

LAMPIRAN

Lampiran 1

Data Perusahaan – Pengungkapan Emisi Karbon 2019

No	Kode	Pengungkapan Emisi Karbon																		
		CC1	CC2	GHG1	GHG2	GHG3	GHG4	GHG5	GHG6	GHG7	EC1	EC2	EC3	RC1	RC2	RC3	RC4	ACC1	ACC2	Total
1	ADRO			1	1	1	1	1	1	1	1	1	1	1	1					12
2	BUMI			1	1	1	1	1	1	1	1	1	1	1						11
3	DSSA			1		1		1		1	1	1	1							7
4	INDY					1				1	1	1	1					1	1	7
5	ITMG	1	1	1	1	1	1	1	1	1	1	1	1							12
6	PTBA			1	1	1	1	1	1	1	1	1	1	1	1					12
7	PTRO					1				1	1									3
8	BIPI													1						1
9	MEDC					1	1	1	1	1				1						6
10	TINS										1		1	1						3
11	ANTM	1		1		1	1	1	1	1	1	1	1		1					11
12	BSSR			1																1
13	BYAN					1		1	1	1										4
14	FIRE					1		1		1										3
15	GEMS			1																1
16	HRUM									1										1
17	SMMT									1										1

Lampiran 2

Data Perusahaan – Pengungkapan Emisi Karbon 2020

No	Kode	Pengungkapan Emisi Karbon																		
		CC1	CC2	GHG1	GHG2	GHG3	GHG4	GHG5	GHG6	GHG7	EC1	EC2	EC3	RC1	RC2	RC3	RC4	ACC1	ACC2	Total
1	ADRO			1	1	1	1	1	1	1	1	1	1	1	1					12
2	BUMI	1		1	1	1	1	1	1	1	1	1	1	1	1			1	1	15
3	DSSA			1		1	1	1		1	1	1								8
4	INDY			1	1	1	1	1	1	1				1	1					9
5	ITMG			1	1	1	1	1	1	1	1	1								10
6	PTBA			1	1	1	1	1	1	1	1	1	1	1	1	1				13
7	PTRO					1	1	1		1	1			1	1					7
8	BIPI													1						1
9	MEDC			1	1	1	1	1	1	1	1	1	1							11
10	TINS			1	1	1	1	1	1	1	1	1								10
11	ANTM	1		1	1	1	1	1	1	1	1	1	1		1					13
12	BSSR						1				1	1	1	1						5
13	BYAN					1		1	1	1	1	1	1							8
14	FIRE	1	1			1	1	1	1	1	1	1	1	1			1	1		14
15	GEMS					1		1												2
16	HRUM					1		1		1	1			1						5
17	SMMT										1		1	1	1					4

Lampiran 3

Data Perusahaan – Pengungkapan Emisi Karbon 2021

No	Kode	Pengungkapan Emisi Karbon																		
		CC1	CC2	GHG1	GHG2	GHG3	GHG4	GHG5	GHG6	GHG7	EC1	EC2	EC3	RC1	RC2	RC3	RC4	ACC1	ACC2	Total
1	ADRO			1	1	1	1	1	1	1	1	1	1	1						12
2	BUMI	1	1	1	1	1	1	1	1	1	1	1	1	1	1			1	1	16
3	DSSA			1		1	1	1	1	1	1	1								9
4	INDY			1	1	1	1	1	1	1	1		1	1						11
5	ITMG			1	1	1	1	1	1	1	1	1								10
6	PTBA			1	1	1	1	1	1	1	1	1	1	1	1					13
7	PTRO			1	1	1	1	1	1	1			1							9
8	BIPI							1	1	1	1	1	1	1						8
9	MEDC	1	1	1	1	1	1	1	1	1	1	1	1	1				1	1	16
10	TINS			1	1	1	1	1	1	1	1	1								10
11	ANTM	1		1	1	1	1	1	1	1	1	1	1		1					13
12	BSSR						1				1	1	1	1						5
13	BYAN					1		1	1	1	1	1	1							8
14	FIRE	1	1			1	1	1	1	1	1	1	1	1				1	1	14
15	GEMS			1	1	1	1	1	1	1										8
16	HRUM					1		1		1			1							5
17	SMMT										1	1	1	1	1					5

