

LAMPIRAN

Lampiran 1 Tabulasi Data

PERUSAHAAN	TAHUN	NP	KM	KA
BANDAI	2022	3.606952818	0.0371100	4
	2023	3.281318872	0.1163775	4
	2024	3.921254112	0.1317133	4
SEGA	2022	2.229973936	5.3285558	4
	2023	2.343246425	5.0827744	4
	2024	1.833405838	3.8170085	4
KRAFTON	2022	1.715385444	14.5342837	0
	2023	1.842956405	14.7503027	5
	2024	2.351860899	14.8907248	6
EMBRACER	2022	2.806299799	37.8000000	3
	2023	1.117446836	27.3000000	3
	2024	2.477970284	25.6000000	3
NETMARBLE	2022	1.469742951	25.3000312	3
	2023	1.495796846	25.3000312	5
	2024	1.267701969	25.3000312	5
MTG	2022	1.138183344	9.5730038	4
	2023	1.040458871	9.7321025	4
	2024	1.132737583	10.0180443	4
TENCENT	2022	5.548180734	8.9757417	3
	2023	3.702047868	8.4928930	3
	2024	3.300595291	8.7306688	3
MIXI	2022	1.07055097	47.7006156	3
	2023	1.150893161	47.4308472	3
	2024	1.459569183	49.0312511	3
DENA	2022	1.351540015	17.8226267	4
	2023	1.289449226	17.8285800	4
	2024	2.105087866	17.8191865	4
UBISOFT	2022	4.221253376	15.3831146	3
	2023	3.047713137	15.4378360	2
	2024	2.425588106	15.0374998	3

PERUSAHAAN	TAHUN	NP	KM	KA
NCSOFT	2022	3.231720593	12.9410705	3
	2023	1.852031162	12.9410705	3
	2024	1.449944005	13.5481481	3
CAPCOM	2022	6.494061805	3.9344117	3
	2023	6.213542727	3.8481008	3
	2024	7.155062648	6.7211253	3
STILLFRONT	2022	1.3253233	0.0779814	2
	2023	1.08787205	0.0456978	2
	2024	1.748088244	0.0870052	2
GAMANIA	2022	2.950560482	10.5283354	4
	2023	2.941510166	9.9669206	4
	2024	2.671070264	9.9669206	4
KAKAO GAMES	2022	2.727272591	2.7190575	3
	2023	2.434006586	0.1836758	3
	2024	2.055149606	0.0386527	3
ELECTRONIC ARTS	2022	5.45368393	0.2716754	3
	2023	5.349537736	0.1578078	3
	2024	5.490145701	0.1813200	3
TAKE TWO INTERACTIVE	2022	5.391775485	1.3097388	4
	2023	3.768187915	1.0994323	4
	2024	5.645479978	1.1757274	4
KONAMI	2022	3.492872734	0.1633540	3
	2023	2.641088277	0.1690676	3
	2024	3.67191427	0.1645534	4
CMGE	2022	1.030046545	60.5702112	3
	2023	0.8204326096	58.4141420	3
	2024	0.8359120127	57.1866055	3
SQUARE ENIX	2022	1.100296801	0.0209833	3
	2023	1.059655379	0.0115018	3
	2024	1.0352617	0.0315201	3

PERUSAHAAN	TAHUN	NP	KM	KA
CD PROJEKT	2022	6.551323779	24.9362891	3
	2023	4.86845609	25.1509726	3
	2024	6.916075399	25.1509726	3
PEARL ABYSS	2022	4.424099581	46.4317677	0
	2023	3.955763837	46.2893733	0
	2024	2.52881939	46.1979283	0
EVERPLAY	2022	254.045422	20.8873547	4
	2023	109.5091304	20.9819976	4
	2024	122.3874757	18.8557878	3
WEMADE	2022	3.651032987	44.4025634	0
	2023	7.63653455	42.7343758	0
	2024	2.679798281	39.5838054	3
XD NETWORK INC	2022	6.326808791	47.9794141	3
	2023	3.743332374	45.3140235	3
	2024	4.697047751	44.5716798	3
PULLUP ENTERTAINMENT	2022	1.512844652	43.0573189	1
	2023	4.158298339	42.8620004	1
	2024	3.609442045	49.4335528	0
KOEI TECMO	2022	5.756122186	6.2868443	4
	2023	3.307536647	1.1407895	4
	2024	3.576102483	1.0784769	4
COM2US	2022	0.9706890385	33.2100000	0
	2023	0.8420602381	33.4400000	0
	2024	1.073673255	33.4400000	0
IGG INC	2022	2.044261144	91.7065162	3
	2023	1.757879224	89.7742852	3
	2024	1.942865956	88.6520851	3
CyberAgent Inc.	2022	3.485621018	17.9321967	3
	2023	2.820289361	18.5638761	3
	2024	3.077459816	17.5336193	3
NINTENDO	2022	4.119594331	0.0000778	4
	2023	2.868315218	0.0014602	4
	2024	3.877214896	0.0002104	5

