



# LAMPIRAN- LAMPIRAN

**KRITERIA PEMILIHAN SAMPEL**

**PERUSAHAAN YANG MENGIKUTI PROPER 2017-2019**

NO	KODE	NAMA PERUSAHAAN	PROPER			PROPER			SAMPEL
			2017	2018	2019	2017	2018	2019	
1	ADES	Akasha Wira International Tbk	✓□	✓□	✓□	HIJAU	BIRU	BIRU	✓□
2	ADMG	Polychem Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
3	AISA	Tiga Pilar Sejahtera Food Tbk	-	✓□	✓□	-	BIRU	-	x
4	AKKU	Alam Karya Unggul Tbk	-	-	-	-	-	-	x
5	AKPI	Argha Karya Prima Industry Tbk	-	-	-	-	-	-	x
6	ALDO	Alkindo Naratama Tbk	-	-	-	-	-	-	x
7	ALKA	Alaska Industrindo Tbk	-	-	-	-	-	-	x
8	ALMI	Alumindo Light Metal Industry Tbk	-	-	-	-	-	-	x
9	ALTO	Tri Banyan Tirta Tbk	-	-	-	-	-	-	x
10	AMFG	Asahimas Flat Glass Tbk	-	✓□	✓□	-	BIRU	BIRU	x
11	AMIN	Ateliers Mecaniques D'Indonesie Tbk	-	-	-	-	-	-	x
12	APLI	Asiaplast Industries Tbk	-	-	-	-	-	-	x
13	ARGO	Argo Pantas Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
14	ARNA	Arwana Citra Mulia Tbk	-	-	-	-	-	-	x
15	ASII	Astra International Tbk	-	-	-	-	-	-	x
16	AUTO	Astra Auto Part Tbk	-	✓□	✓□	-	BIRU	BIRU	x
17	BAJA	Saranacental Bajatama Tbk	-	-	-	-	-	-	x
18	BATA	Sepatu Bata Tbk	-	-	-	-	-	-	x
19	BIMA	Primarindo Asia Infrastructure Tbk	-	-	-	-	-	-	x
20	BOLT	Garuda Metalindo Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
21	BRAM	Indo Kordsa Tbk	-	-	-	-	-	-	x
22	BRNA	Berlina Tbk	-	-	-	-	-	-	x

23	BRPT	Barito Pasific Tbk	-	-	-	-	-	-	x
24	BTON	Beton Jaya Manunggal Tbk	-	-	-	-	-	-	x
25	BUDI	Budi Starch and Sweetener Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
26	CEKA	Wilmar Cahaya Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
27	CINT	Chitose Internasional Tbk	✓□	✓□	✓□	MERAH	BIRU	BIRU	✓□
28	CNTB	Century Textile Industry (Seri B) Tbk	-	-	-	-	-	-	x
29	CNTX	Century Textile Industry (PS) Tbk	-	✓□	-	-	MERAH	-	x
30	CPIN	Charoen Pokphand Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
31	CTBN	Citra Turbindo Tbk	-	-	-	-	-	-	x
32	DAJK	Dwi Aneka Jaya Kemasindo Tbk	-	-	-	-	-	-	x
33	DAVO	Davomas Abadi Tbk	-	-	-	-	-	-	x
34	DLTA	Delta Djakarta Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
35	DPNS	Duta Pertiwi Nusantara	-	-	-	-	-	-	x
36	DVLA	Darya Varia Laboratoria Tbk	-	-	-	-	-	-	x
37	EKAD	Ekadharma International Tbk	-	-	-	-	-	-	x
38	ERTX	Eratex Djaya Tbk	-	-	-	-	-	-	x
39	ESTI	Ever Shine Textile Industry Tbk	-	-	-	-	-	-	x
40	ETWA	Eterindo Wahanatama Tbk	-	-	-	-	-	-	x
41	FASW	Fajar Surya Wisesa Tbk	-	-	-	-	-	-	x
42	FPNI	Lotte Chemical Titan Tbk	-	-	-	-	-	-	x
43	GDST	Gunawan Dianjaya Steel Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
44	GDYR	Goodyear Indonesia Tbk	✓□	✓□	✓□	MERAH	BIRU	BIRU	✓□
45	GGRM	Gudang Garam Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
46	GJTL	Gajah Tunggal Tbk	✓□	✓□	✓□	BIRU	MERAH	BIRU	✓□
47	HDTX	Panasia Indo Resources Tbk	-	-	-	-	-	-	x
48	HMSP	Hanjaya Mandala Sampoerna Tbk	-	✓□	-	-	MERAH	-	x

