

Lampiran 1. Hasil Uji Asumsi Klasik

Uji Normalitas

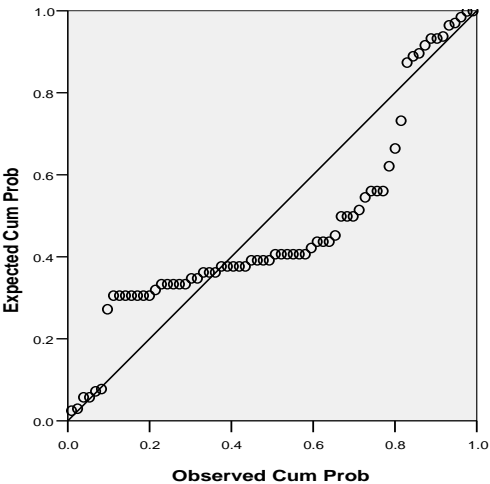
One-Sample Kolmogorov-Smirnov Test

		Unstandariz ed Residual
N		68
Normal Parameters a,b	Mean	-.0000006
	Std. Deviation	.57346476
Most Extreme Differences	Absolute	.208
	Positive	.208
	Negative	-.193
Kolmogorov-Smirnov Z		1.719
Asymp. Sig. (2-tailed)		.005

a. Test distribution is Normal.

b. Calculated from data.

Dependent Variable: Peningkatan kinerja lingkungan



Lampiran 1. Hasil Uji Asumsi Klasik (lanjutan)

Uji Normalitas (Setelah ditranformasi data)

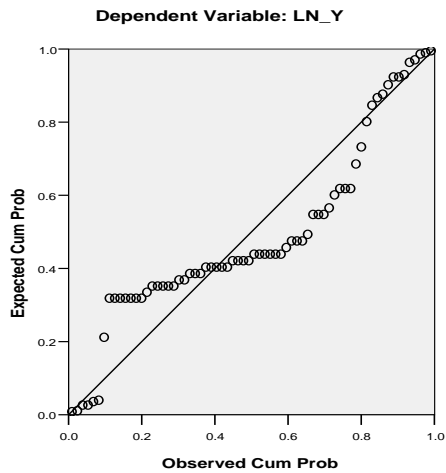
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		68
Normal Parameters ^{a,b}	Mean	-.0000007
	Std. Deviation	.18044202
Most Extreme Differences	Absolute	.205
	Positive	.165
	Negative	-.205
Kolmogorov-Smirnov Z		1.691
Asymp. Sig. (2-tailed)		.066

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 1. Hasil Uji Asumsi Klasik (lanjutan)

Uji Auto Korelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.349 ^a	.122	.109	.18316	1.759

a. Predictors: (Constant), Pengungkapan Akuntansi Lingkungan

b. Dependent Variable: LN_Y

Lampiran 2. Hasil Analisis Regresi Sederhana

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pemeringkatan kinerja lingkungan	68	2.0000	5.0000	3.1029	.6020
Pengungkapan Akuntansi Lingkungan	68	.1300	.5700	.4649	.0813
Valid N (listwise)	68				

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pengungkapan Akuntansi Lingkungan	.	Enter

a. All requested variables entered.

b. Dependent Variable: LN_Y

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.307	1	.307	9.166	.004 ^a
	Residual	2.214	66	.034		
	Total	2.522	67			

a. Predictors: (Constant), Pengungkapan Akuntansi Lingkungan

b. Dependent Variable: LN_Y

Lampiran 2. Hasil Analisis Regresi Sederhana (lanjutan)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
	B	Std. Error	Beta			Partial
1 (Constant)	.728	.130		5.611	.000	
Pengungkapan Akuntansi Lingkungan	.833	.275	.349	3.027	.004	.349

a. Dependent Variable: LN_Y

Lampiran 1. Hasil Uji Asumsi Klasik (lanjutan)