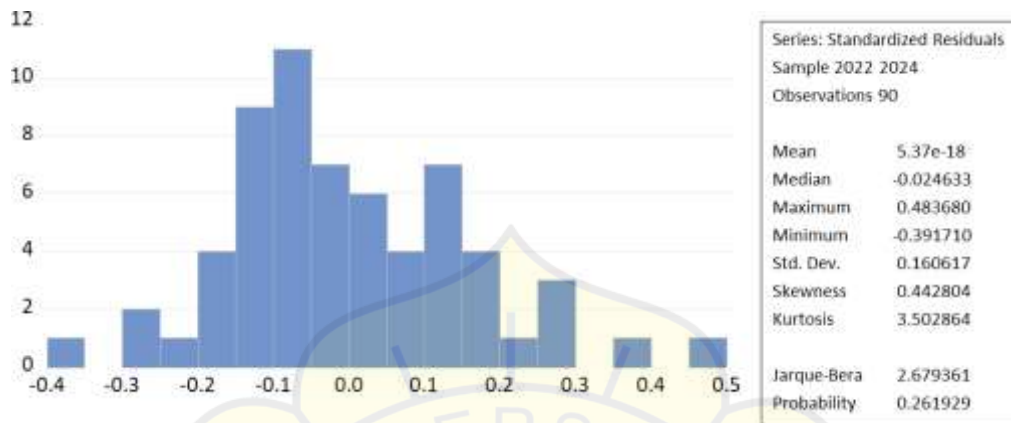
PERUSAHAAN	TAHUN	NP	EK	DI
BANDAI	2022	3.606952818	0.0077245	35.71428571
	2023	3.281318872	0.0074492	35.71428571
	2024	3.921254112	0.0071245	35.71428571
SEGA	2022	2.229973936	0.0111759	50
	2023	2.343246425	0.0094824	50
	2024	1.833405838	0.0090113	53.84615385
KRAFTON	2022	1.715385444	0.0026410	60
	2023	1.842956405	0.0031002	71.42857143
	2024	2.351860899	0.0025314	71.42857143
EMBRACER	2022	2.806299799	0.0023149	42.85714286
	2023	1.117446836	0.0017901	85.71428571
	2024	2.477970284	0.0020812	85.71428571
NETMARBLE	2022	1.469742951	0.0031458	60
	2023	1.495796846	0.0036878	55.55555556
	2024	1.267701969	0.0041608	55.55555556
MTG	2022	1.138183344	0.0007582	66.66666667
	2023	1.040458871	0.0005728	66.66666667
	2024	1.132737583	0.0008589	70
TENCENT	2022	5.548180734	0.0351000	55.55555556
	2023	3.702047868	0.0330894	62.5
	2024	3.300595291	0.0330020	62.5
MIXI	2022	1.07055097	0.0027454	60
	2023	1.150893161	0.0030101	60
	2024	1.459569183	0.0030213	60
DENA	2022	1.351540015	0.0005221	42.85714286
	2023	1.289449226	0.0056825	42.85714286
	2024	2.105087866	0.0036822	42.85714286
UBISOFT	2022	4.221253376	0.0082081	42.85714286
	2023	3.047713137	0.0096362	42.85714286
	2024	2.425588106	0.0119991	42.85714286

PERUSAHAAN	TAHUN	NP	EK	DI
NCSOFT	2022	3.231720593	0.0131062	71.42857143
	2023	1.852031162	0.0251802	71.42857143
	2024	1.449944005	0.0297716	71.42857143
CAPCOM	2022	6.494061805	0.0142698	46.66666667
	2023	6.213542727	0.0147398	46.66666667
	2024	7.155062648	0.0103519	50
STILLFRONT	2022	1.3253233	0.0008623	46.15384615
	2023	1.08787205	0.0008189	42.85714286
	2024	1.748088244	0.0008250	50
GAMANIA	2022	2.950560482	0.0143001	57.14285714
	2023	2.941510166	0.0134518	57.14285714
	2024	2.671070264	0.0115558	57.14285714
KAKAO GAMES	2022	2.727272591	0.0006769	62.5
	2023	2.434006586	0.0013025	62.5
	2024	2.055149606	0.0017344	71.42857143
ELECTRONIC ARTS	2022	5.45368393	0.0045630	87.5
	2023	5.349537736	0.0031572	87.5
	2024	5.490145701	0.0029951	87.5
TAKE TWO INTERACTIVE	2022	5.391775485		80
	2023	3.768187915	0.0031328	80
	2024	5.645479978	0.0031412	80
KONAMI	2022	3.492872734	0.0340345	37.5
	2023	2.641088277	0.0351959	37.5
	2024	3.67191427	0.0326278	44.44444444
CMGE	2022	1.030046545	0.0017945	42.85714286
	2023	0.8204326096	0.0019226	37.5
	2024	0.8359120127	0.0026370	37.5
SQUARE ENIX	2022	1.100296801	0.0075584	69.23076923
	2023	1.059655379	0.0079659	70
	2024	1.0352617	0.0087595	75

