

LAMPIRAN 1

DATA MENTAH

Data Variabel Kepemilikan Manajerial

Tahun	Kode Emiten	Jumlah Saham Kepemilikan Manajerial	Jumlah Saham Yang Beredar	%	Kepemilikan Manajerial
2020	CAMP	5,000,000,000	5,885,000,000	%	0.850
2021		5,000,000,000	5,885,000,000		0.850
2022		5,000,000,000	5,885,000,000		0.850
2020	GOOD	4,114,051,901	36,897,901,455		0.111
2021		17,130,155,605	36,897,901,455		0.464
2022		13,094,014,291	36,897,901,455		0.355
2020	HOKI	82,960,330	2,419,438,170		0.034
2021		333,841,320	9,677,752,680		0.034
2022		6,621,980,600	9,677,752,680		0.684
2020	INDF	1,380,020	8,780,426,500		0.000
2021		1,380,020	8,780,426,500		0.000
2022		1,380,020	8,780,426,500		0.000
2020	KEJU	375,000,000	1,500,000,000		0.250
2021		271,875,000	1,500,000,000		0.181
2022		4,801,900	1,500,000,000		0.003
2020	MYOR	5,638,834,400	22,358,699,725		0.252
2021		5,643,777,700	22,358,699,725		0.252
2022		5,643,777,700	22,358,699,725		0.252
2020	SKBM	38,304,991	1,726,003,217		0.022
2021		38,304,991	1,726,003,217		0.022
2022		39,624,185	1,726,003,217		0.023
2020	TBLA	4,676,000	5,342,098,939		0.001
2021		4,676,000	5,342,098,939		0.001
2022		4,676,000	5,342,098,939		0.001
2020	ULTJ	5,565,634,360	11,553,528,000		0.482
2021		5,598,964,960	11,553,528,000		0.485
2022		5,632,527,360	11,553,528,000		0.488

$$KM = \frac{\text{Jumlah Saham Kepemilikan Manajerial}}{\text{Jumlah Saham Perusahaan yang Beredar}} \times 100\%$$

Data Variabel Dewan Komisaris

No	Nama Perusahaan	Tahun		
		2020	2021	2022
1	CAMP	3	3	2
2	GOOD	5	5	5
3	HOKI	3	3	3
4	INDF	8	9	9
5	KEJU	3	3	3
6	MYOR	5	5	5
7	SKBM	3	3	3
8	TBLA	3	3	3
9	ULTJ	4	4	4

Data Variabel Komite Audit

No	Nama Perusahaan	Tahun		
		2020	2021	2022
1	CAMP	3	3	3
2	GOOD	3	3	3
3	HOKI	3	3	3
4	INDF	3	3	3
5	KEJU	3	3	3
6	MYOR	3	3	3
7	SKBM	3	3	3
8	TBLA	3	3	3
9	ULTJ	3	2	2

$$\text{UDIT} = \sum \text{anggota komite audit}$$

Data Variabel Biaya Lingkungan

No	NAMA PERUSAHAAN	TAHUN					
		2020		2021		2022	
1	PT Campina Ice Cream Industry Tbk	161965699 44045828312	0.0036772	304242091 100066615090	0.00304	85180644 121257336904	0.0007025
2	PT Garudafood Putra Putri Jaya Tbk	1112094910 245103761907	0.0045372	1740054366 492637672186	0.003532	3392385479 521714035585	0.0065024
3	PT Buyung Poetra Sembada Tbk	2220253545 38038419405	0.0583687	1685228557 12533087704	0.134462	1512835369 90572477	16.703036
4	PT Indofood Sukses Makmur Tbk	205891 8752066	0.0235248	221869 11203585	0.019803	248934 9192569	0.0270799
5	PT Mulia Boga Raya Tbk	699206530 121000016429	0.0057786	2007093212 144700268968	0.013871	2364511754 117370750383	0.0201457
6	PT Mayora Indah Tbk	4796886785 2098168514645	0.0022862	1816582927 1211052647953	0.0015	21185253627 1970064538149	0.0107536
7	PT Sekar Bumi Tbk	3332690505 5415741808	0.615371	4021616397 29707421605	0.135374	3023218380 86635603936	0.0348958
8	PT Tunas Baru Lampung Tbk	8852 680730	0.0130037	16448 791916	0.02077	9797 801440	0.0122242
9	PT Ultra Jaya Milk Industry Tbk	86401 1109666	0.0778622	73755 1276793	0.057766	79076 965486	0.0819028

$$\text{BY.LING} = \frac{\text{COST}}{\text{PROFIT}}$$

Data Variabel Profitabilitas (ROA)

