

DAFTAR PUSTAKA

- Adams, C. A., & Whelan, G. 2009. "Conceptualising future change in corporate sustainability reporting", *Accounting, Auditing & Accountability Journal*, 22(1), 118–143.
- Alciatore, M.L. and Dee, C.C. 2006, "Environmental disclosures in the oil and gas industry, environmental accounting: commitment or propaganda", *Advances in Environmental Accounting and Management*, Vol. 3, pp. 49-75.
- Allegrini, M., & Greco, G. 2013. "Corporate boards, audit committees and voluntary disclosure: Evidence from Italian listed companies", *Journal of Management and Governance*, 17, 187–216.
- Anandale, D., Morrison-Saunders, A. and Bouoma, G. 2004, "The impact of voluntary environmental protection instruments on company environmental performance", *Business, Strategy and the Environment*, Vol. 13, pp. 1-12.
- Anton, W.R.Q., Deltas, G., Khanna. 2004. "Incentives for environmental selfregulation and implications for environmental performance. J. Environment Econ.", *Manag.* 48 (1), 632e654.
- Ashforth, B. & Gibbs, B. 1990. "The double- edge of organizational legitimation", *Organization Science*, Vol. 1, No.2, pp.177-194.
- Booth, J., & Deli, D. (1996). "Factors affecting the number of outside directorships held by CEOs". *Journal of Financial Economics*, 40, 81e104.
- Chithambo, Lyton and Tauringana, Venancio. 2014. "Company specific determinants of greenhouse gases disclosures" *Journal of Applied Accounting Research*.
- Chithambo, Lyton and Tauringana, Venancio. 2015. "The effect of DEFRA guidance on greenhouse gas disclosure", *British Accounting Review*, Vol. 47, No. 4, pp. 425–444.

- Chithambo, Lyton and Tauringana, Venancio. 2017. "Corporate governance and greenhouse gas disclosure: A mixed-methods approach", *The International Journal of Business in Society*.
- Clarkson, P.M., Li, Y., Richardson, G.D. and Vasvari, F.P. 2008. "Revisiting the relation between environmental performance and environmental disclosure: an empirical analysis", *Accounting, Organizations and Society*, Vol. 33, pp. 303-27.
- Coffey, B. S., & Wang, J. 1998. "Board diversity and managerial control as predictors of corporate social performance", *Journal of Business Ethics*, 17(14), 1595e1603.
- Coglianesi, C., Nash, J. 2001. "Regulating from the Inside: Can Environmental Management Systems Achieve Policy Goals?", Washington, DC: *Resources for the Future*.
- Collier, P. M. (2008). "Stakeholder accountability: a field study of the implementation of a governance improvement plan", *Accounting, Auditing & Accountability Journal*, 21(7), 933–954.
- Cowen, S. S., Ferreri, L. B., & Parker, L. D. 1987. "The impact of corporate characteristics on social responsibility disclosure: A typology and frequency-based analysis", *Accounting, Organizations and Society*, 12, 111–122.
- Dalton, D. R., Daily, C. M., Johnson, J. L., & Ellstrand, A. E. 1999. "Number of directors and financial performance: a meta-analysis". *Academy of Management Journal*, 42(6), 674e686.
- Darus, Faizah, Hidayatul Izati Mohd Zuki and Haslinda Yusoff. 2020. "The path to sustainability Understanding organisations environmental initiatives and climate change in an emerging economy", *European Journal of Management and Business Economics*.
- De Villiers, C., Naiker, V., & Van Staden, C. J. 2011. "The effect of board characteristics on firm environmental performance". *Journal of Management*, 37, 1636e1663.

- De Villiers, C., & Van Staden, C. J. 2011a. "Where firms choose to disclose voluntary environmental information". *Journal of Accounting and Public Policy*, 30, 504e525.
- De Villiers, C., & Van Staden, C. 2011b. "Shareholder requirements for compulsory environmental information in annual reports and on websites". *Australian Accounting Review*, 59(21), 317e328.
- Deegan, C., & Rankin, M. 1996. "Do Australian companies report environmental news objectively?", *Accounting, Auditing & Accountability Journal*, 9(2), 50–67.
- Dietz, S., Hope, C., Stern, N. and Zhengel, D. 2007, "Reflections on the Stern Review: (1) a robust case for strong action to reduce the risks of climate change", *World Economics*, Vol. 8 No. 1, pp. 121-68.
- Donaldson, T., & Preston, L. E. 1995. "The *stakeholder* theory of the corporation: concepts, evidence, and implications". *Academy of Management Review*, 20(1), 65–91.
- Elsayih, Jibriel, Qingliang Tang, Yi-Chen Lan. 2018. "Corporate Governance and Carbon Transparency: Australian Experience". *Accounting Research Journal*.
- Fama, E., & Jensen, M. June. 1983. "Separation of ownership and control", *Journal of Law and Economics*, 301e325.
- Field, A. 2009. *Discovering statistics using SPSS* (3rd ed.). SAGE Publications.
- Freeman, R. E. (1984). *Strategic management a stakeholder approach*. Marshfield, Massachusetts: Pitman Publishing Inc.
- Gandía, J. L. (2008). Determinants of internet-based corporate governance disclosure by Spanish listed companies. *Online Information Review*, 32(6), 791–817.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam dan Anis Chariri. 2014. *teori Akuntansi*. 4 ed. Semarang: Badan Penerbit Universitas Diponegoro.

