

## DAFTAR PUSTAKA

- Abdullah, K., Jannah, M., & Aiman, U. (2022). Metodologi Penelitian Kuantitatif. *In Yayasan Penerbit Muhammad Zaini.*
- Adyaksana, R. I., M.Sulkhanul Umam, Vidya Vitta Adhivinna, & Trimely Dinakesuma. (2024). Pengaruh Kinerja Keuangan dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *UPY Business and Management Journal (UMB), 3(1), 1–10.* <https://doi.org/10.31316/ubmj.v3i1.5236>
- Alsaifi, K., Elnahass, M., & Salama, A. (2020). *Market responses to firms' voluntary carbon disclosure: Empirical evidence from the United Kingdom. Journal of Cleaner Production, 262.* <https://doi.org/10.1016/j.jclepro.2020.121377>
- Ayu Laksani, S., Andesto, R., & Kirana, D. J. (2021). *Carbon Emission Disclosure Ditinjau dari Nilai Perusahaan, Leverage dan Media Exposure. Studi Akuntansi Dan Keuangan Indonesia, 3(2), 145–164.* <https://doi.org/10.21632/saki.3.2.145-164>
- Aziza, C. F. (2024). Pengaruh Limbah Cair dan Reklamasi Lahan PT Bukit Asam terhadap Lingkungan. *Netralnews.Com.* <https://netralnews.com/pengaruh-limbah-cair-dan-reklamasi-lahan-pt-bukit-asam-terhadap-lingkungan/cFNZSk9NbjBUcDZ6U2lPTy92WU5uUT09>
- Basuki, A. T. (2021). Analisis Data Panel Dalam Penelitian Ekonomi dan Bisnis. *In PT Rajagrafindo Persada.*
- Basuki, A. T., & Pratowo, N. (2016). Analisis Regresi dalam Penelitian Ekonomi dan Bisnis. *Rajawali PERS.*
- Beauchamp, C., & Cormier, D. (2022). *Corporate disclosure of CO<sub>2</sub> embedded in oil and gas reserves: stock market assessment in a context of global warming. Managerial Finance, 48(12), 1689–1706.* <https://doi.org/10.1108/MF-12-2021-0596>
- Beno, J., Silen, A. ., & Yanti, M. (2022). Pengaruh *Corporate Social Responsibility (CSR)* Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Moderating. *Braz Dent J., 33(1), 1–12.*

- Bursa Efek Indonesia. (2020). *Idx Industrial Classification Perusahaan Tercatat di Bursa Efek Indonesia*. Go Public Bursa Efek Indonesia, 1–2.
- Cahyaningsih, C., Taris, D., & Rahadiansyah, C. (2023). *The Role of Profitability in Weakening the Effect of Environmental Performance on Environmental Disclosure*. *AFRE Accounting and Financial Review*, 6(3), 405–414.
- Carbon Brief. (2021). 10 Negara Penyumbang Emisi Karbon Terbesar, Indonesia Kelima. *Kompas.Com*.  
<https://pemilu.kompas.com/read/2022/04/03/220800827/10-negara-penyumbang-emisi-karbon-terbesar-indonesia-kelima>
- Choi, B. B., Lee, D., & Psaros, J. (2013). *An analysis of Australian company carbon emission disclosures*. <https://doi.org/10.1108/01140581311318968>
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). *Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis*. *Accounting, Organizations and Society*, 33(4–5), 303–327. <https://doi.org/10.1016/j.aos.2007.05.003>
- 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>
- Desai, R. (2022). *Determinants of corporate carbon disclosure: A step towards sustainability reporting*. *Borsa \_ Istanbul Review*, 22(5).  
<https://doi.org/https://doi.org/10.1016/j.bir.2022.06.007>
- Dewi, L. S., & Abundanti, N. (2019). Pengaruh Profitabilitas, Likuiditas, Kepemilikan Institusional Dan Kepemilikan Manajerial Terhadap Nilai Perusahaan. *E-Jurnal Manajemen Universitas Udayana*, 8(10).  
<https://doi.org/10.24843/ejmunud.2019.v08.i10.p12>
- Dharma, F., Marimutu, M., & Alvia, L. (2024). *Profitability and Market Value Effect on Carbon Emission Disclosures: The Moderating Role of Environmental Performance*. *International Journal of Energy Economics and Policy*, 14(3), 463–472. <https://doi.org/10.32479/ijEEP.15915>
- Doan, M. H., & Sassen, R. (2020). *The relationship between environmental*

