

## DAFTAR PUSTAKA

- Adriana, J., & Dewi, N. H. (2018). The Effect of Environmental Performance, Firm Size, and Profitability on Environmental Disclosure. *STIE Perbanas*, 1-11.
- Aerts, W., & Cormier, D. (2009). Media Legitimacy and Corporate. *Science Direct*, 1-27.
- Afifah, K. N., Nurleli, & Rosdiana, Y. (2018). Pengaruh Kinerja Lingkungan terhadap pengungkapan Informasi Lingkungan. *Univesitas Islam Bandung*, 188-195.
- Ahmadi, A., & Bouri, A. (2017). The relationship between financial attributes, environmental performance and Enviromenatal Disclosure. *Emerald Insight*, 1-24.
- Akmalia, N. (2017, Mei Senin, 9). Pengaruh Stakeholder Power, Ukuran Perusahaan, Kinerja Lingkungan, dan Eksposur Media terhadap Pengungkapan Lingkungan. *Skripsi*. Jakarta, DKI, Indonesia: UIN Syarif Hidayatullah Jakarta.
- Ardi, J. W., & Yulianto, A. (2020). The Effect of Profitability, Leverage, and Size on Environmental Disclosure with The Proportion of Independent Commissioner as Moderating. *Accounting Analysis Journal*, 123-130.
- Armansyah, R. F. (2018). DO FINANCIAL PERFORMANCE AFFECT THE ENVIRONMENTAL PERFORMANCE AND ENVIROMENTAL DISCLOSURE? *International Scientific*, 12-20.
- Baalouch, F., & Ayadi, S. D. (2019). A Study of The Determinants of Environmental Disclosure Quality: Evidence from French Listed Companies. *Journal of Management and Governance*, 939-971.
- Burgwal, D. v., & Vieira, R. J. (2014). Environmental Disclosure Determinants in Dutch Listed Companies. *Revista Contabilidade & Finanças Vol. 25 No. 64*, 60-78.
- Chiu, C. L., Zhang, J., Li, M., Wei, S., Xu, S., & Chai, X. (2020). A study of environmental disclosures pratices in Chinese Energy Industry. *Sustainability and Social Responsibility*, 1-21.
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental Performance and Environmental Disclosure. *Accounting, Organizations and Society*, 303-327.
- Deegan, C. (2002). The Legitimising Effect of Social and Environmental Disclosure-a Theoretical Foundation. *Accounting, Auditing, & Accountability Journal*, 282-311.
- Diantimala, Y., & Amril, T. A. (2018). The Effect of Ownership Structure, Financial and Environmental Performance on Environmental Disclosure. *Accounting Analysis Journal*, 70-77.
- Dowling, J., & Pfeffer, J. (1975). ORGANIZATIONAL LEGITIMACY: Social Values and Organizational Behavio. *JSTOR*, 1-16.

- Freeman, R. E. (1984). A Stakeholder Approach to Strategic Management. *Boston, Pitman.*
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25.* Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, A. (2007). *Teori Akuntansi.* Semarang: Badan Penerbit Universitas Diponegoro.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate Social and Environmental Reporting: A Review of The Literature and A Longitudinal Study of UK Disclosure. *Accounting, Auditing & Accountability Journal,* 47-77.
- Hasporo, D., & Sulistyani, R. D. (2019). The Effect of Profitability and Liquidity on CSR Disclosure and its implication to Economic Consequence. *The Indonesia Accounting Review Vol.9, No. 2,* 143-154.
- Julianto, M., & Sjarief, J. (2016). ANALISIS PENGARUH KINERJA LINGKUNGAN, MANAJEMEN LABA, UKURAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP PENGUNGKAPAN LINGKUNGAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA. *Jurnal Akuntansi,* 147-171.
- Lumbantobing, R. (2017). EFEK RASIO LIKUIDITAS,RASIO PROFITABILITAS DAN RASIO AKTIVITAS PADA HARGA SAHAM YANG DIMEDIASI OLEH RASIO SOLVABILITASPERUSAHAAN SUB-SEKTOR INDUSTRI PERKEBUNANYANGTERCATATDI BURSAEFEKINDONESIA. *Jurnal Ilmiah Manajemen Bisnis, vol.16, no.2,JULI,* 81-99.
- Luo, L., Tang, Q., & Chen Lan, Y. (2013). Comparison of propensity for carbon disclosure between developing and developed countries: A resource constraint perspective. *Accounting Research Journal,* 6-33.
- Marquis, C., Beunza, D., Ferraro, F., & Thomason, B. (2011, Agustus 13). Driving Sustainability at Bloomberg L.P.
- Nasution, A. H., Erlina, & Tamizi, H. B. (2018). An Analysis on the Influence of Profitability, Firm Size, Liquidity, and Leverage on the Expression of Firm'sSocial Responsibility in Banking Companies Listed in BEI. *International Journal of Research and Review,* 92-105.
- Nugroho, D. E. (2015, Agustus 7). Pengaruh Ukuran Perusahaan, Tipe Industri,Profitabilitas, Leverage, dan Kinerja Lingkungan terhadap Environmental Disclosure. Semarang, Jawa Tengah, Indonesia: Badan Penerbit Universitas Diponegoro.
- Portella, A. R., & Borba, J. A. (2019). Environmental disclosure in Corporate Websites: A Study in Brazil and USA Companies. *RAUSP Management,* 1-16.
- Prasethiyo, D. (2017). Pengaruh Leverage, Ukuran Perusahaan, Sensitivitas Industri, dan Media Exposure Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan: Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Padang: Fakultas Ekonomi Universitas Negeri Padang.*
- Pratama, F. A. (2018). ANALISIS PENGARUH STRUKTUR MODAL, LIKUDITAS, DAN LEVERAGE TERHADAP PROFITABILITAS PADA PERUSAHAAN

- MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2012-2016.  
*Universitas Islam Indonesia*, 1-11.
- Riatmoko, F. I. (2016, 4 26). *Evaluasi, 10 Tahun Kasus Lapindo*. Retrieved from Kompas.com:  
<https://regional.kompas.com/read/2016/04/26/15050011/Evaluasi.10.Tahun.Kasus.Lapindo>
- Riyanto, B. (2001). *Dasar-dasar Pembelanjaan Perusahaan*. Yogyakarta: BPFE.
- Ruhana, A., & Hidayah, N. (2019). The Effect of Liquidity, Firm Size, and Corporate Governance Toward Sustainability Report Disclosures. *Business and Management Research, Volume 120*, 279-284.
- Sana, M. (2017). Environmental Accounting An Analysis of Indian Corporate Sector. *Journal of Management Research, Vol. 17 (3)*, 163-174.
- Sari, W. H., Agustin, H., & Mulyani, E. (2019). PENGARUH GOOD CORPORATE GOVERNANCE DAN KINERJA LINGKUNGAN TERHADAP PENGUNGKAPAN LINGKUNGAN. *Jurnal Eksplorasi Akuntansi*, 18-34.
- Scruggs, L. (2003). Sustaining Abundance: Environmental Performance in Industrial Democracies. *United Kingdom: The Press Syndicate of The University of Cambridge*, 1-245.
- Sekaran, U. (2006). *Metodologi Penelitian untuk Bisnis*. Edisi 4. Buku 1. Jakarta: Salemba Empat.
- Sekarwigati, M., & Effendi, B. (2019). PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, DAN LIKUIDITAS TERHADAP CORPORATE SOCIALRESPONSIBILITY DISCLOSURE. *Universitas Matana*, 16-33.
- Shonhadji, N. (2018). FINANCIAL PERFORMANCE TO ENVIRONMENTAL DISCLOSURE WITH ENVIRONMENTAL PERFORMANCE AS MODERATION. *International Journal of Research Science & Management*, 183-191.
- Sugiyono. (2015). *Metode Penelitian Kombinasi (Mix Methods)*. bandung: Alfabeta.
- Suhardjanto, D. (2010). CORPORATE GOVERNANCE,KARAKTERISTIK PERUSAHAANDAN ENVIRONMENTAL DISCLOSURE. *Jurnal Stiebank BPD Jateng Vol. 6*, 39-69.
- Suratno, I. B., Darsono, D., & Mutmainah, S. (2006). Pengaruh Environmental Performance terhadap Environmental Disclosure dan Economic Performance (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Jakarta periode 2001-2004). *Simposium Nasional Akuntansi 9*.
- Verawaty, Merina, C. I., Jaya, A. K., & Widianingsih, Y. (2018). Determinants of Environmental Disclosure in Indonesia. *Advances in Economics, Business and Management Research volume 117*, 217-226.
- Verrecchia, R. E. (1983). DISCRETIONARY DISCLOSURE. *Journal of Accounting and Economics* 5, 179-194.
- Wang, Z., & Sarkis, J. (2017). Corporate Social Responsibility Governance, Outcomes, and Financial Performance. *Journal of Cleaner Production*, 1-37.

- Wilangga, I. D., Saebani, A., & Wijayanti, A. (2020). Pengaruh Profitabilitas, Ukuran Perusahaan, dan Leverage terhadap Pengungkapan Corporate Social Responsibility. *UPN Veteran Jakarta*, 161-173.
- Yuliana, R., Purnomosidhi, B., & Sukoharsono, E. G. (2008). PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) DAN DAMPAKNYA TERHADAP REAKSI INVESTOR. *Jurnal Akuntansi dan Keuangan Vol 5*, No 2.
- Zulfi, N. M. (2014). Pengaruh Kepemilikan Saham Pemerintah, Tipe Industri, Ukuran Perusahaan, dan Profitabilitas Terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Go Public Di Indonesia. *Universitas Negeri Padang*.