Lampiran 4

Data Perusahaan – PROPER

No	Kode	Nama Perusahaan	Kinerja Lingkungan		
			2019	2020	2021
1	ADRO	Adaro Energy Tbk	5	5	5
2	BUMI	Bumi Resources Tbk	5	5	0
3	DSSA	Dian Swastatika Sentosa Tbk	4	4	4
4	INDY	Indika Energy Tbk	5	5	5
5	ITMG	Indo Tambangraya Megah Tbk	3	3	3
6	PTBA	Bukit Asam Tbk	4	5	5
7	PTRO	Petrosea Tbk	3	3	3
8	BIPI	Astrindo Nusantara Infrastruktur Tbk	3	3	3
9	ELSA	Elnusa Tbk	0	0	0
10	MEDC	Medco Energi Internasional	5	5	5
11	TINS	Timah Tbk	4	4	5
12	ANTM	Aneka Tambang Tbk	4	4	5
13	BSSR	Baramulti Suksessarana Tbk	3	4	4
14	BYAN	Bayan Resources Tbk	3	3	3
15	FIRE	Alfa Energi Investama Tbk	3	3	3
16	HRUM	Harum Energy Tbk	3	3	3
17	SMMT	Golden Eagle Energy Tbk	4	4	4

Lampiran 5

Data Perusahaan – Akuntansi Hijau

No	Kode	Nama Perusahaan	Akuntansi Hijau		
			2019	2020	2021
1	ADRO	Adaro Energy Tbk	0	0	0
2	BUMI	Bumi Resources Tbk	1	1	1
3	DSSA	Dian Swastatika Sentosa Tbk	1	1	1
4	INDY	Indika Energy Tbk	0	0	0
5	ITMG	Indo Tambangraya Megah Tbk	0	0	0
6	PTBA	Bukit Asam Tbk	1	1	1
7	PTRO	Petrosea Tbk	1	1	1
8	BIPI	Astrindo Nusantara Infrastruktur Tbk	0	0	1
9	ELSA	Elnusa Tbk	0	0	0
10	MEDC	Medco Energi Internasional Tbk	0	0	0
11	TINS	Timah Tbk	1	1	1
12	ANTM	Aneka Tambang Tbk	1	1	1
13	BSSR	Baramulti Suksessarana Tbk	1	1	1
14	BYAN	Bayan Resources Tbk	0	0	1
15	FIRE	Alfa Energi Investama Tbk	1	1	1
16	HRUM	Harum Energy Tbk	0	0	1
17	SMMT	Golden Eagle Energy Tbk	1	1	1

