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Lampiran 1: Datar Nama Perusahaan yang menjadi Populasi

Tabel 1.
Daftar Perusahaan Batu Bara yang terdaftar di BEI

NO	KODE	NAMA
1.	ADRO	PT.Adaro Energi Tbk
2.	AIMS	PT.Akbar Indo Makmur Stimec Tbk
3.	ARII	PT.Atlas Resources Tbk
4.	BOSS	PT.Borneo Olah Sarana Sukses Tbk
5.	BSRR	PT.Baramulti Suksessarana Tbk
6.	BUMI	PT.Bumi Resource Tbk
7.	BYAN	PT.Bayan Resource Tbk
8.	DSSA	PT.Dian Swastatika Sentosa Tbk
9.	GEMS	PT.Golden Energy Mines Tbk
10.	GTBO	PT.Garda Tujuh Buana Tbk
11.	HRUM	PT.Harum Energy Tbk
12.	INDY	PT.Indika Energy Tbk
13.	ITMG	PT.Indo Tambangraya Megah Tbk
14.	KKGI	PT.Resource Alam Indonesia Tbk
15.	MBAP	PT.Mitrabara Adiperdana Tbk
16.	PTBA	PT.Bukit Asam Tbk
17.	SMMT	PT.Golden Eagle Energy Tbk
18.	TOBA	PT.TBS Energi Utama Tbk
19.	TRAM	PT.Trada Alam Mineral Tbk
20.	BBRM	PT.Pelayaran Nasional Bina Buana Raya Tbk
21.	BESS	PT.Batulicin Nusantara Maritim Tbk
22.	CANI	PT.Capitol Nusantara Indonesia Tbk
23.	CNKO	PT.Exploitasi Energi Indonesia Tbk
24.	DWGL	PT.Dwi Guna Laksana Tbk
25.	FIRE	PT.Alfa Energi Investama Tbk
26.	MBSS	PT.Mitrabahtera Segara Sejati Tbk
27.	PSSI	PT.Pelita Samudera Shipping Tbk
28.	PTIS	PT.Indo Straits Tbk
29.	RIGS	PT.Rig Tanders Indonesia Tbk
30.	SGER	PT.Sumber Global Energy Tbk
31.	TCPI	PT.Transcoal Pacific Tbk
32.	TEBE	PT.Dana Brata Luhur Tbk
33.	TPMA	PT.Trans Power Marine Tbk
34.	COAL	PT.Black Diamond Resources Tbk
35.	AADI	PT.Adaro Andalan Indonesia Tbk
36.	ADMR	PT.Alamtri Minerals Indonesia Tbk

37.	ALII	PT.Ancara Logistics Indonesia Tbk
38.	ARTI	PT.Ratu Prabu Energi Tbk
39.	ATLA	PT. Atlantis Subsea Indoneia Tbk
40.	BIPI	PT.Astrindo Nusantara Infrastruktur Tbk
41.	BOAT	PT.NewPort Marine Service Tbk
42.	BSML	PT.Bintang Samudera Mandiri Lines Tbk
43.	CBRE	PT.Cakra Buana Resources Energi Tbk
44.	CUAN	PT.Petrindo Jaya Kreasi Tbk
45.	DEWA	PT.Darma Henwa Tbk
46.	DOID	PT. Buma Internasional Group Tbk
47.	IATA	PT.MNC Energi investments Tbk
48.	ITMA	PT.Sumber Energi Andalan Tbk
49.	MAHA	PT. Mandiri Herindo Adi PerkasaTbk
50.	MCOL	PT.Prima Andalan Mandiri Tbk
51.	MKAP	PT.Multikarya Asia Pasifik Raya Tbk
52.	MYOH	PT.Sumber Daya Samindo Tbk
53.	PKPK	PT.Paragon Kaya Perkasa Tbk
54.	PSAT	PT.Pancaran Samudera Transport Tbk
55.	PTRO	PT. Patrosea Tbk
56.	RGAS	PT.Kian Santang Muliatama Tbk
57.	RMKE	PT.RMK energi Tbk
58.	RMKO	PT.Royaltama Mulia Kontraktorindo Tbk
59.	RUIS	PT.Radiant Utama Interinsco Tbk
60.	SICO	PT.Sigma Energy Compressindo Tbk
61.	SMRU	PT.SMR Utama Tbk
62.	SUNI	PT.Sunindo Pratama Tbk
63.	TAMU	PT.Pelayaran Tamarin Samudera Tbk
64.	UNIQ	PT.Ulima Nitra Tbk
65.	RUIS	PT.Radiant Utama Interinsco Tbk
66.	AKRA	PT. ABM Investama Tbk
67.	APEX	PT. AKR Corporindo Tbk
68.	BULL	PT. Buana Lintas Lautan Tbk
69.	ELSA	PT.Elnusa Tbk
70.	GTSI	PT. GTS Internasional Tbk
71.	HILL	PT. Hilcon Tbk
72.	HITS	PT. Humpus Intermoda Transportasi Tbk
73.	INPS	PT. Indah Prakasa Sentosa Tbk
74.	KOPI	PT. Mitra Energi Persada Tbk
75.	LEAD	PT. Logindo Samudramakmur Tbk
76.	MEDC	PT. Medco Energi Internasional Tbk
77.	MTFN	PT. Capitalinc Investments Tbk
78.	RAJA	PT. Rukun Raharja Tbk
79.	SOCI	PT. Soechi Lines Tbk
80.	SUGI	PT. Sugih Energi Tbk

81.	SURE	PT. Super Energy Tbk
82.	WINS	PT. Wintermar Offshore Marine Tbk
83.	WOWS	PT. Ginting Jaya Energi Tbk
84.	JSKY	PT. Sky Energi Indonesia Tbk
85.	SEMA	PT. Semacom Integrated Tbk
86.	HUMI	PT. Humpus Maritim Internasional Tbk
87.	PGAS	PT. Perusahaan Gas Negara Tbk
88.	SHIP	PT. Sillo Maritime Perdana Tbk
89.	ENRG	PT. Energi Mega Persada Tbk

