

LAMPIRAN

Lampiran 1

Indikator Global Reporting Initiative (GRI) 14 Mining Sector

No.	Indikator	Sub Indikator	Item Indikator Berdasarkan GRI 14
1	Emisi GRK	Energi & karbon	1. Total emisi GRK Scope 1, 2, 3
			2. Intensitas emisi per ton produksi
			3. Rencana pengurangan emisi
2	Adaptasi & ketahanan iklim	Perubahan iklim	1. Strategi adaptasi iklim
			2. Penilaian risiko iklim fisik & transisi
3	Emisi udara	Polusi udara	1. Emisi partikulat (PM10, PM2.5)
			2. Emisi NOx, SOx, logam berat
4	Limbah	Limbah non-berbahaya & berbahaya	1. Volume limbah padat & cair
			2. Metode pengelolaan (daur ulang, landfill, insinerasi)
5	Tailing	Pengelolaan tailing	1. Volume tailing yang dihasilkan
			2. Sistem keamanan bendungan tailing
			3. Rencana darurat kegagalan
6	Air & limbah	Pengelolaan air	1. Pengambilan air berdasarkan sumber
			2. Pembuangan & kualitas air limbah
7	Penutupan & rehabilitasi	Reklamasi tambang	1. Luas area yang direhabilitasi
			2. Dana cadangan penutupan tambang
8	Dampak ekonomi	Kontribusi ekonomi	1. Nilai tambah ekonomi langsung
			2. Kontrak dengan pemasok lokal
			3. Lapangan kerja yang diciptakan
9	Masyarakat sekitar	Hubungan komunitas	1. Mekanisme pengaduan masyarakat
			2. Tingkat keterlibatan masyarakat
			3. Program investasi sosial
10	Hak Masyarakat Adat	Hak adat & FPIC	1. Persetujuan bebas, didahulukan & diinformasikan (FPIC)
			2. Perlindungan situs budaya
11	Akuisisi tanah & sumber daya	Hak atas tanah	1. Proses akuisisi tanah
			2. Penyelesaian sengketa lahan
12	Penempatan tidak sukarela & tidak layak (ASR)	Relokasi	1. Jumlah keluarga/individu yang direlokasi
			2. Kebijakan kompensasi & pemulihan
13	Praktik keamanan	Keamanan operasi	1. Insiden terkait aparat keamanan
			2. Pelatihan HAM bagi aparat keamanan

14	Manajemen insiden kritis	Kecelakaan besar	1. Jumlah insiden kritis (ledakan, longsor, kegagalan bendungan)
			2. Prosedur manajemen darurat
15	Kesehatan & Keselamatan Kerja (K3)	Keselamatan pekerja	1. Tingkat kecelakaan kerja (LTIFR, TRIFR)
			2. Program pencegahan penyakit akibat kerja
16	Praktik ketenagakerjaan	Kondisi kerja	1. Kebebasan berserikat
			2. Jam kerja wajar
			3. Upah layak
17	Pekerja anak	Perlindungan pekerja	1. Pencegahan pekerja anak
			2. Audit pemasok terkait pekerja anak
18	Kerja paksa & perbudakan modern	Hak pekerja	1. Kebijakan anti-kerja paksa
			2. Verifikasi rantai pasok bebas kerja paksa
19	Kesetaraan berserikat & perundingan bersama	Kebebasan bersuara	1. Persentase pekerja tercakup perjanjian bersama
			2. Jumlah insiden pelanggaran
20	Non-diskriminasi & setara peluang	Inklusi	1. Kebijakan anti-diskriminasi
			2. Rasio gender & keragaman
21	Anti korupsi	Tata kelola	1. Jumlah kasus korupsi
			2. Pelatihan anti-korupsi untuk karyawan
22	Pembayaran kepada pemerintah	Transparansi pajak & royalti	1. Pajak & royalti yang dibayarkan
			2. Pengungkapan kontribusi per negara
23	Kebijakan pajak	Strategi pajak	1. Kebijakan perpajakan perusahaan
			2. Mekanisme kepatuhan
24	Tata kelola usaha kecil & bisnis lokal	Dukungan UMKM	1. Kontrak dengan pemasok lokal
			2. Program pengembangan kapasitas UMKM
25	Transisi energi & mineral kritis	Mineral untuk energi bersih	1. Produksi mineral strategis (nikel, kobalt, litium, tembaga)
			2. Peran dalam rantai pasok transisi energi

