

Lampiran 1. Daftar Perusahaan Sampel Penelitian

No	Nama Perusahaan	Kode di BEI
1	PT Asahimas Flat Glass Tbk	AMFG
2	PT Astra Agro Lestari Tbk	AALI
3	PT Astra Internasional Tbk	ASII
4	PT Bukit Asam Tbk	PTBA
5	PT Holcim Indonesia Tbk	SMCB
6	PT Indocement Tunggal Prakarsa Tbk	INTP
7	PT Perusahaan Gas Negara Tbk	PGAS
8	PT Salim Ivomas Pratama Tbk	SIMP
9	PT Semen Indonesia Tbk	SMGR
10	PT United Tractors Tbk	UNTR
11	PT Vale Indonesia Tbk	INCO

Lampiran 2. Panduan Ceklis GHG *Disclosure Index* ISO 14064-1

Sect.	GHG Reporting Index	Max Score
B	Person responsible	1
C	Reporting period covered	1
D	Document organisational boundaries	1
E	Direct GHG emissions (tonnes of CO ₂ e)	1
F	Description on how CO ₂ emissions from the combustion of biomass are treated in GHG inventory	5
G	If quantified, GHG removals, quantified (tonnes CO ₂ e)	1
H	Explanation for exclusion of any GHG sources or sinks from quantification	5
I	Energy indirect GHG emissions associated with generation of imported electricity, heat or steam (tonnes CO ₂ e)	1
J&K	Historical base year selected and base-year GHG inventory	1
L&M	Reference to or description of quantification methodologies	1
N	Reference to or documentation of GHG emission or removal factors used	1
O	Description of impact of uncertainties on accuracy of GHG emissions & removals data	1
P	Statement that prepared in accordance with ISO 14064	1
Q	Statement describing GHG inventory, report or assertion has been verified	1
Subtotal:		22
A	Description of policies, strategies, and programs	5
F	GHG emissions or removals disaggregated by facility	1
H	Uncertainty assessment description and results (incl. Measures to manage or reduce uncertainties)	1
I	Description of and presentation of additional indicators (e.g. efficiency or GHG emission intensity)	1
J	Assessment of performance against internal and/or external benchmarks	1
K	Description of GHG info management and monitoring procedures	5
Subtotal:		14
Total:		36

Sumber: Rankin, 2011

Lampiran 3. Ceklis Item GHG Disclosure

Kode Perusahaan	Tahun	Skor untuk Masing-masing Item																			Total Skor	Skor Maks	GHG Index
		Description of GHG Inventory													Other Issues								
		B	C	D	E	F	G	H	I	J & K	L & M	N	O	P	Q	A	F	H	I	J			
AMFG	2013	1	1	0	1	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	8	36	0,222
	2014	1	1	0	1	0	1	0	0	0	0	0	0	0	5	0	0	0	0	0	9	36	0,250
	2015	1	1	0	1	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	8	36	0,222
AALI	2013	1	1	1	1	5	1	0	0	0	1	0	0	0	5	0	0	0	1	0	17	36	0,472
	2014	1	1	1	1	0	1	0	0	0	1	0	0	0	5	0	0	0	1	0	12	36	0,333
	2015	1	1	1	1	0	1	0	0	0	1	0	0	0	5	0	0	0	1	0	12	36	0,333
ASII	2013	1	1	1	1	5	1	0	0	0	1	0	0	1	5	1	0	1	1	5	25	36	0,694
	2014	1	1	1	1	5	1	0	0	0	1	0	0	1	5	1	0	1	1	5	25	36	0,694
	2015	1	1	1	0	0	1	0	0	0	0	1	0	1	5	0	0	1	1	5	18	36	0,500
PTBA	2013	1	1	1	1	0	1	0	1	0	1	1	0	0	5	1	0	1	1	0	16	36	0,444
	2014	1	1	1	1	0	1	0	1	0	1	1	0	0	5	1	0	1	1	0	16	36	0,444
	2015	1	1	1	1	0	0	0	1	0	0	1	0	0	5	1	0	1	1	0	14	36	0,389
SMCB	2013	1	1	1	1	0	1	0	1	0	0	1	0	0	5	0	0	1	1	5	19	36	0,528
	2014	1	1	1	1	0	1	0	1	0	0	0	0	0	5	0	0	1	1	0	13	36	0,361
	2015	1	0	0	1	0	0	0	1	0	0	0	0	0	5	0	0	1	1	0	10	36	0,278
INTP	2013	1	1	1	0	0	0	0	0	0	0	0	0	0	5	0	0	0	1	0	9	36	0,250
	2014	1	1	1	0	0	1	0	1	0	0	0	0	0	5	1	0	1	1	5	18	36	0,500
	2015	1	1	1	1	0	1	0	1	0	1	1	0	0	5	0	0	1	1	0	15	36	0,417