No	Nama Perusahaan	Tahun	Profitabilitas		
			Laba Bersih	Total Aset	ROA
1	CAMP	2020	44,045,828,312	1,086,873,666,641	0.041
		2021	99,278,807,290	1,146,235,578,463	0.087
		2022	121,257,336,904	1,074,777,460,412	0.113
2	GOOD	2020	245,103,761,907	6,570,969,641,033	0.037
		2021	492,637,672,186	6,766,602,280,143	0.073
		2022	521,714,035,585	7,327,371,934,290	0.071
3	HOKI	2020	38,038,419,405	906,924,214,166	0.042
		2021	11,844,682,161	987,563,580,363	0.012
		2022	90,572,477	811,603,660,216	0.000
4	INDF	2020	8,752,066,000,000	163,136,516,000,000	0.054
		2021	11,203,585,000,000	179,356,193,000,000	0.062
		2022	9,192,569,000,000	180,433,300,000,000	0.051
5	KEJU	2020	121,000,016,429	674,806,910,037	0.179
		2021	144,700,268,968	767,726,284,113	0.188
		2022	117,370,750,383	860,100,358,989	0.136
6	MYOR	2020	2,098,168,514,645	19,777,500,514,550	0.106
		2021	1,211,052,647,953	19,917,653,265,528	0.061
		2022	1,970,064,538,149	22,276,160,695,411	0.088
7	SKBM	2020	5,415,741,808	1,768,660,546,754	0.003
		2021	29,707,421,605	1,970,428,120,056	0.015
		2022	86,635,603,936	2,042,199,577,083	0.042
8	TBLA	2020	680,730,000,000	19,431,293,000,000	0.035
		2021	791,916,000,000	21,084,017,000,000	0.038
		2022	801,440,000,000	23,673,644,000,000	0.034
9	ULTJ	2020	1,109,666,000,000	8,754,116,000,000	0.127
		2021	1,276,793,000,000	7,406,856,000,000	0.172
		2022	965,486,000,000	7,376,375,000,000	0.131

