

DAFTAR PUSTAKA

- Akbas, H. E., & Canikli, S. (2019). Determinants of Voluntary Greenhouse Gas Emission Disclosure: An Empirical Investigation on Turkish Firms. *Sustainability*, *11*(107). <https://doi.org/10.3390/su11010107>
- Akhiroh, T., & Kiswanto. (2016). The Determinant Of Carbon Emission Disclosures. *Accounting Analysis Journal*, *5*(4), 326–336. <https://doi.org/10.15294/aaj.v5i4.11182>
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2005). The Relations Among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach. *SSRN Electronic Journal*, August. <https://doi.org/10.2139/ssrn.405643>
- Amaliyah, I., & Solikhah, B. (2019). Pengaruh Kinerja Karbon, Karakteristik Perusahaan Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon. *Pengaruh Kinerja Karbon, Karakteristik Perusahaan Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon*, *2*(2), 129–141.
- Apriliana, E., Ermaya, H. N. L., & Septyan, K. S. (2019). Pengaruh Tipe Industri, Kinerja Lingkungan, Dan Profitabilitas Terhadap Carbon Emission Disclosure. *Widyakala Journal*, *6*(1), 84. <https://doi.org/10.36262/widyakala.v6i1.149>
- Bae Choi, B., Lee, D., & Psaros, J. (2013). An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, *25*(1), 58–79. <https://doi.org/10.1108/01140581311318968>
- Baldarelli, M., Baldo, M. Del, & Nesheva_Kiosseva, N. (2017). *Environmental Accounting and Reporting*.
- BAPPENAS. (2019). *Low Carbon Development: A Paradigm Shift Towards a Green Economy in Indonesia*. <https://www.bappenas.go.id/id/berita-dan-siaran-pers/pembangunan-rendah-karbon-pergeseranparadigma-menuju-ekonomi-hijau-di-indonesia/>
- BAPPENAS, B. S. D. A. dan L. H. (2014). *Pedoman Teknis Perhitungan Baseline Emisi dan Serapan Gas Rumah Kaca Sektor Berbasis Lahan*. www.bappenas.go.id
- Berthelot, S., & Robert, A.-M. (2011). Climate Change Disclosures: An Examination of Canadian Oil and Gas Firms. *Issues In Social And Environmental Accounting*, *5*(2), 106. <https://doi.org/10.22164/isea.v5i2.61>
- Borghei-Ghomi, Z., & Leung, P. (2013). An Empirical Analysis of the Determinants of Greenhouse Gas Voluntary Disclosure in Australia. *Accounting and Finance Research*, *2*(1), 110–127. <https://doi.org/10.5430/afr.v2n1p110>
- Brigham, E. F., & Houston, J. F. (2015). *Dasar-Dasar Manajemen Keuangan* (11th ed.). Salemba Empat.
- Cahya, B. T. (2016). Carbon Emission Disclosure: Ditinjau Dari Media Exposure, Kinerja Lingkungan Dan Karakteristik Perusahaan Go Public Berbasis

- Syariah Di Indonesia. *NIZHAM*, 05(02).
- Chithambo, L., & Tauringana, V. (2014). Company Specific Determinants of Greenhouse Gases Disclosures. *Journal of Applied Accounting Research*, 15(3), 323–338. <https://doi.org/10.1108/JAAR-11-2013-0087>
- Ciriyani, N., & Putra, I. (2016). Pengaruh Ukuran Perusahaan, Profitabilitas, Dan Umur Perusahaan Pada Pengungkapan Informasi Lingkungan. *E-Jurnal Akuntansi*, 17(3), 2091–2119.
- Clarkson, P. M., Overell, M. B., & Chapple, L. (2011). Environmental Reporting and its Relation to Corporate Environmental Performance. *Abacus*, 47(1), 27–60. <https://doi.org/10.1111/j.1467-6281.2011.00330.x>
- Damodar, G., & Porter, D. C. (2012). *Dasar-Dasar Ekonometrika* (Ed. 5). Salemba Empat.