PGAS	2013	1	1	1	1	0	1	0	1	0	0	1	0	0	0	5	1	0	0	1	5	19	36	0,528
	2014	1	1	1	1	0	0	0	1	0	0	1	0	0	0	5	0	0	1	1	5	18	36	0,500
	2015	1	1	1	1	0	1	0	1	0	1	1	0	0	0	5	1	0	0	1	5	20	36	0,556
SIMP	2013	1	1	1	1	0	0	0	1	0	1	0	0	0	0	5	0	0	1	1	5	18	36	0,500
	2014	1	1	1	1	0	0	0	1	0	1	0	0	0	0	5	0	0	1	1	5	18	36	0,500
	2015	1	1	1	1	0	0	0	1	1	1	0	0	0	0	5	0	0	1	1	5	19	36	0,528
SMGR	2013	1	1	1	1	0	1	0	0	0	1	0	0	0	0	5	0	0	0	1	5	17	36	0,472
	2014	1	1	1	1	0	1	0	0	0	1	0	0	0	0	5	1	0	1	1	5	19	36	0,528
	2015	1	1	1	1	0	1	0	1	0	1	0	0	0	0	0	1	0	1	1	0	10	36	0,278
UNTR	2013	1	1	1	1	0	1	0	0	0	0	0	0	1	0	5	0	0	0	1	5	17	36	0,472
	2014	1	1	1	1	0	1	0	1	0	0	0	0	1	0	5	1	0	1	1	5	20	36	0,556
	2015	1	1	1	1	0	1	0	1	0	0	0	0	0	0	5	1	0	1	1	5	19	36	0,528
INCO	2013	1	1	1	0	0	0	0	0	0	0	0	0	0	0	5	0	0	0	1	0	9	36	0,250
	2014	1	1	1	1	0	1	0	0	0	0	0	0	0	0	5	0	0	0	1	0	11	36	0,306
	2015	1	1	1	1	0	1	0	0	0	1	0	0	0	0	5	0	0	1	1	0	13	36	0,361

Lampiran 4. Ringkasan Hasil Pengukuran Seluruh Variabel Penelitian

Kode Perusahaan	Tahun	Variabel Independen						Variabel Dependen
		Kinerja Lingkungan (PROPER)	Proporsi Komisaris Independen	Ukuran Perusahaan (LN Total Aset)	Profitabilitas (ROE)	<i>Leverage</i> (DTAR)	<i>Media Online</i>	GHG <i>Disclosure Index</i>
AMFG	2013	3	33%	28,895	0,123	0,220	0	0,222
	2014	3	33%	28,997	0,144	0,187	1	0,250
	2015	3	33%	29,083	0,101	0,206	1	0,222
AALI	2013	3	43%	30,337	0,185	0,314	1	0,472
	2014	3	33%	30,552	0,221	0,362	1	0,333
	2015	3	40%	30,700	0,595	0,456	0	0,333
ASII	2013	4	30%	32,997	0,210	0,504	1	0,694
	2014	4	36%	33,095	0,180	0,490	1	0,694
	2015	3	36%	33,134	0,120	0,485	1	0,500
PTBA	2013	5	33%	30,089	0,246	0,353	1	0,444
	2014	5	33%	30,326	0,233	0,415	1	0,444
	2015	5	33%	30,458	0,219	0,450	1	0,389
HOLC	2013	5	43%	30,332	0,110	0,411	1	0,528
	2014	5	50%	30,476	0,080	0,491	1	0,361
	2015	5	43%	30,483	0,022	0,512	0	0,278
INTP	2013	5	43%	30,912	0,246	0,136	1	0,250
	2014	4	43%	30,994	0,216	0,142	1	0,500
	2015	4	43%	30,950	0,176	0,137	1	0,417