Lampiran 2: Perusahaan yang menjadi sampel

Tabel 2
Kriteria Pemilihan Sampel

Keterangan	Jumlah
Populasi: Perusahaan Pertambangan yang terdaftar di BEI	89
Perusahaan pertambangan yang mengungkapkan laporan keuangan tahunan periode 2020-2024	65
Perusahaan pertambangan yang mengungkapkan laporan berkelanjutan periode 2020-2024	23
Perusahaan yang mengungkapkan biaya lingkungan	17
Jumlah Sampel Penelitian	17
Jumlah Data Observasi (14 perusahaan × 5 tahun)	85

Lampiran 3 : Perusahaan yang pemilihan kriteria sampel

Tabel 3
Pemilihan Kriteria Sampel

NO	Nama Perusahaan	KODE	Mempublikasikan Annual Report					Mempublikasikan Sustainability Report				
			2020	2021	2022	2023	2024	2020	2021	2022	2023	2024
1	PT.Adaro Energi Tbk	ADRO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	PT.Akbar Indo Makmur Stimec Tbk	AIMS	✓	✓	✓	✓	✓	x	x	x	x	x
3	PT.Atlas Resource Tbk	ARIJ	✓	✓	✓	✓	✓	x	x	x	x	x
4	PT.Borneo Olah Sarana Sukses Tbk	BOSS	✓	✓	✓	x	x	x	x	x	x	x
5	PT.Baramulti SuksessaranaTbk	BSSR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	PT.Bumi Resource Tbk	BUMI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	PT.Bayan Resource Tbk	BYAN	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
8	PT.Dian Swastatika Sentosa Tbk	DSSA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	PT.Golden energy Mines Tbk	GEMS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	PT.Garda Tujuh Buana Tbk	GTBO	✓	✓	✓	✓	✓	x	x	x	x	x
11	PT.Harum Energy Tbk	HRUM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	PT.Indika Energi Tbk	INDY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	PT.Indo Tambangraya Megah Tbk	ITMG	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	PT.Resource Alam Indonesia Tbk	KKGI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	PT.Mitrabara Adiperdana Tbk	MBAP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	PT.Bukit Asam Tbk	PTBA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	PT.Golden Eagle Energy Tbk	SMMT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	PT.TBS Energi UtamaTbk	TOBA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	PT.Trada Alam Mineral Tbk	TRAM	x	x	x	x	x	x	x	x	x	x
20	PT.Pelayaran Nasional Bina Buana Raya	BBRM	✓	✓	✓	✓	✓	x	x	✓	✓	✓
21	PT.Batulicin Nusantara Maritim Tbk	BESS	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
22	PT.Capitol Nusantara Indonesia Tbk	CANI	x	x	✓	✓	✓	x	x	x	x	x
23	PT.Exploitasi Energi Indonesia Tbk	CNKO	✓	✓	✓	✓	✓	x	x	x	x	x
24	PT.Dwi Guna Laksana Tbk	DWGL	✓	✓	✓	✓	✓	x	x	x	x	x
25	PT.Alfa Energi InvestamaTbk	FIRE	x	x	✓	✓	✓	✓	✓	✓	✓	✓
26	PT.Mitrabahtera Segara Sejati Tbk	MBSS	✓	✓	✓	✓	✓	x	x	✓	✓	✓
27	PT.Pelita Samudera Shipping Tbk	PSSI	✓	✓	✓	✓	✓	✓	✓	x	x	✓
28	PT.Indo Straits Tbk	PTIS	x	x	✓	✓	✓	x	x	x	x	x
29	PT.Rigs Tanders Indonesia Tbk	RIGS	✓	✓	✓	✓	✓	x	x	x	x	x
30	PT.Sumber Global Energy Tbk	SGER	✓	✓	✓	✓	✓	x	x	x	x	x
32	PT.Dana Brata LuhurTbk	TEBE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
33	PT.Trans Power Marine Tbk	TPMA	✓	✓	✓	✓	✓	x	x	x	x	x
34	PT.Black Diamond Resources Tbk	COAL	x	x	✓	✓	✓	✓	✓	✓	✓	✓
35	PT.Adaro Andalan Indonesia Tbk	AADI	x	x	x	x	✓	x	x	x	x	x
36	PT.Alamtri Minerals Indonesia Tbk	ADMR	x	✓	✓	✓	✓	x	✓	✓	✓	✓
37	PT.Ancara Logistics Indonesia Tbk	ALII	x	x	x	✓	✓	x	x	x	✓	✓
38	PT.Ratu Prabu Energi Tbk	ARTI	✓	✓	✓	✓	✓	x	x	x	x	✓
39	PT. Atlantis Subsea Indoneia Tbk	ATLA	x	x	x	✓	✓	x	x	x	✓	✓
40	PT.Astrindo Nusantara Infrastruktur Tbk	BIPI	✓	✓	✓	✓	✓	x	✓	✓	✓	✓