49	ICBP	Indofood CBP Sukses Makmur Tbk	✓	✓	✓	BIRU	HIJAU	BIRU	✓
50	IGAR	Champion Pasific Indonesia Tbk	-	-	-	-	-	-	x
51	IKAI	Inti Keramik Alam Asri Industri Tbk	-	-	-	-	-	-	x
52	IKBI	Sumi Indo Kabel Tbk	✓	✓	✓	MERAH	MERAH	MERAH	✓
53	IMAS	Indomobil Sukses International Tbk	-	-	-	-	-	-	x
54	IMPC	Impack Pratama Industri Tbk	-	-	-	-	-	-	x
55	INAF	Indofarma (Persero) Tbk	-	-	-	-	-	-	x
56	INAI	Indal Aluminium Industry Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
57	INCI	Intan Wijaya International Tbk	-	-	-	-	-	-	x
58	INDF	Indofood Sukses Makmur Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
59	INDR	Indo Rama Synthetic Tbk	-	-	-	-	-	-	x
60	INDS	Indospring Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
61	INKP	Indocement Tunggal Prakarsa Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
62	INRU	Toba Pulp Lestari Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
63	INTP	Indocement Tunggal Prakasa Tbk	✓	✓	✓	BIRU	HIJAU	BIRU	✓
64	IPOL	Indopoly Swakarsa Industry Tbk	-	✓	-	-	BIRU	-	x
65	ISSP	Steel Pipe Industry of Indonesia Tbk	-	-	-	-	-	-	x
66	JECC	Jembo Cable Company Tbk	-	-	-	-	-	-	x
67	JKSW	Jakarta Kyoei Steel Work LTD Tbk	-	-	-	-	-	-	x
68	JPFA	Japfa Comfeed Indonesia Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
69	JPRS	Jaya Pari Steel Tbk	-	✓	-	-	BIRU	-	x
70	KAEF	Kimia Farma (Persero) Tbk	✓	✓	✓	BIRU	BIRU	BIRU	✓
71	KBLI	KMI Wire and Cable Tbk	-	✓	-	-	MERAH	-	x
72	KBLM	Kabelindo Murni Tbk	✓	✓	✓	BIRU	MERAH	BIRU	✓
73	KBRI	Kertas Basuki Rachmat Indonesia Tbk	-	-	-	-	-	-	x
74	KDSI	Kedawung Setia Industrial Tbk	-	-	-	-	-	-	x

75	KIAS	Keramika Indonesia Assosiasi Tbk	-	-	-	-	-	-	-	x
76	KICI	Kedaung Indah Can Tbk	-	-	-	-	-	-	-	x
77	KINO	Kino Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□	
78	KLBF	Kalbe Farma Tbk	✓□	✓□	✓□	BIRU	HIJAU	BIRU	✓□	
79	KRAH	Grand Kartech Tbk	-	-	-	-	-	-	-	x
80	KRAS	Krakatau Steel Tbk	-	-	-	-	-	-	-	x
81	LION	Lion Metal Works Tbk	-	-	-	-	-	-	-	x
82	LMPI	Langgeng Makmur Industry Tbk	-	-	-	-	-	-	-	x
83	LMSH	Lionmesh Prima Tbk	-	-	-	-	-	-	-	x
84	LPIN	Multi Prima Sejahtera Tbk	-	-	-	-	-	-	-	x
85	MAIN	Malindo Feedmill Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□	
86	MASA	Multistrada Arah Sarana Tbk	-	-	-	-	-	-	-	-
87	MBTO	Martina Berto Tbk	✓□	✓□	✓□	MERAH	MERAH	MERAH	✓□	
88	MERK	Merck Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□	
89	MLBI	Multi Bintang Indonesia Tbk	✓□	✓□	✓□	HIJAU	HIJAU	HIJAU	✓□	
90	MLIA	Mulia Industrindo Tbk	-	-	-	-	-	-	-	-
91	MRAT	Mustika Ratu Tbk	✓□	✓□	✓□	MERAH	MERAH	MERAH	✓□	
92	MYOR	Mayora Indah Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□	
93	MYTX	Apac Citra Centertex Tbk	✓□	-	-	BIRU	-	-	-	x
94	NIKL	Pelat Timah Nusantara Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□	
95	NIPS	Nippres Tbk	-	-	-	-	-	-	-	x
96	PBRX	Pan Brothers Tbk	-	-	-	-	-	-	-	x
97	PICO	Pelangi Indah Canindo Tbk	-	-	-	-	-	-	-	x
98	POLY	Asia Pasific Fibers Tbk	-	-	-	-	-	-	-	x
99	PRAS	Prima Alloy Steel Universal Tbk	-	-	-	-	-	-	-	x
100	PSDN	Prasidha Aneka Niaga Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□	x

101	PTSN	Sat Nusa Persada Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
102	PYFA	Pyridam Farma Tbk	-	-	-	-	-	-	x
103	RICY	Ricky Putra Globalindo Tbk	-	-	-	-	-	-	x
104	RMBA	Bantoel International Investama Tbk	-	-	-	-	-	-	x
105	ROTI	Nippon Indosari Corporindo Tbk	✓□	✓□	✓□	BIRU	MERAH	BIRU	✓□
106	SCCO	Supreme Cable Manufacturing And Commerce Tbk	-	-	-	-	-	-	x
107	SCPI	Merck Sharp Dohme Pharma Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
108	SIAP	Sekawan Intipratama Tbk	-	-	-	-	-	-	x
109	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	✓□	✓□	✓□	HIJAU	HIJAU	HIJAU	✓□
110	SIMA	Siwani Makmur Tbk	-	-	-	-	-	-	x
111	SIPD	Siearad Produce Tbk	-	-	-	-	-	-	x
112	SKBM	Sekar Bumi Tbk	-	-	-	-	-	-	x
113	SKLT	Sekar Laut Tbk	-	-	-	-	-	-	x
114	SMBR	Semen Baturaja Persero Tbk	✓□	✓□	✓□	BIRU	HIJAU	BIRU	✓□
115	SMCB	Holcim Indonesia Tbk	✓□	✓□	✓□	HIJAU	HIJAU	HIJAU	✓□
116	SMGR	Semen Gresik Tbk	-	-	-	-	-	-	x
117	SMSM	Selamat Sempurna Tbk	-	-	-	-	-	-	x
118	SOBI	Sorini Agro Asia Corporindo Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
119	SPMA	Suparma Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
120	SQBB	Thaiso Pharmaceutical Indonesia Tbk	-	-	-	-	-	-	x
121	SQBI	Thaiso Pharmaceutical Indonesia (PS) Tbk	-	-	-	-	-	-	x
122	SRIL	Sri Rejeki Isman Tbk	✓□	✓□	✓□	MERAH	BIRU	BIRU	✓□
123	SRSN	Indo Acitama Tbk	-	-	-	-	-	-	x
124	SSTM	Sunson Textile Manufacturer Tbk	-	-	-	-	-	-	x
125	STAR	Star Petrochem Tbk	-	-	-	-	-	-	x