Sumber: globalreporting.org, 2025

Lampiran 2
Data Perusahaan Pertambangan Subsektor Batubara

No	Nama Perusahaan	Kode Perusahaan
1	Alamtri Resources Indonesia, Tbk	ADRO
2	Baramulti Suksessarana, Tbk	BSSR
3	Golden Energy Mines, Tbk	GEMS
4	Indo Tambangraya Megah, Tbk	ITMG
5	Mitrabara Adiperdana, Tbk	MBAP
6	Samindo Resources, Tbk	MYOH
7	Bukit Asam, Tbk	PTBA
8	Petrosea, Tbk	PTRO
9	TBS Energi Utama, Tbk	TOBA

Lampiran 3
Variabel Profitabilitas (X1)

No	Kode Perusahaan	Nilai Dolar per 31 Des	Tahun	Laba Bersih After Tax	Total Aset	ROA
				Rp	Rp	(%)
1	ADRO	14,105.00	2020	425,001,521,035.00	3,714,463,847,640.00	0.114418
		14,269.00	2021	2,927,631,929,741.00	6,211,543,780,834.00	0.471321
		15,731.00	2022	3,755,713,640,620.00	6,368,399,213,925.00	0.589742
		15,416.00	2023	2,516,792,265,200.00	6,296,735,697,368.00	0.399698
		16,162.00	2024	2,157,977,359,836.00	6,191,966,449,650.00	0.348512
2	BSSR	14,105.00	2020	430,488,394,245.00	3,714,463,847,640.00	0.115895
		14,269.00	2021	2,927,489,810,501.00	6,211,543,780,834.00	0.471298
		15,731.00	2022	3,773,804,274,889.00	6,368,399,213,925.00	0.592583
		15,416.00	2023	2,501,545,979,944.00	6,296,735,697,368.00	0.397277
		16,162.00	2024	2,126,138,219,836.00	6,191,966,449,650.00	0.34337
3	GEMS	14,105.00	2020	387,428,890,030.00	11,477,489,075,325.00	0.033756
		14,269.00	2021	1,434,981,661,951.00	11,829,385,364,053.00	0.121307
		15,731.00	2022	2,822,010,313,577.00	17,761,664,513,724.00	0.158882
		15,416.00	2023	2,810,663,295,464.00	20,226,443,248,920.00	0.13896
		16,162.00	2024	2,997,646,788,380.00	20,033,960,837,694.00	0.149628
4	ITMG	14,105.00	2020	485,502,873,310.00	3,714,463,847,640.00	0.130706

		14,269.00	2021	2,904,687,663,121.00	6,211,543,780,834.00	0.467627
		15,731.00	2022	5,502,647,467,289.00	6,368,399,213,925.00	0.864055
		15,416.00	2023	2,547,018,555,144.00	6,296,735,697,368.00	0.404498
		16,162.00	2024	2,109,814,228,110.00	6,191,966,449,650.00	0.340734
5	MBAP	14,105.00	2020	400,399,848,030.00	2,566,730,603,710.00	0.155996
		14,269.00	2021	1,467,157,343,735.00	3,677,412,944,091.00	0.398965
		15,731.00	2022	2,901,808,799,967.00	4,822,302,985,601.00	0.601748
		15,416.00	2023	3,233,726,618,376.00	3,537,982,020,400.00	0.914003
		16,162.00	2024	2,754,250,300,780.00	3,833,401,505,770.00	0.718487
6	MYOH	14,105.00	2020	505,013,529,930.00	10,887,251,555,635.00	0.046386
		14,269.00	2021	936,152,090,483.00	12,244,255,782,796.00	0.076456
		15,731.00	2022	1,476,910,503,774.00	14,147,353,261,167.00	0.104395
		15,416.00	2023	321,366,098,320.00	14,611,866,414,848.00	0.021994
		16,162.00	2024	775,390,164,574.00	14,444,563,300,736.00	0.05368
7	PTBA	14,105.00	2020	531,813,029,930.00	10,887,251,555,635.00	0.048847
		14,269.00	2021	950,421,090,483.00	12,244,255,782,796.00	0.077622
		15,731.00	2022	1,491,068,403,774.00	14,147,353,261,167.00	0.105396
		15,416.00	2023	321,366,098,320.00	14,611,866,414,848.00	0.021994
		16,162.00	2024	789,935,964,574.00	14,444,563,300,736.00	0.054687
8	PTRO	14,105.00	2020	430,488,394,245.00	3,714,463,847,640.00	0.115895
		14,269.00	2021	2,927,489,810,501.00	6,211,543,780,834.00	0.471298
		15,731.00	2022	3,773,804,274,889.00	6,368,399,213,925.00	0.592583
		15,416.00	2023	2,501,545,979,944.00	6,296,735,697,368.00	0.397277
		16,162.00	2024	2,126,138,219,836.00	6,191,966,449,650.00	0.34337
9	TOBA	14,105.00	2020	533,223,529,930.00	10,887,251,555,635.00	0.048977
		14,269.00	2021	951,847,990,483.00	12,244,255,782,796.00	0.077738
		15,731.00	2022	1,476,910,503,774.00	14,147,353,261,167.00	0.104395
		15,416.00	2023	321,520,412,480.00	14,611,866,414,848.00	0.022004
		16,162.00	2024	791,552,164,574.00	14,444,563,300,736.00	0.054799