41	PT.NewPort Marine Service Tbk	BOAT	x	x	x	x	✓	x	x	x	x	✓
42	PT.Bintang Samudera Mandiri Lines Tbk	BSML	x	x	✓	✓	✓	x	x	✓	x	x
43	PT.Cakra Buana Resources Energi Tbk	CBRE	x	x	x	✓	✓	x	x	x	✓	✓
44	PT.Petrindo Jaya Kreasi Tbk	CUAN	x	x	x	✓	✓	x	x	x	✓	✓
45	PT.Darma Henwa Tbk	DEWA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
46	PT. Buma Internasional Group Tbk	DOID	x	x	x	✓	✓	x	x	x	✓	✓
47	PT.MNC Energi invesments Tbk	IATA	x	✓	✓	✓	✓	x	✓	✓	✓	✓
48	PT.Sumber Energi Andalan Tbk	ITMA	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
49	PT. Mandiri Herindo Adi PerkasaTbk	MAHA	x	x	x	✓	✓	x	x	x	x	x
50	PT.Prima Andalan Mandiri Tbk	MCOL	x	x	x	x	x	x	x	x	x	x
51	PT.Multikarya Asia Pasifik Raya Tbk	MKAP	x	x	x	✓	✓	x	x	x	✓	✓
52	PT.Sumber Daya Samindo Tbk	MYOH	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
53	PT.Paragon Kaya Perkasa Tbk	PKPK	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
54	PT.Paragon Kaya Perkasa Tbk	PSAT	x	x	x	✓	✓	x	x	x	✓	✓
55	PT. Patrosea Tbk	PTRO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
56	PT.Kian Santang Muliatama Tbk	RGAS	✓	✓	✓	✓	✓	x	x	x	✓	✓
57	PT.RMK energi Tbk	RMKE	x	x	✓	✓	✓	x	x	x	x	✓
58	PT.Royaltama Mulia Kontraktorindo Tbk	RMKO	x	x	x	x	✓	x	x	x	x	✓
59	PT.Sigma Energy Compressindo Tbk	SICO	x	x	x	x	x	x	x	x	x	x
60	PT.SMR Utama Tbk	SMRU	x	x	x	x	✓	x	x	x	x	✓
61	PT.Sunindo Pratama Tbk	SUNI	x	x	✓	✓	✓	x	x	✓	✓	✓
62	PT.Pelayaran Tamarin Samudera Tbk	TAMU	✓	✓	✓	✓	✓	x	x	x	✓	✓
63	PT.Ulima Nitra Tbk	UNIQ	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
64	PT.Radiant Utama Interinsco Tbk	RUIS	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
65	PT. ABM Investama Tbk	ABMM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
66	PT AKR Corporindo Tbk	AKRA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
67	PT Apexindo Pratama Duta Tbk	APEX	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
68	PT Buana Lintas Lautan Tbk	BULL	✓	✓	✓	✓	✓	x	x	✓	✓	✓
69	PT Elnusa Tbk	ELSA	✓	✓	✓	✓	✓	x	x	✓	✓	✓
70	PT GTS Internasional Tbk	GTSI	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
71	PT Hilcon Tbk	HILL	✓	✓	✓	✓	✓	x	x	✓	✓	✓
72	PT Humpus Intermoda Transportasi Tbk	HITS	✓	✓	✓	✓	✓	x	x	✓	✓	✓
73	PT Indah Prakasa Sentosa Tbk	INPS	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
74	PT Mitra Energi Persada Tbk	KOPI	✓	✓	✓	✓	✓	x	x	✓	✓	✓
75	PT Logindo Samudramakmur Tbk	LEAD	✓	✓	✓	✓	✓	x	x	x	x	x
76	PT Medco Energi Internasional Tbk	MEDC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
77	PT Capitalinc Investments Tbk	MTFN	✓	✓	✓	✓	✓	x	x	x	✓	✓
78	PT Rukun Raharja Tbk	RAJA	✓	✓	✓	✓	✓	x	x	✓	✓	✓
79	PT Soechi Lines Tbk	SOCI	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
80	PT Sugih Energi Tbk	SUGI	✓	✓	✓	✓	✓	x	x	x	x	x
81	PT Super Energy Tbk	SURE	✓	✓	✓	✓	✓	x	x	✓	✓	✓
82	PT Wintermar Offshore Marine Tbk	WINS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
83	PT Ginting Jaya Energi Tbk	WOWS	✓	✓	✓	✓	✓	x	x	x	✓	✓
84	PT Sky Energi Indonesia Tbk	JSKY	✓	✓	✓	✓	✓	x	x	x	x	x
85	PT Semacom Integrated Tbk	SEMA	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
86	PT Humpus Maritim Internasional Tbk	HUMI	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
87	PT Perusahaan Gas Negara Tbk	PGAS	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
88	PT Silo Maritime Perdana Tbk	SHIP	✓	✓	✓	✓	✓	x	✓	✓	✓	✓
89	PT Energi Mega Persada Tbk	ENRG	✓	✓	✓	✓	✓	x	✓	✓	x	✓

