

DAFTAR PUSTAKA

- Anggraeni, Dian Yuni. 2015. “Pengungkapan Emisi Gas Rumah Kaca, Kinerja Lingkungan , Dan Nilai Perusahaan (Greenhouse Gas Emission Disclosure, Environmental Performance, and Firm Value).” *Jurnal Akuntansi Dan Keuangan Indonesia* 12(2):188–209.
- Ardesta, Davis, and Wuryan Andayani. 2019. “Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan: Studi Pada Perusahaan Asuransi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018.” *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya* 2:1–16.
- Bae Choi, Bo, Doowon Lee, and Jim Psaros. 2013. “An Analysis of Australian Company Carbon Emission Disclosures.” *Pacific Accounting Review* 25(1):58–79. doi: 10.1108/01140581311318968.
- Borghei-Ghomi, Zahra, and Philomena Leung. 2013. “An Empirical Analysis of the Determinants of Greenhouse Gas Voluntary Disclosure in Australia.” *Accounting and Finance Research* 2(1):110–27. doi: 10.5430/afr.v2n1p110.
- Cholifah, Siti. 2020. “Penelitian Ini Bertujuan Untuk Menguji Pengaruh Kinerja Keuangan Yang Diprosikan Return on Equity , Corporate Social Responsibility , Good Corporate Governance Yang Diprosikan Kepemilikan Manajerial Terhadap Nilai Perusahaan Pada Perusahaan Farmasi . Po.” 1–8.
- Chung, Chune Young, Sangjun Jung, and Jason Young. 2018. “Do CSR Activities Increase Firm Value? Evidence from the Korean Market.” *Sustainability (Switzerland)* 10(9):1–22. doi: 10.3390/su10093164.
- Damas, Dading, Rovila EL Maghviroh, and Meidiyah Meidiyah. 2021. “Pengaruh Eco-Efficiency, Green Inovation Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Moderasi.” *Jurnal Magister Akuntansi Trisakti* 8(2):85–108. doi: 10.25105/jmat.v8i2.9742.
- Deegan, Craig, Michaela Rankin, and John Tobin. 2002. *An Examination of the Corporate Social and Environmental Disclosures of BHP from 1983-1997: A Test of Legitimacy Theory*. Vol. 15.

- Delfina Harahap, Cicely, Ilyas Juliana, and Febby Fitria Lindayani. 2018. "IMAR Indonesian Management and Accounting Research The Impact of Environmental Performance and Profitability on Firm Value." *Indonesian Management and Accounting Research* 17(1):53–70.
- Dewi, Putu Purnama, and I. Putu Edward Narayana. 2020. "Implementasi Green Accounting, Profitabilitas Dan Corporate Social Responsibility Pada Nilai Perusahaan." *E-Jurnal Akuntansi* 30(12):3252. doi: 10.24843/eja.2020.v30.i12.p20.
- Dowling, John, and Jeffrey Pfeffer. 1975. "Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior." *Source: The Pacific Sociological Review* 18(1):122–36.
- Effendi, Bahtiar. 2021. "The Impact of Environmental Performance on Firm Value: Evidence from Indonesia." *Proceedings of the 7th Regional Accounting Conference (KRA 2020)* 173(Kra 2020):155–61. doi: 10.2991/aebmr.k.210416.021.
- Evi Irmalasari, Ety Gurendrawati, and Indah Muliastari. 2022. "Pengaruh Good Corporate Governance (GCG), Dan Corporate Social Responsibility (CSR) Terhadap Nilai Perusahaan Dengan Ukuran Perusahaan Dan Leverage Sebagai Variabel Kontrol." *Jurnal Akuntansi, Perpajakan Dan Auditing* 3(2):443–60. doi: 10.21009/japa.0302.11.
- Fadillah, Hesti Shofil, Neny Tri Indrianasari, and Mimin Yatminiwati. 2019. "Pengaruh Profitabilitas Dan Kinerja Lingkungan Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Di Bursa Efek Indonesia." *Proceedings Progress Conference* 2(July 2019):238–42.
- Faisal, Faisal, Erika Dwi Andiningtyas, Tarmizi Achmad, Haryanto Haryanto, and Wahyu Meiranto. 2018. "The Content and Determinants of Greenhouse Gas Emission Disclosure: Evidence from Indonesian Companies." *Corporate Social Responsibility and Environmental Management* 25(6):1397–1406. doi: 10.1002/csr.1660.