Lampiran 4

Variabel Likuiditas (X2)

No	Kode Perusahaan	Nilai Dolar per 31 Des	Tahun	Aset Lancar	Hutang Lancar	CR
				Rp	Rp	(%)
1	ADRO	14,105	2020	24,424,485,995	16,149,138,915	1.512433
		14,269	2021	40,497,305,508	19,428,071,102	2.084474
		15,731	2022	83,678,049,879	38,501,811,272	2.173354
		15,416	2023	66,320,140,728	32,916,767,344	2.014783
		16,162	2024	42,114,325,444	10,463,197,990	4.024996
2	BSSR	14,105	2020	1,353,629,006,730	858,343,511,935	1.577025
		14,269	2021	3,878,086,495,298	2,421,260,478,323	1.601681
		15,731	2022	3,354,552,359,969	2,693,918,396,544	1.245232
		15,416	2023	3,265,833,937,808	2,367,719,252,296	1.379316
		16,162	2024	3,072,972,407,624	1,752,102,476,092	1.753877
3	GEMS	14,105	2020	5,752,819,233,070	4,663,439,333,280	1.2336
		14,269	2021	6,195,033,491,928	6,067,486,910,517	1.021021
		15,731	2022	11,394,274,270,408	7,444,837,391,924	1.530493
		15,416	2023	12,979,873,974,296	9,486,661,174,096	1.368224
		16,162	2024	11,411,375,046,044	8,429,856,850,810	1.353686
4	ITMG	14,105	2020	5,777,943,990	2,923,966,500	1.976064
		14,269	2021	14,098,114,456	5,204,517,867	2.708822
		15,731	2022	30,023,321,395	9,212,278,103	3.259055
		15,416	2023	19,730,506,752	4,536,219,664	4.349548
		16,162	2024	22,703,634,148	5,072,912,398	4.475463
5	MBAP	14,105	2020	1,772,295,393,960	473,368,003,290	3.744012
		14,269	2021	2,990,042,324,046	751,699,210,289	3.977711

		15,731	2022	4,127,128,858,751	770,295,566,706	5.357851
		15,416	2023	2,913,692,292,880	778,463,941,072	3.742874
		16,162	2024	2,841,040,143,808	641,551,656,692	4.428389
6	MYOH	14,105	2020	1,632,560,812,155	258,800,966,060	6.308171
		14,269	2021	1,917,907,120,171	285,534,304,966	6.716906
		15,731	2022	2,207,233,426,439	280,263,967,930	7.875552
		15,416	2023	2,205,274,370,160	741,395,182,448	2.974492
		16,162	2024	2,295,531,560,004	536,106,776,678	4.281855
7	PTBA	14,105	2020	117,979,241,380	54,621,005,985	2.159961
		14,269	2021	259,859,893,500	107,026,732,043	2.427991
		15,731	2022	384,342,120,188	168,349,701,180	2.282999
		15,416	2023	233,527,056,096	153,668,245,016	1.519683
		16,162	2024	246,204,053,268	193,537,040,840	1.272129
8	PTRO	14,105	2020	3,131,507,470	1,912,327,690	1.637537
		14,269	2021	3,307,568,469	2,388,330,951	1.384887
		15,731	2022	4,053,139,343	3,490,976,327	1.161033
		15,416	2023	4,867,093,272	4,193,044,088	1.160754
		16,162	2024	5,756,872,076	3,688,960,338	1.560568
9	TOBA	14,105	2020	992,418,899,745	1,355,787,776,980	0.731987
		14,269	2021	2,982,487,915,914	1,713,617,304,949	1.740463
		15,731	2022	4,110,125,960,208	2,075,010,548,806	1.980774
		15,416	2023	3,667,161,425,272	2,287,136,721,680	1.603385
		16,162	2024	3,715,235,580,204	2,135,385,372,784	1.739843

