

Lampiran 1: Penelitian Terdahulu

Tabel 1. Penelitian Terdahulu

No	Nama dan Tahun Penelitian	Judul	Analisis Data	Hasil Penelitian
1	Agustia, D., T. Sawarjuwono dan W. Dianawati. (2019).	The Mediating Effect of Environmental Management Accounting on Green Innovation - Firm Value Relationship	Path Analysis	Hasil penelitian menunjukkan bahwa inovasi lingkungan berdampak pada akuntansi manajemen lingkungan, akuntansi manajemen lingkungan berdampak pada nilai perusahaan, dan inovasi lingkungan berdampak pada nilai perusahaan.
2	Zandi, G. Reza, N. Khalid, D. Md. Z. Islam. (2019).	Nexus of Knowledge Transfer, Green Innovation and Environmental Performance: Impact of Environmental Management Accounting	Structural Equation Modelling (SEM) PLS	Menunjukkan bahwa KTR dan GIN juga berdampak positif dan signifikan terhadap EPR. Hasil lebih lanjut merekomendasikan bahwa perusahaan dapat meningkatkan EPR mereka dengan menerapkan sistem EMA yang baik
3	Zhang, Dayong, Zhao Rong, Qiang Ji. (2019).	Green innovation and firm performance: Evidence from listed companies in China.	Regresi Berganda	Hasil menemukan bukti signifikan secara statistik yang mendukung apa yang disebut Hipotesis Porter bahwa inovasi hijau dapat meningkatkan kinerja perusahaan selanjutnya (yaitu, pertumbuhan penjualan yang lebih tinggi dan laba bersih yang lebih tinggi).

No	Nama dan Tahun Penelitian	Judul	Analisis Data	Hasil Penelitian
4	Zhang, Fen, Xiaonan Qin and Lina Liu. (2020).	The Interaction Effect between ESG and Green Innovation and Its Impact on Firm Value from the Perspective of Information Disclosure	OLS Regression	Inovasi hijau dapat mendorong peningkatan nilai perusahaan tingkat menengah dan tinggi; pengungkapan informasi lingkungan dan sosial yang dapat berdampak positif terhadap nilai perusahaan; pengaruh interaksi antara inovasi hijau dan pengungkapan sosial terhadap nilai perusahaan merupakan pengaruh substitusi, yang secara bertahap akan melemah seiring dengan peningkatan nilai perusahaan.
5	Panggau, N Dwi dan A Septiani. (2017).	Pengaruh Eco-Efficiency Terhadap Nilai Perusahaan dengan Leverage dan Profitabilitas Sebagai Variabel Moderasi.	Regresi Berganda	Hasil penelitian menunjukkan bahwa eko-efisiensi berpengaruh positif signifikan terhadap nilai perusahaan. Leverage memiliki efek positif tetapi tidak dapat memoderasi hubungan antara eko-efisiensi dan nilai perusahaan. Profitabilitas memiliki efek negatif dan tidak dapat memoderasi hubungan antara eko-efisiensi dan nilai perusahaan.
6	Satrio, D. dan S. Kunto. (2020).	Relationship Between Eco-Efficiency On Firm Value Moderated With Profitability and Leverage	Regresi Berganda (OLS)	Ditemukan bahwa ada hubungan positif yang signifikan antara eko-efisiensi dan nilai perusahaan. Leverage tidak memoderasi hubungan eko-efisiensi dengan nilai perusahaan.

No	Nama dan Tahun Penelitian	Judul	Analisis Data	Hasil Penelitian
7	Herninta, Tiwi. (2019).	Faktor-Faktor yang Mempengaruhi Nilai Perusahaan Manufaktur Di Bursa Efek Indonesia	Analisis Data Panel Eviews	Hasil penelitian menunjukkan bahwa variabel yang berpengaruh signifikan terhadap nilai perusahaan manufaktur di BEI adalah profitabilitas (ROE), rasio leverage (DER), kebijakan dividen (DPR) dan ukuran perusahaan (aset Ln).
8	Tarmizi, R. dan H. G. Soedarsa. (2016).	Pengaruh Inovasi Terhadap Akuntansi Manajemen Lingkungan Pada Perusahaan Manufaktur Di Bandar Lampung	Regresi Sederhana	Hasil penelitian ini menunjukkan bahwa variabel inovasi berpengaruh terhadap akuntansi manajemen lingkungan pada perusahaan manufaktur di Bandar Lampung.
9	Ahmad, A. dan N. P. Osazuwa. (2015).	Eco-Efficiency and Firm Value of Malaysian Firms	Regresi Berganda	Eco-efficiency sebagai kebijakan bisnis mengarah pada nilai perusahaan yang lebih tinggi. Studi sebelumnya menemukan bukti hubungan positif antara kinerja lingkungan dan keuangan
10	Mardiana, I. Ayu dan E. Wuryani. (2019).	Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Pemoderasi	<i>Moderated Regression Analysis</i>	Hasil penelitian menunjukkan bahwa kinerja lingkungan berpengaruh positif terhadap nilai perusahaan dan profitabilitas dapat memoderasi hubungan antara kinerja lingkungan dengan nilai perusahaan.

Lampiran 2: Operasional Variabel

Tabel 2. Operasional Variabel dan Skala Pengukuran

No	Variabel	Definisi Operasional	Indikator	Skala Ukur
1	Inovasi ramah lingkungan (X)	Global Reporting Index (GRI)	$GRI_j = \frac{\sum X_{ij}}{n_j}$	Ratio
2	Akuntansi Manajemen Lingkungan (M)	Perbandingan antara biaya lingkungan dengan value added	<i>Eco Efficiency</i>	Nilai EMA diperoleh dari sertifikat ISO14001 yang diperoleh oleh perusahaan (Schaltegger <i>et al.</i> , 2008).
3	Nilai Perusahaan (Y)	Perbandingan antara Closing Price kali jumlah saham ditambah Total Liabilitis dan Inventory dikurangi Current Asset dengan Total Asset	$Q = \frac{(OS \times P) + (D+I) - CA}{TA}$	Ratio

Lampiran 3: Sampel Penelitian

Tabel 3. Sampel Penelitian

No	Kode	Nama Emiten	Tanggal Pencatatan
1	AGII	Aneka Gas Industri Tbk	20/09/2016
2	AKPI	Argha Karya Prima Industry Tbk	18/12/1992
3	ALDO	Alkindo Naratama Tbk	12/07/2011
4	ALKA	Alakasa Industrindo Tbk	12/07/1990
5	ALMI	Alumindo Light Metal Industry Tbk	02/01/1997
6	AMFG	Asahimas Flat Glass Tbk	08/11/1995

No	Kode	Nama Emiten	Tanggal Pencatatan
7	ARNA	Arwana Citramulia Tbk	17/07/2001
8	BRPT	Barito Pacific Tbk	01/10/1993
9	BTON	Betonjaya Manunggal Tbk	18/07/2001
10	CPIN	Charoen Pokphand Indonesia Tbk	18/03/1991
11	DPNS	Duta Pertiwi Nusantara Tbk	08/08/1990
12	EKAD	Ekadharma International Tbk	14/08/1990
13	FASW	Fajar Surya Wisesa Tbk	01/12/1994
14	IGAR	Champion Pacific Indonesia Tbk	05/11/1990
15	IMPC	Impack Pratama Industri Tbk	17/12/2014
16	INAI	Indal Aluminium Industry Tbk	05/12/1994
17	INCI	Intanwijaya Internasional Tbk	24/07/1990
18	INKP	Indah Kiat Pulp & Paper Tbk	16/07/1990
19	INRU	Toba Pulp Lestari Tbk	18/06/1990
20	INTP	Indocement Tunggal Prakarsa Tbk	05/12/1989
21	IPOL	Indopoly Swakarsa Industry Tbk	09/07/2010
22	ISSP	Steel Pipe Industry of Indonesia Tbk	22/02/2013
23	JPFA	Japfa Comfeed Indonesia Tbk	23/10/1989
24	KDSI	Kedawung Setia Industrial Tbk	29/07/1996
25	KMTR	Kirana Megatara Tbk	19/06/2017
26	LION	Lion Metal Works Tbk	20/08/1993
27	LMSH	Lionmesh Prima Tbk	04/06/1990
28	MAIN	Malindo Feedmill Tbk	10/02/2006
29	MARK	Mark Dynamics Indonesia Tbk	12/07/2017
30	MDKI	Emdeki Utama Tbk	25/09/2017
31	PBID	Panca Budi Idaman Tbk	13/12/2017
32	PICO	Pelangi Indah Canindo Tbk	23/09/1996

No	Kode	Nama Emiten	Tanggal Pencatatan
33	SMBR	Semen Baturaja (Persero) Tbk	28/06/2013
34	SMGR	Semen Indonesia (Persero) Tbk	08/07/1991
35	SPMA	Suparma Tbk	16/11/1994
36	SRSN	Indo Acidatama Tbk	11/01/1993
37	SULI	SLJ Global Tbk	21/03/1994
38	TALF	Tunas Alfin Tbk	17/01/2014
39	TBMS	Tembaga Mulia Semanan Tbk	30/09/1993
40	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	03/04/1990
41	TOTO	Surya Toto Indonesia Tbk	30/10/1990
42	TPIA	Chandra Asri Petrochemical Tbk	24/06/1996
43	TRST	Trias Sentosa Tbk	02/07/1990
44	UNIC	Unggul Indah Cahaya Tbk	06/11/1989
45	WSBP	Waskita Beton Precast Tbk	20/09/2016
46	WTON	Wijaya Karya Beton Tbk	08/04/2014

Lampiran 4 : Indikator GRI G4 & Pengungkapan CSR

NO	Kode	Indikator
KATEGORI: EKONOMI		
Aspek: Kinerja Ekonomi		
1	G4-EC1	Nilai ekonomi yang dihasilkan dan didistribusikan secara langsung, termasuk pendapatan, biaya operator, kompensasi kepada karyawan, donasi dan investasi ke masyarakat, laba ditahan serta pembayaran ke penyedia modal pemerintah
2	G4-EC2	Implikasi keuangan dan berbagai risiko dan peluang untuk segala aktivitas perusahaan dalam menghadapi perubahan iklim.
3	G4-EC3	Daftar cukupan kewajiban perusahaan dalam perencanaan benefit yang sudah ditetapkan.
4	G4-EC4	Bantuan keuangan finansial signifikan
Aspek: Keberadaan di Pasar		
5	G4-EC5	Parameter standart upah karyawan dijenjang awal dibandingkan dengan upah karyawan minimum yang berlaku pada lokasi operasi tertentu.
6	G4-EC6	Perbandingan manajemen senior yang dipekerjakan dari masyarakat lokal di lokasi operasi yang signifikan
Aspek: Dampak Ekonomi Tidak Langsung		
7	G4-EC7	Pengembangan dan dampak dari investasi infrastruktur dan pelayanan yang disediakan terutama bagi kepentingan publik melalui perdagangan, jasa dan pelayanan.
8	G4-EC8	Pemahaman dan penjelasan atas dampak ekonomi secara tidak langsung termasuk luasan dampak.
Aspek: Praktik Pengadaan		
9	G4-EC9	Perbandingan pembelian dari pemasok lokal di lokasi operasional yang signifikan.
KATEGORI: LINGKUNGAN		
Aspek: Bahan		
10	G4-EN1	Material yang digunakan dan diklasifikasikan berdasarkan berat dan ukuran .
11	G4-EN2	Persentase material bahan daur ulang yang digunakan

NO	Kode	Indikator
KATEGORI: EKONOMI		
Aspek: Energi		
12	G4-EN3	Pemakaian energi yang berasal dari sumber utama dari luar organisasi
13	G4-EN4	Pemakaian energi yang berasal dari sumber energi yang utama baik secara langsung maupun tidak langsung.
14	G4-EN5	Penghematan energi melalui konservasi dan peningkatan efisiensi
15	G4-EN6	Inisiatif penyediaan produk dan jasa yang menggunakan energi efisien atau sumber gaya terbaru serta pengurangan penggunaan energi sebagai dampak dari inisiatif ini.
16	G4-EN7	Inisiatif dalam hal pengurangan pemakaian energi secara tidak langsung dan pengurangan yang berhasil dilakukan.
Aspek: Air		
17	G4-EN8	Total pemakaian air dari sumbernya
18	G4-EN9	Pemakaian air yang memberi dampak cukup signifikan dari sumber mata air.
19	G4-EN10	Persentase dan total jumlah air yang didaur ulang dan digunakan kembali
Aspek: Keanekaragaman Hayati		
20	G4-EN11	Lokasi dan luas lahan yang dimiliki, disewakan, di kelola atau yang berdekatan dengan area yang dilindungi dan area dengan nilai keanekaragaman hayati yang tinggi diluar area yang dilindungi.
21	G4-EN12	Deskripsi dampak signifikan yang ditimbulkan oleh aktivitas produk dan jasa pada keanekaragaman hayati yang ada diwilayah yang dilindungi serta area dengan nilai keanekaragaman hayati diluar wilayah yang dilindungi.
22	G4-EN13	Habitat yang dilindungi atau dikembalikan kembali
23	G4-EN14	Jumlah spesies yang termasuk dalam data konservasi nasional dan habitat di wilayah yang terkena dampak operasi, berdasarkan resiko kepunahan.
Aspek: Emisi		
24	G4-EN15	Total emisi gas rumah kaca secara langsung dan tidak langsung yang diukur berdasarkan berat.
25	G4-EN16	Emisi gas rumah kaca secara tidak langsung dan relevan yang diukur berdasarkan berat.
26	G4-EN17	Emisi gas rumah kaca lainnya

NO	Kode	Indikator
KATEGORI: EKONOMI		
Aspek: Emisi		
27	G4-EN18	Intensitas emisi gas rumah kaca
28	G4-EN19	NO, SO dan emisi udara lain yang signifikan dan diklasifikasikan berdasarkan jenis dan berat.
29	G4-EN20	Emisi bahan perusak ozon
30	G4-EN21	NOX, SOX, DAN EMISI UDARA SIGNIFIKAN LAINNYA
Aspek: Efluen dan Limbah		
31	G4-EN22	Total air yang dibuang berdasarkan kualitas dan tujuan
32	G4-EN23	Bobot total limbah berdasarkan jenis dan metode pembuangan
33	G4-EN24	Jumlah dan volume total tumpahan signifikan
34	G4-EN25	Bobot limbah yang dianggap berbahaya menurut ketentuan konvensi basel2 lampiran i, ii, iii, dan viii yang diangkut, diimpor, diekspor, atau diolah, dan persentase limbah yang diangkut untuk pengiriman internasional
35	G4-EN26	Identitas, ukuran, status yang dilindungi dan nilai keaneka ragaman hayati yang terkandung didalam air dan habitat yang ada disekitarnya secara signifikan terkena dampak akibat adanya laporan mengenai kebocoran dan pemborosan air yang dilakukan perusahaan .
Aspek: Produk dan Jasa		
36	G4-EN27	Inisiatif untuk mengurangi dampak buruk pada lingkungan yang diakibatkan oleh produk dan jasa dan memperluas dampak dari inisiatif ini.
37	G4-EN28	Persentase dari produk yang terjual dan materi kemasan dikembalikan berdasarkan katagori.
Aspek: Kepatuhan		
38	G4-EN29	Nilai moneter dari denda dan jumlah biaya sanksi-sanksi akibat adanya pelanggaran terhadap peraturan dan hukum lingkungan hidup.

NO	Kode	Indikator
KATEGORI: EKONOMI		
Aspek: Transportasi		
39	G4-EN30	Dampak signifikan terhadap lingkungan yang diakibatkan adanya transportasi, benda lain dan materi yang digunakan perusahaan dalam operasinya mengirim para pegawainya.
Aspek: Lain-lain		
40	G4-EN31	Jumlah biaya untuk perlindungan lingkungan dan investasi berdasarkan jenis kegiatan.
Aspek: Asesmen Pemasok atas Lingkungan		
41	G4-EN32	Persentase penapisan pemasok baru menggunakan kriteria lingkungan
42	G4-EN33	Dampak lingkungan negatif signifikan aktual dan potensial dalam rantai pasokan dan tindakan yang diambil
Aspek: Mekanisme Pengaduan Masalah Lingkungan		
43	G4-EN34	Jumlah pengaduan tentang dampak lingkungan yang diajukan, ditangani, dan diselesaikan melalui mekanisme pengaduan resmi
KATEGORI: SOSIAL		
Aspek: Kepegawaian		
44	G4-LA1	Jumlah total rata-rata turnover tenaga kerja berdasarkan kelompok usia, jenis kelamin, dan area.
45	G4-LA2	Benefit yang diberikan kepada pegawai tetap
46	G4-LA3	Laporkan jumlah total karyawan yang berhak mendapatkan cuti melahirkan
Aspek: Hubungan Industrial		
47	G4-LA4	Batas waktu minimum pemberitahuan yang terkait mengenai perubahan kebijakan operasional, termasuk mengenai apakah hal tersebut akan tercantum dalam perjanjian bersama
Aspek: Kesehatan dan Keselamatan Kerja		
48	G4-LA5	Persentase total pegawai yang ada dalam struktur formal manajemen, yaitu komite keselamatan dan kesehatan kerja yang membantu yang mengawasi dan memberi arahan dalam program keselamatan dan kesehatan kerja.
49	G4-LA6	Tingkat dan jumlah kecelakaan, jumlah hari hilang, dan tingkat absensi yang ada berdasarkan area.

NO	Kode	Indikator
KATEGORI: SOSIAL		
Aspek: Kesehatan dan Keselamatan Kerja		
50	G4-LA7	Program pendidikan, pelatihan, pembimbingan, pencegahan, dan pengendalian resiko diadakan untuk membantu pegawai, keluarga mereka dan lingkungan sekitar dalam menanggulangi penyakit serius.
51	G4-LA8	Hal-hal mengenai keselamatan dan kesehatan kerja tercantum secara formal dan tertulis dalam sebuah perjanjian serikat pekerja
Aspek: Pelatihan dan Pendidikan		
52	G4-LA9	Jumlah waktu rata-rata untuk pelatihan setiap tahunnya , setiap pegawai berdasarkan katagori pegawai
53	G4-LA10	Program keterampilan manajemen dan pendidikan jangka panjang yang mendukung kecakapan para pegawai dan memmbantu mereka untuk terus berkarya.
54	G4-LA11	Persentase para pegawai yang menerima penilaian pegawai atas peforma dan perkembangan mereka secara berkala.
Aspek: Keberagaman dan Kesetaraan Peluang		
55	G4-LA12	Komposisi badan tata kelola dan penjabaran pegawai berdasarkan katagori, jenis kelamin, usia, kelompok minoritas dan indikasi keanekargaman lainnya.
Aspek: Kesetaraan Remunerasi Perempuan dan Laki-laki		
56	G4-LA13	Perbandingan upah standart antara pria dan wanita berdasarkan katagori pegawai.
Aspek: Asesmen Pemasok atas Praktik Ketenagakerjaan		
57	G4-LA14	Laporkan persentase penapisan pemasok baru menggunakan kriteria praktik ketenagakerjaan.
58	G4-LA15	Laporkan jumlah pemasok yang diidentifikasi memiliki dampak negatif aktual dan potensial yang signifikan
Aspek: Mekanisme Pengaduan Masalah Ketenagakerjaan		
59	G4-LA16	Laporkan jumlah total pengaduan tentang praktik ketenagakerjaan yang diajukan melalui mekanisme resmi
KATEGORI: HAK ASASI MANUSIA		
Aspek: Investasi		
60	G4-HR1	Persentase dan total jumlah perjanjian investasi yang ada dan mencakup pasal mengenai hak asai manusia atau telah melalui evaluasi mengenai hak asasi manusia.

NO	Kode	Indikator
KATEGORI: HAK ASASI MANUSIA		
Aspek: Investasi		
61	G4-HR2	Total jumlah waktu pelatihan mengenai kebijakan dan prosedur yang terkait dengan aspek HAM yang berhubungan dengan prosedur kerja, termasuk persentase pegawai yang dilatih.
Aspek: Non-diskriminasi		
62	G4-HR3	Total jumlah kasus diskriminasi dan langkah penyelesaian masalah yang diambil
Aspek: Kebebasan Berserikat dan Perjanjian Kerja Bersama		
63	G4-HR4	Prosedur kerja yang teridentifikasi dimana hak untuk melatih kebebasan berserikat dan perundingan bersama menjadi berisiko dan langkah yang diambil untuk mendukung hak kebebasan berserikat tersebut.
Aspek: Pekerja Anak		
64	G4-HR5	Prosedur kerja yang teridentifikasi memiliki resiko akan adanya pekerja anak dan langkah yang diambil untuk menghapuskan pekerja anak
Aspek: Pekerja Paksa atau Wajib Kerja		
65	G4-HR6	Laporkan tindakan yang diambil oleh organisasi dalam periode pelaporan yang dimaksudkan untuk berkontribusi dalam penghapusan semua bentuk pekerja paksa atau wajib kerja
Aspek: Praktik Pengamanan		
66	G4-HR7	Persentase petugas keamanan yang dilatih sesuai dengan kebijakan atau prosedur perusahaan yang terkait dengan aspek HAM dan prosedur kerja.
Aspek: Hak Adat		
67	G4-HR8	Total jumlah kasus pelanggaran yang berkaitan dengan hak masyarakat adat dan langkah yang diambil.
Aspek: Asesmen		
68	G4-HR9	Laporkan jumlah total dan persentase operasi yang merupakan subyek untuk dilakukan reviu atau asesmen dampak hak asasi manusia, berdasarkan negara.

NO	Kode	Indikator
KATEGORI: HAK ASASI MANUSIA		
Aspek: Asesmen Pemasok atas Hak Asasi Manusia		
69	G4-HR10	Laporkan persentase penapisan pemasok baru menggunakan kriteria hak asasi manusia.
70	G4-HR11	Laporkan persentase pemasok yang diidentifikasi memiliki dampak hak asasi manusia negatif
Aspek: Mekanisme Pengaduan Masalah Hak Asasi Manusia		
71	G4-HR12	Laporkan jumlah total pengaduan tentang dampak hak asasi manusia yang diajukan melalui mekanisme resmi
KATEGORI:MASYARAKAT		
72	G4-SO1	Laporkan persentase operasi dengan pelibatan masyarakat lokal, asesmen dampak, dan program pengembangan yang diterapkan
73	G4-SO2	Laporkan operasi dengan dampak negatif aktual dan potensial yang signifikan terhadap masyarakat lokal
74	G4-SO3	Persentase dan total jumlah unit usahayang dianalisa memiliki resiko terkait tindakan penyuapan dan korupsi
75	G4-SO4	Persentase jumlah pegawai yang dilatih dalam prosedur dan kebijakan perusahaan terkait Anti-korupsi
76	G4-SO5	Langkah yang diambil dalam mengatasi kasus tindakan penyuapan dan korupsi
77	G4-SO6	Laporkan total nilai moneter dari kontribusi politik secara finansial dan non-finansial yang dilakukan
78	G4-SO7	Laporkan jumlah total tindakan hukum yang tertunda atau diselesaikan selama periode pelaporan terkait dengan anti persaingan dan pelanggaran undang-undang anti-trust dan monopoli yang organisasi teridentifikasi ikut serta
79	G4-SO8	Nilai moneter dari denda dan jumlah biaya sanksi-sanksi akibat pelanggaran hukum dan kebijakan.
80	G4-SO9	Laporkan persentase penapisan pemasok baru menggunakan kriteria dampak terhadap masyarakat
81	G4-SO10	Laporkan persentase pemasok yang diidentifikasi memiliki dampak negatif signifikan aktual dan potensial terhadap masyarakat yang telah disepakati untuk diperbaiki berdasarkan hasil asesmen yang dilakukan.
82	G4-SO11	Laporkan jumlah total pengaduan tentang dampak pada masyarakat yang diajukan melalui mekanisme resmi
KATEGORI: TANGGUNG JAWAB ATAS PRODUK		
83	G4-PR1	Laporkan persentase kategori produk dan jasa yang signifikan dampak kesehatan dan keselamatannya
84	G4-PR2	Jumlah total kasus pelanggaran kebijakan dan mekanisme kepatuhan yaang terkait dengan kesehatan dan keselamatan konsumen dalam keseluruhan proses, diukur berdasarkan hasil akhirnya.

NO	Kode	Indikator
KATEGORI: TANGGUNG JAWAB ATAS PRODUK		
85	G4-PR3	Jenis informasi produk dan jasa yang dibutuhkan dalam prosedur kerja, dan persentase produk dan jasa yang terkait dalam prosedur tersebut.
86	G4-PR4	Jumlah total kasus pelanggaran kebijakan dan mekanisme kepatuhan yang terkait dengan informasi produk dan jasa dan pelabelan, diukur berdasarkan hasil akhirnya.
87	G4-PR5	Praktek-praktek yang terkait dengan kepuasan konsumen, termasuk hasil survey evaluasi kepuasan konsumen.
88	G4-PR6	penjualan produk yang dilarang
89	G4-PR7	Jumlah total khusus pelanggaran kebijakan dan mekanisme kepatuhn yang terkait dengan komunikasi penjualan, termasuk iklan, promosi dan bentuk kerjasama, diukur berdasarkan hasil akhirnya.
90	G4-PR8	Jumlah total pengaduan yang tervalidasi yang berkaitan dengan pelanggaran privasi konsumen dan data konsumen yang hilang.
91	G4-PR9	Nilai moneter dari denda dan jumlah biaya sanksi-sanksi akibat pelanggaran hukum dan kebijakan yang terkait dengan pengadaan dan penggunaan produk dan jasa
$\sum N_i$		$\sum x_{yi}$
=		$\sum x_{yi} / n_i$
91		
N_i = Banyaknya item atau jumlah item		
$\sum x_{yi}$ = total jumlah ceklist pertahun		

NO	Kode	AGII			AKPI			ALDO			ALKA			ALMI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	0	1	1	1	1	1	0	0	1	1	1	1	0	0	0
2	G4-EC2	0	1	1	1	1	1	1	0	0	0	0	0	0	0	0
3	G4-EC3	0	0	0	0	0	0	0	0	0	1	1	1	0	1	1
4	G4-EC4	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
5	G4-EC5	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
6	G4-EC6	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
7	G4-EC7	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
8	G4-EC8	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
9	G4-EC9	0	1	1	1	1	1	1	1	1	0	1	1	0	0	0
10	G4-EN1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
11	G4-EN2	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1
12	G4-EN3	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
13	G4-EN4	1	1	1	0	0	0	0	0	0	1	1	1	0	0	0
14	G4-EN5	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
15	G4-EN6	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
16	G4-EN7	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
17	G4-EN8	1	1	1	0	0	0	0	0	0	1	1	1	0	0	0
18	G4-EN9	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
19	G4-EN10	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
20	G4-EN11	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
21	G4-EN12	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
22	G4-EN13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NO	Kode	AGII			AKPI			ALDO			ALKA			ALMI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
23	G4-EN14	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
24	G4-EN15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	G4-EN16	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
26	G4-EN17	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
27	G4-EN18	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
28	G4-EN19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	G4-EN20	0	0	0	0	0	0	1	1	1	0	1	1	1	1	1
30	G4-EN21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	G4-EN22	0	1	1	1	1	1	1	1	1	0	0	0	0	0	0
32	G4-EN23	0	1	0	0	1	0	1	1	1	1	1	1	1	1	1
33	G4-EN24	0	1	0	0	1	0	1	1	1	0	1	1	0	0	0
34	G4-EN25	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
35	G4-EN26	0	0	0	0	0	0	1	0	0	1	1	1	1	1	1
36	G4-EN27	0	1	1	1	1	1	0	0	0	1	1	1	0	0	0
37	G4-EN28	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
38	G4-EN29	1	1	1	0	0	0	0	0	0	0	1	1	0	0	0
39	G4-EN30	0	0	0	1	1	1	0	0	1	0	0	0	0	0	0
40	G4-EN31	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
41	G4-EN32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	G4-EN33	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
43	G4-EN34	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
44	G4-LA1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
45	G4-LA2	0	1	0	0	0	0	1	1	1	0	0	0	0	0	0

NO	Kode	AGII			AKPI			ALDO			ALKA			ALMI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
46	G4-LA3	1	1	1	0	0	0	0	0	1	0	1	1	0	0	0
47	G4-LA4	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
48	G4-LA5	1	1	1	1	1	0	0	0	0	1	1	1	1	1	1
49	G4-LA6	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
50	G4-LA7	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
51	G4-LA8	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
52	G4-LA9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
54	G4-LA11	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
55	G4-LA12	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
56	G4-LA13	0	0	0	0	0	0	0	1	1	0	1	1	1	1	1
57	G4-LA14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	G4-LA15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	G4-LA16	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
60	G4-HR1	0	0	0	0	0	0	0	0	1	1	1	1	0	0	0
61	G4-HR2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	G4-HR3	0	0	0	1	1	0	0	0	0	1	1	1	0	0	0
63	G4-HR4	0	0	0	1	1	0	0	0	0	1	1	1	0	0	0
64	G4-HR5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	G4-HR6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	G4-HR7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
67	G4-HR8	0	0	0	0	0	0	0	0	0	1	1	1	0	0	1
68	G4-HR9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NO	Kode	AGII			AKPI			ALDO			ALKA			ALMI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
69	G4-HR10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	G4-HR11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	G4-HR12	0	0	0	0	0	0	0	0	0	1	1	1	0	0	1
72	G4-SO1	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
73	G4-SO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	G4-SO3	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
75	G4-SO4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	G4-SO5	0	0	0	0	0	0	0	0	1	1	1	1	0	0	0
77	G4-SO6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	G4-SO7	0	0	0	0	0	0	0	0	0	1	1	1	0	1	1
79	G4-SO8	0	0	0	0	0	0	1	1	1	1	1	1	0	1	1
80	G4-SO9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
81	G4-SO10	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
82	G4-SO11	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0
83	G4-PR1	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
84	G4-PR2	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
85	G4-PR3	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
86	G4-PR4	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1
87	G4-PR5	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
88	G4-PR6	0	0	0	0	0	0	1	1	1	0	1	1	0	1	1
89	G4-PR7	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
90	G4-PR8	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0

NO	Kode	AGII			AKPI			ALDO			ALKA			ALMI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
91	G4-PR9	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0
$\sum Ni =$	$\sum x_{yi}$	10	17	14	15	18	12	24	22	28	44	54	56	20	25	29
91	$\sum x_{yi} / ni$	10.99	18.68	15.38	16.48	19.78	13.19	26.37	24.18	30.77	48.35	59.34	61.54	21.98	27.47	31.87

NO	Kode	AMFG			ARNA			BRPT			BTON			CPIN		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	G4-EC2	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
3	G4-EC3	1	1	1	0	0	0	0	0	0	1	1	1	0	0	0
4	G4-EC4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G4-EC5	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
6	G4-EC6	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
7	G4-EC7	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
8	G4-EC8	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
9	G4-EC9	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
10	G4-EN1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
11	G4-EN2	1	0	0	0	1	1	1	1	1	1	1	1	0	0	0
12	G4-EN3	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
13	G4-EN4	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
14	G4-EN5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
15	G4-EN6	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1

NO	Kode	AMFG			ARNA			BRPT			BTON			CPIN		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
16	G4-EN7	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1
17	G4-EN8	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
18	G4-EN9	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
19	G4-EN10	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
20	G4-EN11	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
21	G4-EN12	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
22	G4-EN13	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
23	G4-EN14	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
24	G4-EN15	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
25	G4-EN16	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
26	G4-EN17	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
27	G4-EN18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	G4-EN19	0	0	0	0	0	0	0	0	0	1	1	1	0	1	1
29	G4-EN20	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
30	G4-EN21	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
31	G4-EN22	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
32	G4-EN23	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
33	G4-EN24	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
34	G4-EN25	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1
35	G4-EN26	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
36	G4-EN27	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
37	G4-EN28	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
38	G4-EN29	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1