- Fatimah, Mardani Ronny Malavia, and Budi Wahono. 2017. "E-Jurnal Riset Manajemen PRODI MANAJEMEN Fakultas Ekonomi Unisma Website :?" *E-Jurnal Riset Manajemen Prodi Manajemen* 51–69.
- Feviana, Dwi Lia, and Supatmi Supatmi. 2021. "Good Corporate Governance Affects Company Value with Earnings Management as Intervening Variables in BUMN." *International Journal of Social Science and Business* 5(1). doi: 10.23887/ijssb.v5i1.31530.
- Fitria, Febby, Anggrahini Putri, Andy Dwi, and Bayu Bawono. 2023. "Carbon Emission Disclosure as a Moderating Variable and the Impact of Liquidity , Profitability , and Company Age on Firm Value (Empirical Study of Mining Sector Companies Listed on the Indonesia Stock Exchange in 2018-2020)." 06(03):266–75.
- Freeman, Edward, and Robert A. Philips. 2002. "Stakeholder Theory: A Libertarian Defense." *Business Ethics Quarterly* 12(3):331–49. doi: 10.2307/3858020.
- Ghozali. 2018. "Buku Ghozali.Pdf." 490.
- Ghozali, Imam. 2016. "Aplikasi Analisis Multivariate Dengan Program SPSS, IBM SPSS 23 Update PLS Regresi." *ISBN. Semarang*.
- Ghozali, Imam. 2018. "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 Semarang: Universitas Diponegoro."
- Ghozali, Imam, and Dwi Ratmono. 2017. "Analisis Multivariat Dan Ekonometrika: Teori, Konsep, Dan Aplikasi Dengan Eview 10."
- Gozali, Imam. 2013. "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi." *Badan Penerbit Universitas Diponegoro. Semarang*.
- Handoyo. 2023. "Semen Indonesia Hingga Antam Masuk List Perusahaan Tak Berizin Di Bidang Kehutanan." *Kontan.Co.Id*. Retrieved (<https://industri.kontan.co.id/news/semen-indonesia-hingga-antam-masuk-list-perusahaan-tak-berizin-di-bidang-kehutanan>).

- Hardiyansah, Mohammad, and Aisa Tri Agustini. 2021. "Carbon Emissions Disclosure and Firm Value: Does Environmental Performance Moderate This Relationship?" *Jurnal Ekonomi Dan Bisnis Islam (Journal of Islamic Economics and Business)* 7(1):51. doi: 10.20473/jebis.v7i1.24463.
- Hartono, Eti Yustika, Hadi Pramono, Edi Joko Setyadi, and Annisa Ilma Hartikasari. 2018. "The Analysis of Environmental Performance to Moderate The Effect Financial Performance on Firm Value." *Journal of Finance and Business Digital (JFBD)* 32(4):33–60.
- Hermawan, Atang, Isye Siti Aisyah, Ardi Gunardi, and Wiratri Yustia Putri. 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.
- Hermawan, Sigit, Yunita Afita Sari, Sarwenda Biduri, Duwi Rahayu, and Ruci Arizanda Rahayu. 2023. "Corporate Social Responsibility, Firm Value, and Profitability: Evidence From Pharmaceutical Companies in Indonesia and Malaysia." *International Journal of Professional Business Review* 8(2):1–24. doi: 10.26668/businessreview/2023.v8i2.625.
- Hu, Yuanyuan, Shouming Chen, Yuexin Shao, and Su Gao. 2018. "CSR and Firm Value: Evidence from China." *Sustainability (Switzerland)* 10(12). doi: 10.3390/su10124597.
- Jensen, Michael C., and William H. Meckling. 1976. "Teori Perusahaan: Perilaku Manajerial, Biaya Agensi Dan Struktur Kepemilikan." *Jurnal Ekonomi Keuangan* 3(4):305–60.
- Khair, Ummul, Hernadianto Hernadianto, Yusmaniarti Yusmaniarti, and Anes Rasela. 2023. "Pengaruh Good Corporate Governance Dan Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Moderasi Pada Perusahaan LQ 45." *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis* 11(1):1–19. doi: 10.37676/ekombis.v11i1.3292.