- Dawkins, C., & Fraas, J. W. (2011). Coming Clean : The Impact of Environmental Performance and Visibility on Corporate Climate Change Disclosure. *Journal of Business Ethics*, 100, 303–322. <https://doi.org/10.1007/s10551-010-0681-0>
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Sociological Perspectives*, 18(1), 122–136. <https://doi.org/10.2307/1388226>
- Dwinanda, I. M., & Kawedar, W. (2019). Pengaruh Belanja Modal, Umur Perusahaan, Pertumbuhan, Dan Rasio Utang Terhadap Pengungkapan Emisi Karbon Dan Reaksi Saham. *Diponegoro Journal of Accounting*, 8(4), 1–12.
- Edi, I. M., Kusuma, W., Gede, L., & Dewi, K. (2019). Pengaruh Kinerja Lingkungan pada Nilai Perusahaan dengan Good Corporate Governance Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 26(3), 2183–2209.
- Faisal, Andiningtyas, E. D., Achmad, T., Haryanto, H., & Meiranto, W. (2018). The content and determinants of greenhouse gas emission disclosure: Evidence from Indonesian companies. *Corporate Social Responsibility and Environmental Management*, 25(6), 1397–1406. <https://doi.org/10.1002/csr.1660>
- Ghozali, H. I. (2013). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 21*. Badan Penerbit Universitas Diponegoro.
- Giannarakis, G., Konteos, G., Sariannidis, N., & Chaitidis, G. (2017). The Relation Between Voluntary Carbon Disclosure And Environmental Performance: The Case of S&P 500. *International Journal of Law and Management*, 59(6), 784–803. <https://doi.org/10.1108/IJLMA-05-2016-0049>
- Gray, R., & Bebbington, J. (2001). *Accounting for the Environment* (2nd ed.). Sage Publications.
- Hadi, N. (2009). Social Responsibility : Kajian Theoretical Framework, dan Perannya Dalam Riset Dibidang Akuntansi. *Jurnal Ekonomi Dan Bisnis*, 4(8), 88–109.
- Haholongan, R. (2016). Kinerja Lingkungan dan Kinerja Ekonomi Perusahaan Manufaktur Go Public. *Jurnal Ekonomi Dan Bisnis*, 19(3), 413. <https://doi.org/10.24914/jeb.v19i3.477>
- Halimah, N. P., & Yanto, H. (2018). Determinant of Carbon Emission Disclosure

- at Mining Companies Listed in Indonesia Stock Exchange. *KnE Social Sciences*, 127–141. <https://doi.org/10.18502/kss.v3i10.3124>
- Harahap, M. E. (2014). *Teori-Teori Tentang Corporate Social Responsibility*. Blogspot. <http://muchtareffendiharahap.blogspot.com/2014/02/teori-teoritentang-csr-coorporate.html>
- Harahap, S. S. (2013). *Analisis Kritis Atas Laporan Keuangan* (11th ed.). Rajawali Pers.
- Hariandja, R. (2020). *BMKG: Perubahan Iklim Picu Cuaca Ekstrem*. Mongbay.Co.Id. <https://www.mongabay.co.id/2020/01/06/bmkg-perubahan-iklim-picu-cuaca-ekstrem/>
- Hermawan, A., Aisyah, I. S., Gunardi, A., & Putri, W. Y. (2018). Going green: Determinants of carbon emission disclosure in manufacturing companies in Indonesia. *International Journal of Energy Economics and Policy*, 8(1), 55–61.
- Indraswari, I. G. A. L., & Mimba, N. P. S. H. (2015). Pengaruh Profitabilitas, Pertumbuhan Perusahaan, Kapitalisasi Pasar dan Kepemilikan Saham Publik Pada Tingkat Pengungkapan CSR. *E-Jurnal Akuntansi Universitas Udayana*, 20(2), 1219–1248.
