LAMPIRAN

Lampiran 1 Daftar Sampel Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	ARTO	BANK JAGO TBK PT
2	BANK	BANK ALADIN SYARIAH TBK PT
3	BBCA	BANK CENTRAL ASIA TBK PT
4	BBHI	ALLO BANK INDONESIA TBK PT
5	BBKP	BANK KB INDONESIA TBK PT
6	BBNI	BANK NEGARA INDONESIA PERSERO
7	BBRI	BANK RAKYAT INDONESIA PERSERO
8	BBTN	BANK TABUNGAN NEGARA PERSERO
9	BDMN	BANK DANAMON INDONESIA TBK
10	BJBR	BPD JAWA BARAT DAN BANTEN TB
11	BJTM	BPD JAWA TIMUR TBK PT
12	BMRI	BANK MANDIRI PERSERO TBK PT
13	BNGA	BANK CIMB NIAGA TBK PT
14	BNII	BANK MAYBANK INDONESIA TBK
15	BNLI	BANK PERMATA TBK PT
16	BRIS	BANK SYARIAH INDONESIA PERSERO
17	BSIM	BANK SINARMAS TBK PT
18	BTPN	BANK SMBC INDONESIA TBK PT
19	BTPS	BANK BTPN SYARIAH TBK PT
20	MAYA	BANK MAYAPADA INTL TBK PT
21	MEGA	BANK MEGA TBK PT
22	PNBN	BANK PAN INDONESIA TBK PT

Lampiran 2 Tabulasi Data Penelitian

Perusahaan Sampel	Tahun	ROA	ENV	SOC	GOV	CAR
ARTO	2021	1,19	14,2	34,8	81,1	169,92
ARTO	2022	0,11	14,2	44,7	81,1	82,75
ARTO	2023	0,38	16,3	45,8	81,1	61,77
ARTO	2024	0,52	18,2	51,3	81,1	44,4
BANK	2021	-8,38	29,7	47,9	80	390,5
BANK	2022	-7,67	32,1	54,2	91,2	189,28
BANK	2023	-3,83	32,1	58,3	91,2	96,17
BANK	2024	-0,9	35,5	47,4	90,6	64,96
BBCA	2021	2,73	30,9	57,1	89,9	26,85
BBCA	2022	3,2	30,9	55,3	89,9	26,84
BBCA	2023	3,57	29	55,3	96,1	29,4

Perusahaan Sampel	Tahun	ROA	ENV	SOC	GOV	CAR
BBCA	2024	3,84	32,4	57,1	96,1	29,14
BBHI	2021	5,32	0,85	16,7	78,6	48,82
BBHI	2022	3,44	2,08	26,2	75,2	79,53
BBHI	2023	3,73	10,4	27,8	81,1	83,35
BBHI	2024	3,49	17,2	34,7	81,1	82,58
BBKP	2021	-2,7	6,1	34,9	68,6	19,86
BBKP	2022	-5,61	6,95	35,5	68,6	19,72
BBKP	2023	-6,92	6,95	40,7	68,6	27,95
BBKP	2024	-7,56	31,6	37,9	68,6	20,02
BBNI	2021	1,17	30,1	47,5	96,1	20,74
BBNI	2022	1,84	44,2	47,5	96,1	20,57
BBNI	2023	1,98	44,2	45,7	96,1	23,22
BBNI	2024	1,94	46,2	51,1	96,1	21,67
BBRI	2021	1,95	33,3	52,6	87,4	27,25
BBRI	2022	2,89	37,8	52,6	87,4	25,54
BBRI	2023	3,14	38,6	52,6	87,4	27,27
BBRI	2024	3,03	36,7	54,4	87,4	26,63
BBTN	2021	0,65	44,2	36,4	87,4	19,14
BBTN	2022	0,79	47,6	33,8	87,4	20,17
BBTN	2023	0,83	47,6	42,7	87,4	20,07
BBTN	2024	0,66	51	46,8	87,4	18,5
BDMN	2021	0,8	26,5	48,1	89,9	26,82
BDMN	2022	1,69	31,9	49,7	89,9	26,34
BDMN	2023	1,67	33,3	49,7	96,1	27,52
BDMN	2024	1,48	31,9	54,5	89,9	27,15
BJBR	2021	1,36	14,1	34,5	68,6	17,98
BJBR	2022	1,36	28,1	36,1	68,6	19,4
BJBR	2023	0,96	28,1	45,7	71,1	20,17
BJBR	2024	0,67	28,1	44,9	74,3	18,89
BJTM	2021	1,65	11,1	28,4	81,1	23,52
BJTM	2022	1,51	16	32,2	81,1	24,74
BJTM	2023	1,42	29,3	42,2	87,4	25,71
BJTM	2024	1,15	33	55,9	87,4	23,99
BMRI	2021	1,72	19,5	47	89,9	19,55
BMRI	2022	2,21	22,8	41,6	96,1	19,65
BMRI	2023	2,64	21,8	41,6	96,1	21,99
BMRI	2024	2,42	51,7	41,6	96,1	20,14
BNGA	2021	1,39	40,4	58	97,5	22,68
BNGA	2022	1,63	42,1	58	97,5	22,19

