

Gambar 2. 1

Rerangka Konseptual

Tabel 4. 1

Hasil Penelitian Variabel Green Accounting (X1)

NO	TAHUN	NAMA PERUSAHAAN	KODE	GREEN ACCOUNTING
				WARNA PROPER
1	2017	Indocement Tunggal Perkasa Tbk	INTP	3
2	2018	Indocement Tunggal Perkasa Tbk	INTP	4
3	2019	Indocement Tunggal Perkasa Tbk	INTP	3
4	2020	Indocement Tunggal Perkasa Tbk	INTP	3
5	2021	Indocement Tunggal Perkasa Tbk	INTP	4
6	2017	Semen Baturaja (Persero) Tbk.	SMBR	4
7	2018	Semen Baturaja (Persero) Tbk.	SMBR	4
8	2019	Semen Baturaja (Persero) Tbk.	SMBR	3
9	2020	Semen Baturaja (Persero) Tbk.	SMBR	3
10	2021	Semen Baturaja (Persero) Tbk.	SMBR	3
11	2017	Solusi Bangun Indonesia Tbk.	SMCB	4
12	2018	Solusi Bangun Indonesia Tbk.	SMCB	4
13	2019	Solusi Bangun Indonesia Tbk.	SMCB	3
14	2020	Solusi Bangun Indonesia Tbk.	SMCB	4
15	2021	Solusi Bangun Indonesia Tbk.	SMCB	4
16	2017	Semen Indonesia (Persero) Tbk	SMGR	4
17	2018	Semen Indonesia (Persero) Tbk	SMGR	4
18	2019	Semen Indonesia (Persero) Tbk	SMGR	4
19	2020	Semen Indonesia (Persero) Tbk	SMGR	4
20	2021	Semen Indonesia (Persero) Tbk	SMGR	4
21	2017	Waskita Beton Precast Tbk.	WSBP	3
22	2018	Waskita Beton Precast Tbk.	WSBP	3
23	2019	Waskita Beton Precast Tbk.	WSBP	4
24	2020	Waskita Beton Precast Tbk.	WSBP	3
25	2021	Waskita Beton Precast Tbk.	WSBP	4

26	2017	Wijaya Karya Beton Tbk	WTON	4
27	2018	Wijaya Karya Beton Tbk	WTON	4
28	2019	Wijaya Karya Beton Tbk	WTON	3
29	2020	Wijaya Karya Beton Tbk	WTON	4
30	2021	Wijaya Karya Beton Tbk	WTON	4
TOTAL				109
RATA-RATA				3,63

Tabel 4. 2

Hasil Penelitian Variabel *Financial Performance* (Y1)

