

## DAFTAR PUSTAKA

- Abbott, W. F. (1979). *On the Measurement of Corporate Social Responsibility: Self-Reported Disclosures as a Method of Measuring Corporate Social Involvement*. 22(3), 501–515.
- Adriana, J., & Uswati Dewi, N. H. (2019). The Effect of Environmental Performance, Firm Size, and Profitability on Environmental Disclosure. *The Indonesian Accounting Review*, 8(1), 1. <https://doi.org/10.14414/tiar.v8i1.953>
- Ahada, M., Purwohendi, U., & Murdayanti, Y. (2016). Pengaruh Environmental Performance Dan Komposisi Dewan Komisaris Terhadap Environmental Disclosure. *Jurnal Wahana Akuntansi*, 11(1), 1. <https://doi.org/10.21009/10.21.009/wahana.011/1.4>
- Anggraeni, D. Y., & Djakman, C. D. (2018). PENGUJIAN TERHADAP KUALITAS PENGUNGKAPAN CSR DI INDONESIA. *Ekuitas: Jurnal Ekonomi Dan Keuangan*, 2(1), 22–41. <https://doi.org/10.24034/j25485024.y2018.v2.i1.2457>
- Anggrarini, D., & Taufiq, E. (2017). Pengaruh Ukuran Dewan Komisaris dan Ukuran Perusahaan Terhadap Environmental Disclosure. *Jurnal Ekonomi Manajemen & Bisnis*, 18(2), 119–126.
- Arifianata, A. F., & Wahyudin, A. (2016). Karakteristik Perusahaan Terhadap Environmental Disclosure Dengan Good Corporate Governance Sebagai Pemoderasi. *Accounting Analysis Journal*, 5(2), 47–56.
- Aripianti, F. (2015). Analisis Pengaruh Good Corporate Governance Terhadap Pelaporan Lingkungan (Environmental Reporting). *Diponegoro Journal of Accounting*, 4(2), 1–9.
- Aulia, F. Z., & Agustina, L. (2015). Pengaruh Karakteristik Perusahaan, Kinerja Lingkungan dan Liputan Media terhadap Environmental Disclosure. *Accounting Analysis Journal*, 4(3), 1–8.
- Ayuningtyas, D. (2019). *Suspensi Dibuka, Harga Saham ANDI Bergerak Liar*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20191129100006-17-118947/suspensi-dibuka-harga-saham-andi-bergerak-liar>
- Badan Pusat Statistik. (2018). Statistik Lingkungan Hidup Indonesia 2018. *Badan Pusat Statistik*, vii. <https://doi.org/katalog:3305001>
- Badan Pusat Statistik. (2019). Statistik Lingkungan Hidup Indonesia 2019: Hutan dan Perubahan Iklim. *Badan Pusat Statistik*, 16–17. <https://doi.org/catalog:3305001>
- Bakkara, A. (2018). *Warga Waswas Keberadaan Limbah B3, PT Toba Pulp Lestari (TPL) Beri Penjelasan Begini*. *Tribun Medan*.

<https://medan.tribunnews.com/2018/03/06/warga-waswas-keberadaan-limbah-b3-pt-toba-pulp-lestari-tpl-beri-penjelasan-begini>

