

## LAMPIRAN

### Lampiran 1 Daftar Sampel Perusahaan yang Memenuhi Kriteria

NO	KODE	NAMA PERUSAHAAN
1	BJTM	Bank Pembangunan Daerah Jawa Timur
2	NISP	Bank OCBC NISP Tbk.
3	NOBU	Bank Nationalnobu Tbk.
4	AGRO	Bank Raya Indonesia Tbk.
5	AGRS	Bank IBK Indonesia Tbk.
6	BBCA	Bank Central Asia Tbk.
7	BBHI	Allo Bank Indonesia Tbk.
8	BBMD	Bank Mestika Dharma Tbk.
9	BBNI	Bank Negara Indonesia (Persero)
10	BBRI	Bank Rakyat Indonesia (Persero)
11	BBTN	Bank Tabungan Negara (Persero)
12	BDMN	Bank Danamon Indonesia Tbk.
13	BEKS	Bank Pembangunan Daerah Banten
14	BGTG	Bank Ganesha Tbk.
15	BJBR	Bank Pembangunan Daerah Jawa Barat
16	BMAS	Bank Maspion Indonesia Tbk.
17	BMRI	Bank Mandiri (Persero) Tbk.
18	BNBA	Bank Bumi Arta Tbk.
19	BNGA	Bank CIMB Niaga Tbk.
20	BNII	Bank Maybank Indonesia Tbk.
21	BNLI	Bank Permata Tbk.
22	BSIM	Bank Sinarmas Tbk.
23	BSWD	Bank Of India Indonesia Tbk.
24	BTPN	Bank BTPN Tbk.
25	BVIC	Bank Victoria International Tb
26	DNAR	Bank Oke Indonesia Tbk.
27	INPC	Bank Artha Graha Internasional
28	MAYA	Bank Mayapada Internasional Tb
29	MEGA	Bank Mega Tbk.
30	PNBN	Bank Pan Indonesia Tbk
31	PNBS	Bank Panin Dubai Syariah Tbk.

NO	KODE	NAMA PERUSAHAAN
32	SDRA	Bank Woori Saudara Indonesia
33	BRIS	Bank Syariah Indonesia Tbk.
34	BTPS	Bank BTPN Syariah Tbk.
35	AMAR	Bank Amar Indonesia Tbk.
36	BABP	Bank MNC Internasional Tbk.
37	BACA	Bank Capital Indonesia Tbk.



## Lampiran 2 Perhitungan Variabel Dependen, Independen dan Moderasi

### 2.1 Perhitungan Tobin's Q

No	Kode	Nama Perusahaan	2020	2021	2022
1	BJTM	Bank Pembangunan Daerah Jawa Timur	0.983	0.985	0.988
2	NISP	Bank OCBC NISP Tbk.	0.907	0.911	0.918
3	NOBU	Bank Nationalnobu Tbk.	1.056	1.072	1.064
4	AGRO	Bank Raya Indonesia Tbk.	1.235	1.595	1.275
5	AGRS	Bank IBK Indonesia Tbk.	1.038	0.996	0.908
6	BABP	Bank MNC Internasional Tbk.	0.976	1.213	1.018
7	BACA	Bank Capital Indonesia Tbk.	1.052	0.989	0.967
8	BBCA	Bank Central Asia Tbk.	0.979	1.263	1.329
9	BBHI	Allo Bank Indonesia Tbk.	1.252	1.398	1.588
10	BBMD	Bank Mestika Dharma Tbk.	0.953	0.731	0.722
11	BBNI	Bank Negara Indonesia (Persero)	0.966	0.999	1.031
12	BBRI	Bank Rakyat Indonesia (Persero)	1.156	1.197	1.239
13	BBTN	Bank Tabungan Negara (Persero)	0.933	0.919	0.909
14	BDMN	Bank Danamon Indonesia Tbk.	0.939	0.885	0.895
15	BEKS	Bank Pembangunan Daerah Banten	0.913	1.103	1.132
16	BGTG	Bank Ganesha Tbk.	0.942	1.067	0.883
17	BJBR	Bank Pembangunan Daerah Jawa Barat	0.979	0.954	0.951
18	BMAS	Bank Maspion Indonesia Tbk.	1.062	1.147	1.177
19	BMRI	Bank Mandiri (Persero) Tbk.	0.961	0.979	1.007
20	BNBA	Bank Bumi Arta Tbk.	0.917	1.179	1.007
21	BNGA	Bank CIMB Niaga Tbk.	0.943	0.938	0.949
22	BNII	Bank Maybank Indonesia Tbk.	0.983	0.976	0.924
23	BNLI	Bank Permata Tbk.	1.238	1.081	0.996
24	BSIM	Bank Sinarmas Tbk.	0.925	1.041	1.027
25	BSWD	Bank Of India Indonesia Tbk.	1.269	1.097	1.137
26	BTPN	Bank BTPN Tbk.	0.914	0.876	0.867
27	BVIC	Bank Victoria International Tb	0.885	0.916	0.923
28	DNAR	Bank Oke Indonesia Tbk.	0.917	1.140	0.936
29	INPC	Bank Artha Graha Internasional	0.919	0.947	0.930
30	MAYA	Bank Mayapada Internasional Tb	1.120	0.948	0.943
31	MEGA	Bank Mega Tbk.	1.207	1.255	1.287

