

DAFTAR PUSTAKA

- Abdullah, M. W., Musriani, R., Syariati, A., Hanafie, H., Islam, U., Alauddin, N., Wira, S., & Makassar, B. (2020). *Carbon emission disclosure in Indonesian Firms : The Test of Media-exposure Moderating Effects*. 10(6), 732–741.
- Afrizal, Safelia, N., & Muda, I. (2023). Determinants of *carbon emission disclosure* and sustainability reporting and their implications for investors' reactions: The case of Indonesia and Malaysia. *International Journal of Management and Sustainability*, 12(2), 271–288. <https://doi.org/10.18488/11.v12i2.3375>
- Aini, K. N., Murtiningsih, R., Baroroh, N., & Jati, K. W. (2022). The Effect of Financial Slack, Institutional Ownership, *Media exposure* on *Carbon emission disclosure* with Solvability Ratio as a Moderating Variable. *Proceedings of the 2nd International Conference of Strategic Issues on Economics, Business and Education (ICoSIEBE 2021)*, 204(ICoSIEBE 2021), 147–153. <https://doi.org/10.2991/aebmr.k.220104.022>
- Alghifari, E. S., Gunardi, A., Suteja, J., Nisa, I. K., & Amarananda, Z. (2022). Investment Decisions of Energy Sector Companies on the Indonesia Stock Exchange: Theory and Evidence. *International Journal of Energy Economics and Policy*, 12(6), 73–79. <https://doi.org/10.32479/ijeep.13642>
- Amaliyah, F., & Herwiyanti, E. (2020). Pengaruh keputusan investasi, ukuran perusahaan, keputusan pendanaan dan kebijakan deviden terhadap nilai perusahaan sektor pertambangan. *Jurnal Penelitian Ekonomi Dan Bisnis*, 5(1), 39–51.
- Anjelina, I. A. G., Supadmi, N. L., & Wirajaya, I. G. A. (2024). CEO Tenure, Capital Intensity, Ukuran Perusahaan , dan Tax Avoidance. *E-Jurnal Akuntansi*, 34(3), 802. <https://doi.org/10.24843/EJA.2024.v34.i03.p18>
- Astuti, T. W., & Setiany, E. (2021). The Effect of Board Characteristics on *Carbon emission disclosure*. *International Journal of Management Studies and Social Science Research*, 3(5), 207–216. www.ijmsssr.org
- Basuki, A. T. (2015). *Electronic data processing (SPSS 15 dan EViews 7)* (Edisi revisi). Yogyakarta: Danisa Media.

- Bursa Efek Indonesia. (2020, 14 Desember). Launching of IDX ESG Leaders Index. <https://idx.co.id/en/news/news/188851>
- Bursa Efek Indonesia. (2023, 13 Oktober). Cara membaca indeks saham. <https://www.idx.co.id/id/berita/artikel?id=f6178492-27aa-ee11-b808-005056aec3a4>
- Bursa Efek Indonesia. (2024). Fact Sheet Indeks Saham. <https://idx.co.id/id/data-pasar/laporan-statistik/fact-sheet-index/>
- Bursa Efek Indonesia. (2024). IDX Carbon. <https://idxcarbon.co.id/id>
- Bursa Efek Indonesia. (2024). Indeks saham. <https://www.idx.co.id/id/produk/indeks/>
- Cahyaningsih, C., & Rahadiansyah, C. (2022). The Role of *Profitability* in Weakening the Effect of *Environmental performance* on Environmental Disclosure. *AFRE Accounting and Financial Review*, 6(3), 405–414. <https://jurnal.unmer.ac.id/index.php/afr>
- Choi, B. B., Lee, D., & Psaros, J. (2013). *An analysis of Australian company carbon emission disclosures*. <https://doi.org/10.1108/01140581311318968>
- Copernicus Climate Change Service. (2025). The European state of the climate in 15 charts – discover the ESOTC 2024. Copernicus Climate Change Service. <https://climate.copernicus.eu/european-state-climate-15-charts-discover-esotc-2024>
- 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>
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review*, 18(1), 122–136.
- Endri, E., Utama, A. P., Aminudin, A., Effendi, M. S., Santoso, B., & Bahiramasyah, A. (2021). Coal price and *Profitability*: Evidence of coal mining companies in indonesia. *International Journal of Energy Economics and Policy*, 11(5), 363–368. <https://doi.org/10.32479/ijeep.11503>
- Evana, E., & Lindrianasari, L. (2020). *R & D Intensity* , *Industrial Sensitivity* , and

Carbon Emissions Disclosure in Indonesia.