Lampiran 6

Data Perusahaan – Nilai Perusahaan

No	Kode	Tahun	Jumlah Saham Beredar	Total Kewajiban	Total Asset	Harga Penutupan Saham	MVE	Nilai Perusahaan
1	ADRO	2019	31.985.962.000	49.504.180.950.000	110.507.786.550.000	1.487	47.563.125.494.000	0,88
		2020	31.985.962.000	37.208.524.500.000	97.722.141.300.000	1.430	45.739.925.660.000	0,85
		2021	31.985.962.000	47.911.717.350.000	116.173.282.050.000	2.250	71.968.414.500.000	1,03
2	BUMI	2019	68.158.054.450	48.841.333.904.403	55.251.981.466.668	66	4.498.431.593.700	0,96
		2020	68.158.054.450	50.417.570.422.506	52.446.534.352.119	72	4.907.379.920.400	1,05
		2021	68.158.054.450	54.722.579.142.903	64.611.274.113.942	67	4.566.589.648.150	0,92
3	DSSA	2019	770.552.320	31.974.173.000.000	57.144.480.450.000	13.875	10.691.413.440.000	0,75
		2020	770.552.320	20.148.845.710.000	44.563.168.110.000	16.000	12.328.837.120.000	0,73
		2021	770.552.320	19.359.056.450.000	46.251.842.050.000	49.000	37.757.063.680.000	1,23
4	INDY	2019	5.210.192.000	39.319.238.192.559	55.316.446.405.305	1.195	6.226.179.440.000	0,82
		2020	5.210.192.000	40.176.124.367.511	53.443.172.603.529	1.730	9.013.632.160.000	0,92
		2021	5.210.192.000	42.950.357.280.492	56.468.525.213.997	1.545	8.049.746.640.000	0,90
5	ITMG	2019	1.129.925.000	4.965.039.072.000	18.494.700.177.000	11.475	12.965.889.375.000	0,97
		2020	1.129.925.000	4.777.849.683.000	17.723.547.813.000	13.850	15.649.461.250.000	1,15
		2021	1.129.925.000	7.108.209.960.000	25.488.457.983.000	20.400	23.050.470.000.000	1,18
6	PTBA	2019	11.190.363.250	7.675.226.000.000	26.098.052.000.000	2.660	29.766.366.245.000	1,43
		2020	11.184.061.250	7.117.559.000.000	24.056.755.000.000	2.810	31.427.212.112.500	1,60
		2021	11.487.209.350	11.869.979.000.000	36.123.703.000.000	2.710	31.130.337.338.500	1,19

7	PTRO	2019	1.008.605.000	5.338.845.040.000	8.691.553.920.000	1.605	1.618.811.025.000	0,80
		2020	1.008.605.000	4.704.297.250.000	8.354.642.640.000	1.930	1.946.607.650.000	0,79
		2021	1.008.605.000	4.298.300.230.000	8.402.908.020.000	2.170	2.188.672.850.000	0,77
8	BIPI	2019	44.693.066.193	13.628.814.512.681	14.600.214.295.366	50	2.234.653.309.650	1,08
		2020	44.693.066.193	14.670.609.270.361	20.574.377.731.836	50	2.234.653.309.650	0,82
		2021	44.693.066.193	8.390.049.263.855	14.600.214.295.366	50	2.234.653.309.650	0,73
9	MEDC	2019	17.916.081.914	71.498.240.929.875	92.350.527.746.250	865	15.497.410.855.610	0,94
		2020	25.136.231.252	72.069.359.111.625	90.447.173.440.500	590	14.830.376.438.680	0,96
		2021	25.136.231.252	68.488.670.549.250	87.389.718.637.125	466	11.713.483.763.432	0,92
10	TINS	2019	7.450.000.000	15.102.873.000.000	20.361.278.000.000	825	6.146.250.000.000	1,04
		2020	7.450.000.000	9.577.564.000.000	14.517.700.000.000	1.485	11.063.250.000.000	1,42
		2021	7.450.000.000	8.382.569.000.000	14.690.989.000.000	1.455	10.839.750.000.000	1,31
11	ANTM	2019	24.030.765.000	12.061.490.000.000.000	30.194.910.000.000.000	840	20.185.842.600.000	0,40
		2020	24.030.765.000	12.690.060.000.000.000	31.729.510.000.000.000	1.935	46.499.530.275.000	0,40
		2021	24.030.765.000	12.079.050.000.000.000	32.916.150.000.000.000	2.250	54.069.221.250.000	0,37
12	BSSR	2019	2.616.500.000	1.229.307.579.426	3.833.904.752.904	1.820	4.762.030.000.000	1,56
		2020	2.616.500.000	1.116.187.258.731	4.027.579.587.792	1.695	4.434.967.500.000	1,37
		2021	2.616.500.000	2.794.833.688.821	6.659.050.053.642	4.090	10.701.485.000.000	2,02
13	BYAN	2019	3.333.333.500	10.080.110.508.120	19.550.179.761.531	15.900	53.000.002.650.000	3,22
		2020	3.333.333.500	11.597.745.580.656	24.776.933.661.534	15.475	51.583.335.912.500	2,54
		2021	3.333.333.500	8.731.616.582.649	37.228.495.385.727	27.000	90.000.004.500.000	2,65
14	FIRE	2019	1.475.362.946	203.585.000.000	543.257.000.000	326	480.968.320.396	1,26
		2020	1.475.362.946	152.355.000.000	505.302.000.000	1.320	1.947.479.396.280	4,15
		2021	1.475.362.946	186.848.000.000	494.253.000.000	458	675.716.335.982	1,74
		2019	5.882.353.000	6.461.146.860.000	11.941.450.080.000	2.550	15.000.000.150.000	1,79