No	Kode	Nama Perusahaan	2020	2021	2022
32	PNBN	Bank Pan Indonesia Tbk	0.382	0.298	0.361
33	PNBS	Bank Panin Dubai Syariah Tbk.	0.338	0.279	0.342
34	SDRA	Bank Woori Saudara Indonesia	0.922	0.927	0.942
35	BRIS	Bank Syariah Indonesia Tbk.	0.369	0.509	0.636
36	BTPS	Bank BTPN Syariah Tbk.	1.187	1.104	1.153
37	AMAR	Bank Amar Indonesia Tbk.	1.107	1.144	1.347



## 2.2 Perhitungan Pengungkapan Lingkungan

No	Kode	Nama Perusahaan	2020	2021	2022
1	BJTM	Bank Pembangunan Daerah Jawa Timur	0.385	0.462	0.769
2	NISP	Bank OCBC NISP Tbk.	0.385	0.846	0.846
3	NOBU	Bank Nationalnobu Tbk.	0.154	0.538	0.385
4	AGRO	Bank Raya Indonesia Tbk.	0.385	0.692	0.538
5	AGRS	Bank IBK Indonesia Tbk.	0.231	0.462	0.692
6	BABP	Bank MNC Internasional Tbk.	0.154	0.308	0.231
7	BACA	Bank Capital Indonesia Tbk.	0.308	0.385	0.385
8	BBCA	Bank Central Asia Tbk.	0.615	0.923	1.000
9	BBHI	Allo Bank Indonesia Tbk.	0.077	0.308	0.385
10	BBMD	Bank Mestika Dharma Tbk.	0.308	0.308	0.923
11	BBNI	Bank Negara Indonesia (Persero)	0.615	0.846	1.000
12	BBRI	Bank Rakyat Indonesia (Persero)	0.538	0.615	0.846
13	BBTN	Bank Tabungan Negara (Persero)	1.000	1.000	1.000
14	BDMN	Bank Danamon Indonesia Tbk.	0.538	0.615	0.923
15	BEKS	Bank Pembangunan Daerah Banten	0.462	0.615	0.846
16	BGTG	Bank Ganesha Tbk.	0.385	0.385	0.769
17	BJBR	Bank Pembangunan Daerah Jawa Barat	0.385	0.538	0.769
18	BMAS	Bank Maspion Indonesia Tbk.	0.231	0.308	0.462
19	BMRI	Bank Mandiri (Persero) Tbk.	0.692	0.769	1.000
20	BNBA	Bank Bumi Arta Tbk.	0.308	0.462	0.385
21	BNGA	Bank CIMB Niaga Tbk.	0.769	0.615	0.846
22	BNII	Bank Maybank Indonesia Tbk.	0.308	0.769	0.615
23	BNLI	Bank Permata Tbk.	0.615	0.462	0.846
24	BSIM	Bank Sinarmas Tbk.	0.308	0.385	0.615
25	BSWD	Bank Of India Indonesia Tbk.	0.231	0.231	0.308
26	BTPN	Bank BTPN Tbk.	0.538	0.462	0.462
27	BVIC	Bank Victoria International Tb	0.308	0.462	0.615
28	DNAR	Bank Oke Indonesia Tbk.	0.154	0.231	0.846
29	INPC	Bank Artha Graha Internasional	0.538	0.846	0.615
30	MAYA	Bank Mayapada Internasional Tb	0.538	0.462	0.538
31	MEGA	Bank Mega Tbk.	0.615	0.846	0.923
32	PNBN	Bank Pan Indonesia Tbk	0.231	0.154	0.462
33	PNBS	Bank Panin Dubai Syariah Tbk.	0.462	0.385	0.538

No	Kode	Nama Perusahaan	2020	2021	2022
34	SDRA	Bank Woori Saudara Indonesia	0.385	0.308	0.462
35	BRIS	Bank Syariah Indonesia Tbk.	0.692	0.769	0.923
36	BTPS	Bank BTPN Syariah Tbk.	0.385	0.769	0.538
37	AMAR	Bank Amar Indonesia Tbk.	0.462	0.692	0.923