$$ROA = \frac{\text{Laba Bersih}}{\text{Total Aktiva}} \times 100\%$$

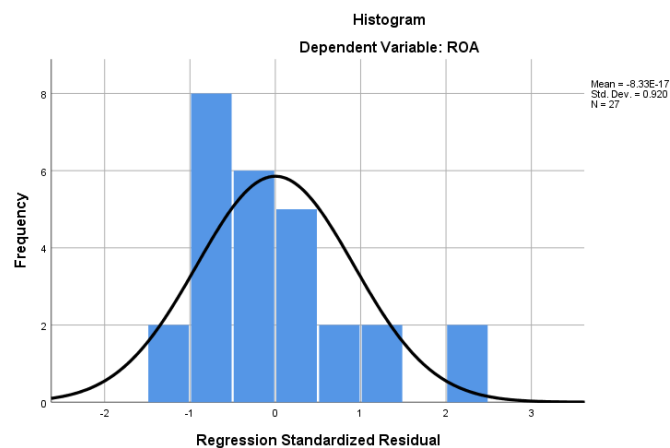
LAMPIRAN 2
DATA STATISTIK

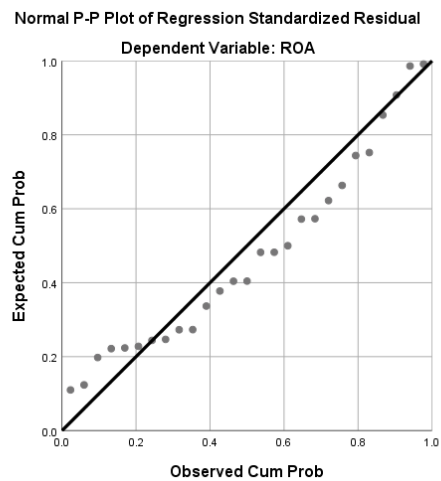
Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Manajerial	27	.00	.85	.2573	.29068
Dewan Komisaris	27	2.00	9.00	4.1481	1.85439
Komite Audit	27	2.00	3.00	2.9259	.26688
Biaya Lingkungan	27	.00	1670303628.00	61863097.3848	321450083.0744
ROA	27	.00	.19	.0750	.05238
Valid N (listwise)	27				6

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		27
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.65005755
Most Extreme Differences	Absolute	.136
	Positive	.107
	Negative	-.136
Test Statistic		.136
Asymp. Sig. (2-tailed)		.200 ^{c,d}





2. Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Kepemilikan Manajerial	.755	1.324
	Dewan Komisaris	.770	1.299
	Komite Audit	.962	1.040
	Biaya Lingkungan	.962	1.040

a. Dependent Variable: ROA

3. Uji Heteroskedastisitas

Correlations							
			Kepemilikan Manajerial	Dewan Komisaris	Komite Audit	Biaya Lingkungan	Unstandardized Residual
Spearman's rho	Kepemilikan Manajerial	Correlation Coefficient	1.000	.467*	-.200	-.171	-.071
		Sig. (2-tailed)	.	.014	.317	.393	.724
		N	27	27	27	27	27
	Dewan Komisaris	Correlation Coefficient	.467*	1.000	-.118	-.139	-.071
		Sig. (2-tailed)	.014	.	.557	.490	.727
		N	27	27	27	27	27
	Komite Audit	Correlation Coefficient	-.200	-.118	1.000	-.272	.036
		Sig. (2-tailed)	.317	.557	.	.393	.724

		Sig. (2-tailed)	.317	.557	.	.169	.857
		N	27	27	27	27	27
	Biaya Lingkungan	Correlation Coefficient	-.171	-.139	-.272	1.000	-.295
		Sig. (2-tailed)	.393	.490	.169	.	.135
		N	27	27	27	27	27
	Unstandardized Residual	Correlation Coefficient	-.071	-.071	.036	-.295	1.000
		Sig. (2-tailed)	.724	.727	.857	.135	.
		N	27	27	27	27	27

*. Correlation is significant at the 0.05 level (2-tailed).

4. Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.680 ^a	.462	.364	.70669	1.254

Batas Bawah	DW	Batas Atas
-2	1.254	2

5. Analisis Kofisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.680 ^a	.462	.364	.70669	1.254
a. Predictors: (Constant), Biaya Lingkungan, Komite Audit, Dewan Komisaris, Kepemilikan Manajerial					
b. Dependent Variable: ROA					

6. Uji T

Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.062	1.483		-.042	.967
	Kepemilikan Manajerial	.182	.070	.466	2.587	.017
	Dewan Komisaris	-.432	.419	-.184	-1.031	.314
	Komite Audit	-1.306	1.306	-.159	-1.000	.328
	Biaya Lingkungan	.074	.028	.430	2.696	.013

a. Dependent Variable: ROA

7. Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.427	4	2.357	4.719	.007 ^b
	Residual	10.987	22	.499		
	Total	20.414	26			

a. Dependent Variable: ROA

b. Predictors: (Constant), Biaya Lingkungan, Komite Audit, Dewan Komisaris, Kepemilikan Manajerial

8. Analisis Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.062	1.483		-.042	.967
	Kepemilikan Manajerial	.182	.070	.466	2.587	.017
	Dewan Komisaris	-.432	.419	-.184	-1.031	.314
	Komite Audit	-1.306	1.306	-.159	-1.000	.328
	Biaya Lingkungan	.074	.028	.430	2.696	.013

a. Dependent Variable: ROA