PGAS	2013	3	33%	31,605	0,328	0,375	1	0,528
	2014	3	33%	31,976	0,252	0,523	1	0,500
	2015	3	33%	32,126	0,133	0,535	1	0,556
SIMP	2013	3	33%	30,966	0,039	0,426	1	0,500
	2014	3	33%	31,065	0,067	0,458	1	0,500
	2015	3	33%	31,087	0,022	0,456	1	0,528
SMGR	2013	5	33%	31,058	0,257	0,292	0	0,472
	2014	4	43%	31,167	0,232	0,271	1	0,528
	2015	4	29%	31,273	0,171	0,281	0	0,278
UNTR	2013	3	43%	31,680	0,142	0,379	1	0,472
	2014	3	43%	31,730	0,145	0,360	1	0,556
	2015	3	33%	31,754	0,099	0,364	1	0,528
VALE	2013	3	14%	30,957	0,020	0,249	0	0,250
	2014	3	30%	30,997	0,120	0,235	1	0,306
	2015	3	33%	31,084	0,030	0,199	1	0,361

Lampiran 5. Kinerja Lingkungan (PROPER)

2013					
No	Nama Perusahaan	Kode	Warna	Peringkat	Skor
1	Asahimas Flat Glass	AMFG	Biru	3	3
2	Astra Agro Lestari	AALI	Biru	3	3
3	Astra Internasional	ASII	Hijau	2	4
4	Bukit Asam	PTBA	Emas	1	5
5	Holcim Indonesia	SMCB	Emas	1	5
6	Indocement Tunggul Prakarsa	INTP	Emas	1	5
7	Perusahaan Gas Negara	PGAS	Biru	3	3
8	Salim Ivomas Pratama	SIMP	Biru	3	3
9	Semen Indonesia	SMGR	Emas	1	5
10	United Tractors	UNTR	Biru	3	3
11	Vale Indonesia	INCO	Biru	3	3
2014					
No	Nama Perusahaan	Kode	Warna	Peringkat	Skor
1	Asahimas Flat Glass	AMFG	Biru	3	3
2	Astra Agro Lestari	AALI	Biru	3	3
3	Astra Internasional	ASII	Hijau	2	4
4	Bukit Asam	PTBA	Emas	1	5
5	Holcim Indonesia	SMCB	Emas	1	5
6	Indocement Tunggul Prakarsa	INTP	Hijau	2	4
7	Perusahaan Gas Negara	PGAS	Biru	3	3
8	Salim Ivomas Pratama	SIMP	Biru	3	3
9	Semen Indonesia	SMGR	Hijau	2	4
10	United Tractors	UNTR	Biru	3	3
11	Vale Indonesia	INCO	Biru	3	3
2015					
No	Nama Perusahaan	Kode	Warna	Peringkat	Skor
1	Asahimas Flat Glass	AMFG	Biru	3	3
2	Astra Agro Lestari	AALI	Biru	3	3
3	Astra Internasional	ASII	Biru	3	3
4	Bukit Asam	PTBA	Emas	1	5
5	Holcim Indonesia	SMCB	Emas	1	5
6	Indocement Tunggul Prakarsa	INTP	Hijau	2	4
7	Perusahaan Gas Negara	PGAS	Biru	3	3
8	Salim Ivomas Pratama	SIMP	Biru	3	3
9	Semen Indonesia	SMGR	Hijau	2	4
10	United Tractors	UNTR	Biru	3	3
11	Vale Indonesia	INCO	Biru	3	3

