LAMPIRAN-LAMPIRAN

Lampiran 1 Perusahaan konstruksi yang terdaftar di Bursa Efek Indonesia

No	Kode	Nama Perusahaaan
1	ADHI	Adhi Karya (Persero) Tbk.
2	NRCA	Nusa Raya Cipta Tbk.
3	PBSA	Paramita Bangun Sarana Tbk.
4	PTPP	PP (Persero) Tbk.
5	TOTL	Total Bangun Persada Tbk.
6	WIKA	Wijaya Karya (Persero) Tbk.
7	WEGE	Wijaya Karya Bangunan Gedung Tbk.

Sumber : Data sekunder diolah 2021

Lampiran 2 Data Penelitian

DATA PENELITIAN

1. Pengungkapan *Sustainability Report* (Y)

NO	KODE	Tahun	Indeks Aspek yang diungkapkan	Indeks berdasarkan GRI - 4	SRD
			1	**2**	**3 = 1 / 2**
1	ADHI	2016	8	46	0,17
2	ADHI	2017	8	46	0,17
3	ADHI	2018	10	46	0,22
4	ADHI	2019	16	46	0,35
5	ADHI	2020	16	46	0,35
6	NRCA	2016	14	46	0,30
7	NRCA	2017	14	46	0,30
8	NRCA	2018	10	46	0,22
9	NRCA	2019	10	46	0,22
10	NRCA	2020	14	46	0,30
11	PBSA	2016	18	46	0,39
12	PBSA	2017	18	46	0,39
13	PBSA	2018	18	46	0,39
14	PBSA	2019	10	46	0,22
15	PBSA	2020	16	46	0,35
16	PTPP	2016	14	46	0,30
17	PTPP	2017	14	46	0,30
18	PTPP	2018	15	46	0,33
19	PTPP	2019	10	46	0,22
20	PTPP	2020	10	46	0,22
21	TOTL	2016	16	46	0,35
22	TOTL	2017	16	46	0,35
23	TOTL	2018	16	46	0,35
24	TOTL	2019	16	46	0,35
25	TOTL	2020	16	46	0,35
26	WIKA	2016	12	46	0,26
27	WIKA	2017	12	46	0,26

28	WIKA	2018	12	46	0,26
29	WIKA	2019	12	46	0,26
30	WIKA	2020	10	46	0,22
31	WEGE	2016	18	46	0,39
32	WEGE	2017	16	46	0,35
33	WEGE	2018	16	46	0,35
34	WEGE	2019	18	46	0,39
35	WEGE	2020	18	46	0,39

2. *Good Corporate Governance*

NO	KODE	Tahun	Jumlah anggota dewan direksi (DIR)	Jumlah anggota komisaris independent (IND)			Jumlah anggota komite audit (AUD)
				Anggota komisaris	Anggota komisaris independen	Jumlah anggota komisaris independen	
				1	**2**	**3 = 2 / 1**	
1	ADHI	2016	6	4	2	0,5	3
2	ADHI	2017	9	4	2	0,5	3
3	ADHI	2018	9	4	2	0,5	3
4	ADHI	2019	7	4	2	0,5	3
5	ADHI	2020	8	7	2	0,3	3
6	NRCA	2016	6	2	2	1	3
7	NRCA	2017	8	2	2	1	3
8	NRCA	2018	8	2	2	1	3
9	NRCA	2019	6	2	2	1	3
10	NRCA	2020	6	2	2	1	3
11	PBSA	2016	6	2	1	0,5	3
12	PBSA	2017	6	2	1	0,5	3
13	PBSA	2018	5	1	1	1	3
14	PBSA	2019	5	1	1	1	3
15	PBSA	2020	5	1	1	1	3
16	PTPP	2016	4	4	2	0,5	3
17	PTPP	2017	4	4	2	0,5	3
18	PTPP	2018	6	5	2	0,4	3
19	PTPP	2019	6	4	2	0,5	3
20	PTPP	2020	6	4	2	0,5	3
21	TOTL	2016	8	4	2	0,5	3
22	TOTL	2017	8	4	2	0,5	3
23	TOTL	2018	8	3	1	0,3	3
24	TOTL	2019	8	5	2	0,4	3
25	TOTL	2020	8	4	2	0,5	3
26	WIKA	2016	6	4	2	0,5	4
27	WIKA	2017	4	4	2	0,5	4
28	WIKA	2018	6	4	3	0,8	3
29	WIKA	2019	6	4	4	1	3
30	WIKA	2020	4	4	3	0,8	3

