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LAMPIRAN

Lampiran 1. Perhitungan *Green Accounting*

Nama Perusahaan	Tahun	Biaya Kegiatan CSR	Labar Bersih	IBL
Ultra Jaya Milk Industry & Tra	2019	Rp. 355.658.392.800.00	Rp. 1.035.865.000.000.00	0.34
	2020	Rp. 545.811.452.268.00	Rp. 1.155.666.000.000.00	0.47
	2021	Rp. 153.648.406.500.00	Rp. 1.271.638.000.000.00	0.12
	2022	Rp. 1.256.511.893.00	Rp. 960.786.000.000.00	0.13
	2023	Rp. 490.965.076.00	Rp. 1.156.160.000.000.00	0.04
Mayora Indah Tbk	2019	Rp. 8.550.000.000.00	Rp. 2.051.404.206.764.00	0.42
	2020	Rp. 13.000.000.000.00	Rp. 2.098.168.514.645.00	0.61
	2021	Rp. 33.000.000.000.00	Rp. 1.211.052.647.253.00	4.38
	2022	Rp. 72.000.000.000.00	Rp. 1.730.064.538.149.00	3.91
	2023	Rp. 40.000.000.000.00	Rp. 3.244.832.091.221.00	1.23
Garuda Food Putra Putri Jaya Tbk	2019	Rp. 11.918.000.000.00	Rp. 437.766.359.480.00	2.73
	2020	Rp. 13.145.000.000.00	Rp. 245.103.761.907.00	5.36
	2021	Rp. 197.000.000.00	Rp. 492.637.672.186.00	0.04
	2022	Rp. 923.745.000.00	Rp. 521.714.038.588.00	0.19
	2023	Rp. 705.565.300.00	Rp. 603.462.293.291.00	0.12
Indofood Sukses Makmur Tbk	2019	Rp. 339.576.000.000.00	Rp. 5.932.729.000.000.00	8.99
	2020	Rp. 789.629.000.000.00	Rp. 8.352.366.000.000.00	8.92
	2021	Rp. 659.162.000.000.00	Rp. 11.229.695.000.000.00	5.82
	2022	Rp. 369.853.000.000.00	Rp. 9.192.569.000.000.00	4.02
	2023	Rp. 340.823.000.000.00	Rp. 11.495.733.000.000.00	4.21
PT. Nippon Indosari Tbk	2019	Rp. 3.289.000.000.00	Rp. 236.518.537.420.00	1.39
	2020	Rp. 3.130.000.000.00	Rp. 168.610.282.478.00	2.33
	2021	Rp. 3.690.000.000.00	Rp. 283.600.993.876.00	1.30
	2022	Rp. 3.790.000.000.00	Rp. 432.247.322.254.00	0.88
	2023	Rp. 4.000.000.000.00	Rp. 333.300.420.963.00	1.20
PT. Sariguna Primatirta Tbk	2019	Rp. 419.000.000.00	Rp. 100.756.461.708.00	0.32
	2020	Rp. 794.000.000.00	Rp. 132.773.234.495.00	0.60
	2021	Rp. 698.000.000.00	Rp. 190.711.667.020.00	0.36
	2022	Rp. 742.000.000.00	Rp. 195.465.796.676.00	0.38
	2023	Rp. 892.000.000.00	Rp. 324.092.143.203.00	0.28
Siantar Top Tbk	2019	Rp. 132.000.000.00	Rp. 482.590.322.640.00	0.03
	2020	Rp. 10.000.000.000.00	Rp. 628.628.879.539.00	1.59
	2021	Rp. 1.200.000.000.00	Rp. 617.573.766.863.00	0.19
	2022	Rp. 685.565.926.00	Rp. 604.526.005.786.00	0.11
	2023	Rp. 685.565.926.00	Rp. 912.794.022.711.00	0.07
Campina Ice Cream Industry Tbk	2019	Rp. 327.954.187.00	Rp. 26.758.829.457.00	0.49
	2020	Rp. 161.965.699.00	Rp. 44.045.828.312.00	0.35
	2021	Rp. 364.242.091.00	Rp. 99.278.807.290.00	0.31
	2022	Rp. 103.699.300.00	Rp. 121.257.336.904.00	0.09
	2023	Rp. 30.000.000.00	Rp. 127.425.646.529.00	0.04
PT. Wilmar Cahaya Indonesia Tbk	2019	Rp. 389.442.617.00	Rp. 215.459.200.242.00	0.18
	2020	Rp. 1.709.038.522.00	Rp. 181.812.135.992.00	1.05
	2021	Rp. 3.761.689.150.00	Rp. 187.066.990.085.00	2.01
	2022	Rp. 606.130.100.00	Rp. 230.706.543.872.00	0.26
	2023	Rp. 1.026.000.000.00	Rp. 983.574.779.824.00	0.10
Mulia Bogor Raya Tbk	2019	Rp. 1.222.077.781.00	Rp. 98.042.666.143.00	1.25
	2020	Rp. 695.206.530.00	Rp. 121.000.035.429.00	0.58
	2021	Rp. 106.454.670.00	Rp. 144.790.268.968.00	0.07
	2022	Rp. 26.670.000.00	Rp. 117.370.259.343.00	0.02
	2023	Rp. 183.820.000.00	Rp. 90.342.415.257.00	0.23