<https://doi.org/10.28992/ijssam.v5i1.341>

Fransisca, S., Robiani, B., & Meutia, I. (2024). *Development of Carbon emission disclosure Indicators in Indonesia and Analysis of Determining Factors*. 4(3), 242–262.

Fuadi, F., Rubihani, D., Puspitasari, S., Sinatria, N., & Pasangka, P. H. (2024). The Role of CEO Characteristics in Enhancing *Carbon emission disclosure*: Evidence from Indonesia. *Hasanuddin Economics and Business Review*, 8(2), 96. <https://doi.org/10.26487/hebr.v8i2.5606>

Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (Edisi 9)*. Badan Penerbit Universitas Diponegoro

Global Carbon Atlas. (n.d.). *Emissions: Territorial (MTCO₂)*. Global Carbon Project. Retrieved December 30, 2024, from <https://globalcarbonatlas.org/emissions/carbon-emissions/>

Grinnel, M. R. J. (1993). *Social Work, Research and Evaluation (4th ed.)*. F.E. Peacock Publishers, Inc

Hapsari, C. A., & Prasetyo, A. B. (2020). Analyze Factors That Affect *Carbon emission disclosure* (Case Study in Non-Financial Firms Listed on Indonesia Stock Exchange in 2014-2016). *Accounting Analysis Journal*, 9(2), 74–80. <https://doi.org/10.15294/aaj.v9i2.38262>

Imelda, H., & Soejachmoen, M. H. (2023). Mengenal Nationally Determined Contribution (NDC). *Diambil Kembali Dari Indonesia Research Institute for Decarbonization: <https://Irid.or.id/Publication/Mengenal-Nationally-Determined-Contribution-Ndc>*.

Kementerian Lingkungan Hidup dan Kehutanan Republik Indonesia. (2022). *Enhanced Nationally Determined Contribution (NDC) Indonesia*. UNFCCC

Kholmi, M., Dewi, A., Karsono, S., & Syam, D. (2020). *J r a k*. 10(2), 349–358. <https://doi.org/10.22219/jrak.v10i2.11811>

Kristanti, F. T., & Iswandi. (2019). The differences of company's performance from CEO diversity. *Polish Journal of Management Studies*, 19(2), 240–249. <https://doi.org/10.17512/pjms.2019.19.2.20>

- Kurnia, P., Darlis, E., & PUTR, A. A. (2020). *Carbon emission disclosure, good corporate governance, financial performance, and firm value. The Journal of Asian Finance, Economics and Business*, 7(12), 223–231.
- Limarwati, D., Alfiyani, Y. S. R., & Firmansyah, A. (2024). *Laporan Keberlanjutan: Manfaat dan Perkembangan Standar. Jurnalaku*, 4 (1), 101–112.
- Mansuri. (2016). Analisis Regresi Linier Berganda Menggunakan Eviews. Workshop Ekonometrika. Jakarta: Fakultas ekonomi Universitas Borobudur.
- Manurung, D. T. H., Hidayah, N., Setiany, E., Kurniawan Saputra, K. A., & 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>
- Meiryani, Huang, S. M., Warganegara, D. L., Ariefianto, M. D., Teresa, V., & Oktavianie, H. (2023). The Effect of Industrial Type, *Environmental performance* and *Leverage* on *Carbon emission disclosure*: Evidence from Indonesian LQ45 Companies. *International Journal of Energy Economics and Policy*, 13(4), 622–633. <https://doi.org/10.32479/ijeep.14466>
- Nurhayati, D., Dhokhikah, Y., & Mandala, M. (2020). *Persepsi dan strategi adaptasi masyarakat terhadap perubahan iklim di kawasan Asia Tenggara*.
- Pranaditya, A., Andini, R., & Andika, A. D. (2021). *Pengaruh Pertumbuhan Penjualan dan Leverage Terhadap Manajemen Laba yang Dimediasi Profitabilitas dan Dimoderasi dengan Pajak Tangguhan*. Media Sains Indonesia.
- Pratiwi, L., Maharani, B., & Sayekti, Y. (2021). *Determinants of carbon emission disclosure: An empirical study on Indonesian manufacturing companies*. 11(2), 197–207. <https://doi.org/10.14414/tiar.v11i2.2411>
- Puspitasari, N. M. D., Iskandar, Y., & Faruk, M. (2019). Pengaruh likuiditas dan struktur modal terhadap *profitability* (suatu studi Pada PT XL Axiata Tbk yang terdaftar di Bursa Efek Indonesia periode 2007-2017). *Business Management and Entrepreneurship*, 1(3), 1–17.