31	WEGE	2016	5	2	2	1	3
32	WEGE	2017	5	2	2	1	3
33	WEGE	2018	5	3	2	0,7	4
34	WEGE	2019	5	3	2	0,7	4
35	WEGE	2020	5	3	2	0,7	2

3. Kinerja Keuangan (ROA)

NO	KODE	Tahun	Laba Bersih Setelah Pajak	Total Asets	Return On Assets
			1	**2**	**3 = 1 / 2**
1	ADHI	2016	315.107.783.135	20.037.690.162.169	0,016
2	ADHI	2017	517.059.848.207	28.332.948.012.950	0,018
3	ADHI	2018	645.029.449.105	30.091.600.973.297	0,021
4	ADHI	2019	665.048.421.529	36.515.833.214.549	0,018
5	ADHI	2020	23.702.652.447	38.093.888.626.552	0,001
6	NRCA	2016	101.091.266.970	2.134.213.795.106	0,047
7	NRCA	2017	153.443.549.305	2.342.166.843.820	0,066
8	NRCA	2018	117.967.950.221	2.254.711.765.640	0,052
9	NRCA	2019	101.155.011.546	2.462.813.011.754	0,041
10	NRCA	2020	55.122.851.471	2.221.459.173.567	0,025
11	PBSA	2016	123.590.613.337	847.811.330.225	0,146
12	PBSA	2017	96.579.759.550	841.399.521.382	0,115
13	PBSA	2018	42.264.288.073	664.737.875.477	0,064
14	PBSA	2019	13.287.142.235	722.903.663.896	0,018
15	PBSA	2020	32.271.039.659	649.373.026.162	0,050
16	PTPP	2016	1.148.476.320.716	31.215.671.256.566	0,037
17	PTPP	2017	1.723.852.894.286	41.782.780.915.111	0,041
18	PTPP	2018	1.958.993.059.360	52.549.150.902.972	0,037
19	PTPP	2019	1.208.270.555.330	59.165.548.433.821	0,020
20	PTPP	2020	266.269.870.851	53.472.450.650.976	0,005
21	TOTL	2016	221.287.384	2.950.559.912	0,075
22	TOTL	2017	231.269.085	3.243.093.474	0,071
23	TOTL	2018	204.418.079	3.228.718.157	0,063
24	TOTL	2019	175.502.010	2.962.993.701	0,059
25	TOTL	2020	108.580.758	2.201.902.161	0,049
26	WIKA	2016	1.211.029.310	31.355.204.690	0,039
27	WIKA	2017	1.356.115.489	45.683.774.302	0,030
28	WIKA	2018	2.073.299.864	59.230.001.239	0,035
29	WIKA	2019	2.621.015.140	62.110.847.154	0,042
30	WIKA	2020	322.342.513	68.109.185.213	0,005
31	WEGE	2016	143.226.486.832	2.028.938.000.508	0,071
32	WEGE	2017	295.745.800.040	4.607.728.182.813	0,064
33	WEGE	2018	444.498.792.703	5.890.299.960.562	0,075
34	WEGE	2019	456.366.738.475	6.197.314.112.122	0,074
35	WEGE	2020	156.349.499.437	6.081.882.876.649	0,026