### 2.3 Perhitungan Pengungkapan Sosial

No	Kode	Nama Perusahaan	2020	2021	2022
1	BJTM	Bank Pembangunan Daerah Jawa Timur	0.909	1.000	1.000
2	NISP	Bank OCBC NISP Tbk.	0.636	0.818	0.909
3	NOBU	Bank Nationalnobu Tbk.	0.455	0.727	0.636
4	AGRO	Bank Raya Indonesia Tbk.	0.818	0.636	0.909
5	AGRS	Bank IBK Indonesia Tbk.	0.455	0.909	0.818
6	BABP	Bank MNC Internasional Tbk.	0.364	0.818	0.636
7	BACA	Bank Capital Indonesia Tbk.	0.818	0.364	0.455
8	BBCA	Bank Central Asia Tbk.	1.000	1.000	1.000
9	BBHI	Allo Bank Indonesia Tbk.	0.364	0.545	0.909
10	BBMD	Bank Mestika Dharma Tbk.	0.909	0.727	1.000
11	BBNI	Bank Negara Indonesia (Persero)	0.818	0.909	1.000
12	BBRI	Bank Rakyat Indonesia (Persero)	0.909	1.000	1.000
13	BBTN	Bank Tabungan Negara (Persero)	0.909	0.909	0.818
14	BDMN	Bank Danamon Indonesia Tbk.	0.909	0.818	0.727
15	BEKS	Bank Pembangunan Daerah Banten	0.636	0.727	0.909
16	BGTG	Bank Ganesha Tbk.	0.727	0.909	1.000
17	BJBR	Bank Pembangunan Daerah Jawa Barat	0.636	0.727	0.909
18	BMAS	Bank Maspion Indonesia Tbk.	0.273	0.727	0.636
19	BMRI	Bank Mandiri (Persero) Tbk.	0.909	1.000	1.000
20	BNBA	Bank Bumi Arta Tbk.	0.636	0.909	0.818
21	BNGA	Bank CIMB Niaga Tbk.	0.818	0.727	0.909
22	BNII	Bank Maybank Indonesia Tbk.	0.818	0.909	0.727
23	BNLI	Bank Permata Tbk.	0.727	0.636	0.818
24	BSIM	Bank Sinarmas Tbk.	0.545	0.545	1.000
25	BSWD	Bank Of India Indonesia Tbk.	0.364	0.545	0.727
26	BTPN	Bank BTPN Tbk.	0.818	0.818	0.727
27	BVIC	Bank Victoria International Tb	0.727	1.000	1.000
28	DNAR	Bank Oke Indonesia Tbk.	0.364	0.727	0.727
29	INPC	Bank Artha Graha Internasional	0.818	0.909	1.000
30	MAYA	Bank Mayapada Internasional Tb	0.909	0.727	0.727
31	MEGA	Bank Mega Tbk.	0.727	0.909	0.909
32	PNBN	Bank Pan Indonesia Tbk	0.545	0.364	0.455
33	PNBS	Bank Panin Dubai Syariah Tbk.	0.455	0.364	0.455

No	Kode	Nama Perusahaan	2020	2021	2022
34	SDRA	Bank Woori Saudara Indonesia	0.455	0.727	0.909
35	BRIS	Bank Syariah Indonesia Tbk.	0.636	0.727	0.818
36	BTPS	Bank BTPN Syariah Tbk.	0.545	0.818	0.909
37	AMAR	Bank Amar Indonesia Tbk.	0.727	0.727	0.818