NO	TAHUN	NAMA PERUSAHAAN	KODE	FINANCIAL PERFORMANCE (ROA)			
				NET INCOME	TOTAL ASSET	100%	ROA
1	2017	Indocement Tunggul Perkasa Tbk	INTP	14.431.211.000.000	28.863.676.000.000	100%	0,50
2	2018	Indocement Tunggul Perkasa Tbk	INTP	15.361.894.000.000	30.150.580.000.000	100%	0,51
3	2019	Indocement Tunggul Perkasa Tbk	INTP	15.939.348.000.000	27.707.749.000.000	100%	0,58
4	2020	Indocement Tunggul Perkasa Tbk	INTP	14.184.322.000.000	27.344.672.000.000	100%	0,52
5	2021	Indocement Tunggul Perkasa Tbk	INTP	14.771.906.000.000	26.136.114.000.000	100%	0,57
6	2017	Semen Baturaja (Persero) Tbk.	SMBR	1.551.524.990.000	5.060.337.247.000	100%	0,31
7	2018	Semen Baturaja (Persero) Tbk.	SMBR	1.995.807.528.000	5.538.079.503.000	100%	0,36
8	2019	Semen Baturaja (Persero) Tbk.	SMBR	1.999.516.771.000	5.571.270.204.000	100%	0,36
9	2020	Semen Baturaja (Persero) Tbk.	SMBR	1.721.907.150.000	5.737.175.560.000	100%	0,30
10	2021	Semen Baturaja (Persero) Tbk.	SMBR	1.751.585.770.000	5.817.745.619.000	100%	0,30
11	2017	Solusi Bangun Indonesia Tbk.	SMCB	9.382.120.000.000	19.626.403.000.000	100%	0,48
12	2018	Solusi Bangun Indonesia Tbk.	SMCB	10.377.729.000.000	18.667.187.000.000	100%	0,56
13	2019	Solusi Bangun Indonesia Tbk.	SMCB	11.057.843.000.000	19.567.498.000.000	100%	0,57
14	2020	Solusi Bangun Indonesia Tbk.	SMCB	10.108.220.000.000	20.738.125.000.000	100%	0,49
15	2021	Solusi Bangun Indonesia Tbk.	SMCB	11.218.181.000.000	21.491.716.000.000	100%	0,52
16	2017	Semen Indonesia (Persero) Tbk	SMGR	27.813.664.176.000	49.068.650.213.000	100%	0,57
17	2018	Semen Indonesia (Persero) Tbk	SMGR	30.687.626.000.000	50.783.836.000.000	100%	0,60
18	2019	Semen Indonesia (Persero) Tbk	SMGR	40.368.107.000.000	79.807.067.000.000	100%	0,51
19	2020	Semen Indonesia (Persero) Tbk	SMGR	35.171.668.000.000	78.006.244.000.000	100%	0,45
20	2021	Semen Indonesia (Persero) Tbk	SMGR	34.957.871.000.000	76.504.240.000.000	100%	0,46
21	2017	Waskita Beton Precast Tbk.	WSBP	7.104.157.901.230	14.919.548.673.755	100%	0,48
22	2018	Waskita Beton Precast Tbk.	WSBP	8.000.149.423.527	15.222.388.589.814	100%	0,53

23	2019	Waskita Beton Precast Tbk.	WSBP	7.467.175.916.375	14.167.032.663.886	100%	0,53
24	2020	Waskita Beton Precast Tbk.	WSBP	2.211.413.142.070	8.589.025.755.237	100%	0,26
25	2021	Waskita Beton Precast Tbk.	WSBP	1.380.071.332.830	6.882.077.282.159	100%	0,20
26	2017	Wijaya Karya Beton Tbk	WTON	5.362.263.237.778	7.067.976.095.043	100%	0,76
27	2018	Wijaya Karya Beton Tbk	WTON	6.930.628.258.854	8.881.778.299.672	100%	0,78
28	2019	Wijaya Karya Beton Tbk	WTON	7.083.384.467.587	10.337.895.087.207	100%	0,69
29	2020	Wijaya Karya Beton Tbk	WTON	4.803.359.291.718	8.509.017.299.594	100%	0,56
30	2021	Wijaya Karya Beton Tbk	WTON	4.312.853.243.803	8.928.183.492.920	100%	0,48
TOTAL							14,75
RATA-RATA							0,49