- performance and environmental disclosure: A meta-analysis. Journal of Industrial Ecology, 24(5), 1140–1157. <https://doi.org/10.1111/jiec.13002>*
- Dutta, P., & Dutta, A. (2021). *Impact of external assurance on corporate climate change disclosures: new evidence from Finland. Journal of Applied Accounting Research, 22(2), 252–285. <https://doi.org/10.1108/JAAR-08-2020-0162>*
- Febriani, C. N., & Davianti, A. (2018). Praktik Pengungkapan Emisi: Studi Empiris Lima Nominator ISRA sepanjang 2007-2016. *Perspektif Akuntansi, 1(1), 71–89. <https://doi.org/10.24246/persi.v1i1.p71-89>*
- Firdusa, M., Fitriyani, L. Y., & Marita. (2022). Pengaruh Profitabilitas, Leverage Dan Media Exposure Terhadap Carbon Emission Disclosure. Seminar Nasional Akuntansi Dan Call for Paper (SENAPAN), 2(1), 73–85. <https://doi.org/10.33005/senapan.v2i1.180>
- Florencia, V., & Handoko, J. (2021). Uji Pengaruh Profitabilitas, Leverage, Media Exposure Terhadap Pengungkapan Emisi Karbon Dengan Pemoderasi. *Jurnal Riset Akuntansi Dan Keuangan, 9(3), 583–598. <https://doi.org/10.17509/jrak.v9i3.32412>*
- Gray, R., Kouhy, R., & Lavers, S. (1995). *The learning style of people with autism: An autobiography. In K. A. Quill (Ed.), Teaching children with autism: Strategies to enhance communication and socialization. Delmar Publishers, 8(2), 277–279.* <https://doi.org/https://doi.org/10.1108/09513579510146996>
- Hapsari, D. W., Yadiati, W., Suharman, H., & Rosdini, D. (2021). *Intellectual Capital and Environmental Uncertainty on Firm Performance: The mediating role of the value chain. Quality - Access to Success, 22(185), 169–176. <https://doi.org/10.47750/QAS/22.185.23>*
- Hapsoro, D., & Ambarwati, A. (2018). *Antecedents and Consequences of Carbon Emissions' Disclosure: Case Study of Oil, Gas and Coal Companies in Non-Annex 1 Member Countries. Journal of Indonesian Economy and Business, 33(2), 99. <https://doi.org/10.22146/jieb.28756>*
- Hardianti, T., & Susi Dwi Mulyani. (2023). Pengaruh Carbon Emission

