115
		2023	5	91	0.054945055	4	1	4	0.25	0	2.23294E+12	4.03779E+12	0.553010958
		2024	3	91	0.032967033	4	1	4	0.25	0	1.98617E+12	4.20924E+12	0.471860281
8	TPIA	2019	12	91	0.131868132	3	0	7	0	0.448979592	2.73771E+11	7.01711E+11	0.390148291
		2020	15	91	0.164835165	4	0	14	0	0.448979592	4.10856E+11	5.21899E+11	0.787232567
		2021	13	91	0.142857143	4	0	14	0	0.571428571	9.07148E+11	3.65552E+12	0.248158379
		2022	19	91	0.208791209	5	0	15	0	0.408163265	4.89994E+11	3.19367E+12	0.153426831

NO	Kode	Tahun	CSR			Green Accou nting proper	Keberagaman Gender			Kebergaman Usia Index Blau (X4)	Tax Avoidance		
			Jumlah	Indeks 4	GRI 4 (X1)		J D D Wanita	J Anggota D Direksi	X3		Beban Pajak	Pend sebelum pajak	X5
		2023	14	91	0.153846154	4	0	15	0	0.408163265	4.16539E+11	9.87445E+11	0.421834909
		2024	19	91	0.208791209	4	0	15	0	0.489795918	6.23062E+11	1.66E+12	0.375337956
9	IMPC	2019	15	91	0.164835165	4	1	7	0.142857143	0.444444444	40827845760	1.33973E+11	0.304746716
		2020	15	91	0.164835165	4	1	8	0.125	0.444444444	59671603733	1.75477E+11	0.340053843
		2021	15	91	0.164835165	4	1	8	0.125	0.21875	66287885817	2.549E+11	0.260054613
		2022	15	91	0.164835165	4	1	7	0.142857143	0.448979592	1.01704E+11	4.14206E+11	0.245540284
		2023	15	91	0.164835165	5	1	7	0.142857143	0.40625	1.14018E+12	5.97991E+11	1.90667954
		2024	15	91	0.164835165	4	1	7	0.142857143	0.448979592	1.82794E+11	7.25298E+11	0.252026076
10	CPIN	2019	10	91	0.10989011	3	1	6	0.166666667	0.592592593	9.63064E+11	4.59524E+12	0.209578699
		2020	10	91	0.10989011	3	1	6	0.166666667	0.592592593	9.21865E+11	4.7677E+12	0.193356416
		2021	10	91	0.10989011	3	1	6	0.166666667	0.53125	1.01454E+12	4.63355E+12	0.218954554
		2022	10	91	0.10989011	3	1	6	0.166666667	0.5	6.06823E+11	3.53718E+12	0.171555589

NO	Kode	Tahun	CSR			Green Accou nting proper	Keberagaman Gender			Kebergaman Usia Index Blau (X4)	Tax Avoidance		
			Jumlah	Indeks 4	GRI 4 (X1)		J D D Wanita	J Anggota D Direksi	X3		Beban Pajak	Pend sebelum pajak	X5
		2023	19	91	0.208791209	3	1	6	0.166666667	0	6.78797E+11	2.99689E+12	0.22650085
		2024	19	91	0.208791209		1	6	0.166666667	0	1.54475E+12	5.25635E+12	0.293882984



Lampiran 5

Data Penelitian Variabel Kinerja Keuangan (Y)