## 2.4 Perhitungan Pengungkapan Tata Kelola

No	Kode	Nama Perusahaan	2020	2021	2022
1	BJTM	Bank Pembangunan Daerah Jawa Timur	0.938	0.938	0.938
2	NISP	Bank OCBC NISP Tbk.	0.813	0.875	0.938
3	NOBU	Bank Nationalnobu Tbk.	0.750	0.750	0.875
4	AGRO	Bank Raya Indonesia Tbk.	0.813	0.938	0.938
5	AGRS	Bank IBK Indonesia Tbk.	0.688	0.625	0.813
6	BABP	Bank MNC Internasional Tbk.	0.563	0.750	0.688
7	BACA	Bank Capital Indonesia Tbk.	0.813	0.813	0.750
8	BBCA	Bank Central Asia Tbk.	0.813	0.938	1.000
9	BBHI	Allo Bank Indonesia Tbk.	0.625	0.750	0.938
10	BBMD	Bank Mestika Dharma Tbk.	1.000	0.938	1.000
11	BBNI	Bank Negara Indonesia (Persero)	0.938	0.938	0.938
12	BBRI	Bank Rakyat Indonesia (Persero)	1.000	0.938	0.938
13	BBTN	Bank Tabungan Negara (Persero)	0.938	0.875	0.875
14	BDMN	Bank Danamon Indonesia Tbk.	0.938	0.875	0.875
15	BEKS	Bank Pembangunan Daerah Banten	0.875	0.938	1.000
16	BGTG	Bank Ganesha Tbk.	0.813	0.813	0.938
17	BJBR	Bank Pembangunan Daerah Jawa Barat	0.813	0.875	1.000
18	BMAS	Bank Maspion Indonesia Tbk.	0.313	0.563	0.625
19	BMRI	Bank Mandiri (Persero) Tbk.	0.875	0.938	1.000
20	BNBA	Bank Bumi Arta Tbk.	0.875	0.938	0.938
21	BNGA	Bank CIMB Niaga Tbk.	0.875	0.875	0.938
22	BNII	Bank Maybank Indonesia Tbk.	0.875	0.938	0.938
23	BNLI	Bank Permata Tbk.	0.938	0.875	0.750
24	BSIM	Bank Sinarmas Tbk.	0.813	0.750	0.938
25	BSWD	Bank Of India Indonesia Tbk.	0.750	0.563	0.688
26	BTPN	Bank BTPN Tbk.	0.875	0.938	0.938
27	BVIC	Bank Victoria International Tb	0.750	0.875	0.938
28	DNAR	Bank Oke Indonesia Tbk.	0.563	0.750	0.875
29	INPC	Bank Artha Graha Internasional	0.688	0.938	0.813
30	MAYA	Bank Mayapada Internasional Tb	1.000	0.938	0.938
31	MEGA	Bank Mega Tbk.	0.813	0.875	0.938
32	PNBN	Bank Pan Indonesia Tbk	0.625	0.500	0.563
33	PNBS	Bank Panin Dubai Syariah Tbk.	0.500	0.438	0.625

No	Kode	Nama Perusahaan	2020	2021	2022
34	SDRA	Bank Woori Saudara Indonesia	0.500	0.625	0.813
35	BRIS	Bank Syariah Indonesia Tbk.	0.625	0.875	0.813
36	BTPS	Bank BTPN Syariah Tbk.	0.750	0.938	0.938
37	AMAR	Bank Amar Indonesia Tbk.	0.625	0.813	0.875



## 2.5 Perhitungan Keunggulan Kompetitif

No	Kode	Nama Perusahaan	2020	2021	2022
1	BJTM	Bank Pembangunan Daerah Jawa Timur	0.049	0.046	0.048
2	NISP	Bank OCBC NISP Tbk.	0.034	0.036	0.037
3	NOBU	Bank Nationalnobu Tbk.	0.026	0.029	0.030
4	AGRO	Bank Raya Indonesia Tbk.	0.022	0.052	0.048
5	AGRS	Bank IBK Indonesia Tbk.	0.017	0.021	0.022
6	BABP	Bank MNC Internasional Tbk.	0.063	0.070	0.068
7	BACA	Bank Capital Indonesia Tbk.	0.002	-0.023	-0.019
8	BBCA	Bank Central Asia Tbk.	0.050	0.046	0.049
9	BBHI	Allo Bank Indonesia Tbk.	0.018	0.042	0.057
10	BBMD	Bank Mestika Dharma Tbk.	0.059	0.057	0.055
11	BBNI	Bank Negara Indonesia (Persero)	0.050	0.052	0.053
12	BBRI	Bank Rakyat Indonesia (Persero)	0.058	0.065	0.067
13	BBTN	Bank Tabungan Negara (Persero)	0.070	0.069	0.064
14	BDMN	Bank Danamon Indonesia Tbk.	0.068	0.066	0.071
15	BEKS	Bank Pembangunan Daerah Banten	0.006	0.007	0.022
16	BGTG	Bank Ganesha Tbk.	0.030	0.020	0.034
17	BJBR	Bank Pembangunan Daerah Jawa Barat	0.046	0.050	0.048
18	BMAS	Bank Maspion Indonesia Tbk.	0.016	0.019	0.028
19	BMRI	Bank Mandiri (Persero) Tbk.	0.041	0.042	0.044
20	BNBA	Bank Bumi Arta Tbk.	0.038	0.039	0.042
21	BNGA	Bank CIMB Niaga Tbk.	0.044	0.042	0.046
22	BNII	Bank Maybank Indonesia Tbk.	0.042	0.042	0.041
23	BNLI	Bank Permata Tbk.	0.033	0.033	0.031
24	BSIM	Bank Sinarmas Tbk.	0.049	0.050	0.053
25	BSWD	Bank Of India Indonesia Tbk.	0.024	0.022	0.027
26	BTPN	Bank BTPN Tbk.	0.059	0.058	0.054
27	BVIC	Bank Victoria International Tb	0.007	0.019	0.028
28	DNAR	Bank Oke Indonesia Tbk.	0.037	0.042	0.041
29	INPC	Bank Artha Graha Internasional	0.021	0.029	0.037
30	MAYA	Bank Mayapada Internasional Tb	0.011	0.003	0.013
31	MEGA	Bank Mega Tbk.	0.035	0.036	0.041
32	PNBN	Bank Pan Indonesia Tbk	0.073	0.058	0.061
33	PNBS	Bank Panin Dubai Syariah Tbk.	0.020	0.020	0.037