- Disclosure. Jurnal Ilmiah Wahana Pendidikan, Mei, 9(9), 275–291.*
- Healy, P. M., & Palepu, K. G. (2001). *Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. Journal of Accounting and Economics, 31(1–3), 405–440.*  
[https://doi.org/10.1016/S0165-4101\(01\)00018-0](https://doi.org/10.1016/S0165-4101(01)00018-0)
- Hilmi, H., Puspitawati, L., & Utari, R. (2020). Pengaruh Kompetisi, Pertumbuhan Laba dan Kinerja Lingkungan terhadap Pengungkapan Informasi Emisi Karbon pada Perusahaan. *Owner (Riset Dan Jurnal Akuntansi), 4(2), 296.*  
<https://doi.org/10.33395/owner.v4i2.232>
- Indartini, M., & Mutmainah. (2024). Analisis Data Kuantitatif Uji Instrumen, Uji Asumsi Klasik, Uji Korelasi dan Regresi Linier Berganda (Vol. 14, Issue 5).
- Irawan, A., & Setyono, H. (2013). Analisis Faktor-Faktor Yang Mempengaruhi Kebijakan Hutang Dan Pengaruhnya Terhadap Nilai Perusahaan. *Jurnal Fokus Manajemen Bisnis, 3(2), 117.*  
<https://doi.org/10.12928/fokus.v3i2.1338>
- Karjono, A. (2022). Pengaruh Kinerja Lingkungan, Ukuran Perusahaan, Umur Perusahaan Dan Profitabilitas Terhadap Pengungkapan Lingkungan Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020. *ESENSI: Jurnal Manajemen Bisnis, 24(3), 316–337.*  
<https://doi.org/10.55886/esensi.v24i3.413>
- Kasmir. (2016). Analisis Laporan Keuangan (Cet.9). Jakarta: Rajawali Pers.
- Khotimah, S., & Sari, S. P. (2024). Pentingnya Eksposur Perusahaan Sektor Energi Untuk Menempuh Pengungkapan Emisi Karbon. *Media Mahardhika, 22(2), 308–324.* <https://doi.org/10.29062/mahardika.v22i2.890>
- Kristanti, F. T., Inawati, W. A., & Yasmin, F. N. (2023). *The Influence of Profitability, Liquidity, Managerial Ownership, and Company Growth on Dividend Policy. Figure 1, 2306–2313.*  
<https://doi.org/10.46254/ap03.20220380>
- Kurnia, P., Emrinaldi Nur, D. P., & Putra, A. A. (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. <https://doi.org/10.32479/ijEEP.10730>
- Latifah, S. W., Prasetyo, A., & Rahadian, R. F. (2011). Pengaruh karakteristik perusahaan terhadap kinerja sosial berdasar ISO 26000 pada perusahaan yang termasuk dalam indeks LQ- 45. *Jurnal Reviu Akuntansi Dan Keuangan*, 1(1), 73. <https://doi.org/10.22219/jrak.v1i1.502>
- Luo, L., & Tang, Q. (2014). Does voluntary carbon disclosure reflect underlying carbon performance? *Journal of Contemporary Accounting & Economics*, 10, 191–205.
- Manurung, D. T. ., Hardika, A. L., Hapsari, D. W., & Sebayang, M. M. (2018). *The Role of Corporate Governance and Environmental Committees on Greenhouse Gas Disclosure. Journal of Environmental Management and Tourism*, IX(7(31)).  
[https://doi.org/http://dx.doi.org/10.14505/jemt.v9.7\(31\).05](https://doi.org/http://dx.doi.org/10.14505/jemt.v9.7(31).05)
- Moh. Samsul Arifin, Hendy Tannady, Sutrisno, Ahmad Junaidi, J. A. (2023). *Analysis of the moderating role of third party fund growth in the relationship between credit risk, financial performance and capital adequacy*. 6.
- Mulianti, F. M. (2010). Analisis Faktor- Faktor Yang Mempengaruhi Kebijakan Hutang Dan Pengaruhnya Terhadap Nilai Perusahaan (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2004-2007).
- Mulyani, D. S. R. (2021). *Metodologi Penelitian*. In Widina Bhakti Persada Bandung.
- Mulyati, R., & Darmawati, D. (2023). *The impact of green investment, media coverage, and international sales on carbon emission disclosure with audit committee as the moderating variable*. Enrichment : Journal of Management, 13(1), 497–503. <https://doi.org/10.35335/enrichment.v13i1.1311>
- Nani. (2022). *E-Book Data Panel Eviews.pdf*. In Visi Intelegensi: Vol. Vol. 1 (Issues 978-623-95606-6-9).
- Nurjamilah, S. (2021). Pengaruh Carbon Emission Disclosure terhadap Kinerja Keuangan dan Nilai Perusahaan (Studi Empiris pada Perusahaan Sektor Energi dan Basic Material yang terdaftar di Bursa Efek Indonesia).