126	STTP	Siantar Top Tbk	-	-	-	-	-	-	x
127	SULI	SLJ Global Tbk	-	-	-	-	-	-	x
128	TALF	Tunas Alfin Tbk	-	-	-	-	-	-	x
129	TBMS	Tembaga Mulia Semanan Tbk	-	-	-	-	-	-	x
130	TCID	Mandom Indonesia Tbk	-	-	-	-	-	-	x
131	TFCO	Tificio Fiber Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
132	TIRT	Tirta Mahakam Resources Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
133	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	-	✓□	-	-	BIRU	-	x
134	TOTO	Surya Toto Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
135	TPIA	Chandra Asri Petrochemical	-	-	-	-	-	-	x
136	TRIS	Trisula International Tbk	-	-	-	-	-	-	x
137	TRST	Trias Sentosa Tbk	-	-	-	-	-	-	x
138	TSPC	Tempo Scan Pacific Tbk	-	-	-	-	-	-	x
139	ULTJ	Ultra Jaya Milk Industry Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
140	UNIC	Unggul Indah Cahaya Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
141	UNIT	Nusantara Inti Corpora Tbk	-	-	-	-	-	-	x
142	UNTX	Unitex Tbk	✓□	✓□	-	MERAH	BIRU	-	x
143	UNVR	Unilever Indonesia Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
144	VOKS	Voksel Electric Tbk	✓□	✓□	✓□	BIRU	BIRU	BIRU	✓□
145	WIIM	Wismilak Inti Makmur Tbk	-	-	-	-	-	-	x
146	WTON	Wijaya Karya Beton Tbk	-	-	-	-	-	-	x
147	YPAS	Yana Prima Hasta Persada Tbk	-	-	-	-	-	-	x