Lampiran 6. Komisaris Independen

2013					
No	Nama Perusahaan	Kode	Dewan Komisaris	Komisaris Independen	(%)
1	Asahimas Flat Glass	AMFG	6	2	33%
2	Astra Agro Lestari	AALI	7	3	43%
3	Astra Internasional	ASII	10	3	30%
4	Bukit Asam	PTBA	6	2	33%
5	Holcim Indonesia	SMCB	7	3	43%
6	Indocement Tunggul Prakarsa	INTP	7	3	43%
7	Perusahaan Gas Negara	PGAS	6	2	33%
8	Salim Ivomas Pratama	SIMP	6	2	33%
9	Semen Indonesia	SMGR	6	2	33%
10	United Tractors	UNTR	7	3	43%
11	Vale Indonesia	INCO	7	1	14%
2014					
No	Nama Perusahaan	Kode	Dewan Komisaris	Komisaris Independen	(%)
1	Asahimas Flat Glass	AMFG	6	2	33%
2	Astra Agro Lestari	AALI	6	2	33%
3	Astra Internasional	ASII	11	4	36%
4	Bukit Asam	PTBA	6	2	33%
5	Holcim Indonesia	SMCB	6	3	50%
6	Indocement Tunggul Prakarsa	INTP	7	3	43%
7	Perusahaan Gas Negara	PGAS	6	2	33%
8	Salim Ivomas Pratama	SIMP	6	2	33%
9	Semen Indonesia	SMGR	7	3	43%
10	United Tractors	UNTR	7	3	43%
11	Vale Indonesia	INCO	10	3	30%
2015					
No	Nama Perusahaan	Kode	Dewan Komisaris	Komisaris Independen	(%)
1	Asahimas Flat Glass	AMFG	6	2	33%
2	Astra Agro Lestari	AALI	5	2	40%
3	Astra Internasional	ASII	11	4	36%
4	Bukit Asam	PTBA	6	2	33%
5	Holcim Indonesia	SMCB	7	3	43%
6	Indocement Tunggul Prakarsa	INTP	7	3	43%
7	Perusahaan Gas Negara	PGAS	6	2	33%
8	Salim Ivomas Pratama	SIMP	6	2	33%
9	Semen Indonesia	SMGR	7	2	29%
10	United Tractors	UNTR	6	2	33%
11	Vale Indonesia	INCO	9	3	33%

Lampiran 7. Ukuran Perusahaan (LN Total Aset)

2013				
No	Nama Perusahaan	Kode	Total Aset	LN
1	Asahimas Flat Glass	AMFG	Rp 3.539.393.000.000	28,895
2	Astra Agro Lestari	AALI	Rp 14.963.190.000.000	30,337
3	Astra Internasional	ASII	Rp 213.994.000.000.000	32,997
4	Bukit Asam	PTBA	Rp 11.677.155.000.000	30,089
5	Holcim Indonesia	SMCB	Rp 14.894.990.000.000	30,332
6	Indocement Tunggal Prakarsa	INTP	Rp 26.607.241.000.000	30,912
7	Perusahaan Gas Negara	PGAS	Rp 53.222.008.589.010	31,605
8	Salim Ivomas Pratama	SIMP	Rp 28.065.121.000.000	30,966
9	Semen Indonesia	SMGR	Rp 30.792.884.000.000	31,058
10	United Tractors	UNTR	Rp 57.362.244.000.000	31,680
11	Vale Indonesia	INCO	Rp 27.825.089.562.000	30,957
2014				
No	Nama Perusahaan	Kode	Total Aset	LN
1	Asahimas Flat Glass	AMFG	Rp 3.918.391.000.000	28,997
2	Astra Agro Lestari	AALI	Rp 18.558.329.000.000	30,552
3	Astra Internasional	ASII	Rp 236.029.000.000.000	33,095
4	Bukit Asam	PTBA	Rp 14.812.023.000.000	30,326
5	Holcim Indonesia	SMCB	Rp 17.195.352.000.000	30,476
6	Indocement Tunggal Prakarsa	INTP	Rp 28.884.973.000.000	30,994
7	Perusahaan Gas Negara	PGAS	Rp 77.128.094.318.831	31,976
8	Salim Ivomas Pratama	SIMP	Rp 30.996.051.000.000	31,065
9	Semen Indonesia	SMGR	Rp 34.314.666.000.000	31,167
10	United Tractors	UNTR	Rp 60.292.031.000.000	31,730
11	Vale Indonesia	INCO	Rp 28.964.963.710.000	30,997
2015				
No	Nama Perusahaan	Kode	Total Aset	LN
1	Asahimas Flat Glass	AMFG	Rp 4.270.275.000.000	29,083
2	Astra Agro Lestari	AALI	Rp 21.512.371.000.000	30,700
3	Astra Internasional	ASII	Rp 245.435.000.000.000	33,134
4	Bukit Asam	PTBA	Rp 16.894.043.000.000	30,458
5	Holcim Indonesia	SMCB	Rp 17.321.565.000.000	30,483
6	Indocement Tunggal Prakarsa	INTP	Rp 27.638.360.000.000	30,950
7	Perusahaan Gas Negara	PGAS	Rp 89.605.327.112.756	32,126
8	Salim Ivomas Pratama	SIMP	Rp 31.697.142.000.000	31,087
9	Semen Indonesia	SMGR	Rp 38.153.119.000.000	31,273
10	United Tractors	UNTR	Rp 61.715.399.000.000	31,754
11	Vale Indonesia	INCO	Rp 31.581.265.156.000	31,084

