

## DAFTAR PUSTAKA

- Adams, C. A. (2002). Internal organisational factors influencing corporate social and ethical reporting. *Accounting, Auditing & Accountability Journal*, 15(2), 223–250.
- Annandale, D., Morrison-saunders, A., dan Bouma, G. (2004). Environmental Protection Instruments On Company Environmental Performance. *Business Strategy and the Environment*, 13(1), 1–12.
- Benmelech, E., & Frydman, C. (2015). Military CEOs. *Journal of Financial Economics*, 117(1), 43–59.
- Blackman, A., Afsah, S., & Ratunanda, D. (2004). How Do Public Disclosure Pollution Control Programs Work ? Evidence from Indonesia. *Research in Human Ecology*, 11(3), 235–246.
- Carbon Disclosure Project (CDP). *Cement – the invisible polluter* (2018). <https://www.cdp.net/en/articles/investor/cement-the-invisible-polluter> (accessed on 28 January 2022).
- Choi, B. B., Lee, D., & Psaros, J. (2013a). An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, 25(1), 58–79.
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure : An empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327.
- Crouch, H. (1978). Generals and Business in Indonesia. *Pacific Affairs*, 48(4), 519–540.
- Dianawati, W. (2017). Pengaruh Karakteristik Perusahaan dan Sertifikasi Lingkungan Terhadap Pengungkapan Corporate Social Responsibility. *EKUITAS: Jurnal Ekonomi Dan Keuangan*, 20(2), 226–241. <https://doi.org/10.24034/j25485024.y2016.v20.i2.1825>
- 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.
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.
- Duffy, T. (2006). Military Experience & CEOs : Is There a Link ? *Korn/Ferry Internasional*.
- Eng, L. L., & Mak, Y. T. (2003). Corporate governance and voluntary disclosure. *Journal of Accounting and Public Policy*, 22, 325–345.
- Epstein, E. M. (1972). The Historical Enigma of Corporate Legitimacy. *California Law*

- Review*, 60(6), 1701–1717.
- Fama, E. F., & Jensen, M. C. (1983). Agency Problems and Residual Claims. *Journal of Law & Economics*, 26.
- Fields, M. A., & Keys, P. Y. (2003). The Emergence of Corporate Governance from Wall St . to Main St .: Outside Directors , Board Diversity , Earnings Management , and Managerial Incentives to Bear Risk. *The Financial Review*, 38, 1–24.
- Franke, V. C. 2001. Generation X and the military: a comparison of attitudes and values between west point cadets and college students. *Journal of Political and Military Sociology*, 29(1): 92–119
- Freeman, R. E., & Reed, D. L. (1986). Stockholders and Stakeholders : A New Perspective on Corporate Governance. *California Management Review*, 25(3), 88.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77.
- Guthrie, J., & Parker, L. D. (1989). Legitimacy Theory Corporate Social Reporting : A Rebuttal of Legitimacy Theory. *Accounting and Business Research*, 19(76), 37–41.
- Harymawan, I. (2018). Why do firms appoint former military personnel as directors? Evidence of loan interest rate in militarily connected firms in Indonesia. *Asian Review of Accounting*, 28(1), 1–18.
- 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.
- Irwhantoko, & Basuki. (2016). Carbon Emission Disclosure : Studi pada Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi Dan Keuangan ISSN 1411-0288 Print / ISSN 2338-8137 Online*, 18(2), 92–104.
- Intergovernmental Panel on Climate Change (IPCC). *Impacts of 1.5°C of Global Warming on Natural and Human Systems* (2018). Available online: [www.ipcc.ch/sr15/chapter/chapter-3/](http://www.ipcc.ch/sr15/chapter/chapter-3/) (accessed on 28 January 2022).
- Iswati, S. (2018). Carbon Accounting Reflection as a Response to Face the Climate Change. *Advances in Social Science, Education and Humanities Research (ASSEHR)*, 98, 15–18.
- Iswati, S., & Setiawan, P. (2020). Green Earth : Carbon Emissions , ISO 14001 , Governance Structures , Militarily Connected from the Manufacturing Industries in Indonesia. *Journal of Accounting and Investment*, 21(1), 1–18. <https://doi.org/10.18196/jai.2101134>
- Jackling, B., & Johl, S. (2009). Board Structure and Firm Performance : Evidence from India ' s Top Companies. *Corporate Governance: An International Review*, 17(4),