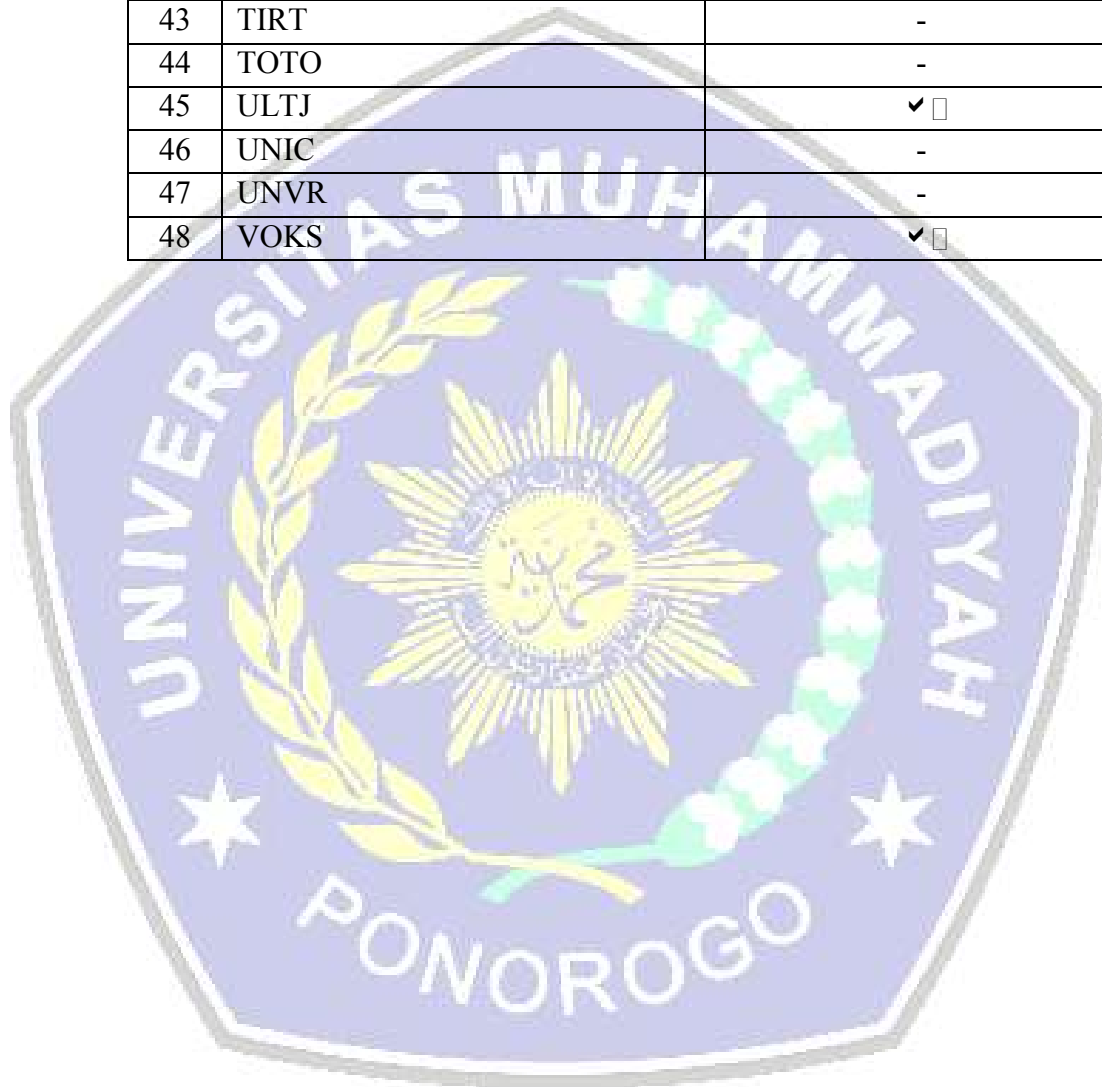
LAMPIRAN 2

PERUSAHAAN YANG MENGIKUTI KINERJA LINGKUNGAN 2017-2019  
DAN MEMILIKI DATA KEPEMILIKAN SAHAM MANAJERIAL

NO	KODE PERUSAHAAN	KEP. MANAJERIAL
1	ADES	-
2	ADMG	-
3	ARGO	✓ <input type="checkbox"/>
4	BOLT	✓ <input type="checkbox"/>
5	BUDI	-
6	CEKA	✓ <input type="checkbox"/>
7	CINT	✓ <input type="checkbox"/>
8	CPIN	✓ <input type="checkbox"/>
9	DLTA	-
10	GDST	✓ <input type="checkbox"/>
11	GDYR	-
12	GGRM	✓ <input type="checkbox"/>
13	GJTL	✓ <input type="checkbox"/>
14	ICBP	-
15	IKBI	✓ <input type="checkbox"/>
16	INAI	✓ <input type="checkbox"/>
17	INDF	✓ <input type="checkbox"/>
18	INDS	✓ <input type="checkbox"/>
19	INTP	-
20	INKP	-
21	INRU	-
22	JPFA	-
23	KAEF	✓ <input type="checkbox"/>
24	KBLM	✓ <input type="checkbox"/>
25	KINO	✓ <input type="checkbox"/>
26	KLBF	-
27	MAIN	-
28	MBTO	✓ <input type="checkbox"/>
29	MERK	-
30	MLBI	-
31	MRAT	-
32	MYOR	✓ <input type="checkbox"/>
33	NIKL	✓ <input type="checkbox"/>
34	PTSN	✓ <input type="checkbox"/>



35	ROTI	-
36	SCPI	-
37	SIDO	-
38	SMBR	-
39	SMCB	-
40	SPMA	-
41	SRIL	✓ <input type="checkbox"/>
42	TFCO	-
43	TIRT	-
44	TOTO	-
45	ULTJ	✓ <input type="checkbox"/>
46	UNIC	-
47	UNVR	-
48	VOKS	✓ <input type="checkbox"/>



### LAMPIRAN 3

#### REKAPITULASI PERINGKAT KINERJA LINGKUNGAN PROPER

NO	KODE	NAMA PERUSAHAAN	Kinerja Lingkungan			Rata-Rata
			2017	2018	2019	
1	ARGO	PT. Argo Pantes Tbk.	BIRU	BIRU	BIRU	BIRU
2	BOLT	PT. Garuda Metalindo Tbk.	BIRU	BIRU	BIRU	BIRU
3	CEKA	PT. Wilmar Cahaya Indonesia Tbk.	BIRU	BIRU	BIRU	BIRU
4	CINT	PT. Chitose International Tbk.	MERAH	BIRU	BIRU	BIRU
5	CPIN	PT. Charoen Pokphand Tbk.	BIRU	BIRU	BIRU	BIRU
6	GDST	PT. Gunawan Dianjaya Steel Tbk.	BIRU	BIRU	BIRU	BIRU
7	GGRM	PT. Gudang Garam Tbk.	BIRU	BIRU	BIRU	BIRU
8	GJTL	PT. Gajah Tunggal Tbk.	BIRU	MERAH	BIRU	BIRU
9	IKBI	PT. Sumi Indo Kabel Tbk.	MERAH	MERAH	MERAH	MERAH
10	INAI	PT. Indal Aluminium Industry Tbk.	BIRU	BIRU	BIRU	BIRU
11	INDF	PT. Indofood Sukses Makmur Tbk.	BIRU	BIRU	BIRU	BIRU
12	INDS	PT. Indospring Tbk.	BIRU	BIRU	BIRU	BIRU
13	KAEF	PT. Kimia Farma (Persero) Tbk.	BIRU	BIRU	BIRU	BIRU
14	KBLM	PT. Kabelindo Murni Tbk.	BIRU	MERAH	BIRU	BIRU
15	KINO	PT. Kino Indonesia Tbk.	BIRU	BIRU	BIRU	BIRU
16	MBTO	PT. Martina Berto Tbk.	MERAH	MERAH	MERAH	MERAH
17	MYOR	PT. Mayora Indah Tbk.	BIRU	BIRU	BIRU	BIRU
18	NIKL	PT. Pelat Timah Nusantara Tbk.	BIRU	BIRU	BIRU	BIRU
19	PTSN	PT. Sat Nusa Persada Tbk.	BIRU	BIRU	BIRU	BIRU
20	SRIL	PT. Sri Rejeki Isman Tbk.	MERAH	BIRU	BIRU	BIRU
21	ULTJ	PT. Ultra Jaya Milk Industry Tbk.	BIRU	BIRU	BIRU	BIRU
22	VOKS	PT. Voksel Electric Tbk.	BIRU	BIRU	BIRU	BIRU
	Rata-Rata		BIRU	BIRU	BIRU	BIRU

