

DAFTAR PUSTAKA

- Abubakar, R. (2021). *Metodologi Penelitian*. Yogyakarta: SUKA-Press UIN Sunan Kalijaga.
- Adli, S. N., & Suryani, E. (2019). *Pengaruh Leverage, Pergantian Manajemen, dan Audit Fee Terhadap Auditor Switching*. *Jurnal ASET (Akuntansi Riset)*, 11(2), 288–300. <https://doi.org/10.17509/jaset.v11i2.17922>
- Aghnitama, R. D., Aufa, A. R., & Hersugondo, H. (2021). *Market Capitalization dan Profitabilitas Perusahaan dengan FAR, AGE, EPS, dan PBV sebagai Variabel Kontrol*. *Jurnal Akuntansi Dan Manajemen*, 18(02), 01–11. <https://doi.org/10.36406/jam.v18i02.392>.
- Ahdiat, A. (2023). *44% Emisi Gas Rumah Kaca Indonesia Berasal dari Sektor Energi pada 2020*. <https://databoks.katadata.co.id/datapublish/2023/09/18/44-emisi-gas-rumah-kaca-indonesia-berasal-dari-sektor-energi-pada-2020> [3 Juni 2024]
- Al-Slehat, Z. A. F. (2019). *Impact of Financial Leverage, Size and Assets Structure on Firm Value: Evidence from Industrial Sector, Jordan*. *International Business Research*, 13(1), 109. <https://doi.org/10.5539/ibr.v13n1p109>.
- 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>.
- Angelina, & Handoko, J. (2023). *Pengaruh Kepemilikan Institusional, Komite Audit, dan Kinerja Lingkungan terhadap Pengungkapan Emisi Karbon*. In *Maret 2023* (Vol. 21, Issue 1). <http://jurnalnasional.ump.ac.id/index.php/kompartemen/>.
- Badawi, A., Supardi, J., Jacob, S., Kadarisman, A., Siahaan, A., Nuraini, R., Vikaliana, S., & Pramudita, F. (2022). *Riset Terapan Dengan Aplikasi Statistika*. Bandung: Widina Media Utama.

- 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>.
- Balaka, M. Y. (2022). *Metodologi Penelitian Kuantitatif*. Bandung: Widina Bhakti Persada Bandung.
- Bansal, T., & Clelland, I. (2004). “Talking trash: legitimacy, impression management, and unsystematic risk in the context of the natural environment.” *Academy of Management Journal*. 10.2307/20159562.
- Basuki, A. T., & Yuliadi, I. (2015). *Electronic Data Processing (Spss 15 Dan Eviews 7) Agus Tri Basuki Imamudin Yuliadi*. Sleman: Danisa Media.
- Bedi, A., & Singh, B. (2023). *Unraveling the impact of stakeholder pressure on carbon disclosure in an emerging economy*. *Social Responsibility Journal*. <https://doi.org/10.1108/SRJ-04-2023-0198>.
- Bedi, A., & Singh, B. (2024). *Climate governance and carbon emission disclosure*. *Social Responsibility Journal*. <https://doi.org/10.1108/SRJ-08-2023-0454>.
- Brooks, C. (2008). *Introductory Econometrics for Finance 2nd Edition* (2nd ed.). New York: Cambridge University Press.
- Bui, B., Houqe, M. N., & Zaman, M. (2020). *Climate governance effects on carbon disclosure and performance*. *British Accounting Review*, 52(2). <https://doi.org/10.1016/j.bar.2019.100880>.
- Cahyaningsih, & Septyaweni, A. (2022). *Corporate social responsibility disclosure before and during the Covid-19 pandemic*. *Jurnal Akuntansi Dan Auditing Indonesia*, 26(1). <https://doi.org/10.20885/jaai.vol26.i>.
- Caruana, R., & Chatzidakis, A. (2014). *Consumer Social Responsibility (CnSR): Toward a Multi-Level, Multi-Agent Conceptualization of the “Other CSR”* *Journal of Business Ethics*, 121(4), 577–592. <https://doi.org/10.1007/s10551-013-1739-6>.
- Carvajal, M., Nadeem, M., & Zaman, R. (2022). *Biodiversity disclosure, sustainable development and environmental initiatives: Does board gender*

diversity matter? Business Strategy and the Environment, 31(3), 969–987. <https://doi.org/10.1002/bse.2929>.

