

LAMPIRAN

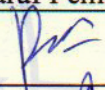





Lampiran 1 Catatan Konsultasi Proposal Skripsi

Nama : Ismi Mardianti

NIM : 2019420071

Judul : Pengaruh ESG, *Intellectual Capital*, dan *Income Smoothing* Terhadap Nilai Perusahaan (Studi Pada Perusahaan Sektor *Basic Materials* Yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)

Dosen Pembimbing : Radina Modjaningrat, SE., M.Ak.

Hari/Tanggal	Pembahasan	Paraf Pembimbing
Rabu, 6 Des 2023	- Diskusi mengenai data yang diteliti	
Rabu, 13 Des 2023	- Diskusi mengenai data dan Revisi Bab I	
Rabu, 20 Des 2023	- Revisi Bab II dan Diskusi terkait Bab IV	
Rabu, 10 Jan 2024	- Diskusi dan Revisi terkait Bab IV	
Rabu, 17 Jan 2024	- Membahas Bab IV dan V	
Rabu, 24 Jan 2024	- ACC Bab IV dan V	

Lampiran 2 Nama Perusahaan yang menjadi objek penelitian

NO	KODE	NAMA PERUSAHAAN
1	CLPI	Colorkpak Indonesia Tbk.
2	DKFT	Central Omega Resources Tbk.
3	FASW	Fajar Surya Wisesa Tbk.
4	INAI	Indal Aluminium Industry Tbk.
5	INTD	Inter Delta Tbk
6	IPOL	Indopoly Swakarsa Industry Tbk
7	MDKA	Merdeka Copper Gold Tbk.
8	SMBR	Semen Baturaja Tbk.
9	TALF	Tunas Alfin Tbk.
10	YPAS	Yanaprima Hastapersada Tbk
11	ZINC	Kapuas Prima Coal Tbk.
12	PBID	Panca Budi Idaman Tbk.
13	MOLI	Madusari Murni Indah Tbk.
14	KAYU	Darmi Bersaudara Tbk.
15	ESIP	Sinergi Inti Plastindo Tbk.
16	SULI	SLJ Global Tbk.
17	TINS	Timah Tbk.

Lampiran 3 Tabulasi Data

No	Kode	Tahun	ESG	IC	IS	Q
1	CLPI	2020	0,125	2,830	-0,101	0,601
2	CLPI	2021	0,175	2,892	0,194	0,751
3	CLPI	2022	0,163	2,421	-14,737	0,690
4	DKFT	2020	0,188	0,035	-1,014	1,119
5	DKFT	2021	0,263	0,361	-1,128	1,138
6	DKFT	2022	0,288	2,473	-0,600	1,075
7	FASW	2020	0,225	2,216	0,263	2,208
8	FASW	2021	0,288	3,193	-2,073	2,030
9	FASW	2022	0,338	1,641	-1,908	1,736
10	INAI	2020	0,225	1,927	0,231	0,921
11	INAI	2021	0,300	1,916	-0,379	0,869
12	INAI	2022	0,338	-0,123	-1,017	1,194
13	INTD	2020	0,088	0,205	0,628	1,615
14	INTD	2021	0,188	2,027	-4,090	3,576
15	INTD	2022	0,213	1,556	-0,552	2,275
16	IPOL	2020	0,313	2,495	-6,166	0,598
17	IPOL	2021	0,488	2,265	0,468	0,640
18	IPOL	2022	0,488	1,594	-0,790	0,617
19	MDKA	2020	0,225	7,828	-0,265	4,401
20	MDKA	2021	0,500	5,705	0,189	5,268
21	MDKA	2022	0,738	7,318	0,956	2,118
22	SMBR	2020	0,450	1,363	0,402	2,250
23	SMBR	2021	0,600	1,560	-2,224	1,463
24	SMBR	2022	0,638	1,814	0,041	1,143
25	TALF	2020	0,100	1,628	-0,435	0,547
26	TALF	2021	0,288	1,654	-4,426	0,590
27	TALF	2022	0,363	2,033	0,841	0,567
28	YPAS	2020	0,213	1,833	-0,805	1,565
29	YPAS	2021	0,300	1,018	0,710	2,597
30	YPAS	2022	0,338	1,414	-88,738	2,033
31	ZINC	2020	0,100	4,984	0,968	3,868
32	ZINC	2021	0,300	7,314	0,178	1,857
33	ZINC	2022	0,275	-1,440	-0,518	1,198
34	PBID	2020	0,125	3,672	-1,365	1,315
35	PBID	2021	0,375	3,695	-0,084	1,261
36	PBID	2022	0,400	3,304	-332,664	1,167

No	Kode	Tahun	ESG	IC	IS	Q
37	MOLI	2020	0,163	2,447	-2,333	1,261
38	MOLI	2021	0,425	1,905	-6,185	0,856
39	MOLI	2022	0,550	1,584	-0,035	0,570
40	KAYU	2020	0,088	1,247	-4,459	0,754
41	KAYU	2021	0,238	1,299	0,332	0,574
42	KAYU	2022	0,238	3,024	-0,790	0,550
43	ESIP	2020	0,100	1,823	-0,087	1,169
44	ESIP	2021	0,150	1,398	-0,092	1,306
45	ESIP	2022	0,350	1,504	-6,576	0,686
46	SULI	2020	0,188	1,841	0,084	1,379
47	SULI	2021	0,275	0,583	0,485	1,317
48	SULI	2022	0,300	8,082	0,071	1,312
49	TINS	2020	0,525	0,592	-0,723	1,422
50	TINS	2021	0,625	3,097	-0,966	1,308
51	TINS	2022	1,000	2,842	-2,502	1,128