NO	Kode	Tahun	Kinerja Keuangan		
			Laba Bersih	Total Aset	Y
1	INTP	2019	1.83531E+12	2.77077E+13	0.066237968
		2020	1.80634E+12	2.73447E+13	0.066058097
		2021	1.7885E+12	2.61361E+13	0.068430066
		2022	1.84243E+12	2.57062E+13	0.071672835
		2023	1.95027E+12	2.96496E+13	0.065777044
		2024	2.00795E+12	3.042E+13	0.066007449
2	SMCB	2019	4.99052E+11	1.95675E+13	0.025504129
		2020	6.50988E+11	2.07381E+13	0.03139088
		2021	7.20933E+11	2.14917E+13	0.033544692
		2022	8.39276E+11	2.13785E+13	0.039257928
		2023	8.94645E+11	2.22067E+13	0.040287095
		2024	7.4509E+11	2.10464E+13	0.035402335
3	WSKT	2019	1.0289E+12	1.22589E+14	0.008393055
		2020	9.49573E+12	1.05589E+14	0.089931051
		2021	1.83873E+12	1.03602E+14	0.017748116
		2022	1.67273E+12	9.82323E+13	0.017028345
		2023	4.01827E+12	9.55959E+13	0.042033865
		2024	3.9136E+12	7.71597E+13	0.050720765
4	WTON	2019	2.62102E+12	6.21108E+13	0.042198992
		2020	3.22343E+11	6.81092E+13	0.004732732
		2021	2.14425E+11	6.93858E+13	0.003090327
		2022	12586435000	7.50696E+13	0.000167664
		2023	7.82454E+12	6.59812E+13	0.118587336
		2024	2.51381E+12	6.35563E+13	0.039552533
5	GGRP	2019	3.75712E+11	1.93396E+13	0.019427103
		2020	1.61961E+11	1.86795E+13	0.008670519

NO	Kode	Tahun	Kinerja Keuangan		
			Laba Bersih	Total Aset	Y
		2021	1.11965E+12	1.93251E+13	0.057937866
		2022	1.0564E+12	2.14594E+13	0.049227841
		2023	1.96337E+11	2.22237E+13	0.008834589
		2024	4.03913E+11	1.43397E+13	0.028167539
6	AGII	2019	1.03431E+11	7.02098E+12	0.014731704
		2020	99862000000	7.12146E+12	0.01402269
		2021	2.11485E+11	8.1646E+12	0.025902681
		2022	1.03896E+11	8.04199E+12	0.012919192
		2023	1.69814E+11	7.79776E+12	0.021777282
		2024	1.10196E+11	8.00519E+12	0.013765578
7	BRPT	2019	2.48507E+12	1.29923E+14	0.019127218
		2020	2.55748E+12	1.38981E+14	0.018401676
		2021	5.35447E+12	1.6717E+14	0.032030013
		2022	5.82647E+11	1.67292E+14	0.00348282
		2023	1.80485E+12	1.83597E+14	0.009830471
		2024	2.22307E+12	1.90524E+14	0.011668194
8	TPIA	2019	4.2794E+11	6.24566E+13	0.006851798
		2020	9.32737E+11	6.5036E+13	0.014341855
		2021	2.74837E+12	9.03594E+13	0.030416017
		2022	2.70367E+12	8.92159E+13	0.03030485
		2023	5.70906E+11	1.01605E+14	0.005618892
		2024	1.03694E+12	1.02408E+14	0.010125527
9	IMPC	2019	93145200039	2.50113E+12	0.037241204
		2020	1.15805E+11	2.6971E+12	0.042936977
		2021	1.88612E+11	2.85817E+12	0.065990561
		2022	3.12502E+11	3.43548E+12	0.09096325
		2023	4.57814E+11	4.10536E+12	0.111516062
		2024	5.42504E+11	4.67461E+11	1.160532446

NO	Kode	Tahun	Kinerja Keuangan		
			Laba Bersih	Total Aset	Y
10	CPIN	2019	3.63217E+12	2.9353E+13	0.123740978
		2020	3.84583E+12	3.11593E+13	0.12342492
		2021	3.61901E+12	3.54461E+13	0.102099103
		2022	2.93036E+12	3.98475E+13	0.073539211
		2023	2.31809E+12	4.09708E+13	0.056579027
		2024	3.7116E+12	4.2791E+13	0.086737889

Lampiran 6

Data Penelitian Variabel Kepemilikan Institusional (Z)