No	Kode	Nama Perusahaan	2020	2021	2022
34	SDRA	Bank Woori Saudara Indonesia	0.033	0.035	0.037
35	BRIS	Bank Syariah Indonesia Tbk.	0.050	0.052	0.051
36	BTPS	Bank BTPN Syariah Tbk.	0.115	0.110	0.136
37	AMAR	Bank Amar Indonesia Tbk.	0.110	0.093	0.146



## Lampiran 3 Tabulasi Data

No	Kode Emiten	Tahun	TQ	PLK	PSO	PTK	KK
1	BJTM	2020	0.983	0.385	0.909	0.938	0.049
		2021	0.985	0.462	1.000	0.938	0.046
		2022	0.988	0.769	1.000	0.938	0.048
2	NISP	2020	0.907	0.385	0.636	0.813	0.034
		2021	0.911	0.846	0.818	0.875	0.036
		2022	0.918	0.846	0.909	0.938	0.037
3	NOBU	2020	1.056	0.154	0.455	0.750	0.026
		2021	1.072	0.538	0.727	0.750	0.029
		2022	1.064	0.385	0.636	0.875	0.030
4	AGRO	2020	1.235	0.385	0.818	0.813	0.022
		2021	1.595	0.692	0.636	0.938	0.052
		2022	1.275	0.538	0.909	0.938	0.048
5	AGRS	2020	1.038	0.231	0.455	0.688	0.017
		2021	0.996	0.462	0.909	0.625	0.021
		2022	0.908	0.692	0.818	0.813	0.022
6	BABP	2020	0.976	0.154	0.364	0.563	0.063
		2021	1.213	0.308	0.818	0.750	0.070
		2022	1.018	0.231	0.636	0.688	0.068
7	BACA	2020	1.052	0.308	0.818	0.813	0.002
		2021	0.989	0.385	0.364	0.813	-0.023
		2022	0.967	0.385	0.455	0.750	-0.019
8	BBCA	2020	0.979	0.615	1.000	0.813	0.050
		2021	1.263	0.923	1.000	0.938	0.046
		2022	1.329	1.000	1.000	1.000	0.049
9	BBHI	2020	1.252	0.077	0.364	0.625	0.018
		2021	1.398	0.308	0.545	0.750	0.042
		2022	1.588	0.385	0.909	0.938	0.057
10	BBMD	2020	0.953	0.308	0.909	1.000	0.059
		2021	0.731	0.308	0.727	0.938	0.057
		2022	0.722	0.923	1.000	1.000	0.055

No	Kode Emiten	Tahun	TQ	PLK	PSO	PTK	KK
11	BBNI	2020	0.966	0.615	0.818	0.938	0.050
		2021	0.999	0.846	0.909	0.938	0.052
		2022	1.031	1.000	1.000	0.938	0.053
12	BBRI	2020	1.156	0.538	0.909	1.000	0.058
		2021	1.197	0.615	1.000	0.938	0.065
		2022	1.239	0.846	1.000	0.938	0.067
13	BBTN	2020	0.933	1.000	0.909	0.938	0.070
		2021	0.919	1.000	0.909	0.875	0.069
		2022	0.909	1.000	0.818	0.875	0.064
14	BDMN	2020	0.939	0.538	0.909	0.938	0.068
		2021	0.885	0.615	0.818	0.875	0.066
		2022	0.895	0.923	0.727	0.875	0.071
15	BEKS	2020	0.913	0.462	0.636	0.875	0.006
		2021	1.103	0.615	0.727	0.938	0.007
		2022	1.132	0.846	0.909	1.000	0.022
16	BGTG	2020	0.942	0.385	0.727	0.813	0.030
		2021	1.067	0.385	0.909	0.813	0.020
		2022	0.883	0.769	1.000	0.938	0.034
17	BJBR	2020	0.979	0.385	0.636	0.813	0.046
		2021	0.954	0.538	0.727	0.875	0.050
		2022	0.951	0.769	0.909	1.000	0.048
18	BMAS	2020	1.062	0.231	0.273	0.313	0.016
		2021	1.147	0.308	0.727	0.563	0.019
		2022	1.177	0.462	0.636	0.625	0.028
19	BMRI	2020	0.961	0.692	0.909	0.875	0.041
		2021	0.979	0.769	1.000	0.938	0.042
		2022	1.007	1.000	1.000	1.000	0.044
20	BNBA	2020	0.917	0.308	0.636	0.875	0.038
		2021	1.179	0.462	0.909	0.938	0.039
		2022	1.007	0.385	0.818	0.938	0.042

