



LAMPIRAN

Lampiran 1 Daftar Perusahaan Sampel Periode 2016-2020

No	Kode Listing	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	BTEK	Bumi Teknokultura Unggul Tbk
5	BTON	Betonjaya Manunggal Tbk
6	BUDI	Budi Starch & Sweetener Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CPIN	Charoen Pokphand Indonesia Tbk
9	DLTA	Delta Djakarta Tbk
10	GDST	Gunawan Dianjaya Steel Tbk
11	GGRM	Gudang Garam Tbk
12	ICBP	Indofood CBP Sukses Makmur Tbk
13	IIKP	Inti Agri Resources Tbk
14	IMAS	Indomobil Sukses Internasional
15	INCI	Intanwijaya Internasional Tbk
16	INDF	Indofood Sukses Makmur Tbk
17	JECC	Jembo Cable Company Tbk
18	JPFA	Japfa Comfeed Indonesia Tbk
19	KAEF	Kimia Farma Tbk
20	KBLM	Kabelindo Murni Tbk
21	KDSI	Kedawung Setia Industrial Tbk
22	MAIN	Malindo Feedmill Tbk
23	MBTO	Martina Berto Tbk
24	MLBI	Multi Bintang Indonesia Tbk
25	MLIA	Mulia Industrindo Tbk
26	MRAT	Mustika Ratu Tbk
27	MYOR	Mayora Indah Tbk
28	PSDN	Prasidha Aneka Niaga Tbk
29	ROTI	Nippon Indosari Corpindo Tbk
30	SIDO	Industri Jamu dan Farmasi Sido
31	SIPD	Sreeya Sewu Indonesia Tbk
32	SKBM	Sekar Bumi Tbk
33	SKLT	Sekar Laut Tbk
34	SMGR	Semen Indonesia (Persero) Tbk
35	SMSM	Selamat Sempurna Tbk
36	STTP	Siantar Top Tbk
37	ULTJ	Ultra Jaya Milk Industry & Tra
38	UNVR	Unilever Indonesia Tbk

Lampiran 2 Tabulasi Data

NO	KODE	TAHUN	PEK	KP	ML	KI
1	ADES	2016	0.556	28	-0.264	0.915
		2017	0.556	28	-0.242	0.915
		2018	0.556	28	-0.246	0.915
		2019	0.556	28	-0.245	0.915
		2020	0.556	28	-0.252	0.915
2	AKPI	2016	0.056	42	-0.105	0.586
		2017	0.056	42	0.016	0.746
		2018	0.056	42	0.021	0.746
		2019	0.056	42	-0.002	0.748
		2020	0.056	42	-0.027	0.831
3	ALTO	2016	0.556	10	-0.030	0.834
		2017	0.556	10	-0.035	0.781
		2018	0.556	10	-0.027	0.413
		2019	0.556	10	-0.037	0.428
		2020	0.556	10	-0.037	0.426
4	BTEK	2016	0.056	21	0.134	0.735
		2017	0.056	21	0.139	0.735
		2018	0.056	21	-0.087	0.475
		2019	0.056	21	0.071	0.416
		2020	0.056	21	0.055	0.415
5	BTON	2016	0.556	26	-0.238	0.914
		2017	0.556	26	-0.216	0.914
		2018	0.556	26	-0.213	0.894
		2019	0.556	26	-0.279	0.894
		2020	0.556	26	-0.206	0.944
6	BUDI	2016	0.111	27	-0.467	0.534
		2017	0.111	27	-0.464	0.534
		2018	0.111	27	-0.449	0.534
		2019	0.111	27	-0.442	0.578
		2020	0.111	27	-0.456	0.578
7	CEKA	2016	0.444	26	0.191	0.928
		2017	0.444	26	0.194	0.928
		2018	0.444	26	0.200	0.928
		2019	0.444	26	0.164	0.920
		2020	0.444	26	0.163	0.920
8	CPIN	2016	0.500	31	-0.257	0.555
		2017	0.500	31	-0.160	0.555
		2018	0.500	31	-0.220	0.555
		2019	0.500	31	-0.192	0.555