- Chanifah, N., & Ermaya, H. N. L. (2019). Pengaruh Kinerja Lingkungan Dan Kinerja Keuangan Terhadap Pengungkapan Lingkungan. *Widyakala*, 6(1). <https://doi.org/10.20961/jab.v14i2.160>
- Darma, B. D., Arza, F. I., & Halmawati, H. (2019). Pengaruh Pengungkapan Media, Kinerja Lingkungan Dan Kepemilikan Asing Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Eksplorasi Akuntansi*, 1(1), 78–89. <https://doi.org/10.24036/jea.v1i1.63>
- Darmadi, S., & Sodikin, A. (2013). Information disclosure by family-controlled firms The role of board independence and institutional ownership. *Asian Review of Accounting*, 21(3), 223–240. <https://doi.org/10.1108/ARA-01-2013-0009>
- Darsono, N. A. (2021). Pengaruh Kinerja Lingkungan, Kinerja Keuangan, Firm Size, dan Firm Value Terhadap Environmental Information Disclosure. *Diponegoro Journal of Accounting*, 10(1), 1–15. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/30238>
- Duhri, R., & Diantimala, Y. (2018). The Influence Of Institutional Ownership, Individual Ownership and Managerial Ownership Toward Dividend Payout Ratio at Non-Financial Companies Registered In Indonesia Stock Exchange In 2012-2016. *International Journal of Social Science and Economic Research*, 03(03), 786–801. <https://doi.org/ISSN:2455-8834>
- Diantimala, Y., & Amril, T. A. (2018). The Effect of Ownership Structure, Financial and Environmental Performances on Environmental Disclosure. *Accounting Analysis Journal*, 7(1), 70–77. <https://doi.org/10.15294/aaj.v7i1.20019>
- Elshabasy, Y. N. (2018). The impact of corporate characteristics on environmental information disclosure: An empirical study on the listed firms in Egypt. *Journal of Business and Retail Management Research*, 12(2), 232–241. <https://doi.org/10.24052/jbrmr/v12is02/tioccoeidaesotlfie>
- Endiana, I. D. M., & Suryandari, N. N. A. (2020). Perspektif Akuntansi Manajemen Lingkungan dan Pengungkapannya Pada Nilai Perusahaan. *Jurnal Akuntansi Dan Auditing*, 17(1), 80–89.
- Ermaya, H. nur laela, & Mashuri, A. (2018). Kinerja Perusahaan Dan Struktur Kepemilikan: Dampak Terhadap Pengungkapan Lingkungan. *Jurnal Kajian Akuntansi*, 2(2), 225. <https://doi.org/10.33603/jka.v2i2.1746>
- Fashikhah, I., Rahmawati, E., & Sofyani, H. (2018). Determinan Environmental Disclosures Perusahaan Manufaktur Di Indonesia dan Malaysia. *Jurnal Akuntansi Indonesia*, 7(1), 31–55.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariat Dengan Program IBM SPSS 25*

- (9th ed.). Badan Penerbit - Universitas Diponegoro.
- Ghozali, I. (2020). *25 Grand Theory Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis*. Yoga Pratama Jl. Puspowarno Selatan No. 53 Semarang.
- Ghozali, I., & Chariri, A. (2014). *Teori Akuntansi* (4th ed.). Badan Penerbit - Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika EViews 10* (2nd ed.). Badan Penerbit - Universitas Diponegoro.
- GRI. (2021). *GRI Standards Bahasa Indonesia Translations*. <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-bahasa-indonesia-translations/>
- Hermawan, A., & Gunardi, A. (2019). Motivation for disclosure of corporate social responsibility: Evidence from banking industry in Indonesia. *Entrepreneurship and Sustainability Issues*, 6(3), 1297–1306. [https://doi.org/10.9770/jesi.2019.6.3\(17\)](https://doi.org/10.9770/jesi.2019.6.3(17))
- Husaini, A. (2020). *Mulai Ada Tren, Asing Hanya Ingin Biayai Korporasi Yang Ramah Lingkungan*. Kontan. <https://amp.kontan.co.id/news/mulai-ada-tren-asing-hanya-ingin-biayai-korporasi-yang-ramah-lingkungan>
- IDN Financials. (2018). *IDX suspends SURE shares due to soaring price*. <https://www.idnfinancials.com/archive/news/19477/IDX-suspends-SURE-shares-due-to-soaring-price>
- Istiqomah, I., & Wahyuningrum, I. F. S. (2020). Factors Affecting Environmental Disclosure in Companies Listed on the Tokyo Stock Exchange. *Accounting Analysis Journal*, 9(1), 22–29. <https://doi.org/10.15294/aaj.v9i1.30019>
- 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. <https://doi.org/10.25105/jat.v4i2.4843>
- Kathy, K., Carol, R., Laurence, A. T., Rao, K. K., Tilt, C. A., & Lester, L. H. (2012). Corporate governance and environmental reporting : an Australian study. *The International Journal of Business in Society*, 12(2), 143–163. <https://doi.org/10.1108/14720701211214052>
- Kementerian Lingkungan Hidup dan Kehutanan. (2019). *Mekanisme PROPER*. <https://proper.menlhk.go.id/proper/mekanisme>
- Khairredine, H., Salhi, B., & Jarbou, A. (2020). Impact of board characteristics on governance , environmental and ethical disclosure. *Social and Business Review*. <https://doi.org/10.1108/SBR-05-2019-0067>
- Krippendorff, K. (1989). *Content Analysis*. 1, 403–407.
- Latifah, H. C., & Suryani, A. W. (2020). Pengaruh kebijakan dividen, kebijakan