15	GEMS	2020	5.882.353.000	7.102.091.160.000	12.447.474.840.000	2.550	15.000.000.150.000	1,77
		2021	5.882.353.000	7.842.771.900.000	12.681.671.910.000	7.950	46.764.706.350.000	4,30
16	HRUM	2019	2.703.620.000	725.359.891.977	6.837.788.890.338	1.320	3.568.778.400.000	0,62
		2020	2.703.620.000	671.623.932.606	7.628.647.798.152	2.980	8.056.787.600.000	1,14
		2021	2.703.620.000	3.425.776.091.262	13.379.086.599.903	10.325	27.914.876.500.000	2,34
17	SMMT	2019	3.150.000.000	287.067.000.000	871.513.000.000	123	387.450.000.000	0,77
		2020	3.150.000.000	317.228.000.000	881.786.000.000	116	365.400.000.000	0,77
		2021	3.150.000.000	233.793.000.000	1.051.840.000.000	202	636.300.000.000	0,82

Lampiran 7

Tabulasi Data

No	Kode Emiten	Tahun	Y	X1	X2	X3
1	ADRO	2019	0.88	66.66	5	0
		2020	0.85	66.66	5	0
		2021	1.03	66.66	5	0
2	BUMI	2019	0.96	61.11	5	1
		2020	1.05	83.33	5	1
		2021	0.92	88.88	5	1
3	DSSA	2019	0.75	38.88	4	1
		2020	0.73	44.44	4	1
		2021	1.23	50	4	1
4	INDY	2019	0.82	38.88	5	0
		2020	0.92	50	5	0
		2021	0.90	61.11	5	0
5	ITMG	2019	0.97	66.66	3	0
		2020	1.15	55.55	3	0
		2021	1.18	55.55	3	0
6	PTBA	2019	1.43	66.66	4	1
		2020	1.60	72.22	5	1
		2021	1.19	72.22	5	1
7	PTRO	2019	0.80	16.66	3	1
		2020	0.79	38.88	3	1
		2021	0.77	50	3	1
8	BIPI	2019	1.08	5.55	3	0
		2020	0.82	5.55	3	0
		2021	0.73	44.44	3	1
9	MEDC	2019	0.94	33.33	5	0
		2020	0.96	61.11	5	0
		2021	0.92	88.88	5	0
10	TINS	2019	1.04	16.66	4	1
		2020	1.42	55.55	4	1
		2021	1.31	55.55	5	1
11	ANTM	2019	0.40	61.11	4	1
		2020	0.40	72.22	4	1
		2021	0.37	72.22	5	1
12	BSSR	2019	1.56	5.55	3	1

		2020	1.37	27.77	4	1
		2021	2.02	27.77	4	1
13	BYAN	2019	3.22	22.22	3	0
		2020	2.54	44.44	3	0
		2021	2.65	44.44	3	1
14	FIRE	2019	1.26	16.66	3	1
		2020	4.15	77.77	3	1
		2021	1.74	77.77	3	1
15	GEMS	2019	1.79	5.55	3	0
		2020	1.77	11.11	3	0
		2021	4.3	44.44	3	1
16	HRUM	2019	0.62	5.55	3	1
		2020	1.14	27.77	3	1
		2021	2.34	27.77	3	1
17	SMMT	2019	0.77	5.55	4	1
		2020	0.77	22.22	4	1
		2021	0.82	27.77	4	1