- Angewandte Chemie International Edition*, 6(11), 951–952., 3(1), 10–27.
- O'Donovan, G. (2002). *Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. Accounting, Auditing & Accountability Journal*, 15(3), 344–371.  
<https://doi.org/10.1108/09513570210435870>
- Palayukan, S., Rijal, A., & Hasyim, S. H. (2024). Pengaruh Profitabilitas Terhadap Nilai Perusahaan Pada Sektor Makanan Dan Minuman Di Bursa Efek Indonesia. *Jurnal Sains Riset*, 14(1), 293–300.  
<https://doi.org/10.47647/jsr.v14i1.2278>
- Palephi, R. D. (2022). SDGs Adalah: Pengertian dan 17 Tujuannya Bagi Kesejahteraan Dunia. *Detik.Com*. <https://www.detik.com/bali/berita/d-6448066/mengenal-sdgs-adalah-dan-tujuan-di-baliknya>
- Prasetyo, E. (2024). PT Bukit Asam Divonis Perkara Kerusakan Lingkungan. *Rmolsumsel.Id*. <https://www.rmolsumsel.id/pt-bukit-asam-divonis-perkara-kerusakan-lingkungan>
- Pratami, R. D., & Aryati, T. (2023). *Analisis intellectual capital, carbon emission disclosure dan managerial ownership terhadap nilai perusahaan*. *Jurnal Ekonomi Trisakti*, 3(1), 1309–1318.
- Prismono. (2024). *Tahun Ini, Emisi Bahan Bakar Fosil Catat Rekor Tertinggi*. <https://petrominer.com/tahun-ini-emisi-bahan-bakar-fosil-catat-rekor-tertinggi/>
- Priстиандару, D. L. (2024). *Emisi Sektor Energi 2023 Pecahkan Rekor Tertinggi Sepanjang Masa*. *Kompas.Com*.  
[https://doi.org/10.32479/ijEEP.13012](https://lestari.kompas.com/read/2024/06/21/160000786/emisi-sektor-energi-2023-pecahan-rekor-tertinggi-sepanjang-masa#:~:text=KOMPAS.com - Konsumsi bahan bakar fosil dan emisi dari</a></p>
<p>Purwanti, A., Harnovinsah, H., & Nugroho, L. (2022). <i>Media of Carbon Emissions Disclosure and Return on Asset Operations in State-owned Enterprises Public Company</i>. <i>International Journal of Energy Economics and Policy</i>, 12(3), 418–424. <a href=)
- Puspita Rini, E., Pratama, F., & Muslih, M. (2021). *Pengaruh Growth, Firmsize,*

Profitability, Dan Environmental Performance Terhadap Carbon Emission Disclosure Perusahaan Industri HighProfile Di Bursa Efek Indonesia.  
Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi), 5(3), 1101–1117.