Lampiran 4 : Hasil Tabulasi Data

Tabel 4
Tabulasi Data X1

Nama Perusahaan	KODE	TAHUN	Total Biaya Lingkungan	TOTAL ASET	Biaya Lingkungan (X1)
PT.Adaro Energi Tbk	ADRO	2020	103,000,000,000	90,011,988,430,000	0.001144292
		2021	352,136,838,990	108,257,989,784,000	0.003252756
		2022	495,232,298,838	169,616,471,417,000	0.002919718
		2023	645,173,183,818	161,447,312,776,000	0.003996184
		2024	518,185,955,136	108,319,776,574,000	0.004783854
PT. Baramulti Suksessarana Tbk	BSSR	2020	21,877,000,000	3,714,463,847,640	0.005889679
		2021	16,230,000,000	6,211,543,780,834	0.002612877
		2022	25,563,000,000	6,368,399,213,925	0.004014039
		2023	18,037,000,000	6,296,735,697,368	0.0028645
		2024	20,461,000,000	6,191,966,449,650	0.003304443
PT. Bumi Resource Tbk	BUMI	2020	1,172,550,906,800	48,359,702,362,335	0.024246446
		2021	1,177,932,276,305	60,269,220,783,934	0.019544508
		2022	1,177,000,530,412	70,601,466,869,339	0.016671049
		2023	1,243,928,848,656	64,788,734,033,856	0.019199771
		2024	1,164,611,566,262	67,288,888,206,474	0.017307636
Dian Swastatika Sentosa Tbk	DSSSA	2020	10,049,872,000	40,907,752,923,310	0.000245672
		2021	22,830,400,000	42,950,727,299,224	0.000531549
		2022	48,766,100,000	101,168,891,290,058	0.000482027
		2023	104,828,800,000	47,223,416,830,072	0.002219848
		2024	135,760,800,000	59,719,741,687,958	0.002273299
PT. Golden Energy Mines Tbk	GEMS	2020	23,503,310,000	11,477,489,075,325	0.002047775
		2021	30,657,030,000	11,829,385,364,053	0.0025916
		2022	48,331,220,000	17,761,664,513,724	0.002721097
		2023	104,536,543,472	20,226,443,248,920	0.005168311
		2024	103,236,639,286	20,033,960,837,694	0.005153082
PT. Harum Energi Tbk	HRUM	2020	3,925,618,970	7,034,194,756,680	0.000558077
		2021	34,633,773,876	12,480,489,037,558	0.002775033
		2022	34,355,387,099	20,116,894,134,186	0.001707788
		2023	11,952,178,960	25,175,980,471,872	0.000474745
		2024	35,383,886,812	41,609,700,804,904	0.000850376
PT. Indika Energy Tbk	INDY	2020	11,432,766,000	49,278,678,797,985	0.000232002
		2021	646,528,390,000	52,673,686,754,169	0.012274219
		2022	177,617,147,900	56,535,201,092,702	0.003141709
		2023	390,528,497,049	47,991,586,444,240	0.008137437
		2024	326,129,588,125	43,520,448,681,058	0.007493709
PT. Indo Tambangraya Megah Tbk	ITMG	2020	167,849,500,000	16,342,462,045,000	0.01027076
		2021	148,397,600,000	23,775,564,291,000	0.006241602
		2022	604,070,400,000	41,532,624,387,000	0.014544479
		2023	1,128,451,200,000	33,727,849,352,000	0.03345755
		2024	1,802,063,000,000	38,894,564,128,000	0.046332001
Resource Alam Indonesia Tbk	KKGI	2020	6,378,929,830	1,533,048,231,715	0.004160945
		2021	4,378,613,878	1,886,109,338,583	0.002321506
		2022	13,369,949,941	2,677,175,358,390	0.004994051
		2023	8,756,380,496	3,091,625,768,960	0.00283239
		2024	10,765,912,250	3,377,324,977,240	0.003187704
PT. Mitrabara Adiperdana Tbk	MBAP	2020	252,030,000,000	2,566,730,603,710	0.098191061
		2021	231,510,000,000	3,677,412,944,091	0.062954583
		2022	222,270,000,000	4,822,302,985,601	0.046092085
		2023	183,870,000,000	3,537,982,020,400	0.051970304
		2024	189,720,000,000	3,833,401,505,770	0.049491294
PT. TBS Energy Utama Tbk	TOBA	2020	4,569,766,110	10,887,251,555,635	0.000419736
		2021	10,455,267,294	12,244,255,782,796	0.000853892
		2022	4,416,242,285	14,147,353,261,167	0.00031216
		2023	49,096,583,896	14,611,866,414,848	0.003360049
		2024	21,858,442,358	14,444,563,300,736	0.001513264
PT. Bukit Asam Tbk	PTBA	2020	109,777,154,850	24,056,755,000,000	0.004563257
		2021	124,960,293,955	36,123,703,000,000	0.003459233
		2022	173,228,000,000	45,359,207,000,000	0.003819026
		2023	253,759,000,000	38,765,189,000,000	0.006546053
		2024	369,235,000,000	41,785,576,000,000	0.008836422
PT. Golden Eagle Energy Tbk	SMMT	2020	1,678,994,000	881,786,218,140	0.001904083
		2021	5,012,525,500	1,051,640,434,770	0.004766387
		2022	3,898,671,379	1,182,852,785,319	0.00329599
		2023	3,020,648,000	1,007,863,610,940	0.00299708
		2024	5,139,315,000	1,286,377,299,462	0.003995185
PT. Dana Brata Luhur Tbk	TEBE	2020	3,569,742,000	834,038,915,000	0.004280066
		2021	3,562,856,000	989,060,914,000	0.003602261
		2022	3,903,257,000	1,302,505,387,000	0.00299673
		2023	7,377,362,000	1,150,900,654,000	0.006410077
		2024	5,630,870,000	1,161,334,621,000	0.00484862
PT. Sumber Daya Samindo Tbk	MYOH	2020	151,000,000	2,131,390,456,195	7.08458E-05
		2021	160,000,000	2,339,681,879,944	6.83854E-05
		2022	232,000,000	2,666,219,424,785	8.70146E-05
		2023	405,000,000	3,649,158,820,880	0.000110984
		2024	588,000,000	3,622,134,896,388	0.000162335
PT. Patrosea Tbk	PTRO	2020	1,193,987,245	7,471,249,240,000	0.000159811
		2021	1,875,653,023	7,601,609,984,000	0.000246744
		2022	2,587,264,808	9,382,283,020,000	0.000275761
		2023	3,676,037,696	11,222,000,120,000	0.000327574
		2024	14,054,313,580	14,016,736,930,000	0.001002681
PT. Intermar Offshore Marine Tbk	WINS	2020	1,227,135,000	3,107,520,365,950	0.000394892
		2021	1,354,584,708	2,797,887,151,804	0.000484146
		2022	1,365,623,841	2,980,170,873,016	0.000458237
		2023	650,323,960	3,002,966,194,720	0.000216561
		2024	2,336,766,608	3,758,377,227,016	0.000621749