- hutang, profitabilitas, dan likuiditas terhadap harga saham. *Jurnal Akuntansi Aktual*, 7(1), 31–44. <https://doi.org/10.17977/um004v7i12020p31>
- Limbahnews. (2020). *Sering Dapat “Industri Hijau”, Limbah Anak Usaha Sinar Mas Disoroti DPR*. Limbahnews. [www.limbahnews.com/sering-dapat-industri-hijau-limbah-anak-usaha-sinar-mas-disoroti/](http://www.limbahnews.com/sering-dapat-industri-hijau-limbah-anak-usaha-sinar-mas-disoroti/)
- Majalah CSR. (2017a). *Peluncuran GRI Standards 2018: Membaca Arah Akuntabilitas Masa Depan*. <https://majalahcsr.id/peluncuran-gri-standards-2018-membaca-arrah-akuntabilitas-masa-depan/>
- Majalah CSR. (2017b). *Sustainability Report (SR) di Indonesia Sepi Peminat*. <https://majalahcsr.id/sustainability-report-sr-di-indonesia-sepi-peminat/>
- Margaretha, B. (2018). Pengaruh Mekanisme Good Corporate Governance Dan Ukuran Perusahaan Terhadap Kualitas Pengungkapan Sustainability Report. *Jurnal Akuntansi Dan Keuangan Daerah*, 13(2), 76–89.
- Maulana, R. (2020). *Bursa Suspensi Saham Produsen Aki PT Nipress (NIPS). Kenapa Ya? Bisnis Indonesia*. <https://market.bisnis.com/read/20200219/192/1203289/bursa-suspensi-saham-produsen-aki-pt-nipress-nips.-kenapa-ya>
- Maulia, D., & Yanto, H. (2020). Determinants of environmental disclosure in Indonesia. *Accounting Analysis Journal*, 12(2), 178–188. [https://doi.org/10.14505/jemt.v11.3\(43\).22](https://doi.org/10.14505/jemt.v11.3(43).22)
- Megananda, C. (2019). Perlakuan Akuntansi Atas Biaya Lingkungan Pada RS Perkebunan dan RSUD Balung Di Kabupaten Jember: Pendekatan Observasional. *JEAM*, 18(1), 22–38.
- Oktariyani, A. (2016). Pengaruh Kinerja Keuangan, Leverage, Ukuran Perusahaan Kuaitas Pengungkapan Lingkungan (Studi Empiris Pada Industri Pertambangan yang Terdaftar di BEI). *Jurnal Penelitian Dan Pengembangan Akuntansi*, 10(2), 103–136.
- Pawitradewi, A. A. I., & Wirakusuma, M. G. (2020). Pengaruh Kinerja Lingkungan, Umur Perusahaan dan Proporsi Dewan Komisaris Independen pada Pengungkapan Informasi Lingkungan. *E-Jurnal Akuntansi*, 30(3), 598–610.
- Pratiwi, L. R., & Kurniawan, K. (2020). Pengaruh Real Earnings Management dan Corporate Governance Terhadap Corporate Environmental Disclosure. *STATERA: Jurnal Akuntansi Dan Keuangan*, 2(1), 65–80. <https://doi.org/10.33510/statera.2020.2.1.65-80>
- Putri, I. G. A. M. A. D., & Ulupui, I. G. K. A. (2017). *Pengantar Corporate Governance*. CV Sastra Utama.
- Rahmatika, D. N. (2021). Exploring The Relation of Environmental Disclosure, Environmental Performance and Company Characteristics in Indonesia: An