NO	Kode	Tahun	Kepemilikan Institusional		
			Saham Institusi	Saham Beredar	Z
1	INTP	2019	1877480863	3681231699	0.510014315
		2020	1877480863	3681231699	0.510014315
		2021	1877480863	3681231699	0.510014315
		2022	1877480863	3681231699	0.510014315
		2023	1877480863	3681231699	0.510014315
		2024	1877480863	3681231699	0.510014315
2	SMCB	2019	14453710948	7662900000	1.88619334
		2020	7533148888	7662900000	0.983067623
		2021	8889548179	9019381973	0.985605023
		2022	8890928179	9019381973	0.985758027
		2023	8898733679	9019381973	0.986623441
		2024	8900545879	9019381973	0.986824364
3	WSKT	2019	8963697887	13573951000	0.660360266
		2020	8963697887	13573902600	0.66036262
		2021	21705633362	26315886475	0.824811027
		2022	21705633362	28806807016	0.753489734
		2023	2.17056E+12	2.88068E+12	0.753489734
		2024	21705633362	28806807016	0.753489734

NO	Kode	Tahun	Kepemilikan Institusional		
			Saham Institusi	Saham Beredar	Z
4	WTON	2019	5834850100	8969951372	0.650488487
		2020	5834850100	8969951372	0.650488487
		2021	58348491000	8969951372	6.504883759
		2022	58348491000	8969951372	6.504883759
		2023	58348491000	8969951372	6.504883759
		2024	36291702781	39873063858	0.910180941
5	GGRP	2019	1681887357	12111376157	0.138868394
		2020	1681887357	12111376157	0.138868394
		2021	1681887357	12111376157	0.138868394
		2022	1681887357	12111376157	0.138868394
		2023	1681887357	12111376157	0.138868394
		2024	1681887357	12111376157	0.138868394
6	AGII	2019	2265257540	3066660000	0.738672543
		2020	1967257540	2456998740	0.80067503
		2021	2295476640	3066660000	0.748526619
		2022	2316557000	3066660000	0.755400664
		2023	1847358020	3066660000	0.602400664
		2024	1847358020	3066660000	0.602400664
7	BRPT	2019	1448231500	89015998170	0.01626934
		2020	1448231500	93388796190	0.015507551
		2021	1448231500	93747218044	0.015448261
		2022	1454329315	93747218044	0.015513306
		2023	1299336315	93747218044	0.013859999
		2024	865528691	93747218044	0.00923258
8	TPIA	2019	13767943835	17833520260	0.772026141
		2020	13767943835	17833520260	0.772026141
		2021	18192066201	21627886273	0.84113935
		2022	72768264804	86511545092	0.84113935

NO	Kode	Tahun	Kepemilikan Institusional		
			Saham Institusi	Saham Beredar	Z
		2023	72768264804	86511545092	0.84113935
		2024	72768264804	86511545092	0.84113935
9	IMPC	2019	4341088454	4833500000	0.898125262
		2020	4349189854	4833500000	0.899801356
		2021	4306689854	4833500000	0.891008556
		2022	4345772454	4933500000	0.880870063
		2023	47627496994	54268500000	0.877626929
		2024	4.7227E+11	54268500000	8.702470875
10	CPIN	2019	9106385410	16398000000	0.555335127
		2020	9106385410	16398000000	0.555335127
		2021	9106385410	16398000000	0.555335127
		2022	9106385410	16398000000	0.555335127
		2023	9106385410	16398000000	0.555335127
		2024	9106385410	16398000000	0.555335127

Lampiran 7

Data Penelitian Moderasi *Corporate Social Responsibility* (X1), *Green Accounting* (X2), Keberagaman Gender (X3), Keberagaman Usia (X4). dan *Tax Avoidance* (X5)

NO	Nama Perusahaan	Kode	Tahun	X1_Z	X2_Z	X3_Z	X4_Z	X5_Z
1	Indocement Tungal Prakasa Tbk	INTP	2019	0.056045529	2.04005726	0	0.176301245	0.0984681
			2020	0.089672847	1.530042945	0	0.176301245	0.081188862
			2021	0.151322929	2.04005726	0	0.224617038	0.101707356
			2022	0.151322929	2.04005726	0	0.124901465	0.099555214
			2023	0.235391222	2.04005726	0	0.124901465	0.094939552
2	Solusi Bangun Indonesia Tbk	SMCB	2024	0.229786669	2.550071575	0	0.176301245	0.094231031
			2019	0.393820588	7.544773362	0	0.838308151	0.138410907
			2020	0.205255877	3.932270492	0	0.436918944	0.195382099
			2021	0.205785664	3.942420093	0	0	0.332704841
			2022	0.20581761	4.928790135	0	0	0.278565729