Lampiran 8. Profitabilitas (*Return on Equity*)

2013				
No	Kode Perusahaan	Laba Bersih	Total Ekuitas	Rasio
1	AMFG	Rp 338.358.000.000	Rp 2.760.727.000.000	0,123
2	AALI	Rp 1.903.088.000.000	Rp 10.267.859.000.000	0,185
3	ASII	Rp 22.297.000.000.000	Rp 106.188.000.000.000	0,210
4	PTBA	Rp 1.854.281.000.000	Rp 7.551.569.000.000	0,246
5	SMCB	Rp 952.305.000.000	Rp 8.772.947.000.000	0,110
6	INTP	Rp 5.012.294.000.000	Rp 22.978.000.000.000	0,246
7	PGAS	Rp 10.895.558.414.280	Rp 33.242.164.088.847	0,328
8	SIMP	Rp 635.277.000.000	Rp 16.108.089.000.000	0,039
9	SMGR	Rp 5.354.299.000.000	Rp 21.803.976.000.000	0,257
10	UNTR	Rp 4.798.778.000.000	Rp 35.648.898.000.000	0,142
11	INCO	Rp 471.477.096.000	Rp 20.895.188.274.000	0,020
2014				
No	Kode Perusahaan	Laba Bersih	Total Ekuitas	Rasio
1	AMFG	Rp 458.635.000.000	Rp 3.184.642.000.000	0,144
2	AALI	Rp 2.621.275.000.000	Rp 11.837.486.000.000	0,221
3	ASII	Rp 22.125.000.000.000	Rp 120.324.000.000.000	0,180
4	PTBA	Rp 2.019.214.000.000	Rp 8.670.842.000.000	0,233
5	SMCB	Rp 668.869.000.000	Rp 8.758.592.000.000	0,080
6	INTP	Rp 5.274.000.000.000	Rp 24.785.000.000.000	0,216
7	PGAS	Rp 9.301.033.211.200	Rp 36.860.588.001.000	0,252
8	SIMP	Rp 1.109.361.000.000	Rp 16.807.051.000.000	0,067
9	SMGR	Rp 5.573.577.000.000	Rp 25.002.452.000.000	0,232
10	UNTR	Rp 4.839.970.000.000	Rp 38.576.734.000.000	0,145
11	INCO	Rp 2.137.710.839.000	Rp 22.209.791.320.000	0,120
2015				
No	Kode Perusahaan	Laba Bersih	Total Ekuitas	Rasio
1	AMFG	Rp 341.346.000.000	Rp 3.390.223.000.000	0,101
2	AALI	Rp 695.684.000.000	Rp 11.698.787.000.000	0,060
3	ASII	Rp 15.613.000.000.000	Rp 126.533.000.000.000	0,120
4	PTBA	Rp 2.037.111.000.000	Rp 9.287.547.000.000	0,219
5	SMCB	Rp 175.127.000.000	Rp 8.161.087.000.000	0,021
6	INTP	Rp 4.356.661.000.000	Rp 23.866.000.000.000	0,176
7	PGAS	Rp 5.556.059.080.680	Rp 41.699.581.924.930	0,133
8	SIMP	Rp 364.879.000.000	Rp 17.231.401.000.000	0,022
9	SMGR	Rp 4.525.441.000.000	Rp 27.440.798.000.000	0,171
10	UNTR	Rp 2.792.439.000.000	Rp 39.250.325.000.000	0,099
11	INCO	Rp 696.711.796.000	Rp 25.299.436.815.000	0,030

Lampiran 9. Leverage (Debt to Total Asset Ratio)