Uji Heteroskedastisitas

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.207 ^a	.043	.028	.12750

a. Predictors: (Constant), Pengungkapan Akuntansi Lingkungan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.048	1	.048	2.950	.091 ^a
	Residual	1.073	66	.016		
	Total	1.121	67			

a. Predictors: (Constant), Pengungkapan Akuntansi Lingkungan

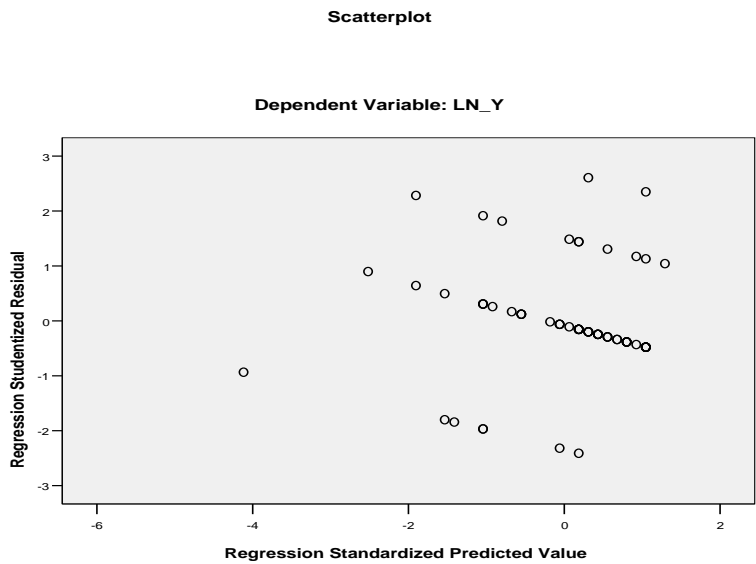
b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.277	.090		3.071	.003
	Pengungkapan Akuntansi Lingkungan	-.329	.191	-.207	-1.718	.091

a. Dependent Variable: ABS_RES

Lampiran 1. Hasil Uji Asumsi Klasik (lanjutan)



Lampiran 3. Kriteria Pengukuran pengungkapan menggunakan *Global Reporting Initiative*

Environmental			
Materials			Type of data
EN1	Materials used by weight or volume.	The total of materials used, including materials purchased from external suppliers and those obtained from internal sources (captive production and extraction activities).	quantitative
		The total weight or volume of non-renewable materials used.	quantitative
		The total weight or volume of direct materials used.	quantitative
EN2	Percentage of materials used that are recycled input materials.	The weight or volume of recycled input materials as a percentage of the total input materials used.	quantitative
Energy			Type of data
EN3	Direct energy consumption by primary energy source.	Total energy consumption in joules or multiples.	quantitative
		Total direct energy consumption in joules or multiples by renewable primary source.	quantitative
		Total direct energy consumption in joules or multiples by non-renewable primary source.	quantitative
EN4	Indirect energy consumption by primary source.	Total amount of indirect energy used by indirect non-renewable sources and The corresponding primary energy consumed in its production.	quantitative
EN5	Energy saved due to conservation and efficiency improvements.	Total energy saved by efforts to reduce energy use and increase energy efficiency.	quantitative
		Total amount of energy saved in joules or multiples taking into consideration energy saved due to process redesign, conversion and retrofitting of equipment, and changes in personnel behavior.	quantitative
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Existing initiatives to reduce the energy requirements of major products/product groups or services.	qualitative
		Quantified reductions in the energy requirements of products and services achieved during the reporting period.	quantitative
		If use-oriented figures are employed (e.g. energy requirements of a computer): assumptions about underlying consumption patterns or normalization factors referring to available industry standards.	qualitative
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Initiatives to reduce indirect energy use.	qualitative
		The extent to which indirect energy use has been reduced during the reporting period for use of energy-intensive materials, subcontracted production, business-related travel and employee commuting.	quantitative
		Underlying assumptions and methodologies used to calculate other indirect energy use and indicate the source of information.	qualitative

Water			Type of data
EN8	Total water withdrawal by source.	Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including surface water, including water from wetlands, rivers, lakes and oceans.	quantitative
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: ground water.	quantitative
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: rainwater collected directly and stored by the reporting organization.	quantitative
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: waste water from another organization.	quantitative
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: municipal water or other water utilities.	quantitative
EN9	Water sources significantly affected by withdrawal of water.	Total number of significantly affected water sources by type, indicating: size of water source in m3.	quantitative
		Total number of significantly affected water sources by type, indicating: whether the source is designated as a protected area.	qualitative
		Total number of significantly affected water sources by type, indicating: biodiversity value (e.g species diversity and endemism, number of protected species).	qualitative/ quantitative
		Total number of significantly affected water sources by type, indicating: value/importance of water source to local communities.	qualitative/ quantitative
EN10	Percentage and total volume of water recycled and reused.	The total volume of water recycled/reused in m3 by the organization per	quantitative
		The total volume of water recycled/reused by the organization as a percentage of the total water withdrawal reported under EN8.	quantitative
Biodiversity			Type of data

EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: geographic location.	qualitative
		Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: subsurface and/or underground land that may be owned, leased or managed by the organization.	qualitative
		Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: position in relation to protected area (in the area, adjacent to, or containing portions of the protected area) and high biodiversity protected area.	qualitative
		Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: type of operation (office, manufacturing/production, or extractive).	qualitative
		Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: size of operational site in km2.	quantitative
		Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: biodiversity value characterized by the attribute of the protected area and high biodiversity value area outside protected area (terrestrial, freshwater, or maritime ecosystem).	qualitative
		Operational sites owned, leased, managed, located in, adjacent to, or that contain portected areas and areas of high biodiversity value outside protected areas, by: biodiversity value characterized by listing of protected status (e.g. IUCN, Protected Area Management Category, Ramsar Convention, national legislation, Natura 2000 site, etc.).	qualitative
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	The nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: 1. construction or use of manufacturing plants, mines, and transport infrastructure; 2. pollution; 3. introduction of substances that do not naturally occur in the habitat from point and non-point sources; 4. reduction of species; 5. habitat conversion; 6. changes in ecological processes outside the natural range of variation.	qualitative

		Significant direct and indirect positive and negative impacts with reference to the following: 1. species affected; 2. extent of areas impacted; 3. duration of impacts; 4. reversibility or irreversibility of the impacts.	qualitative
EN13	Habitats protected or restored.	The size and location of all habitat protected areas and/or restored areas (in hectares).	quantitative
		If restored: whether the success of the restoration measure was/is approved by independent external professionals.	qualitative
		Whether partnerships exist with third parties to protect or restore habitat distinct from where the organization has overseen and implemented restoration or protection measures.	qualitative
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	If national regulations have influenced the specific strategies, actions or plans reported under this Indicator.	qualitative
		The organization's strategy for achieving its policy on biodiversity management.	qualitative
		Including integration of biodiversity considerations in analytical tools such as environmental site impact assessments.	qualitative
		Including engagement with relevant stakeholders	qualitative
		Including methodology for establishing risk exposure to biodiversity.	qualitative
		Including setting specific targets and objectives.	qualitative
		Including monitoring processes.	qualitative
		Including public reporting.	qualitative
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	The actions underway to manage biodiversity risks identified in EN11 and EN12 or plans to undertake such activities in the future.	qualitative
		The number of species in habitats identified as affected by the reporting organization, indicating one of the following levels of extinction risk: critically endangered; endangered; vulnerable; near threatened and least concern.	qualitative/ quantitative
Emissions, effluents and waste			Type of data
EN16	Total direct and indirect greenhouse gas emissions by weight.	Indicate the standard used, and indicate the methodology associated with the data with reference to: direct measurement; calculation based on site specific data; calculation based on default data; estimations.	qualitative
		Total greenhouse gas emissions as the sum of direct and indirect emissions in tonnes of CO2 equivalent.	quantitative

EN17	Other relevant indirect greenhouse gas emissions by weight.	The sum of indirect GHG emissions identified in tonnes of CO2 equivalent.	quantitative
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Initiatives to reduce greenhouse gas emissions, including the areas where the initiatives were implemented.	qualitative
		The extent of greenhouse gas emissions reductions achieved during the reporting period as a direct result of the initiative(s) in tonnes of CO2 equivalent.	quantitative
EN19	Emissions of ozone-depleting substances by weight.	The emissions of specific ozone-depleting substances in tonnes and tonnes of CFC-11 equivalent.	quantitative
EN20	NOx, SOx, and other significant air emissions by type and weight.	The weight of significant air emissions (in kilograms or multiples such as tonnes) for NOx.	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for SOx.	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for persistent organic pollutants (POP).	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for volatile organic compounds (VOC).	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for hazardous air pollutants (HAP).	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for stack and fugitive emissions.	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for particulate matter (PM).	quantitative
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for other standard categories of air emissions identified in regulations.	quantitative
EN21	Total water discharge by quality and destination.	The total volume of planned and unplanned water discharges in cubic meters per year by destination.	quantitative
		The total volume of planned and unplanned water discharges in cubic meters per year by treatment method.	quantitative
		The total volume of planned and unplanned water discharges in cubic meters per year by whether it was reused by another organization.	quantitative
		If effluents or process water are discharged: the water quality in terms of total volumes of effluents using standard effluent parameters.	quantitative
EN22	Total weight of waste by type and disposal method.	The total amount of waste (hazardous & non-hazardous) in tonnes by type for composting.	quantitative