Tabel 5
Tabulasi Data X2

Nama Perusahaan	KODE	TAHUN	Total Anggota Komite Audit (X2)
PT.Adaro Energi Tbk	ADRO	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT.Baramulti SuksessaranaTbk	BSSR	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Bumi Resource Tbk	BUMI	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Dian Swastatika Sentosa Tbk	DSSSA	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Golden Energy Mines tbk	GEMS	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Harum Energi Tbk	HRUM	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Indika Energy Tbk	INDY	2020	5
		2021	5
		2022	5
		2023	5

		2024	5
PT. Indo Tambangraya Megah	ITMG	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Resource Alam Indonesia Tbk	KKGI	2020	4
		2021	4
		2022	4
		2023	4
		2024	4
PT. Mitrabara Adiperdana Tbk	MBAP	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. TBS Energy Utama Tbk	TOBA	2020	3
		2021	3
		2022	3
		2023	4
		2024	4
PT. Bukita Asam Tbk	PTBA	2020	3
		2021	3
		2022	3
		2023	3
		2024	4
PT. Golden Eagle Energy Tbk	SMMT	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Dana Brata Luhur Tbk	TEBE	2020	3
		2021	3
		2022	3
		2023	3
		2024	3
PT. Sumber Daya Samindo Tbk	MYOH	2020	3
		2021	3
		2022	3
		2023	3

		2024	3
PT. Patrosea Tbk	PTRO	2020	5
		2021	5
		2022	6
		2023	4
		2024	4
PT Wintermar Offshore Marine Tbk	WINS	2020	3
		2021	3
		2022	3
		2023	3
		2024	3



Tabel 6
Tabulasi Data Y

No.	Nama Perusahaan	KODE	TAHUN	LABA BERSIH	TOTAL ASET	ROA(Y)
1	PT.Adaro Energi Tbk	ADRO	2020	2,235,713,025,000	90,011,988,430,000	0.024837947
			2021	14,676,993,517,000	108,257,989,784,000	0.135574229
			2022	44,536,395,913,000	169,616,471,417,000	0.262571173
			2023	28,594,799,248,000	161,447,312,776,000	0.177115362
			2024	22,303,770,106,000	108,319,776,574,000	0.205906722
2	Baramulti Suksessarana T	BSSR	2020	430,488,394,245	3,714,463,847,640	0.115895163
			2021	2,927,489,810,501	6,211,543,780,834	0.471298266
			2022	3,773,804,274,889	6,368,399,213,925	0.592582869
			2023	2,501,545,979,944	6,296,735,697,368	0.397276637
			2024	2,119,673,419,836	6,191,966,449,650	0.342326374
3	PT. Bumi Resource Tbk	BUMI	2020	4,758,335,417,745	48,359,702,362,335	-0.098394638
			2021	6,972,198,486,634	60,269,220,783,934	0.115684231
			2022	8,756,889,343,886	70,601,466,869,339	0.124032683
			2023	414,705,307,272	64,788,734,033,856	0.006400886
			2024	1,456,735,428,968	67,288,888,206,474	0.021648975
4	Dian Swastatika Sentosa	DSSSA	2020	816,644,844,015	40,907,752,923,310	0.019963082
			2021	3,786,101,258,377	42,950,727,299,224	0.088149875
			2022	20,505,847,639,714	101,168,891,290,058	0.202689259
			2023	13,339,673,208,904	47,223,416,830,072	0.282480051
			2024	8,772,418,279,380	59,719,741,687,958	0.146893105
5	F. Golden Energy Mines t	GEMS	2020	1,352,056,680,065	11,477,489,075,325	0.117800738
			2021	5,051,573,735,530	11,829,385,364,053	0.427036028
			2022	10,947,329,282,854	17,761,664,513,724	0.61634591
			2023	8,151,185,519,392	20,226,443,248,920	0.402996484
			2024	7,808,374,195,998	20,033,960,837,694	0.389756886
6	PT. Harum Energi Tbk	HRUM	2020	864,251,475,815	7,034,194,756,680	0.122864309
			2021	1,402,830,266,005	12,480,489,037,558	0.112401867
			2022	5,974,195,015,217	20,116,894,134,186	0.296974025
			2023	3,016,481,278,592	25,175,980,471,872	0.119815841
			2024	1,255,136,572,422	41,609,700,804,904	0.030164518
7	PT. Indika Energy Tbk	INDY	2020	1,459,130,852,270	49,278,678,797,985	-0.02960978
			2021	903,464,508,324	52,673,686,754,169	0.017152103
			2022	8,035,018,781,907	56,535,201,092,702	0.142124174
			2023	2,328,480,290,856	47,991,586,444,240	0.048518511
			2024	514,165,067,696	43,520,448,681,058	0.011814333
8	F. Indo Tambangraya Meg	ITMG	2020	533,563,940,000	16,342,462,045,000	0.032648932
			2021	6,783,339,910,000	23,775,564,291,000	0.28530721
			2022	18,866,849,002,000	41,532,624,387,000	0.454265756
			2023	7,702,141,920,000	33,727,849,352,000	0.22836149
			2024	6,070,528,010,000	38,894,564,128,000	0.156076515
9	Resource Alam Indonesia	KKGI	2020	122,262,351,575	1,533,048,231,715	-0.079751145
			2021	328,237,298,225	1,886,109,338,583	0.174028775
			2022	614,388,457,286	2,677,175,358,390	0.229491301
			2023	413,188,280,376	3,091,625,768,960	0.133647573
			2024	648,843,498,556	3,377,324,977,240	0.192117579
10	Mitrabara Adiperdana T	MBAP	2020	387,428,890,030	2,566,730,603,710	0.150942561
			2021	1,434,981,619,144	3,677,412,944,091	0.39021498
			2022	2,822,010,313,577	4,822,302,985,601	0.585199711
			2023	334,325,666,632	3,537,982,020,400	0.094496146
			2024	309,423,865,814	3,833,401,505,770	0.080717834
11	PT. TBS Energy Utama Tbk	TOBA	2020	505,013,529,930	10,887,251,555,635	0.046385768
			2021	936,152,090,483	12,244,255,782,796	0.07645643
			2022	1,476,910,503,774	14,147,353,261,167	0.104394828
			2023	321,366,098,320	14,611,866,414,848	0.021993501
			2024	775,390,164,574	14,444,563,300,736	0.053680416
12	PT. Bukit Asam Tbk	PTBA	2020	2,407,927,000,000	24,056,755,000,000	0.100093591
			2021	8,036,888,000,000	36,123,703,000,000	0.222482396
			2022	12,779,427,000,000	45,359,207,000,000	0.281738325
			2023	6,292,521,000,000	38,765,189,000,000	0.162324012
			2024	5,139,423,000,000	41,785,576,000,000	0.122995146
13	T. Golden Eagle Energy Tb	SMMT	2020	23,386,617,883	881,786,218,140	-0.026521868
			2021	249,957,731,407	1,051,640,434,770	0.237683645
			2022	402,880,164,172	1,182,852,785,319	0.340600427
			2023	255,974,588,686	1,007,863,610,940	0.253977409
			2024	35,791,015,208	1,286,377,299,462	0.027823109
14	PT. Dana Brata Luhur Tbk	TEBE	2020	25,250,040,000	834,038,915,000	-0.030274415
			2021	165,614,881,000	989,060,914,000	0.167446594
			2022	327,830,339,000	1,302,505,387,000	0.251692118
			2023	221,711,596,000	1,150,900,654,000	0.192641819
			2024	134,188,130,000	1,161,334,621,000	0.115546482
15	S. Sumber Daya Samindo T	MYOH	2020	317,837,302,510	2,131,390,456,195	0.149122045
			2021	384,642,084,465	2,339,681,879,944	0.164399309
			2022	221,822,484,918	2,666,219,424,785	0.083197385
			2023	285,120,214,944	3,649,158,820,880	0.078133134
			2024	261,784,980,882	3,622,134,896,388	0.07227367
16	PT. Patrosea Tbk	PTRO	2020	458,384,290,000	7,471,249,240,000	0.061353098
			2021	484,475,357,000	7,601,609,984,000	0.063733256
			2022	647,582,346,000	9,382,283,020,000	0.06902183
			2023	191,744,208,000	11,222,000,120,000	0.017086456
			2024	160,844,224,000	14,016,736,930,000	0.011475155
17	Intermar Offshore Marine	WINS	2020	210,634,591,440	3,107,520,365,950	-0.067782208
			2021	1,856,354,093	2,797,887,151,804	0.000663484
			2022	13,545,885,445	2,980,170,873,016	0.004545339
			2023	102,217,745,832	3,002,966,194,720	0.034038927
			2024	522,035,573,808	3,758,377,227,016	0.138899196