Lampiran 2. Perhitungan *Leverage*

Nama Perusahaan	Tahun	Total Hutang	Total Modal	DER
Ultra Jaya Milk Industry & Tra	2019	Rp 953.283.000.000,00	Rp 5.655.139.000.000,00	0,17
	2020	Rp 3.972.379.000.000,00	Rp 4.781.737.000.000,00	0,83
	2021	Rp 2.268.730.000.000,00	Rp 5.138.126.000.000,00	0,44
	2022	Rp 1.553.696.000.000,00	Rp 5.822.679.000.000,00	0,27
	2023	Rp 836.988.000.000,00	Rp 6.686.968.000.000,00	0,13
Mayora Indah Tbk	2019	Rp 9.125.978.611.155,00	Rp 9.911.940.195.318,00	0,92
	2020	Rp 8.506.032.464.592,00	Rp 11.271.468.049.958,00	0,75
	2021	Rp 8.557.621.869.393,00	Rp 11.360.031.596.135,00	0,75
	2022	Rp 10.405.088.906.281,00	Rp 11.672.699.166.062,00	0,89
	2023	Rp 8.588.315.775.736,00	Rp 15.282.089.186.736,00	0,56
Garuda Food Putra Putri Jaya Tbk	2019	Rp 2.297.546.907.499,00	Rp 2.765.520.764.915,00	0,83
	2020	Rp 3.713.983.005.151,00	Rp 2.956.960.513.535,00	1,26
	2021	Rp 3.735.944.249.731,00	Rp 3.030.658.030.412,00	1,23
	2022	Rp 3.975.927.432.106,00	Rp 3.351.444.502.184,00	1,19
	2023	Rp 3.518.496.516.469,00	Rp 3.909.211.386.219,00	0,90
Indofood Sukses Makmur Tbk	2019	Rp 41.996.071.000.000,00	Rp 54.202.488.000.000,00	0,77
	2020	Rp 83.998.472.000.000,00	Rp 79.138.044.000.000,00	1,06
	2021	Rp 92.285.331.000.000,00	Rp 86.986.509.000.000,00	1,06
	2022	Rp 86.810.262.000.000,00	Rp 93.623.038.000.000,00	0,93
	2023	Rp 86.123.066.000.000,00	Rp 100.464.891.000.000,00	0,86
PT. Nippon Indosari Tbk	2019	Rp 1.589.486.465.854,00	Rp 3.092.597.379.097,00	0,51
	2020	Rp 1.224.495.634.254,00	Rp 3.227.671.047.731,00	0,38
	2021	Rp 1.321.693.219.911,00	Rp 2.869.591.202.766,00	0,46
	2022	Rp 1.449.163.077.319,00	Rp 2.681.158.538.764,00	0,54