No	Kode Emiten	Tahun	TQ	PLK	PSO	PTK	KK
21	BNGA	2020	0.943	0.769	0.818	0.875	0.044
		2021	0.938	0.615	0.727	0.875	0.042
		2022	0.949	0.846	0.909	0.938	0.046
22	BNII	2020	0.983	0.308	0.818	0.875	0.042
		2021	0.976	0.769	0.909	0.938	0.042
		2022	0.924	0.615	0.727	0.938	0.041
23	BNLI	2020	1.238	0.615	0.727	0.938	0.033
		2021	1.081	0.462	0.636	0.875	0.033
		2022	0.996	0.846	0.818	0.750	0.031
24	BSIM	2020	0.925	0.308	0.545	0.813	0.049
		2021	1.041	0.385	0.545	0.750	0.050
		2022	1.027	0.615	1.000	0.938	0.053
25	BSWD	2020	1.269	0.231	0.364	0.750	0.024
		2021	1.097	0.231	0.545	0.563	0.022
		2022	1.137	0.308	0.727	0.688	0.027
26	BTPN	2020	0.914	0.538	0.818	0.875	0.059
		2021	0.876	0.462	0.818	0.938	0.058
		2022	0.867	0.462	0.727	0.938	0.054
27	BVIC	2020	0.885	0.308	0.727	0.750	0.007
		2021	0.916	0.462	1.000	0.875	0.019
		2022	0.923	0.615	1.000	0.938	0.028
28	DNAR	2020	0.917	0.154	0.364	0.563	0.037
		2021	1.140	0.231	0.727	0.750	0.042
		2022	0.936	0.846	0.727	0.875	0.041
29	INPC	2020	0.919	0.538	0.818	0.688	0.021
		2021	0.947	0.846	0.909	0.938	0.029
		2022	0.930	0.615	1.000	0.813	0.037
30	MAYA	2020	1.120	0.538	0.909	1.000	0.011
		2021	0.948	0.462	0.727	0.938	0.003
		2022	0.943	0.538	0.727	0.938	0.013

No	Kode Emiten	Tahun	TQ	PLK	PSO	PTK	KK
31	MEGA	2020	1.207	0.615	0.727	0.813	0.035
		2021	1.255	0.846	0.909	0.875	0.036
		2022	1.287	0.923	0.909	0.938	0.041
32	PNBN	2020	0.382	0.231	0.545	0.625	0.073
		2021	0.298	0.154	0.364	0.500	0.058
		2022	0.361	0.462	0.455	0.563	0.061
33	PNBS	2020	0.338	0.462	0.455	0.500	0.020
		2021	0.279	0.385	0.364	0.438	0.020
		2022	0.342	0.538	0.455	0.625	0.037
34	SDRA	2020	0.922	0.385	0.455	0.500	0.033
		2021	0.927	0.308	0.727	0.625	0.035
		2022	0.942	0.462	0.909	0.813	0.037
35	BRIS	2020	0.369	0.692	0.636	0.625	0.050
		2021	0.509	0.769	0.727	0.875	0.052
		2022	0.636	0.923	0.818	0.813	0.051
36	BTPS	2020	1.187	0.385	0.545	0.750	0.115
		2021	1.104	0.769	0.818	0.938	0.110
		2022	1.153	0.538	0.909	0.938	0.136
37	AMAR	2020	1.107	0.462	0.727	0.625	0.110
		2021	1.144	0.692	0.727	0.813	0.093
		2022	1.347	0.923	0.818	0.875	0.146