PERUSAHAAN	TAHUN	NP	EK	DI
CD PROJEKT	2022	6.551323779	0.0078673	16.66666667
	2023	4.86845609	0.0062806	16.66666667
	2024	6.916075399	0.0084368	16.66666667
PEARL ABYSS	2022	4.424099581	0.0102273	28.57142857
	2023	3.955763837	0.0200054	28.57142857
	2024	2.52881939	0.0226723	33.33333333
EVERPLAY	2022	254.045422	0.0008342	66.66666667
	2023	109.5091304	0.0007261	57.14285714
	2024	122.3874757	0.0005836	50
WEMADE	2022	3.651032987	0.0056084	60
	2023	7.63653455	0.0045455	50
	2024	2.679798281	0.0061756	60
XD NETWORK INC	2022	6.326808791	0.0069140	37.5
	2023	3.743332374	0.0078373	42.85714286
	2024	4.697047751	0.0042772	42.85714286
PULLUP ENTERTAINMENT	2022	1.512844652	0.0000735	42.85714286
	2023	4.158298339	0.0004810	50
	2024	3.609442045	0.0002303	42.85714286
KOEI TECMO	2022	5.756122186	0.0095790	41.66666667
	2023	3.307536647	0.0095759	41.66666667
	2024	3.576102483	0.0100160	41.66666667
COM2US	2022	0.9706890385	0.0032352	40
	2023	0.8420602381	0.0042556	40
	2024	1.073673255	0.0055864	40
IGG INC	2022	2.044261144	0.0044323	33.33333333
	2023	1.757879224	0.0041147	33.33333333
	2024	1.942865956	0.0034193	33.33333333
CyberAgent Inc.	2022	3.485621018	0.0025207	50
	2023	2.820289361	0.0026959	50
	2024	3.077459816	0.0022515	50
NINTENDO	2022	4.119594331	0.0005211	40
	2023	2.868315218	0.0007090	40
	2024	3.877214896	0.0014899	46.15384615

Lampiran 2 Uji Asumsi Klasik

Uji Normalitas



Uji Heteroskedastisitas

Glejzer

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.007686	0.036596	0.210028	0.8349
EK	-0.006108	0.003730	-1.637283	0.1105
PK	-0.002497	0.002894	-0.862773	0.3941
DI	-0.006506	0.007765	-0.837791	0.4078
KM	-0.000446	0.002370	-0.187997	0.8520
KA	-0.000108	0.000334	-0.323282	0.7484

Uji Multikolinearitas

	EK	PK	DI	KM	KA
EK	1.000000	-0.027880	0.021939	-0.263784	-0.099969
PK	-0.027880	1.000000	-0.237943	0.575401	-0.251426
DI	0.021939	-0.237943	1.000000	-0.372885	0.288786
KM	-0.263784	0.575401	-0.372885	1.000000	-0.348251
KA	-0.099969	-0.251426	0.288786	-0.348251	1.000000

Lampiran 3 Uji Pemilihan Model

Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	12.307906	(22,36)	0.0000
Cross-section Chi-square	137.125898	22	0.0000

Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	22.419760	5	0.0004

Lampiran 4 Uji Koefisien Determinasi dan Uji F

Tingkat Emisi Karbon, Tingkat Perputaran Karyawan, dan Nilai Perusahaan

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.389992	0.977697	-1.421701	0.1633
EK	-0.453253	0.180568	-2.510159	0.0164
PK	-0.052885	0.138663	-0.381393	0.7050

Effects Specification

Cross-section fixed (dummy variables)			
R-squared	0.898981	Mean dependent var	0.851336
Adjusted R-squared	0.837838	S.D. dependent var	0.590026
S.E. of regression	0.237600	Akaike info criterion	0.248186
Sum squared resid	2.145237	Schwarz criterion	1.071593
Log likelihood	16.30622	Hannan-Quinn criter.	0.571477
F-statistic	14.70291	Durbin-Watson stat	3.373528
Prob(F-statistic)	0.000000		

Dewan Direksi Independen, Tingkat Emisi Karbon, Tingkat Perputaran Karyawan, dan Nilai Perusahaan

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.255487	1.463437	1.541226	0.1323
EK	-0.049479	0.229175	-0.215902	0.8303
PK	-0.243735	0.226480	-1.076187	0.2892
DI	-0.015608	0.005957	-2.620067	0.0129
EK*DI	-0.829705	0.322305	-2.574289	0.0144
PK*DI	8.77E-05	0.000176	0.499754	0.6204