	2023	Rp 1.550.086.849.761,00	Rp 2.393.431.575.281,00	0,65
PT. Sariguna Primatirta Tbk	2019	Rp 478.844.867.693,00	Rp 766.299.436.026,00	0,62
	2020	Rp 416.194.010.942,00	Rp 894.746.110.680,00	0,47
	2021	Rp 366.601.683.606,00	Rp 1.001.579.893.307,00	0,36
	2022	Rp 581.132.893.435,00	Rp 1.209.171.716.345,00	0,48
	2023	Rp 781.642.680.910,00	Rp 1.514.585.030.778,00	0,52
Siantar Top Tbk	2019	Rp 733.556.025.974,00	Rp 2.148.002.960,00	341,5
	2020	Rp 775.696.860.738,00	Rp 2.673.298.199.144,00	0,29
	2021	Rp 618.395.061.219,00	Rp 3.300.848.622.529,00	0,19
	2022	Rp 662.339.025.974,00	Rp 3.928.398.773.915,00	0,17
	2023	Rp 636.723.259.687,00	Rp 4.847.511.375.575,00	0,13
Campina Ice Cream Industry Tbk	2019	Rp 127.136.752.135,00	Rp 935.392.483.851,00	0,13
	2020	Rp 125.161.736.940,00	Rp 961.711.929.701,00	0,13
	2021	Rp 119.786.398.572,00	Rp 1.026.449.179.891,00	0,12
	2022	Rp 133.323.429.397,00	Rp 941.454.031.015,00	0,14
	2023	Rp 136.086.922.155,00	Rp 952.639.271.054,00	0,14
PT. Wilmar Cahaya Indonesia Tbk	2019	Rp 261.784.845.240,00	Rp 1.131.295.696.836,00	0,23
	2020	Rp 305.958.833.204,00	Rp 1.260.714.994.864,00	0,24
	2021	Rp 310.020.233.574,00	Rp 1.387.366.962.835,00	0,22
	2022	Rp 168.264.583.827,00	Rp 1.550.042.869.748,00	0,11
	2023	Rp 251.275.135.465,00	Rp 1.642.285.662.293,00	0,15
Mulia Bogor Raya Tbk	2019	Rp 230.619.409.786,00	Rp 435.693.976.887,00	0,53
	2020	Rp 233.905.945.919,00	Rp 440.900.964.118,00	0,53
	2021	Rp 181.900.755.126,00	Rp 585.825.528.987,00	0,31
	2022	Rp 156.594.539.652,00	Rp 703.505.819.337,00	0,22
	2023	Rp 157.605.395.595,00	Rp 670.772.958.412,00	0,23

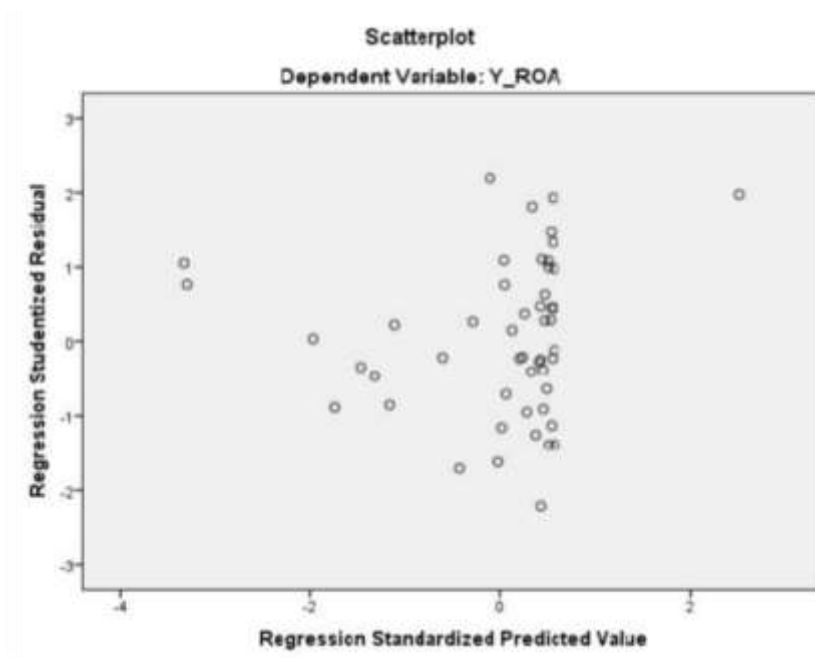
Lampiran 3. Perhitungan Kinerja Keuangan