Tabel 4. 3

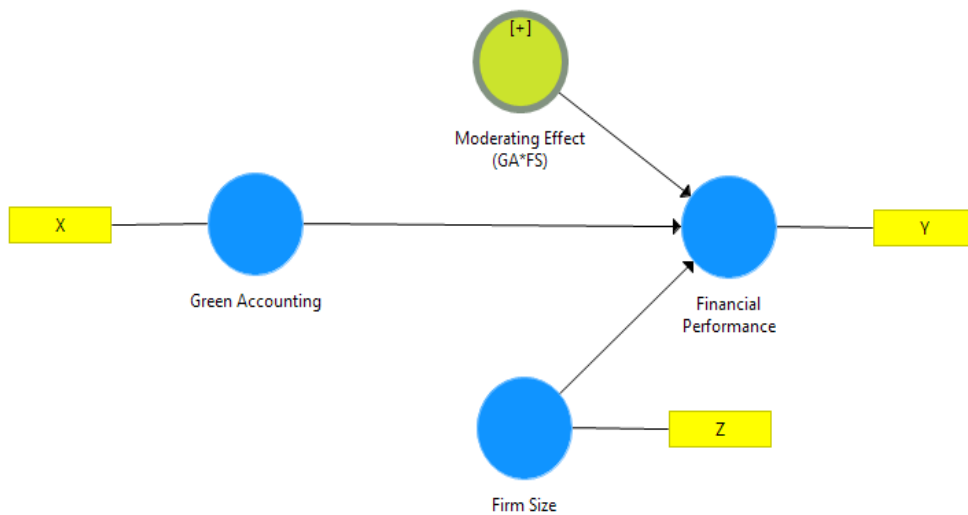
Hasil Penelitian Variabel *Firm Size* (Z)

NO	TAHUN	NAMA PERUSAHAAN	KODE	<i>FIRM SIZE</i>	
				TOTAL ASSET	LN (TOTAL ASSET)
1	2017	Indocement Tunggul Perkasa Tbk	INTP	28.863.676.000.000	30,99
2	2018	Indocement Tunggul Perkasa Tbk	INTP	30.150.580.000.000	31,04
3	2019	Indocement Tunggul Perkasa Tbk	INTP	27.707.749.000.000	30,95
4	2020	Indocement Tunggul Perkasa Tbk	INTP	27.344.672.000.000	30,94
5	2021	Indocement Tunggul Perkasa Tbk	INTP	26.136.114.000.000	30,89
6	2017	Semen Baturaja (Persero) Tbk.	SMBR	5.060.337.247.000	29,25
7	2018	Semen Baturaja (Persero) Tbk.	SMBR	5.538.079.503.000	29,34
8	2019	Semen Baturaja (Persero) Tbk.	SMBR	5.571.270.204.000	29,35
9	2020	Semen Baturaja (Persero) Tbk.	SMBR	5.737.175.560.000	29,38
10	2021	Semen Baturaja (Persero) Tbk.	SMBR	5.817.745.619.000	29,39
11	2017	Solusi Bangun Indonesia Tbk.	SMCB	19.626.403.000.000	30,61
12	2018	Solusi Bangun Indonesia Tbk.	SMCB	18.667.187.000.000	30,56
13	2019	Solusi Bangun Indonesia Tbk.	SMCB	19.567.498.000.000	30,60

14	2020	Solusi Bangun Indonesia Tbk.	SMCB	20.738.125.000.000	30,66
15	2021	Solusi Bangun Indonesia Tbk.	SMCB	21.491.716.000.000	30,70
16	2017	Semen Indonesia (Persero) Tbk	SMGR	49.068.650.213.000	31,52
17	2018	Semen Indonesia (Persero) Tbk	SMGR	50.783.836.000.000	31,56
18	2019	Semen Indonesia (Persero) Tbk	SMGR	79.807.067.000.000	32,01
19	2020	Semen Indonesia (Persero) Tbk	SMGR	78.006.244.000.000	31,99
20	2021	Semen Indonesia (Persero) Tbk	SMGR	76.504.240.000.000	31,97
21	2017	Waskita Beton Precast Tbk.	WSBP	14.919.548.673.755	30,33
22	2018	Waskita Beton Precast Tbk.	WSBP	15.222.388.589.814	30,35
23	2019	Waskita Beton Precast Tbk.	WSBP	14.167.032.663.886	30,28
24	2020	Waskita Beton Precast Tbk.	WSBP	8.589.025.755.237	29,78
25	2021	Waskita Beton Precast Tbk.	WSBP	6.882.077.282.159	29,56
26	2017	Wijaya Karya Beton Tbk	WTON	7.067.976.095.043	29,59
27	2018	Wijaya Karya Beton Tbk	WTON	8.881.778.299.672	29,82
28	2019	Wijaya Karya Beton Tbk	WTON	10.337.895.087.207	29,97
29	2020	Wijaya Karya Beton Tbk	WTON	8.509.017.299.594	29,77
30	2021	Wijaya Karya Beton Tbk	WTON	8.928.183.492.920	29,82
TOTAL					912,98
RATA-RATA					30,43

