

## DAFTAR PUSTAKA

- Aboud, Ahmed, and Ahmed Diab. 2018. "The Impact of Social, Environmental and Corporate Governance Disclosures on Firm Value: Evidence from Egypt." *Journal of Accounting in Emerging Economies* 8 (4): 442–58. <https://doi.org/10.1108/JAEE-08-2017-0079>.
- Al-Tuwaijri, Sulaiman A., Theodore E. Christensen, and K. E. Hughes. 2004. "The Relations among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach." *Accounting, Organizations and Society* 29 (5–6): 447–71. [https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1).
- Allegrini, Marco, and Giulio Greco. 2013. "Corporate Boards , Audit Committees and Voluntary Disclosure : Evidence from Italian Listed Companies." *Journal of Management & Governance* 17 (1): 187–216. <https://doi.org/10.1007/s10997-011-9168-3>.
- Anam, Ousama Abdulrahman. 2011. "Effects of Intellectual Capital Information Disclosed in Annual Reports on Market Capitalization Evidence from Bursa Malaysia." *Human Resource Costing & Accounting* 15 (2): 85–101. <https://doi.org/10.1108/14013381111157328>.
- Antonites, E. 2003. "Trends in South African Corporate Environmental Reporting : A Research Note" 11 (AccountAbility 1999): 1–10.
- Arens, Alvin, Randal J. Elder, and Mark S. Beasley. 2014. *Audit Dan Jasa Assurance: Pendekatan Terpadu (Adaptasi Indonesia)*. Jakarta: Salemba Empat.
- Bae Choi, Bo, Doowon Lee, and Jim Psaros. 2013. "An Analysis of Australian Company Carbon Emission Disclosures." *Pacific Accounting Review* 25 (1): 58–79. <https://doi.org/10.1108/01140581311318968>.
- Basuki, Basuki. 2017. "Studi Tentang Kinerja Lingkungan Dan Dampaknya Terhadap Nilai Perusahaan." *Environmental Disclosure* 1 (November): 1–13.
- Blue Ribbon Committee. 1999. "Report and Recommendations of the the Blue Ribbon Committee on Improving of Corporate Audit Committees Effectiveness From the Chairmen." Vol. 54.
- Bowen, Frances E. 2000. "ENVIRONMENTAL VISIBILITY : A TRIGGER OF GREEN ORGANIZATIONAL RESPONSE ?" *Business Strategy and the Environment* 107 (9): 92–107.
- Brammer, Stephen, and Stephen Pavelin. 2008. "Factors Influencing the Quality of Corporate Environmental Disclosure" 136 (July 2006): 120–36.

- Buallay, Amina, and Jasim Al-Ajmi. 2019. “The Role of Audit Committee Attributes in Corporate Sustainability Reporting: Evidence from Banks in the Gulf Cooperation Council.” *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-06-2018-0085>.
- Burgwal, Dion Van De, and Rui José Oliveira Vieira. 2014. “Environmental Disclosure Determinants in Dutch Listed Companies.” *Environmental Disclosure* 25 (64): 60–78.
- Carbon Disclosure Project. 2013. “Investment , Transformation and Leadership CDP S & P 500 Climate Change Report 2013 The Evolution of CDP.”
- . 2019. “MENDUKUNG AGENDA PERUBAHAN IKLIM INDONESIA DENGAN MEMANFAATKAN KEKUATAN.” *Environmental Disclosure*.
- Chariri, Anis, and Imam Ghazali. 2014. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ching, Hong Yuh, and Fábio Gerab. 2017. “Sustainability Reports in Brazil through the Lens of Signaling , Legitimacy and Stakeholder Theories.” *Social Responsibility Journal* 13 (1): 95–110. <https://doi.org/10.1108/SRJ-10-2015-0147>.
- Clarkson, Peter M, Michael B Overell, and Larelle Chapple. 2011. “Environmental Reporting and Its Relation to Corporate Environmental Performance.” *Accounting and Finance Research* 47 (1): 27–60. <https://doi.org/10.1111/j.1467-6281.2011.00330.x>.
- Datt, Ragini Rina, Le Luo, and Qingliang Tang. 2019. “Corporate Voluntary Carbon Disclosure Strategy and Carbon Performance in the USA.” *Accounting Research Journal* 32 (3): 417–35. <https://doi.org/10.1108/ARJ-02-2017-0031>.
- Deegan, Craig. 2002. “Introduction: The Legitimising Effect of Social and Environmental Disclosures – a Theoretical Foundation.” *Accounting, Auditing & Accountability Journal* 15 (3): 282–311. <https://doi.org/10.1108/09513570210435852>.
- Dewi, Inggi Rovita, Nila Firdausi Nuzula, and Siti Ragil Handayani. 2014. “Pengaruh Struktur Modal Terhadap Nilai Perusahaan” 17 (1): 1–12.
- Ehrhardt, Michael C., and James M. Reeve. 1991. “Creating Value: The Appropriate Use of Capital Budgeting.” *Managerial Finance* 17 (5): 2–13.
- Elkington, John. 1998. “Accounting for the Triple Bottom Line” 2 (33): 18–22. <https://doi.org/http://dx.doi.org/10.1108/eb025539>.
- Feng, Yin, Simon Gao, Wanli Li, and Huaili Lv. 2012. “Determinants of Audit Committee Meeting Frequency: Evidence from Chinese Listed Companies.”