Perusahaan Sampel	Tahun	ROA	ENV	SOC	GOV	CAR
BNGA	2023	2,02	45,6	59,6	97,5	24,02
BNGA	2024	1,97	43,8	59,6	97,5	23,34
BNII	2021	0,97	12,9	39,7	83,6	27,1
BNII	2022	0,89	20,9	42,3	83,6	26,65
BNII	2023	1,05	20,9	53,5	83,6	27,74
BNII	2024	0,6	22,8	49,6	83,6	25,55
BNLI	2021	0,57	13,3	34,5	81,1	34,94
BNLI	2022	0,82	13,8	41,3	83,6	34,19
BNLI	2023	1,01	28,8	41,3	83,6	38,73
BNLI	2024	1,38	30,5	57,6	83,6	34,65
BRIS	2021	1,2	22	40,7	89,9	22,09
BRIS	2022	1,49	26,2	52,2	89,9	20,29
BRIS	2023	1,73	22,8	54,8	96,1	21,04
BRIS	2024	1,84	24,3	54,8	96,1	21,4
BSIM	2021	0,26	6,95	27,2	83,6	29,12
BSIM	2022	0,44	12,6	27,2	83,6	29,49
BSIM	2023	0,15	18,2	28,3	83,6	25,34
BSIM	2024	0,54	18,6	32,4	83,6	30,46
BTPN	2021	1,42	9,3	36,3	68,6	26,17
BTPN	2022	1,54	10,1	36,3	74,8	27,29
BTPN	2023	1,15	11,5	42,3	74,8	29,9
BTPN	2024	1,27	13,3	42,3	74,8	30,02
BTPS	2021	8,38	5,86	27,5	89,9	58,27
BTPS	2022	8,96	28,8	34,3	89,9	53,66
BTPS	2023	5,07	32,7	27,5	89,9	51,6
BTPS	2024	4,92	33,5	33,7	89,9	53,16
MAYA	2021	0,04	4,68	31,1	81,1	14,37
MAYA	2022	0,02	19,9	35,3	81,1	11,13
MAYA	2023	0,02	19,9	35,3	81,1	10,79
MAYA	2024	0,02	19,9	35,3	81,1	10,5
MEGA	2021	3,27	10	24,7	68,6	27,3
MEGA	2022	2,95	12,3	28,3	68,6	25,41
MEGA	2023	2,56	17,7	31,7	68,6	26,17
MEGA	2024	1,97	20,9	37,1	68,6	25,77
MEGA	2021	0,98	13,5	36,3	83,6	29,86
MEGA	2022	1,46	13,8	36,3	83,6	30,07
MEGA	2023	1,17	10,4	37,1	83,6	32,4
MEGA	2024	1,18	14,7	37,1	83,6	34,54

Lampiran 3 Uji Statistik Deskriptif

```
42 . summarize car, detail
```

car

Percentiles		Smallest		
1%	10.5	10.5		
5%	17.98	10.79		
10%	19.4	11.13	Obs	88
25%	21.22	14.37	Sum of wgt.	88
50%	26.64		Mean	38.38102
		Largest	Std. dev.	47.14986
75%	31.43	96.17		
90%	64.96	169.92	Variance	2223.11
95%	83.35	189.28	Skewness	5.47737
99%	390.5	390.5	Kurtosis	38.16444

```
43 . winsor2 car, replace cuts(0 95)

44 . summarize car, detail
```

car

Percentiles		Smallest		
1%	10.5	10.5		
5%	17.98	10.79		
10%	19.4	11.13	Obs	88
25%	21.22	14.37	Sum of wgt.	88
50%	26.64		Mean	32.5575
		Largest	Std. dev.	18.91136
75%	31.43	83.35		
90%	64.96	83.35	Variance	357.6397
95%	83.35	83.35	Skewness	1.75423
99%	83.35	83.35	Kurtosis	5.002997

```
45 . summarize roa env soc gov car
```

Variable	Obs	Mean	Std. dev.	Min	Max
roa	88	1.179886	2.71469	-8.38	8.96
env	88	24.27375	12.49666	.85	51.71
soc	88	42.25886	10.03095	16.69	59.58
gov	88	84.48398	8.647935	68.57	97.5
car	88	32.5575	18.91136	10.5	83.35

