

## DAFTAR PUSTAKA

- Akbaş, H. E., & Canikli, S. (2019). Determinants of Voluntary Greenhouse Gas Emission Disclosure: An Empirical Investigation on Turkish Firms. *Sustainability (Switzerland)*, *11*(1). <https://doi.org/10.3390/su11010107>
- Akben-Selcuk, E. (2019). Corporate Social Responsibility and Financial Performance: The Moderating Role of Ownership Concentration in Turkey. *Journal Sustainability*, *11*, 3643.
- Akhiroh, T., & Kiswanto. (2016). The Determinant Of Carbon Emission Disclosures. *Accounting Analysis Journal*, *5*(4), 326–336.
- Akhtaruddin, M., Hossain, M. A., Hossain, M., & Yao, L. (2009). Corporate Governance and Voluntary Disclosure In Corporate Annual Reports of Malaysian Listed Firms. (2009). *Journal of Applied Management Accounting Research*, *7*(1). <https://www.researchgate.net/publication/237435847>
- Al-Qahtani, M., & Elgharbawy, A. (2020). The Effect of Board Diversity on Disclosure and Management of Greenhouse Gas Information: Evidence from The United Kingdom. *Journal of Enterprise Information Management*, *33*(6), 1557–1579. <https://doi.org/10.1108/JEIM-08-2019-0247>
- Al-Shaer, H., & Zaman, M. (2016). Board Gender Diversity and Sustainability Reporting Quality. *Journal of Contemporary Accounting and Economics*, *12*(3), 210–222. <https://doi.org/10.1016/j.jcae.2016.09.001>
- Bansal, S., Lopez-Perez, M. V., & Rodriguez-Ariza, L. (2018). Board Independence and corporate Social Responsibility Disclosure: The Mediating Role of the Presence of Family Ownership. *Administrative Sciences*, *8*(3). <https://doi.org/10.3390/admsci8030033>
- Barako, D. G., & Brown, A. M. (2008). Corporate Social Reporting and Board Representation: Evidence from the Kenyan Banking Sector. *Journal of Management and Governance*, *12*(4), 309–324. <https://doi.org/10.1007/s10997-008-9053-x>
- Barokah, Z. (2021). *ACCOUNTING FOR CLIMATE CHANGE*. Yogyakarta.
- Ben-Amar, W., Chang, M., & McIlkenny, P. (2017). Board Gender Diversity and Corporate Response to Sustainability Initiatives: Evidence from the Carbon Disclosure Project. *Journal of Business Ethics*, *142*(2), 369–383. <https://doi.org/10.1007/s10551-015-2759-1>
- Berthelot, S & Robert, A. (2011). Climate Change Disclosures: An Examination of Canadian Oil and Gas Firms. *Issues on Environment and Social Accounting*, *1*(2), 106–123. <https://doi.org/index.php/isea/article/view/61>
- Budiharta, P., & Kacaribu, H. E. P. B. (2020). The Influence of Board of Directors, Managerial Ownership, and Audit Committee on Carbon Emission Disclosure: A Study of Non-Financial Companies Listed on BEI. *Review of Integrative Business and Economics Research*, *9*(3), 75–87.
- Burck, J., Nascimento, L., Höhne, N., & Nascimento, L. (2022). Climate Change Performance Index. Germany: Germanwatch, NewClimate Institute & Climate Action Network.
- Bursa Efek Indonesia. (2011). *PEDOMAN TATA KELOLA PERUSAHAAN (CODE OF CORPORATE GOVERNANCE)*.