NO	Kode	AMFG			ARNA			BRPT			BTON			CPIN		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
39	G4-EN30	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
40	G4-EN31	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
41	G4-EN32	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
42	G4-EN33	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
43	G4-EN34	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
44	G4-LA1	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
45	G4-LA2	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
46	G4-LA3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	G4-LA4	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
48	G4-LA5	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
49	G4-LA6	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
50	G4-LA7	0	0	0	1	1	1	0	0	0	1	1	1	1	1	1
51	G4-LA8	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
52	G4-LA9	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	G4-LA11	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
55	G4-LA12	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
56	G4-LA13	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
57	G4-LA14	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
58	G4-LA15	0	0	0	0	0	0	1	1	1	0	0	0	0	1	1
59	G4-LA16	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
60	G4-HR1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	G4-HR2	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0

NO	Kode	AMFG			ARNA			BRPT			BTON			CPIN		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
62	G4-HR3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	G4-HR4	1	0	0	0	0	0	0	0	1	0	0	0	0	1	1
64	G4-HR5	1	0	0	0	0	0	0	0	1	0	0	0	0	1	1
65	G4-HR6	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1
66	G4-HR7	1	1	1	0	0	0	1	1	1	0	1	1	0	1	1
67	G4-HR8	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1
68	G4-HR9	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1
69	G4-HR10	0	0	1	0	0	0	0	1	1	0	0	0	0	0	0
70	G4-HR11	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0
71	G4-HR12	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
72	G4-SO1	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
73	G4-SO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	G4-SO3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	G4-SO4	0	0	0	0	0	0	0	1	1	0	0	0	0	0	1
76	G4-SO5	0	0	0	0	0	0	0	1	1	0	0	0	0	0	1
77	G4-SO6	0	0	1	0	0	0	0	0	0	0	0	0	0	1	1
78	G4-SO7	0	0	1	0	0	0	1	1	1	0	0	0	0	1	1
79	G4-SO8	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
80	G4-SO9	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
81	G4-SO10	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0
82	G4-SO11	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
83	G4-PR1	1	0	0	1	1	1	0	0	0	1	1	1	0	0	0
84	G4-PR2	1	0	0	0	0	1	0	0	1	0	0	0	1	1	1

NO	Kode	AMFG			ARNA			BRPT			BTON			CPIN		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
85	G4-PR3	0	0	0	0	0	1	0	0	0	1	1	1	1	1	1
86	G4-PR4	0	0	0	0	1	1	0	0	0	0	0	0	1	1	1
87	G4-PR5	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
88	G4-PR6	1	0	0	0	0	1	1	1	1	0	0	0	1	1	1
89	G4-PR7	0	0	0	0	0	1	0	0	0	0	0	0	1	1	1
90	G4-PR8	0	0	0	0	0	0	0	1	1	0	0	1	1	1	1
91	G4-PR9	0	0	0	0	1	1	1	1	1	0	0	1	1	1	1
$\sum Ni =$	$\sum x_{yi}$	22	14	18	17	20	24	40	45	54	17	18	20	40	54	56
91	$\sum x_{yi}/ni$	24.18	15.38	19.78	18.68	21.98	26.37	43.96	49.45	59.34	18.68	19.78	21.98	43.96	59.34	61.54

NO	Kode	DPNS			EKAD			FASW			IGAR			IMPC		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
2	G4-EC2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
3	G4-EC3	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
4	G4-EC4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G4-EC5	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
6	G4-EC6	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
7	G4-EC7	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
8	G4-EC8	1	1	1	0	0	0	1	1	1	0	0	0	0	1	0
9	G4-EC9	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1

NO	Kode	DPNS			EKAD			FASW			IGAR			IMPC		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
10	G4-EN1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
11	G4-EN2	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
12	G4-EN3	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
13	G4-EN4	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
14	G4-EN5	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1
15	G4-EN6	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
16	G4-EN7	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1
17	G4-EN8	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
18	G4-EN9	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
19	G4-EN10	1	1	1	0	0	0	1	1	1	1	1	1	0	0	0
20	G4-EN11	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
21	G4-EN12	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
22	G4-EN13	1	1	1	1	1	0	1	1	1	0	0	0	1	1	1
23	G4-EN14	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
24	G4-EN15	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
25	G4-EN16	1	1	1	0	1	1	0	0	0	0	0	0	0	0	0
26	G4-EN17	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
27	G4-EN18	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
28	G4-EN19	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
29	G4-EN20	0	1	1	0	0	0	1	1	1	1	1	1	0	1	0
30	G4-EN21	0	1	1	0	0	0	0	0	0	0	0	0	1	1	1
31	G4-EN22	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
32	G4-EN23	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1

NO	Kode	DPNS			EKAD			FASW			IGAR			IMPC		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
33	G4-EN24	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
34	G4-EN25	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
35	G4-EN26	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
36	G4-EN27	0	1	1	0	0	0	1	1	1	0	0	0	1	1	1
37	G4-EN28	0	1	1	0	1	0	1	1	1	0	0	0	0	0	0
38	G4-EN29	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
39	G4-EN30	1	1	1	1	1	1	1	1	1	0	1	1	0	0	0
40	G4-EN31	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
41	G4-EN32	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
42	G4-EN33	1	1	1	0	0	0	1	1	1	1	1	1	0	1	0
43	G4-EN34	0	1	1	0	0	0	1	1	1	0	0	0	1	1	1
44	G4-LA1	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
45	G4-LA2	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
46	G4-LA3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	G4-LA4	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
48	G4-LA5	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
49	G4-LA6	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
50	G4-LA7	1	1	1	1	0	0	0	0	0	0	0	0	0	1	0
51	G4-LA8	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
52	G4-LA9	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	G4-LA11	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
55	G4-LA12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NO	Kode	DPNS			EKAD			FASW			IGAR			IMPC		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
56	G4-LA13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	G4-LA14	1	1	1	1	1	1	0	0	0	0	0	0	0	1	0
58	G4-LA15	1	1	1	1	1	1	0	0	0	0	0	0	0	1	0
59	G4-LA16	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
60	G4-HR1	0	1	1	0	0	0	1	1	1	0	0	0	0	0	0
61	G4-HR2	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
62	G4-HR3	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
63	G4-HR4	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
64	G4-HR5	0	1	1	0	0	0	0	0	0	0	0	0	0	1	0
65	G4-HR6	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
66	G4-HR7	1	0	0	1	1	1	0	0	0	1	1	1	1	1	1
67	G4-HR8	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
68	G4-HR9	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
69	G4-HR10	1	1	1	1	1	1	0	0	0	0	0	0	0	1	0
70	G4-HR11	0	0	0	1	1	1	0	0	0	0	0	0	0	1	0
71	G4-HR12	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
72	G4-SO1	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
73	G4-SO2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
74	G4-SO3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	G4-SO4	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
76	G4-SO5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	G4-SO6	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
78	G4-SO7	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1

NO	Kode	DPNS			EKAD			FASW			IGAR			IMPC		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
79	G4-SO8	0	0	0	1	1	1	0	0	1	0	0	0	0	0	0
80	G4-SO9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
81	G4-SO10	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
82	G4-SO11	1	1	1	0	0	0	0	1	1	0	1	1	1	1	1
83	G4-PR1	0	0	1	0	1	1	1	1	1	0	1	0	0	0	0
84	G4-PR2	0	1	1	0	1	1	1	1	1	0	1	0	1	1	1
85	G4-PR3	1	1	1	0	1	1	1	1	1	1	1	1	0	1	1
86	G4-PR4	1	1	1	0	0	0	1	1	1	0	1	1	0	1	1
87	G4-PR5	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1
88	G4-PR6	0	0	1	1	1	1	1	1	1	0	1	1	1	1	1
89	G4-PR7	0	0	1	1	1	1	0	1	1	1	1	1	0	1	1
90	G4-PR8	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
91	G4-PR9	0	0	1	1	1	1	1	1	1	0	1	0	1	1	1
$\sum N_i =$	$\sum x_{yi}$	45	54	58	40	44	42	52	54	56	19	26	23	40	54	44
91	$\sum x_{yi} / n_i$	49.45	59.34	63.74	43.96	48.35	46.15	57.14	59.34	61.54	20.88	28.57	25.27	43.96	59.34	48.35

NO	Kode	INAI			INCI			INKP			INRU			INTP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
2	G4-EC2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	G4-EC3	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1

NO	Kode	INAI			INCI			INKP			INRU			INTP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
4	G4-EC4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G4-EC5	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
6	G4-EC6	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
7	G4-EC7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	G4-EC8	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
9	G4-EC9	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
10	G4-EN1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	G4-EN2	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
12	G4-EN3	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1
13	G4-EN4	1	1	1	0	0	0	1	1	1	0	1	1	1	1	1
14	G4-EN5	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1
15	G4-EN6	0	0	0	0	0	0	1	1	1	0	0	1	0	1	0
16	G4-EN7	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0
17	G4-EN8	0	0	0	0	0	0	1	1	1	1	1	1	1	1	0
18	G4-EN9	1	1	1	0	0	0	1	1	1	0	0	1	1	1	0
19	G4-EN10	0	0	0	1	1	1	0	0	0	0	0	0	1	1	0
20	G4-EN11	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
21	G4-EN12	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
22	G4-EN13	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
23	G4-EN14	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
24	G4-EN15	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
25	G4-EN16	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
26	G4-EN17	1	1	1	0	0	0	1	1	1	0	0	0	1	1	1

NO	Kode	INAI			INCI			INKP			INRU			INTP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
27	G4-EN18	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
28	G4-EN19	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
29	G4-EN20	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
30	G4-EN21	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
31	G4-EN22	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
32	G4-EN23	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
33	G4-EN24	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
34	G4-EN25	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
35	G4-EN26	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
36	G4-EN27	1	1	1	0	0	0	0	0	0	0	0	0	1	0	0
37	G4-EN28	0	0	0	1	1	1	0	0	0	0	0	0	0	1	1
38	G4-EN29	1	1	1	1	1	1	1	1	1	0	0	0	1	1	0
39	G4-EN30	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
40	G4-EN31	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
41	G4-EN32	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
42	G4-EN33	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0
43	G4-EN34	1	1	1	0	1	1	1	1	1	0	0	0	1	1	0
44	G4-LA1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	0
45	G4-LA2	0	0	0	0	0	0	1	1	1	0	0	0	1	1	0
46	G4-LA3	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
47	G4-LA4	0	0	0	0	1	1	1	1	1	0	0	0	1	1	0
48	G4-LA5	0	0	0	0	0	0	0	0	0	1	1	1	1	1	0
49	G4-LA6	1	1	1	0	0	0	0	0	0	1	1	1	1	1	0

NO	Kode	INAI			INCI			INKP			INRU			INTP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
50	G4-LA7	1	1	1	0	0	0	0	0	0	0	0	0	1	1	0
51	G4-LA8	0	0	0	0	0	0	1	1	1	1	1	1	1	1	0
52	G4-LA9	1	1	1	0	0	0	0	0	0	0	1	1	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	G4-LA11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	G4-LA12	0	0	0	0	0	0	0	0	0	0	0	1	1	1	0
56	G4-LA13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	G4-LA14	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0
58	G4-LA15	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0
59	G4-LA16	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0
60	G4-HR1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
61	G4-HR2	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0
62	G4-HR3	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
63	G4-HR4	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
64	G4-HR5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	G4-HR6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	G4-HR7	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
67	G4-HR8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	G4-HR9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	G4-HR10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	G4-HR11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	G4-HR12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	G4-SO1	0	0	1	0	0	0	1	1	1	0	0	0	0	0	0

NO	Kode	INAI			INCI			INKP			INRU			INTP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
73	G4-SO2	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
74	G4-SO3	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
75	G4-SO4	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0
76	G4-SO5	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
77	G4-SO6	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
78	G4-SO7	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
79	G4-SO8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	G4-SO9	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
81	G4-SO10	1	1	1	0	0	0	0	0	1	0	0	0	0	0	0
82	G4-SO11	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
83	G4-PR1	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
84	G4-PR2	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0
85	G4-PR3	0	0	1	0	0	1	0	1	1	0	1	1	0	0	0
86	G4-PR4	0	0	1	0	0	0	1	1	1	0	0	0	0	0	0
87	G4-PR5	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
88	G4-PR6	0	1	1	0	1	1	1	1	1	0	0	0	0	0	0
89	G4-PR7	0	1	1	0	0	1	1	1	1	0	0	0	0	0	0
90	G4-PR8	1	1	1	0	0	1	1	1	1	0	0	0	0	0	0
91	G4-PR9	1	1	1	0	1	1	0	1	1	0	0	0	0	0	0
$\sum N_i =$	$\sum x_{yi}$	31	34	39	20	25	28	32	34	39	11	15	20	53	56	36
91	$\sum x_{yi} / n_i$	34.07	37.36	42.86	21.98	27.47	30.77	35.16	37.36	42.86	12.09	16.48	21.98	58.24	61.54	39.56

NO	Kode	IPOL			ISSP			JPFA			KDSI			KMTR		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	G4-EC2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	G4-EC3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	G4-EC4	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1
5	G4-EC5	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
6	G4-EC6	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
7	G4-EC7	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
8	G4-EC8	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0
9	G4-EC9	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
10	G4-EN1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	G4-EN2	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
12	G4-EN3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	G4-EN4	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
14	G4-EN5	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
15	G4-EN6	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
16	G4-EN7	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
17	G4-EN8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	G4-EN9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
19	G4-EN10	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
20	G4-EN11	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
21	G4-EN12	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
22	G4-EN13	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0

NO	Kode	IPOL			ISSP			JPFA			KDSI			KMTR		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
23	G4-EN14	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0
24	G4-EN15	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
25	G4-EN16	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
26	G4-EN17	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
27	G4-EN18	0	0	0	0	1	1	1	1	1	0	0	0	0	0	0
28	G4-EN19	0	0	0	0	1	1	1	1	1	0	0	0	1	1	1
29	G4-EN20	0	0	0	0	1	1	1	1	1	0	0	0	0	0	0
30	G4-EN21	0	0	0	0	0	1	1	1	1	0	0	0	1	1	1
31	G4-EN22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
32	G4-EN23	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
33	G4-EN24	1	0	1	1	1	1	1	1	1	0	0	0	0	0	0
34	G4-EN25	0	1	1	0	0	1	1	1	1	0	0	0	0	0	0
35	G4-EN26	0	0	1	0	0	0	1	1	1	0	0	0	0	0	0
36	G4-EN27	0	0	1	0	0	0	1	1	1	1	1	1	0	0	0
37	G4-EN28	0	0	1	0	0	0	1	1	1	0	0	0	0	0	0
38	G4-EN29	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
39	G4-EN30	0	0	1	0	0	0	1	1	1	0	0	0	1	1	1
40	G4-EN31	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
41	G4-EN32	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
42	G4-EN33	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
43	G4-EN34	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
44	G4-LA1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

NO	Kode	IPOL			ISSP			JPFA			KDSI			KMTR		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
45	G4-LA2	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1
46	G4-LA3	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
47	G4-LA4	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
48	G4-LA5	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
49	G4-LA6	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
50	G4-LA7	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
51	G4-LA8	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
52	G4-LA9	0	0	0	1	1	1	1	0	0	0	0	0	0	1	1
53	G4-LA10	0	0	0	0	0	0	0	1	0	0	0	0	0	1	1
54	G4-LA11	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0
55	G4-LA12	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
56	G4-LA13	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
57	G4-LA14	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
58	G4-LA15	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
59	G4-LA16	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
60	G4-HR1	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
61	G4-HR2	0	0	1	0	0	0	1	1	1	0	1	0	0	0	0
62	G4-HR3	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
63	G4-HR4	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
64	G4-HR5	0	0	0	0	0	0	0	0	0	1	1	0	1	1	1
65	G4-HR6	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
66	G4-HR7	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0

NO	Kode	IPOL			ISSP			JPFA			KDSI			KMTR		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
67	G4-HR8	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
68	G4-HR9	0	0	0	0	0	0	1	1	1	0	1	0	0	0	0
69	G4-HR10	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
70	G4-HR11	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
71	G4-HR12	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
72	G4-SO1	0	0	0	0	0	0	1	1	1	1	1	1	0	1	1
73	G4-SO2	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
74	G4-SO3	0	0	0	0	0	0	1	1	1	1	1	0	0	0	1
75	G4-SO4	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
76	G4-SO5	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
77	G4-SO6	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
78	G4-SO7	0	0	0	0	0	0	1	1	1	1	1	0	0	0	0
79	G4-SO8	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
80	G4-SO9	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
81	G4-SO10	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
82	G4-SO11	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
83	G4-PR1	0	0	0	0	0	0	1	1	1	1	1	1	0	0	1
84	G4-PR2	0	0	0	0	0	0	1	1	1	0	0	0	0	0	1
85	G4-PR3	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1
86	G4-PR4	0	1	1	0	0	0	1	1	1	0	0	0	0	0	0
87	G4-PR5	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
88	G4-PR6	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0

NO	Kode	IPOL			ISSP			JPFA			KDSI			KMTR		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
89	G4-PR7	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
90	G4-PR8	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
91	G4-PR9	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
$\sum Ni =$	$\sum x_{yi}$	20	21	27	32	35	38	89	87	86	44	46	40	28	31	35
91	$\sum x_{yi} / ni$	21.98	23.08	29.67	35.16	38.46	41.76	97.80	95.60	94.51	48.35	50.55	43.96	30.77	34.07	38.46

NO	Kode	LION			LMSH			MAIN			MARK			MDKI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	G4-EC2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	G4-EC3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	G4-EC4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	G4-EC5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	G4-EC6	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
7	G4-EC7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	G4-EC8	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
9	G4-EC9	0	0	0	0	0	0	1	1	1	1	1	1	1	0	1
10	G4-EN1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
11	G4-EN2	1	0	0	1	1	1	0	0	0	0	0	0	0	0	0
12	G4-EN3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	G4-EN4	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1

NO	Kode	LION			LMSH			MAIN			MARK			MDKI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
14	G4-EN5	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1
15	G4-EN6	1	0	1	1	1	1	0	0	0	0	0	0	1	1	1
16	G4-EN7	1	0	0	1	1	1	0	0	0	0	0	0	1	1	1
17	G4-EN8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	G4-EN9	1	0	0	1	1	1	1	1	1	0	0	0	1	1	1
19	G4-EN10	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1
20	G4-EN11	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
21	G4-EN12	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
22	G4-EN13	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
23	G4-EN14	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
24	G4-EN15	1	1	1	0	1	1	0	0	0	1	1	1	1	1	1
25	G4-EN16	1	1	1	0	1	1	0	0	0	0	0	0	1	1	1
26	G4-EN17	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
27	G4-EN18	1	1	1	0	1	1	0	0	0	0	0	0	1	1	1
28	G4-EN19	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
29	G4-EN20	1	1	1	0	0	1	0	0	0	0	0	0	1	1	1
30	G4-EN21	0	0	0	0	1	1	0	0	0	0	0	0	1	1	1
31	G4-EN22	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1
32	G4-EN23	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1
33	G4-EN24	0	0	0	0	1	1	0	0	0	0	1	1	1	1	1
34	G4-EN25	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
35	G4-EN26	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
36	G4-EN27	0	0	0	1	1	1	0	0	0	0	1	1	0	0	0

NO	Kode	LION			LMSH			MAIN			MARK			MDKI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
37	G4-EN28	0	0	0	1	1	1	0	0	0	0	0	1	1	1	1
38	G4-EN29	0	0	0	0	0	0	1	1	1	0	0	1	0	0	0
39	G4-EN30	0	0	0	1	1	1	0	0	0	0	0	1	0	0	0
40	G4-EN31	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
41	G4-EN32	1	0	0	1	1	1	0	0	0	0	0	0	0	0	0
42	G4-EN33	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
43	G4-EN34	1	1	1	0	1	1	0	0	0	0	0	0	0	0	0
44	G4-LA1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1
45	G4-LA2	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1
46	G4-LA3	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1
47	G4-LA4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	G4-LA5	1	1	1	0	0	0	0	1	1	0	0	0	1	1	1
49	G4-LA6	1	1	1	0	0	0	0	0	1	0	0	0	1	0	1
50	G4-LA7	0	0	0	0	0	0	0	0	1	0	0	0	1	0	1
51	G4-LA8	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0
52	G4-LA9	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
54	G4-LA11	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
55	G4-LA12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	G4-LA13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	G4-LA14	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
58	G4-LA15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	G4-LA16	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0

NO	Kode	LION			LMSH			MAIN			MARK			MDKI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
60	G4-HR1	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
61	G4-HR2	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
62	G4-HR3	0	0	0	0	0	0	1	1	1	1	1	1	0	0	0
63	G4-HR4	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
64	G4-HR5	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
65	G4-HR6	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
66	G4-HR7	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
67	G4-HR8	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
68	G4-HR9	0	0	0	1	1	1	0	0	0	0	0	0	1	0	0
69	G4-HR10	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
70	G4-HR11	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
71	G4-HR12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	G4-SO1	0	0	0	0	1	1	0	0	0	0	0	0	1	0	0
73	G4-SO2	0	0	0	0	1	1	0	0	0	0	0	0	1	0	0
74	G4-SO3	0	0	0	0	1	1	0	0	0	0	0	0	1	0	0
75	G4-SO4	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
76	G4-SO5	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
77	G4-SO6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	G4-SO7	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
79	G4-SO8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	G4-SO9	0	0	0	1	1	1	0	0	0	0	0	0	1	0	0
81	G4-SO10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	G4-SO11	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0

NO	Kode	LION			LMSH			MAIN			MARK			MDKI		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
83	G4-PR1	0	0	0	1	1	1	0	1	1	0	0	0	1	0	0
84	G4-PR2	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
85	G4-PR3	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
86	G4-PR4	0	0	0	0	0	0	1	1	1	0	0	0	1	0	0
87	G4-PR5	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
88	G4-PR6	0	0	0	1	1	1	0	0	0	0	0	0	1	0	0
89	G4-PR7	0	0	0	1	1	1	0	0	0	0	0	0	1	0	0
90	G4-PR8	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
91	G4-PR9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
$\sum Ni =$ 91	$\sum x_{yi}$	32	24	26	40	54	57	31	34	39	20	25	28	54	34	39
	$\sum x_{yi}/ni$	35.16	26.37	28.57	43.96	59.34	62.64	34.07	37.36	42.86	21.98	27.47	30.77	59.34	37.36	42.86

NO	Kode	PBID			PICO			SMBR			SMGR			SPMA		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	G4-EC2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	G4-EC3	1	1	1	1	1	1	0	0	0	1	1	1	0	0	0
4	G4-EC4	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
5	G4-EC5	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
6	G4-EC6	1	0	1	1	1	1	1	1	1	0	0	0	0	0	0
7	G4-EC7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	G4-EC8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

NO	Kode	PBID			PICO			SMBR			SMGR			SPMA		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
9	G4-EC9	1	1	1	1	1	1	0	0	0	1	1	1	0	0	0
10	G4-EN1	0	0	0	1	1	1	0	0	0	1	1	1	1	1	1
11	G4-EN2	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
12	G4-EN3	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1
13	G4-EN4	1	0	1	1	1	1	0	0	0	0	0	0	1	1	1
14	G4-EN5	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
15	G4-EN6	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
16	G4-EN7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	G4-EN8	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
18	G4-EN9	0	0	1	1	1	1	0	0	1	0	1	1	0	0	0
19	G4-EN10	0	1	0	0	0	0	0	0	1	0	0	0	0	0	0
20	G4-EN11	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
21	G4-EN12	0	0	0	1	1	1	0	0	1	1	1	1	0	0	0
22	G4-EN13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	G4-EN14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	G4-EN15	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	G4-EN16	0	0	0	1	1	1	0	0	1	1	1	1	1	1	1
26	G4-EN17	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
27	G4-EN18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	G4-EN19	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
29	G4-EN20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	G4-EN21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	G4-EN22	0	1	1	0	0	0	1	1	1	1	1	1	1	1	1

NO	Kode	PBID			PICO			SMBR			SMGR			SPMA		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
32	G4-EN23	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0
33	G4-EN24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	G4-EN25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	G4-EN26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	G4-EN27	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
37	G4-EN28	0	1	1	1	1	1	0	0	0	1	1	1	0	0	0
38	G4-EN29	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0
39	G4-EN30	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
40	G4-EN31	0	0	0	1	1	1	0	0	1	1	1	1	1	1	1
41	G4-EN32	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
42	G4-EN33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	G4-EN34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	G4-LA1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
45	G4-LA2	0	1	1	1	1	1	1	1	1	0	1	1	1	1	1
46	G4-LA3	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
47	G4-LA4	0	0	0	1	1	1	0	0	0	0	0	0	1	0	0
48	G4-LA5	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
49	G4-LA6	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0
50	G4-LA7	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0
51	G4-LA8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	G4-LA9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	G4-LA11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NO	Kode	PBID			PICO			SMBR			SMGR			SPMA		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
55	G4-LA12	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0
56	G4-LA13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	G4-LA14	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
58	G4-LA15	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
59	G4-LA16	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
60	G4-HR1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	G4-HR2	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
62	G4-HR3	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
63	G4-HR4	0	0	0	0	1	1	0	0	0	1	1	1	0	0	0
64	G4-HR5	0	0	0	0	1	1	0	0	0	0	0	1	0	0	0
65	G4-HR6	0	0	0	0	1	1	0	0	0	1	1	1	0	0	0
66	G4-HR7	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0
67	G4-HR8	0	0	0	0	0	1	0	0	0	1	1	1	0	0	0
68	G4-HR9	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
69	G4-HR10	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
70	G4-HR11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	G4-HR12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	G4-SO1	0	0	0	0	1	1	0	0	0	1	1	1	0	0	0
73	G4-SO2	0	0	0	0	1	1	0	0	0	1	0	0	0	0	0
74	G4-SO3	0	0	0	0	0	0	0	0	0	1	0	0	1	1	0
75	G4-SO4	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
76	G4-SO5	0	0	0	0	1	1	0	0	0	0	0	0	1	1	0
77	G4-SO6	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0

NO	Kode	PBID			PICO			SMBR			SMGR			SPMA		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
78	G4-SO7	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
79	G4-SO8	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
80	G4-SO9	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
81	G4-SO10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	G4-SO11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	G4-PR1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1
84	G4-PR2	0	0	0	1	1	1	0	0	0	1	1	1	1	0	0
85	G4-PR3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	G4-PR4	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
87	G4-PR5	0	0	0	1	1	1	0	0	0	0	1	1	0	0	0
88	G4-PR6	0	0	0	1	1	1	0	0	0	0	1	1	0	0	0
89	G4-PR7	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
90	G4-PR8	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
91	G4-PR9	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
$\sum Ni =$	$\sum x_{yi}$	11	15	20	43	50	56	19	21	27	32	35	38	24	22	20
91	$\sum x_{yi} / ni$	12.09	16.48	21.98	47.25	54.95	61.54	20.88	23.08	29.67	35.16	38.46	41.76	26.37	24.18	21.98

NO	Kode	SRSN			SULI			TALF			TBMS			TKIM		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	G4-EC2	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1
3	G4-EC3	1	1	1	1	1	1	0	0	1	1	1	1	0	0	0

NO	Kode	SRSN			SULI			TALF			TBMS			TKIM		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
4	G4-EC4	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1
5	G4-EC5	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1
6	G4-EC6	0	0	0	0	0	1	0	0	0	1	1	1	1	1	1
7	G4-EC7	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1
8	G4-EC8	1	1	1	0	0	1	0	0	0	1	1	1	0	0	0
9	G4-EC9	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
10	G4-EN1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	G4-EN2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G4-EN3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	G4-EN4	0	0	0	1	1	1	0	0	1	1	1	1	0	0	0
14	G4-EN5	0	0	0	1	1	1	0	0	0	1	1	1	1	1	1
15	G4-EN6	0	0	0	0	0	1	0	0	0	1	1	1	0	0	0
16	G4-EN7	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
17	G4-EN8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	G4-EN9	0	0	0	1	1	1	0	0	1	1	1	1	0	0	0
19	G4-EN10	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
20	G4-EN11	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
21	G4-EN12	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
22	G4-EN13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	G4-EN14	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
24	G4-EN15	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1
25	G4-EN16	1	1	1	1	1	1	0	0	0	1	1	1	0	0	0
26	G4-EN17	0	1	1	0	0	1	0	0	0	1	1	1	0	0	0

NO	Kode	SRSN			SULI			TALF			TBMS			TKIM		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
27	G4-EN18	0	0	0	0	0	1	0	0	0	1	1	1	0	0	0
28	G4-EN19	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
29	G4-EN20	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
30	G4-EN21	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
31	G4-EN22	1	1	1	1	1	1	0	0	0	1	1	1	0	1	0
32	G4-EN23	1	1	0	1	1	1	0	0	0	1	1	1	0	1	0
33	G4-EN24	0	1	0	0	0	0	0	0	0	0	0	1	0	0	0
34	G4-EN25	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
35	G4-EN26	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
36	G4-EN27	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1
37	G4-EN28	0	0	0	0	0	1	0	0	0	0	0	0	1	1	1
38	G4-EN29	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1
39	G4-EN30	0	0	0	1	1	1	0	0	0	1	1	1	0	1	0
40	G4-EN31	0	0	0	1	1	1	1	1	1	0	0	0	0	1	0
41	G4-EN32	0	0	0	1	1	1	0	0	0	1	1	1	0	1	0
42	G4-EN33	1	1	1	0	0	0	0	0	0	1	1	1	0	1	0
43	G4-EN34	1	1	1	0	0	1	0	0	0	0	0	0	0	0	0
44	G4-LA1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
45	G4-LA2	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1
46	G4-LA3	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1
47	G4-LA4	0	0	0	1	1	1	0	0	0	1	1	1	1	1	1
48	G4-LA5	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
49	G4-LA6	0	0	0	0	0	1	0	0	0	0	0	0	1	1	1

NO	Kode	SRSN			SULI			TALF			TBMS			TKIM		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
50	G4-LA7	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
51	G4-LA8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	G4-LA9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	G4-LA10	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
54	G4-LA11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	G4-LA12	0	0	0	1	1	1	1	0	0	0	0	0	0	0	0
56	G4-LA13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	G4-LA14	0	0	0	1	1	1	1	0	0	0	0	0	0	0	0
58	G4-LA15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	G4-LA16	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
60	G4-HR1	1	1	1	0	0	0	0	0	0	1	1	1	0	0	0
61	G4-HR2	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
62	G4-HR3	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
63	G4-HR4	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
64	G4-HR5	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
65	G4-HR6	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
66	G4-HR7	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
67	G4-HR8	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
68	G4-HR9	0	0	0	0	0	0	0	0	0	1	0	0	1	1	1
69	G4-HR10	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
70	G4-HR11	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
71	G4-HR12	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
72	G4-SO1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0

NO	Kode	SRSN			SULI			TALF			TBMS			TKIM		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
73	G4-SO2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
74	G4-SO3	0	0	0	1	1	1	0	0	0	0	0	1	0	0	0
75	G4-SO4	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
76	G4-SO5	1	1	1	1	1	1	0	0	0	1	0	0	0	0	0
77	G4-SO6	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
78	G4-SO7	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
79	G4-SO8	1	1	1	1	1	1	0	0	0	1	1	1	0	0	0
80	G4-SO9	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
81	G4-SO10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	G4-SO11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	G4-PR1	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0
84	G4-PR2	1	1	1	1	1	1	0	0	0	1	1	1	0	0	0
85	G4-PR3	1	1	0	1	1	1	0	0	0	1	1	1	1	1	1
86	G4-PR4	0	0	0	1	1	1	0	0	0	0	0	1	0	0	1
87	G4-PR5	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
88	G4-PR6	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
89	G4-PR7	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
90	G4-PR8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	G4-PR9	1	1	0	1	1	1	0	0	0	0	0	0	0	0	0
$\sum Ni =$	$\sum x_{yi}$	32	35	30	44	42	54	15	12	16	50	46	52	31	37	32
91	$\sum x_{yi} / ni$	35.16	38.46	32.97	48.35	46.15	59.34	16.48	13.19	17.58	54.95	50.55	57.14	34.07	40.66	35.16