Chakraborty, R., & Dey, S. K. (2023). *The effects of corporate governance mechanisms on voluntary corporate carbon disclosures: evidence from the emerging economy*. *Journal of Economic and Administrative Sciences*. <https://doi.org/10.1108/jeas-09-2022-0209>.

Chithambo, L., Tauringana, V., Tingbani, I., & Achiro, L. (2022). *Stakeholder pressure and greenhouses gas voluntary disclosures*. *Business Strategy and the Environment*, 31(1), 159–172. <https://doi.org/10.1002/bse.2880>.

Cirella, G. T., & Pawłowska, B. (2021). *Advancements in the energy sector and the socioeconomic development nexus*. In *Energies* (Vol. 14, Issue 23). MDPI. <https://doi.org/10.3390/en14238078>.

Claudia, T. N., & Halik, B. R. (2023). *Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage terhadap Pengungkapan Emisi Karbon*. *JEBI: Jurnal Ekonomi Dan Bisnis*, 1(5).

Damas, D., Maghviroh, R. EL, & Meidiyah, M. (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. <https://doi.org/10.25105/jmat.v8i2.9742>.

Darnall, N., Henriques, I., & Sadorsky, P. (2010). *Adopting proactive environmental strategy: The influence of stakeholders and firm size*. *Journal of Management Studies*, 47(6), 1072–1094. <https://doi.org/10.1111/j.1467-6486.2009.00873.x>.

Dewayani, N. P. E., & Ratnadi, N. M. D. (2021). *Pengaruh Kinerja Lingkungan, Ukuran Perusahaan, Profitabilitas dan Pengungkapan Emisi Karbon*. *E-Jurnal Akuntansi*, 31(4). <https://doi.org/10.24843/eja.2021.v31.i04.p04>.

Dirgantara, A. (2021). *Diduga Cemari Lingkungan 34 Tahun, Pabrik di Toba Diadukan ke Bareskrim*. <https://news.detik.com/berita/d-5598047/diduga-cemari-lingkungan-34-tahun-pabrik-di-toba-diadukan-ke-bareskrim> [3 Juni 2024]

- Dowling, J., & Pfeffer, J. (1975). *Organizational Legitimacy: Social Values and Organizational Behavior*. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>.
- Elmassri, M., Kuzey, C., Uyar, A., & Karaman, A. S. (2023). Corporate social responsibility, business strategy and governance performance. *Management Decision*, 61(10), 3106–3143. <https://doi.org/10.1108/MD-09-2022-1308>.
- Fario, F., & Cardo, E. (2022). *Pengaruh Sistem Pengendalian Internal, Sumber Daya Keuangan, dan Cost Leadership Strategies terhadap Keberlanjutan Usaha Mikro, Kecil, dan Menengah di Kota Batam*, 6(1). *Jurnal Pendidikan Tambusai*. <https://doi.org/10.31004/jptam.v6i1.3249>.
- Fery Hidayat, M. (2022). *Pengaruh ukuran perusahaan, profitabilitas dan kinerja lingkungan terhadap pengungkapan corporate social responsibility disclosure*, 4. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4, 2022. <https://journal.ikopin.ac.id/index.php/fairvalue>.
- Firmansyah, Wicaksono, A. P. N., & Amalia, F. A. (2023). *Carbon Emission Disclosure Viewed from Competitive Business Strategy and Environmental Performance: India's Perspective*. *Journal of Multiperspectives on Accounting Literature*, 1(2), 70–86. <https://doi.org/10.22219/jameela.v1i2.28616>.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS versi 19*. Semarang: Universitas Diponegoro.
- Ghozi, S., & Hermansyah, H. (2018). *Analisis Regresi Data Panel Profitabilitas Bank Pembangunan Daerah (BPD) di Indonesia*. *Jurnal Matematika*, 8(1), 1. <https://doi.org/10.24843/jmat.2018.v08.i01.p93>.
- Gold, N. O., Taib, F. M., & Ma, Y. (2022). *Firm-Level Attributes, Industry-Specific Factors, Stakeholder Pressure, and Country-Level Attributes: Global Evidence of What Inspires Corporate Sustainability Practices and Performance*. *Sustainability (Switzerland)*, 14(20). <https://doi.org/10.3390/su142013222>.
- González, G. E. G., Coronado, C. A. L., & Casas, G. H. P. (2016). *Project Manager Profile Characterization in Energy Sector*. *International Journal of*

Information Technology Project Management, 7(4), 64–84.
<https://doi.org/10.4018/ijitpm.2016100105>.