1) Model Struktural

Sebuah penelitian akan menguji sebuah model struktural sebagai berikut :

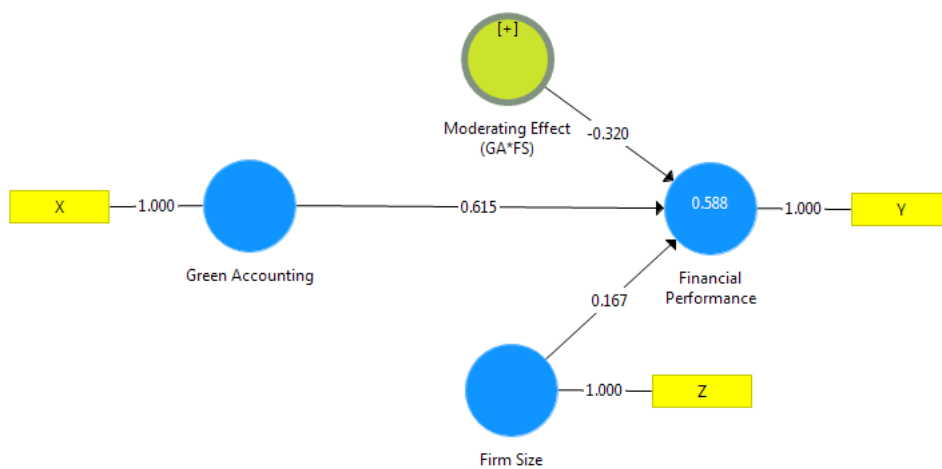


Tabel 4. 4

Model Struktural

2) Analisis Model Struktural

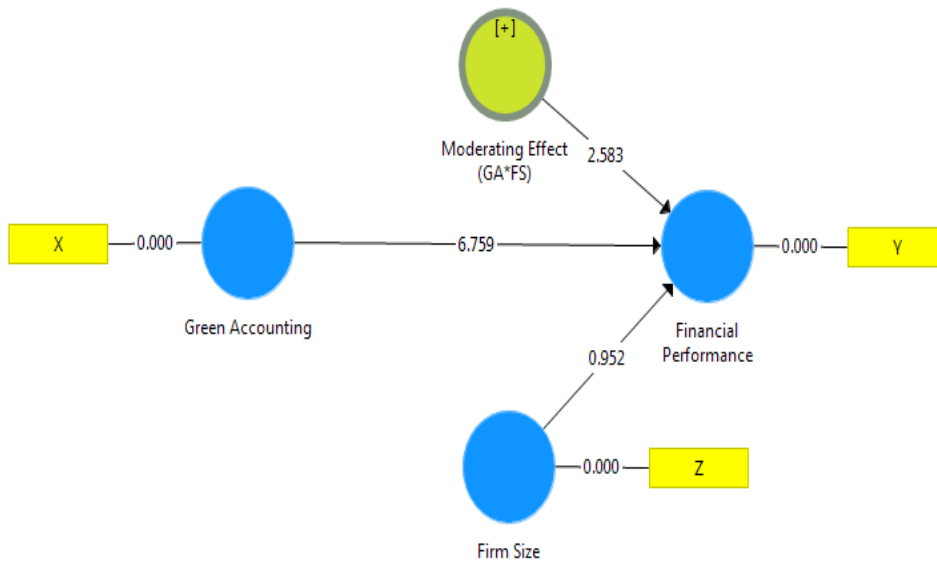
a. Analisis Outer Model



Tabel 4. 5

Hasil Pengujian Outer Model

a. Pengujian Hipotesis



Gambar 4. 1

Hasil Pengujian Hipotesis