

DAFTAR PUSTAKA

- Achmad, T. (2012). Dewan Komisaris Dan Transparansi: Teori Keagenan Atau Teori Stewardship? *Jurnal Keuangan Dan Perbankan*, Vol 16, No.1 Januari 2012, 16(1), 1–12.
- Adiputri Singal, P., & Wijana Asmara Putra, I. N. (2019). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, dan Kepemilikan Asing Pada Pengungkapan Corporate Social Responsibility. *E-Jurnal Akuntansi*, 29(1), 468. <https://doi.org/10.24843/eja.2019.v29.i01.p30>
- Agusiady R. Ricky, Dwiputrianti Septiana, Kusumastuti Dyah, & Sedarmayanti. (2021). *Mewujudkan Good Corporate Governance (Tata Kelola Perusahaan Yang Baik) Di Era Revolusi Industri 4.0 dan Masyarakat 5.0* (1st ed.). Deepublish.
- 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>
- Aliniar, D., & Wahyuni, S. (2017). Pengaruh Mekanisme Good Corporate Governance (GCG) Dan Ukuran Perusahaan Terhadap Kualitas Pengungkapan Sustainability Report Pada Perusahaan Terdaftar Di BEI. *Jurnal Universitas Muhammadiyah Purwokerto*, 15(1), 26–41.
- Amaliyah, I., & Solikhah, B. (2019). Pengaruh Kinerja Lingkungan dan Karakteristik Corporate Governance Terhadap Pengungkapan Emisi Karbon. *Journal of Economic, Management, Accounting and Technology*, 2(2), 129–141. <https://doi.org/10.32500/jematech.v2i2.720>
- Amelia, D., & Trisnaningsih, S. (2021). *risca 2021* T. 682–692.
- Andrian, T. (2019). Disclosure Effect of Carbon Emission and Corporate Social Responsibility to Financial Performance. *Journal of Economics and Sustainable Development*, 10(12), 87–94. <https://doi.org/10.7176/jesd/10-12-09>
- Aprilia, N. W. (2021). Pengaruh Good Corporate Governance Terhadap. *Diponegoro Journal Of Accounting*, 4(3), 67–77.
- Arikunto, S. (1998). *Prosedur Penelitian Suatu Pendekatan Praktek*. PT. Rineka Cipta.
- Asyifa, D. A., & Burhany, D. I. (2022). *Carbon Emission Disclosure and Environmental Performance Effect on Firm Value*. 5(7), 193–203.
- 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>
- Basuki, A. T., & Prawoto, N. (2017). *Analisis Regresi Dalam Penelitian Ekonomi & Bisnis: Dilengkapi aplikasi SPSS & Eviews* (1st ed.). Rajawali pers.

- BMKG. (2023). *Anomali Suhu Udara Rata-Rata Bulan Agustus 2023*.
<https://www.bmkg.go.id/iklim/?p=ekstrem-perubahan-iklim>
- 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.
- Carbon Brief. (2019). *Profil Carbon Brief: Indonesia*.
<https://www.carbonbrief.org/profil-carbon-brief-indonesia/>
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat Dan Ekonometrika Teori, Konsep, dan Aplikasi dengan EvIEWS 10 (2nd ed.)*. Badan Penerbit Universitas Diponegoro.
- Grediani, E., Yustrianthe, R. H., & Niandari, N. (2020). Pengaruh Corporate Governance terhadap Pengungkapan Emisi Gas Rumah Kaca dengan Peran Audit Internal sebagai Pemoderasi. *Jurnal Ilmiah Akuntansi*, 5(2), 285–307.
- Gujarati. (2013). *Dasar - Dasar Ekonometrika* (M. R. C, Ed.; 5th ed.). Salemba Empat.
- Hardiyansah, M., Agustini, A. T., & Purnamawati, I. (2021). The Effect of Carbon Emission Disclosure on Firm Value: Environmental Performance and Industrial Type. *Journal of Asian Finance, Economics and Business*, 8(1), 123–133. <https://doi.org/10.13106/jafeb.2021.vol8.no1.123>
- Hermawan, A., Aisyah, I. S., Gunardi, A., & Putri, W. Y. (2018). International Journal of Energy Economics and Policy Going Green: Determinants of Carbon Emission Disclosure in Manufacturing Companies in Indonesia. *International Journal of Energy Economics and Policy* |, 8(1), 55–61. <http://www.econjournals.com>
- Irmayanti, K. N. D., & Mimba, N. P. S. H. (2018). Pengaruh Profitabilitas, Leverage dan Kepemilikan Asing pada Pengungkapan Corporate Social Responsibility dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 23, 1932. <https://doi.org/10.24843/eja.2018.v23.i03.p12>
- Jensen, M., & Meckling, W. (2012). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *The Economic Nature of the Firm: A Reader*, Third Edition, 283–303. <https://doi.org/10.1017/CBO9780511817410.023>
- Kementerian Lingkungan Hidup dan Kehutanan. (2020). *Laporan Inventarisasi Gas Rumah Kaca (GRK) dan Monitoring, Pelaporan, Verifikasi (MPV)*.
- Kementerian Energi dan Sumber Daya Mineral. (2020). Inventarisasi emisi GRK bidang energi. *Inventarisasi Emisi Gas Rumah Kaca Sektor Energi Tahun 2020*, 41.