- Kim, Yong Hyeon, Sun Choi, and Seung Wook Jang. 2018. "The Effect of Environmental Performance on Financial Performance and Firm Value." *Productivity Review* 32(4):33–60. doi: 10.15843/kpapr.32.4.2018.12.33.
- Korschun, Daniel, C. B. Bhattacharya, and Scott D. Swain. 2014. "Corporate Social Responsibility, Performance of Frontline Employees." *Journal of Marketing* 78(3):20–37.
- Kurnia, Pipin, D. P. Emrinaldi Nur, and Adhitya Agri Putra. 2021. "Carbon Emission Disclosure and Firm Value: A Study of Manufacturing Firms in Indonesia and Australia." *International Journal of Energy Economics and Policy* 11(2):83–87. doi: 10.32479/ijeep.10730.
- Lestari, Annisa D., and Zulaikha. 2021. "Pengaruh Good Corporate Governance Dan Corporate Social Responsibility Terhadap Nilai Perusahaan (Kajian Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2015-2019)." *Jurnal Akuntansi Manajemen* 10(2011):1–15.
- Mahmudah, Hadi, Andi Ina Yustina, and Christine Novita Dewi. 2023. "Voluntary Disclosure and Firm Value : Evidence from Indonesia Voluntary Disclosure and Firm Value : Evidence from Indonesia." *Cogent Business & Management* 10(1). doi: 10.1080/23311975.2023.2182625.
- Matuszak, Łukasz, and Ewa Róžańska. 2020. "Online Corporate Social Responsibility (CSR) Disclosure in the Banking Industry: Evidence from Poland." *Social Responsibility Journal* 16(8):1191–1214. doi: 10.1108/SRJ-11-2018-0303.
- Muhammad, Gazani Izmar, and Y. Anni Aryani. 2021. "The Impact of Carbon Disclosure on Firm Value with Foreign Ownership as A Moderating Variable." *Jurnal Dinamika Akuntansi Dan Bisnis* 8(1):1–14. doi: 10.24815/jdab.v8i1.17011.
- Murwaningsari, Etty, and Sistya Rachmawati. 2017. "He Influence of Capital Intensity and Investment Opportunity Set toward Conservatism with Managerial Ownership as Moderating Variable." *Journal of Advanced*

Management Science 5(6):445–51. doi: 10.18178/joams.5.6.445-451.

Mustofa, Ulul Azmi, Rezha Nia Ade Putri Edy, Muhammad Kurniawan, and Muhammad Fikri Nugraha Kholid. 2020. “Green Accounting Terhadap CSR Pada Bus Di Indonesia Dengan Kinerja Keuangan Sebagai Variabel Intervening.” *Jurnal Ilmiah Ekonomi Islam* 6(3):508. doi: 10.29040/jiei.v6i3.1372.

Ningtias, Novia Siswari, Mochammad Ilyas Junjuran, Imam Buchori, Hastanti Agustin Rahayu, and Mohammad Dliyaul Muflihah. 2023. “Moderasi CSR Pada Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan.” *Jurnal Ilmiah Akuntansi Manajemen* 6(2):103–12. doi: 10.35326/jiam.v6i2.4370.

Noor, Aspihan, and Yoremia Lestari Ginting. 2022. “Influence of Carbon Emission Disclosure on Firm Value of Industrial Firms in Indonesia.” *International Journal of Contemporary Accounting* 4(2):151–68. doi: 10.25105/ijca.v4i2.15247.