NO	Nama Perusahaan	Kode	Tahun	X1_Z	X2_Z	X3_Z	X4_Z	X5_Z
			2023	0.205998301	3.946493764	0	0	0.269364316
			2024	0.206040252	4.93412182	0	0	0.263615961
3	Waskita Karya Tbk	WSKT	2019	0.428145667	1.981080797	0	0.323441763	0.148981333
			2020	0.428147193	1.981087861	0	0.323442916	0.015861575
			2021	0.534767589	2.474433082	0.082481103	0.336657562	0.571387414
			2022	0.488526311	2.260469203	0.068499067	0.30754683	0.262317345
			2023	0.488526311	2.260469203	0.094186217	0.334884326	0.048160822
			2024	0.488526311	2.260469203	0.094186217	0.334884326	0.009580694
4	Wijaya Karya Beton Tbk	WTON	2019	0.100075152	1.951465462	0	0.312234474	0.03923575
			2020	0.100075152	1.951465462	0	0.312234474	0.025297924
			2021	1.000751348	19.51465128	0.81311047	3.122344204	0.587442908
			2022	1.000751348	32.5244188	0.81311047	3.122344204	6.039908293
			2023	1.000751348	19.51465128	0.929269108	3.122344204	0.049416557

NO	Nama Perusahaan	Kode	Tahun	X1_Z	X2_Z	X3_Z	X4_Z	X5_Z
			2024	0.140027837	2.730542823	0	0.436886852	0.019384753
5	Gunung Raja Paksi Tbk	GGRP	2019	0.01220821	0.416605182	0.015429822	0.078863532	0.032754679
			2020	0.01220821	0.416605182	0	0.082453109	0.046151633
			2021	0.01220821	0.416605182	0	0.084864019	0.031132621
			2022	0.01220821	0.416605182	0	0.052075648	0.029865547
			2023	0.01220821	0.416605182	0	0.061719286	0.009576273
			2024	0.01220821	0.555473576	0	0.061719286	0.033409338
6	Aneka Gas Industri Tbk	AGII	2019	0.040586403	2.954690171	0.105524649	0.236375214	0.18558655
			2020	0.043993134	3.20270012	0.114382147	0.25621601	0.030660395
			2021	0.041127836	2.245579856	0.106932374	0.239528518	0.174756051
			2022	0.041505531	2.266201992	0.094425083	0.241728212	0.190164025
			2023	0.033098938	1.807201992	0.075300083	0.192768212	0.122639727
			2024	0.033098938	3.01200332	0.075300083	0.192768212	0.025460628

NO	Nama Perusahaan	Kode	Tahun	X1_Z	X2_Z	X3_Z	X4_Z	X5_Z
7	Barito Pasific Tbk	BRPT	2019	0.001966623	0.065077358	0	0.006101002	0.008190799
			2020	0.001874539	0.077537754	0.00310151	0.004962416	0.006539227
			2021	0.001188328	0.061793044	0.003089652	0.005793098	0.005947735
			2022	0.000852379	0.077566532	0.003878327	0.00581749	0.012298315
			2023	0.000761538	0.055439995	0.003465	0	0.007664731
			2024	0.000304371	0.03693032	0.002308145	0	0.004356488
8	Chandra Asri Petrochemical	TPIA	2019	0.101805645	2.316078424	0	0.346623982	0.30120468
			2020	0.127257056	3.088104566	0	0.346623982	0.607764121
			2021	0.120162764	3.3645574	0	0.480651057	0.208735778
			2022	0.175622502	4.20569675	0	0.343322184	0.129053345
			2023	0.129406054	3.3645574	0	0.343322184	0.354821942
			2024	0.175622502	3.3645574	0	0.41198662	0.315711524
9	Impack Pratama Industri	IMPC	2019	0.148042626	3.592501048	0.128303609	0.399166783	0.273700724