- 492–509.
- Jackson, R. B., Canadell, J. G., Fuss, S., Milne, J., Nakicenovic, N., & Tavoni, M. (2017). Focus on negative emissions. *Environmental Research Letters*, 12(11).
- Kalu, J. U., Buang, A., & Aligha, G. U. (2016). Determinants of voluntary carbon disclosure in the corporate real estate sector of Malaysia. *Journal of Environmental Management*, 182, 519–524. <https://doi.org/10.1016/j.jenvman.2016.08.011>.
- Kementerian Energi dan Sumber Daya Mineral. *Data Inventory Emisi GRK Sektor Energi*; Kementerian Energi dan Sumber Daya Mineral: Jakarta, Indonesia, 2016. Available online: [https://www.esdm.go.id/assets/media/content/content-data-inventory-emisi\\_grk-sektor-energi-.pdf](https://www.esdm.go.id/assets/media/content/content-data-inventory-emisi_grk-sektor-energi-.pdf) (accessed on 28 December 2021)
- Kementerian Lingkungan Hidup dan Kehutanan. Program Penilaian Peringkat Kinerja Perusahaan Dalam Pengelolaan Lingkungan Hidup (PROPER): Jakarta, Indonesia, 2017. Available online: <https://ppkl.menlhk.go.id/website/filebox/244/180117102736Publikasi%20PROPER%202017.pdf> (accessed on 28 December 2021)
- Kuo, L., & Chen, V. Y. (2013). Is environmental disclosure an effective strategy on establishment of environmental legitimacy for organization? *Management Decision*, 51(7), 1462–1487.
- Luo, L., 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.
- Malmborg, F. B. von. (2002). Environmental management systems, communicative action and organizational Learning. *Business Strategy and the Environment*, 11(3), 312–323.
- Mathews, M. R. (1995). Social and Environmental Accounting : A Practical Demonstration of Ethical Concern ? *Journal Of Business Ethics*, 14, 663–671.
- Mitchell, R. K., & Wood, D. J. (1977). Toward a Theory of Stakeholder Identification and Salience : Defining the Principle of Who and What Really Counts. *The Academy of Management Review*, 22(4), 853–886.
- Montiel, I., dan Husted, B. W. (2009). The Adoption of Voluntary Environmental Management Programs in Mexico : First Movers as Institutional Entrepreneurs. *Journal of Business Ethics*, 88(1), 349–363.
- Nasih, M., Harymawan, I., & Paramitasari, Y. I. (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>

- Nasih, M., Harymawan, I., Putra, F. K. G., & Qotrunnada, R. (2019). Military Experienced Board and Corporate Social Responsibility Disclosure: An Empirical Evidence From Indonesia. *Entrepreneurship and Sustainability Issues*, 7(1), 553–573.
- Patten, D. M., & Crampton, W. (2004). Legitimacy and The Internet: An Examination Of Corporate Web Page Environmental Disclosures. In *Advances in Environmental Accounting & Management*, 2, 31–57.
- Patterson, J. D., & Allen, M. W. (1997). Accounting for your actions : How stakeholders respond to the strategic communication of environmental activist organizations. *Journal of Applied Communication*, 25, 293–316.
- Peraturan Presiden Republik Indonesia Nomor 61 Tahun 2011 Tentang Rencana Aksi Nasional Penurunan Emisi Gas Rumah Kaca.
- Peraturan Presiden Republik Indonesia Nomor 71 Tahun 2011 Tentang Penyelenggaraan Inventarisasi Gas Rumah Kaca Nasional.
- Prafitri, A., & Zulaikha. (2016). Analisis Pengungkapan Emisi Gas Rumah Kaca. *Jurnal Akuntansi & Auditing*, 13(2), 155–175.
- 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 & Accountability Journal*, 24(8), 1037–1070.
- Setiawan, P., & Iswati, S. (2019). Carbon Emissions Disclosure, Environmental Management System, and Environmental Performance: Evidence from the Plantation Industries in Indonesia. *Indonesian Journal of Sustainability Accounting and Management*, 3(2), 215. <https://doi.org/10.28992/ijsam.v3i2.99>
- Thornton, R. V., & Hsu, S. (2001). Environmental Management Systems and Climate Change. *Environmental Quality Management*, 11(1), 93–100.
- Verrecchia, R. E. (1983). Discretionary Disclosure. *Journal of Accounting and Economics*, 5, 179–194.
- Wong, L., Bliese, P., & McGurk, D. (2003). Military Leadership : A Context Specific Review. *The Leadership Quarterly*, 14, 657–692.
- Yunus, S., Elijido-Ten, E., & Abhayawansa, S. (2016). Article information : *Managerial Auditing Journal*, 31(2), 156–179.