Lampiran 5 Olah Data

Tabel 7
Olah data

ROA(Y)	Biaya Lingkungan (X1)	Total Anggota Komite Audit (X2)
0.024838	0.001144292	3
0.135574	0.003252756	3
0.262571	0.002919718	3
0.177115	0.003996184	3
0.205907	0.004783854	3
0.115895	0.005889679	3
0.471298	0.002612877	3
0.592583	0.004014039	3
0.397277	0.0028645	3
0.342326	0.003304443	3
-0.09839	0.024246446	3
0.115684	0.019544508	3
0.124033	0.016671049	3
0.006401	0.019199771	3
0.021649	0.017307636	3
0.019963	0.000245672	3
0.08815	0.000531549	3
0.202689	0.000482027	3
0.28248	0.002219848	3
0.146893	0.002273299	3
0.117801	0.002047775	3
0.427036	0.0025916	3
0.616346	0.002721097	3
0.402996	0.005168311	3
0.389757	0.005153082	3
0.122864	0.000558077	3
0.112402	0.002775033	3
0.296974	0.001707788	3
0.119816	0.000474745	3
0.030165	0.000850376	3
-0.02961	0.000232002	5
0.017152	0.012274219	5
0.142124	0.003141709	5
0.048519	0.008137437	5

0.011814	0.007493709	5
0.032649	0.01027076	3
0.285307	0.006241602	3
0.454266	0.014544479	3
0.228361	0.03345755	3
0.156077	0.046332001	3
-0.07975	0.004160945	4
0.174029	0.002321506	4
0.229491	0.004994051	4
0.133648	0.00283229	4
0.192118	0.003187704	4
0.150943	0.098191061	3
0.390215	0.062954583	3
0.5852	0.046092085	3
0.094496	0.051970304	3
0.080718	0.049491294	3
0.046386	0.000419736	3
0.076456	0.000853892	3
0.104395	0.00031216	3
0.021994	0.003360049	4
0.05368	0.001513264	4
0.100094	0.004563257	3
0.222482	0.003459233	3
0.281738	0.003819026	3
0.162324	0.006546053	3
0.122995	0.008836422	4
-0.02652	0.001904083	3
0.237684	0.004766387	3
0.3406	0.00329599	3
0.253977	0.00299708	3
0.027823	0.003995185	3
-0.03027	0.004280066	3
0.167447	0.003602261	3
0.251692	0.00299673	3
0.192642	0.006410077	3
0.115546	0.00484862	3
0.149122	7.08458E-05	3
0.164399	6.83854E-05	3
0.083197	8.70146E-05	3
0.078133	0.000110984	3

0.072274	0.000162335	3
0.061353	0.000159811	5
0.063733	0.000246744	5
0.069022	0.000275761	6
0.017086	0.000327574	4
0.011475	0.001002681	4
-0.06778	0.000394892	3
0.000663	0.000484146	3
0.004545	0.000458237	3
0.034039	0.000216561	3
0.138899	0.000621749	3

Lampiran 6 : Contoh Pengambilan Jumlah Data

Gambar 1
Contoh perusahaan yang menerbitkan biaya lingkungan.
PT. Dana Brata Luhur TBK.