- Managerial Auditing Journal* 27 (4): 425–44. <https://doi.org/10.1108/02686901211218003>.
- Financial Reporting Council Code. 2016. “The UK Corporate Governance Code.” London.
- Freeman, R. Edward, and L. Reed David. 1983. “Stockholders and Stakeholders: A New Perspective on Corporate Governance.” *California Management Review* 25 (3): 88–106. <https://doi.org/10.2307/41165018>.
- Gallego-Álvarez, Isabel, Liliane Segura, and Jennifer Martínez-Ferrero. 2015. “Carbon Emission Reduction: The Impact on the Financial and Operational Performance of International Companies.” *Journal of Cleaner Production* 103: 149–59. <https://doi.org/10.1016/j.jclepro.2014.08.047>.
- Ganda, Fortune. 2018. “The Effect of Carbon Performance on Corporate Financial Performance in a Growing Economy” 14 (4): 895–916. <https://doi.org/10.1108/SRJ-12-2016-0212>.
- Garner, Steve A., and Michael J. Lacina. 2019. “Environmental Disclosures and Changes in Firm Value: New Evidence from the BP Oil Spill.” *Accounting Research Journal* 32 (4): 610–26. <https://doi.org/10.1108/ARJ-06-2018-0095>.
- Ghafran, Chaudhry, and Noel O’Sullivan. 2013. “The Governance Role of Audit Committees: Reviewing a Decade of Evidence.” *International Journal of Management Reviews* 15 (4): 381–407. <https://doi.org/10.1111/j.1468-2370.2012.00347.x>.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23*. 8th ed. Semarang: Badan Penerbit Universitas Diponegoro.
- Gonzalez, Jose Maria Gonzalez, and Constancio Zamora Ramírez. 2016. “Voluntary Carbon Disclosure by Spanish Companies: An Empirical Analysis.” *International Journal of Climate Change Strategies and Management* 8 (1): 57–79.
- Gray, Rob, Reza Kouhy, Simon Lavers, Rob Gray, Reza Kouhy, and Simon Lavers. 1995. “Longitudinal Study of UK Disclosure.” *Accounting, Auditing & Accountability Journal* 8 (2): 44–47.
- Hassan, Abeer, and Xin Guo. 2017. “The Relationships between Reporting Format , Environmental Disclosure and Environmental Performance An Empirical Study.” *Applied Accounting Research* 18 (4): 425–44. <https://doi.org/10.1108/JAAR-06-2015-0056>.
- Hindarto, Dicky Edwin, Andi Samyanugraha, and Debi Nathalia. 2018. “Pengantar Pasar Karbon Untuk Pengendalian Perubahan Iklim,” 119. <http://pmr-indonesia.org>.