Lampiran 4 Hasil Uji Regresi

```
46 . reg roa env soc gov car
```

Source	SS	df	MS	Number of obs	=	88
				F(4, 83)	=	5.87
Model	141.412758	4	35.3531894	Prob > F	=	0.0003
Residual	499.737341	83	6.02093182	R-squared	=	0.2206
				Adj R-squared	=	0.1830
Total	641.150099	87	7.36954137	Root MSE	=	2.4538

roa	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
env	-.0150663	.0300379	-0.50	0.617	-.0748104	.0446779
soc	-.1139253	.0348655	-3.27	0.002	-.1832713	-.0445792
gov	.1754966	.0406266	4.32	0.000	.0946919	.2563013
car	-.0142946	.0142904	-1.00	0.320	-.0427175	.0141283
_cons	-8.0013	2.931757	-2.73	0.008	-13.83245	-2.170152

Lampiran 5 Uji Pemilihan antara Common Effect Model dan Fixed Effect Model

```
47 . xtreg roa env soc gov car, fe
```

Fixed-effects (within) regression — Number of obs = 88
Group variable: id_bank — Number of groups = 22

R-squared:
- Within = 0.2250
- Between = 0.1087
- Overall = 0.1181

Obs per group:
- min = 4
- avg = 4.0
- max = 4

F(4,62) = 4.50
corr(u_i, Xb) = -0.2239 — Prob > F = 0.0030

roa	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
env	-.0300331	.0191515	-1.57	0.122	-.0683163	.0082502
soc	-.0304071	.0260201	-1.17	0.247	-.0824205	.0216064
gov	.176027	.0557082	3.16	0.002	.0646679	.2873862
car	-.0497255	.0199837	-2.49	0.016	-.0896724	-.0097786
_cons	-10.05866	4.471688	-2.25	0.028	-18.99743	-1.119878
sigma_u	2.5255355					
sigma_e	.95493321					
rho	.87491508	(fraction of variance due to u_i)				

F test that all u_i=0: F(21, 62) = 23.14 — Prob > F = 0.0000

Lampiran 6 Uji Pemilihan antara Fixed Effect Model dan Random Effect Model

```
50 . xtreg roa env soc gov car, re

Random-effects GLS regression                   Number of obs     =        88
Group variable: id_bank                         Number of groups  =        22

R-squared:                                      Obs per group:
     Within  = 0.2169                                         min =         4
     Between = 0.1416                                         avg =       4.0
     Overall = 0.1489                                         max =         4

                                                Wald chi2(4)      =     20.47
corr(u_i, X) = 0 (assumed)                      Prob > chi2       =    0.0004
```

roa	Coefficient	Std. err.	z	P>|z|	[95% conf.	interval]
env	-.028688	.0185064	-1.55	0.121	-.06496	.0075839
soc	-.0410715	.0246737	-1.66	0.096	-.089431	.0072881
gov	.1647653	.0442758	3.72	0.000	.0779863	.2515443
car	-.0365511	.0164986	-2.22	0.027	-.0688878	-.0042143
_cons	-9.118131	3.547058	-2.57	0.010	-16.07024	-2.166026
sigma_u	2.4581225					
sigma_e	.95493321					
rho	.86887218	(fraction of variance due to u_i)				

	(b) fe	(B) re	(b-B) Difference	sqrt(diag(V_b-V_B)) Std. err.
env	-.0300331	-.028688	-.001345	.0049285
soc	-.0304071	-.0410715	.0106644	.0082616
gov	.176027	.1647653	.0112617	.0338092
car	-.0497255	-.0365511	-.0131744	.0112758

b = Consistent under H0 and Ha; obtained from xtreg.
B = Inconsistent under Ha, efficient under H0; obtained from xtreg.

```
Test of H0: Difference in coefficients not systematic

    chi2(4) = (b-B)'[(V_b-V_B)^(-1)](b-B)
            =   3.19
Prob > chi2 = 0.5261
```

Lampiran 7 Uji Pemilihan antara Randon Effect Model dan Common Effect Model

```
Breusch and Pagan Lagrangian multiplier test for random effects

        roa[id_bank,t] = Xb + u[id_bank] + e[id_bank,t]

        Estimated results:
                         |       Var     SD = sqrt(Var)
                ---------+------------------------------
                     roa |  7.369541        2.71469
                       e |  .9118974       .9549332
                       u |  6.042366       2.458123

        Test: Var(u) = 0
                                  chibar2(01) =    87.51
                              Prob > chibar2 =   0.0000
```

Lampiran 8 Uji Multikolinearitas

Variable	VIF	1/VIF
env	2.04	0.491154
gov	1.78	0.560658
soc	1.77	0.565808
car	1.06	0.947574
Mean VIF	1.66	

Lampiran 9 Uji Heteroskedastisitas

```
74 . estat hettest

   Breusch-Pagan/Cook-Weisberg test for heteroskedasticity
   Assumption: Normal error terms
   Variable: Fitted values of roa

   H0: Constant variance

       chi2(1) =  12.54
   Prob > chi2 = 0.0004
```