		2020	0.500	31	-0.250	0.555
9	DLTA	2016	0.111	38	0.122	0.819
		2017	0.167	38	0.065	0.819
		2018	0.167	38	0.096	0.819
		2019	0.167	38	0.154	0.846
		2020	0.167	38	0.060	0.846
10	GDST	2016	0.500	13	-0.457	0.980
		2017	0.500	13	-0.458	0.980
		2018	0.500	13	-0.415	0.889
		2019	0.500	13	-0.466	0.889
		2020	0.500	13	-0.455	0.889
11	GGRM	2016	0.111	32	0.294	0.762
		2017	0.111	32	0.314	0.762
		2018	0.111	32	0.216	0.762
		2019	0.111	32	0.277	0.762
		2020	0.111	32	0.231	0.762
12	ICBP	2016	0.611	12	-0.042	0.805
		2017	0.611	12	-0.056	0.805
		2018	0.611	12	-0.005	0.805
		2019	0.611	12	-0.069	0.805
		2020	0.611	12	-0.040	0.805
13	IIKP	2016	0.111	20	-0.531	0.193
		2017	0.167	20	-0.494	0.193
		2018	0.167	20	-0.538	0.197
		2019	0.167	20	-0.264	0.180
		2020	0.167	20	-0.443	0.188
14	IMAS	2016	0.056	29	0.075	0.897
		2017	0.056	29	0.073	0.897
		2018	0.056	29	0.106	0.897
		2019	0.056	29	0.065	0.897
		2020	0.111	29	0.066	0.879
15	INCI	2016	0.167	32	-0.195	0.489
		2017	0.111	32	-0.188	0.489
		2018	0.111	32	-0.212	0.489
		2019	0.111	32	-0.170	0.490
		2020	0.111	32	-0.227	0.514
16	INDF	2016	0.667	28	-0.039	0.501
		2017	0.667	28	-0.002	0.501
		2018	0.667	28	-0.039	0.501
		2019	0.667	28	-0.110	0.501
		2020	0.667	28	-0.030	0.501

17	JECC	2016	0.056	30	-0.117	0.901
		2017	0.056	30	-0.061	0.901
		2018	0.111	30	-0.088	0.901
		2019	0.111	30	-0.040	0.901
		2020	0.111	30	-0.127	0.901
18	JPFA	2016	0.667	33	0.053	0.630
		2017	0.667	33	0.098	0.630
		2018	0.667	33	0.082	0.641
		2019	0.667	33	0.086	0.641
		2020	0.667	33	0.072	0.994
19	KAEF	2016	0.556	21	-0.161	0.900
		2017	0.556	21	-0.119	0.900
		2018	0.556	21	-0.260	0.900
		2019	0.556	21	-0.129	0.900
		2020	0.556	21	-0.249	0.900
20	KBLM	2016	0.333	30	-0.060	0.913
		2017	0.333	30	-0.035	0.905
		2018	0.333	30	-0.058	0.908
		2019	0.333	30	0.047	0.907
		2020	0.333	30	-0.087	0.907
21	KDSI	2016	0.111	26	-0.211	0.811
		2017	0.111	26	-0.077	0.839
		2018	0.167	26	-0.214	0.839
		2019	0.111	26	-0.311	0.839
		2020	0.111	26	-0.123	0.895
22	MAIN	2016	0.389	16	0.341	0.573
		2017	0.389	16	0.325	0.573
		2018	0.389	16	0.299	0.573
		2019	0.389	16	0.331	0.573
		2020	0.389	16	0.307	0.573
23	MBTO	2016	0.278	11	0.093	0.678
		2017	0.278	11	0.087	0.678
		2018	0.278	11	-0.048	0.678
		2019	0.278	11	-0.099	0.678
		2020	0.278	11	-0.031	0.678
24	MLBI	2016	0.833	41	0.411	0.818
		2017	0.778	41	0.118	0.818
		2018	0.778	41	0.002	0.818
		2019	0.778	41	0.104	0.818
		2020	0.778	41	0.127	0.818
25	MLIA	2016	0.111	28	0.017	0.823