Lampiran 3 Tabulating data penelitian

Tabulating Data Penelitian

NO	KODE	Tahun	DIR	IND	AUD	SRD	ROA
1	ADHI	2016	6	0,5	3	0,17	0,016
2	ADHI	2017	9	0,5	3	0,17	0,018
3	ADHI	2018	9	0,5	3	0,22	0,021
4	ADHI	2019	7	0,5	3	0,35	0,018
5	ADHI	2020	8	0,3	3	0,35	0,001
6	NRCA	2016	6	1	3	0,30	0,047
7	NRCA	2017	8	1	3	0,30	0,066
8	NRCA	2018	8	1	3	0,22	0,052
9	NRCA	2019	6	1	3	0,22	0,041
10	NRCA	2020	6	1	3	0,30	0,025
11	PBSA	2016	8	0,5	3	0,39	0,146
12	PBSA	2017	8	0,5	3	0,39	0,115
13	PBSA	2018	6	1	3	0,39	0,064
14	PBSA	2019	4	1	3	0,22	0,018
15	PBSA	2020	6	1	3	0,35	0,050
16	PTPP	2016	4	0,5	3	0,30	0,037
17	PTPP	2017	4	0,5	3	0,30	0,041
18	PTPP	2018	6	0,4	3	0,33	0,037
19	PTPP	2019	6	0,5	3	0,22	0,020
20	PTPP	2020	6	0,5	3	0,22	0,005
21	TOTL	2016	8	0,5	3	0,35	0,075
22	TOTL	2017	8	0,5	3	0,35	0,071
23	TOTL	2018	8	0,3	3	0,35	0,063
24	TOTL	2019	8	0,4	3	0,35	0,059
25	TOTL	2020	6	0,5	3	0,35	0,049
26	WIKA	2016	6	0,5	4	0,26	0,039
27	WIKA	2017	4	0,5	4	0,26	0,030
28	WIKA	2018	6	0,8	3	0,26	0,035
29	WIKA	2019	6	1	3	0,26	0,042
30	WIKA	2020	4	0,8	3	0,22	0,005
31	WEGE	2016	8	1	3	0,39	0,071
32	WEGE	2017	8	1	3	0,35	0,064
33	WEGE	2018	8	0,7	4	0,35	0,075
34	WEGE	2019	8	0,7	4	0,39	0,074
35	WEGE	2020	5	0,7	2	0,39	0,026

Lampiran 4 Output Hasil Analisis Regresi Linier

1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
DIR	35	4	9	6.63	.256	1.516
IND	35	.29	1.00	.6691	.04152	.24561
AUD	35	2	4	3.09	.063	.373
ROA	35	.00	.15	.0462	.00514	.03043
SRD	35	.17	.39	.3000	.01155	.06835
Valid N (listwise)	35					

2. Hasil Uji Normalitas

Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		35
Normal Parameters[a,b]	Mean	.0461714
	Std. Deviation	.01449733
Most Extreme Differences	Absolute	.128
	Positive	.065
	Negative	-.128
Kolmogorov-Smirnov Z		.757
Asymp. Sig. (2-tailed)		.615

a. Test distribution is Normal.

b. Calculated from data.

Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		35
Normal Parameters[a,b]	Mean	.3000373
	Std. Deviation	.04410574
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.091
Kolmogorov-Smirnov Z		.680
Asymp. Sig. (2-tailed)		.744

a. Test distribution is Normal.

b. Calculated from data.

3. Hasil Uji Multikolinearitas

Model 1

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	DIR	.980	1.020
	IND	.972	1.029
	AUD	.986	1.014

a. Dependent Variable: ROA

Model 2

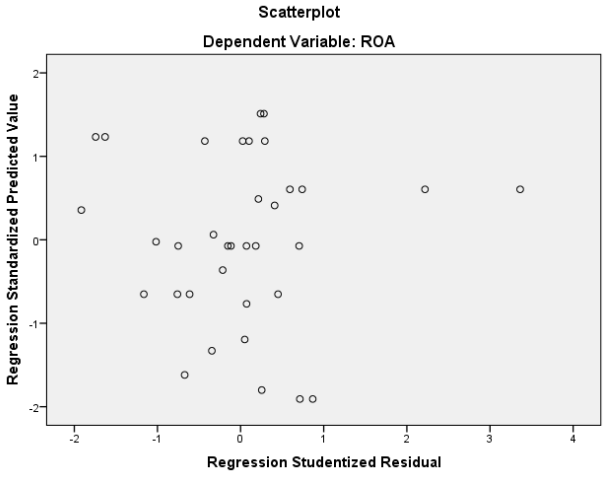
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
2	(Constant)		
	DIR	.777	1.286
	IND	.950	1.053
	AUD	.966	1.035
	ROA	.773	1.294