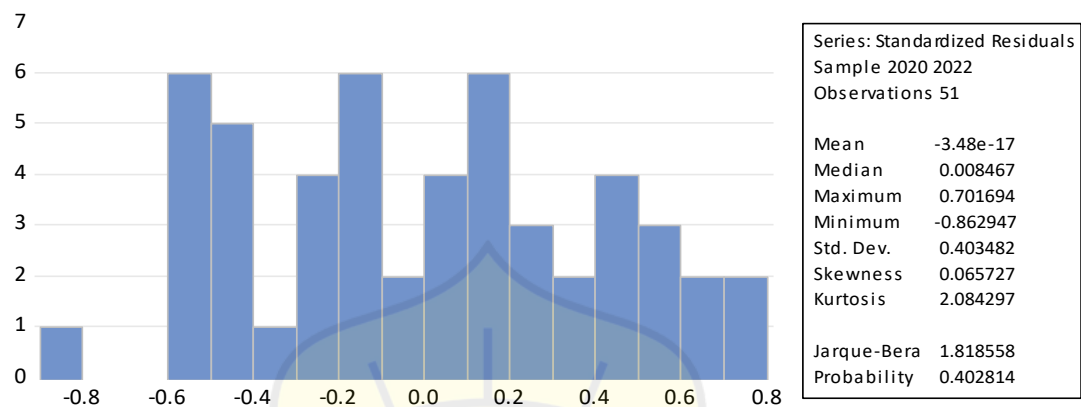


Lampiran 4 Hasil Analisis Statistik Deskriptif

	ESG	IC	IS	Q
Mean	0.318373	2.389980	-9.486000	1.459863
Median	0.288000	1.905000	-0.518000	1.198000
Maximum	1.000000	8.082000	0.968000	5.268000
Minimum	0.088000	-1.440000	-322.6640	0.547000
Std. Dev.	0.183860	1.955967	47.82936	0.998628
Skewness	1.356784	1.391382	-6.316996	1.998707
Kurtosis	5.346033	5.066849	42.67749	7.171016
Jarque-Bera	27.34306	25.53323	3684.582	70.92547
Probability	0.000001	0.000003	0.000000	0.000000
Sum	16.23700	121.8890	-483.7860	74.45300
Sum Sq. Dev.	1.690216	191.2904	114382.4	49.86294
Observations	51	51	51	51

Lampiran 5 Hasil Uji Asumsi Klasik

1. Uji Normalitas



2. Uji Multikolonieritas

	Q	ESG	IC	IS
Q	1,000000	-0,003841	0,435666	0,031795
ESG	-0,003841	1,000000	0,138337	-0,062097
IC	0,435666	0,138337	1,000000	-0,039923
IS	0,031795	-0,062097	-0,039923	1,000000

3. Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey			
Null hypothesis: Homoskedasticity			
F-statistic	1.871754	Prob. F(3,47)	0.1473
Obs*R-squared	5.442877	Prob. Chi-Square(3)	0.1421
Scaled explained SS	5.496541	Prob. Chi-Square(3)	0.1388

4. Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test: Null hypothesis: No serial correlation at up to 2 lags				
F-statistic	2.758913	Prob. F(2,45)	0.0741	
Obs*R-squared	5.570492	Prob. Chi-Square(2)	0.0617	
Test Equation: Dependent Variable: RESID Method: Least Squares Date: 01/06/24 Time: 17:25 Sample: 1 51 Included observations: 51 Presample missing value lagged residuals set to zero.				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.243693	0.300908	0.809861	0.4223
ESG	-0.256476	0.713034	-0.359697	0.7208
IC	-0.069746	0.071566	-0.974564	0.3350
IS	-0.000334	0.002654	-0.125847	0.9004
RESID(-1)	0.372419	0.163307	2.280483	0.0274
RESID(-2)	-0.005277	0.150231	-0.035123	0.9721
R-squared	0.109225	Mean dependent var	-1.16E-16	
Adjusted R-squared	0.010250	S.D. dependent var	0.895389	
S.E. of regression	0.890788	Akaike info criterion	2.716711	
Sum squared resid	35.70765	Schwarz criterion	2.943984	
Log likelihood	-63.27612	Hannan-Quinn criter.	2.803558	
F-statistic	1.103565	Durbin-Watson stat	1.869276	
Prob(F-statistic)	0.371902			

Lampiran 6 Hasil Analisis Regresi Linear Berganda

Dependent Variable: Y Method: Panel Least Squares Date: 01/10/24 Time: 11:32 Sample: 2020 2022 Periods included: 3 Cross-sections included: 17 Total panel (balanced) observations: 51				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.032959	0.291056	3.549004	0.0009
X1	-0.340683	0.718428	-0.474206	0.6375
X2	0.227793	0.067455	3.376959	0.0015
X3	0.000954	0.002737	0.348676	0.7289

Lampiran 7 Uji Hipotesis

1. Uji Koefisien Determinasi (R^2)

R-squared	0.196075
Adjusted R-squared	0.144761

2. Uji t

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1,032959	0,291056	3,549004	0,009
ESG	-0,340683	0,718428	-0,474206	0,6375
IC	0,227793	0,067455	3,376959	0,0015
IS	0,000954	0,002737	0,348676	0,7289