Biaya Lingkungan Hidup (Rp ribu)
Environmental Cost (Rp Thousand)
[OJK F.4]

Indikator Indicator	2022	2021	2020
Pemantauan Lingkungan & Pengelolaan IPAL Environmental Monitoring & WWTP Management	503.707	397.706	306.313
Pelestarian Keanekaragaman Hayati (Revegetasi) Biodiversity Conservation (Revegetation)	9.550	45.150	143.429
Pengelolaan Pencemaran Udara (Penyiraman Jalan & Pelabuhan) Air Pollution Management (Road and Harbor Watering)	3.390.000	3.120.000	3.120.000
Total	3.903.257	3.562.856	3.569.742

Gambar 2
Contoh komposisi dan susunan keanggotaan komite audit
PT Dana Brata Luhur Tbk

Pengangkatan anggota Komite Audit Perseroan dilakukan berdasarkan Keputusan Dewan Komisaris Nomor: 034/DBLKOM/IX/2019 tanggal 3 September 2019. Komposisi Komite Audit terdiri dari seorang Ketua Komite Audit yang merupakan seorang Komisaris Independen dan 2 (dua) orang anggota yang berasal dari pihak independen dan memiliki keahlian di bidang audit, keuangan dan akuntansi.

In 2022, there had been reappointment of members of the Company's Audit Committee based on the Decree of the Board of Commissioners Number: 021/DBL-KEPKOM/IV/2020 dated April 4, 2020. The Audit Committee is comprised of a Chairman of the Audit Committee who is an Independent Commissioner and 2 (two) members from independent parties with expertise in auditing, finance and accounting.

Nama Name	Jabatan Position	Dasar Pengangkatan Decree of Appointment	Masa Jabatan Term of Office
Samsul Hidayat	Ketua Komite Head of Committee	Surat Keputusan Dewan Komisaris No. 021/DBL-KEPKOM/IV/2020 The Decree of Board of Commissioners No. 021/DBL-KEPKOM/IV/2020	2020-2024
Andi Sudhana	Anggota Member	Surat Keputusan Dewan Komisaris No. 021/DBL-KEPKOM/IV/2020 The Decree of Board of Commissioners No. 021/DBL-KEPKOM/IV/2020	2020-2024
Danar Wihandoyo	Anggota Member	Surat Keputusan Dewan Komisaris No. 021/DBL-KEPKOM/IV/2020 The Decree of Board of Commissioners No. 021/DBL-KEPKOM/IV/2020	2020-2024

Gambar 3
Contoh jumlah total aset
PT. Bumi Resource Tbk.

Aset Tidak Lancar				
Piutang Pihak Berelasi	36.a, 39	131,622,664	130,960,259	142,675,713
Aset Pajak Tangguhan	35.g	178,253,645	162,712,637	116,180,003
Investasi pada Entitas Asosiasi dan Ventura Bersama	11, 36.c	686,063,159	889,621,927	1,121,393,912
Aset Tetap	12	20,004,650	26,320,547	24,216,701
Properti Pertambangan	13	1,490,427,003	1,504,374,889	1,433,690,492
Aset Eksplorasi dan Evaluasi	14	--	106,992,776	188,547,529
Aset Hak Guna	15	234,350,566	--	--
Tagihan Pajak Penghasilan	35.b	--	14,664,609	14,664,609
Aset Tidak Lancar Lainnya	16, 38	290,419,070	322,266,368	313,610,504
Pihak Ketiga	36.d, 39	32,865	33,798	33,798
Pihak Berelasi				
Jumlah Aset Tidak Lancar		<u>3,031,173,622</u>	<u>3,157,947,810</u>	<u>3,355,013,261</u>
JUMLAH ASET		<u>3,428,550,327</u>	<u>3,611,948,844</u>	<u>3,815,917,005</u>

Gambar 5
Contoh laporan laba bersih yang diambil pada laporan keuangan
PT. Resource Alam Indonesia Tbk.

PT RESOURCE ALAM INDONESIA Tbk DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN Untuk Tahun yang Berakhir Tanggal 31 Desember 2024 (Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)		PT RESOURCE ALAM INDONESIA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the Year Ended December 31, 2024 (Expressed in United States Dollar, unless otherwise stated)		
	Catatan/ Notes	2024	2023	
PENDAPATAN USAHA	3t,31	326.804.875	294.672.016	REVENUE
BEBAN POKOK PENDAPATAN	3t,32	(223.660.192)	(241.887.753)	COST OF REVENUE
LABA KOTOR		103.144.683	52.784.263	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	3t,33	(23.739.608)	(3.031.651)	Selling expenses
Beban umum dan administrasi	3t,34	(14.573.653)	(11.521.944)	General and administrative expenses
LABA USAHA		64.831.422	38.230.668	INCOME FROM OPERATIONS
PENDAPATAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Pendapatan keuangan		1.520.747	1.209.992	Finance income
Beban keuangan		(221.275)	(442.861)	Finance expenses
Pendapatan lain-lain	3t,35	1.926.775	4.076.791	Other income
Beban lain-lain	3t,36	(7.761.088)	(3.951.278)	Other expenses
LABA SEBELUM TAKSIRAN PAJAK PENGHASILAN		60.296.581	39.123.312	INCOME BEFORE PROVISION FOR INCOME TAXES
TAKSIRAN PAJAK PENGHASILAN				PROVISION FOR INCOME TAXES
Pajak kini	3o,38	(19.721.386)	(12.325.544)	Current tax
Pajak tangguhan	3o,38	(428.957)	4.793	Deferred tax
LABA BERSIH TAHUN BERJALAN		40.146.238	26.802.561	NET INCOME FOR THE YEAR