- Chen, C. J. P., & Jaggi, B. (2000). Association Between Independent Non-Executive Directors, Family Control and Financial Disclosures in Hong Kong. *Journal of Accounting and Public Policy*, 19(4–5), 285–310. [https://doi.org/10.1016/S0278-4254\(00\)00015-6](https://doi.org/10.1016/S0278-4254(00)00015-6)
- Choi, B. B., & Lee, D. (2013). An Analysis of Australian Company Carbon Emission Disclosures. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/10.1108/0114058131318968>
- Coffey, B. S., & Wang, J. (1998). Board Diversity and Managerial Control as Predictors of Corporate Social Performance. *Journal of Business Ethics*, 17(14), 1595–1603. <https://doi.org/10.1023/A:1005748230228>
- Collier, P. M. (2008). Stakeholder Accountability: A Field Study of the Implementation of a Governance Improvement Plan. *Accounting, Auditing and Accountability Journal*, 21(7), 933–954. <https://doi.org/10.1108/09513570810907429>
- DeFransisco, V. L. (1991). The Sounds of Silence: How Men Silence Women in Marital Relations. *Discourse and Society*, 2(4), 413–423.
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Eckes, T. & Trautner, H. M. (2000). *The Developmental Social Psychology of Gender*. London: Lawrence Erlbaum Associates, Inc.
- Elsayih, J., Tang, Q., & Lan, Y. C. (2018). Corporate Governance and Carbon Transparency: Australian Experience. *Accounting Research Journal*, 31(3), 405–422. <https://doi.org/10.1108/ARJ-12-2015-0153>
- Estélyi, K. S. & Nisar, T. M. (2016). Diverse boards: Why Do Firms Get Foreign Nationals on Their Boards. *Journal of Corporate Finance*, 39(4), 174–192.
- Fuzi, S. F. S., Halim, S. A. A., & Julizaerma, M. K. (2016). Board Independence and Firm Performance. *Procedia Economics and Finance*, 37(16), 460–465. [https://doi.org/10.1016/s2212-5671\(16\)30152-6](https://doi.org/10.1016/s2212-5671(16)30152-6)
- Galbreath, J. (2010). Corporate Governance Practices that Address Climate Change: an Exploratory Study. *Business Strategy and the Environment*, 19(5), 335–350. <https://doi.org/10.1002/bse.648>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9*. Penerbit UNDIP.
- Ghozali, I. (2020). *25 Grand Theory (25 Teori Besar Ilmu Manajemen, Akuntansi, dan Bisnis)*. Yoga Pratama.
- Gohanna, S., Damanik, M., & Dewayanto, T. (2021). Analisis Pengaruh Diversitas Dewan Komisaris Terhadap Corporate Social Responsibility Disclosure. *Diponegoro Journal of Accounting*, 10(1), 1–14.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate Social and Environmental Reporting A Review of the Literature and a Longitudinal Atudy of UK Disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77.
- Guenther, E., Guenther, T., Schiemann, F., & Weber, G. (2016). Stakeholder Relevance for Reporting: Explanatory Factors of Carbon Disclosure. *Business and Society*, 55(3), 361–397. <https://doi.org/10.1177/0007650315575119>
- Harjoto, M., Laksmana, I., & Lee, R. (2015). Board Diversity and Corporate Social

- Responsibility. *Journal of Business Ethics*, 132(4), 641–660. <https://doi.org/10.1007/s10551-014-2343-0>
- He, H., & Harris, L. (2020). The Impact of Covid-19 Pandemic on Corporate Social Responsibility and Marketing Philosophy. *Journal of Business Research*, 116(May), 176–182. <https://doi.org/10.1016/j.jbusres.2020.05.030>
- Heard, J. E., & Bolce, W. J. (1981). The Political Significance of Corporate Social Reporting in the United States of America. *Accounting, Organizations and Society*, 6(3), 247–254. [https://doi.org/10.1016/0361-3682\(81\)90030-1](https://doi.org/10.1016/0361-3682(81)90030-1)
- Hollindale, J., Kent, P., Routledge, J., & Chapple, L. (2019). Women on Boards and greenhouse Gas Emission Disclosures. *Accounting and Finance*, 59(1), 277–308. <https://doi.org/10.1111/acfi.12258>
- Hussain, N., Rigoni, U., & Orij, R. P. (2018). Corporate Governance and Sustainability Performance: Analysis of Triple Bottom Line Performance. *Journal of Business Ethics*, 149(2), 411–432. <https://doi.org/10.1007/s10551-016-3099-5>
- IFRS Foundation. (2021). *IFRS Advisory Council Update International Sustainability Standards Board*.