Lampiran 5

Variabel *Leverage (X3)*

No	Kode Perusahaan	Nilai Dolar per 31 Des	Tahun	Total Hutang (Rp)	Total Ekuitas (Rp)	DER (%)
1	ADRO	14,105	2020	34,273,062,460	55,738,925,970	0.614886
		14,269	2021	44,642,293,049	63,615,696,735	0.70175
		15,731	2022	66,934,917,339	102,681,554,078	0.651869
		15,416	2023	47,234,022,776	114,213,290,000	0.41356
		16,162	2024	21,516,389,790	86,803,386,784	0.247875
2	BSSR	14,105	2020	1,029,209,732,915	2,685,254,114,725	0.383282
		14,269	2021	2,607,013,264,417	3,604,530,516,417	0.72326
		15,731	2022	2,900,063,351,131	3,468,335,862,794	0.836154
		15,416	2023	2,558,610,678,008	3,738,125,019,360	0.684464
		16,162	2024	1,924,073,913,852	4,267,892,535,798	0.450825
3	GEMS	14,105	2020	6,548,714,832,205	4,928,774,243,120	1.32867
		14,269	2021	7,315,757,594,486	4,513,627,769,567	1.620815
		15,731	2022	8,979,918,097,615	8,781,746,416,109	1.022566
		15,416	2023	10,003,907,315,728	10,222,535,933,192	0.978613
		16,162	2024	9,348,811,895,676	10,685,148,942,018	0.874935
4	ITMG	14,105	2020	4,405,541,595	11,936,920,450	0.369069
		14,269	2021	6,630,518,920	17,145,045,371	0.386731
		15,731	2022	10,852,769,707	30,679,854,680	0.353743
		15,416	2023	6,155,716,712	27,572,132,640	0.223259
		16,162	2024	7,640,326,908	31,254,237,220	0.244457
5	MBAP	14,105	2020	617,135,021,230	1,949,595,582,480	0.316545

		14,269	2021	823,846,085,282	2,853,566,858,809	0.288707
		15,731	2022	885,372,315,041	3,936,930,670,560	0.224889
		15,416	2023	874,285,341,848	2,663,696,678,552	0.328223
		16,162	2024	823,148,842,250	3,010,252,663,520	0.273448
6	MYOH	14,105	2020	311,172,337,385	1,820,218,118,810	0.170953
		14,269	2021	333,309,770,766	2,006,372,109,178	0.166126
		15,731	2022	327,927,324,830	2,338,292,099,955	0.140242
		15,416	2023	1,071,522,748,544	2,577,636,072,336	0.4157
		16,162	2024	777,619,276,100	2,844,515,620,288	0.273375
7	PTBA	14,105	2020	100,393,169,695	238,927,359,580	0.420183
		14,269	2021	169,372,730,351	346,076,387,756	0.489409
		15,731	2022	258,667,365,691	454,878,319,626	0.568652
		15,416	2023	265,185,924,088	332,418,229,536	0.797748
		16,162	2024	309,369,189,768	365,969,289,544	0.845342
8	PTRO	14,105	2020	4,206,788,040	3,264,461,200	1.288662
		14,269	2021	3,888,487,997	3,713,121,987	1.047229
		15,731	2022	4,694,586,599	4,687,696,421	1.00147
		15,416	2023	7,589,528,040	3,632,472,080	2.089356
		16,162	2024	9,980,277,430	4,036,459,500	2.472533
9	TOBA	14,105	2020	6,783,907,328,835	4,103,344,226,800	1.653263
		14,269	2021	7,189,814,591,833	5,054,441,190,963	1.422475
		15,731	2022	7,481,966,641,984	6,665,386,619,183	1.122511
		15,416	2023	8,080,297,679,528	6,531,568,735,320	1.237114
		16,162	2024	7,387,260,663,476	7,057,302,637,260	1.046754

Lampiran 6

Variabel Nilai Perusahaan (Y)