- Giannarakis, Grigoris, George Konteos, George Chaitidis, Nikolaos Sariannidis. 2017. "The relation Between Voluntary Carbon Disclosure and Environmental Performance: The case of S&P 500", *International Journal of Law and Management*.
- Gray, R., Kouhy, R., & Lavers, S. 1995. "Constructing a research database of social and environmental reporting by UK companies". *Accounting, Auditing & Accountability Journal*, 8(2), 78–101.
- Green, J.F. (2009), "The greenhouse gas protocol: a case of private entrepreneurial authority", paper presented at 2009 American Political Science Association Annual Meeting, Toronto, 3-6 September.
- Griffiths, A., Haigh, N. and Rassias, J. 2007. "A framework for understanding institutional governance systems and climate change: the case of Australia", *European Management Journal*, Vol. 25 No. 6, pp. 415-27.
- Haque, Faizul. 2017. "The effects of board characteristics and sustainable compensation policy on carbon performance of UK firms", *The British Accounting Review*.
- Healy, P., & Palepu, K. 2001. "Information asymmetry, corporate disclosure, and the capital markets: a review of the empirical disclosure literature", *Journal of Accounting and Economics*, 31(1–3), 405–440.
- Hendriksen, Eldon, and Michael F Breda. 2001. *Accounting Theory*. 5 ed. Singapore: Mc Graw Hill.
- Herman, E. S. 1981. "Corporate Control, Corporate Power", New York: *Cambridge University Press*.
- Hertin, J., Berkhout, F., Wagner, M., Tyteca, D., 2008. "Are EMS environmentally effective? the link between environmental management systems and environmental performance in European companies", *J. Environ. Plan. Manag.* 51 (2), 259e283.
- Hidalgo, R., García-Meca, E., & Martínez, I. 2011. "Corporate governance and intellectual capital disclosure", *Journal of Business Ethics*, 100(3), pp 483–495.

- Hill, C. W. L., & Jones, T. M. 1992. "Stakeholder-agency theory", *Journal of Management Studies*, 29, 131e154.
- Hillman, A. J. and Dalziel, T. 2003, "Boards of directors and firm performance: integrating agency and resource dependence perspectives", *Academy of Management Review*, Vol. 28 No. 3, pp. 383–396.
- Hossain, Mohommed, Omar Al Farooque, Mahmood Ahmed Momin, Obaid Almotairy. 2017. "Women in the boardroom and their impact on climate change related disclosure", *Social Responsibility Journal*.
- Hussainey, Khaled, Khaled Samaha, Hichem Khelif. 2015. "The impact of board and audit committee characteristics on voluntary disclosure: A meta-analysis", *Journal of International Accounting, Auditing and Taxation*.
- Husteda, B.W. and Sousa-Filhoa, J.M.D. 2018. Board structure and environmental, social, and governance disclosure in Latin America", *Journal of Business Research*.
- Ieng Chu, Choi, Bikram Chatterjee and Alistair Brown. 2013." The current status of greenhouse gas reporting by Chinese companies". *Managerial Auditing Journal*, Vol. 28 No. 2.
- International Panel on Climate Change (IPCC) (2007), Climate Change 2007: Assessment Report 4, IPCC, Geneva.*
- Iraldo, F., Testa, F., Frey, M. 2009. "Is an environmental management system able to influence environmental and competitive performance? the case of the ecomanagement and audit scheme (EMAS) in the European union", *J. Clean. Prod.* 17 (16), 1444e1452.
- J.E., Parker, L.D. 1990. "Corporate social disclosure practice: a comparative international analysis". *Adv. Public Interest Account.* 3 (3), 159e176.
- Jensen, M. C. 1988. "Takeovers: their causes and consequences". *Journal of Economic Perspectives*, 2(1), 21–48.
- Jizi, M.I., Salama, A., Dixon, R. and Stratling, R. (2014), "Corporate governance and corporate social responsibility disclosure: evidence from the US

