

Lampiran 2 Tabulasi Data

No	Tahun	Nama Perusahaan	Nilai Perusahaan	Green Accounting	CSRD
1	2018	BUMI	1,01	1	0,51
2	2018	ADRO	7.977,31	1	0,73
3	2018	SMMT	1,02	1	0,73
4	2018	MYOH	1,32	0	0,51
5	2018	PTBA	2,36	1	0,60
6	2018	ITMG	1,39	1	0,49
7	2018	INDY	0,85	1	0,20
8	2018	DSSA	211.978,63	1	0,73
9	2018	HRUM	115.542,15	1	0,51
10	2018	BRMS	6.538,17	0	0,54
11	2018	ARII	11.179,02	1	0,73
12	2018	INCO	1,14	0	0,56
13	2018	TINS	37,77	1	0,63
14	2018	ANTM	0,41	1	0,61
15	2018	MEDC	3.370,66	1	0,42
16	2018	ARTI	0,48	0	0,54
17	2018	ELSA	0,86	0	0,38
18	2019	BUMI	0,95	1	0,67
19	2019	ADRO	9.572,26	1	0,68
20	2019	SMMT	1,31	1	0,68
21	2019	MYOH	1,50	0	0,51
22	2019	PTBA	1,43	1	0,62
23	2019	ITMG	1,04	1	0,47
24	2019	INDY	0,83	1	0,20
25	2019	DSSA	195.651,89	1	0,68
26	2019	HRUM	114.054,53	1	0,51
27	2019	BRMS	6.313,07	1	0,54
28	2019	ARII	7.533,92	1	0,68
29	2019	INCO	1,31	0	0,55
30	2019	TINS	30,93	1	0,62
31	2019	ANTM	0,40	1	0,61
32	2019	MEDC	3.584,23	1	0,45
33	2019	ARTI	0,77	0	0,62
34	2019	ELSA	0,80	0	0,57
35	2020	BUMI	1,06	1	0,66
36	2020	ADRO	10.095,46	1	0,57
37	2020	SMMT	0,77	1	0,57

No	Tahun	Nama Perusahaan	Nilai Perusahaan	<i>Green Accounting</i>	CSRD
38	2020	MYOH	1,45	0	0,51
39	2020	PTBA	1,60	1	0,72
40	2020	ITMG	1,23	1	0,78
41	2020	INDY	0,93	1	0,20
42	2020	DSSA	60.728,81	1	0,57
43	2020	HRUM	230.793,06	1	0,78
44	2020	BRMS	14.113,92	1	0,61
45	2020	ARII	4.638,46	1	0,63
46	2020	INCO	1,68	0	0,71
47	2020	TINS	76,86	1	0,61
48	2020	ANTM	0,40	1	0,63
49	2020	MEDC	3.540,61	1	0,44
50	2020	ARTI	1,64	0	0,57
51	2020	ELSA	0,85	0	0,56
52	2021	BUMI	0,92	1	0,76
53	2021	ADRO	13.551,60	1	0,83
54	2021	SMMT	0,83	1	0,51
55	2021	MYOH	1,79	0	0,51
56	2021	PTBA	1,19	1	0,84
57	2021	ITMG	1,25	1	0,74
58	2021	INDY	0,91	1	0,20
59	2021	DSSA	179.194,30	1	0,83
60	2021	HRUM	455.994,68	1	0,74
61	2021	BRMS	21.822,63	0	0,70
62	2021	ARII	2.900,80	1	0,43
63	2021	INCO	1,45	0	0,43
64	2021	TINS	1,30	1	0,67
65	2021	ANTM	0,37	1	0,69
66	2021	MEDC	2.944,82	1	0,45
67	2021	ARTI	1,76	0	0,51
68	2021	ELSA	0,76	0	0,72

Lampiran 3 Output SPSS

1. Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Perusahaan	68	.37	455994.68	24908.9106	73893.15463
Green Accounting	68	.00	1.00	.7353	.44446
CSRD	68	.20	.84	.5869	.14700
Valid N (listwise)	68				

2. Data Outlier

No	Tahun	Nama Perusahaan	Nilai Perusahaan	Green Accounting	CSR
1	2018	ANTM	0,41	1	0,74
2	2018	PTBA	2,36	1	0,73
3	2018	TINS	37,77	1	0,68
4	2018	BRMS	6.538,17	1	0,78
5	2018	ADRO	7.977,31	1	0,51
6	2018	ARII	11.179,02	1	0,51
7	2018	HRUM	115.542,15	1	0,83
8	2018	DSSA	211.978,63	1	0,57
9	2019	INDY	0,83	1	0,61
10	2019	TINS	30,93	0	0,70
11	2019	MEDC	3.584,23	1	0,73
12	2019	BRMS	6.313,07	1	0,83
13	2019	ARII	7.533,92	1	0,68
14	2019	ADRO	9.572,26	1	0,57
15	2019	HRUM	114.054,53	1	0,73
16	2019	DSSA	195.651,89	0	0,54
17	2020	MEDC	3.540,61	1	0,68
18	2020	ARII	4.638,46	1	0,54
19	2020	ADRO	10.095,46	1	0,63
20	2020	BRMS	14.113,92	1	0,20
21	2020	DSSA	60.728,81	1	0,61
22	2020	HRUM	230.793,06	1	0,45
23	2021	ARII	2.900,80	1	0,44
24	2021	MEDC	2.944,82	1	0,43
25	2021	ADRO	13.551,60	1	0,45

No	Tahun	Nama Perusahaan	Nilai Perusahaan	Green Accounting	CSR
26	2021	BRMS	21.822,63	1	0,63
27	2021	DSSA	179.194,30	1	0,62
28	2021	HRUM	455.994,68	1	0,60

3. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.41209572
Most Extreme Differences	Absolute	.067
	Positive	.058
	Negative	-.067
Test Statistic		.067
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	.926
	99% Confidence Interval	Lower Bound .919
		Upper Bound .933

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 334431365.