Lampiran 7 : Hasil Pengolahan Statistik Data Penelitian

Tabel 8
Statistik Dekskriptif

Date: 07/24/26 Time: 22:58
Sample: 2020 2024

	Y	X1	X2
Mean	0.154967	0.008322	3.317647
Median	0.122864	0.003142	3.000000
Maximum	0.616346	0.098191	6.000000
Minimum	-0.098395	6.84E-05	3.000000
Std. Dev.	0.152327	0.015985	0.676331
Skewness	1.071993	3.392200	2.077146
Kurtosis	3.946353	15.75859	6.373004
Jarque-Bera	19.45175	739.5347	101.4167
Probability	0.000060	0.000000	0.000000
Sum	13.17217	0.707341	282.0000
Sum Sq. Dev.	1.949102	0.021463	38.42353
Observations	85	85	85

Tabel 9
Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.610557	(16,66)	0.0001
Cross-section Chi-square	53.444726	16	0.0000

Tabel 10
Uji Hausman

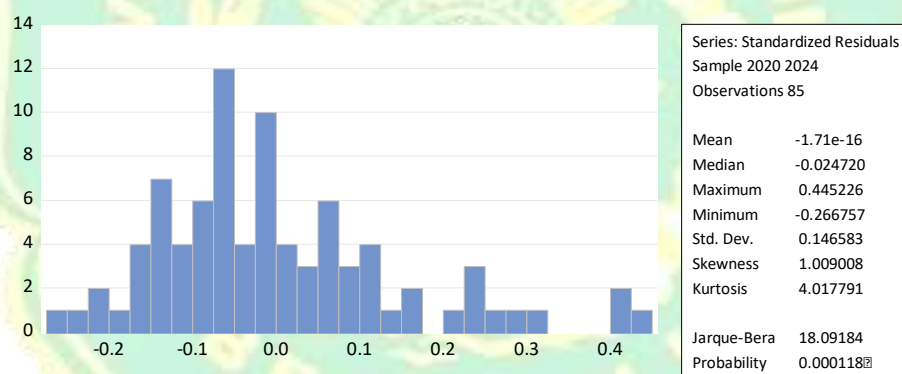
Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.041770	2	0.2185

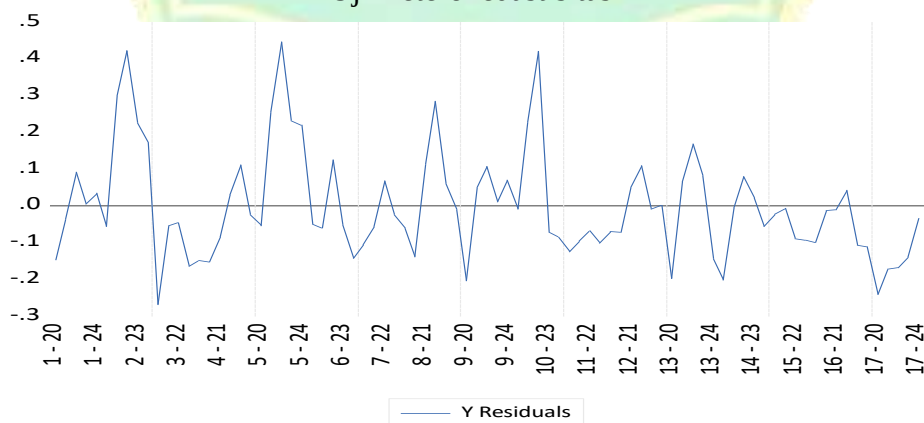
Tabel 11
Legrange Multiplier

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	15.01885 (0.0001)	44.28344 (0.0000)	59.30229 (0.0000)
Honda	3.875416 (0.0001)	6.654580 (0.0000)	7.445832 (0.0000)
King-Wu	3.875416 (0.0001)	6.654580 (0.0000)	7.685176 (0.0000)
Standardized Honda	4.551653 (0.0000)	7.544509 (0.0000)	5.085603 (0.0000)
Standardized King-Wu	4.551653 (0.0000)	7.544509 (0.0000)	5.890858 (0.0000)
Gourieroux, et al.	--	--	59.30229 (0.0000)

Tabel 12
Uji Normalitas



Tabel 13
Uji Heterokedastisitas



Tabel 14
Uji Multikolineritas

	X1	X2
X1	1.000000	-0.140896
X2	-0.140896	1.000000

Tabel 15
Hasil Regresi Data Panel

Dependent Variable: Y
Method: Panel EGLS (Cross-section random effects)
Date: 07/24/26 Time: 22:46
Sample: 2020 2024
Periods included: 5
Cross-sections included: 17
Total panel (balanced) observations: 85
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.317249	0.112870	2.810747	0.0062
X1	-0.128118	1.349620	-0.094929	0.9246
X2	-0.048593	0.032667	-1.487533	0.1407

Tabel 16
Uji T

Dependent Variable: Y
Method: Panel EGLS (Cross-section random effects)
Date: 07/24/26 Time: 22:46
Sample: 2020 2024
Periods included: 5
Cross-sections included: 17
Total panel (balanced) observations: 85
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.317249	0.112870	2.810747	0.0062
X1	-0.128118	1.349620	-0.094929	0.9246
X2	-0.048593	0.032667	-1.487533	0.1407

Tabel 17
Uji F

Profitabilitas	F-statistic	1.093268
	Prob(F-statistic)	0.339954

Tabel 18
Uji Determinasi R2

R-squared	0.025973
Adjusted R-squared	0.002216
S.E. of regression	0.120594
F-statistic	1.093268
Prob(F-statistic)	0.339954