Gujarati, D. N. (2003). *Basic econometrics*. McGraw Hill. New York: Gary Burke.

Hambrick, D. C. (1983). *High Profit Strategies in Mature Capital Goods Industries: A Contingency Approach*. *Academy of Management Journal*, 26(4), 687–707. <https://doi.org/10.5465/255916>.

Herold, D. M. (2018). *Has Carbon Disclosure Become More Transparent in the Global Logistics Industry? An Investigation of Corporate Carbon Disclosure Strategies between 2010 and 2015*. *Logistics*, 2(3), 13. <https://doi.org/10.3390/logistics2030013>.

Hossain, K., Alam, M. N., Muwazir, M. R., Alsiehemy, A., & Azizan, N. A. (2023). *Deconstructed entrepreneurial orientation and export performance: mediating role of differentiation and cost leadership strategy from the developing country context*. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-08-2021-1209>.

Houqe, M. N., Opare, S., Zahir-Ul-hassan, M. K., & Ahmed, K. (2022). *The Effects of Carbon Emissions and Agency Costs on Firm Performance*. *Journal of Risk and Financial Management*, 15(4). <https://doi.org/10.3390/jrfm15040152>.

Hrasky, S. (2012). *Carbon footprints and legitimation strategies: Symbolism or action? Accounting, Auditing and Accountability Journal*, 25(1), 174–198. <https://doi.org/10.1108/09513571211191798>.

Huang, C. L., & Kung, F. H. (2010). *Drivers of Environmental Disclosure and Stakeholder Expectation: Evidence from Taiwan*. *Journal of Business Ethics*, 96(3), 435–451. <https://doi.org/10.1007/s10551-010-0476-3>.

Jain, S., & Raithatha, M. (2021). *Risk disclosures and firm value: the role of governance in an emerging market*. *International Journal of Productivity and Performance Management*, 71(8), 3205–3227. <https://doi.org/10.1108/IJPPM-09-2020-0476>.

Jaya, P. A. (2022). *Pengurangan Emisi GRK*. <https://anj-group.com/id/emisi-gas-rumah-kaca> [3 Juni 2024]

Jayanti, E., Rinofah, R., Kusumawardhani, R., Ekonomi, F., Sarjanawiyata, U., & Yogyakarta, T. (n.d.). *Reslaj: Religion Education Social Laa Roiba Journal Analisis Pengaruh Resiko Bisnis, Profitabilitas Dan Karakteristik Perusahaan Terhadap Peringkat Obligasi Dengan Struktur Modal Sebagai Variabel Mediasi Pada Perusahaan Perbankan Bei 2016-2021*. <https://doi.org/10.47476/as.v5i6.2536>.

Kementerian ESDM. (2023). *Jejak Karbon dalam Kehidupan*. Retrieved December 27, 2023, from <https://ppsdmaparatur.esdm.go.id/seputar-ppsdma/jejak-karbon-dalam-kehidupan>.

Kılıç, M., & Kuzey, C. (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>.

Kolamban, D., Murni, S., Baramuli, D., Kolamban, D. V, Murni, S., Baramuli, D. N., Ekonomi Dan Bisnis, F., & Manajemen Universitas Sam Ratulangi Manado, J. (2020). *Analysis Of The Effect Of Leverage, Profitability And Company Size On Firm Value In The Banking Industry Registered On The IDX*. 8(3), 174–183.