Paulakarin, Maretha, Yulia Efni, and Haryetti Haryetti. 2021. “Pengaruh Socially Responsible Investment Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di BEI Periode 2014-2018.” *Bahtera Inovasi* 3(2):150–62. doi: 10.31629/bi.v3i2.3332.

Primanandari, Cokordaistrikemaladewi, Gusti Ayu, and Nyoman Budiasih. 2021. “THE EFFECT OF CARBON EMISSION DISCLOSURE AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON FIRM VALUE (Study on Mining Companies Listed on the Indonesia Stock Exchange 2016-2019).” *American Journal of Humanities and Social Sciences Research* 5(4):423–31.

Pudjongo, Imam Zhafirulloh, and Anik Yuliaty. 2022. “Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Dan Nilai Perusahaan Studi Pada BEI Tahun 2016–2020.” *Jurnal Ilmiah Mahasiswa Akuntansi* 561–73.

Putri, Martina Merdekawati, Amrie Firmansyah, and Dolly Labadia. 2020. “Corporate Social Responsibility Disclosure, Good Corporate Governance,

- Firm Value: Evidence from Indonesia's Food And Beverage Companies." *The Accounting Journal of Binaniaga* 5(2):113. doi: 10.33062/ajb.v5i2.398.
- Rachmawati, Sistya. 2021. "Green Strategy Moderate the Effect of Carbon Emission Disclosure and Environmental Performance on Firm Value." *International Journal of Contemporary Accounting* 3(2):133–52. doi: 10.25105/ijca.v3i2.12439.
- Saputra, Deni, Rindy Citra Dwi, and Ranti Herma Yulita. 2022. "Pengaruh Corporate Social Responsibility Dan Ukuran Perusahaan Terhadap Penghindaran Pajak." *Journal of Information System, Applied, Management, Accounting and Research* 6(1):47. doi: 10.52362/jisamar.v6i1.641.
- Sari, Kadek Heni Vitrya, and I. Gusti Ayu Nyoman Budiasih. 2022. "Carbon Emission Disclosure Dan Nilai Perusahaan." *E-Jurnal Akuntansi* 32(1):3535. doi: 10.24843/eja.2022.v32.i01.p16.
- Sawitri, Aristha Purwanthari, and Nurcholis Setiawan. 2019. "Analisis Pengaruh Pengungkapan Sustainability Report, Kinerja Keuangan, Kinerja Lingkungan Terhadap Nilai Perusahaan." *Journal of Business & Banking* 7(2):1–8. doi: 10.14414/jbb.v7i2.1397.
- Setiadi, Iwan, and Yumniati Agustina. 2020. "Pengungkapan Lingkungan, Profitabilitas Dan Nilai Perusahaan." *Kompartemen: Jurnal Ilmiah Akuntansi* 17(2):198–207. doi: 10.30595/kompartemen.v17i2.5807.
- Sugiyono, D. 2013. *Metode Penelitian Kuantitatif, Kualitatif, Dan Tindakan*.
- Syahni Della. 2021. "Operasi PT Antam Cemari Pesisir Halmahera Timur." *Mongabay.Co.Id*. Retrieved (<https://www.mongabay.co.id/2021/05/04/tambang-antam-cemari-pesisir-halmahera-timur/>).
- Tanjung, Miranda. 2023. "Determinants of Corporate Governance Compliance: What Matters and What Does Not?" *Journal of Business and Socio-Economic Development*. doi: 10.1108/jbsed-11-2021-0148.

Ulum, Ihyaul, Rizqiyah, and Ahmad Waluya Jati. 2016. "Intellectual Capital Performance: A Comparative Study between Financial and Non-Financial Industry of Indonesian Biggest Companies." *International Journal of Economics and Financial Issues* 6(4):1436–39.

Wahidahwati, Wahidahwati, and Lilis Ardini. 2021. "Corporate Governance and Environmental Performance: How They Affect Firm Value." *Journal of Asian Finance, Economics and Business* 8(2):953–62. doi: 10.13106/jafeb.2021.vol8.no2.0953.