- Ikatan Akuntan Indonesia. (2013). *Pernyataan Standar Akuntansi Keuangan No. 1 Penyajian Laporan Keuangan*. Jakarta: Dewan Standar Akuntansi Keuangan, 1, i-1.17. <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/pernyataan-sak-7-psak-1-penyajian-laporan-keuangan>
- Intergovernmental Panel on Climate Change. (2007). *Climate Change 2007: Synthesis Report*. Spain: IPCC.
- Intergovernmental Panel on Climate Change. (2021). *Climate Change 2021 The Physical Science Basis*.
- International Energy Agency. (2021). *Emissions Factors 2021 Database Documentation*.
- Jain, T., & Jamali, D. (2016). Looking Inside the Black Box: The Effect of Corporate Governance on Corporate Social Responsibility. *Corporate Governance: An International Review*, 24(3), 253–273. <https://doi.org/10.1111/corg.12154>
- Jannah, A. N. K & Narsa, I. M. (2021). Factors That Can Be Predictors of Carbon Emissions Disclosure. *Jurnal Akuntansi*, 25(1), 70. <https://doi.org/10.24912/ja.v25i1.725>
- Jensen, M. C. & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Journal of Financial Economics*, 3, 305-360.
- Jizi, M. I., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate Governance and Corporate Social Responsibility Disclosure: Evidence from the US Banking Sector. *Journal of Business Ethics*, 125(4), 601–615. <https://doi.org/10.1007/s10551-013-1929-2>
- Karim, A. E., Albitar, K., & Elmarzouky, M. (2021). A Novel Measure of Corporate Carbon Emission Disclosure, The Effect of Capital Expenditures and Corporate Governance. *Journal of Environmental Management*, 290(April), 112581. <https://doi.org/10.1016/j.jenvman.2021.112581>
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Farooque, O. Al. (2019).

- Comprehensive Board Diversity and Quality of Corporate Social Responsibility Disclosure: Evidence from an Emerging Market. *Journal of Business Ethics*, 157(2), 447–481. <https://doi.org/10.1007/s10551-017-3672>
- 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>
- KNKG. (2006). *PEDOMAN UMUM GOOD CORPORATE GOVERNANCE INDONESIA*.
- KNKG. (2019). *The Indonesian Codes of Corporate Governance*. June, 1–29. <https://knkg.or.id/publikasi/>
- Krishnamurti, C., & Velayutham, E. (2018). The Influence of Board Committee Structures on Voluntary Disclosure of Greenhouse Gas Emissions: Australian Evidence. *Pacific Basin Finance Journal*, 50(September 2016), 65–81. <https://doi.org/10.1016/j.pacfin.2017.09.003>
- La Torre, M., Sabelfeld, S., Blomkvist, M., & Dumay, J. (2020). Rebuilding Trust: Sustainability and Non-Financial Reporting and the European Union Regulation. *Meditari Accountancy Research*, 28(5), 701–725. <https://doi.org/10.1108/MEDAR-06-2020-0914>
- 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>
- Lodhia, S., Sharma, U., & Low, M. (2021). Creating Value: Sustainability and Accounting for Non-Financial Matters in the Pre- and Post-Corona Environment. *Meditari Accountancy Research*, 29(2), 185–196. <https://doi.org/10.1108/MEDAR-03-2021-1249>
- Manzanedo, R. D., & Manning, P. (2020). COVID-19: Lessons for the Climate Change Emergency. *Science of the Total Environment*, 742, 140563. <https://doi.org/10.1016/j.scitotenv.2020.140563>
- Matuleviciene, M., & Stravinskiene, J. (2015). The Importance of Stakeholders for Corporate Reputation. *Engineering Economics*, 26(1), 75–83. <https://doi.org/10.5755/j01.ee.26.1.6921>