		2017	0.111	28	0.008	0.755
		2018	0.056	28	0.025	0.755
		2019	0.056	28	0.002	0.673
		2020	0.056	28	-0.019	0.673
26	MRAT	2016	0.111	27	0.095	0.802
		2017	0.056	27	0.094	0.802
		2018	0.111	27	0.091	0.802
		2019	0.111	27	0.089	0.713
		2020	0.111	27	0.098	0.713
27	MYOR	2016	0.556	32	0.406	0.843
		2017	0.556	32	0.403	0.843
		2018	0.556	32	0.384	0.843
		2019	0.556	32	0.349	0.843
		2020	0.556	32	0.359	0.843
28	PSDN	2016	0.556	28	-0.156	0.939
		2017	0.556	28	-0.065	0.939
		2018	0.556	28	-0.128	0.939
		2019	0.556	28	-0.170	0.943
		2020	0.556	28	-0.030	0.943
29	ROTI	2016	0.056	12	0.022	0.694
		2017	0.056	12	0.010	0.703
		2018	0.056	12	0.030	0.731
		2019	0.056	12	0.006	0.731
		2020	0.056	12	0.008	0.828
30	SIDO	2016	0.167	9	0.096	0.810
		2017	0.167	9	0.106	0.810
		2018	0.222	9	0.081	0.810
		2019	0.222	9	0.126	0.810
		2020	0.222	9	0.100	0.810
31	SIPD	2016	0.222	26	-0.392	0.995
		2017	0.222	26	-0.470	0.995
		2018	0.222	26	-0.427	0.995
		2019	0.222	26	-0.442	0.995
		2020	0.222	26	-0.377	0.995
32	SKBM	2016	0.056	10	-0.171	0.842
		2017	0.056	10	-0.179	0.850
		2018	0.111	10	-0.176	0.850
		2019	0.111	10	-0.181	0.850
		2020	0.111	10	-0.177	0.850
33	SKLT	2016	0.056	29	-0.149	0.838
		2017	0.056	29	-0.104	0.847

		2018	0.111	29	-0.107	0.849
		2019	0.056	29	-0.161	0.849
		2020	0.111	29	-0.167	0.849
34	SMGR	2016	0.889	31	0.060	0.510
		2017	0.889	31	0.037	0.510
		2018	0.889	31	0.041	0.510
		2019	0.889	31	0.034	0.510
		2020	0.889	31	0.017	0.510
35	SMSM	2016	0.611	26	-0.072	0.661
		2017	0.611	26	-0.050	0.661
		2018	0.611	26	-0.057	0.684
		2019	0.611	26	-0.044	0.661
		2020	0.611	26	-0.089	0.661
36	STTP	2016	0.056	26	0.005	0.600
		2017	0.111	26	-0.031	0.600
		2018	0.056	26	0.003	0.600
		2019	0.111	26	0.007	0.600
		2020	0.111	26	-0.093	0.600
37	ULTJ	2016	0.556	32	-0.183	0.486
		2017	0.556	32	-0.255	0.707
		2018	0.556	32	-0.202	0.708
		2019	0.556	32	-0.233	0.724
		2020	0.556	32	-0.208	0.696
38	UNVR	2016	0.833	40	-0.023	0.850
		2017	0.833	40	-0.008	0.850
		2018	0.833	40	0.059	0.850
		2019	0.833	40	-0.070	0.850
		2020	0.833	40	-0.062	0.850

Lampiran 3 Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengungkapan Emisi Karbon	190	.000	.889	.31179	.296274
Kriteria Perusahaan	190	9.000	42.000	25.76316	8.763302
Manajemen Laba	190	-.538	.411	-.05742	.203407
Kepemilikan Institusional	190	.180	.995	.74382	.177385
KP_KI	190	3.60	34.90	19.2902	8.25991
ML_KI	190	-.47	.34	-.0395	.15480
Valid N (listwise)	190				

Lampiran 4 Uji Asumsi Klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		190
Normal Parameters ^{a,b}	Mean	.3184250
	Std. Deviation	.06508551
Most Extreme Differences	Absolute	.058
	Positive	.058
	Negative	-.055
Test Statistic		.058
Asymp. Sig. (2-tailed)		.098 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