NO	Kode	TOTO			TPIA			TRST			UNIC			WSBP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	G4-EC1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	G4-EC2	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1
3	G4-EC3	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1
4	G4-EC4	1	1	1	1	0	0	0	0	1	1	1	1	1	1	1
5	G4-EC5	1	1	1	1	0	0	0	0	1	1	1	1	1	1	1
6	G4-EC6	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1
7	G4-EC7	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
8	G4-EC8	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
9	G4-EC9	1	1	1	1	1	1	0	0	1	0	0	0	0	0	0
10	G4-EN1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	G4-EN2	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
12	G4-EN3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	G4-EN4	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1
14	G4-EN5	0	0	0	1	0	0	0	0	1	0	0	0	1	1	1
15	G4-EN6	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
16	G4-EN7	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1
17	G4-EN8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	G4-EN9	1	1	1	1	0	0	0	0	1	0	0	0	1	1	1
19	G4-EN10	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
20	G4-EN11	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
21	G4-EN12	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1
22	G4-EN13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1

NO	Kode	TOTO			TPIA			TRST			UNIC			WSBP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
23	G4-EN14	0	0	0	0	0	0	0	0	0	1	1	1	0	0	1
24	G4-EN15	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
25	G4-EN16	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1
26	G4-EN17	1	1	1	0	0	1	0	0	1	1	1	1	1	1	1
27	G4-EN18	0	0	0	0	0	1	0	0	1	1	1	1	1	1	1
28	G4-EN19	0	0	0	0	0	1	0	0	1	1	1	1	0	0	1
29	G4-EN20	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1
30	G4-EN21	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
31	G4-EN22	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1
32	G4-EN23	1	1	1	0	0	1	0	0	0	1	1	1	1	1	1
33	G4-EN24	0	0	0	0	0	1	0	0	0	0	0	0	1	1	1
34	G4-EN25	1	1	1	0	0	1	0	0	0	1	1	1	0	0	1
35	G4-EN26	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
36	G4-EN27	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
37	G4-EN28	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1
38	G4-EN29	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
39	G4-EN30	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
40	G4-EN31	1	1	1	0	0	0	1	1	1	0	0	0	0	0	1
41	G4-EN32	0	0	0	0	0	0	1	1	1	0	0	0	1	1	1
42	G4-EN33	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
43	G4-EN34	0	0	0	0	0	0	1	1	1	1	1	1	0	0	1
44	G4-LA1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1

NO	Kode	TOTO			TPIA			TRST			UNIC			WSBP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
45	G4-LA2	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
46	G4-LA3	1	1	1	0	0	0	1	1	1	0	0	0	0	0	0
47	G4-LA4	1	0	0	1	1	1	1	1	1	0	0	0	0	0	0
48	G4-LA5	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1
49	G4-LA6	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1
50	G4-LA7	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0
51	G4-LA8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	G4-LA9	1	0	0	1	1	1	0	0	0	0	0	0	1	1	1
53	G4-LA10	0	0	0	1	1	1	0	0	0	1	1	1	1	1	1
54	G4-LA11	0	0	0	1	0	0	1	1	1	0	0	0	1	1	1
55	G4-LA12	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
56	G4-LA13	1	1	1	0	0	1	0	0	0	1	1	1	0	0	0
57	G4-LA14	0	0	0	0	0	1	0	0	0	0	0	0	1	1	1
58	G4-LA15	0	0	0	0	0	1	0	0	0	0	0	0	1	1	1
59	G4-LA16	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1
60	G4-HR1	0	0	0	1	1	1	1	1	1	0	1	0	0	0	1
61	G4-HR2	1	1	1	1	1	1	0	0	0	0	1	0	0	0	1
62	G4-HR3	1	1	1	0	0	0	0	0	0	0	1	1	0	0	0
63	G4-HR4	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1
64	G4-HR5	1	0	0	1	1	1	1	1	1	0	0	0	1	1	1
65	G4-HR6	1	0	0	0	0	1	1	1	1	0	0	0	1	1	1
66	G4-HR7	1	0	0	1	1	1	1	1	1	1	1	1	0	0	1

NO	Kode	TOTO			TPIA			TRST			UNIC			WSBP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
67	G4-HR8	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
68	G4-HR9	0	0	0	1	1	1	0	0	0	1	1	1	1	1	1
69	G4-HR10	0	0	0	1	1	1	0	0	0	1	1	1	0	0	1
70	G4-HR11	0	0	0	1	1	1	0	0	0	0	0	0	0	0	1
71	G4-HR12	0	0	1	1	1	1	0	0	0	0	0	0	0	0	1
72	G4-SO1	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
73	G4-SO2	0	0	0	1	1	1	0	0	0	0	0	0	1	1	1
74	G4-SO3	0	0	1	0	0	0	1	1	1	1	1	1	1	1	1
75	G4-SO4	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1
76	G4-SO5	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
77	G4-SO6	0	0	1	0	0	0	0	0	0	1	1	1	0	0	1
78	G4-SO7	0	0	0	0	0	0	0	1	1	1	1	1	0	0	1
79	G4-SO8	1	1	1	0	0	0	0	1	1	1	1	1	1	1	0
80	G4-SO9	0	0	0	1	1	1	0	0	0	0	0	0	1	1	0
81	G4-SO10	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
82	G4-SO11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
83	G4-PR1	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0
84	G4-PR2	1	1	1	0	0	1	0	1	0	0	0	0	1	1	1
85	G4-PR3	0	0	1	1	0	0	0	0	0	1	1	0	1	0	0
86	G4-PR4	0	0	1	1	0	0	0	1	0	0	0	0	0	0	0
87	G4-PR5	0	0	1	0	0	0	0	0	0	1	1	0	1	1	1
88	G4-PR6	1	0	0	0	0	0	0	0	0	1	1	1	0	0	0

NO	Kode	TOTO			TPIA			TRST			UNIC			WSBP		
		2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
89	G4-PR7	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1
90	G4-PR8	0	0	0	1	1	1	1	1	1	0	0	0	0	0	0
91	G4-PR9	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
$\sum Ni =$	$\sum x_{yi}$	44	38	46	52	40	56	40	45	52	41	44	40	55	54	72
91	$\sum x_{yi} / ni$	48.35	41.76	50.55	57.14	43.96	61.54	43.96	49.45	57.14	45.05	48.35	43.96	60.44	59.34	79.12

NO	Kode	WTON		
		2017	2018	2019
1	G4-EC1	1	1	1
2	G4-EC2	1	1	1
3	G4-EC3	1	1	1
4	G4-EC4	1	1	1
5	G4-EC5	1	1	1
6	G4-EC6	1	1	1
7	G4-EC7	1	1	1
8	G4-EC8	1	1	1
9	G4-EC9	0	0	1
10	G4-EN1	1	1	1
11	G4-EN2	1	1	1
12	G4-EN3	1	1	1
13	G4-EN4	1	1	1

NO	Kode	WTON		
		2017	2018	2019
14	G4-EN5	1	1	1
15	G4-EN6	1	1	1
16	G4-EN7	1	1	1
17	G4-EN8	1	1	1
18	G4-EN9	1	1	1
19	G4-EN10	1	1	1
20	G4-EN11	1	1	1
21	G4-EN12	1	1	1
22	G4-EN13	1	1	1
23	G4-EN14	1	1	1
24	G4-EN15	1	1	1
25	G4-EN16	1	1	1
26	G4-EN17	1	1	1
27	G4-EN18	1	1	1
28	G4-EN19	1	1	1
29	G4-EN20	1	1	1
30	G4-EN21	1	1	1
31	G4-EN22	1	1	1
32	G4-EN23	1	1	1
33	G4-EN24	1	1	1
34	G4-EN25	1	1	1
35	G4-EN26	1	1	1
36	G4-EN27	1	1	1

NO	Kode	WTON		
		2017	2018	2019
37	G4-EN28	1	1	1
38	G4-EN29	1	0	1
39	G4-EN30	1	0	0
40	G4-EN31	1	1	1
41	G4-EN32	1	1	1
42	G4-EN33	1	1	1
43	G4-EN34	1	1	1
44	G4-LA1	1	1	1
45	G4-LA2	1	1	1
46	G4-LA3	1	1	1
47	G4-LA4	1	1	1
48	G4-LA5	1	1	1
49	G4-LA6	1	1	1
50	G4-LA7	1	1	1
51	G4-LA8	1	1	1
52	G4-LA9	1	1	1
53	G4-LA10	1	1	1
54	G4-LA11	1	1	1
55	G4-LA12	1	1	1
56	G4-LA13	1	1	1
57	G4-LA14	1	1	1
58	G4-LA15	1	1	1
59	G4-LA16	0	0	1

NO	Kode	WTON		
		2017	2018	2019
60	G4-HR1	1	1	1
61	G4-HR2	1	1	1
62	G4-HR3	1	1	1
63	G4-HR4	1	1	1
64	G4-HR5	1	1	1
65	G4-HR6	1	1	1
66	G4-HR7	1	1	1
67	G4-HR8	0	1	1
68	G4-HR9	1	1	1
69	G4-HR10	1	1	1
70	G4-HR11	1	1	1
71	G4-HR12	1	1	1
72	G4-SO1	1	1	1
73	G4-SO2	0	1	1
74	G4-SO3	1	1	1
75	G4-SO4	1	1	1
76	G4-SO5	1	1	1
77	G4-SO6	1	1	1
78	G4-SO7	1	1	1
79	G4-SO8	1	1	1
80	G4-SO9	1	1	1
81	G4-SO10	1	1	1
82	G4-SO11	1	1	1

NO	Kode	WTON		
		2017	2018	2019
83	G4-PR1	1	0	0
84	G4-PR2	1	1	1
85	G4-PR3	1	1	1
86	G4-PR4	1	0	0
87	G4-PR5	1	0	0
88	G4-PR6	1	0	0
89	G4-PR7	1	1	1
90	G4-PR8	1	1	1
91	G4-PR9	1	1	1
$\sum Ni =$	$\sum x_{yi}$	87	83	86
91	$\sum x_{yi} / ni$	95.60	91.21	94.51

Lampiran 5 : Hasil Uji Statistik

Tabel 4.8

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
FV	138	.15	5.81	1.2252	.94552
EMA	138	.00	1.00	.4855	.50161
GI	138	10.99	97.80	40.5274	18.91559
Valid N (listwise)	138				

Final Results

Path Coefficients

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			0.218
Inovasi Ramah Lingkungan	0.197		0.291
Nilai Perusahaan			

Indirect Effects

Total Indirect Effects

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			
Inovasi Ramah Lingkungan			0.043
Nilai Perusahaan			

Specific Indirect Effects

	Specific Indirect Effects
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.043

Total Effects

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			0.218
Inovasi Ramah Lingkungan	0.197		0.334
Nilai Perusahaan			

-Outer Loadings

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
EMA	1.000		
GRI		1.000	
Nilai			1.000

Outer Weights

			Nilai Perusahaan
EMA	1.000		
GRI		1.000	
Nilai			1.000

Latent Variable

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
1	-0.971	-1.573	-0.717
2	1.029	-1.165	-0.642
3	1.029	-1.340	-0.653
4	-0.971	-1.281	-0.632
5	-0.971	-1.106	-0.494
6	1.029	-1.456	-0.526
7	-0.971	-0.756	-0.271
8	-0.971	-0.873	-0.335
9	-0.971	-0.523	-0.006
10	-0.971	0.410	0.026
11	-0.971	0.993	-0.154
12	-0.971	1.110	-0.090

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
13	-0.971	-0.989	-0.345
14	-0.971	-0.698	-0.271
15	-0.971	-0.465	-0.027
16	1.029	-0.873	-0.122
17	1.029	-1.340	-0.494
18	1.029	-1.106	-0.059
19	1.029	-1.165	-0.695
20	1.029	-0.989	-0.558
21	1.029	-0.756	-0.515
22	1.029	0.177	1.109
23	1.029	0.468	1.236
24	1.029	0.993	1.364
25	-0.971	-1.165	-0.738
26	-0.971	-1.106	-0.451
27	-0.971	-0.989	-0.218
28	-0.971	0.177	0.196
29	-0.971	0.993	0.568
30	-0.971	1.110	0.706
31	-0.971	0.468	0.302
32	-0.971	0.993	0.270
33	-0.971	1.226	0.398
34	-0.971	0.177	-0.589
35	-0.971	0.410	-0.568
36	-0.971	0.293	-0.653
37	1.029	0.876	-0.558
38	1.029	0.993	-0.547
39	1.029	1.110	-0.600
40	-0.971	-1.048	-1.131
41	-0.971	-0.640	-1.109
42	-0.971	-0.815	-1.141
43	-0.971	0.177	-0.228
44	1.029	0.993	0.281
45	1.029	0.410	0.132
46	-0.971	-0.348	-0.473
47	-0.971	-0.173	-0.462
48	-0.971	0.118	-0.430
49	-0.971	-0.989	-0.876
50	-0.971	-0.698	-0.908
51	-0.971	-0.523	-0.950
52	1.029	-0.290	0.960
53	1.029	-0.173	3.805

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
54	1.029	0.118	4.867
55	1.029	-0.989	-0.526
56	1.029	-1.281	-0.653
57	1.029	-0.989	-0.526
58	1.029	0.935	-0.780
59	1.029	1.110	-0.664
60	1.029	-0.057	-0.685
61	-0.971	-1.048	-0.494
62	-0.971	-0.931	-0.749
63	1.029	-0.581	-0.685
64	-0.971	-0.290	-0.653
65	-0.971	-0.115	-0.621
66	-0.971	0.060	-0.695
67	1.029	3.034	1.374
68	1.029	2.917	1.332
69	1.029	2.859	0.992
70	-0.971	0.410	-0.048
71	-0.971	0.526	0.249
72	-0.971	0.177	0.122
73	-0.971	-0.523	-0.653
74	-0.971	-0.348	-0.579
75	1.029	-0.115	-0.515
76	1.029	-0.290	-0.929
77	1.029	-0.756	-0.950
78	1.029	-0.640	-0.929
79	-0.971	0.177	0.462
80	-0.971	0.993	0.355
81	-0.971	1.168	0.748
82	-0.971	-0.348	0.016
83	-0.971	-0.173	-0.133
84	-0.971	0.118	-0.059
85	-0.971	-0.989	0.196
86	-0.971	-0.698	0.324
87	-0.971	-0.523	0.122
88	1.029	0.993	0.186
89	1.029	-0.173	-0.059
90	1.029	0.118	0.058
91	-0.971	-1.514	-0.908
92	-0.971	-1.281	-0.897
93	-0.971	-0.989	-0.876

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
94	-0.971	0.351	0.377
95	-0.971	0.760	0.408
96	-0.971	1.110	0.483
97	1.029	-1.048	2.616
98	1.029	-0.931	-0.112
99	1.029	-0.581	0.005
100	1.029	-0.290	-0.558
101	1.029	-0.115	-0.441
102	1.029	0.060	-0.345
103	1.029	-0.756	-0.802
104	1.029	-0.873	-0.823
105	1.029	-0.989	-0.844
106	-0.971	-0.290	-0.717
107	-0.971	-0.115	-0.515
108	-0.971	-0.406	-0.749
109	-0.971	0.410	-0.027
110	-0.971	0.293	-0.080
111	-0.971	0.993	0.026
112	-0.971	-1.281	-0.462
113	-0.971	-1.456	-0.632
114	-0.971	-1.223	-0.568
115	1.029	0.760	-0.006
116	1.029	0.526	-0.048
117	1.029	0.876	0.058
118	1.029	-0.348	2.850
119	1.029	0.002	3.879
120	1.029	-0.290	4.410
121	1.029	0.410	-0.016
122	1.029	0.060	0.069
123	1.029	0.526	0.207
124	1.029	0.876	1.810
125	1.029	0.177	1.194
126	1.029	1.110	1.130
127	-0.971	0.177	0.101
128	-0.971	0.468	-0.027
129	-0.971	0.876	-0.006
130	1.029	0.235	-0.218
131	1.029	0.410	-0.207
132	1.029	0.177	-0.186
133	1.029	1.051	0.260

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
134	1.029	0.993	-0.006
135	1.029	2.042	0.037
136	1.029	2.917	0.674
137	1.029	2.684	0.324
138	1.029	2.859	0.430

Latent Variable Correlations

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan	1.000	0.197	0.275
Inovasi Ramah Lingkungan	0.197	1.000	0.334
Nilai Perusahaan	0.275	0.334	1.000

Latent Variable Covariances

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan	1.000	0.197	0.275
Inovasi Ramah Lingkungan	0.197	1.000	0.334
Nilai Perusahaan	0.275	0.334	1.000

LV Descriptives

	Mean	Median	Min	Max	Standard Deviation	Excess Kurtosis	Skewness	Number of Observations Used
Akuntansi Manajemen Lingkungan	0.000	-0.971	-0.971	1.029	1.000	-2.026	0.059	138.000
Inovasi Ramah Lingkungan	0.000	-0.115	-1.573	3.034	1.000	0.947	0.876	138.000
Nilai Perusahaan	0.000	-0.154	-1.141	4.867	1.000	8.497	2.608	138.000

Residuals

Outer Model Residual Scores

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
1	0.000	0.000	0.000
2	0.000	0.000	0.000
3	0.000	0.000	0.000
4	0.000	0.000	0.000
5	0.000	0.000	0.000
6	0.000	0.000	0.000
7	0.000	0.000	0.000
8	0.000	0.000	0.000
9	0.000	0.000	0.000
10	0.000	0.000	0.000
11	0.000	0.000	0.000
12	0.000	0.000	0.000
13	0.000	0.000	0.000
14	0.000	0.000	0.000
15	0.000	0.000	0.000
16	0.000	0.000	0.000
17	0.000	0.000	0.000
18	0.000	0.000	0.000
19	0.000	0.000	0.000
20	0.000	0.000	0.000
21	0.000	0.000	0.000
22	0.000	0.000	0.000
23	0.000	0.000	0.000
24	0.000	0.000	0.000
25	0.000	0.000	0.000
26	0.000	0.000	0.000
27	0.000	0.000	0.000
28	0.000	0.000	0.000
29	0.000	0.000	0.000
30	0.000	0.000	0.000
31	0.000	0.000	0.000
32	0.000	0.000	0.000
33	0.000	0.000	0.000
34	0.000	0.000	0.000
35	0.000	0.000	0.000
36	0.000	0.000	0.000

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
37	0.000	0.000	0.000
38	0.000	0.000	0.000
39	0.000	0.000	0.000
40	0.000	0.000	0.000
41	0.000	0.000	0.000
42	0.000	0.000	0.000
43	0.000	0.000	0.000
44	0.000	0.000	0.000
45	0.000	0.000	0.000
46	0.000	0.000	0.000
47	0.000	0.000	0.000
48	0.000	0.000	0.000
49	0.000	0.000	0.000
50	0.000	0.000	0.000
51	0.000	0.000	0.000
52	0.000	0.000	0.000
53	0.000	0.000	0.000
54	0.000	0.000	0.000
55	0.000	0.000	0.000
56	0.000	0.000	0.000
57	0.000	0.000	0.000
58	0.000	0.000	0.000
59	0.000	0.000	0.000
60	0.000	0.000	0.000
61	0.000	0.000	0.000
62	0.000	0.000	0.000
63	0.000	0.000	0.000
64	0.000	0.000	0.000
65	0.000	0.000	0.000
66	0.000	0.000	0.000
67	0.000	0.000	0.000
68	0.000	0.000	0.000
69	0.000	0.000	0.000
70	0.000	0.000	0.000
71	0.000	0.000	0.000
72	0.000	0.000	0.000
73	0.000	0.000	0.000
74	0.000	0.000	0.000
75	0.000	0.000	0.000
76	0.000	0.000	0.000

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
77	0.000	0.000	0.000
78	0.000	0.000	0.000
79	0.000	0.000	0.000
80	0.000	0.000	0.000
81	0.000	0.000	0.000
82	0.000	0.000	0.000
83	0.000	0.000	0.000
84	0.000	0.000	0.000
85	0.000	0.000	0.000
86	0.000	0.000	0.000
87	0.000	0.000	0.000
88	0.000	0.000	0.000
89	0.000	0.000	0.000
90	0.000	0.000	0.000
91	0.000	0.000	0.000
92	0.000	0.000	0.000
93	0.000	0.000	0.000
94	0.000	0.000	0.000
95	0.000	0.000	0.000
96	0.000	0.000	0.000
97	0.000	0.000	0.000
98	0.000	0.000	0.000
99	0.000	0.000	0.000
100	0.000	0.000	0.000
101	0.000	0.000	0.000
102	0.000	0.000	0.000
103	0.000	0.000	0.000
104	0.000	0.000	0.000
105	0.000	0.000	0.000
106	0.000	0.000	0.000
107	0.000	0.000	0.000
108	0.000	0.000	0.000
109	0.000	0.000	0.000
110	0.000	0.000	0.000
111	0.000	0.000	0.000
112	0.000	0.000	0.000
113	0.000	0.000	0.000
114	0.000	0.000	0.000
115	0.000	0.000	0.000
116	0.000	0.000	0.000

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
117	0.000	0.000	0.000
118	0.000	0.000	0.000
119	0.000	0.000	0.000
120	0.000	0.000	0.000
121	0.000	0.000	0.000
122	0.000	0.000	0.000
123	0.000	0.000	0.000
124	0.000	0.000	0.000
125	0.000	0.000	0.000
126	0.000	0.000	0.000
127	0.000	0.000	0.000
128	0.000	0.000	0.000
129	0.000	0.000	0.000
130	0.000	0.000	0.000
131	0.000	0.000	0.000
132	0.000	0.000	0.000
133	0.000	0.000	0.000
134	0.000	0.000	0.000
135	0.000	0.000	0.000
136	0.000	0.000	0.000
137	0.000	0.000	0.000
138	0.000	0.000	0.000

Outer Model Residual Correlation

	EMA	GRI	Nilai
EMA	1.000	-0.197	0.275
GRI	-0.197	1.000	-0.334
Nilai	0.275	-0.334	1.000

Outer Model Residual Descriptives

	Mean	Median	Min	Max	Standard Deviation	Excess Kurtosis	Skewness	Number of Observations Used
EMA	0.000	0.000	0.000	0.000	0.000	-2.026	-0.059	138.000
GRI	0.000	0.000	0.000	0.000	0.000	0.947	0.876	138.000
Nilai	0.000	0.000	0.000	0.000	0.000	8.497	-2.608	138.000

Inner Model Residual Scores

Case ID	Akuntansi Manajemen Lingkungan	Nilai Perusahaan
1	-0.662	-0.048
2	1.259	-0.527
3	1.293	-0.487
4	-0.719	-0.047
5	-0.754	0.040
6	1.316	-0.326
7	-0.822	0.161
8	-0.800	0.131
9	-0.868	0.358
10	-1.052	0.118
11	-1.167	-0.232
12	-1.190	-0.202
13	-0.777	0.154
14	-0.834	0.144
15	-0.880	0.320
16	1.201	-0.092
17	1.293	-0.328
18	1.247	0.039
19	1.259	-0.580
20	1.224	-0.493
21	1.178	-0.519
22	0.995	0.834
23	0.937	0.876
24	0.834	0.851
25	-0.742	-0.188
26	-0.754	0.082
27	-0.777	0.282
28	-1.006	0.356
29	-1.167	0.490
30	-1.190	0.594
31	-1.064	0.377
32	-1.167	0.193
33	-1.213	0.252
34	-1.006	-0.429
35	-1.052	-0.476
36	-1.029	-0.527
37	0.857	-1.036
38	0.834	-1.060
39	0.811	-1.147

Case ID	Akuntansi Manajemen Lingkungan	Nilai Perusahaan
40	-0.765	-0.614
41	-0.845	-0.712
42	-0.811	-0.693
43	-1.006	-0.069
44	0.834	-0.232
45	0.949	-0.211
46	-0.903	-0.160
47	-0.937	-0.200
48	-0.995	-0.253
49	-0.777	-0.377
50	-0.834	-0.493
51	-0.868	-0.587
52	1.087	0.821
53	1.064	3.632
54	1.006	4.608
55	1.328	-0.521
56	1.282	-0.504
57	1.224	-0.462
58	0.845	-1.276
59	0.811	-1.211
60	1.041	-0.892
61	-0.765	0.023
62	-0.788	-0.266
63	1.144	-0.740
64	-0.914	-0.357
65	-0.949	-0.376
66	-0.983	-0.502
67	0.432	0.267
68	0.455	0.259
69	0.466	-0.064
70	-1.052	0.044
71	-1.075	0.307
72	-1.006	0.282
73	-0.868	-0.289
74	-0.903	-0.266
75	1.052	-0.706
76	1.087	-1.069
77	1.178	-0.954
78	1.155	-0.967
79	-1.006	0.621

Case ID	Akuntansi Manajemen Lingkungan	Nilai Perusahaan
80	-1.167	0.278
81	-1.201	0.619
82	-0.903	0.328
83	-0.937	0.129
84	-0.995	0.118
85	-0.777	0.695
86	-0.834	0.738
87	-0.868	0.485
88	0.834	-0.327
89	1.064	-0.232
90	1.006	-0.200
91	-0.673	-0.256
92	-0.719	-0.313
93	-0.777	-0.377
94	-1.041	0.486
95	-1.121	0.399
96	-1.190	0.371
97	1.236	2.697
98	1.213	-0.065
99	1.144	-0.050
100	1.087	-0.697
101	1.052	-0.631
102	1.018	-0.587
103	1.178	-0.805
104	1.201	-0.793
105	1.224	-0.780
106	-0.914	-0.421
107	-0.949	-0.270
108	-0.891	-0.419
109	-1.052	0.065
110	-1.029	0.046
111	-1.167	-0.051
112	-0.719	0.122
113	-0.685	0.003
114	-0.731	-0.001
115	0.880	-0.451
116	0.926	-0.425
117	0.857	-0.421
118	1.098	2.727
119	1.029	3.655

Case ID	Akuntansi Manajemen Lingkungan	Nilai Perusahaan
120	1.087	4.271
121	0.949	-0.359
122	1.018	-0.173
123	0.926	-0.170
124	0.857	1.331
125	0.995	0.918
126	0.811	0.583
127	-1.006	0.260
128	-1.064	0.048
129	-1.144	-0.049
130	0.983	-0.510
131	0.949	-0.550
132	0.995	-0.461
133	0.822	-0.270
134	0.834	-0.519
135	0.627	-0.782
136	0.455	-0.399
137	0.501	-0.682
138	0.466	-0.627

Inner Model Residual Correlation

	Akuntansi Manajemen Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan	1.000	0.000
Nilai Perusahaan	0.000	1.000

Inner Model Residual Descriptives

Quality Criteria

R Square

	R Square	R Square Adjusted
Akuntansi Manajemen Lingkungan	0.039	0.032
Nilai Perusahaan	0.157	0.145

f Square

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			0.054
Inovasi Ramah Lingkungan	0.040		0.097
Nilai Perusahaan			

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Akuntansi Manajemen Lingkungan	1.000	1.000	1.000	1.000
Inovasi Ramah Lingkungan	1.000	1.000	1.000	1.000
Nilai Perusahaan	1.000	1.000	1.000	1.000

Discriminant Validity

Fornell-Larcker Criterion

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan	1.000		
Inovasi Ramah Lingkungan	0.197	1.000	
Nilai Perusahaan	0.275	0.334	1.000

Cross Loadings

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
EMA	1.000	0.197	0.275
GRI	0.197	1.000	0.334
Nilai	0.275	0.334	1.000

Heterotrait-Monotrait Ratio (HTMT)

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			
Inovasi Ramah Lingkungan	0.197		
Nilai Perusahaan	0.275	0.334	

Collinearity Statistics (VIF)

Outer VIF Values

	VIF
EMA	1.000
GRI	1.000
Nilai	1.000

Inner VIF Values

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			1.040
Inovasi Ramah Lingkungan	1.000		1.040
Nilai Perusahaan			

Model_Fit

Fit Summary

	Saturated Model	Estimated Model
SRMR	0.000	0.000
d_ ULS	0.000	0.000
d_ G	0.000	0.000
Chi-Square		0.000
NFI	1.000	1.000

rms Theta

rms Theta	0.274
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Model Selection Criteria

	AIC (Akaike's Information Criterion)	AICu (Unbiased Akaike's Information Criterion)	AICc (Corrected Akaike's Information Criterion)	BIC (Bayesian Information Criteria)	HQ (Hannan Quinn Criterion)	HQc (Corrected Hannan- Quinn Criterion)
Akuntansi Manajemen Lingkungan	-2.461	-0.446	137.718	3.394	-0.082	0.109
Nilai Perusahaan	-18.574	-15.541	121.727	-9.792	-15.005	-14.645

Interim Results

Stop Criterion Changes

	EMA	GRI	Nilai
Iteration 0	1.000	1.000	1.000
Iteration 1	1.000	1.000	1.000

Base Data

Setting

Data file Settings	
Data file	Uji Data_SMART PLS (1) [138 records]
Missing value marker	none
Data Setup Settings	
Algorithm to handle missing data	None
Weighting Vector	-
PLS Algorithm Settings	
Data metric	Mean 0, Var 1
Initial Weights	1.0
Max. number of iterations	300
Stop Criterion (10^{-X}):	7
Use Lohmoeller settings?	No
Weighting scheme	Path
Construct Outer Weighting Mode Settings	
Akuntansi Manajemen Lingkungan	Automatic
Inovasi Ramah Lingkungan	Automatic
Nilai Perusahaan	Automatic

Inner Model

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			1.000
Inovasi Ramah Lingkungan	1.000		1.000
Nilai Perusahaan			

Outer Model

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
EMA	-1.000		
GRI		-1.000	
Nilai			-1.000

Indicator Data (Original)

v	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
1		10.990	0.550
2	1.000	18.680	0.620
3	1.000	15.380	0.610
4		16.480	0.630
5		19.780	0.760
6	1.000	13.190	0.730
7		26.370	0.970
8		24.180	0.910
9		30.770	1.220
10		48.350	1.250
11		59.340	1.080
12		61.540	1.140
13		21.980	0.900
14		27.470	0.970
15		31.870	1.200
16	1.000	24.180	1.110
17	1.000	15.380	0.760
18	1.000	19.780	1.170
19	1.000	18.680	0.570
20	1.000	21.980	0.700
21	1.000	26.370	0.740
22	1.000	43.960	2.270
23	1.000	49.450	2.390
24	1.000	59.340	2.510
25		18.680	0.530
26		19.780	0.800
27		21.980	1.020
28		43.960	1.410
29		59.340	1.760

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
30		61.540	1.890
31		49.450	1.510
32		59.340	1.480
33		63.740	1.600
34		43.960	0.670
35		48.350	0.690
36		46.150	0.610
37	1.000	57.140	0.700
38	1.000	59.340	0.710
39	1.000	61.540	0.660
40		20.880	0.160
41		28.570	0.180
42		25.270	0.150
43		43.960	1.010
44	1.000	59.340	1.490
45	1.000	48.350	1.350
46		34.070	0.780
47		37.360	0.790
48		42.860	0.820
49		21.980	0.400
50		27.470	0.370
51		30.770	0.330
52	1.000	35.160	2.130
53	1.000	37.360	4.810
54	1.000	42.860	5.810
55	1.000	12.090	0.530
56	1.000	16.480	0.610
57	1.000	21.980	0.730
58	1.000	58.240	0.490
59	1.000	61.540	0.600
60	1.000	39.560	0.580
61		20.880	0.760
62		23.080	0.520
63	1.000	29.670	0.580
64		35.160	0.610
65		38.460	0.640
66		41.760	0.570
67	1.000	97.800	2.520
68	1.000	95.600	2.480
69	1.000	94.510	2.160