- Irwhantoko, & Basuki. (2016). Carbon Emission Disclosure: Studi pada Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi Dan Keuangan*, 18(2), 92–104. <https://doi.org/10.9744/jak.18.2.92-104>
- Jannah, R., & Muid, D. (2014). *Analisis Faktor-Faktor Yang Mempengaruhi Carbon Emission Disclosure Pada Perusahaan Di Indonesia (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2010-2012)*. 3(2), 1000–1010.
- Jayani, D. H. (2020). *10 Media Sosial Yang Paling Sering Digunakan Di Indonesia*. Databoks. <https://databoks.katadata.co.id/datapublish/2020/02/26/10-media-sosial-yang-paling-sering-digunakan-di-indonesia>
- Juniartha, I. M., & Dewi, R. R. (2017). Pengaruh Proporsi komisaris Independen, Kinerja Lingkungan, dan Pertumbuhan Perusahaan Terhadap Pengungkapan Lingkungan. *Jurnal Akuntansi Trisakti*, 4(2), 117–140.
- Kasmir. (2012). *Analisis Laporan Keuangan*. PT Raja Grafindo Persada.
- Kasten, K. (2013). *Media Exposure and Risk* (1st ed.). Elsevier.
- Strategi Implementasi NDC, (2017).
- Kelsall, D. C. (2019). *Social and Environmental Accounting* (1st ed.). Bookboon.com. <https://bookboon.com/premium/reader/social-and-environmental-accounting-sea>
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2014). *Intermediate Accounting* (2nd ed.). John Wiley & Sons.
- Kılıç, M., & Kuzey, C. (2019). The effect of corporate governance on carbon emission disclosures: Evidence from Turkey. *International Journal of Climate Change Strategies and Management*, 11(1), 35–53. <https://doi.org/10.1108/IJCCSM-07-2017-0144>
- Koeswandini, I. T., & Kusumadewi, R. K. A. (2019). Pengaruh Tipe Industri, Visibilitas Perusahaan, Profitabilitas Dan Leverage Terhadap Pengungkapan

- Emisi Karbon (Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017). *Diponegoro Journal of Accounting*, 8(2), 1–10.
- KPMG. (2017). The road ahead: KPMG International Survey of Corporate Responsibility Reporting. In *Nature Nanotechnology* (Vol. 8, Issue 11). <https://doi.org/10.1038/nnano.2013.238>
- Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *British Accounting Review*, 47(4), 409–424. <https://doi.org/10.1016/j.bar.2014.01.002>
- Long, X., Naminse, E. Y., Du, J., & Zhuang, J. (2015). Nonrenewable energy, renewable energy, carbon dioxide emissions and economic growth in China from 1952 to 2012. *Renewable and Sustainable Energy Reviews*, 52(September 2017), 680–688. <https://doi.org/10.1016/j.rser.2015.07.176>
- Luo, le, Tang, Q., & Lan, Y. C. (2013). Comparison of propensity for carbon disclosure between developing and developed countries: A resource constraint perspective. *Accounting Research Journal*, 26(1), 6–34. <https://doi.org/10.1108/ARJ-04-2012-0024>
- Majid, R. A., & Ghozali, I. (2015). Analisis Faktor-Faktor Yang Mempengaruhi Perusahaan Di Indonesia. *Diponegoro Journal of Accounting*, 4(4), 1–11.
- Mousa, et. al., G. A. (2015). Legitimacy Theory and Environmental Practices: Short Notes. *International Journal of Business and Statistical Analysis*, 2(1), 41–53. <https://doi.org/10.12785/ijbsa/020104>
- Nurdiawansyah, Lindianasari, & Komalasari, A. (2018). Carbon Emission Issues in Indonesia. *Review of Integrative Business and Economics Research*, 7(3), 20–33.
- Perwitasari, N. H. (2020). *BMKG: Gas Rumah Kaca Salah Satu Penyebab Cuaca Ekstrem*. Tirto.Id. <https://tirto.id/bmkg-gas-rumah-kaca-salah-satu-penyebab-cuaca-ekstrem-etfj>
- Prafitri, A., & Zulaikha. (2016). Analisis Pengungkapan Emisi Gas Rumah Kaca. *Jurnal Akuntansi Dan Auditing*, 13(2), 155. <https://doi.org/10.14710/jaa.v13i2.13870>
- Pratiwi, D. N. (2017). Pengaruh Stakeholder Terhadap Carbon Emission Disclosure. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 2(01), 288–300.