Lampiran 8

Uji Statistik Deskriptif

	Y	X1	X2	X3
Mean	1.296863	45.20196	3.882353	0.647059
Median	1.030000	44.44000	4.000000	1.000000
Maximum	4.300000	88.88000	5.000000	1.000000
Minimum	0.370000	5.550000	3.000000	0.000000
Std. Dev.	0.828672	24.49561	0.863645	0.482640
Skewness	2.093978	-0.132350	0.227197	-0.615457
Kurtosis	7.437484	1.946624	1.404497	1.378788

Lampiran 9

Hasil Estimasi Model Regresi

1. Common Effect Model

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	2.896744	0.543216	5.332588	0.0000
X1	0.008155	0.005239	1.556432	0.1263
X2	-0.499579	0.149360	-3.344785	0.0016
X3	-0.044731	0.226739	-0.197281	0.8445
R-squared	0.194018	Mean dependent var		1.296863
Adjusted R-squared	0.142573	S.D. dependent var		0.828672
S.E. of regression	0.767329	Akaike info criterion		2.383382
Sum squared resid	27.67330	Schwarz criterion		2.534898
Log likelihood	-56.77624	Hannan-Quinn criter.		2.441281
F-statistic	3.771329	Durbin-Watson stat		1.120884
Prob(F-statistic)	0.016613			

2. Fixed Effect Model

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	1.034995	1.330451	0.777928	0.4425
X1	0.013423	0.006259	2.144506	0.0399
X2	-0.139620	0.343767	-0.406147	0.6874
X3	0.304707	0.425149	0.716707	0.4789
Effects Specification				
Cross-section fixed (dummy variabels)				
R-squared	0.731897	Mean dependent var		1.296863
Adjusted R-squared	0.567576	S.D. dependent var		0.828672
S.E. of regression	0.544927	Akaike info criterion		1.910144
Sum squared resid	9.205295	Schwarz criterion		2.667723
Log likelihood	-28.70867	Hannan-Quinn criter.		2.199637
F-statistic	4.454060	Durbin-Watson stat		2.911710
Prob(F-statistic)	0.000119			

3. Random Effect Model

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	2.496989	0.711381	3.510059	0.0010
X1	0.011771	0.005101	2.307479	0.0255
X2	-0.463223	0.184554	-2.509961	0.0156
X3	0.102324	0.273501	0.374128	0.7100

Effects Specification		S.D.	Rho
Cross-section random		0.574377	0.5263
Idiosyncratic random		0.544927	0.4737

Weighted Statistics			
R-squared	0.165313	Mean dependent var	0.623014
Adjusted R-squared	0.112035	S.D. dependent var	0.579493
S.E. of regression	0.546067	Sum squared resid	14.01491
F-statistic	3.102850	Durbin-Watson stat	2.036222
Prob(F-statistic)	0.035412		

Unweighted Statistics			
R-squared	0.169938	Mean dependent var	1.296863
Sum squared resid	28.50010	Durbin-Watson stat	1.001312

Lampiran 10

Hasil Analisis Data

1. Uji Chow

Hasil olah data dengan Uji Chow, menunjukkan model yang terpilih adalah *Fixed Effect Model* dengan nilai probabilitas *Cross-section Chi-square* $< 0,05$. Berikut ini adalah hasilnya:

Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.887084	(16,31)	0.0006
Cross-section Chi-square	56.135144	16	0.0000

2. Uji Hausman

Hasil olah data dengan Uji Hausman, menunjukkan model yang terpilih adalah *Random Effect Model* dengan nilai probabilitas cross-section random $> 0,05$. Berikut ini adalah hasilnya:

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.196995	3	0.3622

3. Uji Langrange Multiplier

Lagrange multiplier (LM) test for panel data

Date: 03/18/23 Time: 14:03

Sample: 2019 2021

Total panel observations: 51

Probability in ()