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
70		48.350	1.180
71		50.550	1.460
72		43.960	1.340
73		30.770	0.610
74		34.070	0.680
75	1.000	38.460	0.740
76	1.000	35.160	0.350
77	1.000	26.370	0.330
78	1.000	28.570	0.350
79		43.960	1.660
80		59.340	1.560
81		62.640	1.930
82		34.070	1.240
83		37.360	1.100
84		42.860	1.170
85		21.980	1.410
86		27.470	1.530
87		30.770	1.340
88	1.000	59.340	1.400
89	1.000	37.360	1.170
90	1.000	42.860	1.280
91		12.090	0.370
92		16.480	0.380
93		21.980	0.400
94		47.250	1.580
95		54.950	1.610
96		61.540	1.680
97	1.000	20.880	3.690
98	1.000	23.080	1.120
99	1.000	29.670	1.230
100	1.000	35.160	0.700
101	1.000	38.460	0.810
102	1.000	41.760	0.900
103	1.000	26.370	0.470
104	1.000	24.180	0.450
105	1.000	21.980	0.430
106		35.160	0.550
107		38.460	0.740
108		32.970	0.520
109		48.350	1.200

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
110		46.150	1.150
111		59.340	1.250
112		16.480	0.790
113		13.190	0.630
114		17.580	0.690
115	1.000	54.950	1.220
116	1.000	50.550	1.180
117	1.000	57.140	1.280
118	1.000	34.070	3.910
119	1.000	40.660	4.880
120	1.000	35.160	5.380
121	1.000	48.350	1.210
122	1.000	41.760	1.290
123	1.000	50.550	1.420
124	1.000	57.140	2.930
125	1.000	43.960	2.350
126	1.000	61.540	2.290
127		43.960	1.320
128		49.450	1.200
129		57.140	1.220
130	1.000	45.050	1.020
131	1.000	48.350	1.030
132	1.000	43.960	1.050
133	1.000	60.440	1.470
134	1.000	59.340	1.220
135	1.000	79.120	1.260
136	1.000	95.600	1.860
137	1.000	91.210	1.530
138	1.000	94.510	1.630

MV Descriptives

Indicator Data (Standardized)

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
1	-0.971	-1.573	-0.717
2	1.029	-1.165	-0.642
3	1.029	-1.340	-0.653
4	-0.971	-1.281	-0.632

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
5	-0.971	-1.106	-0.494
6	1.029	-1.456	-0.526
7	-0.971	-0.756	-0.271
8	-0.971	-0.873	-0.335
9	-0.971	-0.523	-0.006
10	-0.971	0.410	0.026
11	-0.971	0.993	-0.154
12	-0.971	1.110	-0.090
13	-0.971	-0.989	-0.345
14	-0.971	-0.698	-0.271
15	-0.971	-0.465	-0.027
16	1.029	-0.873	-0.122
17	1.029	-1.340	-0.494
18	1.029	-1.106	-0.059
19	1.029	-1.165	-0.695
20	1.029	-0.989	-0.558
21	1.029	-0.756	-0.515
22	1.029	0.177	1.109
23	1.029	0.468	1.236
24	1.029	0.993	1.364
25	-0.971	-1.165	-0.738
26	-0.971	-1.106	-0.451
27	-0.971	-0.989	-0.218
28	-0.971	0.177	0.196
29	-0.971	0.993	0.568
30	-0.971	1.110	0.706
31	-0.971	0.468	0.302
32	-0.971	0.993	0.270
33	-0.971	1.226	0.398
34	-0.971	0.177	-0.589
35	-0.971	0.410	-0.568
36	-0.971	0.293	-0.653
37	1.029	0.876	-0.558
38	1.029	0.993	-0.547
39	1.029	1.110	-0.600
40	-0.971	-1.048	-1.131
41	-0.971	-0.640	-1.109
42	-0.971	-0.815	-1.141
43	-0.971	0.177	-0.228
44	1.029	0.993	0.281
45	1.029	0.410	0.132

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
46	-0.971	-0.348	-0.473
47	-0.971	-0.173	-0.462
48	-0.971	0.118	-0.430
49	-0.971	-0.989	-0.876
50	-0.971	-0.698	-0.908
51	-0.971	-0.523	-0.950
52	1.029	-0.290	0.960
53	1.029	-0.173	3.805
54	1.029	0.118	4.867
55	1.029	-1.514	-0.738
56	1.029	-1.281	-0.653
57	1.029	-0.989	-0.526
58	1.029	0.935	-0.780
59	1.029	1.110	-0.664
60	1.029	-0.057	-0.685
61	-0.971	-1.048	-0.494
62	-0.971	-0.931	-0.749
63	1.029	-0.581	-0.685
64	-0.971	-0.290	-0.653
65	-0.971	-0.115	-0.621
66	-0.971	0.060	-0.695
67	1.029	3.034	1.374
68	1.029	2.917	1.332
69	1.029	2.859	0.992
70	-0.971	0.410	-0.048
71	-0.971	0.526	0.249
72	-0.971	0.177	0.122
73	-0.971	-0.523	-0.653
74	-0.971	-0.348	-0.579
75	1.029	-0.115	-0.515
76	1.029	-0.290	-0.929
77	1.029	-0.756	-0.950
78	1.029	-0.640	-0.929
79	-0.971	0.177	0.462
80	-0.971	0.993	0.355
81	-0.971	1.168	0.748
82	-0.971	-0.348	0.016
83	-0.971	-0.173	-0.133
84	-0.971	0.118	-0.059
85	-0.971	-0.989	0.196
86	-0.971	-0.698	0.324

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
87	-0.971	-0.523	0.122
88	1.029	0.993	0.186
89	1.029	-0.173	-0.059
90	1.029	0.118	0.058
91	-0.971	-1.514	-0.908
92	-0.971	-1.281	-0.897
93	-0.971	-0.989	-0.876
94	-0.971	0.351	0.377
95	-0.971	0.760	0.408
96	-0.971	1.110	0.483
97	1.029	-1.048	2.616
98	1.029	-0.931	-0.112
99	1.029	-0.581	0.005
100	1.029	-0.290	-0.558
101	1.029	-0.115	-0.441
102	1.029	0.060	-0.345
103	1.029	-0.756	-0.802
104	1.029	-0.873	-0.823
105	1.029	-0.989	-0.844
106	-0.971	-0.290	-0.717
107	-0.971	-0.115	-0.515
108	-0.971	-0.406	-0.749
109	-0.971	0.410	-0.027
110	-0.971	0.293	-0.080
111	-0.971	0.993	0.026
112	-0.971	-1.281	-0.462
113	-0.971	-1.456	-0.632
114	-0.971	-1.223	-0.568
115	1.029	0.760	-0.006
116	1.029	0.526	-0.048
117	1.029	0.876	0.058
118	1.029	-0.348	2.850
119	1.029	0.002	3.879
120	1.029	-0.290	4.410
121	1.029	0.410	-0.016
122	1.029	0.060	0.069
123	1.029	0.526	0.207
124	1.029	0.876	1.810
125	1.029	0.177	1.194
126	1.029	1.110	1.130
127	-0.971	0.177	0.101

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
128	-0.971	0.468	-0.027
129	-0.971	0.876	-0.006
130	1.029	0.235	-0.218
131	1.029	0.410	-0.207
132	1.029	0.177	-0.186
133	1.029	1.051	0.260
134	1.029	0.993	-0.006
135	1.029	2.042	0.037
136	1.029	2.917	0.674
137	1.029	2.684	0.324
138	1.029	2.859	0.430

Indicator Data (Correlations)

Empirical Correlation Matrix

	EMA	GRI	Nilai
EMA	1.000	0.197	0.275
GRI	0.197	1.000	0.334
Nilai	0.275	0.334	1.000

Model Implied Saturated Correlation Matrix

	EMA	GRI	Nilai
EMA	1.000	0.197	0.275
GRI	0.197	1.000	0.334
Nilai	0.275	0.334	1.000

Model Implied Estimated Correlation Matrix

	EMA	GRI	Nilai
EMA	1.000	0.197	0.275
GRI	0.197	1.000	0.334
Nilai	0.275	0.334	1.000

Empirical Covariance Matrix

	EMA	GRI	Nilai
EMA	0.250	1.855	0.129
GRI	1.855	355.207	5.929
Nilai	0.129	5.929	0.888

Lampiran Pengujian Hipotesis

Mean, STDEV, T-
Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.218	0.216	0.067	3.239	0.001
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	0.197	0.191	0.080	2.453	0.015
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.291	0.306	0.087	3.336	0.001

Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.218	0.216	0.081	0.340
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	0.197	0.191	0.023	0.344
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.291	0.306	0.158	0.496

Confidence Intervals Bias
Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.218	0.216	-0.001	0.080	0.340
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	0.197	0.191	-0.006	0.038	0.353
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.291	0.306	0.015	0.153	0.476

Samples

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 0	0.183	0.157	0.323

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 1	0.150	0.201	0.439
Sample 2	0.282	0.180	0.257
Sample 3	0.152	0.153	0.339
Sample 4	0.149	0.196	0.420
Sample 5	0.185	0.108	0.315
Sample 6	0.236	0.103	0.341
Sample 7	0.213	0.150	0.335
Sample 8	0.197	0.166	0.237
Sample 9	0.228	0.129	0.275
Sample 10	0.169	0.138	0.300
Sample 11	0.173	0.158	0.324
Sample 12	0.266	0.087	0.225
Sample 13	0.283	0.254	0.271
Sample 14	0.240	0.137	0.325
Sample 15	0.250	0.132	0.279
Sample 16	0.162	0.155	0.235
Sample 17	0.235	0.063	0.332
Sample 18	0.244	0.094	0.277
Sample 19	0.253	0.015	0.244
Sample 20	0.212	0.216	0.268
Sample 21	0.204	0.246	0.279
Sample 22	0.169	0.140	0.415
Sample 23	0.178	0.269	0.368
Sample 24	0.162	0.163	0.397
Sample 25	0.287	0.269	0.148
Sample 26	0.164	0.101	0.223
Sample 27	0.220	0.171	0.328
Sample 28	0.232	0.170	0.339
Sample 29	0.331	0.294	0.074
Sample 30	0.231	0.138	0.349
Sample 31	0.120	0.218	0.367
Sample 32	0.322	0.244	0.138
Sample 33	0.219	0.145	0.392
Sample 34	0.266	0.313	0.334
Sample 35	0.340	0.143	0.248
Sample 36	0.015	0.169	0.552
Sample 37	0.276	0.235	0.209
Sample 38	0.224	0.227	0.232
Sample 39	0.236	0.282	0.327

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 40	0.105	0.255	0.370
Sample 41	0.156	0.259	0.243
Sample 42	0.204	0.332	0.289
Sample 43	0.292	0.191	0.290
Sample 44	0.113	0.219	0.339
Sample 45	0.274	0.197	0.275
Sample 46	0.167	0.339	0.357
Sample 47	0.215	0.178	0.296
Sample 48	0.156	0.160	0.305
Sample 49	0.367	0.298	0.178
Sample 50	0.271	0.254	0.172
Sample 51	0.336	0.221	0.236
Sample 52	0.185	0.134	0.328
Sample 53	0.257	0.210	0.245
Sample 54	0.137	0.251	0.433
Sample 55	0.217	0.162	0.274
Sample 56	0.218	0.280	0.471
Sample 57	0.070	0.239	0.493
Sample 58	0.354	0.247	0.158
Sample 59	0.341	0.153	0.284
Sample 60	0.253	0.201	0.269
Sample 61	0.218	0.271	0.374
Sample 62	0.224	0.256	0.312
Sample 63	0.286	0.095	0.223
Sample 64	0.253	0.038	0.345
Sample 65	0.179	0.137	0.388
Sample 66	0.080	0.149	0.309
Sample 67	0.178	0.305	0.231
Sample 68	0.194	0.152	0.243
Sample 69	0.233	0.250	0.233
Sample 70	0.263	0.302	0.216
Sample 71	0.121	0.386	0.328
Sample 72	0.272	0.238	0.257
Sample 73	0.206	0.155	0.328
Sample 74	0.238	0.239	0.321
Sample 75	0.223	0.227	0.234
Sample 76	0.217	0.180	0.361
Sample 77	0.257	0.192	0.246
Sample 78	0.084	0.349	0.496

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 79	0.046	0.151	0.472
Sample 80	0.212	0.317	0.255
Sample 81	0.261	0.294	0.315
Sample 82	0.318	0.247	0.224
Sample 83	0.196	0.305	0.325
Sample 84	0.268	0.170	0.219
Sample 85	0.188	0.149	0.196
Sample 86	0.184	0.163	0.260
Sample 87	0.206	0.213	0.269
Sample 88	0.213	0.264	0.364
Sample 89	0.286	0.185	0.241
Sample 90	0.138	0.379	0.443
Sample 91	0.158	0.159	0.336
Sample 92	0.071	-0.045	0.353
Sample 93	0.264	0.192	0.250
Sample 94	0.248	0.241	0.310
Sample 95	0.205	0.154	0.326
Sample 96	0.221	0.200	0.422
Sample 97	0.294	0.159	0.187
Sample 98	0.202	0.088	0.265
Sample 99	0.206	0.236	0.194
Sample 100	0.113	0.235	0.337
Sample 101	0.253	0.183	0.183
Sample 102	0.207	0.313	0.198
Sample 103	0.224	0.125	0.347
Sample 104	0.332	0.122	0.227
Sample 105	0.280	0.151	0.219
Sample 106	0.315	0.125	0.157
Sample 107	0.262	0.068	0.273
Sample 108	0.209	0.156	0.214
Sample 109	0.115	0.153	0.345
Sample 110	0.143	0.166	0.278
Sample 111	0.235	0.104	0.186
Sample 112	0.199	0.135	0.286
Sample 113	0.163	0.076	0.406
Sample 114	0.178	0.382	0.372
Sample 115	0.117	-0.009	0.452
Sample 116	0.220	0.142	0.252
Sample 117	0.225	0.194	0.286

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 118	0.221	0.206	0.361
Sample 119	0.154	0.117	0.275
Sample 120	0.220	0.158	0.341
Sample 121	0.329	0.318	0.211
Sample 122	0.177	0.193	0.314
Sample 123	0.118	0.139	0.330
Sample 124	0.131	0.162	0.360
Sample 125	0.244	0.196	0.247
Sample 126	0.252	0.256	0.273
Sample 127	-0.034	0.130	0.466
Sample 128	0.118	0.299	0.456
Sample 129	0.161	0.320	0.355
Sample 130	0.214	0.054	0.270
Sample 131	0.266	0.189	0.239
Sample 132	0.319	-0.028	0.204
Sample 133	0.107	0.217	0.371
Sample 134	0.245	0.359	0.234
Sample 135	0.220	0.107	0.207
Sample 136	0.192	0.166	0.356
Sample 137	0.241	0.222	0.319
Sample 138	0.268	0.216	0.217
Sample 139	0.198	0.238	0.318
Sample 140	0.122	0.148	0.410
Sample 141	0.196	0.331	0.262
Sample 142	0.264	0.188	0.286
Sample 143	0.272	0.232	0.294
Sample 144	0.170	0.246	0.338
Sample 145	0.210	0.154	0.176
Sample 146	0.217	0.111	0.265
Sample 147	0.097	0.214	0.470
Sample 148	0.182	0.210	0.391
Sample 149	0.208	0.092	0.221
Sample 150	0.308	0.144	0.189
Sample 151	0.158	0.145	0.351
Sample 152	0.250	0.167	0.271
Sample 153	0.061	0.152	0.508
Sample 154	0.242	0.247	0.325
Sample 155	0.198	0.219	0.360
Sample 156	0.241	0.139	0.247

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 157	0.260	0.238	0.151
Sample 158	0.176	0.211	0.328
Sample 159	0.306	0.274	0.173
Sample 160	0.252	0.186	0.207
Sample 161	0.140	0.170	0.373
Sample 162	0.175	0.107	0.315
Sample 163	0.213	0.230	0.202
Sample 164	0.290	0.147	0.222
Sample 165	0.103	0.262	0.422
Sample 166	0.146	0.100	0.290
Sample 167	0.208	0.082	0.324
Sample 168	0.133	0.126	0.526
Sample 169	0.172	0.208	0.288
Sample 170	0.264	0.210	0.373
Sample 171	0.319	0.318	0.225
Sample 172	0.253	0.285	0.236
Sample 173	0.249	0.239	0.258
Sample 174	0.181	0.261	0.305
Sample 175	0.216	0.015	0.311
Sample 176	0.132	0.188	0.324
Sample 177	0.326	0.335	0.161
Sample 178	0.190	0.137	0.269
Sample 179	0.284	0.132	0.303
Sample 180	0.223	0.124	0.407
Sample 181	0.203	0.241	0.466
Sample 182	0.211	0.167	0.364
Sample 183	0.270	0.224	0.157
Sample 184	0.235	0.232	0.271
Sample 185	0.259	0.176	0.359
Sample 186	0.269	-0.028	0.179
Sample 187	0.281	0.320	0.283
Sample 188	0.315	0.201	0.281
Sample 189	0.245	0.272	0.226
Sample 190	0.345	0.300	0.156
Sample 191	0.185	0.206	0.286
Sample 192	0.134	0.252	0.372
Sample 193	0.247	0.190	0.355
Sample 194	0.350	0.170	0.277
Sample 195	0.147	0.105	0.250

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 196	0.280	0.285	0.176
Sample 197	0.165	0.159	0.215
Sample 198	0.090	0.197	0.490
Sample 199	0.208	0.220	0.306
Sample 200	0.187	0.171	0.308
Sample 201	0.278	0.236	0.298
Sample 202	0.263	0.248	0.202
Sample 203	0.212	0.182	0.276
Sample 204	0.247	0.048	0.331
Sample 205	0.191	0.238	0.352
Sample 206	0.169	0.112	0.385
Sample 207	0.208	0.192	0.182
Sample 208	0.271	0.163	0.237
Sample 209	0.233	0.283	0.255
Sample 210	0.140	0.169	0.417
Sample 211	0.360	0.250	0.192
Sample 212	0.179	0.172	0.290
Sample 213	0.252	0.147	0.318
Sample 214	0.246	0.170	0.241
Sample 215	0.136	0.124	0.400
Sample 216	0.222	0.230	0.323
Sample 217	0.228	0.154	0.297
Sample 218	0.333	0.224	0.144
Sample 219	0.114	0.070	0.409
Sample 220	0.265	0.270	0.316
Sample 221	0.152	0.142	0.401
Sample 222	0.265	0.116	0.261
Sample 223	0.105	0.159	0.438
Sample 224	0.102	0.278	0.454
Sample 225	0.218	0.115	0.330
Sample 226	0.138	0.245	0.367
Sample 227	0.191	0.084	0.374
Sample 228	0.256	0.070	0.250
Sample 229	0.240	0.290	0.221
Sample 230	0.269	0.102	0.197
Sample 231	0.318	0.203	0.193
Sample 232	0.151	0.133	0.352
Sample 233	0.090	0.184	0.435
Sample 234	0.220	0.189	0.358

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 235	0.313	0.161	0.172
Sample 236	0.215	0.233	0.226
Sample 237	0.234	0.089	0.317
Sample 238	0.248	0.068	0.329
Sample 239	0.176	0.369	0.364
Sample 240	0.081	0.319	0.409
Sample 241	0.236	0.181	0.257
Sample 242	0.164	0.196	0.316
Sample 243	0.300	0.290	0.245
Sample 244	0.362	0.282	0.203
Sample 245	0.187	0.360	0.364
Sample 246	0.327	0.142	0.234
Sample 247	0.253	0.275	0.359
Sample 248	0.240	-0.067	0.408
Sample 249	0.158	0.229	0.477
Sample 250	0.158	0.221	0.241
Sample 251	0.306	0.138	0.298
Sample 252	0.203	0.222	0.358
Sample 253	0.233	0.184	0.287
Sample 254	0.123	0.147	0.379
Sample 255	0.175	0.154	0.374
Sample 256	0.212	0.175	0.281
Sample 257	0.195	0.183	0.389
Sample 258	0.223	0.182	0.401
Sample 259	0.201	0.288	0.327
Sample 260	0.284	0.217	0.310
Sample 261	0.185	0.133	0.307
Sample 262	0.183	0.044	0.444
Sample 263	0.190	0.088	0.412
Sample 264	0.406	0.289	0.162
Sample 265	0.235	0.205	0.209
Sample 266	0.184	0.132	0.427
Sample 267	0.087	0.038	0.368
Sample 268	-0.012	0.127	0.551
Sample 269	0.145	0.229	0.391
Sample 270	0.200	0.199	0.359
Sample 271	0.132	0.220	0.410
Sample 272	0.292	0.101	0.275
Sample 273	0.135	0.064	0.295

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 274	0.266	0.266	0.208
Sample 275	0.214	0.195	0.269
Sample 276	0.234	0.177	0.263
Sample 277	0.343	0.344	0.133
Sample 278	0.204	0.212	0.145
Sample 279	0.265	0.292	0.284
Sample 280	0.176	0.235	0.315
Sample 281	0.224	0.204	0.408
Sample 282	0.284	0.238	0.252
Sample 283	0.189	-0.038	0.401
Sample 284	0.223	0.220	0.241
Sample 285	0.202	0.026	0.346
Sample 286	0.126	0.242	0.465
Sample 287	0.225	0.350	0.309
Sample 288	0.182	0.247	0.328
Sample 289	0.027	0.216	0.516
Sample 290	0.207	0.195	0.351
Sample 291	0.230	0.125	0.447
Sample 292	0.225	0.182	0.313
Sample 293	0.178	0.260	0.456
Sample 294	0.224	0.306	0.256
Sample 295	0.138	0.138	0.349
Sample 296	0.162	0.190	0.333
Sample 297	0.305	0.235	0.260
Sample 298	0.238	0.147	0.304
Sample 299	0.299	0.279	0.247
Sample 300	0.252	0.295	0.320
Sample 301	0.146	0.128	0.314
Sample 302	0.144	0.185	0.437
Sample 303	0.145	0.241	0.402
Sample 304	0.179	0.199	0.363
Sample 305	0.201	0.177	0.304
Sample 306	0.298	0.133	0.282
Sample 307	0.230	0.287	0.301
Sample 308	0.257	0.079	0.217
Sample 309	0.237	0.268	0.242
Sample 310	0.031	0.314	0.621
Sample 311	0.243	0.224	0.328
Sample 312	0.193	0.188	0.441

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 313	0.168	0.269	0.278
Sample 314	0.218	0.094	0.273
Sample 315	0.291	0.175	0.230
Sample 316	0.287	0.340	0.186
Sample 317	0.292	0.205	0.269
Sample 318	0.166	0.257	0.349
Sample 319	0.336	0.199	0.244
Sample 320	0.217	0.117	0.299
Sample 321	0.182	0.219	0.295
Sample 322	0.240	0.181	0.348
Sample 323	0.188	0.177	0.250
Sample 324	0.228	0.185	0.184
Sample 325	0.239	0.316	0.308
Sample 326	0.277	0.156	0.215
Sample 327	0.192	0.258	0.285
Sample 328	0.102	0.301	0.530
Sample 329	0.254	0.197	0.350
Sample 330	0.145	0.363	0.384
Sample 331	0.137	0.233	0.509
Sample 332	0.180	0.205	0.297
Sample 333	0.196	0.178	0.354
Sample 334	0.173	0.197	0.338
Sample 335	0.075	0.162	0.424
Sample 336	0.173	-0.010	0.395
Sample 337	0.264	0.274	0.238
Sample 338	0.224	0.339	0.240
Sample 339	0.177	0.178	0.418
Sample 340	0.207	0.174	0.316
Sample 341	0.205	0.264	0.347
Sample 342	0.237	0.192	0.163
Sample 343	0.282	0.196	0.259
Sample 344	0.083	0.190	0.499
Sample 345	0.163	0.168	0.395
Sample 346	0.271	0.213	0.230
Sample 347	0.202	0.016	0.378
Sample 348	0.134	0.197	0.408
Sample 349	0.199	0.214	0.233
Sample 350	0.204	0.199	0.305
Sample 351	0.202	0.119	0.257

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 352	0.262	0.152	0.279
Sample 353	0.286	0.299	0.209
Sample 354	0.227	0.125	0.265
Sample 355	0.276	0.256	0.219
Sample 356	0.230	0.171	0.234
Sample 357	0.156	0.101	0.405
Sample 358	0.173	0.191	0.521
Sample 359	0.249	0.118	0.199
Sample 360	0.287	0.184	0.206
Sample 361	0.191	0.343	0.362
Sample 362	0.286	0.085	0.226
Sample 363	0.186	0.095	0.187
Sample 364	0.283	0.103	0.286
Sample 365	0.105	0.221	0.467
Sample 366	0.113	0.355	0.546
Sample 367	0.356	0.191	0.178
Sample 368	0.220	0.080	0.283
Sample 369	0.348	0.302	0.219
Sample 370	0.260	0.260	0.256
Sample 371	0.192	0.191	0.257
Sample 372	0.170	0.259	0.253
Sample 373	0.339	0.175	0.202
Sample 374	0.177	0.312	0.475
Sample 375	0.336	0.123	0.206
Sample 376	0.329	0.047	0.166
Sample 377	0.122	0.146	0.304
Sample 378	0.208	0.274	0.347
Sample 379	0.213	0.068	0.159
Sample 380	0.143	0.078	0.327
Sample 381	0.340	0.305	0.231
Sample 382	0.286	0.063	0.330
Sample 383	0.260	0.068	0.248
Sample 384	0.288	0.152	0.254
Sample 385	0.179	0.207	0.381
Sample 386	0.104	0.253	0.398
Sample 387	0.145	0.255	0.292
Sample 388	0.222	0.189	0.233
Sample 389	0.213	0.197	0.206
Sample 390	0.281	0.222	0.250

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 391	0.209	0.188	0.267
Sample 392	0.248	0.032	0.320
Sample 393	0.241	0.147	0.286
Sample 394	0.203	0.183	0.263
Sample 395	0.228	0.114	0.210
Sample 396	0.260	0.281	0.356
Sample 397	0.120	0.101	0.637
Sample 398	0.190	0.293	0.406
Sample 399	0.165	0.229	0.367
Sample 400	0.084	0.242	0.489
Sample 401	0.228	0.201	0.279
Sample 402	0.208	0.122	0.349
Sample 403	0.223	0.299	0.249
Sample 404	0.164	0.226	0.329
Sample 405	0.156	0.095	0.379
Sample 406	0.290	0.179	0.140
Sample 407	0.187	0.111	0.389
Sample 408	0.287	0.353	0.318
Sample 409	0.232	0.217	0.266
Sample 410	0.238	0.138	0.304
Sample 411	0.300	0.132	0.197
Sample 412	0.305	0.162	0.198
Sample 413	0.241	0.344	0.307
Sample 414	0.220	0.302	0.266
Sample 415	0.323	0.046	0.217
Sample 416	0.225	0.097	0.327
Sample 417	0.206	0.182	0.396
Sample 418	0.282	0.183	0.281
Sample 419	0.149	0.128	0.362
Sample 420	0.274	0.256	0.264
Sample 421	0.199	0.155	0.331
Sample 422	0.271	0.107	0.333
Sample 423	0.162	0.047	0.368
Sample 424	0.250	0.276	0.296
Sample 425	0.275	0.210	0.207
Sample 426	0.221	0.143	0.367
Sample 427	0.307	0.078	0.272
Sample 428	0.138	0.284	0.373

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 429	0.225	0.221	0.230
Sample 430	0.140	0.251	0.399
Sample 431	0.204	0.033	0.277
Sample 432	0.200	-0.008	0.349
Sample 433	0.340	0.246	0.218
Sample 434	0.148	0.267	0.366
Sample 435	0.260	0.211	0.455
Sample 436	0.243	0.132	0.285
Sample 437	0.328	0.023	0.377
Sample 438	0.272	0.151	0.367
Sample 439	0.288	0.133	0.236
Sample 440	0.207	0.147	0.263
Sample 441	0.222	0.192	0.218
Sample 442	0.298	0.211	0.263
Sample 443	0.293	0.211	0.205
Sample 444	0.193	0.261	0.269
Sample 445	0.329	0.241	0.268
Sample 446	0.140	0.218	0.394
Sample 447	0.221	0.079	0.341
Sample 448	0.258	0.123	0.337
Sample 449	0.308	0.262	0.192
Sample 450	0.217	0.322	0.240
Sample 451	0.234	0.195	0.308
Sample 452	0.283	-0.021	0.298
Sample 453	0.239	0.070	0.245
Sample 454	0.224	0.209	0.232
Sample 455	0.311	0.270	0.266
Sample 456	0.385	0.127	0.153
Sample 457	0.289	0.219	0.268
Sample 458	0.224	0.250	0.241
Sample 459	0.290	0.313	0.175
Sample 460	0.195	0.184	0.329
Sample 461	0.289	0.175	0.331
Sample 462	0.198	0.219	0.297
Sample 463	0.213	0.125	0.276
Sample 464	0.114	0.276	0.472
Sample 465	0.257	0.270	0.303
Sample 466	0.234	0.233	0.227
Sample 467	0.184	0.131	0.343

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 468	0.290	0.355	0.236
Sample 469	0.199	0.198	0.306
Sample 470	0.182	0.242	0.315
Sample 471	0.278	0.208	0.235
Sample 472	0.210	0.211	0.344
Sample 473	0.130	0.063	0.310
Sample 474	0.256	0.181	0.279
Sample 475	0.248	0.266	0.269
Sample 476	0.144	0.155	0.333
Sample 477	0.257	0.175	0.311
Sample 478	0.145	0.266	0.455
Sample 479	0.218	0.294	0.314
Sample 480	0.228	0.225	0.281
Sample 481	0.274	0.108	0.292
Sample 482	0.244	0.143	0.244
Sample 483	-0.033	0.269	0.640
Sample 484	0.212	0.284	0.341
Sample 485	0.239	0.331	0.307
Sample 486	0.189	0.280	0.476
Sample 487	0.194	0.144	0.435
Sample 488	0.173	0.257	0.227
Sample 489	0.285	0.029	0.213
Sample 490	0.210	0.140	0.370
Sample 491	0.310	0.132	0.222
Sample 492	0.197	0.078	0.312
Sample 493	0.122	0.298	0.466
Sample 494	0.117	0.284	0.415
Sample 495	0.207	0.278	0.307
Sample 496	0.193	0.111	0.333
Sample 497	0.318	0.181	0.281
Sample 498	0.229	0.134	0.269
Sample 499	0.294	0.196	0.279

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan					
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan					
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.043	0.042	0.023	1.875	0.061

Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan				
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan				
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.043	0.042	0.003	0.097

Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan					
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan					
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.043	0.042	-0.001	0.008	0.104

Samples

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 0			0.029
Sample 1			0.030
Sample 2			0.051
Sample 3			0.023
Sample 4			0.029
Sample 5			0.020
Sample 6			0.024
Sample 7			0.032
Sample 8			0.033
Sample 9			0.029
Sample 10			0.023
Sample 11			0.027
Sample 12			0.023
Sample 13			0.072
Sample 14			0.033
Sample 15			0.033
Sample 16			0.025
Sample 17			0.015
Sample 18			0.023
Sample 19			0.004
Sample 20			0.046
Sample 21			0.050
Sample 22			0.024
Sample 23			0.048
Sample 24			0.027
Sample 25			0.077
Sample 26			0.017
Sample 27			0.038
Sample 28			0.039
Sample 29			0.097
Sample 30			0.032
Sample 31			0.026
Sample 32			0.079
Sample 33			0.032
Sample 34			0.083
Sample 35			0.049