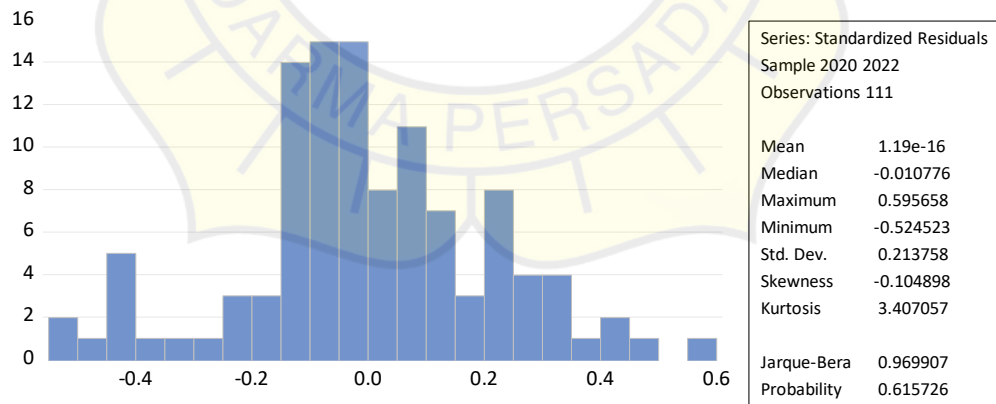


## Lampiran 4 Uji Statistik Dekriptif

	TOBINQ	PLK	PSO	PTK	KEUNGGU...
Mean	0.987297	0.550964	0.758288	0.825162	0.043450
Median	0.979000	0.538000	0.818000	0.875000	0.042000
Maximum	1.595000	1.000000	1.000000	1.000000	0.146000
Minimum	0.279000	0.077000	0.273000	0.313000	-0.023000
Std. Dev.	0.233219	0.238280	0.189635	0.143750	0.026036
Skewness	-0.909734	0.251494	-0.674761	-1.135258	1.059609
Kurtosis	5.370159	2.083457	2.594598	3.787852	6.257633
Jarque-Bera	41.29254	5.055345	9.183212	26.71381	69.85256
Probability	0.000000	0.079845	0.010137	0.000002	0.000000
Sum	109.5900	61.15700	84.17000	91.59300	4.823000
Sum Sq. Dev.	5.983009	6.245502	3.955775	2.273031	0.074565
Observations	111	111	111	111	111

## Lampiran 5 Uji Asumsi Klasik

### A. Uji Normalitas



### B. Uji Multikolinearitas

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.015020	35.47362	NA
PLK	0.012890	10.95600	1.715507
PSO	0.031180	44.98194	2.626273
PTK	0.047788	79.10862	2.310223

### C. Uji Heteroskedastisitas

Heteroskedasticity Test: White			
Null hypothesis: Homoskedasticity			
F-statistic	1.774554	Prob. F(9,101)	0.0823
Obs*R-squared	15.15572	Prob. Chi-Square(9)	0.0867
Scaled explained SS	31.06108	Prob. Chi-Square(9)	0.0003

### D. Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:			
Null hypothesis: No serial correlation at up to 2 lags			
F-statistic	1.520419	Prob. F(2,105)	0.2234
Obs*R-squared	3.124125	Prob. Chi-Square(2)	0.2097

## Lampiran 6

### Pengaruh Pengungkapan Lingkungan, Sosial, dan Tata Kelola Terhadap Nilai Perusahaan

Dependent Variable: TOBINQ Method: Panel Least Squares Date: 09/23/23 Time: 21:41 Sample: 2020 2022 Periods included: 3 Cross-sections included: 37 Total panel (balanced) observations: 111				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.478130	0.122522	3.902393	0.0002
PLK	-0.257714	0.113583	-2.268937	0.0253
PSO	0.179890	0.176616	1.018542	0.3107
PTK	0.623816	0.218477	2.855292	0.0052
R-squared	0.159928	Mean dependent var		0.987297
Adjusted R-squared	0.136374	S.D. dependent var		0.233219
S.E. of regression	0.216734	Akaike info criterion		-0.184925
Sum squared resid	5.026159	Schwarz criterion		-0.087284
Log likelihood	14.26334	Hannan-Quinn criter.		-0.145315
F-statistic	6.790007	Durbin-Watson stat		0.299587
Prob(F-statistic)	0.000311			

## Lampiran 7

### 7.1 Pengaruh pengungkapan lingkungan terhadap nilai perusahaan dengan variabel moderasi keunggulan kompetitif

Dependent Variable: TOBINQ Method: Panel Least Squares Date: 09/23/23 Time: 21:43 Sample: 2020 2022 Periods included: 3 Cross-sections included: 37 Total panel (balanced) observations: 111				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.656761	0.141552	4.639718	0.0000
PLK	-0.756186	0.218051	-3.467938	0.0008
PSO	0.249898	0.175424	1.424535	0.1573
PTK	0.631666	0.213428	2.959630	0.0038
KEUNGGULAN_KOMPETITIF	-4.744839	2.161679	-2.194979	0.0304
KEUNGGULAN_KOMPETITIF_PLK	9.506434	3.643651	2.609041	0.0104
R-squared	0.213691	Mean dependent var		0.987297
Adjusted R-squared	0.176247	S.D. dependent var		0.233219
S.E. of regression	0.211671	Akaike info criterion		-0.215026
Sum squared resid	4.704496	Schwarz criterion		-0.068565
Log likelihood	17.93397	Hannan-Quinn criter.		-0.155612
F-statistic	5.707049	Durbin-Watson stat		0.403669
Prob(F-statistic)	0.000107			