Liesen, A., Hoepner, A. G., Patten, D. M., & Figge, F. (2015). *Does stakeholder pressure influence corporate GHG emissions reporting? Empirical evidence from Europe*. *Accounting, Auditing and Accountability Journal*, 28(7), 1047–1074. <https://doi.org/10.1108/AAAJ-12-2013-1547>.

Lulu, C. L. (2020). *Claudia Leonirda Lulu / Stakeholder Pressure and the Quality of Sustainability Report: Evidence from Indonesia Stakeholder Pressure And The Quality Of Sustainability Report: Evidence From Indonesia*. *Journal of Accounting, Entrepreneurship, and Financial Technology*, 02(01).

Luo, L. (2019). *The influence of institutional contexts on the relationship between voluntary carbon disclosure and carbon emission performance*. *Accounting and Finance*, 59(2), 1235–1264. <https://doi.org/10.1111/acfi.12267>.

Majidah, & Sakina, H. R. (2023). *Determination of Firm Value on Cost Leadership Strategy, Executive Compensation and Foreign Ownership in the Health Sector of Indonesian Public Listed Companies*. *Jurnal Akuntansi Dan Bisnis*, 9(2).

Mansuri. (2016). *Modul Praktikum Eviews 9*. Jakarta: Fakultas Ekonomi Universitas Borobudur.

Manurung, D. T. H., Hardika, A. L., Hapsari, D. W., & Christian, F. (2020). *The Affecting Factors of Greenhouse Gases Disclosure*. www.calitatea.srac.ro.

Manurung, D. T. H., Hidayah, N., Setiany, E., Saputra, K. A. K., & Hapsari, D. W. (2022). *Does Carbon Performance and Green Investment Affect Carbon Emissions Disclosure? Journal of Environmental Accounting and Management*, 10(4), 335–344. <https://doi.org/10.5890/JEAM.2022.12.001>.

Mehmood, S., Zaman, K., Khan, S., Ali, Z., & Khan, H. ur R. (2024). *The role of green industrial transformation in mitigating carbon emissions: Exploring the channels of technological innovation and environmental regulation*. *Energy and Built Environment*, 5(3), 464–479. <https://doi.org/10.1016/j.enbenv.2023.03.001>.

Mulyani, Dr. S. R. (2021). *metodologi penelitian*. Bandung: Widina Bhakti Persada Bandung.

Napitupulu, R. B., Simanjuntak, T. P., Hutabarat, L., & Damanik, H. (2021). *Penelitian Bisnis dengan SPSS STATA dan Eviews*. Medan: Madenatera.

Nguyen, T. H., Yang, Y., Nguyen Thi Hong, T. T., & Nguyen, H. L. T. (2023). *Climate-related corporate reporting and cost of equity capital*. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-02-2023-0078>.

Noon, M. L., Goldstein, A., Ledezma, J. C., Roehrdanz, P. R., Cook-Patton, S. C., Spawn-Lee, S. A., Wright, T. M., Gonzalez-Roglich, M., Hole, D. G., Rockström, J., & Turner, W. R. (2022). *Mapping the irrecoverable carbon in Earth's ecosystems*. *Nature Sustainability*, 5(1), 37–46. <https://doi.org/10.1038/s41893-021-00803-6>.

Pieterse, B., Agyekum, K., Manu, P., Mohandes, S. R., Cheung, C., & Yunusa-Kaltungo, A. (2022). *Examining critical project management skills for successful delivery of major maintenance projects: insights from the United Kingdom energy sector*. *Engineering, Construction and Architectural Management*. <https://doi.org/10.1108/ECAM-07-2022-0658>.

Porter, M. E. (1985). *Competitive Advantage Creating and Sustaining Superior Performance*. New York: Library of Congress Cataloging.

Prasetyo, I. P. A., & Sri Harta Mimba, N. P. (2021). *The Effect of Good Corporate Governance, Company Size, and Profitability on Carbon Emission Disclosure*. *International Journal of Scientific and Research Publications (IJSRP)*, 11(6), 781–786. <https://doi.org/10.29322/ijsrp.11.06.2021.p114101>.