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 36			0.003
Sample 37			0.065
Sample 38			0.051
Sample 39			0.067
Sample 40			0.027
Sample 41			0.040
Sample 42			0.068
Sample 43			0.056
Sample 44			0.025
Sample 45			0.054
Sample 46			0.056
Sample 47			0.038
Sample 48			0.025
Sample 49			0.109
Sample 50			0.069
Sample 51			0.074
Sample 52			0.025
Sample 53			0.054
Sample 54			0.035
Sample 55			0.035
Sample 56			0.061
Sample 57			0.017
Sample 58			0.088
Sample 59			0.052
Sample 60			0.051
Sample 61			0.059
Sample 62			0.057
Sample 63			0.027
Sample 64			0.010
Sample 65			0.025
Sample 66			0.012
Sample 67			0.054
Sample 68			0.029
Sample 69			0.058
Sample 70			0.080
Sample 71			0.047
Sample 72			0.065
Sample 73			0.032
Sample 74			0.057

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 75			0.051
Sample 76			0.039
Sample 77			0.049
Sample 78			0.029
Sample 79			0.007
Sample 80			0.067
Sample 81			0.077
Sample 82			0.078
Sample 83			0.060
Sample 84			0.046
Sample 85			0.028
Sample 86			0.030
Sample 87			0.044
Sample 88			0.056
Sample 89			0.053
Sample 90			0.052
Sample 91			0.025
Sample 92			-0.003
Sample 93			0.051
Sample 94			0.060
Sample 95			0.032
Sample 96			0.044
Sample 97			0.047
Sample 98			0.018
Sample 99			0.049
Sample 100			0.027
Sample 101			0.046
Sample 102			0.065
Sample 103			0.028
Sample 104			0.041
Sample 105			0.042
Sample 106			0.039
Sample 107			0.018
Sample 108			0.033
Sample 109			0.018
Sample 110			0.024
Sample 111			0.025
Sample 112			0.027
Sample 113			0.012

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 115			-0.001
Sample 116			0.031
Sample 117			0.044
Sample 118			0.045
Sample 119			0.018
Sample 120			0.035
Sample 121			0.105
Sample 122			0.034
Sample 123			0.016
Sample 124			0.021
Sample 125			0.048
Sample 126			0.065
Sample 127			-0.004
Sample 128			0.035
Sample 129			0.052
Sample 130			0.011
Sample 131			0.050
Sample 132			-0.009
Sample 133			0.023
Sample 134			0.088
Sample 135			0.023
Sample 136			0.032
Sample 137			0.053
Sample 138			0.058
Sample 139			0.047
Sample 140			0.018
Sample 141			0.065
Sample 142			0.050
Sample 143			0.063
Sample 144			0.042
Sample 145			0.032
Sample 146			0.024
Sample 147			0.021
Sample 148			0.038
Sample 149			0.019
Sample 150			0.044
Sample 151			0.023
Sample 152			0.042
Sample 153			0.009

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 154			0.060
Sample 155			0.043
Sample 156			0.034
Sample 157			0.062
Sample 158			0.037
Sample 159			0.084
Sample 160			0.047
Sample 161			0.024
Sample 162			0.019
Sample 163			0.049
Sample 164			0.043
Sample 165			0.027
Sample 166			0.015
Sample 167			0.017
Sample 168			0.017
Sample 169			0.036
Sample 170			0.056
Sample 171			0.102
Sample 172			0.072
Sample 173			0.060
Sample 174			0.047
Sample 175			0.003
Sample 176			0.025
Sample 177			0.109
Sample 178			0.026
Sample 179			0.038
Sample 180			0.028
Sample 181			0.049
Sample 182			0.035
Sample 183			0.061
Sample 184			0.055
Sample 185			0.046
Sample 186			-0.008
Sample 187			0.090
Sample 188			0.063
Sample 189			0.067
Sample 190			0.103
Sample 191			0.038
Sample 192			0.034

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 193			0.047
Sample 194			0.060
Sample 195			0.015
Sample 196			0.080
Sample 197			0.026
Sample 198			0.018
Sample 199			0.046
Sample 200			0.032
Sample 201			0.066
Sample 202			0.065
Sample 203			0.039
Sample 204			0.012
Sample 205			0.045
Sample 206			0.019
Sample 207			0.040
Sample 208			0.044
Sample 209			0.066
Sample 210			0.024
Sample 211			0.090
Sample 212			0.031
Sample 213			0.037
Sample 214			0.042
Sample 215			0.017
Sample 216			0.051
Sample 217			0.035
Sample 218			0.075
Sample 219			0.008
Sample 220			0.072
Sample 221			0.022
Sample 222			0.031
Sample 223			0.017
Sample 224			0.028
Sample 225			0.025
Sample 226			0.034
Sample 227			0.016
Sample 228			0.018
Sample 229			0.070
Sample 230			0.027
Sample 231			0.065

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 232			0.020
Sample 233			0.017
Sample 234			0.042
Sample 235			0.050
Sample 236			0.050
Sample 237			0.021
Sample 238			0.017
Sample 239			0.065
Sample 240			0.026
Sample 241			0.043
Sample 242			0.032
Sample 243			0.087
Sample 244			0.102
Sample 245			0.067
Sample 246			0.047
Sample 247			0.070
Sample 248			-0.016
Sample 249			0.036
Sample 250			0.035
Sample 251			0.042
Sample 252			0.045
Sample 253			0.043
Sample 254			0.018
Sample 255			0.027
Sample 256			0.037
Sample 257			0.036
Sample 258			0.041
Sample 259			0.058
Sample 260			0.062
Sample 261			0.025
Sample 262			0.008
Sample 263			0.017
Sample 264			0.117
Sample 265			0.048
Sample 266			0.024
Sample 267			0.003
Sample 268			-0.002
Sample 269			0.033
Sample 270			0.040

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 271			0.029
Sample 272			0.029
Sample 273			0.009
Sample 274			0.071
Sample 275			0.042
Sample 276			0.041
Sample 277			0.118
Sample 278			0.043
Sample 279			0.077
Sample 280			0.041
Sample 281			0.046
Sample 282			0.068
Sample 283			-0.007
Sample 284			0.049
Sample 285			0.005
Sample 286			0.030
Sample 287			0.079
Sample 288			0.045
Sample 289			0.006
Sample 290			0.040
Sample 291			0.029
Sample 292			0.041
Sample 293			0.046
Sample 294			0.068
Sample 295			0.019
Sample 296			0.031
Sample 297			0.072
Sample 298			0.035
Sample 299			0.084
Sample 300			0.074
Sample 301			0.019
Sample 302			0.027
Sample 303			0.035
Sample 304			0.036
Sample 305			0.035
Sample 306			0.040
Sample 307			0.066
Sample 308			0.020
Sample 309			0.064

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 310			0.010
Sample 311			0.054
Sample 312			0.036
Sample 313			0.045
Sample 314			0.020
Sample 315			0.051
Sample 316			0.097
Sample 317			0.060
Sample 318			0.043
Sample 319			0.067
Sample 320			0.025
Sample 321			0.040
Sample 322			0.043
Sample 323			0.033
Sample 324			0.042
Sample 325			0.076
Sample 326			0.043
Sample 327			0.049
Sample 328			0.031
Sample 329			0.050
Sample 330			0.053
Sample 331			0.032
Sample 332			0.037
Sample 333			0.035
Sample 334			0.034
Sample 335			0.012
Sample 336			-0.002
Sample 337			0.072
Sample 338			0.076
Sample 339			0.032
Sample 340			0.036
Sample 341			0.054
Sample 342			0.045
Sample 343			0.055
Sample 344			0.016
Sample 345			0.027
Sample 346			0.058
Sample 347			0.003
Sample 348			0.026

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 349			0.043
Sample 350			0.041
Sample 351			0.024
Sample 352			0.040
Sample 353			0.085
Sample 354			0.029
Sample 355			0.071
Sample 356			0.039
Sample 357			0.016
Sample 358			0.033
Sample 359			0.029
Sample 360			0.053
Sample 361			0.065
Sample 362			0.024
Sample 363			0.018
Sample 364			0.029
Sample 365			0.023
Sample 366			0.040
Sample 367			0.068
Sample 368			0.018
Sample 369			0.105
Sample 370			0.068
Sample 371			0.037
Sample 372			0.044
Sample 373			0.059
Sample 374			0.055
Sample 375			0.041
Sample 376			0.016
Sample 377			0.018
Sample 378			0.057
Sample 379			0.014
Sample 380			0.011
Sample 381			0.104
Sample 382			0.018
Sample 383			0.018
Sample 384			0.044
Sample 385			0.037
Sample 386			0.026
Sample 387			0.037

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 388			0.042
Sample 389			0.042
Sample 390			0.062
Sample 391			0.039
Sample 392			0.008
Sample 393			0.035
Sample 394			0.037
Sample 395			0.026
Sample 396			0.073
Sample 397			0.012
Sample 398			0.056
Sample 399			0.038
Sample 400			0.020
Sample 401			0.046
Sample 402			0.025
Sample 403			0.067
Sample 404			0.037
Sample 405			0.015
Sample 406			0.052
Sample 407			0.021
Sample 408			0.101
Sample 409			0.050
Sample 410			0.033
Sample 411			0.040
Sample 412			0.049
Sample 413			0.083
Sample 414			0.066
Sample 415			0.015
Sample 416			0.022
Sample 417			0.038
Sample 418			0.052
Sample 419			0.019
Sample 420			0.070
Sample 421			0.031
Sample 422			0.029
Sample 423			0.008
Sample 424			0.069
Sample 425			0.058
Sample 426			0.032

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 427			0.024
Sample 428			0.039
Sample 429			0.050
Sample 430			0.035
Sample 431			0.007
Sample 432			-0.002
Sample 433			0.084
Sample 434			0.040
Sample 435			0.055
Sample 436			0.032
Sample 437			0.007
Sample 438			0.041
Sample 439			0.038
Sample 440			0.030
Sample 441			0.043
Sample 442			0.063
Sample 443			0.062
Sample 444			0.050
Sample 445			0.079
Sample 446			0.030
Sample 447			0.017
Sample 448			0.032
Sample 449			0.081
Sample 450			0.070
Sample 451			0.046
Sample 452			-0.006
Sample 453			0.017
Sample 454			0.047
Sample 455			0.084
Sample 456			0.049
Sample 457			0.063
Sample 458			0.056
Sample 459			0.091
Sample 460			0.036
Sample 461			0.051
Sample 462			0.043
Sample 463			0.027
Sample 464			0.032
Sample 465			0.069

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 466			0.055
Sample 467			0.024
Sample 468			0.103
Sample 469			0.040
Sample 470			0.044
Sample 471			0.058
Sample 472			0.044
Sample 473			0.008
Sample 474			0.046
Sample 475			0.066
Sample 476			0.022
Sample 477			0.045
Sample 478			0.038
Sample 479			0.064
Sample 480			0.051
Sample 481			0.030
Sample 482			0.035
Sample 483			-0.009
Sample 484			0.060
Sample 485			0.079
Sample 486			0.053
Sample 487			0.028
Sample 488			0.044
Sample 489			0.008
Sample 490			0.029
Sample 491			0.041
Sample 492			0.015
Sample 493			0.036
Sample 494			0.033
Sample 495			0.057
Sample 496			0.022
Sample 497			0.058
Sample 498			0.031
Sample 499			0.058

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.043	0.042	0.023	1.875	0.061

Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.043	0.042	0.003	0.097

Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.043	0.042	-0.001	0.008	0.104

Samples

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 0	0.029
Sample 1	0.030
Sample 2	0.051
Sample 3	0.023
Sample 4	0.029
Sample 5	0.020
Sample 6	0.024
Sample 7	0.032
Sample 8	0.033
Sample 9	0.029
Sample 10	0.023

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 11	0.027
Sample 12	0.023
Sample 13	0.072
Sample 14	0.033
Sample 15	0.033
Sample 16	0.025
Sample 17	0.015
Sample 18	0.023
Sample 19	0.004
Sample 20	0.046
Sample 21	0.050
Sample 22	0.024
Sample 23	0.048
Sample 24	0.027
Sample 25	0.077
Sample 26	0.017
Sample 27	0.038
Sample 28	0.039
Sample 29	0.097
Sample 30	0.032
Sample 31	0.026
Sample 32	0.079
Sample 33	0.032
Sample 34	0.083
Sample 35	0.049
Sample 36	0.003
Sample 37	0.065
Sample 38	0.051
Sample 39	0.067
Sample 40	0.027
Sample 41	0.040
Sample 42	0.068
Sample 43	0.056
Sample 44	0.025
Sample 45	0.054
Sample 46	0.056
Sample 47	0.038
Sample 48	0.025
Sample 49	0.109
Sample 50	0.069

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 51	0.074
Sample 52	0.025
Sample 53	0.054
Sample 54	0.035
Sample 55	0.035
Sample 56	0.061
Sample 57	0.017
Sample 58	0.088
Sample 59	0.052
Sample 60	0.051
Sample 61	0.059
Sample 62	0.057
Sample 63	0.027
Sample 64	0.010
Sample 65	0.025
Sample 66	0.012
Sample 67	0.054
Sample 68	0.029
Sample 69	0.058
Sample 70	0.080
Sample 71	0.047
Sample 72	0.065
Sample 73	0.032
Sample 74	0.057
Sample 75	0.051
Sample 76	0.039
Sample 77	0.049
Sample 78	0.029
Sample 79	0.007
Sample 80	0.067
Sample 81	0.077
Sample 82	0.078
Sample 83	0.060
Sample 84	0.046
Sample 85	0.028
Sample 86	0.030
Sample 87	0.044
Sample 88	0.056
Sample 89	0.053
Sample 90	0.052
Sample 91	0.025

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 92	-0.003
Sample 93	0.051
Sample 94	0.060
Sample 95	0.032
Sample 96	0.044
Sample 97	0.047
Sample 98	0.018
Sample 99	0.049
Sample 100	0.027
Sample 101	0.046
Sample 102	0.065
Sample 103	0.028
Sample 104	0.041
Sample 105	0.042
Sample 106	0.039
Sample 107	0.018
Sample 108	0.033
Sample 109	0.018
Sample 110	0.024
Sample 111	0.025
Sample 112	0.027
Sample 113	0.012
Sample 114	0.068
Sample 115	-0.001
Sample 116	0.031
Sample 117	0.044
Sample 118	0.045
Sample 119	0.018
Sample 120	0.035
Sample 121	0.105
Sample 122	0.034
Sample 123	0.016
Sample 124	0.021
Sample 125	0.048
Sample 126	0.065
Sample 127	-0.004
Sample 128	0.035
Sample 129	0.052
Sample 130	0.011
Sample 131	0.050
Sample 132	-0.009

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 133	0.023
Sample 134	0.088
Sample 135	0.023
Sample 136	0.032
Sample 137	0.053
Sample 138	0.058
Sample 139	0.047
Sample 140	0.018
Sample 141	0.065
Sample 142	0.050
Sample 143	0.063
Sample 144	0.042
Sample 145	0.032
Sample 146	0.024
Sample 147	0.021
Sample 148	0.038
Sample 149	0.019
Sample 150	0.044
Sample 151	0.023
Sample 152	0.042
Sample 153	0.009
Sample 154	0.060
Sample 155	0.043
Sample 156	0.034
Sample 157	0.062
Sample 158	0.037
Sample 159	0.084
Sample 160	0.047
Sample 161	0.024
Sample 162	0.019
Sample 163	0.049
Sample 164	0.043
Sample 165	0.027
Sample 166	0.015
Sample 167	0.017
Sample 168	0.017
Sample 169	0.036
Sample 170	0.056
Sample 171	0.102
Sample 172	0.072
Sample 173	0.060

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 174	0.047
Sample 175	0.003
Sample 176	0.025
Sample 177	0.109
Sample 178	0.026
Sample 179	0.038
Sample 180	0.028
Sample 181	0.049
Sample 182	0.035
Sample 183	0.061
Sample 184	0.055
Sample 185	0.046
Sample 186	-0.008
Sample 187	0.090
Sample 188	0.063
Sample 189	0.067
Sample 190	0.103
Sample 191	0.038
Sample 192	0.034
Sample 193	0.047
Sample 194	0.060
Sample 195	0.015
Sample 196	0.080
Sample 197	0.026
Sample 198	0.018
Sample 199	0.046
Sample 200	0.032
Sample 201	0.066
Sample 202	0.065
Sample 203	0.039
Sample 204	0.012
Sample 205	0.045
Sample 206	0.019
Sample 207	0.040
Sample 208	0.044
Sample 209	0.066
Sample 210	0.024
Sample 211	0.090
Sample 212	0.031
Sample 213	0.037
Sample 214	0.042

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 215	0.017
Sample 216	0.051
Sample 217	0.035
Sample 218	0.075
Sample 219	0.008
Sample 220	0.072
Sample 221	0.022
Sample 222	0.031
Sample 223	0.017
Sample 224	0.028
Sample 225	0.025
Sample 226	0.034
Sample 227	0.016
Sample 228	0.018
Sample 229	0.070
Sample 230	0.027
Sample 231	0.065
Sample 232	0.020
Sample 233	0.017
Sample 234	0.042
Sample 235	0.050
Sample 236	0.050
Sample 237	0.021
Sample 238	0.017
Sample 239	0.065
Sample 240	0.026
Sample 241	0.043
Sample 242	0.032
Sample 243	0.087
Sample 244	0.102
Sample 245	0.067
Sample 246	0.047
Sample 247	0.070
Sample 248	-0.016
Sample 249	0.036
Sample 250	0.035
Sample 251	0.042
Sample 252	0.045
Sample 253	0.043
Sample 254	0.018
Sample 255	0.027

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 256	0.037
Sample 257	0.036
Sample 258	0.041
Sample 259	0.058
Sample 260	0.062
Sample 261	0.025
Sample 262	0.008
Sample 263	0.017
Sample 264	0.117
Sample 265	0.048
Sample 266	0.024
Sample 267	0.003
Sample 268	-0.002
Sample 269	0.033
Sample 270	0.040
Sample 271	0.029
Sample 272	0.029
Sample 273	0.009
Sample 274	0.071
Sample 275	0.042
Sample 276	0.041
Sample 277	0.118
Sample 278	0.043
Sample 279	0.077
Sample 280	0.041
Sample 281	0.046
Sample 282	0.068
Sample 283	-0.007
Sample 284	0.049
Sample 285	0.005
Sample 286	0.030
Sample 287	0.079
Sample 288	0.045
Sample 289	0.006
Sample 290	0.040
Sample 291	0.029
Sample 292	0.041
Sample 293	0.046
Sample 294	0.068
Sample 295	0.019
Sample 296	0.031

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 297	0.072
Sample 298	0.035
Sample 299	0.084
Sample 300	0.074
Sample 301	0.019
Sample 302	0.027
Sample 303	0.035
Sample 304	0.036
Sample 305	0.035
Sample 306	0.040
Sample 307	0.066
Sample 308	0.020
Sample 309	0.064
Sample 310	0.010
Sample 311	0.054
Sample 312	0.036
Sample 313	0.045
Sample 314	0.020
Sample 315	0.051
Sample 316	0.097
Sample 317	0.060
Sample 318	0.043
Sample 319	0.067
Sample 320	0.025
Sample 321	0.040
Sample 322	0.043
Sample 323	0.033
Sample 324	0.042
Sample 325	0.076
Sample 326	0.043
Sample 327	0.049
Sample 328	0.031
Sample 329	0.050
Sample 330	0.053
Sample 331	0.032
Sample 332	0.037
Sample 333	0.035
Sample 334	0.034
Sample 335	0.012
Sample 336	-0.002
Sample 337	0.072

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 338	0.076
Sample 339	0.032
Sample 340	0.036
Sample 341	0.054
Sample 342	0.045
Sample 343	0.055
Sample 344	0.016
Sample 345	0.027
Sample 346	0.058
Sample 347	0.003
Sample 348	0.026
Sample 349	0.043
Sample 350	0.041
Sample 351	0.024
Sample 352	0.040
Sample 353	0.085
Sample 354	0.029
Sample 355	0.071
Sample 356	0.039
Sample 357	0.016
Sample 358	0.033
Sample 359	0.029
Sample 360	0.053
Sample 361	0.065
Sample 362	0.024
Sample 363	0.018
Sample 364	0.029
Sample 365	0.023
Sample 366	0.040
Sample 367	0.068
Sample 368	0.018
Sample 369	0.105
Sample 370	0.068
Sample 371	0.037
Sample 372	0.044
Sample 373	0.059
Sample 374	0.055
Sample 375	0.041
Sample 376	0.016
Sample 377	0.018
Sample 378	0.057

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 379	0.014
Sample 380	0.011
Sample 381	0.104
Sample 382	0.018
Sample 383	0.018
Sample 384	0.044
Sample 385	0.037
Sample 386	0.026
Sample 387	0.037
Sample 388	0.042
Sample 389	0.042
Sample 390	0.062
Sample 391	0.039
Sample 392	0.008
Sample 393	0.035
Sample 394	0.037
Sample 395	0.026
Sample 396	0.073
Sample 397	0.012
Sample 398	0.056
Sample 399	0.038
Sample 400	0.020
Sample 401	0.046
Sample 402	0.025
Sample 403	0.067
Sample 404	0.037
Sample 405	0.015
Sample 406	0.052
Sample 407	0.021
Sample 408	0.101
Sample 409	0.050
Sample 410	0.033
Sample 411	0.040
Sample 412	0.049
Sample 413	0.083
Sample 414	0.066
Sample 415	0.015
Sample 416	0.022
Sample 417	0.038
Sample 418	0.052
Sample 419	0.019

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 420	0.070
Sample 421	0.031
Sample 422	0.029
Sample 423	0.008
Sample 424	0.069
Sample 425	0.058
Sample 426	0.032
Sample 427	0.024
Sample 428	0.039
Sample 429	0.050
Sample 430	0.035
Sample 431	0.007
Sample 432	-0.002
Sample 433	0.084
Sample 434	0.040
Sample 435	0.055
Sample 436	0.032
Sample 437	0.007
Sample 438	0.041
Sample 439	0.038
Sample 440	0.030
Sample 441	0.043
Sample 442	0.063
Sample 443	0.062
Sample 444	0.050
Sample 445	0.079
Sample 446	0.030
Sample 447	0.017
Sample 448	0.032
Sample 449	0.081
Sample 450	0.070
Sample 451	0.046
Sample 452	-0.006
Sample 453	0.017
Sample 454	0.047
Sample 455	0.084
Sample 456	0.049
Sample 457	0.063
Sample 458	0.056
Sample 459	0.091
Sample 460	0.036

	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan -> Nilai Perusahaan
Sample 461	0.051
Sample 462	0.043
Sample 463	0.027
Sample 464	0.032
Sample 465	0.069
Sample 466	0.055
Sample 467	0.024
Sample 468	0.103
Sample 469	0.040
Sample 470	0.044
Sample 471	0.058
Sample 472	0.044
Sample 473	0.008
Sample 474	0.046
Sample 475	0.066
Sample 476	0.022
Sample 477	0.045
Sample 478	0.038
Sample 479	0.064
Sample 480	0.051
Sample 481	0.030
Sample 482	0.035
Sample 483	-0.009
Sample 484	0.060
Sample 485	0.079
Sample 486	0.053
Sample 487	0.028
Sample 488	0.044
Sample 489	0.008
Sample 490	0.029
Sample 491	0.041
Sample 492	0.015
Sample 493	0.036
Sample 494	0.033
Sample 495	0.057
Sample 496	0.022
Sample 497	0.058
Sample 498	0.031
Sample 499	0.058

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.218	0.216	0.067	3.239	0.001
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	0.197	0.191	0.080	2.453	0.015
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.334	0.348	0.080	4.197	0.000

Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.218	0.216	0.081	0.340
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	0.197	0.191	0.023	0.344
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.334	0.348	0.211	0.525

Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	0.218	0.216	-0.001	0.080	0.340
Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	0.197	0.191	-0.006	0.038	0.353
Inovasi Ramah Lingkungan -> Nilai Perusahaan	0.334	0.348	0.014	0.202	0.510

Samples

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 0	0.183	0.157	0.352
Sample 1	0.150	0.201	0.469
Sample 2	0.282	0.180	0.308
Sample 3	0.152	0.153	0.362
Sample 4	0.149	0.196	0.449
Sample 5	0.185	0.108	0.335
Sample 6	0.236	0.103	0.365
Sample 7	0.213	0.150	0.367
Sample 8	0.197	0.166	0.270
Sample 9	0.228	0.129	0.304
Sample 10	0.169	0.138	0.324
Sample 11	0.173	0.158	0.351
Sample 12	0.266	0.087	0.248
Sample 13	0.283	0.254	0.342
Sample 14	0.240	0.137	0.358
Sample 15	0.250	0.132	0.312
Sample 16	0.162	0.155	0.260
Sample 17	0.235	0.063	0.347
Sample 18	0.244	0.094	0.300
Sample 19	0.253	0.015	0.248
Sample 20	0.212	0.216	0.314
Sample 21	0.204	0.246	0.329
Sample 22	0.169	0.140	0.438
Sample 23	0.178	0.269	0.415
Sample 24	0.162	0.163	0.423
Sample 25	0.287	0.269	0.226
Sample 26	0.164	0.101	0.240
Sample 27	0.220	0.171	0.365
Sample 28	0.232	0.170	0.378
Sample 29	0.331	0.294	0.171
Sample 30	0.231	0.138	0.381
Sample 31	0.120	0.218	0.393
Sample 32	0.322	0.244	0.216
Sample 33	0.219	0.145	0.424
Sample 34	0.266	0.313	0.417
Sample 35	0.340	0.143	0.297
Sample 36	0.015	0.169	0.555
Sample 37	0.276	0.235	0.273

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 38	0.224	0.227	0.283
Sample 39	0.236	0.282	0.394
Sample 40	0.105	0.255	0.397
Sample 41	0.156	0.259	0.283
Sample 42	0.204	0.332	0.357
Sample 43	0.292	0.191	0.346
Sample 44	0.113	0.219	0.364
Sample 45	0.274	0.197	0.329
Sample 46	0.167	0.339	0.413
Sample 47	0.215	0.178	0.334
Sample 48	0.156	0.160	0.330
Sample 49	0.367	0.298	0.287
Sample 50	0.271	0.254	0.241
Sample 51	0.336	0.221	0.310
Sample 52	0.185	0.134	0.353
Sample 53	0.257	0.210	0.299
Sample 54	0.137	0.251	0.468
Sample 55	0.217	0.162	0.309
Sample 56	0.218	0.280	0.532
Sample 57	0.070	0.239	0.509
Sample 58	0.354	0.247	0.246
Sample 59	0.341	0.153	0.336
Sample 60	0.253	0.201	0.320
Sample 61	0.218	0.271	0.433
Sample 62	0.224	0.256	0.369
Sample 63	0.286	0.095	0.250
Sample 64	0.253	0.038	0.354
Sample 65	0.179	0.137	0.412
Sample 66	0.080	0.149	0.320
Sample 67	0.178	0.305	0.285
Sample 68	0.194	0.152	0.272
Sample 69	0.233	0.250	0.291
Sample 70	0.263	0.302	0.296
Sample 71	0.121	0.386	0.375
Sample 72	0.272	0.238	0.322
Sample 73	0.206	0.155	0.360
Sample 74	0.238	0.239	0.378
Sample 75	0.223	0.227	0.285
Sample 76	0.217	0.180	0.400

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 77	0.257	0.192	0.295
Sample 78	0.084	0.349	0.525
Sample 79	0.046	0.151	0.479
Sample 80	0.212	0.317	0.322
Sample 81	0.261	0.294	0.391
Sample 82	0.318	0.247	0.303
Sample 83	0.196	0.305	0.385
Sample 84	0.268	0.170	0.264
Sample 85	0.188	0.149	0.224
Sample 86	0.184	0.163	0.289
Sample 87	0.206	0.213	0.313
Sample 88	0.213	0.264	0.420
Sample 89	0.286	0.185	0.294
Sample 90	0.138	0.379	0.495
Sample 91	0.158	0.159	0.361
Sample 92	0.071	-0.045	0.350
Sample 93	0.264	0.192	0.301
Sample 94	0.248	0.241	0.370
Sample 95	0.205	0.154	0.358
Sample 96	0.221	0.200	0.466
Sample 97	0.294	0.159	0.233
Sample 98	0.202	0.088	0.283
Sample 99	0.206	0.236	0.243
Sample 100	0.113	0.235	0.364
Sample 101	0.253	0.183	0.229
Sample 102	0.207	0.313	0.262
Sample 103	0.224	0.125	0.374
Sample 104	0.332	0.122	0.267
Sample 105	0.280	0.151	0.262
Sample 106	0.315	0.125	0.196
Sample 107	0.262	0.068	0.291
Sample 108	0.209	0.156	0.246
Sample 109	0.115	0.153	0.363
Sample 110	0.143	0.166	0.302
Sample 111	0.235	0.104	0.211
Sample 112	0.199	0.135	0.313
Sample 113	0.163	0.076	0.419
Sample 114	0.178	0.382	0.440
Sample 115	0.117	-0.009	0.451

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 116	0.220	0.142	0.283
Sample 117	0.225	0.194	0.329
Sample 118	0.221	0.206	0.406
Sample 119	0.154	0.117	0.293
Sample 120	0.220	0.158	0.376
Sample 121	0.329	0.318	0.315
Sample 122	0.177	0.193	0.348
Sample 123	0.118	0.139	0.347
Sample 124	0.131	0.162	0.381
Sample 125	0.244	0.196	0.295
Sample 126	0.252	0.256	0.338
Sample 127	-0.034	0.130	0.462
Sample 128	0.118	0.299	0.492
Sample 129	0.161	0.320	0.407
Sample 130	0.214	0.054	0.281
Sample 131	0.266	0.189	0.289
Sample 132	0.319	-0.028	0.196
Sample 133	0.107	0.217	0.394
Sample 134	0.245	0.359	0.322
Sample 135	0.220	0.107	0.231
Sample 136	0.192	0.166	0.388
Sample 137	0.241	0.222	0.372
Sample 138	0.268	0.216	0.274
Sample 139	0.198	0.238	0.365
Sample 140	0.122	0.148	0.428
Sample 141	0.196	0.331	0.327
Sample 142	0.264	0.188	0.336
Sample 143	0.272	0.232	0.357
Sample 144	0.170	0.246	0.380
Sample 145	0.210	0.154	0.208
Sample 146	0.217	0.111	0.289
Sample 147	0.097	0.214	0.491
Sample 148	0.182	0.210	0.429
Sample 149	0.208	0.092	0.240
Sample 150	0.308	0.144	0.233
Sample 151	0.158	0.145	0.374
Sample 152	0.250	0.167	0.313
Sample 153	0.061	0.152	0.517
Sample 154	0.242	0.247	0.385

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 155	0.198	0.219	0.403
Sample 156	0.241	0.139	0.281
Sample 157	0.260	0.238	0.213
Sample 158	0.176	0.211	0.365
Sample 159	0.306	0.274	0.257
Sample 160	0.252	0.186	0.253
Sample 161	0.140	0.170	0.397
Sample 162	0.175	0.107	0.334
Sample 163	0.213	0.230	0.251
Sample 164	0.290	0.147	0.265
Sample 165	0.103	0.262	0.449
Sample 166	0.146	0.100	0.305
Sample 167	0.208	0.082	0.341
Sample 168	0.133	0.126	0.543
Sample 169	0.172	0.208	0.324
Sample 170	0.264	0.210	0.429
Sample 171	0.319	0.318	0.327
Sample 172	0.253	0.285	0.308
Sample 173	0.249	0.239	0.317
Sample 174	0.181	0.261	0.352
Sample 175	0.216	0.015	0.314
Sample 176	0.132	0.188	0.349
Sample 177	0.326	0.335	0.270
Sample 178	0.190	0.137	0.295
Sample 179	0.284	0.132	0.341
Sample 180	0.223	0.124	0.434
Sample 181	0.203	0.241	0.515
Sample 182	0.211	0.167	0.399
Sample 183	0.270	0.224	0.217
Sample 184	0.235	0.232	0.325
Sample 185	0.259	0.176	0.405
Sample 186	0.269	-0.028	0.171
Sample 187	0.281	0.320	0.372
Sample 188	0.315	0.201	0.344
Sample 189	0.245	0.272	0.293
Sample 190	0.345	0.300	0.259
Sample 191	0.185	0.206	0.324
Sample 192	0.134	0.252	0.406
Sample 193	0.247	0.190	0.402