Sumber : Laporan Kementerian Lingkungan Hidup dan Kehutanan Tahun 2017-2019



## LAMPIRAN 4

### PERHITUNGAN HASIL *GREEN ACCOUNTING* 2017

NO	KODE	<i>GREEN ACCOUNTING 2017</i>		
		BIAYA LINGKUNGAN	TOTAL NILAI TERCATAT	TOTAL
1	ARGO	Rp 7,979,660,000.00	Rp 72,667,890,000.00	0.10981
2	BOLT	Rp 142,041,884,727.00	Rp 620,925,458,436.00	0.22876
3	CEKA	Rp 52,094,912,225.00	Rp 215,976,492,549.00	0.24121
4	CINT	Rp 32,736,812,822.00	Rp 116,184,858,032.00	0.28176
5	CPIN	Rp 658,643,000.00	Rp 11,309,628,000.00	0.05824
6	GDST	Rp 108,097,307,983.00	Rp 814,030,768,811.00	0.13279
7	GGRM	Rp 19,819,457,000.00	Rp 34,229,101,000.00	0.57902
8	GJTL	Rp 10,055,273,000.00	Rp 15,961,111,000.00	0.56623
9	IKBI	Rp 38,133,613,000.00	Rp 50,524,613,000.00	0.75475
10	INAI	Rp 124,927,168,200.00	Rp 240,067,780,722.00	0.52038
11	INDF	Rp 12,541,923,000.00	Rp 53,872,025,000.00	0.23281
12	INDS	Rp 81,528,696,465.00	Rp 1,361,197,258,506.00	0.05989
13	KAEF	Rp 27,819,857,180.00	Rp 1,689,643,670,400.00	0.01646
14	KBLM	Rp 63,849,759,676.00	Rp 244,138,597,496.00	0.26153
15	KINO	Rp 287,299,560,684.00	Rp 1,642,254,327,638.00	0.17494
16	MBTO	Rp 84,057,838,850.00	Rp 296,034,357,169.00	0.28395
17	MYOR	Rp 4,835,952,243,343.00	Rp 7,118,373,594,143.00	0.67936
18	NIKL	Rp 29,977,339,000.00	Rp 48,161,207,000.00	0.62244
19	PTSN	Rp 28,549,229,000.00	Rp 108,414,614,000.00	0.26333
20	SRIL	Rp 64,098,519,000.00	Rp 674,937,546,000.00	0.09497
21	ULTJ	Rp 527,179,000.00	Rp 2,671,155,000.00	0.19736
22	VOKS	Rp 204,734,822,358.00	Rp 752,630,905,611.00	0.27203
	Rata-Rata	Rp 284,430,986,341.50	Rp 735,645,770,886.96	0

Sumber : Annual Report Perusahaan Manufaktur 2017-2019, [www.idx.co.id](http://www.idx.co.id)

## LAMPIRAN 5

### PERHITUNGAN HASIL *GREEN ACCOUNTING* 2018

NO	KODE	<i>GREEN ACCOUNTING</i> 2018		
		BIAYA LINGKUNGAN	TOTAL NILAI TERCATAT	TOTAL
1	ARGO	Rp 7,979,660,000.00	Rp 72,667,890,000.00	0.10981
2	BOLT	Rp 143,066,757,131.00	Rp 612,269,752,830.00	0.23367
3	CEKA	Rp 49,487,569,419.00	Rp 212,312,805,803.00	0.23309
4	CINT	Rp 161,959,490.00	Rp 137,972,770,736.00	0.00117
5	CPIN	Rp 763,706,000.00	Rp 11,009,361,000.00	0.06937
6	GDST	Rp 108,097,307,983.00	Rp 765,051,142,322.00	0.14129
7	GGRM	Rp 20,955,689,000.00	Rp 37,009,194,000.00	0.56623
8	GJTL	Rp 13,754,072,000.00	Rp 19,803,358,000.00	0.69453
9	IKBI	Rp 42,734,074,000.00	Rp 59,057,228,000.00	0.72360
10	INAI	Rp 124,927,168,200.00	Rp 458,001,558,295.00	0.27277
11	INDF	Rp 13,205,467,000.00	Rp 60,698,476,000.00	0.21756
12	INDS	Rp 7,487,970,342.00	Rp 1,238,230,967,848.00	0.00605
13	KAEF	Rp 3,347,352,589.00	Rp 149,321,275,469.00	0.02242
14	KBLM	Rp 39,602,020,000.00	Rp 702,656,074,287.00	0.05636
15	KINO	Rp 243,018,494,244.00	Rp 1,591,946,329,396.00	0.15265
16	MBTO	Rp 94,019,864,453.00	Rp 296,042,336,640.00	0.31759
17	MYOR	Rp 5,794,699,448,424.00	Rp 8,554,668,658,547.00	0.67737
18	NIKL	Rp 28,656,053,000.00	Rp 46,320,564,000.00	0.61865
19	PTSN	Rp 35,073,266,000.00	Rp 120,703,275,000.00	0.29057
20	SRIL	Rp 66,827,233,000.00	Rp 725,587,042,000.00	0.09210
21	ULTJ	Rp 810,670,000.00	Rp 1,453,135,000.00	0.55788
22	VOKS	Rp 217,791,680,177.00	Rp 808,721,109,967.00	0.26930
	Rata-Rata	Rp 320,748,521,929.64	Rp 758,250,195,688.18	0

Sumber : Annual Report Perusahaan Manufaktur 2017-2019, [www.idx.co.id](http://www.idx.co.id)