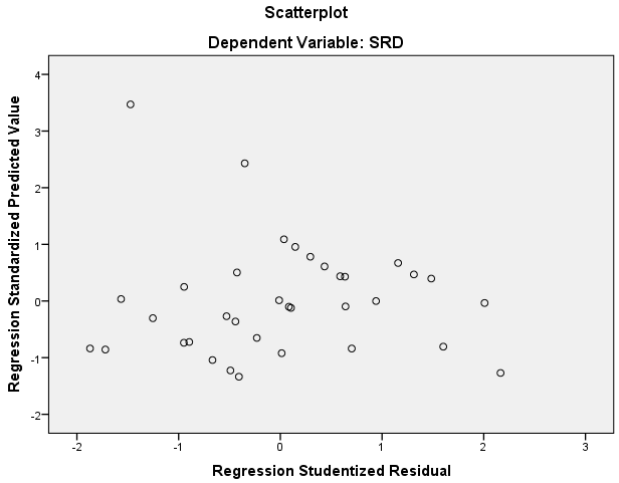
a. Dependent Variable: SRD

4. Hasil Uji Heteroskedastisitas

Model 1



Model 2



5. Hasil Uji Autokorelasi

Model 1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.476[a]	.227	.152	.02802	1.072

a. Predictors: (Constant), AUD, DIR, IND

b. Dependent Variable: ROA

Dilakukan penyembuhan data dengan menggunakan metode Two Step Method Durbin Watson d

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.440[a]	.193	.115	.90472	1.448

a. Predictors: (Constant), LN_AUD, LN_DIR, LN_IND

b. Dependent Variable: LN_ROA

Nilai rho = 1- dw/2
Nilai rho = 1- 1,448/2
Nilai rho = 0,276

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.497[a]	.247	.172	.87588	1.909

a. Predictors: (Constant), LAG_LN_AUD, LAG_LN_IND, LAG_LN_DIR

b. Dependent Variable: LAG_LN_ROA

Model 2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
2	.645[a]	.416	.339	.05559	1.209

a. Predictors: (Constant), ROA, IND, AUD, DIR

b. Dependent Variable: SRD

Dilakukan penyembuhan data dengan menggunakan metode Two Step Method Durbin Watson d

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
2	.499[a]	.249	.149	.22553	.912

a. Predictors: (Constant), LN_ROA, LN_AUD, LN_DIR, LN_IND

b. Dependent Variable: LN_SRD

Nilai rho = 1- dw/2
Nilai rho = 1- 0,912/2
Nilai rho = 0,544

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
2	.592[a]	.350	.260	.17583	1.871

a. Predictors: (Constant), LAG_LN_ROA, LAG_LN_AUD, LAG_LN_DIR, LAG_LN_IND

b. Dependent Variable: LAG_LN_SRD

6. Hasil Uji Koefisien Determinasi

Model 1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.497[a]	.247	.172	.87588	1.909

a. Predictors: (Constant), LAG_LN_AUD, LAG_LN_IND, LAG_LN_DIR

b. Dependent Variable: LAG_LN_ROA

Model 2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
2	.592[a]	.350	.260	.17583	1.871

a. Predictors: (Constant), LAG_LN_ROA, LAG_LN_AUD, LAG_LN_DIR, LAG_LN_IND

b. Dependent Variable: LAG_LN_SRD

7. Hasil Uji Regresi Linier Berganda

Model 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.741	1.270		-3.732	.001
	LAG_LN_DIR	1.407	.652	.346	2.157	.039
	LAG_LN_IND	1.104	.468	.378	2.357	.025
	LAG_LN_AUD	.974	1.268	.123	.768	.448