- Horne, James C. Van, and John M. Wachowicz. 2012. *Prinsip-Prinsip Manajemen Keuangan*. 13th ed. Jakarta: Penerbit Salemba Empat.
- Houston, Joel F., and Eugene Brigham. 2005. *Dasar-Dasar Manajemen Keuangan*. 10th ed. Jakarta: Salemba Empat.
- Irwhantoko, Irwhantoko, and Basuki Basuki. 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>.
- Ja’far S, Muhammad, and Dista Amalia Arifah. 2006. “Pengaruh Dorongan Manajemen Lingkungan, Manajemen Lingkungan Proaktif Dan Kinerja Lingkungan Terhadap Public Environmental Reporting.” *Symposium Nasional Akuntansi IX Padang*, no. September 2006: 23–26.
- Joint Research Centre of European Union. 2019. *JRC SCIENCE FOR POLICY REPORT Fossil CO<sub>2</sub> and GHG Emissions of All World Countries Contact Information*. Luxembourg: Joint Research Centre of European Union. <https://doi.org/10.2760/687800>.
- Karl, Thomas R, and Kevin E. Trenberth. 2014. “Modern Global Climate Change” 302 (September): 1719–23. <https://doi.org/10.1126/science.1090228>.
- Kelvin, Chen, Fransiskus E. Daromes, and Suwardi Ng. 2017. “PENGUNGKAPAN EMISI KARBON SEBAGAI MEKANISME PENINGKATAN KINERJA UNTUK MENCIPTAKAN NILAI PERUSAHAAN” 6 (1): 1–18.
- Kementerian Keuangan Republik Indonesia. 2010. *PEDOMAN GOOD CORPORATE GOVERNANCE*. Jakarta.
- Khaled Alsaifi, Marwa Elnahass, Aly Salama. 2019. “Carbon Disclosure and Financial Performance: UK Environmental Policy.” *Business Strategy and the Environment* , no. November: 1–16. <https://doi.org/https://doi.org/10.1002/bse.2426>.
- Kılıç, Merve, and Cemil Kuzey. 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>.
- Komite Nasional Kebijakan Governance. 2006. “Pedoman Umum Good Corporate Governance Indonesia.”
- Kumar, Praveen, and Mohammad Firoz. 2018. “Impact of Carbon Emissions on Cost of Debt-Evidence from India.” *Managerial Finance* 44 (12): 1401–17. <https://doi.org/10.1108/MF-03-2018-0108>.
- Li, Suhong, Thomas Ngnatedema, and Fang Chen. 2017. “Understanding the Impact of Green Initiatives and Green Performance on Financial Performance in the US.”

- [https://doi.org/10.1002/bse.1948.](https://doi.org/10.1002/bse.1948)
- Liu, Yang Stephanie, Xiaoyan Zhou, and Jessica H. Yang. 2017. “Corporate Carbon Emissions and Financial Performance: Does Carbon Disclosure Mediate the Relationship in the UK?” *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2941123>.
- Lo, Shih-fang, Her-jiun Sheu, and Adam Smith. 2007. “Is Corporate Sustainability a Value-Increasing Strategy for Business?” *Corporate Governance* 15 (2): 345–58.
- Longoni, Annachiara, and Raffaella Cagliano. 2018. “Inclusive Environmental Disclosure Practices and Firm Performance The Role of Green Supply Chain Management.” *Green Supply Chain Management* 38 (9): 1815–35. <https://doi.org/10.1108/IJOPM-12-2016-0728>.
- Lukviarman, Niki. 2016. *Corporate Governance Menuju Penguatan Konseptual Dan Implementasi Di Indonesia*. Edited by Rachmi N Hamidawati. 1st ed. Solo: Era Adicitra Intermedia.
- Luo, Le, Qingliang Tang, and Yi-Chen Lan. 2013. “Comparison of Propensity for Carbon Disclosure between Developing and Developed Countries.” *Accounting Research Journal* 26 (1): 6–34. <https://doi.org/http://dx.doi.org/10.1108/MRR-09-2015-0216>.
- Musallam, Sami R.M. 2018. “The Direct and Indirect Effect of the Existence of Risk Management on the Relationship between Audit Committee and Corporate Social Responsibility Disclosure.” *Benchmarking* 25 (9): 4125–38. <https://doi.org/10.1108/BIJ-03-2018-0050>.
- O’Donovan, Gary. 2002. “Environmental Disclosures in the Annual Report: Extending the Applicability and Predictive Power of Legitimacy Theory.” *Accounting, Auditing & Accountability Journal* 15 (3): 344–71. <https://doi.org/10.1108/09513570210435870>.
- Plumlee, Marlene, Darrell Brown, Rachel M. Hayes, and R. Scott Marshall. 2015. “Voluntary Environmental Disclosure Quality and Firm Value: Further Evidence.” *Journal of Accounting and Public Policy* 34 (4): 336–61. <https://doi.org/10.1016/j.jaccpubpol.2015.04.004>.
- Radhouane, Ikram, E M Lyon, and Gilles Paché. 2019. “Is Voluntary External Assurance Relevant for the Valuation of Environmental Reporting by Firms in Environmentally Sensitive Industries?” 11 (1): 65–98. <https://doi.org/10.1108/SAMPJ-06-2018-0158>.
- Radhouane, Ikram, Mehdi Nekhili, Haithem Nagati, and Gilles Paché. 2018. “The Impact of Corporate Environmental Reporting on Customer-Related Performance