## LAMPIRAN 6

### PERHITUNGAN HASIL *GREEN ACCOUNTING* 2019

N O	KODE	<i>GREEN ACCOUNTING 2019</i>		
		BIAYA LINGKUNGAN	TOTAL NILAI TERCATAT	TOTA L
1	ARGO	Rp 7,629,080,000.00	Rp 68,526,281,000.00	0.11133
2	BOLT	Rp 114,769,812,408.00	Rp 612,269,752,830.00	0.18745
3	CEKA	Rp 52,166,129,651.00	Rp 200,024,117,988.00	0.26080
4	CINT	Rp 32,158,403,937.00	Rp 162,278,930,147.00	0.19817
5	CPIN	Rp 757,429,000.00	Rp 11,685,261,000.00	0.06482
6	GDST	Rp 67,762,949,954.00	Rp 928,656,308,043.00	0.07297
7	GGRM	Rp 23,132,530,000.00	Rp 40,548,169,000.00	0.56623
8	GJTL	Rp 10,718,244,000.00	Rp 16,389,083,000.00	0.65399
9	IKBI	Rp 46,907,540,000.00	Rp 61,645,287,000.00	0.72360
10	INAI	Rp 124,927,168,200.00	Rp 458,001,558,295.00	0.27277
11	INDF	Rp 13,949,966,000.00	Rp 66,342,930,000.00	0.21027
12	INDS	Rp 56,640,353,843.00	Rp 597,256,566,680.00	0.09483
13	KAEF	Rp 3,347,352,589.00	Rp 2,370,118,254,855.00	0.00141
14	KBLM	Rp 23,654,628,870.00	Rp 694,005,261,792.00	0.03408
15	KINO	Rp 75,389,981,242.00	Rp 1,847,519,164,081.00	0.04081
16	MBTO	Rp 96,120,262,006.00	Rp 300,782,884,665.00	0.31957
17	MYOR	Rp 5,394,637,738,760.00	Rp 7,747,367,009,623.00	0.69632
18	NIKL	Rp 34,050,831,000.00	Rp 54,937,837,000.00	0.61981
19	PTSN	Rp 36,929,323,000.00	Rp 117,063,483,000.00	0.31546
20	SRIL	Rp 71,444,168,000.00	Rp 653,580,976,000.00	0.10931
21	ULTJ	Rp 1,677,212,000.00	Rp 2,792,706,000.00	0.60057
22	VOKS	Rp 228,464,063,597.00	Rp 996,954,699,402.00	0.22916
	Rata-Rata	Rp 296,237,962,184.41	Rp 818,579,387,336.41	0.29

Sumber : Annual Report Perusahaan Manufaktur 2017-2019, [www.idx.co.id](http://www.idx.co.id)

**LAMPIRAN 7****REKAPITULASI HASIL *GREEN ACCOUNTING* 2017-2019**

NO	KODE	<i>Green Accounting</i>			
		2017	2018	2019	Rata-Rata
1	ARGO	0.10981	0.10981	0.11133	0.11032
2	BOLT	0.22876	0.23367	0.18745	0.21662
3	CEKA	0.24121	0.23309	0.26080	0.24503
4	CINT	0.28176	0.00117	0.19817	0.16037
5	CPIN	0.05824	0.06937	0.06482	0.06414
6	GDST	0.13279	0.14129	0.07297	0.11569
7	GGRM	0.57902	0.56623	0.56623	0.57049
8	GJTL	0.56623	0.69453	0.65399	0.63825
9	IKBI	0.75475	0.72360	0.72360	0.73399
10	INAI	0.52038	0.27277	0.27277	0.35530
11	INDF	0.23281	0.21756	0.21027	0.22021
12	INDS	0.05989	0.00605	0.09483	0.05359
13	KAEF	0.01646	0.02242	0.00141	0.01343
14	KBLM	0.26153	0.05636	0.03408	0.11733
15	KINO	0.17494	0.15265	0.04081	0.12280
16	MBTO	0.28395	0.31759	0.31957	0.30703
17	MYOR	0.67936	0.67737	0.69632	0.68435
18	NIKL	0.62244	0.61865	0.61981	0.62030
19	PTSN	0.26333	0.29057	0.31546	0.28979
20	SRIL	0.09497	0.09210	0.10931	0.09879
21	ULTJ	0.19736	0.55788	0.60057	0.45194
22	VOKS	0.27203	0.26930	0.22916	0.25683
	Rata-Rata	0.30146	0.28746	0.29017	0.29303



**LAMPIRAN 8****PERHITUNGAN GOOD CORPORATE GOVERNANCE 2017**

NO	KODE	KEP. MANAJERIAL 2017 PER LEMBAR SAHAM	SAHAM BEREDAR 2017 PER LEMBAR SAHAM	TOTAL
1	ARGO	69,948,500.00	335,557,450.00	0.20845
2	BOLT	525,000,000.00	2,343,750,000.00	0.22400
3	CEKA	4,500,000.00	595,000,000.00	0.00756
4	CINT	3,500,000.00	1,000,000,000.00	0.00350
5	CPIN	523,600.00	16,398,000,000.00	0.00003
6	GDST	7,159,870,000.00	8,200,000,000.00	0.87315
7	GGRM	12,946,930.00	1,924,088,000.00	0.00673
8	GJTL	39,301,200.00	3,484,800,000.00	0.01128
9	IKBI	1,164,000.00	1,224,000,000.00	0.00095
10	INAI	67,532,400.00	633,600,000.00	0.10659
11	INDF	1,380,020.00	8,780,426,500.00	0.00016
12	INDS	2,856,434.00	656,249,710.00	0.00435
13	KAEF	72,300.00	5,554,000,000.00	0.00001
14	KBLM	100,000,000.00	1,064,000,000.00	0.09398
15	KINO	151,157,000.00	1,428,571,500.00	0.10581
16	MBTO	884,500.00	1,070,000,000.00	0.00083
17	MYOR	5,638,834,400.00	22,358,699,725.00	0.25220
18	NIKL	291,000.00	2,523,350,000.00	0.00012
19	PTSN	1,240,060,000.00	1,417,158,500.00	0.87503
20	SRIL	5,550,000.00	20,452,176,844.00	0.00027
21	ULTJ	3,611,948,900.00	11,553,528,800.00	0.31263
22	VOKS	1,216,167,405.00	4,155,602,595.00	0.29266
	Rata-Rata	902,431,299.50	5,325,116,346.55	0.15365