No	Kode Perusahaan	Nilai Dolar per 31 Des	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	BVPS (Rp)	PBV %
1	ADRO	14,105	2020	1,430	55,738,925,970	31,985,962,000	174	8.218390805
		14,269	2021	2,250	63,615,696,735	31,985,952,000	199	11.30653266
		15,731	2022	3,850	102,681,554,078	31,985,952,000	321	11.99376947
		15,416	2023	2,380	114,213,290,000	31,985,962,000	357	6.666666667
		16,162	2024	2,430	86,803,386,784	30,758,665,900	282	8.617021277
2	BSSR	14,105	2020	1,695	2,685,254,114,725	2,616,500,000	1026	1.652046784
		14,269	2021	4,090	3,604,530,516,417	2,616,500,000	1378	2.968069666
		15,731	2022	4,340	3,468,335,862,794	2,616,500,000	1325	3.275471698
		15,416	2023	3,860	3,738,125,019,360	2,616,500,000	1428	2.703081232
		16,162	2024	4,630	4,267,892,535,798	2,616,500,000	1631	2.838749234
3	GEMS	14,105	2020	2,550	4,928,774,243,120	5,882,353,000	838	3.042959427
		14,269	2021	7,950	4,513,627,769,567	5,882,353,000	767	10.36505867
		15,731	2022	7,050	8,781,746,416,109	5,882,353,000	1493	4.722036169
		15,416	2023	5,800	10,222,535,933,192	5,882,353,000	1738	3.33716916
		16,162	2024	10,625	10,685,148,942,018	5,882,353,000	1816	5.850770925
4	ITMG	14,105	2020	13,850	11,936,920,450	1,129,925,000	10564	1.311056418
		14,269	2021	20,400	17,145,045,371	1,129,925,000	15174	1.344404903
		15,731	2022	39,025	30,679,854,680	1,129,925,000	27152	1.437279022
		15,416	2023	25,650	27,572,132,640	1,129,925,000	24402	1.051143349
		16,162	2024	26,700	31,254,237,220	1,129,925,000	27660	0.965292842
5	MBAP	14,105	2020	2,690	1,949,595,582,480	1,227,271,952	1588	1.69395466
		14,269	2021	3,590	2,853,566,858,809	1,227,271,952	2325	1.544086022
		15,731	2022	7,625	3,936,930,670,560	1,227,271,952	3208	2.376870324
		15,416	2023	4,632	2,663,696,678,552	1,227,271,952	2170	2.134562212
		16,162	2024	2,983	3,010,252,663,520	1,227,271,952	2452	1.216557912

6	MYOH	14,105	2020	1,300	1,820,218,118,810	2,206,312,500	825	1.575757576
		14,269	2021	1,750	2,006,372,109,178	2,206,312,500	909	1.925192519
		15,731	2022	1,590	2,338,292,099,955	2,206,312,500	1059	1.501416431
		15,416	2023	1,720	2,577,636,072,336	2,206,312,500	1168	1.47260274
		16,162	2024	1,590	2,844,515,620,288	2,206,312,500	1289	1.233514352
7	PTBA	14,105	2020	2,810	238,927,359,580	11,184,061,250	2136	1.315543071
		14,269	2021	2,710	346,076,387,756	11,487,209,350	3013	0.899435778
		15,731	2022	3,690	454,878,319,626	11,487,209,350	3960	0.931818182
		15,416	2023	2,440	332,418,229,536	11,487,209,350	2894	0.843123704
		16,162	2024	2,750	365,969,289,544	11,514,357,250	3178	0.865324103
8	PTRO	14,105	2020	1,930	3,264,461,200	1,008,605,000	323	5.975232198
		14,269	2021	2,170	3,713,121,987	1,008,605,000	368	5.89673913
		15,731	2022	4,330	4,687,696,421	1,008,605,000	465	9.311827957
		15,416	2023	5,250	3,632,472,080	1,008,605,000	360	14.58333333
		16,162	2024	27,625	4,036,459,500	1,008,605,000	400	69.0625
9	TOBA	14,105	2020	358	4,103,344,226,800	8,049,964,000	509	0.703339882
		14,269	2021	810	5,054,441,190,963	8,049,964,000	628	1.289808917
		15,731	2022	605	6,665,386,619,183	8,068,271,058	826	0.732445521
		15,416	2023	304	6,531,568,735,320	8,106,700,622	805	0.377639752
		16,162	2024	570	7,057,302,637,260	8,167,826,970	864	0.659722222