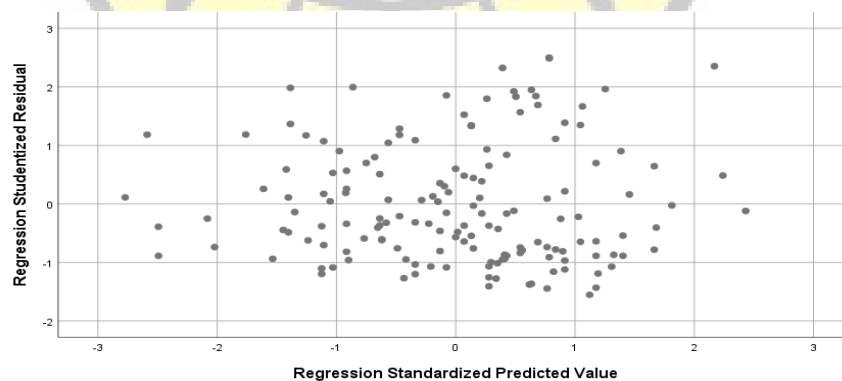
Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Kriteria Perusahaan	.229	4.528
Manajemen Laba	.468	4.647
Kepemilikan Institusional	.357	7.513
KP_KI	.219	3.326
ML_KI	.565	5.422

a. Dependent Variable: Pengungkapan Emisi Karbon

Uji Heteroskedastisitas



Lampiran 5 Uji Analisis Regresi Linier Berganda

Hasil Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	.123	.110		1.117	.266
Kriteria Perusahaan	.005	.002	.143	2.159	.022
Manajemen Laba	.102	.106	.070	.956	.341
Kepemilikan Institusional	.095	.121	.057	.782	.435

a. Dependent Variable: Pengungkapan Emisi Karbon

Hasil Uji Regresi Moderasi

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	.428	.368		1.165	.246
Kriteria Perusahaan	.002	.014	.073	.175	.861
Manajemen Laba	1.338	.393	.919	1.408	.501
Kepemilikan Institusional	-.363	.492	-.217	-.737	.462
KP_KI	.005	.018	.143	.279	.781
ML_KI	-1.716	.529	-.897	2.241	.001

a. Dependent Variable: Pengungkapan Emisi Karbon

Lampiran 6 Uji Hipotesis

Uji T Persamaan 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	.123	.110		1.117	.266
Kriteria Perusahaan	.005	.002	.143	2.159	.022
Manajemen Laba	.102	.106	.070	.956	.341
Kepemilikan Institusional	.095	.121	.057	.782	.435

a. Dependent Variable: Pengungkapan Emisi Karbon

Uji T Persamaan 2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	.428	.368		1.165	.246
Kriteria Perusahaan	.002	.014	.073	.175	.861
Manajemen Laba	1.338	.393	.919	1.408	.501
Kepemilikan Institusional	-.363	.492	-.217	-.737	.462
KP_KI	.005	.018	.143	.279	.781
ML_KI	-1.716	.529	-.897	3.241	.001

a. Dependent Variable: Pengungkapan Emisi Karbon

Uji R² Persamaan 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.183 ^a	.631	.718	.293620

a. Predictors: (Constant), Kepemilikan Institusional, Kriteria Perusahaan, Manajemen Laba

b. Dependent Variable: Pengungkapan Emisi Karbon

Uji R² Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.295 ^a	.870	.621	.286916

a. Predictors: (Constant), ML_KI, KP_KI, Kepemilikan Institusional, Manajemen Laba, Kriteria Perusahaan