Putri, C. A. (2022). *Target Baru! RI Bakal Kurangi Emisi Karbon Jadi 31,9% di 2030*. [17 Oktober 2023]

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, K. A. (2023). *OJK Sebut Pasar Saham RI Hingga Agustus 2023 Menguat, Ini Pendorongnya*. <https://infobanknews.com/ojk-sebut-pasar-saham-ri-hingga-agustus-2023-menguat-ini-pendorongnya/> [26 Mei 2024]

Rahmawati, W. T. (2022). *Kemarin Naik 2,5%, Simak Rekomendasi Saham Sektor Konsumsi Primer*. <https://www.marketeers.com/survei-bank-indonesia-indeks-keyakinan-konsumen-september-turun/> [29 Mei 2024]

Rajagukguk, R. (2022). *Survei Bank Indonesia: Indeks Keyakinan Konsumen September Turun*. <https://www.marketeers.com/survei-bank-indonesia-indeks-keyakinan-konsumen-september-turun/>.

Ramadhan, R. T., Ermaya, H. N. L., & Wibawaningsih, E. J. (2021). *Determinasi Pengungkapan Emisi Karbon Pada Perusahaan di Indonesia*. *Jurnal Akuntansi Dan Pajak*, 22(1). <http://jurnal.stie-aas.ac.id/index.php/jap>

Ramadhani, R., & Maresti, D. (2021). *Pengaruh Leverage dan Ukuran Dewan Direksi Terhadap Pengungkapan CSR*. *Ekonomis: Journal of Economics and Business*, 5(1), 78. <https://doi.org/10.33087/ekonomis.v5i1.262>

Rini, E. P., Muslih, M., & Pratama Febrial. (2021). *Pengaruh Growth, Firm Size, Profitability, Dan Environmental Performance Terhadap Carbon Emission Disclosure*. 5(3).

Rizaty, M. A. (2022). *Investasi Sektor Energi Indonesia Capai US\$28,2 Miliar pada 2021*. <https://dataindonesia.id/energi-sda/detail/investasi-sektor-energi-indonesia-capai-us282-miliar-pada-2021> [28 Mei 2024]

Rosa, R. A., Maemunah, M., & Yanti. (2024). *Pengaruh Growth, Firm Size, Environmental Performance, dan Media Exposure Terhadap Carbon Emission Disclosure: Studi Kasus Pada Perusahaan High Profile yang Terdaftar di Bursa Efek Indonesia*. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(6). <https://doi.org/10.47467/alkharaj.v6i6.2370>.

Rudyanto, A., & Siregar, S. V. (2018). *The effect of stakeholder pressure and corporate governance on the sustainability report quality*. *International Journal of Ethics and Systems*, 34(2), 233–249. <https://doi.org/10.1108/IJOES-05-2017-0071>.

Rusdi, R., & Helmayunita, N. (2023). *Pengaruh Ukuran Perusahaan, Leverage dan Tipe Industri terhadap Carbon Emission Disclosure: Studi Empiris Pada Perusahaan Non Industri Jasa yang Terdaftar di BEI Tahun 2018-2020*. *Jurnal Eksplorasi Akuntansi*, 5(2), 452–465. <https://doi.org/10.24036/jea.v5i2.638>.

Sakdiyah, H. (2021). *Dampak Dari Adanya PT. Semen Gresik Kepada Masyarakat di Kabupaten Rembang*. <https://retizen.republika.co.id/posts/13244/dampak-dari-adanya-pt-semen-gresik-kepada-masyarakat-di-kabupaten-rembang> [5 Desember 2023]

Santika, E. F. (2023). *5 Perusahaan Makanan Besar Ini Menghasilkan Emisi Gas Rumah Kaca Tertinggi*. <https://databoks.katadata.co.id/datapublish/2023/04/25/5-perusahaan-makanan-besar-ini-menghasilkan-emisi-gas-rumah-kaca-tertinggi> [2 Oktober 2023]

Santoso, F. D. (2021). *Ini Ganjaran untuk PGN Karena Tekan Emisi Karbon*. <https://web-pertamina.azurewebsites.net/id/news-room/energia-news/%20Ini%20Ganjaran%20untuk%20PGN%20Karena%20Tekan%20Emisi%20Karbon%20%20%20C2%A0> [1 Oktober 2023]