Lampiran 7

Variabel *Corporate Social Responsibility* (Z)

No	Nama Perusahaan	Kode Perusahaan	Tahun	$\sum X_j$	n_j	CSR
1	Alamtri Resources Indonesia, Tbk	ADRO	2020	17	25	0.68
			2021	19	25	0.76
			2022	19	25	0.76
			2023	19	25	0.76
			2024	19	25	0.76

2	Baramulti Suksessarana, Tbk	BSSR	2020	12	25	0.48
			2021	17	25	0.68
			2022	17	25	0.68
			2023	17	25	0.68
			2024	17	25	0.68
3	Golden Energy Mines, Tbk	GEMS	2020	18	25	0.72
			2021	18	25	0.72
			2022	18	25	0.72
			2023	18	25	0.72
			2024	18	25	0.72
4	Indo Tambangraya Megah, Tbk	ITMG	2020	16	25	0.64
			2021	17	25	0.68
			2022	19	25	0.76
			2023	20	25	0.8
			2024	21	25	0.84
5	Mitrabara Adiperdana, Tbk	MBAP	2020	17	25	0.68
			2021	17	25	0.68
			2022	17	25	0.68
			2023	17	25	0.68
			2024	17	25	0.68
6	Samindo Resources, Tbk	MYOH	2020	14	25	0.56
			2021	14	25	0.56
			2022	16	25	0.64
			2023	17	25	0.68
			2024	18	25	0.72
7	Bukit Asam, Tbk	PTBA	2020	20	25	0.8
			2021	20	25	0.8
			2022	22	25	0.88
			2023	22	25	0.88
			2024	22	25	0.88
8	Petrosea, Tbk	PTRO	2020	18	25	0.72
			2021	18	25	0.72
			2022	18	25	0.72
			2023	18	25	0.72
			2024	18	25	0.72
9	TBS Energi Utama, Tbk	TOBA	2020	18	25	0.72
			2021	18	25	0.72
			2022	19	25	0.76
			2023	19	25	0.76
			2024	19	25	0.76

Lampiran 8

Hasil Uji Data

Uji Statistik deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
PROFITABILITAS	45	.02	.91	.2724	.24012	.058
LIKUIDITAS	45	.73	7.88	2.5867	1.65441	2.737
LEVERAGE	45	.14	2.47	.7376	.53202	.283
NILAI PERUSAHAAN	45	.38	69.06	4.9733	10.39126	107.978
CSR	45	.48	.88	.7191	.07745	.006
Valid N (listwise)	45					

Sumber : SPSS 26 (Data Diolah)

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	7.60918930
Most Extreme Differences	Absolute	.123
	Positive	.123
	Negative	-.102
Test Statistic		.123
Asymp. Sig. (2-tailed)		.083 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber : SPSS 26 (Data Diolah)

Uji Multikolonieritas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	PROFITABILITAS	.967	1.034
	LIKUIDITAS	.538	1.860
	LEVERAGE	.560	1.787
	CSR	.907	1.102

Sumber: SPSS 26 (Data diolah)

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.681 ^a	.464	.410	7.98059	2.115

a. Predictors: (Constant), CSR, PROFITABILITAS, LEVERAGE, LIKUIDITAS

b. Dependent Variable: NILAI PERUSAHAAN

Sumber: SPSS 26 (Data diolah)

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.681 ^a	.464	.410	7.98059	2.115

a. Predictors: (Constant), CSR, PROFITABILITAS, LEVERAGE, LIKUIDITAS

b. Dependent Variable: NILAI PERUSAHAAN

Sumber: SPSS 26 (Data diolah)

Uji Parsial (T)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-15.750	4.719		-3.337	.002
	PROFITABILITAS	10.748	5.037	.248	2.134	.039
	LIKUIDITAS	2.146	.950	.342	2.259	.029
	LEVERAGE	16.602	2.988	.850	5.557	.000

a. Dependent Variable: NILAI PERUSAHAAN

Sumber: SPSS 26 (Data diolah)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)					
	PROFITABILITAS DIMODERASI OLEH CSR	14.910	7.241	.247	2.059	.046
	LIKUIDITAS DIMODERASI OLEH CSR	2.956	1.532	.302	1.930	.061
	LEVERAGE DIMODERASI OLEH CSR	21.605	4.203	.812	5.141	.000
a. Dependent Variable: NILAI PERUSAHAAN						

Sumber : SPSS 26 (Data diolah)