		The total amount of waste (hazardous & non-hazardous) in tonnes by type for reuse.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for recycling.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for recovery.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for composting.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for incineration (or use as fuel).	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for landfill.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for deep well injection.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for on-site storage.	quantitative
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for other (to be specified by the reporting organization).	quantitative
		How the method of disposal has been determined.	qualitative
EN23	Total number and volume of significant spills.	The total number and total volume of recorded significant spills.	quantitative
		For spills that were reported in the organization's financial statement, report the location of the spill.	qualitative
		For spills that were reported in the organization's financial statement, report the volume of the spill.	quantitative
		For spills that were reported in the organization's financial statement, report the material of spill, categorized by oil spills, fuel spills, spills of wastes, spills of chemicals and other.	qualitative
		Impact of the significant spills.	qualitative
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Total weight of hazardous waste transported in kilograms or tonnes.	quantitative
		Total weight of imported hazardous waste in kilograms or tonnes.	quantitative
		Total weight of exported hazardous waste in kilograms or tonnes.	quantitative
		Total weight of treated hazardous waste in kilograms or tonnes.	quantitative
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Water bodies significantly affected by water discharges, adding information on size of water body in cubic meters.	quantitative
		Water bodies significantly affected by water discharges, adding information on whether the source is designated as a protected area.	qualitative

		Water bodies significantly affected by water discharges, adding information on biodiversity value.	qualitative
Products and services			Type of data
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to materials use.	qualitative
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to water use.	qualitative
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to emissions.	qualitative
		Initiatives to mitigate the most significant environmental impacts products/service groups in relation to effluents.	qualitative
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to noise.	qualitative
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to waste.	qualitative
		Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period.	quantitative
		If use-oriented figures are employed, the underlying assumptions regarding consumption patterns or normalization factors.	qualitative
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	The percentage of reclaimed products and their packaging materials for each category of products.	quantitative
		How the data for this Indicator has been collected.	qualitative
Compliance			Type of data
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Total monetary value of significant fines.	quantitative
		Number of non-monetary sanctions.	quantitative
		Cases brought through dispute resolution mechanisms.	qualitative
Transport			Type of data
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	The significant environmental impacts of transportation used for logistical purposes.	qualitative / quantitative
		The significant environmental impacts of transportation of the members of the organization's workforce.	qualitative / quantitative
		The criteria and methodology used to determine which environmental impacts are significant.	qualitative

		How the environmental impacts of transporting products, members of the organization's workforce, and other goods and materials are mitigated.	qualitative
Overall			Type of data
EN30	Total environmental protection expenditures and investments by type.	Total environmental protection expenditures broken down by waste disposal.	quantitative
		Total environmental protection expenditures broken down by emissions treatment.	quantitative
		Total environmental protection expenditures broken down by remediation costs.	quantitative
		Total environmental protection expenditures broken down by prevention costs.	quantitative
		Total environmental protection expenditures broken down by environmental management costs.	quantitative