Effects Specification

Cross-section fixed (dummy variables)			
R-squared	0.932910	Mean dependent var	0.851336
Adjusted R-squared	0.883072	S.D. dependent var	0.590026
S.E. of regression	0.201758	Akaike info criterion	-0.064316
Sum squared resid	1.424717	Schwarz criterion	0.862017
Log likelihood	28.99380	Hannan-Quinn criter.	0.299385
F-statistic	18.71880	Durbin-Watson stat	3.111203
Prob(F-statistic)	0.000000		

Kepemilikan Manajerial, Tingkat Emisi Karbon, Tingkat Perputaran Karyawan, dan Nilai Perusahaan

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.345457	1.604367	1.461920	0.1527
EK	-0.569691	0.180462	-3.156844	0.0033
PK	-0.045680	0.160431	-0.284735	0.7775
KM	-1.033151	0.336899	-3.066647	0.0042
EK*KM	0.114675	0.105795	1.083933	0.2858
PK*KM	-2.30E-05	0.000122	-0.188606	0.8515

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.925895	Mean dependent var	0.851336
Adjusted R-squared	0.870845	S.D. dependent var	0.590026
S.E. of regression	0.212044	Akaike info criterion	0.035138
Sum squared resid	1.573696	Schwarz criterion	0.961470
Log likelihood	25.91073	Hannan-Quinn criter.	0.398839
F-statistic	16.81929	Durbin-Watson stat	2.907089
Prob(F-statistic)	0.000000		

Komite Audit, Tingkat Emisi Karbon, Tingkat Perputaran Karyawan, dan Nilai Perusahaan

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.208491	1.499384	0.139051	0.8902
EK	-0.222119	0.245182	-0.905935	0.3712
PK	-0.133726	0.234282	-0.570788	0.5718
KA	-0.006279	0.022517	-0.278859	0.7820
EK*KA	-10.35991	7.706020	-1.344392	0.1875
PK*KA	0.000861	0.003010	0.285967	0.7766

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.905779	Mean dependent var	0.851336
Adjusted R-squared	0.835787	S.D. dependent var	0.590026
S.E. of regression	0.239097	Akaike info criterion	0.275291
Sum squared resid	2.000866	Schwarz criterion	1.201623
Log likelihood	18.46599	Hannan-Quinn criter.	0.638992
F-statistic	12.94110	Durbin-Watson stat	3.341802
Prob(F-statistic)	0.000000		

Lampiran 5 Dewan Independen, Kepemilikan Manajerial, Komite Audit, Nilai Perusahaan


Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-2.198357	1.345573	-1.633770	0.1113
EK	-0.486194	0.163338	-2.976610	0.0053
PK	-0.035391	0.127071	-0.278517	0.7823
DI	-0.008326	0.007795	-1.068020	0.2928
KM	0.040141	0.025218	1.591747	0.1204
KA	-0.002226	0.014809	-0.150340	0.8814

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.925642	Mean dependent var	0.851336
Adjusted R-squared	0.870405	S.D. dependent var	0.590026
S.E. of regression	0.212405	Akaike info criterion	0.038538
Sum squared resid	1.579056	Schwarz criterion	0.964870
Log likelihood	25.80533	Hannan-Quinn criter.	0.402239
F-statistic	16.75763	Durbin-Watson stat	2.998836
Prob(F-statistic)★	0.000000		

Lampiran 6 Catatan Bimbingan Skripsi








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BIMBINGAN PROPOSAL SKRIPSI PROGRAM STUDI AKUNTANSI




Nama : Viona Dewi Aulia
 NIM : 2022420016
 Judul :
 Pengaruh Tingkat Emisi Karbon dan Tingkat Perputaran Karyawan terhadap Nilai Perusahaan dengan Good Corporate Governance Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Publik Video Game Internasional Periode 2022-2024)
 Dosen Pembimbing : Dr. Atik Isnawati, S.E., AK., M. Si

Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
Selasa, Nov 11, 2025	Konsultasi Judul Skripsi dan bab I	
Senin, Nov 17, 2025	Konsultasi Bab I dan II	
Selasa, Nov 25, 2025	Konsultasi Bab II dan III	
Kamis, Nov 27, 2025	Acc Bab I, II, dan III	
Selasa, Dec 2, 2025	Diskusi data	



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Senin, Dec 22, 2025	Pengumpulan data	
Rabu, Jan 7, 2026	Diskusi olah data	
Senin, Jan 26, 2026	Konsultasi olah data dan hasil	
Kamis, Jan 29, 2026	Konsultasi Bab IV	
Jumat, Feb 6, 2026	Konsultasi Bab IV dan revisi	
Minggu, Feb 8, 2026	Konsultasi Bab IV dan V Acc Skripsi	