- Savitri, C., Faddila, S. P., Irmawartini, Iswari, H. R., & dkk. (2021). *Statistik Multivariat Dalam Riset*. Bandung: Widina.
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis*. Jakarta: Salamba Empat.
- Sekarini, L. A., & Setiadi, I. (2021). *Pengaruh Leverage, Profitabilitas, Ukuran Perusahaan Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon Perusahaan* (Vol. 19, Issue 2). <http://jurnalnasional.ump.ac.id/index.php/kompartemen/>.
- Setiawan, I., Gunawan, A., & Djunaidy, D. (2022). *Analisis Pengungkapan Emisi Gas Karbon Ditinjau Dari Profitabilitas, Ukuran Perusahaan Dan Proporsi Komisaris Independen*. *Jurnal Bisnis, Logistik Dan Supply Chain (blogchain)*, 2(1), 9–16. <https://doi.org/10.55122/blogchain.v2i1.401>.
- Shen, H., Zheng, S., Adams, J., & Jaggi, B. (2020). *The effect stakeholders have on voluntary carbon disclosure within Chinese business organizations*. *Carbon Management*, 11(5), 455–472. <https://doi.org/10.1080/17583004.2020.1805555>.
- Siddique, M. A., Aljifri, K., Hossain, S., & Choudhury, T. (2023). *Effect of market-based regulations on corporate carbon disclosure and carbon performance: global evidence*. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-08-2022-0215>.
- Singh, S. K., Del Giudice, M., Chiappetta Jabbour, C. J., Latan, H., & Sohal, A. S. (2022). *Stakeholder pressure, green innovation, and performance in small and medium-sized enterprises: The role of green dynamic capabilities*. *Business Strategy and the Environment*, 31(1), 500–514. <https://doi.org/10.1002/bse.2906>.
- Suchman, M. C. (1995). *Managing Legitimacy: Strategic and Institutional Approaches*. *The Academy of Management Review*, 20(3), 571. <https://doi.org/10.2307/258788>.
- Suciarti, C., Suryani, E., & Kurnia, K. (2020). *The Effect of Leverage, Capital Intensity and Deferred Tax Expense on Tax Avoidance*. *Journal of Accounting Auditing and Business*, 3(2), 76. <https://doi.org/10.24198/jaab.v3i2.28624>.

- Suciatiningrum, D. (2023). *Profil PT Trada Trans Indonesia, Disanksi DLH Sebabkan Polusi Udara*. <https://www.idntimes.com/news/indonesia/dini-suciatiningrum/profil-pt-trada-trans-indonesia-disanksi-dlh-sebabkan-polusi-udara> [2 Oktober 2023]
- Sugiyono. (2013). *Metode Penelitian Kuantitatif*. Bandung: Alfabeta.
- Supheni, I., Widowati, A. R., & Murni, S. (2023). *Pengaruh Konsentrasi Kepemilikan terhadap Kinerja Perusahaan: Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020*. *Perspektif Akuntansi*, 7(1), 1–16. <https://doi.org/10.24246/persi.v7i1.p1-16>.
- Surjati, M., & Yanti. (2023). *Disclosure Of Sustainability Reports In Basic Materials And Energy Sector Companies*. 2(9). <http://ijsr.internationaljournallabs.com/index.php/ijsr>.
- Surono, S., Suryanto, T., & Anggraini, E. (2020). *Comparing Cost Leadership Strategy with Differentiation Strategy towards Firm Performance on Jakarta Islamic Index*. *The Winners*, 21(1), 35. <https://doi.org/10.21512/tw.v21i1.5963>.
- Susanto, Y. K., & Joshua, D. (2019a). *Pengaruh Tata Kelola Perusahaan Dan Karakteristik Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan*. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 2(4), 572–590. <https://doi.org/10.24034/j25485024.y2018.v2.i4.4036>.
- Susanto, Y. K., & Joshua, D. (2019b). *Pengaruh Tata Kelola Perusahaan Dan Karakteristik Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan*. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 2(4), 572–590. <https://doi.org/10.24034/j25485024.y2018.v2.i4.4036>.
- Tingbani, I., Chithambo, L., Tauringana, V., & Papanikolaou, N. (2020). *Board gender diversity, environmental committee and greenhouse gas voluntary disclosures*. *Business Strategy and the Environment*, 29(6), 2194–2210. <https://doi.org/10.1002/bse.2495>
- Toarik, M. (2022). *Petrosea (PTRO) Raih Penghargaan Regional Berkat Komitmen Keberlanjutan*. <https://investor.id/market-and->

corporate/311419/petrosea-ptro-raih-penghargaan-regional-berkat-komitmenkeberlanjutan.