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 194	0.350	0.170	0.336
Sample 195	0.147	0.105	0.266
Sample 196	0.280	0.285	0.256
Sample 197	0.165	0.159	0.242
Sample 198	0.090	0.197	0.508
Sample 199	0.208	0.220	0.352
Sample 200	0.187	0.171	0.340
Sample 201	0.278	0.236	0.364
Sample 202	0.263	0.248	0.268
Sample 203	0.212	0.182	0.315
Sample 204	0.247	0.048	0.343
Sample 205	0.191	0.238	0.397
Sample 206	0.169	0.112	0.404
Sample 207	0.208	0.192	0.222
Sample 208	0.271	0.163	0.282
Sample 209	0.233	0.283	0.321
Sample 210	0.140	0.169	0.440
Sample 211	0.360	0.250	0.282
Sample 212	0.179	0.172	0.320
Sample 213	0.252	0.147	0.355
Sample 214	0.246	0.170	0.283
Sample 215	0.136	0.124	0.417
Sample 216	0.222	0.230	0.374
Sample 217	0.228	0.154	0.333
Sample 218	0.333	0.224	0.218
Sample 219	0.114	0.070	0.417
Sample 220	0.265	0.270	0.388
Sample 221	0.152	0.142	0.423
Sample 222	0.265	0.116	0.291
Sample 223	0.105	0.159	0.455
Sample 224	0.102	0.278	0.482
Sample 225	0.218	0.115	0.355
Sample 226	0.138	0.245	0.400
Sample 227	0.191	0.084	0.390
Sample 228	0.256	0.070	0.268
Sample 229	0.240	0.290	0.290
Sample 230	0.269	0.102	0.225
Sample 231	0.318	0.203	0.258
Sample 232	0.151	0.133	0.372

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 233	0.090	0.184	0.451
Sample 234	0.220	0.189	0.399
Sample 235	0.313	0.161	0.222
Sample 236	0.215	0.233	0.276
Sample 237	0.234	0.089	0.338
Sample 238	0.248	0.068	0.346
Sample 239	0.176	0.369	0.429
Sample 240	0.081	0.319	0.435
Sample 241	0.236	0.181	0.300
Sample 242	0.164	0.196	0.348
Sample 243	0.300	0.290	0.332
Sample 244	0.362	0.282	0.305
Sample 245	0.187	0.360	0.431
Sample 246	0.327	0.142	0.280
Sample 247	0.253	0.275	0.428
Sample 248	0.240	-0.067	0.392
Sample 249	0.158	0.229	0.513
Sample 250	0.158	0.221	0.276
Sample 251	0.306	0.138	0.340
Sample 252	0.203	0.222	0.403
Sample 253	0.233	0.184	0.329
Sample 254	0.123	0.147	0.397
Sample 255	0.175	0.154	0.401
Sample 256	0.212	0.175	0.318
Sample 257	0.195	0.183	0.425
Sample 258	0.223	0.182	0.442
Sample 259	0.201	0.288	0.385
Sample 260	0.284	0.217	0.371
Sample 261	0.185	0.133	0.331
Sample 262	0.183	0.044	0.452
Sample 263	0.190	0.088	0.429
Sample 264	0.406	0.289	0.279
Sample 265	0.235	0.205	0.257
Sample 266	0.184	0.132	0.452
Sample 267	0.087	0.038	0.371
Sample 268	-0.012	0.127	0.549
Sample 269	0.145	0.229	0.424
Sample 270	0.200	0.199	0.399
Sample 271	0.132	0.220	0.439

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 272	0.292	0.101	0.304
Sample 273	0.135	0.064	0.304
Sample 274	0.266	0.266	0.278
Sample 275	0.214	0.195	0.310
Sample 276	0.234	0.177	0.305
Sample 277	0.343	0.344	0.251
Sample 278	0.204	0.212	0.188
Sample 279	0.265	0.292	0.361
Sample 280	0.176	0.235	0.357
Sample 281	0.224	0.204	0.454
Sample 282	0.284	0.238	0.320
Sample 283	0.189	-0.038	0.394
Sample 284	0.223	0.220	0.290
Sample 285	0.202	0.026	0.351
Sample 286	0.126	0.242	0.495
Sample 287	0.225	0.350	0.388
Sample 288	0.182	0.247	0.373
Sample 289	0.027	0.216	0.522
Sample 290	0.207	0.195	0.391
Sample 291	0.230	0.125	0.476
Sample 292	0.225	0.182	0.354
Sample 293	0.178	0.260	0.503
Sample 294	0.224	0.306	0.324
Sample 295	0.138	0.138	0.368
Sample 296	0.162	0.190	0.364
Sample 297	0.305	0.235	0.331
Sample 298	0.238	0.147	0.339
Sample 299	0.299	0.279	0.331
Sample 300	0.252	0.295	0.394
Sample 301	0.146	0.128	0.332
Sample 302	0.144	0.185	0.464
Sample 303	0.145	0.241	0.437
Sample 304	0.179	0.199	0.398
Sample 305	0.201	0.177	0.340
Sample 306	0.298	0.133	0.321
Sample 307	0.230	0.287	0.367
Sample 308	0.257	0.079	0.237
Sample 309	0.237	0.268	0.306
Sample 310	0.031	0.314	0.630

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 311	0.243	0.224	0.382
Sample 312	0.193	0.188	0.478
Sample 313	0.168	0.269	0.323
Sample 314	0.218	0.094	0.293
Sample 315	0.291	0.175	0.281
Sample 316	0.287	0.340	0.284
Sample 317	0.292	0.205	0.329
Sample 318	0.166	0.257	0.392
Sample 319	0.336	0.199	0.311
Sample 320	0.217	0.117	0.324
Sample 321	0.182	0.219	0.335
Sample 322	0.240	0.181	0.391
Sample 323	0.188	0.177	0.283
Sample 324	0.228	0.185	0.226
Sample 325	0.239	0.316	0.384
Sample 326	0.277	0.156	0.258
Sample 327	0.192	0.258	0.334
Sample 328	0.102	0.301	0.561
Sample 329	0.254	0.197	0.400
Sample 330	0.145	0.363	0.437
Sample 331	0.137	0.233	0.541
Sample 332	0.180	0.205	0.334
Sample 333	0.196	0.178	0.389
Sample 334	0.173	0.197	0.372
Sample 335	0.075	0.162	0.436
Sample 336	0.173	-0.010	0.394
Sample 337	0.264	0.274	0.310
Sample 338	0.224	0.339	0.316
Sample 339	0.177	0.178	0.450
Sample 340	0.207	0.174	0.352
Sample 341	0.205	0.264	0.401
Sample 342	0.237	0.192	0.208
Sample 343	0.282	0.196	0.314
Sample 344	0.083	0.190	0.514
Sample 345	0.163	0.168	0.423
Sample 346	0.271	0.213	0.288
Sample 347	0.202	0.016	0.381
Sample 348	0.134	0.197	0.435
Sample 349	0.199	0.214	0.276

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 350	0.204	0.199	0.346
Sample 351	0.202	0.119	0.281
Sample 352	0.262	0.152	0.319
Sample 353	0.286	0.299	0.294
Sample 354	0.227	0.125	0.294
Sample 355	0.276	0.256	0.289
Sample 356	0.230	0.171	0.274
Sample 357	0.156	0.101	0.420
Sample 358	0.173	0.191	0.554
Sample 359	0.249	0.118	0.228
Sample 360	0.287	0.184	0.259
Sample 361	0.191	0.343	0.427
Sample 362	0.286	0.085	0.250
Sample 363	0.186	0.095	0.205
Sample 364	0.283	0.103	0.315
Sample 365	0.105	0.221	0.490
Sample 366	0.113	0.355	0.586
Sample 367	0.356	0.191	0.246
Sample 368	0.220	0.080	0.301
Sample 369	0.348	0.302	0.324
Sample 370	0.260	0.260	0.324
Sample 371	0.192	0.191	0.294
Sample 372	0.170	0.259	0.297
Sample 373	0.339	0.175	0.261
Sample 374	0.177	0.312	0.530
Sample 375	0.336	0.123	0.248
Sample 376	0.329	0.047	0.181
Sample 377	0.122	0.146	0.322
Sample 378	0.208	0.274	0.404
Sample 379	0.213	0.068	0.173
Sample 380	0.143	0.078	0.338
Sample 381	0.340	0.305	0.335
Sample 382	0.286	0.063	0.349
Sample 383	0.260	0.068	0.265
Sample 384	0.288	0.152	0.298
Sample 385	0.179	0.207	0.418
Sample 386	0.104	0.253	0.424
Sample 387	0.145	0.255	0.328
Sample 388	0.222	0.189	0.275

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 389	0.213	0.197	0.248
Sample 390	0.281	0.222	0.312
Sample 391	0.209	0.188	0.306
Sample 392	0.248	0.032	0.328
Sample 393	0.241	0.147	0.321
Sample 394	0.203	0.183	0.300
Sample 395	0.228	0.114	0.236
Sample 396	0.260	0.281	0.429
Sample 397	0.120	0.101	0.650
Sample 398	0.190	0.293	0.461
Sample 399	0.165	0.229	0.405
Sample 400	0.084	0.242	0.510
Sample 401	0.228	0.201	0.325
Sample 402	0.208	0.122	0.375
Sample 403	0.223	0.299	0.316
Sample 404	0.164	0.226	0.366
Sample 405	0.156	0.095	0.393
Sample 406	0.290	0.179	0.192
Sample 407	0.187	0.111	0.409
Sample 408	0.287	0.353	0.419
Sample 409	0.232	0.217	0.316
Sample 410	0.238	0.138	0.337
Sample 411	0.300	0.132	0.236
Sample 412	0.305	0.162	0.248
Sample 413	0.241	0.344	0.390
Sample 414	0.220	0.302	0.333
Sample 415	0.323	0.046	0.232
Sample 416	0.225	0.097	0.349
Sample 417	0.206	0.182	0.433
Sample 418	0.282	0.183	0.332
Sample 419	0.149	0.128	0.381
Sample 420	0.274	0.256	0.334
Sample 421	0.199	0.155	0.362
Sample 422	0.271	0.107	0.362
Sample 423	0.162	0.047	0.375
Sample 424	0.250	0.276	0.365
Sample 425	0.275	0.210	0.265
Sample 426	0.221	0.143	0.398
Sample 427	0.307	0.078	0.296

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 428	0.138	0.284	0.412
Sample 429	0.225	0.221	0.280
Sample 430	0.140	0.251	0.434
Sample 431	0.204	0.033	0.284
Sample 432	0.200	-0.008	0.347
Sample 433	0.340	0.246	0.301
Sample 434	0.148	0.267	0.406
Sample 435	0.260	0.211	0.510
Sample 436	0.243	0.132	0.317
Sample 437	0.328	0.023	0.384
Sample 438	0.272	0.151	0.408
Sample 439	0.288	0.133	0.275
Sample 440	0.207	0.147	0.294
Sample 441	0.222	0.192	0.260
Sample 442	0.298	0.211	0.326
Sample 443	0.293	0.211	0.266
Sample 444	0.193	0.261	0.320
Sample 445	0.329	0.241	0.347
Sample 446	0.140	0.218	0.424
Sample 447	0.221	0.079	0.358
Sample 448	0.258	0.123	0.368
Sample 449	0.308	0.262	0.272
Sample 450	0.217	0.322	0.310
Sample 451	0.234	0.195	0.354
Sample 452	0.283	-0.021	0.293
Sample 453	0.239	0.070	0.261
Sample 454	0.224	0.209	0.279
Sample 455	0.311	0.270	0.350
Sample 456	0.385	0.127	0.202
Sample 457	0.289	0.219	0.331
Sample 458	0.224	0.250	0.297
Sample 459	0.290	0.313	0.265
Sample 460	0.195	0.184	0.365
Sample 461	0.289	0.175	0.381
Sample 462	0.198	0.219	0.340
Sample 463	0.213	0.125	0.303
Sample 464	0.114	0.276	0.503
Sample 465	0.257	0.270	0.372
Sample 466	0.234	0.233	0.282

	Akuntansi Manajemen Lingkungan -> Nilai Perusahaan	Inovasi Ramah Lingkungan -> Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan -> Nilai Perusahaan
Sample 467	0.184	0.131	0.368
Sample 468	0.290	0.355	0.339
Sample 469	0.199	0.198	0.345
Sample 470	0.182	0.242	0.359
Sample 471	0.278	0.208	0.292
Sample 472	0.210	0.211	0.389
Sample 473	0.130	0.063	0.318
Sample 474	0.256	0.181	0.325
Sample 475	0.248	0.266	0.335
Sample 476	0.144	0.155	0.356
Sample 477	0.257	0.175	0.356
Sample 478	0.145	0.266	0.493
Sample 479	0.218	0.294	0.378
Sample 480	0.228	0.225	0.332
Sample 481	0.274	0.108	0.321
Sample 482	0.244	0.143	0.279
Sample 483	-0.033	0.269	0.631
Sample 484	0.212	0.284	0.401
Sample 485	0.239	0.331	0.386
Sample 486	0.189	0.280	0.529
Sample 487	0.194	0.144	0.463
Sample 488	0.173	0.257	0.272
Sample 489	0.285	0.029	0.222
Sample 490	0.210	0.140	0.399
Sample 491	0.310	0.132	0.263
Sample 492	0.197	0.078	0.327
Sample 493	0.122	0.298	0.503
Sample 494	0.117	0.284	0.448
Sample 495	0.207	0.278	0.365
Sample 496	0.193	0.111	0.355
Sample 497	0.318	0.181	0.339
Sample 498	0.229	0.134	0.299
Sample 499	0.294	0.196	0.337

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
EMA <- Akuntansi Manajemen Lingkungan	1.000	1.000	0.000		
GRI <- Inovasi Ramah Lingkungan	1.000	1.000	0.000		
Nilai <- Nilai Perusahaan	1.000	1.000	0.000		

Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
EMA <- Akuntansi Manajemen Lingkungan	1.000	1.000	1.000	1.000
GRI <- Inovasi Ramah Lingkungan	1.000	1.000	1.000	1.000
Nilai <- Nilai Perusahaan	1.000	1.000	1.000	1.000

Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
EMA <- Akuntansi Manajemen Lingkungan	1.000	1.000	0.000	1.000	1.000
GRI <- Inovasi Ramah Lingkungan	1.000	1.000	0.000	1.000	1.000
Nilai <- Nilai Perusahaan	1.000	1.000	0.000	1.000	1.000

Samples

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 0	1.000	1.000	1.000
Sample 1	1.000	1.000	1.000
Sample 2	1.000	1.000	1.000
Sample 3	1.000	1.000	1.000
Sample 4	1.000	1.000	1.000
Sample 5	1.000	1.000	1.000
Sample 6	1.000	1.000	1.000
Sample 7	1.000	1.000	1.000
Sample 8	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 9	1.000	1.000	1.000
Sample 10	1.000	1.000	1.000
Sample 11	1.000	1.000	1.000
Sample 12	1.000	1.000	1.000
Sample 13	1.000	1.000	1.000
Sample 14	1.000	1.000	1.000
Sample 15	1.000	1.000	1.000
Sample 16	1.000	1.000	1.000
Sample 17	1.000	1.000	1.000
Sample 18	1.000	1.000	1.000
Sample 19	1.000	1.000	1.000
Sample 20	1.000	1.000	1.000
Sample 21	1.000	1.000	1.000
Sample 22	1.000	1.000	1.000
Sample 23	1.000	1.000	1.000
Sample 24	1.000	1.000	1.000
Sample 25	1.000	1.000	1.000
Sample 26	1.000	1.000	1.000
Sample 27	1.000	1.000	1.000
Sample 28	1.000	1.000	1.000
Sample 29	1.000	1.000	1.000
Sample 30	1.000	1.000	1.000
Sample 31	1.000	1.000	1.000
Sample 32	1.000	1.000	1.000
Sample 33	1.000	1.000	1.000
Sample 34	1.000	1.000	1.000
Sample 35	1.000	1.000	1.000
Sample 36	1.000	1.000	1.000
Sample 37	1.000	1.000	1.000
Sample 38	1.000	1.000	1.000
Sample 40	1.000	1.000	1.000
Sample 41	1.000	1.000	1.000
Sample 42	1.000	1.000	1.000
Sample 43	1.000	1.000	1.000
Sample 44	1.000	1.000	1.000
Sample 45	1.000	1.000	1.000
Sample 46	1.000	1.000	1.000
Sample 47	1.000	1.000	1.000
Sample 48	1.000	1.000	1.000
Sample 49	1.000	1.000	1.000
Sample 50	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 51	1.000	1.000	1.000
Sample 52	1.000	1.000	1.000
Sample 53	1.000	1.000	1.000
Sample 54	1.000	1.000	1.000
Sample 55	1.000	1.000	1.000
Sample 56	1.000	1.000	1.000
Sample 57	1.000	1.000	1.000
Sample 58	1.000	1.000	1.000
Sample 59	1.000	1.000	1.000
Sample 60	1.000	1.000	1.000
Sample 61	1.000	1.000	1.000
Sample 62	1.000	1.000	1.000
Sample 63	1.000	1.000	1.000
Sample 64	1.000	1.000	1.000
Sample 65	1.000	1.000	1.000
Sample 66	1.000	1.000	1.000
Sample 67	1.000	1.000	1.000
Sample 68	1.000	1.000	1.000
Sample 69	1.000	1.000	1.000
Sample 70	1.000	1.000	1.000
Sample 71	1.000	1.000	1.000
Sample 72	1.000	1.000	1.000
Sample 73	1.000	1.000	1.000
Sample 74	1.000	1.000	1.000
Sample 75	1.000	1.000	1.000
Sample 76	1.000	1.000	1.000
Sample 77	1.000	1.000	1.000
Sample 78	1.000	1.000	1.000
Sample 79	1.000	1.000	1.000
Sample 80	1.000	1.000	1.000
Sample 81	1.000	1.000	1.000
Sample 82	1.000	1.000	1.000
Sample 83	1.000	1.000	1.000
Sample 84	1.000	1.000	1.000
Sample 85	1.000	1.000	1.000
Sample 86	1.000	1.000	1.000
Sample 87	1.000	1.000	1.000
Sample 88	1.000	1.000	1.000
Sample 89	1.000	1.000	1.000
Sample 90	1.000	1.000	1.000
Sample 91	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 92	1.000	1.000	1.000
Sample 93	1.000	1.000	1.000
Sample 94	1.000	1.000	1.000
Sample 95	1.000	1.000	1.000
Sample 96	1.000	1.000	1.000
Sample 97	1.000	1.000	1.000
Sample 98	1.000	1.000	1.000
Sample 99	1.000	1.000	1.000
Sample 100	1.000	1.000	1.000
Sample 101	1.000	1.000	1.000
Sample 102	1.000	1.000	1.000
Sample 103	1.000	1.000	1.000
Sample 104	1.000	1.000	1.000
Sample 105	1.000	1.000	1.000
Sample 106	1.000	1.000	1.000
Sample 107	1.000	1.000	1.000
Sample 108	1.000	1.000	1.000
Sample 109	1.000	1.000	1.000
Sample 110	1.000	1.000	1.000
Sample 111	1.000	1.000	1.000
Sample 112	1.000	1.000	1.000
Sample 113	1.000	1.000	1.000
Sample 114	1.000	1.000	1.000
Sample 115	1.000	1.000	1.000
Sample 116	1.000	1.000	1.000
Sample 117	1.000	1.000	1.000
Sample 118	1.000	1.000	1.000
Sample 119	1.000	1.000	1.000
Sample 120	1.000	1.000	1.000
Sample 121	1.000	1.000	1.000
Sample 122	1.000	1.000	1.000
Sample 123	1.000	1.000	1.000
Sample 124	1.000	1.000	1.000
Sample 125	1.000	1.000	1.000
Sample 126	1.000	1.000	1.000
Sample 127	1.000	1.000	1.000
Sample 128	1.000	1.000	1.000
Sample 129	1.000	1.000	1.000
Sample 130	1.000	1.000	1.000
Sample 131	1.000	1.000	1.000
Sample 132	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 133	1.000	1.000	1.000
Sample 134	1.000	1.000	1.000
Sample 135	1.000	1.000	1.000
Sample 136	1.000	1.000	1.000
Sample 137	1.000	1.000	1.000
Sample 138	1.000	1.000	1.000
Sample 139	1.000	1.000	1.000
Sample 140	1.000	1.000	1.000
Sample 141	1.000	1.000	1.000
Sample 142	1.000	1.000	1.000
Sample 143	1.000	1.000	1.000
Sample 144	1.000	1.000	1.000
Sample 145	1.000	1.000	1.000
Sample 146	1.000	1.000	1.000
Sample 147	1.000	1.000	1.000
Sample 148	1.000	1.000	1.000
Sample 149	1.000	1.000	1.000
Sample 150	1.000	1.000	1.000
Sample 151	1.000	1.000	1.000
Sample 152	1.000	1.000	1.000
Sample 153	1.000	1.000	1.000
Sample 154	1.000	1.000	1.000
Sample 155	1.000	1.000	1.000
Sample 156	1.000	1.000	1.000
Sample 157	1.000	1.000	1.000
Sample 158	1.000	1.000	1.000
Sample 159	1.000	1.000	1.000
Sample 160	1.000	1.000	1.000
Sample 161	1.000	1.000	1.000
Sample 162	1.000	1.000	1.000
Sample 163	1.000	1.000	1.000
Sample 164	1.000	1.000	1.000
Sample 165	1.000	1.000	1.000
Sample 166	1.000	1.000	1.000
Sample 167	1.000	1.000	1.000
Sample 168	1.000	1.000	1.000
Sample 169	1.000	1.000	1.000
Sample 170	1.000	1.000	1.000
Sample 171	1.000	1.000	1.000
Sample 172	1.000	1.000	1.000
Sample 173	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 174	1.000	1.000	1.000
Sample 175	1.000	1.000	1.000
Sample 176	1.000	1.000	1.000
Sample 177	1.000	1.000	1.000
Sample 178	1.000	1.000	1.000
Sample 179	1.000	1.000	1.000
Sample 180	1.000	1.000	1.000
Sample 181	1.000	1.000	1.000
Sample 182	1.000	1.000	1.000
Sample 183	1.000	1.000	1.000
Sample 184	1.000	1.000	1.000
Sample 185	1.000	1.000	1.000
Sample 186	1.000	1.000	1.000
Sample 187	1.000	1.000	1.000
Sample 188	1.000	1.000	1.000
Sample 189	1.000	1.000	1.000
Sample 190	1.000	1.000	1.000
Sample 191	1.000	1.000	1.000
Sample 192	1.000	1.000	1.000
Sample 193	1.000	1.000	1.000
Sample 194	1.000	1.000	1.000
Sample 195	1.000	1.000	1.000
Sample 196	1.000	1.000	1.000
Sample 197	1.000	1.000	1.000
Sample 198	1.000	1.000	1.000
Sample 199	1.000	1.000	1.000
Sample 200	1.000	1.000	1.000
Sample 201	1.000	1.000	1.000
Sample 202	1.000	1.000	1.000
Sample 203	1.000	1.000	1.000
Sample 204	1.000	1.000	1.000
Sample 205	1.000	1.000	1.000
Sample 206	1.000	1.000	1.000
Sample 207	1.000	1.000	1.000
Sample 208	1.000	1.000	1.000
Sample 209	1.000	1.000	1.000
Sample 210	1.000	1.000	1.000
Sample 211	1.000	1.000	1.000
Sample 212	1.000	1.000	1.000
Sample 213	1.000	1.000	1.000
Sample 214	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 215	1.000	1.000	1.000
Sample 216	1.000	1.000	1.000
Sample 217	1.000	1.000	1.000
Sample 218	1.000	1.000	1.000
Sample 219	1.000	1.000	1.000
Sample 220	1.000	1.000	1.000
Sample 221	1.000	1.000	1.000
Sample 222	1.000	1.000	1.000
Sample 223	1.000	1.000	1.000
Sample 224	1.000	1.000	1.000
Sample 225	1.000	1.000	1.000
Sample 226	1.000	1.000	1.000
Sample 227	1.000	1.000	1.000
Sample 228	1.000	1.000	1.000
Sample 229	1.000	1.000	1.000
Sample 230	1.000	1.000	1.000
Sample 231	1.000	1.000	1.000
Sample 232	1.000	1.000	1.000
Sample 233	1.000	1.000	1.000
Sample 234	1.000	1.000	1.000
Sample 235	1.000	1.000	1.000
Sample 236	1.000	1.000	1.000
Sample 237	1.000	1.000	1.000
Sample 238	1.000	1.000	1.000
Sample 239	1.000	1.000	1.000
Sample 240	1.000	1.000	1.000
Sample 241	1.000	1.000	1.000
Sample 242	1.000	1.000	1.000
Sample 243	1.000	1.000	1.000
Sample 244	1.000	1.000	1.000
Sample 245	1.000	1.000	1.000
Sample 246	1.000	1.000	1.000
Sample 247	1.000	1.000	1.000
Sample 248	1.000	1.000	1.000
Sample 249	1.000	1.000	1.000
Sample 250	1.000	1.000	1.000
Sample 251	1.000	1.000	1.000
Sample 252	1.000	1.000	1.000
Sample 253	1.000	1.000	1.000
Sample 254	1.000	1.000	1.000
Sample 255	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 256	1.000	1.000	1.000
Sample 257	1.000	1.000	1.000
Sample 258	1.000	1.000	1.000
Sample 259	1.000	1.000	1.000
Sample 260	1.000	1.000	1.000
Sample 261	1.000	1.000	1.000
Sample 262	1.000	1.000	1.000
Sample 263	1.000	1.000	1.000
Sample 264	1.000	1.000	1.000
Sample 265	1.000	1.000	1.000
Sample 266	1.000	1.000	1.000
Sample 267	1.000	1.000	1.000
Sample 268	1.000	1.000	1.000
Sample 269	1.000	1.000	1.000
Sample 270	1.000	1.000	1.000
Sample 271	1.000	1.000	1.000
Sample 272	1.000	1.000	1.000
Sample 273	1.000	1.000	1.000
Sample 274	1.000	1.000	1.000
Sample 275	1.000	1.000	1.000
Sample 276	1.000	1.000	1.000
Sample 277	1.000	1.000	1.000
Sample 278	1.000	1.000	1.000
Sample 279	1.000	1.000	1.000
Sample 280	1.000	1.000	1.000
Sample 281	1.000	1.000	1.000
Sample 282	1.000	1.000	1.000
Sample 283	1.000	1.000	1.000
Sample 284	1.000	1.000	1.000
Sample 285	1.000	1.000	1.000
Sample 286	1.000	1.000	1.000
Sample 287	1.000	1.000	1.000
Sample 288	1.000	1.000	1.000
Sample 289	1.000	1.000	1.000
Sample 290	1.000	1.000	1.000
Sample 291	1.000	1.000	1.000
Sample 292	1.000	1.000	1.000
Sample 293	1.000	1.000	1.000
Sample 294	1.000	1.000	1.000
Sample 295	1.000	1.000	1.000
Sample 296	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 297	1.000	1.000	1.000
Sample 298	1.000	1.000	1.000
Sample 299	1.000	1.000	1.000
Sample 300	1.000	1.000	1.000
Sample 301	1.000	1.000	1.000
Sample 302	1.000	1.000	1.000
Sample 303	1.000	1.000	1.000
Sample 304	1.000	1.000	1.000
Sample 305	1.000	1.000	1.000
Sample 306	1.000	1.000	1.000
Sample 307	1.000	1.000	1.000
Sample 308	1.000	1.000	1.000
Sample 309	1.000	1.000	1.000
Sample 310	1.000	1.000	1.000
Sample 311	1.000	1.000	1.000
Sample 312	1.000	1.000	1.000
Sample 313	1.000	1.000	1.000
Sample 314	1.000	1.000	1.000
Sample 315	1.000	1.000	1.000
Sample 316	1.000	1.000	1.000
Sample 317	1.000	1.000	1.000
Sample 318	1.000	1.000	1.000
Sample 319	1.000	1.000	1.000
Sample 320	1.000	1.000	1.000
Sample 321	1.000	1.000	1.000
Sample 322	1.000	1.000	1.000
Sample 323	1.000	1.000	1.000
Sample 324	1.000	1.000	1.000
Sample 325	1.000	1.000	1.000
Sample 326	1.000	1.000	1.000
Sample 327	1.000	1.000	1.000
Sample 328	1.000	1.000	1.000
Sample 329	1.000	1.000	1.000
Sample 330	1.000	1.000	1.000
Sample 331	1.000	1.000	1.000
Sample 332	1.000	1.000	1.000
Sample 333	1.000	1.000	1.000
Sample 334	1.000	1.000	1.000
Sample 335	1.000	1.000	1.000
Sample 336	1.000	1.000	1.000
Sample 337	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 338	1.000	1.000	1.000
Sample 339	1.000	1.000	1.000
Sample 340	1.000	1.000	1.000
Sample 341	1.000	1.000	1.000
Sample 342	1.000	1.000	1.000
Sample 343	1.000	1.000	1.000
Sample 344	1.000	1.000	1.000
Sample 345	1.000	1.000	1.000
Sample 346	1.000	1.000	1.000
Sample 347	1.000	1.000	1.000
Sample 348	1.000	1.000	1.000
Sample 349	1.000	1.000	1.000
Sample 350	1.000	1.000	1.000
Sample 351	1.000	1.000	1.000
Sample 352	1.000	1.000	1.000
Sample 353	1.000	1.000	1.000
Sample 354	1.000	1.000	1.000
Sample 355	1.000	1.000	1.000
Sample 356	1.000	1.000	1.000
Sample 357	1.000	1.000	1.000
Sample 358	1.000	1.000	1.000
Sample 359	1.000	1.000	1.000
Sample 360	1.000	1.000	1.000
Sample 361	1.000	1.000	1.000
Sample 362	1.000	1.000	1.000
Sample 363	1.000	1.000	1.000
Sample 364	1.000	1.000	1.000
Sample 365	1.000	1.000	1.000
Sample 366	1.000	1.000	1.000
Sample 367	1.000	1.000	1.000
Sample 368	1.000	1.000	1.000
Sample 369	1.000	1.000	1.000
Sample 370	1.000	1.000	1.000
Sample 371	1.000	1.000	1.000
Sample 372	1.000	1.000	1.000
Sample 373	1.000	1.000	1.000
Sample 374	1.000	1.000	1.000
Sample 375	1.000	1.000	1.000
Sample 376	1.000	1.000	1.000
Sample 377	1.000	1.000	1.000
Sample 378	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 379	1.000	1.000	1.000
Sample 380	1.000	1.000	1.000
Sample 381	1.000	1.000	1.000
Sample 382	1.000	1.000	1.000
Sample 383	1.000	1.000	1.000
Sample 384	1.000	1.000	1.000
Sample 385	1.000	1.000	1.000
Sample 386	1.000	1.000	1.000
Sample 387	1.000	1.000	1.000
Sample 388	1.000	1.000	1.000
Sample 389	1.000	1.000	1.000
Sample 390	1.000	1.000	1.000
Sample 391	1.000	1.000	1.000
Sample 392	1.000	1.000	1.000
Sample 393	1.000	1.000	1.000
Sample 394	1.000	1.000	1.000
Sample 395	1.000	1.000	1.000
Sample 396	1.000	1.000	1.000
Sample 397	1.000	1.000	1.000
Sample 398	1.000	1.000	1.000
Sample 399	1.000	1.000	1.000
Sample 400	1.000	1.000	1.000
Sample 401	1.000	1.000	1.000
Sample 402	1.000	1.000	1.000
Sample 403	1.000	1.000	1.000
Sample 404	1.000	1.000	1.000
Sample 405	1.000	1.000	1.000
Sample 406	1.000	1.000	1.000
Sample 407	1.000	1.000	1.000
Sample 408	1.000	1.000	1.000
Sample 409	1.000	1.000	1.000
Sample 410	1.000	1.000	1.000
Sample 411	1.000	1.000	1.000
Sample 412	1.000	1.000	1.000
Sample 413	1.000	1.000	1.000
Sample 414	1.000	1.000	1.000
Sample 415	1.000	1.000	1.000
Sample 416	1.000	1.000	1.000
Sample 417	1.000	1.000	1.000
Sample 418	1.000	1.000	1.000
Sample 419	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 420	1.000	1.000	1.000
Sample 421	1.000	1.000	1.000
Sample 422	1.000	1.000	1.000
Sample 423	1.000	1.000	1.000
Sample 424	1.000	1.000	1.000
Sample 425	1.000	1.000	1.000
Sample 426	1.000	1.000	1.000
Sample 427	1.000	1.000	1.000
Sample 428	1.000	1.000	1.000
Sample 429	1.000	1.000	1.000
Sample 430	1.000	1.000	1.000
Sample 431	1.000	1.000	1.000
Sample 432	1.000	1.000	1.000
Sample 433	1.000	1.000	1.000
Sample 434	1.000	1.000	1.000
Sample 435	1.000	1.000	1.000
Sample 436	1.000	1.000	1.000
Sample 437	1.000	1.000	1.000
Sample 438	1.000	1.000	1.000
Sample 439	1.000	1.000	1.000
Sample 440	1.000	1.000	1.000
Sample 441	1.000	1.000	1.000
Sample 442	1.000	1.000	1.000
Sample 443	1.000	1.000	1.000
Sample 444	1.000	1.000	1.000
Sample 445	1.000	1.000	1.000
Sample 446	1.000	1.000	1.000
Sample 447	1.000	1.000	1.000
Sample 448	1.000	1.000	1.000
Sample 449	1.000	1.000	1.000
Sample 450	1.000	1.000	1.000
Sample 451	1.000	1.000	1.000
Sample 452	1.000	1.000	1.000
Sample 453	1.000	1.000	1.000
Sample 454	1.000	1.000	1.000
Sample 455	1.000	1.000	1.000
Sample 456	1.000	1.000	1.000
Sample 457	1.000	1.000	1.000
Sample 458	1.000	1.000	1.000
Sample 459	1.000	1.000	1.000
Sample 460	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 461	1.000	1.000	1.000
Sample 462	1.000	1.000	1.000
Sample 463	1.000	1.000	1.000
Sample 464	1.000	1.000	1.000
Sample 465	1.000	1.000	1.000
Sample 466	1.000	1.000	1.000
Sample 467	1.000	1.000	1.000
Sample 468	1.000	1.000	1.000
Sample 469	1.000	1.000	1.000
Sample 470	1.000	1.000	1.000
Sample 471	1.000	1.000	1.000
Sample 472	1.000	1.000	1.000
Sample 473	1.000	1.000	1.000
Sample 474	1.000	1.000	1.000
Sample 475	1.000	1.000	1.000
Sample 476	1.000	1.000	1.000
Sample 477	1.000	1.000	1.000
Sample 478	1.000	1.000	1.000
Sample 479	1.000	1.000	1.000
Sample 480	1.000	1.000	1.000
Sample 481	1.000	1.000	1.000
Sample 482	1.000	1.000	1.000
Sample 483	1.000	1.000	1.000
Sample 484	1.000	1.000	1.000
Sample 485	1.000	1.000	1.000
Sample 486	1.000	1.000	1.000
Sample 487	1.000	1.000	1.000
Sample 488	1.000	1.000	1.000
Sample 489	1.000	1.000	1.000
Sample 490	1.000	1.000	1.000
Sample 491	1.000	1.000	1.000
Sample 492	1.000	1.000	1.000
Sample 493	1.000	1.000	1.000
Sample 494	1.000	1.000	1.000
Sample 495	1.000	1.000	1.000
Sample 496	1.000	1.000	1.000
Sample 497	1.000	1.000	1.000
Sample 498	1.000	1.000	1.000
Sample 499	1.000	1.000	1.000