## 7.2 Pengaruh pengungkapan sosial terhadap nilai perusahaan dengan variabel moderasi keunggulan kompetitif

Dependent Variable: TOBINQ Method: Panel Least Squares Date: 09/23/23 Time: 21:43 Sample: 2020 2022 Periods included: 3 Cross-sections included: 37 Total panel (balanced) observations: 111				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.697354	0.180146	3.871052	0.0002
PLK	-0.295276	0.115276	-2.561478	0.0118
PSO	-0.085957	0.229122	-0.375159	0.7083
PTK	0.575568	0.218965	2.628582	0.0099
KEUNGGULAN_KOMPETITIF	-5.392362	3.440634	-1.567258	0.1201
KEUNGGULAN_KOMPETITIF_PSO	8.146337	4.627973	1.760239	0.0813
R-squared	0.186714	Mean dependent var	0.987297	
Adjusted R-squared	0.147986	S.D. dependent var	0.233219	
S.E. of regression	0.215272	Akaike info criterion	-0.181294	
Sum squared resid	4.865898	Schwarz criterion	-0.034833	
Log likelihood	16.06180	Hannan-Quinn criter.	-0.121879	
F-statistic	4.821173	Durbin-Watson stat	0.358804	
Prob(F-statistic)	0.000523			

## 7.3 Pengaruh pengungkapan tata kelola terhadap nilai perusahaan dengan variabel moderasi keunggulan kompetitif

Dependent Variable: TOBINQ Method: Panel Least Squares Date: 09/23/23 Time: 21:44 Sample: 2020 2022 Periods included: 3 Cross-sections included: 37 Total panel (balanced) observations: 111				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.780640	0.231768	3.368191	0.0011
PLK	-0.284329	0.114974	-2.472983	0.0150
PSO	0.158684	0.176488	0.899123	0.3706
PTK	0.257309	0.316719	0.812419	0.4184
KEUNGGULAN_KOMPETITIF	-7.919814	5.307255	-1.492262	0.1386
KEUNGGULAN_KOMPETITIF_PTK	10.27559	6.406551	1.603920	0.1117
R-squared	0.182738	Mean dependent var	0.987297	
Adjusted R-squared	0.143821	S.D. dependent var	0.233219	
S.E. of regression	0.215797	Akaike info criterion	-0.176417	
Sum squared resid	4.889685	Schwarz criterion	-0.029956	
Log likelihood	15.79115	Hannan-Quinn criter.	-0.117002	
F-statistic	4.695557	Durbin-Watson stat	0.326179	
Prob(F-statistic)	0.000656			

## Lampiran 8

### Uji Regresi Berganda

Persamaan 1 Pengungkapan lingkungan, sosial, tata kelola terhadap nilai perusahaan

$$Y = 0.478130 - 0.257714*0.0253 + 0.179890*0.3107 + 0.623816*0.0052$$

### Uji Interaksi atau Moderasi Regression Analysis (MRA)

Persamaan 2 Pengungkapan lingkungan terhadap nilai perusahaan dimoderasi keunggulan kompetitif

$$Y = 0.656761 - 0.756186*0.0008 + 0.249898*0.1573 + 0.631666*0.0038 - 4.744839*0.0304 + 9.506343*0.0104$$

Persamaan 3 Pengungkapan sosial terhadap nilai perusahaan dimoderasi keunggulan kompetitif

$$Y = 0.697354 - 0.295276*0.0118 - 0.085957*0.7083 + 0.575568*0.0099 - 5.392362*0.1201 + 8.146337*0.0813$$

Persamaan 4 Pengungkapan tata kelola terhadap nilai perusahaan dimoderasi keunggulan kompetitif

$$Y = 0.780640 - 0.284329*0.0150 + 0.158684*0.3706 + 0.257309*0.4184 - 7.919814*0.1386 + 10.27559*0.1117$$

### Lampiran 9 Catatan Konsultasi Proposal Skripsi

Nama : Salsa Amalia

NIM : 2019420058

Judul : Pengaruh Lingkungan, Sosial, Tata Kelola Terhadap Nilai Perusahaan Dengan Keunggulan Kompetitif Sebagai Variabel Moderasi (Studi Pada Perusahaan Perbankan di Indonesia periode tahun 2020-2022)

Dosen Pembimbing : Dr. Atik Isnawati, SE., Ak., M.Si

Hari / Tanggal	Pokok Bahasan	Paraf Pembimbing
Minggu, 14 Mei 2023	ACC Judul	
Sabtu, 20 Mei 2023	Bimbingan Bab 1	
Selasa, 6 Juni 2023	Revisi Bab 1	
Selasa, 13 Juni 2023	Bimbingan Bab 2	
Sabtu, 17 Juni 2023	Revisi Bab 2 Bimbingan Bab 3	
Selasa, 20 Juni 2023	Revisi Bab 3	
Selasa, 10 Oktober 2023	Bimbingan Bab 4	
Kamis, 19 Oktober 2023	Revisi Bab 4	

Kamis, 26 Oktober 2023	Bimbingan Bab 5	
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