## LAMPIRAN 9

### REKAPITULASI PERHITUNGAN *GOOD CORPORATE GOVERNANCE* 2018

NO	KODE	KEP. MANAJERIAL 2018 PER LEMBAR SAHAM	SAHAM BEREDAR 2018 PER LEMBAR SAHAM	TOTAL
1	ARGO	65,963,430.00	335,557,450.00	0.19658
2	BOLT	525,000,000.00	2,343,750,000.00	0.22400
3	CEKA	4,500,000.00	595,000,000.00	0.00756
4	CINT	3,500,000.00	1,000,000,000.00	0.00350
5	CPIN	352,600.00	16,398,000,000.00	0.00002
6	GDST	8,035,093,922.00	9,242,500,000.00	0.86936
7	GGRM	12,946,930.00	1,924,088,000.00	0.00673
8	GJTL	39,219,800.00	3,484,800,000.00	0.01125
9	IKBI	1,164,000.00	1,224,000,000.00	0.00095
10	INAI	67,927,400.00	633,600,000.00	0.10721
11	INDF	1,380,020.00	8,780,426,500.00	0.00016
12	INDS	2,856,434.00	656,249,710.00	0.00435
13	KAEF	72,300.00	5,554,000,000.00	0.00001
14	KBLM	100,000,000.00	1,064,000,000.00	0.09398
15	KINO	153,623,000.00	1,428,571,500.00	0.10754
16	MBTO	884,500.00	1,070,000,000.00	0.00083
17	MYOR	5,638,834,400.00	22,358,699,725.00	0.25220
18	NIKL	291,000.00	2,523,350,000.00	0.00012
19	PTSN	1,240,060,000.00	1,417,158,500.00	0.87503
20	SRIL	220,601,768.00	20,452,176,844.00	0.01079
21	ULTJ	3,611,948,900.00	11,553,528,800.00	0.31263
22	VOKS	1,216,167,405.00	4,155,602,595.00	0.29266
	Rata-Rata	951,926,718.59	5,372,502,710.18	0.15352



LAMPIRAN 10

REKAPITULASI *GOOD CORPORATE GOVERNANCE* 2019

NO	KODE	KEP. MANAJERIAL 2019 PER LEMBAR SAHAM	SAHAM BEREAR 2019 PER LEMBAR SAHAM	Total
1	ARGO	65,963,430.00	335,557,450.00	0.19658
2	BOLT	525,000,000.00	2,343,750,000.00	0.22400
3	CEKA	4,500,000.00	595,000,000.00	0.00756
4	CINT	6,206,900.00	1,000,000,000.00	0.00621
5	CPIN	595,000.00	16,398,000,000.00	0.00004
6	GDST	8,036,301,522.00	9,242,500,000.00	0.86949
7	GGRM	12,947,830.00	1,924,088,000.00	0.00673
8	GJTL	39,219,800.00	3,484,408,600.00	0.01126
9	IKBI	1,164,000.00	1,224,000,000.00	0.00095
10	INAI	67,532,400.00	633,600,000.00	0.10659
11	INDF	1,380,020.00	8,780,426,500.00	0.00016
12	INDS	2,683,334.00	656,249,710.00	0.00409
13	KAEF	72,300.00	5,554,000,000.00	0.00001
14	KBLM	177,078,400.00	1,120,000,000.00	0.15811
15	KINO	142,541,000.00	1,428,571,500.00	0.09978
16	MBTO	884,500.00	1,070,000,000.00	0.00083
17	MYOR	5,638,834,400.00	22,358,699,725.00	0.25220
18	NIKL	291,000.00	2,523,350,000.00	0.00012
19	PTSN	3,720,180,000.00	5,314,344,000.00	0.70003
20	SRIL	220,601,768.00	20,452,176,844.00	0.01079
21	ULTJ	4,160,913,460.00	11,553,528,000.00	0.36014
22	VOKS	579,650,498.00	4,155,602,595.00	0.13949
	RATA RATA	1,063,842,798.27	5,552,175,132.91	0.14341

**LAMPIRAN 11**  
**UJI STATISTIK DESKRIPTIF SPSS**

**Descriptive Statistics**

	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
GreenAccounting	66	1.00000	.00000	1.00000	.712121 2	.05615974	.45624391	.208
GCG	66	.87502	.00001	.87503	.150195 6	.03013322	.24480342	.060
KinerjaLingkungan	66	1.00000	2.00000	3.00000	2.84848 48	.04447269	.36129784	.131
Valid N (listwise)	66							



**LAMPIRAN 12**  
**UJI ASUMSI KLASIK NORMALITAS**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		66
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.34095329
Most Extreme Differences	Absolute	.323
	Positive	.169
	Negative	-.323
Test Statistic		.323
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.