Outer Weights

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
EMA <- Akuntansi Manajemen Lingkungan	1.000	1.000	0.000		
GRI <- Inovasi Ramah Lingkungan	1.000	1.000	0.000		
Nilai <- Nilai Perusahaan	1.000	1.000	0.000		

Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
EMA <- Akuntansi Manajemen Lingkungan	1.000	1.000	1.000	1.000
GRI <- Inovasi Ramah Lingkungan	1.000	1.000	1.000	1.000
Nilai <- Nilai Perusahaan	1.000	1.000	1.000	1.000

Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
EMA <- Akuntansi Manajemen Lingkungan	1.000	1.000	0.000	1.000	1.000
GRI <- Inovasi Ramah Lingkungan	1.000	1.000	0.000	1.000	1.000
Nilai <- Nilai Perusahaan	1.000	1.000	0.000	1.000	1.000

Samples

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 0	1.000	1.000	1.000
Sample 1	1.000	1.000	1.000
Sample 2	1.000	1.000	1.000
Sample 3	1.000	1.000	1.000
Sample 4	1.000	1.000	1.000
Sample 5	1.000	1.000	1.000
Sample 6	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 7	1.000	1.000	1.000
Sample 8	1.000	1.000	1.000
Sample 9	1.000	1.000	1.000
Sample 10	1.000	1.000	1.000
Sample 11	1.000	1.000	1.000
Sample 12	1.000	1.000	1.000
Sample 13	1.000	1.000	1.000
Sample 14	1.000	1.000	1.000
Sample 15	1.000	1.000	1.000
Sample 16	1.000	1.000	1.000
Sample 17	1.000	1.000	1.000
Sample 18	1.000	1.000	1.000
Sample 19	1.000	1.000	1.000
Sample 20	1.000	1.000	1.000
Sample 21	1.000	1.000	1.000
Sample 22	1.000	1.000	1.000
Sample 23	1.000	1.000	1.000
Sample 24	1.000	1.000	1.000
Sample 25	1.000	1.000	1.000
Sample 26	1.000	1.000	1.000
Sample 27	1.000	1.000	1.000
Sample 28	1.000	1.000	1.000
Sample 29	1.000	1.000	1.000
Sample 30	1.000	1.000	1.000
Sample 31	1.000	1.000	1.000
Sample 32	1.000	1.000	1.000
Sample 33	1.000	1.000	1.000
Sample 34	1.000	1.000	1.000
Sample 35	1.000	1.000	1.000
Sample 36	1.000	1.000	1.000
Sample 37	1.000	1.000	1.000
Sample 38	1.000	1.000	1.000
Sample 39	1.000	1.000	1.000
Sample 40	1.000	1.000	1.000
Sample 41	1.000	1.000	1.000
Sample 42	1.000	1.000	1.000
Sample 43	1.000	1.000	1.000
Sample 44	1.000	1.000	1.000
Sample 45	1.000	1.000	1.000
Sample 46	1.000	1.000	1.000
Sample 47	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 48	1.000	1.000	1.000
Sample 49	1.000	1.000	1.000
Sample 50	1.000	1.000	1.000
Sample 51	1.000	1.000	1.000
Sample 52	1.000	1.000	1.000
Sample 53	1.000	1.000	1.000
Sample 54	1.000	1.000	1.000
Sample 55	1.000	1.000	1.000
Sample 56	1.000	1.000	1.000
Sample 57	1.000	1.000	1.000
Sample 58	1.000	1.000	1.000
Sample 59	1.000	1.000	1.000
Sample 60	1.000	1.000	1.000
Sample 61	1.000	1.000	1.000
Sample 62	1.000	1.000	1.000
Sample 63	1.000	1.000	1.000
Sample 64	1.000	1.000	1.000
Sample 65	1.000	1.000	1.000
Sample 66	1.000	1.000	1.000
Sample 67	1.000	1.000	1.000
Sample 68	1.000	1.000	1.000
Sample 69	1.000	1.000	1.000
Sample 70	1.000	1.000	1.000
Sample 71	1.000	1.000	1.000
Sample 72	1.000	1.000	1.000
Sample 73	1.000	1.000	1.000
Sample 74	1.000	1.000	1.000
Sample 75	1.000	1.000	1.000
Sample 76	1.000	1.000	1.000
Sample 77	1.000	1.000	1.000
Sample 78	1.000	1.000	1.000
Sample 79	1.000	1.000	1.000
Sample 80	1.000	1.000	1.000
Sample 81	1.000	1.000	1.000
Sample 82	1.000	1.000	1.000
Sample 83	1.000	1.000	1.000
Sample 84	1.000	1.000	1.000
Sample 85	1.000	1.000	1.000
Sample 86	1.000	1.000	1.000
Sample 87	1.000	1.000	1.000
Sample 88	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 89	1.000	1.000	1.000
Sample 90	1.000	1.000	1.000
Sample 91	1.000	1.000	1.000
Sample 92	1.000	1.000	1.000
Sample 93	1.000	1.000	1.000
Sample 94	1.000	1.000	1.000
Sample 95	1.000	1.000	1.000
Sample 96	1.000	1.000	1.000
Sample 97	1.000	1.000	1.000
Sample 98	1.000	1.000	1.000
Sample 99	1.000	1.000	1.000
Sample 100	1.000	1.000	1.000
Sample 101	1.000	1.000	1.000
Sample 102	1.000	1.000	1.000
Sample 103	1.000	1.000	1.000
Sample 104	1.000	1.000	1.000
Sample 105	1.000	1.000	1.000
Sample 106	1.000	1.000	1.000
Sample 107	1.000	1.000	1.000
Sample 108	1.000	1.000	1.000
Sample 109	1.000	1.000	1.000
Sample 110	1.000	1.000	1.000
Sample 111	1.000	1.000	1.000
Sample 112	1.000	1.000	1.000
Sample 113	1.000	1.000	1.000
Sample 114	1.000	1.000	1.000
Sample 115	1.000	1.000	1.000
Sample 116	1.000	1.000	1.000
Sample 117	1.000	1.000	1.000
Sample 118	1.000	1.000	1.000
Sample 119	1.000	1.000	1.000
Sample 120	1.000	1.000	1.000
Sample 121	1.000	1.000	1.000
Sample 122	1.000	1.000	1.000
Sample 123	1.000	1.000	1.000
Sample 124	1.000	1.000	1.000
Sample 125	1.000	1.000	1.000
Sample 126	1.000	1.000	1.000
Sample 127	1.000	1.000	1.000
Sample 128	1.000	1.000	1.000
Sample 129	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 130	1.000	1.000	1.000
Sample 131	1.000	1.000	1.000
Sample 132	1.000	1.000	1.000
Sample 133	1.000	1.000	1.000
Sample 134	1.000	1.000	1.000
Sample 135	1.000	1.000	1.000
Sample 136	1.000	1.000	1.000
Sample 137	1.000	1.000	1.000
Sample 138	1.000	1.000	1.000
Sample 139	1.000	1.000	1.000
Sample 140	1.000	1.000	1.000
Sample 141	1.000	1.000	1.000
Sample 142	1.000	1.000	1.000
Sample 143	1.000	1.000	1.000
Sample 144	1.000	1.000	1.000
Sample 145	1.000	1.000	1.000
Sample 146	1.000	1.000	1.000
Sample 147	1.000	1.000	1.000
Sample 148	1.000	1.000	1.000
Sample 149	1.000	1.000	1.000
Sample 150	1.000	1.000	1.000
Sample 151	1.000	1.000	1.000
Sample 152	1.000	1.000	1.000
Sample 153	1.000	1.000	1.000
Sample 154	1.000	1.000	1.000
Sample 155	1.000	1.000	1.000
Sample 156	1.000	1.000	1.000
Sample 157	1.000	1.000	1.000
Sample 158	1.000	1.000	1.000
Sample 159	1.000	1.000	1.000
Sample 160	1.000	1.000	1.000
Sample 161	1.000	1.000	1.000
Sample 162	1.000	1.000	1.000
Sample 163	1.000	1.000	1.000
Sample 164	1.000	1.000	1.000
Sample 165	1.000	1.000	1.000
Sample 166	1.000	1.000	1.000
Sample 167	1.000	1.000	1.000
Sample 168	1.000	1.000	1.000
Sample 169	1.000	1.000	1.000
Sample 170	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 171	1.000	1.000	1.000
Sample 172	1.000	1.000	1.000
Sample 173	1.000	1.000	1.000
Sample 174	1.000	1.000	1.000
Sample 175	1.000	1.000	1.000
Sample 176	1.000	1.000	1.000
Sample 177	1.000	1.000	1.000
Sample 178	1.000	1.000	1.000
Sample 179	1.000	1.000	1.000
Sample 180	1.000	1.000	1.000
Sample 181	1.000	1.000	1.000
Sample 182	1.000	1.000	1.000
Sample 183	1.000	1.000	1.000
Sample 184	1.000	1.000	1.000
Sample 185	1.000	1.000	1.000
Sample 186	1.000	1.000	1.000
Sample 187	1.000	1.000	1.000
Sample 188	1.000	1.000	1.000
Sample 189	1.000	1.000	1.000
Sample 190	1.000	1.000	1.000
Sample 191	1.000	1.000	1.000
Sample 192	1.000	1.000	1.000
Sample 193	1.000	1.000	1.000
Sample 194	1.000	1.000	1.000
Sample 195	1.000	1.000	1.000
Sample 196	1.000	1.000	1.000
Sample 197	1.000	1.000	1.000
Sample 198	1.000	1.000	1.000
Sample 199	1.000	1.000	1.000
Sample 200	1.000	1.000	1.000
Sample 201	1.000	1.000	1.000
Sample 202	1.000	1.000	1.000
Sample 203	1.000	1.000	1.000
Sample 204	1.000	1.000	1.000
Sample 205	1.000	1.000	1.000
Sample 206	1.000	1.000	1.000
Sample 207	1.000	1.000	1.000
Sample 208	1.000	1.000	1.000
Sample 209	1.000	1.000	1.000
Sample 210	1.000	1.000	1.000
Sample 211	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 212	1.000	1.000	1.000
Sample 213	1.000	1.000	1.000
Sample 214	1.000	1.000	1.000
Sample 215	1.000	1.000	1.000
Sample 216	1.000	1.000	1.000
Sample 217	1.000	1.000	1.000
Sample 218	1.000	1.000	1.000
Sample 219	1.000	1.000	1.000
Sample 220	1.000	1.000	1.000
Sample 221	1.000	1.000	1.000
Sample 222	1.000	1.000	1.000
Sample 223	1.000	1.000	1.000
Sample 224	1.000	1.000	1.000
Sample 225	1.000	1.000	1.000
Sample 226	1.000	1.000	1.000
Sample 227	1.000	1.000	1.000
Sample 228	1.000	1.000	1.000
Sample 229	1.000	1.000	1.000
Sample 230	1.000	1.000	1.000
Sample 231	1.000	1.000	1.000
Sample 232	1.000	1.000	1.000
Sample 233	1.000	1.000	1.000
Sample 234	1.000	1.000	1.000
Sample 235	1.000	1.000	1.000
Sample 236	1.000	1.000	1.000
Sample 237	1.000	1.000	1.000
Sample 238	1.000	1.000	1.000
Sample 239	1.000	1.000	1.000
Sample 240	1.000	1.000	1.000
Sample 241	1.000	1.000	1.000
Sample 242	1.000	1.000	1.000
Sample 243	1.000	1.000	1.000
Sample 244	1.000	1.000	1.000
Sample 245	1.000	1.000	1.000
Sample 246	1.000	1.000	1.000
Sample 247	1.000	1.000	1.000
Sample 248	1.000	1.000	1.000
Sample 249	1.000	1.000	1.000
Sample 250	1.000	1.000	1.000
Sample 251	1.000	1.000	1.000
Sample 252	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 253	1.000	1.000	1.000
Sample 254	1.000	1.000	1.000
Sample 255	1.000	1.000	1.000
Sample 256	1.000	1.000	1.000
Sample 257	1.000	1.000	1.000
Sample 258	1.000	1.000	1.000
Sample 259	1.000	1.000	1.000
Sample 260	1.000	1.000	1.000
Sample 261	1.000	1.000	1.000
Sample 262	1.000	1.000	1.000
Sample 263	1.000	1.000	1.000
Sample 264	1.000	1.000	1.000
Sample 265	1.000	1.000	1.000
Sample 266	1.000	1.000	1.000
Sample 267	1.000	1.000	1.000
Sample 268	1.000	1.000	1.000
Sample 269	1.000	1.000	1.000
Sample 270	1.000	1.000	1.000
Sample 271	1.000	1.000	1.000
Sample 272	1.000	1.000	1.000
Sample 273	1.000	1.000	1.000
Sample 274	1.000	1.000	1.000
Sample 275	1.000	1.000	1.000
Sample 276	1.000	1.000	1.000
Sample 277	1.000	1.000	1.000
Sample 278	1.000	1.000	1.000
Sample 279	1.000	1.000	1.000
Sample 280	1.000	1.000	1.000
Sample 281	1.000	1.000	1.000
Sample 282	1.000	1.000	1.000
Sample 283	1.000	1.000	1.000
Sample 284	1.000	1.000	1.000
Sample 285	1.000	1.000	1.000
Sample 286	1.000	1.000	1.000
Sample 287	1.000	1.000	1.000
Sample 288	1.000	1.000	1.000
Sample 289	1.000	1.000	1.000
Sample 290	1.000	1.000	1.000
Sample 291	1.000	1.000	1.000
Sample 292	1.000	1.000	1.000
Sample 293	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 294	1.000	1.000	1.000
Sample 295	1.000	1.000	1.000
Sample 296	1.000	1.000	1.000
Sample 297	1.000	1.000	1.000
Sample 298	1.000	1.000	1.000
Sample 299	1.000	1.000	1.000
Sample 300	1.000	1.000	1.000
Sample 301	1.000	1.000	1.000
Sample 302	1.000	1.000	1.000
Sample 303	1.000	1.000	1.000
Sample 304	1.000	1.000	1.000
Sample 305	1.000	1.000	1.000
Sample 306	1.000	1.000	1.000
Sample 307	1.000	1.000	1.000
Sample 308	1.000	1.000	1.000
Sample 309	1.000	1.000	1.000
Sample 310	1.000	1.000	1.000
Sample 311	1.000	1.000	1.000
Sample 312	1.000	1.000	1.000
Sample 313	1.000	1.000	1.000
Sample 314	1.000	1.000	1.000
Sample 315	1.000	1.000	1.000
Sample 316	1.000	1.000	1.000
Sample 317	1.000	1.000	1.000
Sample 318	1.000	1.000	1.000
Sample 319	1.000	1.000	1.000
Sample 320	1.000	1.000	1.000
Sample 321	1.000	1.000	1.000
Sample 322	1.000	1.000	1.000
Sample 323	1.000	1.000	1.000
Sample 324	1.000	1.000	1.000
Sample 325	1.000	1.000	1.000
Sample 326	1.000	1.000	1.000
Sample 327	1.000	1.000	1.000
Sample 328	1.000	1.000	1.000
Sample 329	1.000	1.000	1.000
Sample 330	1.000	1.000	1.000
Sample 331	1.000	1.000	1.000
Sample 332	1.000	1.000	1.000
Sample 333	1.000	1.000	1.000
Sample 334	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 335	1.000	1.000	1.000
Sample 336	1.000	1.000	1.000
Sample 337	1.000	1.000	1.000
Sample 338	1.000	1.000	1.000
Sample 339	1.000	1.000	1.000
Sample 340	1.000	1.000	1.000
Sample 341	1.000	1.000	1.000
Sample 342	1.000	1.000	1.000
Sample 343	1.000	1.000	1.000
Sample 344	1.000	1.000	1.000
Sample 345	1.000	1.000	1.000
Sample 346	1.000	1.000	1.000
Sample 347	1.000	1.000	1.000
Sample 348	1.000	1.000	1.000
Sample 349	1.000	1.000	1.000
Sample 350	1.000	1.000	1.000
Sample 351	1.000	1.000	1.000
Sample 352	1.000	1.000	1.000
Sample 353	1.000	1.000	1.000
Sample 354	1.000	1.000	1.000
Sample 355	1.000	1.000	1.000
Sample 356	1.000	1.000	1.000
Sample 357	1.000	1.000	1.000
Sample 358	1.000	1.000	1.000
Sample 359	1.000	1.000	1.000
Sample 360	1.000	1.000	1.000
Sample 361	1.000	1.000	1.000
Sample 362	1.000	1.000	1.000
Sample 363	1.000	1.000	1.000
Sample 364	1.000	1.000	1.000
Sample 365	1.000	1.000	1.000
Sample 366	1.000	1.000	1.000
Sample 367	1.000	1.000	1.000
Sample 368	1.000	1.000	1.000
Sample 369	1.000	1.000	1.000
Sample 370	1.000	1.000	1.000
Sample 371	1.000	1.000	1.000
Sample 372	1.000	1.000	1.000
Sample 373	1.000	1.000	1.000
Sample 374	1.000	1.000	1.000
Sample 375	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 376	1.000	1.000	1.000
Sample 377	1.000	1.000	1.000
Sample 378	1.000	1.000	1.000
Sample 379	1.000	1.000	1.000
Sample 380	1.000	1.000	1.000
Sample 381	1.000	1.000	1.000
Sample 382	1.000	1.000	1.000
Sample 383	1.000	1.000	1.000
Sample 384	1.000	1.000	1.000
Sample 385	1.000	1.000	1.000
Sample 386	1.000	1.000	1.000
Sample 387	1.000	1.000	1.000
Sample 388	1.000	1.000	1.000
Sample 389	1.000	1.000	1.000
Sample 390	1.000	1.000	1.000
Sample 391	1.000	1.000	1.000
Sample 392	1.000	1.000	1.000
Sample 393	1.000	1.000	1.000
Sample 394	1.000	1.000	1.000
Sample 395	1.000	1.000	1.000
Sample 396	1.000	1.000	1.000
Sample 397	1.000	1.000	1.000
Sample 398	1.000	1.000	1.000
Sample 399	1.000	1.000	1.000
Sample 400	1.000	1.000	1.000
Sample 401	1.000	1.000	1.000
Sample 402	1.000	1.000	1.000
Sample 403	1.000	1.000	1.000
Sample 404	1.000	1.000	1.000
Sample 405	1.000	1.000	1.000
Sample 406	1.000	1.000	1.000
Sample 407	1.000	1.000	1.000
Sample 408	1.000	1.000	1.000
Sample 409	1.000	1.000	1.000
Sample 410	1.000	1.000	1.000
Sample 411	1.000	1.000	1.000
Sample 412	1.000	1.000	1.000
Sample 413	1.000	1.000	1.000
Sample 414	1.000	1.000	1.000
Sample 415	1.000	1.000	1.000
Sample 416	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 417	1.000	1.000	1.000
Sample 418	1.000	1.000	1.000
Sample 419	1.000	1.000	1.000
Sample 420	1.000	1.000	1.000
Sample 421	1.000	1.000	1.000
Sample 422	1.000	1.000	1.000
Sample 423	1.000	1.000	1.000
Sample 424	1.000	1.000	1.000
Sample 425	1.000	1.000	1.000
Sample 426	1.000	1.000	1.000
Sample 427	1.000	1.000	1.000
Sample 428	1.000	1.000	1.000
Sample 429	1.000	1.000	1.000
Sample 430	1.000	1.000	1.000
Sample 431	1.000	1.000	1.000
Sample 432	1.000	1.000	1.000
Sample 433	1.000	1.000	1.000
Sample 434	1.000	1.000	1.000
Sample 435	1.000	1.000	1.000
Sample 436	1.000	1.000	1.000
Sample 437	1.000	1.000	1.000
Sample 438	1.000	1.000	1.000
Sample 439	1.000	1.000	1.000
Sample 440	1.000	1.000	1.000
Sample 441	1.000	1.000	1.000
Sample 442	1.000	1.000	1.000
Sample 443	1.000	1.000	1.000
Sample 444	1.000	1.000	1.000
Sample 445	1.000	1.000	1.000
Sample 446	1.000	1.000	1.000
Sample 447	1.000	1.000	1.000
Sample 448	1.000	1.000	1.000
Sample 449	1.000	1.000	1.000
Sample 450	1.000	1.000	1.000
Sample 451	1.000	1.000	1.000
Sample 452	1.000	1.000	1.000
Sample 453	1.000	1.000	1.000
Sample 454	1.000	1.000	1.000
Sample 455	1.000	1.000	1.000
Sample 456	1.000	1.000	1.000
Sample 457	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 458	1.000	1.000	1.000
Sample 459	1.000	1.000	1.000
Sample 460	1.000	1.000	1.000
Sample 461	1.000	1.000	1.000
Sample 462	1.000	1.000	1.000
Sample 463	1.000	1.000	1.000
Sample 464	1.000	1.000	1.000
Sample 465	1.000	1.000	1.000
Sample 466	1.000	1.000	1.000
Sample 467	1.000	1.000	1.000
Sample 468	1.000	1.000	1.000
Sample 469	1.000	1.000	1.000
Sample 470	1.000	1.000	1.000
Sample 471	1.000	1.000	1.000
Sample 472	1.000	1.000	1.000
Sample 473	1.000	1.000	1.000
Sample 474	1.000	1.000	1.000
Sample 475	1.000	1.000	1.000
Sample 476	1.000	1.000	1.000
Sample 477	1.000	1.000	1.000
Sample 478	1.000	1.000	1.000
Sample 479	1.000	1.000	1.000
Sample 480	1.000	1.000	1.000
Sample 481	1.000	1.000	1.000
Sample 482	1.000	1.000	1.000
Sample 483	1.000	1.000	1.000
Sample 484	1.000	1.000	1.000
Sample 485	1.000	1.000	1.000
Sample 486	1.000	1.000	1.000
Sample 487	1.000	1.000	1.000
Sample 488	1.000	1.000	1.000
Sample 489	1.000	1.000	1.000
Sample 490	1.000	1.000	1.000
Sample 491	1.000	1.000	1.000
Sample 492	1.000	1.000	1.000
Sample 493	1.000	1.000	1.000
Sample 494	1.000	1.000	1.000
Sample 495	1.000	1.000	1.000
Sample 496	1.000	1.000	1.000
Sample 497	1.000	1.000	1.000
Sample 498	1.000	1.000	1.000

	EMA <- Akuntansi Manajemen Lingkungan	GRI <- Inovasi Ramah Lingkungan	Nilai <- Nilai Perusahaan
Sample 499	1.000	1.000	1.000

Histograms

Path Coefficients Histogram

Indirect Effects Histogram

Total Effects Histogram

Base Data

Setting

Data file Settings	
Data file	Uji Data_SMART PLS (1) [138 records]
Missing value marker	none
Data Setup Settings	
Algorithm to handle missing data	None
Weighting Vector	-
PLS Algorithm Settings	
Data metric	Mean 0, Var 1
Initial Weights	1.0
Max. number of iterations	300
Stop Criterion (10^{-X}):	7
Use Lohmoeller settings?	No
Weighting scheme	Path
Bootstrapping Settings	
Complexity	Basic Bootstrapping
Confidence interval method	Bias-Corrected and Accelerated (BCa) Bootstrap
Parallel processing	Yes
Samples	500
Significance level	0.05
Test type	Two Tailed
Construct Outer Weighting Mode Settings	
Akuntansi Manajemen Lingkungan	Automatic
Inovasi Ramah Lingkungan	Automatic
Nilai Perusahaan	Automatic

Inner Model

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
Akuntansi Manajemen Lingkungan			1.000
Inovasi Ramah Lingkungan	1.000		1.000
Nilai Perusahaan			

Outer Model

	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
EMA	-1.000		
GRI		-1.000	
Nilai			-1.000

Indicator Data (Original)

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
1		10.990	0.550
2	1.000	18.680	0.620
3	1.000	15.380	0.610
4		16.480	0.630
5		19.780	0.760
6	1.000	13.190	0.730
7		26.370	0.970
8		24.180	0.910
9		30.770	1.220
10		48.350	1.250
11		59.340	1.080
12		61.540	1.140
13		21.980	0.900
14		27.470	0.970
15		31.870	1.200
16	1.000	24.180	1.110
17	1.000	15.380	0.760
18	1.000	19.780	1.170
19	1.000	18.680	0.570
20	1.000	21.980	0.700
21	1.000	26.370	0.740
22	1.000	43.960	2.270
23	1.000	49.450	2.390

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
24	1.000	59.340	2.510
25		18.680	0.530
26		19.780	0.800
27		21.980	1.020
28		43.960	1.410
29		59.340	1.760
30		61.540	1.890
31		49.450	1.510
32		59.340	1.480
33		63.740	1.600
34		43.960	0.670
35		48.350	0.690
36		46.150	0.610
37	1.000	57.140	0.700
38	1.000	59.340	0.710
39	1.000	61.540	0.660
40		20.880	0.160
41		28.570	0.180
42		25.270	0.150
43		43.960	1.010
44	1.000	59.340	1.490
45	1.000	48.350	1.350
46		34.070	0.780
47		37.360	0.790
48		42.860	0.820
49		21.980	0.400
50		27.470	0.370
51		30.770	0.330
52	1.000	35.160	2.130
53	1.000	37.360	4.810
54	1.000	42.860	5.810
55	1.000	12.090	0.530
56	1.000	16.480	0.610
57	1.000	21.980	0.730
58	1.000	58.240	0.490
59	1.000	61.540	0.600
60	1.000	39.560	0.580
61		20.880	0.760
62		23.080	0.520
63	1.000	29.670	0.580
64		35.160	0.610

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
65		38.460	0.640
66		41.760	0.570
67	1.000	97.800	2.520
68	1.000	95.600	2.480
69	1.000	94.510	2.160
70		48.350	1.180
71		50.550	1.460
72		43.960	1.340
73		30.770	0.610
74		34.070	0.680
75	1.000	38.460	0.740
76	1.000	35.160	0.350
77	1.000	26.370	0.330
78	1.000	28.570	0.350
79		43.960	1.660
80		59.340	1.560
81		62.640	1.930
82		34.070	1.240
83		37.360	1.100
84		42.860	1.170
85		21.980	1.410
86		27.470	1.530
87		30.770	1.340
88	1.000	59.340	1.400
89	1.000	37.360	1.170
90	1.000	42.860	1.280
91		12.090	0.370
92		16.480	0.380
93		21.980	0.400
94		47.250	1.580
95		54.950	1.610
96		61.540	1.680
97	1.000	20.880	3.690
98	1.000	23.080	1.120
99	1.000	29.670	1.230
100	1.000	35.160	0.700
101	1.000	38.460	0.810
102	1.000	41.760	0.900
103	1.000	26.370	0.470
104	1.000	24.180	0.450
105	1.000	21.980	0.430

Case ID	Akuntansi Manajemen Lingkungan	Inovasi Ramah Lingkungan	Nilai Perusahaan
106		35.160	0.550
107		38.460	0.740
108		32.970	0.520
109		48.350	1.200
110		46.150	1.150
111		59.340	1.250
112		16.480	0.790
113		13.190	0.630
114		17.580	0.690
115	1.000	54.950	1.220
116	1.000	50.550	1.180
117	1.000	57.140	1.280
118	1.000	34.070	3.910
119	1.000	40.660	4.880
120	1.000	35.160	5.380
121	1.000	48.350	1.210
122	1.000	41.760	1.290
123	1.000	50.550	1.420
124	1.000	57.140	2.930
125	1.000	43.960	2.350
126	1.000	61.540	2.290
127		43.960	1.320
128		49.450	1.200
129		57.140	1.220
130	1.000	45.050	1.020
131	1.000	48.350	1.030
132	1.000	43.960	1.050
133	1.000	60.440	1.470
134	1.000	59.340	1.220
135	1.000	79.120	1.260
136	1.000	95.600	1.860
137	1.000	91.210	1.530
138	1.000	94.510	1.630

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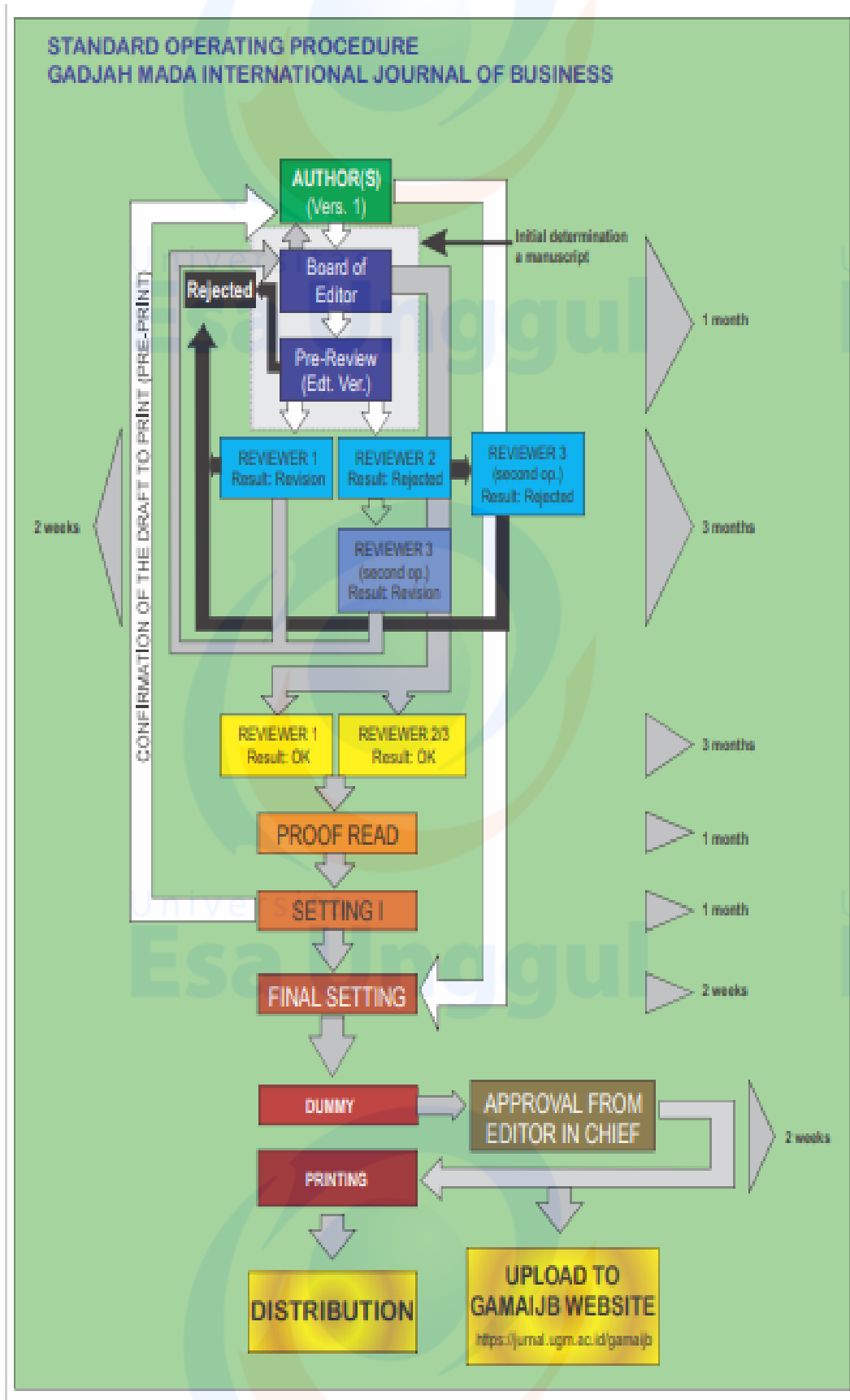
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DISCLOSURE OF CSR IN GREEN INNOVATION ON FIRM VALUE MEDIATED BY ENVIRONMENTAL MANAGEMENT ACCOUNTING

Rilla Gantino, Nadya Sari

Faculty of Economics and Business, Esa Unggul University, Indonesia

Abstract: This research is about the role of environmental management accounting in mediating green innovation by using CSR disclosure on firm value. This study uses manufacturing companies in the basic and chemical industry sub-sectors listed on the IDX in 2017 – 2019 because these sub-sectors have a more significant influence on environmental pollution. The population of this study are manufacturing companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange in 2017-2019, totalling 71 companies and the research sample as many as 46 companies using the purposive sampling method. This study uses a quantitative method with a descriptive approach. The results show that green innovation affects environmental management accounting and directly affects firm value. Environmental management accounting now has a significant influence on firm value. Environmental management accounting cannot mediate between green innovation and company value in basic and chemical industrial sector companies listed on the IDX.