Null (no rand. effect) Alternative	Cross-section One-sided	Period One-sided	Both
Breusch-Pagan	9.685899 (0.0019)	0.863958 (0.3526)	10.54986 (0.0012)
Honda	3.112218 (0.0009)	-0.929493 (0.8237)	1.543419 (0.0614)
King-Wu	3.112218 (0.0009)	-0.929493 (0.8237)	0.161071 (0.4360)
GHM	-- --	-- --	9.685899 (0.0029)

Lampiran 11

Hasil Uji Hipotesis

1. Uji Parsial (Uji t)

Dependent Variable: Y
 Method: Panel EGLS (Cross-section random effects)
 Date: 03/28/23 Time: 16:35
 Sample: 2019 2021
 Periods included: 3
 Cross-sections included: 17
 Total panel (balanced) observations: 51
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.496989	0.711381	3.510059	0.0010
X1	0.011771	0.005101	2.307479	0.0255
X2	-0.463223	0.184554	-2.509961	0.0156
X3	0.102324	0.273501	0.374128	0.7100
Effects Specification				
			S.D.	Rho
Cross-section random			0.574377	0.5263
Idiosyncratic random			0.544927	0.4737
Weighted Statistics				
R-squared	0.165313	Mean dependent var		0.623014
Adjusted R-squared	0.112035	S.D. dependent var		0.579493
S.E. of regression	0.546067	Sum squared resid		14.01491
F-statistic	3.102850	Durbin-Watson stat		2.036222
Prob(F-statistic)	0.035412			
Unweighted Statistics				
R-squared	0.169938	Mean dependent var		1.296863
Sum squared resid	28.50010	Durbin-Watson stat		1.001312

2. Uji Simultan (Uji F)

Dependent Variable: Y

Method: Panel EGLS (Cross-section random effects)

Date: 03/28/23 Time: 16:35

Sample: 2019 2021

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.496989	0.711381	3.510059	0.0010
X1	0.011771	0.005101	2.307479	0.0255
X2	-0.463223	0.184554	-2.509961	0.0156
X3	0.102324	0.273501	0.374128	0.7100
Effects Specification				
			S.D.	Rho
Cross-section random			0.574377	0.5263
Idiosyncratic random			0.544927	0.4737
Weighted Statistics				
R-squared	0.165313	Mean dependent var		0.623014
Adjusted R-squared	0.112035	S.D. dependent var		0.579493
S.E. of regression	0.546067	Sum squared resid		14.01491
F-statistic	3.102850	Durbin-Watson stat		2.036222
Prob(F-statistic)	0.035412			
Unweighted Statistics				
R-squared	0.169938	Mean dependent var		1.296863
Sum squared resid	28.50010	Durbin-Watson stat		1.001312

3. Koefisien Determinasi (R^2)

Dependent Variable: Y
 Method: Panel EGLS (Cross-section random effects)
 Date: 03/28/23 Time: 16:35
 Sample: 2019 2021
 Periods included: 3
 Cross-sections included: 17
 Total panel (balanced) observations: 51
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.496989	0.711381	3.510059	0.0010
X1	0.011771	0.005101	2.307479	0.0255
X2	-0.463223	0.184554	-2.509961	0.0156
X3	0.102324	0.273501	0.374128	0.7100

Effects Specification		S.D.	Rho
Cross-section random		0.574377	0.5263
Idiosyncratic random		0.544927	0.4737

Weighted Statistics			
R-squared	0.165313	Mean dependent var	0.623014
Adjusted R-squared	0.112035	S.D. dependent var	0.579493
S.E. of regression	0.546067	Sum squared resid	14.01491
F-statistic	3.102850	Durbin-Watson stat	2.036222
Prob(F-statistic)	0.035412		

Unweighted Statistics			
R-squared	0.169938	Mean dependent var	1.296863
Sum squared resid	28.50010	Durbin-Watson stat	1.001312

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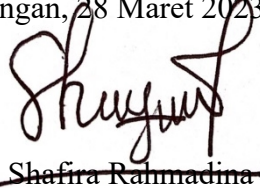
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