- banking sector”, *Journal of Business Ethics*, Vol. 125 No. 4, pp. 601-615.
- Johnson, R. A., & Greening, D.W. 1999. “The effects of corporate governance and institutional ownership types on corporate social performance”, *Academy of Management Journal*, 42(5), 564e576.
- Johnstone, N., Scapecchi, P., Ytterhus, B., Wolff, R., 2004. “The firm, environmental management and environmental measures: lessons from a survey of European manufacturing firms”, *J. Environ. Plan. Manag.* 47 (5), 685e707.
- Khanna, M. and Anton, W.R.Q. 2002, “Corporate environmental management: regulatory and market-based incentives”, *Land Economics*, Vol. 78 No. 4, pp. 539-58.
- Krishnamurtia, Chandrasekhar and Velayuthamb, Eswaran. (2017). “The influence of board committee structures on voluntary disclosure of greenhouse gas emissions: Australian evidence”, *Pacific-Basin Finance Journal*.
- Kılıç, Merve, Cemil Kuzey, (2018) "The effect of corporate governance on carbon emission disclosures: Evidence from Turkey", *International Journal of Climate Change Strategies and Management*.
- Kock, J., Santalo, J., & Diestre, L. 2012. “Corporate governance and the environment: what type of governance creates greener companies?”, *Journal of Management Studies*, 49, 492e514.
- Kolk, A. and Pinkse, J. 2008, “A perspective on multinational enterprises and climate change. Learning from an inconvenient truth?”, *Journal of International Business Studies*, Vol. 39, pp. 1359-78.
- Lam, K., & Li, Y. 2008. “Does corporate governance matter? The case of environmental and social responsibility committees on the board, Working Paper”. Toronto, ON: *University of Toronto*.
- Lash, J., & Wellington, F. 2007. “Competitive advantage on a warming planet”, *Harvard Business Review*, 85(3), 94–102.

- Liao, Lin, Le Luo, Qingliang Tang c. 2014. Gender diversity, board independence, environmental committee and greenhouse gas disclosure, *The British Accounting Review*.
- Lind, Douglas A., William G. Marchall. Samuel A. Wathen. (2015). *Statistical Techniques in Business and Economics (Sixteenth Edition)*, Mc. Graw-HILL.
- Liu, X.B., Anbumozhi, V., 2009. "Determinant factors of corporate environmental information disclosure: an empirical study of Chinese listed companies", *J. Clean. Prod.* 17 (6), 593e600.
- Lipton, M., & Lorsh, J. W. 1992. "A modest proposal for improved corporate governance. Business Lawyer", 48(1), 59–77.
- M., Hossain, M. A., Hossain, M., & Yao, L. 2009. "Corporate governance and voluntary disclosure in corporate annual reports of Malaysian listed firms". *Journal of Applied Management Accounting Research*, 7(1), 1e19.
- Malmborg, F.B. 2002, "Environmental management systems, communicative action and organizational learning", *Business, Strategy and the Environment*, Vol. 11 No. 3, pp. 12-32.
- Mallin, C. A., & Michelon, G. 2011. "Board reputation attributes and corporate social performance: An empirical investigation of us best corporate citizens", *Accounting and Business Research*, 41(2), 119e144.
- Macve, R., & Chen, X. 2010. "The equator principles: a success for voluntary codes?", *Accounting, Auditing & Accountability Journal*, 23(7), 890–919.
- Meng, X.H., S.X. Zeng , Jonathan J. Shi, G.Y. Qi, Z.B. Zhang. 2014. "The relationship between corporate environmental performance and environmental disclosure: An empirical study in China", *Journal of Environmental Management*.
- Michelon, G. and Parbonetti, A. 2012. "The effect of corporate governance on sustainability disclosure", *Journal of Management and Governance*, Vol. 16 No. 3.

- Montiel, I. and Husted, B. 2009. "The adoption of voluntary environmental management programs in Mexico: first movers and institutional entrepreneurs", *Journal of Business Ethics*, Vol. 88, pp. 349-63.
- Neu, D., Warsame, & Pedwell, K. 1998. "Managing public impressions: environmental disclosures in annual reports", *Accounting, Organizations and Society*, 23(3), 265–282.
- Otoritas Jasa Keuangan. *POJK NOMOR 33 /POJK.04/2014 tentang Direksi dan Dewan Komisaris*. Salinan Peraturan Otoritas Jasa Keuangan Tahun 2014.
- Peters, Gary F., Andrea M. Romi. 2013. "Does the Voluntary Adoption of Corporate Governance Mechanisms Improve Environmental Risk Disclosures? Evidence from Greenhouse Gas Emission Accounting", *Journal Business Ethics*.
- Phan, Than nguyet, and Kevin Baird. 2015. "The Comprehensiveness of Environmental Management Systems: The Influence of Institutional Pressures and The Impact on Environmental Performance", *Journal of Environmental Management*.
- Prado-Lorenzo, J., & Garcia-Sanchez, I. 2010. "The role of the board of directors in disseminating relevant information on Greenhouse Gases", *Journal of Business Ethics*, 97, 391–424.
- R.A.G. & Minow, N. 1995. "Corporate Governance", Cambridge, MA: *Blackwell Business*.
- Rankin, M., Windsor, C. and Wahyuni, D. 2011, "An investigation of voluntary corporate greenhouse gas emissions reporting in a market governance system: Australian evidence", *Accounting, Auditing and Accountability Journal*.
- Reid, E.M. and Toffel, M.W. 2009, "Responding to public and private politics: corporate disclosure of climate change strategies", *Strategic Management Journal*, Vol. 30, pp. 1157-78.