Keywords: environmental management accounting, firm value, green innovation.

JEL Classification: M41, O31, P18

INTRODUCTION

The digital era of technology and information era nowadays causes business competition, which gets fierce in any business sector (Zandi, Khalid & Zahurul, 2019). This competition must make the company more serious in dealing with it by carrying out various appropriate policies and strategies so that it can continue and develop so that companies must face challenges in business competition, for that companies need to have innovations to survive and advance (Agustia et al., 2019).

Indonesian manufacturing companies in the basic and the chemical industry subsector need to create green innovations. It is the way to improve the environment to increase the quality of life of the community (Deny, 2020). Companies must use environmentally friendly technology and resources to create effectiveness and efficiency for their business (Agustia et al., 2019). Green innovation is an environmental strategy that can be applied by companies (Made, 2017).

The development of this product innovation requires a lot of investment so that there is a need for investors who want profits from the invested capital. To increase the investor attractiveness through increasing company value, the company must increase profits and encourage share prices to increase (Winarto, 2015). To maximize the

company's worth, it can optimize the role of environmental management accounting (EMA) in its business activities (Keifer & Effenberger, 2019). Environmental management accounting is the development of overall economic performance and the appropriate application of environmental management related to accounting systems and practices (Wulandari, 2016).

To avoid a decrease in the company's value, increasing awareness of the environment is necessary. The company's lack of attention to environmental responsibility results in environmental damage and will reduce the company's value in the eyes of the community and stakeholders (Husnaini & Tjahjadi, 2021). In 2019 the basic and chemical industry sub-sector manufacturing company became one of the companies that contributed a lot to various cases of environmental pollution in Indonesia. That happened because it was caused by unsafe waste generated from its goods activities so that it had an impact on the area around the company (Mardiana & Wuryani, 2019).

Various previous studies have done a lot. The differences with this study include differences in sub-sectors for the sample used, the addition of CSR disclosures and differences in the use of measurement scales on environmental management accounting variables.

As explained above that green innovation influences environmental management accounting. This is also following the results of previous studies (Agustia et al., 2019; Rosmiati et al., 2015; Zandi et al., 2019). Selanjutnya hasil penelitian tentang inovasi ramah lingkungan berpengaruh terhadap nilai perusahaan (Agustia et al., 2019; Mardiana & Wuryani, 2019; Zhang et al., 2019; Zhang et al., 2020). However, various researchers get different results that green innovation does not affect to company's value as measured by the environment (Husnaini & Tjahjadi, 2021; Mariyamah & Handayani, 2019; Utomo, 2016).

Environmental management accounting is appropriately implemented, might increase company profit and increase its firm value (Panggau & Septiani, 2017). It is also shown in the previous research conducted by previous researchers (Agustia et al., 2019; Ahmad & Osazuwa, 2015; Panggau & Septiani, 2017; Satrio & Kunto, 2020). Nevertheless, other research claims that environmental management accounting has no significance for the company's value (Sawitri, 2017; Suka, 2016; Susi & Handayani, 2020). This different result has made the writer analyze and show the influence of green innovation on the firm value, mediated by that innovation. The writer expects that this research can contribute to other researchers and the company

management to increase their company values through this innovation and this environmental management accounting.

LITERATURE REVIEW

Stakeholder Theory

For the first time, Freeman (1999) used the notion of stakeholders to describe business conduct (corporate behaviour) and social performance (Leung & Philomena, 2013). According to stakeholder theory, this business is not an entity that exists solely for profit but must also benefit stakeholders (Chariri & Ghozali, 2014).

Stakeholder theory is related to Trekers (1983) in Achmad (2007) regarding the empirical accountability vision, meaning a transparent system based on the organization's and its environment's perspective and recognition of complexity and dynamism. According to Robert (1992), corporate social disclosure is a successful negotiating relationship with stakeholders.

According to Jones (2013), stakeholder theory means that businesses are responsible for society and constituent groups. According to this view, corporate actors must go above and beyond their customary fiduciary duties to shareholders. Other than shareholders, the organization's obligations have been extended to other groups like purchasers, employees, suppliers, and

nearby communities (Camilleri, 2017).

Firm Value

Firm value reflects the present value of predicted future earnings and measures a company's overall market rating (Syahzuni, 2021). An increase in stock prices indicates the company's worth (Gustian, 2017). According to Hernita (2019), a high share price adds to the company's value. It can also improve market confidence in the company's current performance and trust in its prospects.

Firm value is the present value of future free cash flows discounted at the weighted average cost of capital (WACC) (Brigham & Ehrhardt, 2013). Free cash flow is defined as cash flow that creditors can utilize, owners, or investors after taking into account all of the company's investments and operating expenditures, as well as its net current assets (Eden, 2017).

According to Prawirasasra (2015), Tobin's Q method assesses a company's value by comparing the stock market value with the book value of the company's assets. Tobin's Q can also provide an overview of the company's fundamentals and the company's market vision. If Tobin's $Q > 1$, it signifies that the company's value is more significant than its recorded assets; otherwise, if Tobin's $Q < 1$, it suggests that the replacement cost of support is greater than the company's worth, and hence the

company's market value will drop (Dzahabiyya et al., 2020).

Green Innovation

Innovation can be defined as thinking about innovative new ideas in activities that result in new goods, the application of new processes, or the establishment of new companies because a company will not exist long if it does not innovate in its operations (Wong, 2012). That is because consumers' needs, demands, and requirements are continuously changing; purchasers will not always consume the same items; as a result, they will hunt for other goods from other organizations that they believe can suit their needs (Zhang et al., 2020). As a result, if the company wants to continue growing and maintaining its business, it must continue to innovate (Husnaini & Tjahjadi, 2021).

Green innovation is described as new technology or equipment utilized in its business activities to produce new products with efficient energy consumption and reduce pollution or use recycled waste items to generate environmentally friendly goods (Ar, 2012). According to Rennings & Rammer (2009), green innovation, also known as green innovation, is a new approach or modification, practice, system, or process of products that reduces the impact of environmental degradation.

Green innovation helps to improve a company's environmental performance in three ways (Agustia et

al., 2019): first, it can lessen the environmental impact of company activities by using reusable products. Second, by eliminating the usage of hazardous compounds, this innovation can tackle environmental issues (not only in processing procedures but also in the content of final goods). Third, this green innovation creates an efficient goods process that is ecologically benign and efficiently uses raw resources and energy.

Companies that decide to implement green innovations can apply several indicators (Ar, 2012). This indicator for this study is adopted from Ar (2012) research for use in this study: First, new technology is used in the manufacturing process to decrease energy, water, and waste. Second, use fewer non-polluting or hazardous compounds. Third, choose eco-friendly (recycled) packaging.

To examine how green innovation is being used in the organization, consult a sustainability report that uses indicators from the G4 Global Reporting Index (GRI) standard, as well as the disclosure of Corporate Social Responsibility (CSR) (Ar, 2012).

Environmental Management Accounting

Environmental Management Accounting (EMA) is a subset of environmental accounting used to assess a company's operations

(Gurarda, 2014). According to the International Federation of Accountants, environmental management accounting extends all areas of environmental management and company economic performance. It is to establish good environmental application between accounting systems and practices (Chikmatin, 2019).

According to Lucarelli (2003), environmental management accounting is a complete approach to management accounting that focuses on costs related to environmental issues and wasted raw materials. One of the goals of environmental management accounting is to influence provisions that impact an organization's environmental and financial performance. That is useful for doing proactive and preventative environmental activities (Schaltegger et al., 2008).

This study applies environmental management accounting measurements derived from eco-efficiency (Sinkin et al., 2008). The link between the targeted output and the additional environmental effect to take out is characterized as eco-efficiency (Schaltegger et al., 2008). Every manufacturing business that has passed ISO 14001 certification is assigned a value of one, whereas manufacturing enterprises that are not ISO 14001 certified are assigned a value of zero (Schaltegger et al., 2008).

HYPOTHESIS DEVELOPMENT

Interrelation Between Green Innovation and Environmental Management Accounting

Green innovation must be the company's option to improve the company's interaction with the community, stakeholders and achieve a positive corporate image. Companies that successfully implement green innovation activities can improve environmental management accounting as evaluated by eco-efficiency and boost the corporate value as measured by Tobin's Q (Agustia et al., 2019).

According to Ar (2012), Baldarelli et al. (2017), green innovation activities carried out by companies can reduce the impact of environmental damage since it is a new technology or device that can reduce pollution, recycle waste, increase energy efficiency, and design environmentally friendly goods. Meanwhile, environmental management accounting can assist organizations by defining the environmental costs of their innovation activities so that the attention of company stakeholders can stimulate the identification of ways to prevent or minimize costs and improve environmental quality. Therefore, according to the explanation above, the following hypothesis can be proposed:

H1: Green innovation has a direct impact on environmental management accounting.

Correlation Between Green Innovation and Firm Value

When companies can implement green innovation activities such as paying attention to industrial waste management, caring for the environment, caring for the surrounding community by assisting the public interest around the factory location, and so on, the company's condition that pays attention to the surrounding environment will be well received by the community or by investors, resulting in a positive outcome (Beech, 2013).

As a result, green innovations must help improve the company's environmental performance by lowering pollution, recycling trash, producing environmentally friendly products, and managing the company's environment (Agustia et al., 2019). Firm value gives management an investor's perspective on the firm's previous performance and future possibilities (Brigham & Ehrhardt, 2013). As a result of the preceding explanation, the following hypothesis can be proposed:

H2: Green innovation has a direct impact on business value.

The correlation between environmental management accounting and firm value

Companies that use environmental management accounting effectively can enhance earnings while increasing corporate value (Panggau & Septiani, 2017). Because

environmental management accounting can assist companies in minimizing the costs and environmental impacts of the activities carried out by the company, it will provide information and data related to the effects of financial management activities and the flow of physical details that marks environmental impacts.

Agustia et al. (2019) Ahmad & Osazuwa, (2015), Panggau & Septiani (2017) describe the relationship between environmental management accounting and firm value, demonstrating that solid value can be increased by optimizing the role of management accounting in it and it can reflect the prosperity of the owners' stocks; if the value of the company is high, the worth of the shareholders is also increased. As a result of the study above, the following research hypothesis may be proposed:

H3: Environmental management accounting has a direct impact on company value.

Indirect Relationship of Green Innovations and Firm Values Mediated by Environmental Management Accounting

RESEARCH METHOD

For this study, data from the IDX with manufacturing businesses in the basic and chemical industry sub-sectors

Companies that implement green innovations successfully can have an impact on the firm's value. At the same time, financial management accounting can play a part in the company by monitoring and managing green innovation activities (Zhang et al., 2020). Firm executives may utilize the EMA's knowledge and statistics to make better decisions based on physical calculations (energy and materials) and financial performance (Eden, 2017). As a result of the investigation, the following research hypotheses may be proposed:

H4: Green innovation indirectly affects firm value, which is mediated through environmental management accounting.

The following framework may be described based on the consideration of the hypotheses:

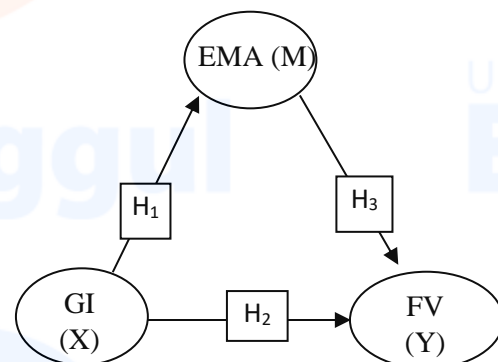


Figure 1. Framework

were gathered from 2017 to 2019 (Agustia et al., 2019). This study employs a sample technique method with specific criteria known as the

purposive sampling method (Sugiyono, 2016). The smartPLS 3.0 program was used to test the hypothesis using the partial least squares (PLS) analytical approach.

This research uses a quantitative research method with a causal research method. The variables consist of independent variables (exogenous), mediating variables, and dependent (endogenous). The exogenous variable is green innovation (X) which is measured by the GRI (Global Reporting Index) indicator obtained from the sustainability report (Ar, 2012). The mediating variable is environmental management accounting (M) which is assessed by eco-efficiency gained from the analysis of the ownership of ISO 14001 certification from the annual report (Schaltegger et al., 2008). The dependent variable is a firm value (Y) proxied by Tobin's Q with firm value disclosure $t+1$. This ratio is not only for investors in the form of shares because it includes company equity and all company assets (Agustia et al., 2019).

The process of evaluating whether a hypothesis is true or false based on sample evidence and probability theory is known as hypothesis testing (Lind et al., 2014). The Structural Equation Modeling (SEM) Partial Least Squares (PLS) approach evaluated the study hypothesis. SEM essentially allows researchers to do path analysis using latent variables (Ghozali & Latan, 2015).

A variable is considered to have strong discriminant validity if the average variance extracted (AVE) value is >0.5 , and a variable is said to be reliable if the alpha value is >0.7 in the Cronbach Alpha test. If the value of $t\text{-count} > t\text{-table}$, the Path coefficient is considered to have a direct impact (Abdillah & Jogiyanto, 2009).

RESULT

This study uses SEM (Structural Equation Modeling) with mediating effects and SmartPLS 3.0 software. This analysis technique can describe latent variables (variables that cannot be directly measured). However, it can also utilize indicators (inventory variables). THE IDEA OF the SEM measurement model essentially allows latent variables for route analysis (Ghozali & Latan, 2015).

The first step in the study is to create a structural model (inner model) that specifies the connection between latent variables. Second, create an outer model (measurement model) to define latent variables' relationships and indicators. Third, draw a route diagram. The fourth step is a model estimation. Fifth, assess the quality of fit. The sixth step is hypothesis testing.

An external load value or load factor is used to assess the effectiveness of convergence. If the external load value is >0.7 , the indicator is judged to meet the convergence effectiveness in the excellent category.

According to table 1, all extreme loading values are >0.7 , indicating

that the data is valid and the following statistical test may be performed.

Table 1. Outer Loading

	Environmental Management Accounting	Green Innovation	Firm Value
EMA	1.000		
GRI		1.000	
FV			1.000

The findings of the discriminant validity test will be discussed in this section. The discriminant validity test is performed by examining the average value of the average variant extracted (AVE) from each indicator; a good model requires a value greater

than 0.5. According to table 2, the average variance extracted for each variable is greater than or >0.5 , indicating that it fulfilled the criteria. As a result, it may be stated that this measurement model meets the requirements for research usage.

Table 2. Average Variant Extracted (AVE)

Variable	AVE	Rule of Thumb	Result
Environmental Management Accounting	1.000	>0.50	Valid
Green Innovation	1.000	>0.50	Valid
Firm Value	1.000	>0.50	Valid

The component used to assess the reliability value of an indicator in a variable is known as composite reliability. If the variable's combined reliability value is more significant than 0.7, the variable can be stated to meet composite reliability (Ghozali, 2014). Table 3 shows that the

composite reliability coefficient for all variables in this study is more than 0.7, indicating that it has followed the rules. As a result, this measurement model may be inferred to be accurate and consistent enough to be applied in research.

Table 3. Composite Reliability

Variable	Composite Reliability	Rule of Thumb	Result
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Environmental Management Accounting	1.000	>0.70	Reliable
Green Innovation	1.000	>0.70	Reliable
Firm Value	1.000	>0.70	Reliable

The value of Cronbach's alpha can enhance the reliability test using the composite reliability described above. If a variable's Cronbach's alpha value is more significant than 0.70, the variable can be considered reliable or meets Cronbach's alpha standards

(Abdillah & Jogiyanto, 2009). Table 4 presents that the Cronbach's alpha value of all variables is more than 0.7, indicating that all research variables fulfil the Cronbach's alpha value criteria and that this variable is reliable.

Table 4. Cronbach Alpha

Variable	Cronbach's Alpha	Rule of Thumb	Result
Environmental Management Accounting	1.000	>0.70	Reliable
Green Innovation	1.000	>0.70	Reliable
Firm Value	1.000	>0.70	Reliable

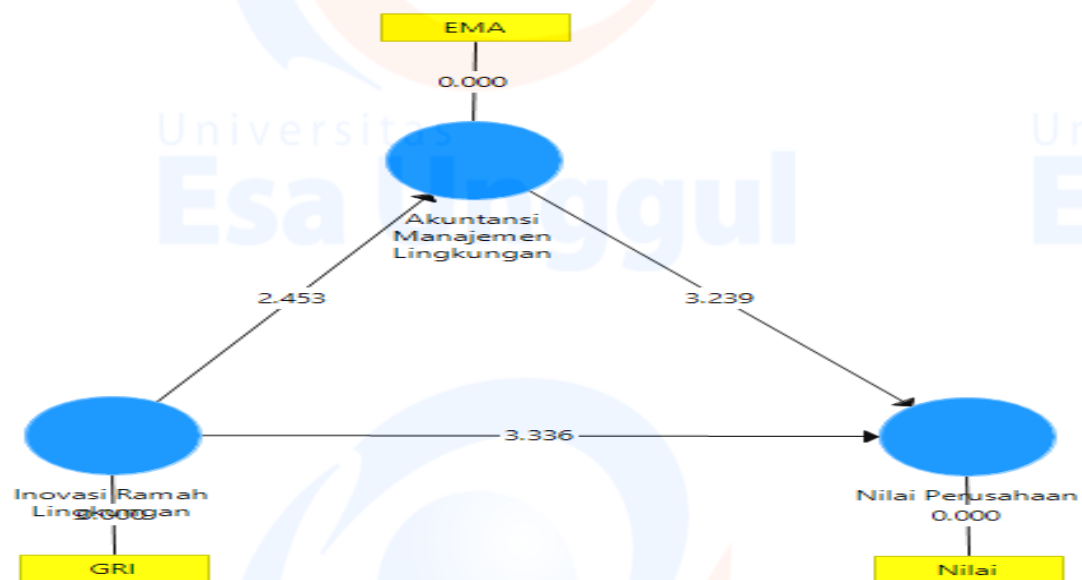


Figure 2. Model

The effect of green innovation on the firm value of 3,336 in a favourable direction is best illustrated by the path

coefficient value in table 5. The second most significant influence is the influence of environmental

management accounting on firm value of up to 3,239 in a positive direction. At the same time, the lowest effect is shown by green

innovation and substantial value through environmental management, accounting for as much as 1,857 in a positive direction.

Table 5. Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	T-tabel	P Values
Environmental management Accounting -> Firm Value	0.218	0.214	0.065	3.239	1.96	0.001
Green Innovation-> Environmental management Accounting	0.197	0.193	0.079	2.453	1.96	0.013
Green Innovation -> Firm Value	0.291	0.298	0.081	3.336	1.96	0.000
Green Innovation -> Environmental Management Accounting -> Firm Value	0.043	0.042	0.023	1.857	1.96	0.064

In table 6, the R-Square adjusted value for environmental management accounting variables is 0.032, or 3.2 %. The firm value variable is 0.145 for the R-Square adjusted value. According to the R-Square adjusted value, the remaining 96.8 % and 85.5 % are explained by factors outside the study model.

The Chi-Square score of 0.171 with a common value of 0 indicates the quality of fit evaluation. As a result of these findings, it is possible to conclude that the goodness of fit model is sufficient.

Table 6. The Scores of R-Square

	R Square	R Square Adjusted
Environmental Management Accounting	0.039	0.032
Firm Value	0.157	0.145

Table 7. Results of Hypothesis

Hypothesis	Influence	T-Statistic	Result
H1	Green innovation has a direct impact on environmental management accounting.	3.239	accepted
H2	Green innovation results indirect impact on business value.	2.453	accepted
H3	Environmental management accounting has a direct impact on company value.	3.336	accepted
H4	Green innovation leads to indirect effects on firm value, which is mediated through environmental management accounting.	1.857	rejected

DISCUSSION

This study aims to explore the influence of the role of management accounting in mediating green innovation and firm value. In the first test (H1), it was found that environmental management accounting influences company value. Environmental management accounting means that the value of a company can be increased by optimizing the role of environmental management accounting in its company activities. This impacts the growth of good company

performance and will also have an impact on stakeholders who feel the benefits. Environmental management accounting can be affected by various factors, including knowledge transfer, environmental performance (Zandi et al., 2019).

The significant effect of environmental management accounting on firm value, the findings of this study are consistent with the research (Agustia et al., 2019; Ahmad & Osazuwa, 2015; Panggau & Septiani, 2017; Satrio & Kunto, 2020), which states that

environmental management accounting has an impact on firm value, but contrary to research results (Hernita, 2019; Sawitri, 2017; Sungkono, 2019).

Further findings prove that green innovation has a significant effect on environmental management accounting (H2). Indonesia still needs innovation in industrial sector companies, especially green innovations that aim to encourage the role of companies in making environmental improvements to improve people's quality of life. Companies are required to use environmentally friendly technology and resources to create effectiveness and efficiency for their business. Green innovation is an environmental strategy that companies can apply (Agustia et al., 2019).

Due to the many phenomena of environmental pollution by various companies in Indonesia, companies must pay more attention to the surrounding environment. The company can apply a policy and has become a government regulation in managing factory waste disposal. Green innovation activities or green innovation must be the company's choice in improving the company's relationship with the community, stakeholders and obtaining an excellent corporate image.

The results of this data processing can explain incidents of ongoing environmental pollution, such as that which occurred in 2019. That year,

PT How You You Indonesia settled a pollution complaint about Rp. 12.01 billion in material compensation. In the same year, PT Industri Textil Kamarga Kurnia was ordered to pay Rp 4.2 billion for environmental contamination. While in 2020, PT Kawi Mekar and PT United Color Indonesia were involved in a pollution case (Deny, 2020).

Green innovations that are well implemented by companies, such as paying attention to industrial waste management, caring for the environment, caring for the surrounding community by helping and supporting the public interest around the factory location, and so on, can have an impact on the company value because companies that do not innovate will not last long (Wong, 2012). Meanwhile, well-executed environmental management accounting by the firm may enhance corporate earnings while also increasing company value (Panggau & Septiani, 2017). This is consistent with research indicating that green innovation impacts environmental management accounting (Agustia et al., 2019; Rosmiati et al., 2015; Zandi et al., 2019).

More evidence found that green innovation has a substantial impact on firm value. (H3). The stock price is affected by the company value of each company listed on the Indonesia Stock Exchange (IDX). Thus the higher the company's worth, the higher the market price of its shares. The shareholders' desire, the wealth

of shareholders, and the company, which is reflected by the market price of its shares, all contribute to the firm's high value.

The value of a company is critical for shareholders because it helps them comprehend the level of success of the firm's performance to the share price. Firm value is a monetary value that describes the company's equity and book value in the form of book value, total book value of assets, and stock market value of total debt. The company's high value explains the company's effectiveness in prospering the principle. The importance of company value encourages management to enhance its performance constantly, both financially and environmentally. This situation is used as justification for the firm to undertake different attempts to maintain a superior business, and therefore the company's primary aim is to maximize its value. Adding value to a firm by increasing resource use is not always matched with practical environmental management actions (Mardiana & Wuryani, 2019).

According to stakeholder theory, each firm that engages in activities is constantly evaluated by the community and stakeholders. This motivates management to engage in green innovation. This innovation creates efficiencies that can reduce the impact of environmental damage by using recycled materials, reducing hazardous substances, and efficiently using raw materials and energy,

allowing businesses to maximize profits and ultimately satisfy stakeholders.

Furthermore, according to the legitimacy theory, companies implement green innovations to gain positive value from the community or consumers. Society accepts the company as one that cares about the environment while carrying out its business activities to profit. This indicates that green innovation has a positive impact on firm value (Agustia et al., 2019; Mardiana & Wuryani, 2019; D. Zhang et al., 2019; F. Zhang et al., 2020), but it is against the research findings conducted (Husnaini & Tjahjadi, 2021; Mariyamah & Handayani, 2019; Utomo, 2016). Other elements that impact firm value include social disclosure, leverage, profitability (ROE), leverage ratio (DER), dividend policy (DPR), and firm size (Ln assets), as well as many other variables.

In the following hypothesis testing, it was discovered that there was a strong relationship between the variables of green innovation and firm value, as mediated by environmental management accounting (H4). Green innovations that are effectively implemented can impact the business's value, while financial management accounting can play a role in the firm by monitoring and managing green innovation activities. As a result, if the firm wants to develop and stay in business, it must

continue to innovate (Husnaini & Tjahjadi, 2021).

In this study, environmental management accounting could not mediate the relationship between green innovation and company value. It probably happens since numerous manufacturing companies on the IDX in the basic and chemical industrial sectors pay less attention or are less aware of the importance or benefits of the role of environmental management accounting in implementing green innovations in their businesses.

CONCLUSION

Environmental management accounting is the collection of costs associated with green innovations to aid decision-making. A company that uses environmental management accounting is related to the company's desire to apply green innovations to achieve high profits. It is associated with implementing stakeholder theory in the hope of providing benefits to stakeholders or the community in environmental pollution. This research confirms that environmental management accounting directly influences firm value in basic and chemical sector businesses listed on the IDX. Then there is a good and substantial influence of green innovation on environmental management accounting in firms listed on the IDX in the basic and chemical industry sectors.

The creation of significant earnings influences the company's value, one of which is connected to the company's use of green innovations. So, in this situation, the invention has a direct and beneficial impact on the company's value. Meanwhile, green innovation results on firm value are mediated by environmental management accounting in basic and chemical industrial sub-sector businesses listed on the IDX. Furthermore, innovation and environmental management accounting combined with firms listed on the IDX in the basic and chemical industry sectors.

LIMITATION

There are several limitations in this study that must be discussed in the future. For example, the sample in the research object uses basic and chemical industry sub-sector manufacturing companies, with a total of 46 companies observed, which does not describe all existing manufacturing companies using a purposive sampling method and criteria. The following are examples: First, firms in the basic and chemical industries that had an IPO before in 2017 and were listed on the IDX. 2) Companies listed on the IDX in the basic and chemical industries are not delisted. The two selected research periods are pretty short, i.e. 2017-2019, compared to other studies covering a more extended period. Three methods used for this research are not accurate because SEM is more effective if used for latent variable.

Finally, this research only uses three variables, i.e. green innovation, environmental management accounting, and firm value, whereas many other factors are not included.

According to the findings of this study, environmental management accounting does not moderate the impact of green innovation on company value. These results might be attributed to the less comprehensive sampling strategy utilized, which resulted in a smaller sample company. It is suggested that future studies will expand the data collection time and will use other sampling strategies. Another finding is that in this study, green innovation only explains 3.2 % of the role of environmental management accounting and the firm value of 14.5 %, which is less than 50 %, indicating that environmental management accounting and green innovation do not influence the firm value variable in this study. In addition, to ensure objectivity, Recommended that researchers can add other factors and control variables to future studies. It is suggested that the CSR must be done by two persons or more.

This study benefits corporate management since environmental management accounting has been shown to impact firm value positively. As a result, it is recommended to maintain and expand the role of environmental management accounting by providing relevant information for making environmental management provisions to apply good green

innovations, which has been shown to positively affect environmental management accounting and corporate value at the same time. As a result, it is advised to continue carrying out these green innovation activities to boost revenues, which will, in turn, bring value to the firm. As a result, it is recommended to continue carrying out these green innovation activities to improve revenues, which will, in turn, add value to the firm and offer pleasure to the company's stakeholders

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Lampiran 8 : Daftar Riwayat Hidup



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Mendengarkan Musik

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 3. Stock Opname
 4. Rekap Penjualan Bulanan

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