Vale, P. (2023). *PT Vale Borong Dua Penghargaan di Ajang Penganugerahan Transparansi Emisi Korporasi 2023*<https://vale.com/in/w/pt-vale-borong-dua-penghargaan-di-ajang-penganugerahan-transparansi-emisi-korporasi-2023/-/categories/3455102>.

Vauzi, M. R. (2023). *Pelayaran Tamarin Samudra (TAMU) Alami Rugi Bersih USD2,69 Juta hingga September 2022*. <https://emitennews.com/news/pelayaran-tamarin-samudra-tamu-alami-rugi-bersih-usd269-juta-hingga-september-2022>.

Wahyuningrum, I. F. S., Ihlashul'amal, M., Utami, S., Djajadikerta, H. G., & Sriningsih, S. (2024). Determinants of carbon emission disclosure and the moderating role of environmental performance. *Cogent Business and Management*, *11*(1). <https://doi.org/10.1080/23311975.2023.2300518>.

Wardoyo, D. U., Damayanti, A., & Kairinnisa, S. D. (2022). *Pengaruh Kinerja Keuangan, Nilai Perusahaan, Dan Ukuran Perusahaan Terhadap Kompensasi Eksekutif*. *Juremi: Jurnal Riset Ekonomi*, *1*(4).

Widhya, N., & Saptiwi, T. (2019). *Pengungkapan Emisi Karbon: Menguji Peranan Tipe Industri, Kinerja Lingkungan, Karakteristik Perusahaan dan Komite Audit*. In *Jurnal Akuntansi Bisnis* (Vol. 17, Issue 2).

Widiyani, A., & Meidawati, N. (2023). *Determinan pengungkapan emisi karbon*. *5*, 219–228. <https://doi.org/10.20885/ncaf.vol5.art26>.

Włodarczyk, A. (2019). *Economic and environmental performance analysis of Polish energy companies*. *Global Journal of Environmental Science and Management*, *5*(Special Issue), 1–11. <https://doi.org/10.22034/gjesm.2019.SI.01>.

Yu, S., Cai, C., Zhang, S., & You, P. (2022). *Does climate change affect enterprises' ability to sell their products?* *Frontiers in Ecology and Evolution*, *10*. <https://doi.org/10.3389/fevo.2022.944964>.

Yuliandhari, W. S., Asalam, A. G., & Sinatrya, M. V. (2022). *Pengaruh Tekanan Pemegang Saham dan Umur Perusahaan terhadap Kualitas Sustainability Report. Owner*, 7(1), 488–497. <https://doi.org/10.33395/owner.v7i1.1207>.

Yuliandhari, W. S., & Ayustyara, D. (2023). *The Factors Can Be Affecting To Carbon Emission Disclosure (Study On Energy Sector Companies Listed On The Indonesia Stock Exchange In 2019-2021)*. (*Jhss Journal Of Humanities And Social Studies*, 00).

Yunus, S., Elijido-Ten, E., & Abhayawansa, S. (2016). *Determinants of carbon management strategy adoption: Evidence from Australia's top 200 publicly listed firms. Managerial Auditing Journal*, 31(2), 156–179. <https://doi.org/10.1108/MAJ-09-2014-1087>.

Zahriyah, A., Suprianik, M. S., Si, M., Parmono, A., & Mustofa, M. S. (2021). *Ekonometrika Teknik dan Aplikasi dengan SPSS*. Jember: Mandala Press.

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* 4(2). Ukuran Perusahaan. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>.

Zelditch J, M. (2018). *Contemporary Social Psychological Theories* (P. J. Burke, Ed.). Stanford University Press. <https://doi.org/10.1515/9781503605626>.