### LAMPIRAN 13

#### UJI ASUMSI KLASIK AUTOKORELASI

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.331 <sup>a</sup>	.109	.081	.34632296	1.536

a. Predictors: (Constant), GCG, GA

b. Dependent Variable: Kinerja\_Lingkungan



## LAMPIRAN 14

### UJI ASUMSI KLASIK MULTIKOLONIERITAS

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.904	.076		38.240	.000		
	GA	-.357	.188	-.227	-1.903	.062	.994	1.006
	GCG	.330	.176	.223	1.873	.066	.994	1.006

a. Dependent Variable: Kinerja\_Lingkungan



LAMPIRAN 15

UJI ASUMSI KLASIK UJI HETEROKEDASTISITAS

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.904	.076		38.240	.000
GA	-.357	.188	-.227	-1.903	.062
GCG	.330	.176	.223	1.873	.066

a. Dependent Variable: Kinerja\_Lingkungan



## LAMPIRAN 16

### UJI ANALISIS REGRESI LINIER BERGANDA

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.904	.076		38.240	.000
	GA	-.357	.188	-.227	-1.903	.062
	GCG	.330	.176	.223	1.873	.066

a. Dependent Variable: Kinerja\_Lingkungan



**LAMPIRAN 17**  
**UJI STATISTIK T (UJI PARSIAL)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.904	.076		38.240	.000
	GA	-.357	.188	-.227	-1.903	.062
	GCG	.330	.176	.223	1.873	.066

a. Dependent Variable: Kinerja\_Lingkungan





## LAMPIRAN 18

### UJI STATISTIK UJI F (UJI SIMULTAN)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.929	2	.464	3.871	.026 <sup>b</sup>
	Residual	7.556	63	.120		
	Total	8.485	65			

a. Dependent Variable: Kinerja\_Lingkungan

b. Predictors: (Constant), GCG, GA



**LAMPIRAN 19**

**UJI KOEFISIEN DETERMINASI (R SQUARE)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.331 <sup>a</sup>	.109	.081	.34632296

a. Predictors: (Constant), GCG, GA

b. Dependent Variable: Kinerja\_Lingkungan



**FAKULTAS EKONOMI  
UNIVERSITAS MUHAMMADIYAH PONOROGO**

Alamat: Jalan Budi Utomo 15 Telp. 0352-481124 Ponorogo

Nomor: Istimewa

Ponorogo, 28-1-2021

**H a l** : Hasil Ujian Skripsi

Kepada :  
Yth. Sdr. Mohamed Faizel Isabela  
Mahasiswa Fakultas Ekonomi  
Universitas Muhammadiyah  
di-  
PONOROGO

Assalaamu'alaikum. Wr. Wb

Berdasarkan hasil rapat Tim Penguji Skripsi tanggal  
Saudara dinyatakan :

**LULUS / TIDAK LULUS**

Keterangan : rewisi

Nilai :

Demikian pengumuman ini untuk diketahui.

Wassalaamu'alaikum. Wr. Wb.

Tim Penguji

Khusnul Zulfah Slamet Saubro Lin Kiryanti



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(SK Nomor 77/SK/BAN-PT/AK/PPT/PT/IV/2020)

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1. Nama Mahasiswa : **MOHAMMAD FAIZAL ISABELA**
2. NIM : **16441225**
3. Jurusan : **Akuntansi S-1**
4. Bidang : **Green Accounting**
5. Alamat : **Kedamen, Jetis, Ponorogo**
6. Judul Skripsi : **Pengaruh Penerapan *Green Accounting* dan *Good Corporate Governance* terhadap Kinerja Lingkungan pada Perusahaan Manufaktur yang terdaftar di BEI Tahun 2017-2018 <sup>2019</sup> ~~2018~~ <sup>2019</sup>**
7. Masa Pembimbingan : **September 2020 s/d Agustus 2021**
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
6 Okt 2020	Revisi BAB 4.5	
13 Okt 2020	Revisi BAB 4.5	
20 Okt 2020	ACC BAB 1-5	
26-10-2020	Revisi bab 1-3	
2-11-2020	ACC bab 1-3	
16-11-2020	revisi bab 4	
19-11-2020	revisi bab 4 pembela blm aka	
23-11-2020	bab 4 pembela	
9-12-2020	cek plagiasi 13%	
7-1-2021	Revisi bab 4 & 5	
15-1-2021	revisi bab 5 & Lampiran	
17-1-2021	revisi halaman depan	
20-1-2021	ACC bab 1-5	



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4. Bidang : Green Accounting
5. Alamat : Kademus Jetis, Ponorogo
6. Judul Skripsi : Pengaruh Penerapan Green Accounting dan Good Corporate Governance terhadap Kinerja Lingkungan pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2018
7. Masa Pembimbingan : September 2019 s/d Agustus 2020
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
8 Des 2019	Revisi proposal (Keterbatasan Teori)	[Signature]
23 Des 2019	Revisi proposal (Keterbatasan hipotesis)	[Signature]
8 Jan 2020	Revisi proposal	[Signature]
14 Jan 2020	ACC proposal	[Signature]
21-1-2020	revisi proposal	[Signature]
29-1-2020	revisi proposal	[Signature]
4-2-2020	ACC proposal	[Signature]
15-4-2020	Revisi BAB I, II, III	[Signature]
14-5-2020	Revisi BAB I, II, III	[Signature]
29-5-2020	ACC BAB I, II, III	[Signature]