- Putri, S. D., & Yuliandhari, W. S. (2024). The Influence of Eco-Control, *Environmental performance* and *Media exposure* on CSR Disclosure. *Atestasi : Jurnal Ilmiah Akuntansi*, 7(2), 934–949. <https://doi.org/10.57178/atestasi.v7i2.854>
- Rahmatika, E., Lestari, D. I., Vasudevan, A., Adialita, T., & Hai, S. T. (2024). *Determinants of voluntary carbon emission disclosure : Does it affect firm value ?* 8(61), 1–18.
- Rahmawati, R., Setiawan, D., Aryani, Y. A., Kiswanto, K., Ekonomi, F., Maret, U. S., Ekonomika, F., Semarang, N., & Email, I. (2024). *Role Environmental performance on Effect Financial Performance to Carbon emission disclosure.* 14(1), 196–204.
- 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/ijeep.10456>
- Riantono, I. E., & Sunarto, F. W. (2022). Factor Affecting Intentions of Indonesian Companies to Disclose Carbon Emission. *International Journal of Energy Economics and Policy*, 12(3), 451–459. <https://doi.org/10.32479/ijeep.12954>
- Rizkyana, F. W., Jati, K. W., Budiantoro, R. A., Khiqmah, S., & Himmatina, D. N. (2024). The Influence of Gender Diversity, Institutional Ownership, Board of Commissioners Meetings, and *Leverage* on *Carbon emission disclosure.* 4th *International Conference on Social Sciences and Law (ICSSL 2024)*, 926–948.
- Santoso, S. (2010). *Statistik parametrik*. Jakarta: PT Elex Media Komputindo.
- Saraswati, E., Puspita, N. R., & Sagitaputri, A. (2021). Do Firm And Board Characteristics Affect *Carbon emission disclosures?* *International Journal of Energ Economics and Policy*, 11(3), 14–19. <https://doi.org/10.32479/ijeep.10792>
- Sari, P. E., Ilham, R. N., Putri, D. E., & Syahputri, A. (2022). Kebijakan Dividen Sebagai Pemediasi Pengaruh Antara *Leverage* Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Indeks Lq 45. *Jurnal Akuntansi Dan Pajak*, 22(2), 676. <https://doi.org/10.29040/jap.v22i2.3902>

- SDGS. (2024). Beranda Sustainable Development Goals (SDGs). <https://sdgs.bappenas.go.id>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian*, Edisi 6 Buku 1. Salemba Empat.
- E., Zamzami, A. H., & Ahmad, Z. (2022). Government Ownership, *Media exposure* and Firm Characteristics on *Carbon emission disclosure*: The Case of Indonesia Manufacturing Industry. *Review of Integrative Business and Economics Research*, *11*(2), 193–203.
- Sugiyono. (2024). *Metode Penelitian Kuantitatif* (Edisi 3). Alfabeta.
- Sukmadilaga, C., Winarningsih, S., Yudianto, I., Lestari, T. U., & Ghani, E. K. (2023). Does Green Accounting Affect Firm Value? Evidence from ASEAN Countries. *International Journal of Energy Economics and Policy*, *13*(2), 509–515. <https://doi.org/10.32479/ijeep.14071>
- Sustainalytics. (2024). Sustainalytics About Us. <https://www.sustainalytics.com/about-us>
- Ulupui, A. I. G. K., Maruhawa, D., Purwohedi, U., & Kiswanto, K. (2020). *Carbon emission disclosure , Media exposure , Environmental performance , Characteristics of Companies : Evidence from Non Fincancial Sectors in Indonesia. 2020*. <https://doi.org/10.5171/2020.628159>
- 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 & Management*, *11*(1). <https://doi.org/10.1080/23311975.2023.2300518>
- Wahyuningrum, I. F. S., Oktavilia, S., Setyadharma, A., Hidayah, R., & Lina, M. (2022). Does carbon emissions disclosure affect Indonesian companies? *IOP Conference Series: Earth and Environmental Science*, *1108*(1), 012060. <https://doi.org/10.1088/1755-1315/1108/1/012060>
- Yauri, K., & Widianingsih, L. P. (2023). *Carbon emission disclosure : Evidence from Manufacturing Company*. <https://doi.org/10.28992/ijssam.v7i2.985>
- 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)*, 7(2), 609–615.

Halaman ini sengaja dikosongkan