- Michelon, G., & Parbonetti, A. (2012). The Effect of Corporate Governance on Sustainability Disclosure. *Journal of Management and Governance*, 16(3), 477–509. <https://doi.org/10.1007/s10997-010-9160-3>
- Mishra, A., & Mishra, D. (2013). Applications of Stakeholder Theory in Information Systems and Technology. *Engineering Economics*, 24(3), 254–266. <https://doi.org/10.5755/j01.ee.24.3.4618>
- Mori, N., Golesorkhi, S., Randøy, T., & Hermes, N. (2015). Board Composition and Outreach Performance of Microfinance Institutions: Evidence from East Africa. *Strategic Change*, 24(1), 99–113. <https://doi.org/10.1002/jsc.2000>
- Nasih, M., Harymawan, I., Paramitasari, Y. I., & Handayani, A. (2019). Carbon Emissions, Firm Size, and Corporate Governance Structure: Evidence from the Mining and Agricultural Industries in Indonesia. *Sustainability (Switzerland)*, 11(9). <https://doi.org/10.3390/su11092483>

- Nielsen, S., & Huse, M. (2010). The Contribution of Women on Boards Of Directors: Going beyond the Surface. *Corporate Governance: An International Review*, 18(2), 136–148. <https://doi.org/10.1111/j.1467-8683.2010.00784.x>
- O'Donovan, G. (2002). Environmental Disclosures in the Annual Report: Extending the Applicability and Predictive Power of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344–371. <https://doi.org/10.1108/09513570210435870>
- Prado-Lorenzo, J. M. & Garcia-Sanchez, I. M. (2010). The Role of the Board of Directors in Disseminating Relevant Information on Greenhouse Gases. *Journal of Business Ethics*, 97(3), 391–424. <https://doi.org/10.1007/s10551-010-0515-0>
- Prado-Lorenzo, J. M., Rodríguez-Domínguez, L., Gallego-Álvarez, I., & García-Sánchez, I. M. (2009). Factors Influencing the Disclosure of greenhouse Gas Emissions in Companies World-Wide. *Management Decision*, 47(7), 1133–1157. <https://doi.org/10.1108/00251740910978340>
- 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.
- Qian, W., & Schaltegger, S. (2017). Revisiting Carbon Disclosure and Performance: Legitimacy and Management Views. *British Accounting Review*, 49(4), 365–379. <https://doi.org/10.1016/j.bar.2017.05.005>
- Rahardjo, S. S. (2018). *Etika dalam Bisnis & Profesi Akuntan dan Tata Kelola Perusahaan*. Salemba Empat.
- Rankin, M., Windsor, C., & Wahyuni, D. (2011). An Investigation of Voluntary Corporate Greenhouse Gas Emissions Reporting in a Market Governance System: Australian Evidence. *Accounting, Auditing and Accountability Journal*, 24(8), 1037–1070. <https://doi.org/10.1108/09513571111184751>
- Rao, K., & Tilt, C. (2016). Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy and Decision Making. *Journal of Business Ethics*, 138(2), 327–347. <https://doi.org/10.1007/s10551-015-2613>
- Ratmono, D., Darsono, D., & Selviana, S. (2021). Effect of Carbon Performance, Company Characteristics and Environmental Performance on Carbon Emission Disclosure: Evidence from Indonesia. *International Journal of Energy Economics and Policy*, 11(1), 101–109. <https://doi.org/10.32479/ijeep.10456>
- Rupley, K. H., Brown, D., & Marshall, R. S. (2012). Governance, Media and the Quality of Environmental Disclosure. *Journal of Accounting and Public Policy*, 31(6), 610–640. <https://doi.org/10.1016/j.jaccpubpol.2012.09.002>
- Sarwono, J. (2012). *IBM SPSS "Advanced Statistic": Prosedur-Prosedur Generalisasi dan Perluasan General Linear Model (GLM)*. Yogyakarta: Penerbit ANDI.