- Pratiwi, D. N. (2018). Implementasi Carbon Emission Disclosure di Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 2007, 101. <https://doi.org/10.24843/JIAB.2018.v13.i02.p04>
- Pratiwi, P. C., & Sari, V. F. (2016). Pengaruh Tipe Industri , Media Exposure dan Profitabilitas terhadap Carbon Emission Disclosure. *Jurnal WRA*, 4(2), 829–844.
- Priyambada, R., & Purwanto, A. (2015). Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan Emisi Karbon Di Indonesia (Studi Pada Perusahaan Yang Terdaftar di Bursa Efek Indonesia Periode 2010 -2013). *Diponegoro Journal of Accounting*, 4(2), 836–848.
- Probosari, D. C., & Kawedar, W. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Carbon Emission Disclosure Dan Reaksi Saham. *Diponegoro Journal of Accounting*, 8(3), 1–15.

- Rini, D. (2017). *Kuliah Umum Perubahan Iklim dan Lingkungan Hidup "Lingkungan Selalu Terimbas."* Badan Meteorologi, Klimatologi Dan Geofisika (BMKG). <https://www.bmkg.go.id/berita/?p=kuliah-umum-perubahan-iklim-dan-lingkungan-hidup-lingkungan-selalu-terimbas&lang=ID&tag=berita-utama>
- Rodríguez-Domínguez, L., Prado-Lorenzo, J.-M., Gallego-Álvarez, I., & Sánchez, I. M. G. (2014). Factors influencing the disclosure of greenhouse gas emissions in companies world-wide. *Management Decision*, 47(7), 1133–1157. <https://doi.org/10.1108/00251740910978340>
- Salbiah, & Mukhibad, H. (2018). Carbon Emission Disclosure and Profitability – Evidence from Manufacture Companies in Indonesia. *KnE Social Sciences*, 3(10), 53–67. <https://doi.org/10.18502/kss.v3i10.3118>
- Saptiwi, N. W. T. (2019). Pengungkapan Emisi Karbon: Menguji Peranan Tipe Industri, Kinerja Lingkungan, Karakteristik Perusahaan dan Komite Audit. *Jurnal Akuntansi Bisnis*, 17(2), 1–9. <https://doi.org/10.1037//0033-2909.I26.1.78>
- Sari, C. W., Ketut, I. G., & Ulupui, A. (2014). Pengaruh Karakteristik Perusahaan Terhadap Kinerja Lingkungan Berbasis PROPER Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 9(1), 28–41.
- Sartono, A. (2008). *Manajemen Keuangan Teori dan Aplikasi*. BPEF Yogyakarta.
- Selviana, D. R. (2019). Pengaruh Kinerja Karbon, Karakteristik Perusahaan Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon. *Diponegoro Journal of Accounting*, 8(2017), 1–10.
- Solikhah, B., & Winarsih, A. M. (2016). Pengaruh Liputan Media, Kepekaan Industri, Dan Struktur Tata Kelola Perusahaan Terhadap Kualitas Pengungkapan Lingkungan. *Jurnal Akuntansi Dan Keuangan Indonesia*, 13(1), 1–22. <https://doi.org/10.21002/jaki.2016.01>
- Sudaryono, B. (2007). Kajian Atas Faktor-Faktor Yang Mempengaruhi Pengungkapan Lingkungan (Environmental Disclosure). *Media Riset, Akuntansi, Auditing Dan Informasi*, 7(2), 107–139.
- Sugiyono. (2007). *Metodologi Penelitian Pendidikan Pendekatan Kuantitatif dan Kualitatif, dan R&D*. Alfabeta.
- Ulfa, F. N. A., & Ermaya, H. N. L. (2019). Effect Of Exposure Media, Environmental Performance And Industrial Type On Carbon Emission Disclosure. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 7(2), 149–158.