- Republik Indonesia. 2013. *Peraturan presiden Nomor 62 Tahun 2013 tentang Badan Pengelola Penurunan Emisi Gas Rumah Kaca dari Deforestasi, Degradasi Hutan dan Lahan Gambut*. Pemerintah Republik Indonesia
- Rodrigue, M., Magnan, M., & Cho, C. H. 2013. "Is environmental governance substantive or symbolic? An empirical investigation", *Journal of Business Ethics*, 114(1), 107–129.
- Rossouw, G. J. (2005). "Business ethics and corporate governance: a global survey", *Business and Society*, 44(1), 32e39.
- Ruigrok, W., Peck, S. I., and Keller, H. 2006, "Board characteristics and involvement in strategic decision making: Evidence from Swiss companies", *Journal of Management Studies*, Vol. 43, No. 5, pp. 1201-1226.
- Rupley, K.H., Brown, D. & Marshall, S. 2012, "Governance, media and the quality of environmental disclosure", *Account. Public policy*, Vol.31, pp. 610-640.
- S.A. Neubaum, D.O. and Huse, M. 2000, "Entrepreneurship in medium-size companies: exploring the effects of ownership and governance systems", *Journal of Management*, Vol. 26 No. 5, pp. 947-976.
- S., Pillai, I., 2006. "Environmental Management Systems: Understanding Organizational Drivers and Barriers", *Earthscan London*.
- Steger, U., 2000. "Environmental management systems: empirical evidence and further perspectives"., *European Management Journal*, vol. 18 (1), 23e37.
- Schiehl, E., Terra, P. R. S., & Victor, F. G. 2013. "Determinants of voluntary executive stock option disclosure in Brazil", *Journal of Management and Governance*, 17, 331–361.
- Schucht, S., 2000. "The Implementation of the Environmental Management and Ecoaudit Scheme (EMAS) Regulation in France", *Cerna Research Paper*.

- Sternberg, E. 2000. "Just business: Business ethics in action", USA: *Oxford University Press*.
- Sujarweni V. Wiratna. 2015. *Metodologi Penelitian Bisnis dan Ekonomi*, Yogyakarta: Pustaka Baru Pres.
- Sullivan, R., Wyndham, H., 2001. "Effective Environmental Management", *Principles and Case Studies*.
- Tang, Qingliang, and Luo, Le. 2016. "Corporate ecological transparency: theories and empirical evidence", *Asian Review of Accounting* Vol. 24 No. 4, pp. 498-524.
- Thornton, R.V. and Hsu, S. 2001, "Environmental management systems and climate change", *Environmental Quality Management*, Vol. 11 No. 1, pp. 93-100.
- Waddock, S.A., Graves, S.B. 1997. "The corporate social performance financial performance link", *Strategy Management Journal*, vol 18 (4), 303e319.
- Webb, E. 2004, "An examination of socially responsible firms' board structure", *Journal of Management and Governance*, Vol. 8 No. 3, pp. 255-77.
- Whitelaw, K. (2004a), "EMAS", *ISO 14001 Environmental Systems Handbook, 2nd ed.*, Oxford: Butterworth-Heinemann, pp. 221-9.
- Whitelaw, K. (2004b), *ISO 14001 Environmental Systems Handbook, 2nd ed.*, , Boston, MA: Butterworth-Heinemann.
- Yunus, S., Evangeline, E.T. and Abhayawansa, S. 2016, "Determinants of carbon management strategy adoption: evidence from Australia's top 200 publicly listed firms", *Managerial Auditing Journal*, Vol. 31 No. 2, pp. 156-179.
- Zeng, S.X., Xu, X.D., Dong, Z.Y., Tam, V.W.Y., 2010. "Towards corporate environmental information disclosure: an empirical study in China", *J. Clean. Prod.* 18 (12), 1142e1148.
- Zhang, B., Yang, Y., Bi, J., 2011. "Tracking the implementing of green credit policy in China: top-down perspective and bottom-up reform", *J. Environ. Manag.* 92 (4), 1321e1327.

Zilahy, Gyula. 2017. "Environmental Management SystemsdHistory and New Tendencies". Hungary: *Budapest University of Technology and Economics*.