2013				
No	Kode Perusahaan	Total Utang	Total Aset	Rasio
1	AMFG	Rp 778.666.000.000	Rp 3.539.393.000.000	0,220
2	AALI	Rp 4.695.331.000.000	Rp 14.963.190.000.000	0,314
3	ASII	Rp 107.806.000.000.000	Rp 213.994.000.000.000	0,504
4	PTBA	Rp 4.125.586.000.000	Rp 11.677.155.000.000	0,353
5	SMCB	Rp 6.122.043.000.000	Rp 14.894.990.000.000	0,411
6	INTP	Rp 3.629.554.000.000	Rp 26.607.241.000.000	0,136
7	PGAS	Rp 19.955.299.461.456	Rp 53.222.008.589.010	0,375
8	SIMP	Rp 11.957.032.000.000	Rp 28.065.121.000.000	0,426
9	SMGR	Rp 8.988.908.000.000	Rp 30.792.884.000.000	0,292
10	UNTR	Rp 21.713.346.000.000	Rp 57.362.244.000.000	0,379
11	INCO	Rp 6.914.472.894.000	Rp 27.825.089.562.000	0,248
2014				
No	Kode Perusahaan	Total Utang	Total Aset	Rasio
1	AMFG	Rp 733.749.000.000	Rp 3.918.391.000.000	0,187
2	AALI	Rp 6.720.843.000.000	Rp 18.558.329.000.000	0,362
3	ASII	Rp 115.705.000.000.000	Rp 236.029.000.000.000	0,490
4	PTBA	Rp 6.141.181.000.000	Rp 14.812.023.000.000	0,415
5	SMCB	Rp 8.436.760.000.000	Rp 17.195.352.000.000	0,491
6	INTP	Rp 4.100.172.000.000	Rp 28.884.973.000.000	0,142
7	PGAS	Rp 40.359.361.480.856	Rp 77.128.094.318.831	0,523
8	SIMP	Rp 14.189.000.000.000	Rp 30.996.051.000.000	0,458
9	SMGR	Rp 9.312.214.000.000	Rp 34.314.666.000.000	0,271
10	UNTR	Rp 21.715.297.000.000	Rp 60.292.031.000.000	0,360
11	INCO	Rp 6.810.518.333.000	Rp 28.964.963.710.000	0,235
2015				
No	Kode Perusahaan	Total Utang	Total Aset	Rasio
1	AMFG	Rp 880.052.000.000	Rp 4.270.275.000.000	0,206
2	AALI	Rp 9.813.584.000.000	Rp 21.512.371.000.000	0,456
3	ASII	Rp 118.902.000.000.000	Rp 245.435.000.000.000	0,484
4	PTBA	Rp 7.606.496.000.000	Rp 16.894.043.000.000	0,450
5	SMCB	Rp 8.871.708.000.000	Rp 17.321.565.000.000	0,512
6	INTP	Rp 3.772.410.000.000	Rp 27.638.360.000.000	0,136
7	PGAS	Rp 47.902.722.383.772	Rp 89.605.327.112.756	0,535
8	SIMP	Rp 14.465.741.000.000	Rp 31.697.142.000.000	0,456
9	SMGR	Rp 10.712.321.000.000	Rp 38.153.119.000.000	0,281
10	UNTR	Rp 22.465.074.000.000	Rp 61.715.399.000.000	0,364
11	INCO	Rp 6.279.994.384.000	Rp 31.581.265.156.000	0,199