Nama Perusahaan	Tahun		Labar Bersih		Total Aset	ROA
Ultra Jaya Milk Industry & Tra	2019	Rp	1.035.863.000.000.00	Rp	6.606.422.000.000.00	0,16
	2020	Rp	1.139.666.000.000.00	Rp	8.754.116.000.000.00	0,13
	2021	Rp	1.271.638.000.000.00	Rp	7.406.856.000.000.00	0,17
	2022	Rp	960.786.000.000.00	Rp	7.376.375.000.000.00	0,13
	2023	Rp	1.169.212.000.000.00	Rp	7.523.956.000.000.00	0,16
Mayora Indah Tbk	2019	Rp	2.051.404.206.764.00	Rp	19.037.918.806.473.00	0,11
	2020	Rp	2.098.168.514.645.00	Rp	18.777.500.514.550.00	0,11
	2021	Rp	1.211.052.647.953.00	Rp	19.917.658.265.528.00	0,06
	2022	Rp	1.970.064.838.149.00	Rp	22.077.768.972.843.00	0,09
	2023	Rp	3.244.572.091.221.00	Rp	23.870.404.962.472.00	0,14
Garuda Food Putra Putri Jaya Tbk	2019	Rp	435.766.359.480.00	Rp	5.063.067.672.414.00	0,09
	2020	Rp	245.103.761.907.00	Rp	6.670.943.518.686.00	0,04
	2021	Rp	492.697.672.156.00	Rp	6.766.602.280.143.00	0,07
	2022	Rp	521.714.035.585.00	Rp	7.327.371.934.290.00	0,07
	2023	Rp	601.467.293.291.00	Rp	7.427.707.992.688.00	0,08
Indofood Sukses Makmur Tbk	2019	Rp	5.902.729.000.000.00	Rp	95.198.552.000.000.00	0,06
	2020	Rp	8.752.066.000.000.00	Rp	163.136.516.000.000.00	0,05
	2021	Rp	11.229.695.000.000.00	Rp	178.371.840.000.000.00	0,06
	2022	Rp	9.192.563.000.000.00	Rp	180.433.300.000.000.00	0,05
	2023	Rp	11.493.738.000.000.00	Rp	186.587.957.000.000.00	0,06
PT. Nippon Indosari Tbk	2019	Rp	236.518.557.420.00	Rp	4.682.083.844.951.00	0,05
	2020	Rp	168.610.282.478.00	Rp	4.452.166.671.985.00	0,04
	2021	Rp	283.602.993.676.00	Rp	4.191.284.422.672.00	0,07
	2022	Rp	492.247.721.254.00	Rp	4.130.321.616.083.00	0,10
	2023	Rp	333.300.420.963.00	Rp	3.943.518.425.042.00	0,08
PT. Sariguna Primatirta Tbk	2019	Rp	130.756.461.708.00	Rp	1.245.144.300.719.00	0,11
	2020	Rp	132.772.234.455.00	Rp	1.310.940.121.622.00	0,10
	2021	Rp	180.711.667.020.00	Rp	1.340.181.576.913.00	0,13
	2022	Rp	195.465.706.676.00	Rp	1.790.304.606.790.00	0,11
	2023	Rp	324.092.143.202.00	Rp	2.206.227.711.688.00	0,14
Siantar Top Tbk	2019	Rp	482.590.572.840.00	Rp	2.861.562.063.954.00	0,17
	2020	Rp	628.628.878.549.00	Rp	3.448.955.059.882.00	0,18
	2021	Rp	617.873.766.863.00	Rp	3.919.249.483.746.00	0,16
	2022	Rp	624.926.005.796.00	Rp	4.590.732.849.888.00	0,14
	2023	Rp	417.794.022.711.00	Rp	5.482.234.635.262.00	0,17
Campina Ice Cream Industry Tbk	2019	Rp	76.758.829.457.00	Rp	1.057.529.235.986.00	0,07
	2020	Rp	44.045.828.312.00	Rp	1.066.873.666.641.00	0,04
	2021	Rp	99.278.807.290.00	Rp	1.146.235.578.460.00	0,09
	2022	Rp	121.257.036.904.00	Rp	1.074.777.460.412.00	0,11
	2023	Rp	127.426.646.539.00	Rp	1.068.726.395.209.00	0,12
PT. Wilmar Cahaya Indonesia Tbk	2019	Rp	215.459.200.242.00	Rp	1.393.078.542.074.00	0,15
	2020	Rp	181.812.593.992.00	Rp	1.566.473.828.068.00	0,12
	2021	Rp	187.066.990.085.00	Rp	1.697.387.195.209.00	0,11
	2022	Rp	220.704.543.972.00	Rp	1.728.487.453.575.00	0,13
	2023	Rp	153.574.779.624.00	Rp	1.893.560.797.758.00	0,08
Mulia Bogor Raya Tbk	2019	Rp	98.047.666.543.00	Rp	666.313.386.673.00	0,15
	2020	Rp	121.000.016.429.00	Rp	674.906.910.037.00	0,18
	2021	Rp	144.700.268.968.00	Rp	767.726.284.113.00	0,19
	2022	Rp	117.370.750.853.00	Rp	860.100.358.999.00	0,14
	2023	Rp	80.392.415.257.00	Rp	828.378.354.007.00	0,10