- Kurnia, P., Darlis, E., & Putra, A. A. (2020). Carbon Emission Disclosure, Good Corporate Governance, Financial Performance, and Firm Value. *Journal of Asian Finance, Economics and Business*, 7(12), 223–231. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.223>
- Menteri Keuangan. (2010). *Peraturan Menteri Keuangan Nomor: 153 /PMK.010/2010 Tentang Kepemilikan Saham Dan Permodalan Perusahaan Efek*. 1–5.
- Mustar, P. R., Ariefiara, D., & Fahria, R. (2020). Pengaruh profitabilitas, efektivitas dewan komisaris dan kepemilikan institusional terhadap pengungkapan emisi. *Prosiding Business Management, Economic, and Accounting National Seminar*, 1, 1449–1459.
- Niza, T. C., & Ratmono, D. (2019). Pengaruh Karakteristik Corporate Governance terhadap Pengungkapan Emisi Gas Rumah Kaca. *Diponegoro Journal of Accounting*, 8(4), 1–10.
- Nur Farida, H., & Sofyani, H. (2018). Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage, Afiliasi Politik dan Dewan Komisaris Independen Terhadap Carbon Emission Disclosure. *Reviu Akuntansi Dan Bisnis Indonesia*, 2(2), 97–106.
- Otoritas Jasa Keuangan. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik*. [https://www.ojk.go.id/id/regulasi/Documents/Pages/POJK-tentang-Direksi-dan-Dewan--Komisaris-Emiten-atau-Perusahaan-Publik/POJK 33](https://www.ojk.go.id/id/regulasi/Documents/Pages/POJK-tentang-Direksi-dan-Dewan--Komisaris-Emiten-atau-Perusahaan-Publik/POJK%2033).
- Partini, S. T. (2022). Bulletin of Management and Business. *Bulletin of Management and Business*, 3(1), 294–304.
- Pramuditya, I. D. G. N. E. C., & Budiasih, I. G. A. N. (2020). Dampak Mekanisme Good Corporate Governance pada Carbon Emission Disclosure. *E-Jurnal Akuntansi*, 30(12), 3052. <https://doi.org/10.24843/eja.2020.v30.i12.p05>
- Pratama, Y. M. (2021). Analisis Determinan Pengungkapan Emisi Karbon Di Indonesia. *Modus*, 33(2), 120–137. <https://doi.org/10.24002/modus.v33i2.4644>
- Putri Halimah, N., & Yanto, H. (2018). Determinant of Carbon Emission Disclosure at Mining Companies Listed in Indonesia Stock Exchange. *KnE Social Sciences*, 3(10), 127. <https://doi.org/10.18502/kss.v3i10.3124>
- Putri, N. A., Pamungkas, N., & Suryaningsum, S. (2022). Pengaruh Kepemilikan Institusional, Kinerja Lingkungan, Profitabilitas, dan Pertumbuhan Terhadap carbon emission disclosure. *Jurnal Akuntansi Bisnis*, 20(2), 183–199. <https://doi.org/10.24167/jab.v20i2.4826>
- Rizka, F., & Noorlailie, S. (2023). Pentingkah Direksi Asing Bagi Laporan Keberlanjutan? *Jurnal Akuntansi Multiparadigma*, Vol. 14 No.

- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Salbiah, & Mukhibad, H. (2018). Carbon Emission Disclosure and Profitability – Evidence from Manufacture Companies in Indonesia. *KnE Social Sciences*, 3(10), 53. <https://doi.org/10.18502/kss.v3i10.3118>
- Sari, A. P. (2020). Peran Kepemilikan Asing, Leverage dan Profitabilitas Terhadap Pengungkapan Corporate Social Responsibility Perusahaan. *Ekonomis: Journal of Economics and Business*, 4(1), 154. <https://doi.org/10.33087/ekonomis.v4i1.132>
- Sari, K. P., & Susanto, B. (2021). Green strategy, corporate social responsibility disclosure, good corporate governance terhadap pengungkapan emisi karbon. *Business and Economics Conference in Utilization of Modern Technology*, 642–657.
- Setiawan, E. M., & Ridaryanto, P. (2022). Analisis Pengaruh Efektifitas Dewan Komisaris Dan Komite Audit Terhadap Kualitas Sustainability Report. *BALANCE: Jurnal Akuntansi, Auditing, Dan Keuangan*, 19(1), 126–149. <https://ejournal.atmajaya.ac.id/index.php/BALANCE/article/view/3510%0A>
- Sugiyono. (2012). *Memahami Penelitian Kualitatif*. Alfabeta.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Alfabeta.
- Trufvisa, U. S., & Ardiyanto, M. D. (2019). Pengaruh Karakteristik Dewan Komisaris Terhadap Pengungkapan Emisi Karbon. *Diponegoro Journal of Accounting*, 8(3), 1–11.
- Zanra, S. W., Tanjung, A. R., & Silfi, A. (2020). The effect of good corporate governance mechanism, company size, leverage and profitability for carbon emission disclosure with environment performance as moderating variables. *Bilancia: Jurnal Ilmiah Akuntansi*, 4(2), 148–164. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>