- Putri, S. D. A., & Muhammad Nuryatno Amin. (2022). Pengaruh Ukuran Perusahaan, Leverage, Dan Profitabilitas Terhadap *Carbon Emission Disclosure*. *Jurnal Ekonomi Trisakti*, 2(2), 1155–1164.  
<https://doi.org/10.25105/jet.v2i2.14526>
- Ramadan. (2024). *Masuk Daftar Dirty 30, Koalisi Organisasi Masyarakat Sipil Ucapkan Selamat ke Adaro*. Greenpeace Indonesia.  
<https://www.greenpeace.org/indonesia/siaran-pers-2/58301/masuk-daftar-dirty-30-koalisi-organisasi-masyarakat-sipil-ucapkan-selamat-ke-adaro/>
- Ratmono, D., Darsono, D., & Selviana, S. (2021). *Effect of carbon performance, company characteristics and environmental performance on carbon emission disclosure: Evidence from Indonesia*. *International Journal of Energy Economics and Policy*, 11(1), 101–109. <https://doi.org/10.32479/ijep.10456>
- Rusmana, O., & Purnaman, S. M. N. (2020). *Pengaruh Pengungkapan Emisi Karbon Dan Kinerja Lingkungan Terhadap Nilai Perusahaan*. 22(1), 42–52.
- Sahir, S. H. (2022). *Metode Penelitian*. KBM INDONESIA.
- Sandi, D. A., Soegiarto, D., & Wijayani, D. R. (2021). Pengaruh Tipe Industri, *Media Exposure*, Profitabilitas Dan Stakeholder Terhadap *Carbon Emission Disclosure* (Studi Pada Perusahaan Yang Terdaftar Di Indeks Saham Syariah Indonesia Pada Tahun 2013-2017). *Accounting Global Journal*, 5(1), 99–122. <https://doi.org/10.24176/agj.v5i1.6159>
- Saraswati, E., Puspita, N. R., & Sagitaputri, A. (2021). *Do firm and board characteristics affect carbon emission disclosures?* *International Journal of Energy Economics and Policy*, 11(3), 14–19.  
<https://doi.org/10.32479/ijep.10792>
- Sari, A. S. (2020). *Mengenali Investasi Sektor Energi*.  
[Https://Tractionenergy.Asia/Id/\\_Trashed/](Https://Tractionenergy.Asia/Id/_Trashed/).
- Sarma, S., & M. Durand, R. (1981). *Identification and analysis of moderator*

- variables. Identification and Analysis of Moderator Variables*, 291.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business*.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif*.
- Sugiyono yang 1. (2013). *Metodologi Penelitian Kuantitatif, Kualitatif dan R & D. Alfabetika*, Bandung.
- Sukmawati, Y. T. (2023). Pengaruh *Media Exposure Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon*. *Jurnal Ilmu Dan Riset Akuntansi*, 12(9), 1–18.
- Surjati, M., & Yanti, Y. (2023). *Disclosure of Sustainability Reports in Basic Materials and Energy Sector Companies*. *Journal of Social Research*, 2(9), 3044–3056. <https://doi.org/10.55324/josr.v2i9.1364>
- Undang-Undang Republik Indonesia Nomor 8 Tahun 1995. (n.d.).  
<https://doi.org/10.7312/schi13174-003>
- Warsidi, A. (2023). *Walhi Aceh: Limbah PT Medco di Aceh Timur Bau Busuk dan Bikin Sakit*. ACEHKINI. <https://kumparan.com/acehkini/walhi-aceh-limbah-pt-medco-di-aceh-timur-bau-busuk-dan-bikin-sakit-1zbwo4Gjgu9>
- Witri Astiti, N. N., & Wirama, D. G. (2020). Faktor-Faktor yang Memengaruhi Pengungkapan Emisi Karbon pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 30(7), 1796.  
<https://doi.org/10.24843/eja.2020.v30.i07.p14>
- Wulaningrum, R., & Kusrihandayani, D. (2020). Pengaruh Pengungkapan Lingkungan, Biaya Lingkungan Dan Profitabilitas Terhadap Nilai Perusahaan. *Seminar Nasional Penelitian & Pengabdian Kepada Masyarakat*, 97–103.
- Yao, H., Shen, L. Y., Hao, J., & Yam, C. H. M. (2007). *A fuzzy-analysis-based method for measuring contractors' environmental performance*. *Management of Environmental Quality: An International Journal*, 18(4), 442–458. <https://doi.org/10.1108/14777830710753839>
- Yogesh Kumar Singh. (2015). *Fundamental of Research Methodology and Statistics*. New Age International (P) Limited., Publishers.
- 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.*