NO	Nama Perusahaan	Kode	Tahun	X1_Z	X2_Z	X3_Z	X4_Z	X5_Z
	Tbk							
			2020	0.148318905	3.599205424	0.112475169	0.399911714	0.305980909
			2021	0.146869542	3.564034223	0.111376069	0.194908122	0.231710885
			2022	0.145198362	3.523480251	0.12583858	0.395492681	0.216289085
			2023	0.144663779	4.388134645	0.125375276	0.35653594	1.673353309
			2024	1.434473221	34.8098835	1.243210125	3.907231822	2.193249582
10	Charoen Pokphand Indonesia Tbk	CPIN	2019	0.061025838	1.666005381	0.092555854	0.329087483	0.116386413
			2020	0.061025838	1.666005381	0.092555854	0.329087483	0.10737761
			2021	0.061025838	1.666005381	0.092555854	0.295021786	0.121593155
			2022	0.061025838	1.666005381	0.092555854	0.277667563	0.095270845
			2023	0.115949092	1.666005381	0.092555854	0	0.125783878
			2024	0.115949092	0	0.092555854	0	0.163203544

Lampiran 8

Hasil Output *Eviews* 12

1. Hasil Uji Statistik Deskriptif

	Y	X1	X2	X3	X4	X5	Z
Mean	0.06	0.20	3.71	0.08	0.38	0.29	1.05
Median	0.03	0.15	4.00	0.09	0.44	0.23	0.74
Maximum	1.16	0.65	5.00	0.25	0.61	1.91	8.70
Minimum	0.00	0.03	3.00	0.00	0.00	0.01	0.01
Std. Dev.	0.15	0.17	0.72	0.08	0.16	0.29	1.69
Skewness	6.95	1.79	0.49	0.40	-1.21	3.37	3.34
Kurtosis	51.72	5.06	2.06	1.82	3.82	18.34	13.19

2. Model Regresi Data Panel

Variable	Coefficient	Std. Error	t-Statistic	Prob
C	0.087598	0.113667	0.770656	0.4444
X1 (CSR)	-0.050984	0.160391	-0.317874	0.7519
X2 (Green Accounting)	-0.011438	0.025501	-0.448530	0.6556
X3 (Keberagaman Gender)	-0.366404	0.275585	-1.329552	0.1895
X4 (Keberagaman Usia)	-0.009964	0.103278	-0.096477	0.9235
X5 (Tax Avoidance)	-0.056572	0.054219	-1.043399	0.3016
Z (Kepemilikan Institusional)	0.070543	0.009805	7.194242	0.0000

3. Uji F (Uji Kelayakan Model)

F-statistik	8.729454
Prob (F-statistic)	0.000001

4. Uji t

Variabel	Koefisien	t-Statistic	Prob	kesimpulan
Pengaruh Langsung				
CSR (X1)	-0,050984	-0,317874	0,7519	H1:Ditolak
Green Accounting (X2)	-0,011438	-0,448530	0,6556	H2: Ditolak

Keberagaman Gender (X3)	-0,366404	-1,329552	0,1895	H3:Ditolak
Keberagaman Usia (X4)	-0,009964	-0,096477	0,9235	H4: Ditolak
<i>Tax Avoidance</i> (X5)	-0,056572	-1,043399	0,3016	H5: Ditolak
Kepemilikan Institusional (Z)	0,070543	7,194242	0,0000	H:Diterima
Pengaruh Tidak Langsung				
CSR*KI (X1*Z)	1,808519	2833327	0,0064	H6:Diterima
<i>Green Accounting</i> *KI (X2*Z)	0,013463	1,236749	0,2214	H7:Ditolak
Keberagaman Gender*KI (X3*Z)	1,110479	2,711841	0,0089	H8:Diterima
Keberagaman Usia*KI (X4*Z)	-0,633279	-2,887242	0,0055	H9:Diterima
<i>Tax Avoidance</i> *KI (X5*Z)	-0.026570	0.219337	0.3092	H10:Ditolak

5. Koefisien Determinasi (Adjusted R²)

R-squared	0.501805
Adjusted R-squared	0.444321