- Empirical Analysis. *International Journal of Economics, Business and Accounting Research*, 5(1), 1–23.
- Rahmawati, A., Tsamrotussaadah, I., Salsabila, Z., & Maulana, A. (2021). Peran Akuntansi Karbon Pada Perusahaan Dalam Pencegahan Global Warming. *JRAK*, 17, 77–89. <https://doi.org/10.21460/jrak.2021.172.399>
- Rahmawati, S., & Budiwati, C. (2018). Karakteristik Perusahaan, ISO 14001, dan Pengungkapan Lingkungan: Studi Komparatif di Indonesia dan Thailand. *Jurnal Akuntansi Dan Bisnis*, 18(1), 74–87. <https://doi.org/10.20961/jab.v18i1.268>
- Rahmawati, W. (2021). *Suspend 24 bulan, Golden Plantation (GOLL) memenuhi kriteria untuk delisting*. Investasi Kontan. <https://investasi.kontan.co.id/news/suspend-24-bulan-golden-plantation-goll-memenuhi-kriteria-untuk-delisting>
- Ramadhani, P. I. (2021). *Diputus Pailit, BEI Setop Sementara Perdagangan Saham KRAH*. Liputan 6. <https://www.liputan6.com/saham/read/4595932/diputus-pailit-bei-setop-sementara-perdagangan-saham-krah>
- Rismayana, S., Sunaryo, & Trijaya, W. (2018). Implementasi Tanggung Jawab Sosial Perusahaan Oleh PT BPR Eka Bumi Artha Kota Metro. *Pactum Law Journal*, 1(4).
- Sari, G. A. C. N., Yuniarta, G. A., & Wahyuni, M. A. (2018). Pengaruh Mekanisme Good Corporate Governance, Profitabilitas, dan Kinerja Lingkungan Terhadap Environmental Disclosure (Studi pada Perusahaan Sektor Pertambangan dan Sektor Perkebunan yang Terdaftar di BEI dan Terdaftar di PROPER Tahun 2013-2017). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi Undiksha)*, 9(3), 145–155. <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/16959/10156%0Ahttp://dx.doi.org/10.23887/jimat.v9i3.20450>
- Sari, W., Agustin, H., & Mulyani, E. (2019). Pengaruh Good Corporate Governance dan Kinerja Lingkungan terhadap Pengungkapan Lingkungan. *Jurnal Eksplorasi Akuntansi*, 1(1), 18–34.
- Suhardjanto, D., Purwanto, Ashardianti, D., & Setiany, E. (2018). Environmental Disclosure in Agricultural Sector and Consumer Goods Annual Report ( Comparison between Indonesia and Malaysia ). *Review of Integrative Business and Economics Research*, 7(4), 203–215.
- Suprapti, E., Fajari, F. A., & Anwar, A. S. H. (2019). Pengaruh Good Corporate Governance Terhadap Environmental Disclosure. *Akuntabilitas*, 12(2), 215–226. <https://doi.org/10.15408/akt.v12i2.13225>
- Suryarahman, E., & Trihatmoko, H. (2020). Effect of Environmental Performance and Board of Commissioners on Environmental Disclosures. *Assets: Jurnal Akuntansi Dan Pendidikan*, 10(1), 1. <https://doi.org/10.25273/jap.v10i1.5984>

Tempo. (2020). *Pemerintah Tangani 1.426 Aduan Kerusakan Lingkungan*. Koran Tempo. [www.koran.tempo.co/read/nasional/449054/pemerintah-tangani-1-426-aduan-kerusakan-lingkungan](http://www.koran.tempo.co/read/nasional/449054/pemerintah-tangani-1-426-aduan-kerusakan-lingkungan)

Wahyuningrum, I. F., & Budihardjo, M. A. (2018). Relationship between Company Financial Performance , Characteristic and Environmental Disclosure of ASX Listed Companies. *E3S Web of Conferencess 73 ICENIS*, 24, 3–7. <https://doi.org/10.1051/e3sconf/20187310024>

Wahyuningrum, I. F. S., Oktavilia, S., Putri, N., Solikhah, B., Djajadikerta, H., & Tjahjaningsih, E. (2021). Company financial performance, company characteristics, and environmental disclosure: evidence from Singapore. *IOP Conference Series: Earth and Environmental Science*, 623, 012065. <https://doi.org/10.1088/1755-1315/623/1/012065>

Wareza, M. (2018). *OJK Minta Emiten Sampaikan Kegiatan CSR*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20180110092141-17-1088/ojkminta-emiten-sampaikan-kegiatan-csr>

Wareza, M. (2021). *Ini 14 Emiten yang Sahamnya Bisa Terdepak dari Bursa RI*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20211229170119-17-303048/ini-14-emiten-yang-sahamnya-bisa-terdepak-dari-bursa-ri>

Welbeck, E. E., Owusu, G. M. Y., Bekoe, R. A., & Kusi, J. A. (2017). Determinants of environmental disclosures of listed firms in Ghana. *International Journal of Corporate Social Responsibility*, 2(11). <https://doi.org/10.1186/s40991-017-0023-y>

Widyawati, & Hardiningsih, P. (2022). Apakah Kinerja Lingkungan Mempengaruhi Pengungkapan Lingkungan? *Jurnal Akuntansi Dan Pajak*, 02, 912.

[www.idx.co.id/perusahaan-tercatat/profil-perusahaan-tercatat/](http://www.idx.co.id/perusahaan-tercatat/profil-perusahaan-tercatat/)

[www.majalahcsr.id/peluncuran-gri-standards-2018-membaca-arah-akuntabilitas-masa-depan/](http://www.majalahcsr.id/peluncuran-gri-standards-2018-membaca-arah-akuntabilitas-masa-depan/)

[www.globalreporting.org](http://www.globalreporting.org)