Lampiran 10. Media Online

2013				
No	Nama Perusahaan	Kode	Media	Skor
1	Asahimas Flat Glass	AMFG	<i>Unexposed</i>	0
2	Astra Agro Lestari	AALI	<i>Exposed</i>	1
3	Astra Internasional	ASII	<i>Exposed</i>	1
4	Bukit Asam	PTBA	<i>Exposed</i>	1
5	Holcim Indonesia	SMCB	<i>Exposed</i>	1
6	Indocement Tunggul Prakarsa	INTP	<i>Exposed</i>	1
7	Perusahaan Gas Negara	PGAS	<i>Exposed</i>	1
8	Salim Ivomas Pratama	SIMP	<i>Exposed</i>	1
9	Semen Indonesia	SMGR	<i>Unexposed</i>	0
10	United Tractors	UNTR	<i>Exposed</i>	1
11	Vale Indonesia	INCO	<i>Unexposed</i>	0
2014				
No	Nama Perusahaan	Kode	Media	Skor
1	Asahimas Flat Glass	AMFG	<i>Exposed</i>	1
2	Astra Agro Lestari	AALI	<i>Exposed</i>	1
3	Astra Internasional	ASII	<i>Exposed</i>	1
4	Bukit Asam	PTBA	<i>Exposed</i>	1
5	Holcim Indonesia	SMCB	<i>Exposed</i>	1
6	Indocement Tunggul Prakarsa	INTP	<i>Exposed</i>	1
7	Perusahaan Gas Negara	PGAS	<i>Exposed</i>	1
8	Salim Ivomas Pratama	SIMP	<i>Exposed</i>	1
9	Semen Indonesia	SMGR	<i>Exposed</i>	1
10	United Tractors	UNTR	<i>Exposed</i>	1
11	Vale Indonesia	INCO	<i>Exposed</i>	1
2015				
No	Nama Perusahaan	Kode	Media	Skor
1	Asahimas Flat Glass	AMFG	<i>Exposed</i>	1
2	Astra Agro Lestari	AALI	<i>Unexposed</i>	0
3	Astra Internasional	ASII	<i>Exposed</i>	1
4	Bukit Asam	PTBA	<i>Exposed</i>	1
5	Holcim Indonesia	SMCB	<i>Unexposed</i>	0
6	Indocement Tunggul Prakarsa	INTP	<i>Exposed</i>	1
7	Perusahaan Gas Negara	PGAS	<i>Exposed</i>	1
8	Salim Ivomas Pratama	SIMP	<i>Exposed</i>	1
9	Semen Indonesia	SMGR	<i>Unexposed</i>	0
10	United Tractors	UNTR	<i>Exposed</i>	1
11	Vale Indonesia	INCO	<i>Exposed</i>	1

Lampiran 11. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CrGHG	33	,222	,694	,43012	,128069
PROPER	33	3	5	3,67	,854
KOMIND	33	,143	,500	,35897	,065066
SIZE	33	28,895	33,134	31,01015	1,009797
ROE	33	,020	,328	,14994	,081521
LEV	33	,136	,535	,35367	,124000
MED	33	0	1	,82	,392
Valid N (listwise)	33				

Lampiran 12. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,07071984
Most Extreme Differences	Absolute	,138
	Positive	,076
	Negative	-,138
Test Statistic		,138
Asymp. Sig. (2-tailed)		,111 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 13. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-1,885	,509		-3,705	,001		
PROPER	,001	,019	,004	,030	,976	,703	1,423
KOMIND	,146	,241	,074	,607	,549	,783	1,277
SIZE	,066	,017	,522	3,981	,000	,681	1,468
ROE	,224	,198	,142	1,131	,269	,739	1,353
LEV	,278	,133	,269	2,089	,047	,707	1,415
MED	,092	,040	,280	2,274	,031	,773	1,293

a. Dependent Variable: CrGHG

Lampiran 14. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-,348	,236		-1,474	,153
	PROPER	,016	,009	,358	1,749	,092
	KOMIND	,129	,112	,224	1,153	,259
	SIZE	,010	,008	,283	1,360	,186
	ROE	-,024	,092	-,051	-,256	,800
	LEV	-,052	,062	-,171	-,838	,410
	MED	-,001	,019	-,010	-,049	,961

a. Dependent Variable: ABS_RES1

Lampiran 15. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,834 ^a	,695	,625	,078457	2,047

a. Predictors: (Constant), MED, LEV, PROPER, KOMIND, ROE, SIZE

b. Dependent Variable: CrGHG

Lampiran 16. Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,834 ^a	,695	,625	,078457

a. Predictors: (Constant), MED, LEV, PROPER, KOMIND, ROE, SIZE

b. Dependent Variable: CrGHG

Lampiran 17. Uji t Statistik

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,885	,509		-3,705	,001
	PROPER	,001	,019	,004	,030	,976
	KOMIND	,146	,241	,074	,607	,549
	SIZE	,066	,017	,522	3,981	,000
	ROE	,224	,198	,142	1,131	,269
	LEV	,278	,133	,269	2,089	,047
	MED	,092	,040	,280	2,274	,031

a. Dependent Variable: CrGHG