a. Dependent Variable: LAG_LN_ROA

Model 2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
2	(Constant)	-.517	.189		-2.727	.011
	LAG_LN_DIR	.252	.142	.297	1.774	.087
	LAG_LN_IND	-.169	.111	-.259	-1.525	.138
	LAG_LN_AUD	-.282	.246	-.176	-1.148	.260
	LAG_LN_ROA	.086	.036	.432	2.386	.024

a. Dependent Variable: LAG_LN_SRD

8. Hasil Uji F

Model 1

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.557	3	2.519	3.284	.034[b]
	Residual	23.015	30	.767		
	Total	30.572	33			

a. Dependent Variable: LAG_LN_ROA

b. Predictors: (Constant), LAG_LN_AUD, LAG_LN_IND, LAG_LN_DIR

Model 2

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
2	Regression	.483	4	.121	3.903	.012[b]
	Residual	.897	29	.031		
	Total	1.379	33			

a. Dependent Variable: LAG_LN_SRD

b. Predictors: (Constant), LAG_LN_ROA, LAG_LN_AUD, LAG_LN_DIR, LAG_LN_IND

9. Hasil Uji T

Model 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.741	1.270		-3.732	.001
	LAG_LN_DIR	1.407	.652	.346	2.157	.039
	LAG_LN_IND	1.104	.468	.378	2.357	.025
	LAG_LN_AUD	.974	1.268	.123	.768	.448

a. Dependent Variable: LAG_LN_ROA

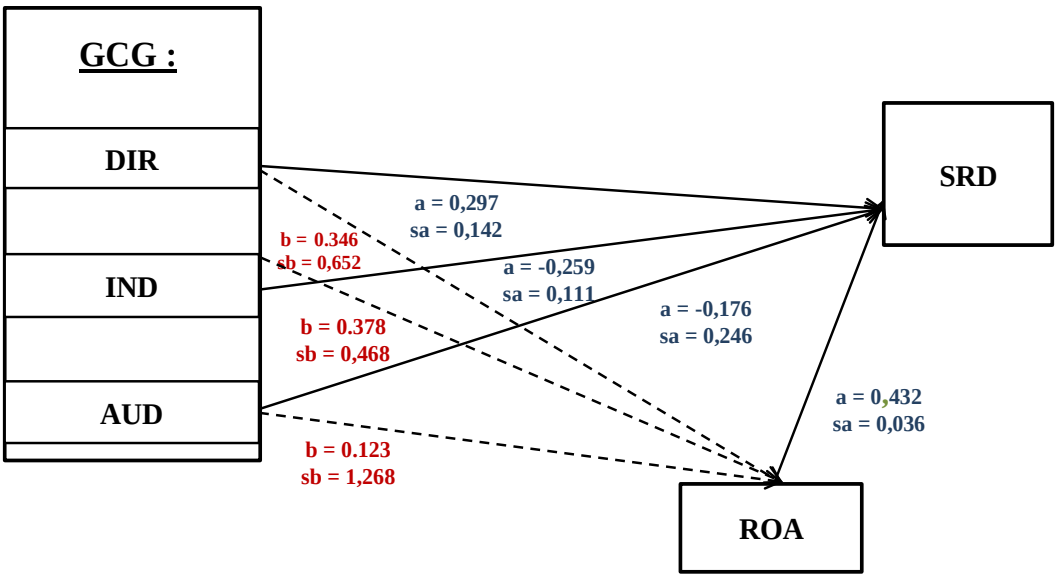
Model 2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
2	(Constant)	-.517	.189		-2.727	.011
	LAG_LN_DIR	.252	.142	.297	1.774	.087
	LAG_LN_IND	-.169	.111	-.259	-1.525	.138
	LAG_LN_AUD	-.282	.246	-.176	-1.148	.260
	LAG_LN_ROA	.086	.036	.432	2.386	.024

a. Dependent Variable: LAG_LN_SRD

10. Hasil Sobel



Variabel	Pengaruh langsung	Pengaruh tidak langsung	Sab	tab
DIR	0,297	0,149472	0,1936	0,5320
IND	-0,259	0,163296	0,1319	-0,7429
AUD	-0,176	0,053136	0,3835	-0,0573