- and Market Value.” *Management Decision* 56 (7): 1630–59. <https://doi.org/10.1108/MD-03-2017-0272>.
- Raitze, David A., Francesco Bosello, Massimo Tavoni, Carlo Orecchia, Giacomo Marangoni, Jindra Nuella G Samson, and Asian Development Bank. 2015. “Southeast Asia and the Economics of Global Climate Stabilization.”
- Rankin, Michaela, Carolyn Windsor, and Dina Wahyuni. 2011. “An Investigation of Voluntary Corporate Greenhouse Gas Emissions Reporting in a Market Governance System: Australian Evidence.” *Accounting, Auditing and Accountability Journal* 24 (8): 1037–70. <https://doi.org/10.1108/09513571111184751>.
- Robert, Anne-marie, and Sylvie Berthelot. 2011. “Climate Change Disclosures : An Examination of Canadian Oil and Gas Firms.” *Social and Environmental Accounting* 5 (1): 106–23.
- Ross, Stephen A. 1977. “The Determination of Financial Structure : The Incentive-Signalling Approach.” *Economics and Finance* 8 (1): 23–40. <http://www.jstor.org/stable/3003485> Accessed:
- Saka, Chika, and Tomoki Oshika. 2014. “Disclosure Effects , Carbon Emissions and Corporate Value.” *Sustainability Accounting, Management and Policy Journal* 55 (1): 22–45. <https://doi.org/10.1108/SAMPJ-09-2012-0030>.
- Sariannidis, Nikolaos, and George Chaitidis. 2016. “The Relation between Voluntary Carbon Disclosure and Environmental Performance.” *International Journal of Law and Management* 59 (6): 784–803. <https://doi.org/10.1108/IJLMA-05-2016-0049>.
- Sekaran, Uma, and Bougie Roger. 2017. *Metode Penelitian Untuk Bisnis*. 6th ed. Jakarta: Salemba Empat.
- Spence, By Michael. 2002. “Signaling in Retrospect and the Informational of Markets Structure” 92 (3): 434–59. <http://www.jstor.org/stable/3083350> .
- Sukamulja, Sukmawati. 2004. “GOOD CORPORATE GOVERNANCE DI SEKTOR KEUANGAN : DAMPAK GCG TERHADAP KINERJA PERUSAHAAN ( Kasus Di Bursa Efek Jakarta )” 8 (1): 1–25.
- Tobin, James. 1969. “A General Equilibrium Approach To Monetary Theory.” *Journal of Money, Credit and Banking* 1 (1): 15–29. <http://www.jstor.org/stable/1991374>.
- Ullmann, Arie A. 1985. “Data in Search of a Theory : A Critical Examination of the Relationships Among Social Performance , Social Disclosure , and Economic Performance of U . S . Firms,” no. December. <https://doi.org/10.5465/AMR.1985.4278989>.

- Verbeeten, Frank H.M., Ramin Gamerschlag, and Klaus Möller. 2016. “Are CSR Disclosures Relevant for Investors? Empirical Evidence from Germany.” *Management Decision* 54 (6): 1359–82. <https://doi.org/10.1108/MD-08-2015-0345>.
- Wang, Zhuoming, Muhammad Jahangir Ali, and Mahmoud Al-Akra. 2013. “Value Relevance of Voluntary Disclosure and the Global Financial Crisis: Evidence from China.” *Managerial Auditing Journal* 28 (5): 444–68. <https://doi.org/10.1108/02686901311327218>.
- We, French, Judith Chevalier, John Cochrane, Anil Kashyap, Mark Mitchell, Raghuram Rajan, Robert Vishny, Roman Weil, Janice Willett, and Luigi Zingales. 1997. “Taxes, Financing Decisions, and Firm Value,” no. May.
- Whiting, Rosalind H, and James C Miller. 2008. “Voluntary Disclosure of Intellectual Capital in New Zealand Annual Reports and the ‘ Hidden Value .’” *Human Resource Costing & Accounting* 12 (1): 26–50. <https://doi.org/10.1108/14013380810872725>.
- Wu, Jia, Linxiao Lui, and Adam Sulkowski. 2011. “Environmental Disclosure, Environmental Performance, and Firm Characteristics: An Analysis of S&P 100 Firms.” *Business and Economics* 10 (44): 1–3.
- Yunus, Somaiya, Evangeline Elijido-Ten, and Subhash Abhayawansa. 2016. “Determinants of Carbon Management Strategy Adoption: Evidence from Australia’s Top 200 Publicly Listed Firms.” *Managerial Auditing Journal* 31 (2): 156–79. <https://doi.org/10.1108/MAJ-09-2014-1087>.