b. Dependent Variable: Pengungkapan Emisi Karbon

Lampiran 7 Tabel T Hitung





Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
161	0.67602	1.28683	1.65437	1.97481	2.34973	2.60671	3.14162
162	0.67601	1.28680	1.65431	1.97472	2.34959	2.60652	3.14130
163	0.67600	1.28677	1.65426	1.97462	2.34944	2.60633	3.14098
164	0.67599	1.28673	1.65420	1.97453	2.34930	2.60614	3.14067
165	0.67598	1.28670	1.65414	1.97445	2.34916	2.60595	3.14036
166	0.67597	1.28667	1.65408	1.97436	2.34902	2.60577	3.14005
167	0.67596	1.28664	1.65403	1.97427	2.34888	2.60559	3.13975
168	0.67595	1.28661	1.65397	1.97419	2.34875	2.60541	3.13945
169	0.67594	1.28658	1.65392	1.97410	2.34862	2.60523	3.13915
170	0.67594	1.28655	1.65387	1.97402	2.34848	2.60506	3.13886
171	0.67593	1.28652	1.65381	1.97393	2.34835	2.60489	3.13857
172	0.67592	1.28649	1.65376	1.97385	2.34822	2.60471	3.13829
173	0.67591	1.28646	1.65371	1.97377	2.34810	2.60455	3.13801
174	0.67590	1.28644	1.65366	1.97369	2.34797	2.60438	3.13773
175	0.67589	1.28641	1.65361	1.97361	2.34784	2.60421	3.13745
176	0.67589	1.28638	1.65356	1.97353	2.34772	2.60405	3.13718
177	0.67588	1.28635	1.65351	1.97346	2.34760	2.60389	3.13691
178	0.67587	1.28633	1.65346	1.97338	2.34748	2.60373	3.13665
179	0.67586	1.28630	1.65341	1.97331	2.34736	2.60357	3.13638
180	0.67586	1.28627	1.65336	1.97323	2.34724	2.60342	3.13612
181	0.67585	1.28625	1.65332	1.97316	2.34713	2.60326	3.13587
182	0.67584	1.28622	1.65327	1.97308	2.34701	2.60311	3.13561
183	0.67583	1.28619	1.65322	1.97301	2.34690	2.60296	3.13536
184	0.67583	1.28617	1.65318	1.97294	2.34678	2.60281	3.13511
185	0.67582	1.28614	1.65313	1.97287	2.34667	2.60267	3.13487
186	0.67581	1.28612	1.65309	1.97280	2.34656	2.60252	3.13463
187	0.67580	1.28610	1.65304	1.97273	2.34645	2.60238	3.13438
188	0.67580	1.28607	1.65300	1.97266	2.34635	2.60223	3.13415
189	0.67579	1.28605	1.65296	1.97260	2.34624	2.60209	3.13391
190	0.67578	1.28602	1.65291	1.97253	2.34613	2.60195	3.13368



Lampiran 8 Kegiatan Konsultasi Skripsi

Judul : Pengaruh Karakteristik Perusahaan dan Manajemen Laba Terhadap Emisi Karbon dengan Corporate Governance Sebagai Variabel Moderasi

Dosen Pembimbing : Ahmad Basid Hasibuan, S.E., M.Si., CSRS, CSRA

Hari / Tanggal	Topik Diskusi	Paraf Pembimbing
29 Juni 2021	Revisi BAB 1-2 <ul style="list-style-type: none">➤ Revisi judul➤ Kurangnya penjelasan variabel moderasi➤ Koreksi Penulisan Kalimat➤ Kurangnya teori penjelasan tiap variabel➤ Penelitian sebelumnya sangat minim	
Sabtu, 17 Juli 2021	Revisi BAB 1-3 <ul style="list-style-type: none">➤ Tambahkan jurnal internasional➤ GAP harus masuk bab 1 & 2	
17 September 2021	Revisi BAB 1-3 <ul style="list-style-type: none">➤ Koreksi Identifikasi masalah dan perumusan masalah➤ Kurangnya penjelasan proksi atau rumus - rumus yang digunakan tiap variabel➤ Perbaiki hipotesis	
Sabtu, 05 Februari 2022	Revisi BAB 1-5 <ul style="list-style-type: none">➤ Revisi tabulasi data	
Jumat, 18 Februari 2022	Revisi BAB 1-5 <ul style="list-style-type: none">➤ Perbaiki akhir dan persetujuan sidang	

Lampiran 9 Daftar Riwayat Hidup

RIWAYAT HIDUP

Nama : Devi Puspita Rani

Tempat/ Tanggal Lahir : Bekasi, 02 April 1999

Agama : Islam

Alamat : Bekasi Timur Regency 7 Blok G.20 No.47 Kec.
Setu Kel. Burangkeng - Jawa Barat

Nomor Telepon : 0896-3785-4871

Email : devipuspitarani1999@gmail.com

Riwayat Pendidikan :

2006 – 2011 : SDN Pondok Kelapa 06

2011 – 2014 : SMPN 194 Jakarta

2014 – 2017 : SMKS Kawula Indonesia (Akuntansi)

Pengalaman Kerja : Staff Administrasi PT Sardo Tama Abadi