

## DAFTAR PUSTAKA

- Ahmad, N. N. N., & Hossain, D. M. (2015). Climate Change and Global Warming Discourses and Disclosures in the Corporate Annual Reports: A Study on the Malaysian Companies. *Procedia - Social and Behavioral Sciences*, 172, 246–253. <https://doi.org/10.1016/j.sbspro.2015.01.361>
- Anggraeni, D. Y. (2015). Pengungkapan Emisi Gas Rumah Kaca, Kinerja Lingkungan, dan Nilai Perusahaan, *I2(2)*, 188–209.
- Badan Standard Nasional. (2005). SNI 19-14001-2005 Sistem manajemen lingkungan – Persyaratan dan panduan penggunaan, 1–25.
- 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>
- Belkaoui, A., & Karpik, P. G. (1989). Determinants of the Corporate Decision to Disclose Social Information. *Accounting, Auditing & Accountability Journal*. <https://doi.org/10.1108/09513578910132240>
- Deegan, C., Rankin, M., & Tobin, J. (2002). *An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory*. *Accounting, Auditing & Accountability Journal* (Vol. 15). <https://doi.org/10.1108/09513570210435861>
- Dini, A. W., & Indarti, I. (2012). Pengaruh Net Profit Margin ( NPM ), Return On Assets ( ROA ) Dan Return On Equity ( ROE ) Terhadap Harga Saham Yang Terdaftar Dalam Indeks Emiten LQ45 Tahun 2008 – 2010 The influence of Net Profit Margin ( NPM ), Return On Assets ( Roa ), and Return On Eq. *Jurnal Kajian Akuntansi Dan Bisnis*, 1(1), 1–18. Retrieved from <http://jurnal.widyamanggala.ac.id/>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.1017/CBO9781107415324.004>
- Elkington, J. (1998). *Cannibals with Forks: the Triple Bottom Line of 21st Century Business*. *Conscientious Commerce*. <https://doi.org/0865713928>
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. (P. P. Harto, Ed.) (7th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- GRI. (2013). Pedoman Pelaporan Keberlanjutan G4. *Global Reporting Initiative*. Retrieved from [www.globalreporting.org](http://www.globalreporting.org)
- Horne, J. C. Van, & Machowiz, J. M. (2014). *Fundamentals of Financial Management* (13th ed.). Pearson Education Limited.

- Irwhantoko, I., & Basuki, B. (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>
- Iso, G. R. I. (2008). Bagaimana Menggunakan Panduan GRI Bersama The Amsterdam Global Conference on.
- 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 ). *Journal Of Accounting*, 3(2), 1–11.
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2002). *Statistical techniques in business and economics. Journal Of The Royal Statistical Society Series A General* (Vol. 131). <https://doi.org/10.2307/2343851>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2014). *Statistical Techniques in Business and Economics* (15th ed.). McGraw-Hill Education and Salemba Empat.
- Lucyanda, J., & Siagian, L. G. (2012). The Influence of Company Characteristics Toward Corporate Social Responsibility Disclosure. *The 2012 International Conference on Business and Management*, (Viii), 601–619.
- Luo, L., Tang, Q., & Lan, Y. (2013). Comparison of propensity for carbon disclosure between developing and developed countries. *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 Pengungkapan Emisi Gas Rumah Kaca Pada Perusahaan di Indonesia. *Diponegoro Journal of Accounting*, 4, 21–22.
- Najah, M. M. S. (2012). Carbon risk management, carbon disclosure and stock market effects: An international perspective. *School of Accounting, Economics and Finance*, 1–237.
- Pradini, H. S. (2013). The Analysis of Information Content towards Greenhouse Gas Emissions Disclosure in Indonesia Companies. *Diponegoro Journal of Accounting*, 2(2), 1–12. Retrieved from <http://eprints.undip.ac.id/38737/1/PRADINI.pdf>
- Prado-Lorenzo, J., Rodríguez-Domínguez, L., Gallego-Álvarez, I., & García-Sánchez, I. (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>
- Prafitri, A., & Zulaikha. (2016). Analisis Pengungkapan Emisi Gas Rumah Kaca. *Jurnal Akuntansi & Auditing*, 13(2), 155–175.

- Purnasiwi, J. (2011). Analisis Pengaruh Size, Profitabilitas Dan Leverage Terhadap Pengungkapan Csr Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia, 1–63.
- Rahahleh, M. Y. (2011). Means for Implementation of Environmental Accounting Jordanian Perspectives. *International Journal of Business and Management*, 6(3), 124–135. Retrieved from [www.ccsenet.org/ijbm](http://www.ccsenet.org/ijbm)
- Rahmi, O. E. (2009). Standarisasi Lingkungan (ISO 26000) Sebagai Harmonisasi Tanggung Jawab Sosial Perusahaan Dan Instrumen Hukum di Indonesia, (Iso 26000).
- Rankin, M., Windsor, C., & Wahyuni, D. (2011). An investigation of voluntary corporate greenhouse gas emissions reporting in a market governance system. *Accounting, Auditing & Accountability Journal*, 24(8), 1037–1070. <https://doi.org/10.1108/09513571111184751>
- Rodríguez-, J. P. I. G.-álvarez I. G. L. (2008). Social responsibility in Spain Practices and motivations in firms. <https://doi.org/10.1108/00251740810901417>
- Saka, C., & Oshika, T. (2014). Disclosure effects, carbon emissions and corporate value. *Sustainability Accounting, Management and Policy Journal*, 5(1), 22–45. <https://doi.org/10.1108/SAMPJ-09-2012-0030>
- Stanny, E., & Ely, K. (2002). Corporate Environmental Disclosures about the Effects of Climate Change, 348(October), 203–207.
- Sudarmadji, A. M., & Sularto, L. (2007). Pengaruh ukuran perusahaan, profitabilitas, leverage, dan tipe kepemilikan perusahaan terhadap luas. *Proceeding PESAT(Psikologi, Ekonomi, Sastra, Arsitek & Sipil)*, 2, 53–61.
- Suryono, H., & Prastiwi, A. (2011). Pengaruh Karakteristik Perusahaan dan Corporate Governance Terhadap Praktik Pengungkapan Sustainability Report (SR): Studi pada Perusahaan-Perusahaan yang Listed (Go-Public) di Bursa Efek Indonesia (BEI) periode 2007-2009. *Simposium Nasional Akuntansi XIV Aceh 2011*, 21–22. <https://doi.org/10.1017/CBO9781107415324.004>
- Veronica, T. M. (2009). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia.
- Wijaya, M. (2012). Faktor-faktor Yang Mempengaruhi Tanggung Jawab Sosial Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia, 1(1), 26–30.