Lampiran 4. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1_BL	50	.0274	8.9887	1.436896	2.1502807
X2_DER	50	.1085	341.5053	7.330169	48.2251536
Y_ROA	50	.0367	.1885	.107875	.0419475
Valid N (listwise)	50				

Lampiran 5. Uji Normalitas



Lampiran 6. Uji Multikolineritas

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.122	.006		19.797	.000		
	X1_BL	-.010	.002	-.526	-4.339	.000	.992	1.008
	X2_DER	.000	.000	.154	1.270	.211	.992	1.008

a. Dependent Variable: Y_ROA

Lampiran 7. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.030	.003		8.749	.000
	X1_BL	-.001	.001	-.145	-1.022	.312
	X2_DE	-8.813E-005	.000	-.209	-1.473	.147

a. Dependent Variable: ABS_RES

Lampiran 8. Uji Autokorelasi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.561 ^a	.315	.286	.03545	.987

a. Predictors: (Constant), X2_DER, X1_BL
b. Dependent Variable: Y_ROA

Lampiran 9. Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.122	.006		19.797	.000
	X1_BL	-.010	.002	-.626	-4.339	.000
	X2_DER	.000	.000	.154	1.270	.211

a. Dependent Variable: Y_ROA

Lampiran 10. Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.561 ^a	.315	.286	.035448

a. Predictors: (Constant), X2_DER, X1_BL

Lampiran 11. Uji F

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.027	2	.014	10.608	.000 ^b
Residual	.059	47	.001		
Total	.086	49			

a. Dependent Variable: Y_ROA

b. Predictors: (Constant), X2_DER, X1_BL

Lampiran 12. Uji T

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.122	.006		19.797	.000
X1_BL	-.010	.002	-.525	-4.339	.000
X2_DER	.000	.000	.154	1.270	.211

a. Dependent Variable: Y_ROA

Sumber: Output IBS SPSS 20 (2025)