4. Uji Multikolinearitas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	Green Accounting	.995	1.006
	CSRD	.995	1.006

a. Dependent Variable: Nilai Perusahaan

5. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.162	.159		1.022	.313
	Green Accounting	-.102	.085	-.189	-1.196	.239
	CSR	.370	.263	.222	1.406	.168

a. Dependent Variable: ABRESID

6. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.514 ^a	.265	.225	.16077	1.923

a. Predictors: (Constant), CSR, Green Accounting

b. Dependent Variable: Nilai Perusahaan

7. Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.062	.097		10.899	<.001
	Green Accounting	-.171	.052	-.466	-3.295	.002
	CSR	.291	.161	.255	1.807	.079

a. Dependent Variable: Nilai Perusahaan

8. Uji Koefisien Korelasi

Correlations

		Nilai Perusahaan	Green Accounting	CSR
Nilai Perusahaan	Pearson Correlation	1	-.447**	.221
	Sig. (2-tailed)		.004	.171
	N	40	40	40
Green Accounting	Pearson Correlation	-.447**	1	.074
	Sig. (2-tailed)	.004		.650
	N	40	40	40
CSR	Pearson Correlation	.221	.074	1
	Sig. (2-tailed)	.171	.650	
	N	40	40	40

** . Correlation is significant at the 0.01 level (2-tailed).

9. Uji Koefisien Determinasi Parsial

Coefficients ^a									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	1.062	.097		10.899	<.001			
	Green Accounting	-.171	.052	-.466	-3.295	.002	-.447	-.476	-.465
	CSR	.291	.161	.255	1.807	.079	.221	.285	.255

a. Dependent Variable: Nilai Perusahaan

10. Uji Koefisien Determinasi Simultan

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514 ^a	.265	.225	.16077

a. Predictors: (Constant), CSR, Green Accounting

b. Dependent Variable: Nilai Perusahaan

11. Uji Parsial (t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.062	.097		10.899	<.001
	Green Accounting	-.171	.052	-.466	-3.295	.002
	CSR	.291	.161	.255	1.807	.079

a. Dependent Variable: Nilai Perusahaan

12. Uji Simultan (F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.344	2	.172	6.657	.003 ^b
	Residual	.956	37	.026		
	Total	1.300	39			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), CSR, Green Accounting

Lampiran 4 Tabel *Durbin Watson*

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762

Lampiran 5 Tabel Distribusi t

Tabel Nilai t

d.f	$t_{0.10}$	$t_{0.05}$	$t_{0.025}$	$t_{0.01}$	$t_{0.005}$	d.f
1	3,078	6,314	12,706	31,821	63, 657	1
2	1,886	2,920	4,303	6,965	9,925	2
3	1,638	2,353	3,182	4,541	5,841	3
4	1,533	2,132	2,776	3,747	4,604	4
5	1,476	2,015	2,571	3,365	4,032	5
6	1,440	1,943	2,447	3,143	3,707	6
7	1,415	1,895	2,365	2,998	3,499	7
8	1,397	1,860	2,306	2,896	3,355	8
9	1,383	1,833	2,262	2,821	3,250	9
10	1,372	1,812	2,228	2,764	3,169	10
11	1,363	1,796	2,201	2,718	3,106	11
12	1,356	1,782	2,179	2,681	3,055	12
13	1,350	1,771	2,160	2,650	3,012	13
14	1,345	1,761	2,145	2,624	2,977	14
15	1,341	1,753	2,131	2,602	2,947	15
16	1,337	1,746	2,120	2,583	2,921	16
17	1,333	1,740	2,110	2,567	2,898	17
18	1,330	1,734	2,101	2,552	2,878	18
19	1,328	1,729	2,093	2,539	2,861	19
20	1,325	1,725	2,086	2,528	2,845	20
21	1,323	1,721	2,080	2,518	2,831	21
22	1,321	1,717	2,074	2,508	2,819	22
23	1,319	1,714	2,069	2,500	2,807	23
24	1,318	1,711	2,064	2,492	2,797	24
25	1,316	1,708	2,060	2,485	2,787	25
26	1,315	1,706	2,056	2,479	2,779	26
27	1,314	1,703	2,052	2,473	2,771	27
28	1,313	1,701	2,048	2,467	2,763	28
29	1,311	1,699	2,045	2,462	2,756	29
30	1,310	1,697	2,042	2,457	2,750	30
31	1,309	1,696	2,040	2,453	2,744	31
32	1,309	1,694	2,037	2,449	2,738	32
33	1,308	1,692	2,035	2,445	2,733	33
34	1,307	1,691	2,032	2,441	2,728	34
35	1,306	1,690	2,030	2,438	2,724	35
36	1,306	1,688	2,028	2,434	2,719	36
37	1,305	1,687	2,026	2,431	2,715	37
38	1,304	1,686	2,024	2,429	2,712	38
39	1,303	1,685	2,023	2,426	2,708	39

Sumber: Aplikasi Analisis Multivariate Dengan Program SPSS (Dr. Imam Ghozali)

Lampiran 6 Tabel Distribusi F

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89