- Shan, Y. G., Tang, Q., & Zhang, J. (2021). The Impact of Managerial Ownership on Carbon Transparency: Australian Evidence. *Journal of Cleaner Production*, 317(June), 128480.

- <https://doi.org/10.1016/j.jclepro.2021.128480>
- Skogen, K. (1999). Another Look at Culture and Nature: How Culture Patterns Influence Environmental Orientation Among Norwegian Youth. *Acta Sociologica*, 42(3), 223–239. <https://doi.org/10.1177/000169939904200303>
- Srinidhi, B., Gul, F. A., & Tsui, J. (2011). Female Directors and Earnings Quality. *Contemporary Accounting Research*, 28(5), 1610–1644. <https://doi.org/10.1111/j.1911-3846.2011.01071.x>
- Sugiyono, A. (2006). Penanggulangan Pemanasan Global Di Sektor Pengguna Energi. *Jurnal Sains & Teknologi Modifikasi Cuaca*, 7(April), 15–19.
- Susanti, L., & Nidar, S. R. (2015). Corporate Board and Firm Value Perspective Two-Tier Board System in Indonesia. *Corporate Board And Firm Value: Perspective Two-Tier Board System In Indonesia*, 5(5), 300–305.
- Tingbani, I., Chithambo, L., Tauringana, V., & Papanikolaou, N. (2020). Board Gender Diversity, Environmental Committee and Greenhouse Gas Voluntary Disclosures. *Business Strategy and the Environment*, 29(6), 2194–2210. <https://doi.org/10.1002/bse.2495>
- Ummah, Y. R., & Setiawan, D. (2021). Do Board of Commisioners Characteristic and International Environmental Certification Affect Carbon Disclosure? Evidence from Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(2), 215–228. <https://doi.org/10.24815/jdab.v8i2.21332>
- Villiers, C. de, & Van Staden, C. J. (2011). Where Firms Choose to Disclose Voluntary Environmental Information. *Journal of Accounting and Public Policy*, 30(6), 504–525. <https://doi.org/10.1016/j.jaccpubpol.2011.03.005>
- Walls, J., Berrone, P., & Phan, P. H. (2012). CORPORATE GOVERNANCE AND ENVIRONMENTAL PERFORMANCE: IS THERE REALLY A LINK? *Strategic Management Journal*. <https://doi.org/10.1002/smj.1952>
- Yunus, S., Eljido-Ten, E., & Abhayawansa, S. (2016). Determinants of Carbon Management Strategy Adoption Evidence from Australia's Top 200 Publicly Listed Firms. *Managerial Auditing Journal*, 31(2), 156-179.
- Zainal, D., Zulkifli, N., & Saleh, Z. (2013). Corporate Board Diversity in Malaysia: A Longitudinal Analysis of Gender and Nationality Diversity. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 3(1), 136–148. <http://www.hrmars.com/admin/pics/1461.pdf>
- Zandalinas, S. I., Fritschi, F. B., & Mittler, R. (2021). Global Warming, Climate Change, and Environmental Pollution: Recipe for a Multifactorial Stress Combination Disaster. *Trends in Plant Science*, 26(6), 588–599. <https://doi.org/10.1016/j.tplants.2021.02.011>
- Zelezny, L. C., Chua, P.-P., & Aldrich, C. (2000). New Ways of Thinking about Environmentalism: Elaborating on Gender Differences in Environmentalism. *Journal of Social Issues*, 56(3), 443–457. <https://doi.org/10.1111/0022-4537.00177>