Lampiran 4. Pengukuran Kinerja Lingkungan

No.	Nama perusahaan	Kode	2011	2012
1	PT. JABABEKA	KIJA	4	3
2	PT. CITRA TUBINDO, TBK	CTBN	4	3
3	PT. TOBA PULP LESTARI, TBK	INRU	4	4
4	PT. HM SAMPOERNA	HMSP	4	3
5	PT. SEMEN GRESIK (PERSERO), TBK	SMGR	4	5
6	PT. ADARO INDONESIA	ADRO	4	5
7	PT. BUKIT ASAM (PERSERO), TBK	PTBA	4	4
8	PT. SAT NUSAPERSADA, TBK	PTSN	3	3
9	PT. KALBE FARMA, TBK	KLBF	3	3
10	PT. INDO ACIDATAMA, TBK	SRSN	3	3
11	PT. MARTINA BERTO	MBTO	3	3
12	PT. BAKRIE SUMATERA PLANTATION	UNSP	3	3
13	PT. PRASIDHA ANEKA NIAGA	PSDN	3	3
14	PT. TIRTA MAHAKAM RESOURCES	TIRT	3	2
15	PT. FAJAR SURYA WISESA, TBK	FASW	3	2
16	PT. KERTAS BASUKI RAKHMAT	KBRI	3	3
17	PT. SUPARMA, TBK	SPMA	3	3
18	PT. GAJAH TUNGGAL SBR	GJTL	3	3
19	PT. PELAT TIMAH NUSANTARA	NIKL	3	3
20	PT. JAYA PARI STEEL	JPRS	3	3
21	PT. GUNAWAN DIAN YA STEEL	GDST	3	3
22	PT. UNGGUL INDAH CAHAYA, TBK	UNIC	3	3
23	PT. TUNAS BARU LAMPUNG	TBLA	3	3
24	PT. SAMPOERNA AGRO	SGRO	3	3
25	PT. ASTRA AGRO LESTARI	AALI	3	3
26	PT. ULTRAJAYA MILK, INDUSTRY	ULTJ	3	4
27	PT. ARGO PANTES, TBK	ARGO	3	3
28	PT. TIFICO FIBER INDONESIA	TFCO	3	3
29	PT. UNITEX, TBK	UNTX	3	3
30	PT. KRAKATAU STEEL (PERSERO), TBK	KRAS	3	3
31	HOTEL SAHID	SHID	2	2
32	PT. MUSTIKA RATU	MRAT	2	3
33	PT. LIPPO CIKARANG	LPCK	2	3
34	PT. SUMALINDO LESTARI JAYA	SULI	2	3

Lampiran 5. Hasil Pengukuran Pengungkapan Akuntansi Lingkungan

No.	Nama perusahaan	Kode	2011	2012
1	PT. JABABEKA	KIJA	0.571	0.545
2	PT. CITRA TUBINDO, TBK	CTBN	0.536	0.339
3	PT. TOBA PULP LESTARI, TBK	INRU	0.402	0.473
4	PT. HM SAMPOERNA PASURUAN, TBK	HMSP	0.384	0.527
5	PT. SEMEN GRESIK (PERSERO), TBK	SMGR	0.509	0.491
6	PT. ADARO INDONESIA, TBK	ADRO	0.482	0.545
7	PT. BUKIT ASAM (PERSERO), TBK	PTBA	0.545	0.313
8	PT. SAT NUSAPERSADA, TBK	PTSN	0.411	0.518
9	PT. KALBE FARMA, TBK	KLBF	0.384	0.554
10	PT. INDO ACIDATAMA, TBK	SRSN	0.482	0.482
11	PT. MARTINA BERTO	MBTO	0.491	0.527
12	PT. BAKRIE SUMATERA PLANTATION	UNSP	0.509	0.491
13	PT. PRASIDHA ANEKA NIAGA	PSDN	0.482	0.545
14	PT. TIRTA MAHAKAM RESOURCES	TIRT	0.527	0.348
15	PT. FAJAR SURYA WISESA, TBK	FASW	0.420	0.482
16	PT. KERTAS BASUKI RAKHMAT	KBRI	0.393	0.527
17	PT. SUPARMA, TBK	SPMA	0.509	0.545
18	PT. GAJAH TUNGGA SBR	GJTL	0.482	0.500
19	PT. PELAT TIMAH NUSANTARA	NIKL	0.446	0.473
20	PT. JAYA PARI STEEL	JPRS	0.384	0.527
21	PT. GUNAWAN DIAN YA STEEL	GDST	0.509	0.491
22	PT. UNGGUL INDAH CAHAYA, TBK	UNIC	0.482	0.545
23	PT. TUNAS BARU LAMPUNG	TBLA	0.545	0.313
24	PT. SAMPOERNA AGRO	SGRO	0.420	0.500
25	PT. ASTRA AGRO LESTARI	AALI	0.375	0.545
26	PT. ULTRAJAYA MILK, INDUSTRY	ULTJ	0.482	0.482
27	PT. ARGO PANTES, TBK	ARGO	0.500	0.518
28	PT. TIFICO FIBER INDONESIA	TFCO	0.420	0.500
29	PT. UNITEX, TBK	UNTX	0.500	0.536
30	PT. KRAKATAU STEEL (PERSERO), TBK	KRAS	0.491	0.464
31	HOTEL SAHID	SHID	0.384	0.134
32	PT. MUSTIKA RATU	MRAT	0.464	0.259
33	PT. LIPPO CIKARANG	LPCK	0.339	0.455
34	PT. SUMALINDO LESTARI JAYA	SULI	0.384	0.464