

## DAFTAR ISI

|                                                                                                        |    |
|--------------------------------------------------------------------------------------------------------|----|
| 1.1 Gambaran Umum Objek Penelitian .....                                                               | 1  |
| 1.2 Latar Belakang Penelitian .....                                                                    | 4  |
| 1.3 Perumusan Masalah .....                                                                            | 8  |
| 1.4 Tujuan Penelitian .....                                                                            | 9  |
| 1.5 Manfaat Penelitian .....                                                                           | 9  |
| 1.5.1 Aspek Teoritis.....                                                                              | 9  |
| 1.5.2 Aspek Praktis.....                                                                               | 10 |
| 1.6 Sistematika Penulisan Tugas Akhir .....                                                            | 11 |
| 2.1 Teori- Teori Terkait Penelitian dan Penelitian Terdahulu .....                                     | 14 |
| 2.1.1 <i>Stakeholder Theory</i> .....                                                                  | 14 |
| 2.1.2 <i>Carbon Emission Disclosure</i> .....                                                          | 15 |
| 2.1.4 <i>Evironment Management System</i> .....                                                        | 18 |
| 2.1.5 <i>Environment Cost Disclosure</i> .....                                                         | 19 |
| 2.1.6 Green Innovation .....                                                                           | 20 |
| 2.1.1 Penelitian Terdahulu.....                                                                        | 22 |
| 2.2 Kerangka Pemikiran .....                                                                           | 33 |
| 2.2.1 Pengaruh <i>Environment Management System</i> terhadap <i>Carbon Emission Disclosure</i> . ..... | 34 |
| 2.2.2 Pengaruh <i>Environment Cost Disclosure</i> terhadap <i>Carbon Emission Disclosure</i> . .....   | 35 |
| 2.2.3 Pengaruh <i>Green Innovation</i> terhadap <i>Carbon Emission Disclosure</i> . .....              | 35 |
| 2.3 Hipotesis Penelitian .....                                                                         | 36 |
| 3.1 Jenis Penelitian .....                                                                             | 39 |
| 3.2 Variabel Operasional .....                                                                         | 41 |
| 3.2.1 Variabel Independen .....                                                                        | 41 |
| 3.2.2 Variabel Dependen .....                                                                          | 41 |

|                                                                                                                                                     |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 3.2.3 Definisi Pengukuran dan Pengukuran Variabel .....                                                                                             | 41 |
| 3.3 Tahapan Penelitian .....                                                                                                                        | 46 |
| 3.4 Populasi dan Sampel .....                                                                                                                       | 49 |
| 3.4.1 Populasi.....                                                                                                                                 | 49 |
| 3.4.2 Sampel .....                                                                                                                                  | 49 |
| 3.5 Pengumpulan Data dan Sumber Data .....                                                                                                          | 51 |
| 3.5.1 Pengumpulan Data .....                                                                                                                        | 51 |
| 3.5.2 Sumber Data .....                                                                                                                             | 51 |
| 3.6 Teknik Analisis Data .....                                                                                                                      | 52 |
| 3.6.1 Analisis Statistik Deskriptif.....                                                                                                            | 53 |
| 3.6.3 Analisis Regresi Data Panel .....                                                                                                             | 55 |
| 3.6.4 Pengujian Model Regresi Data Panel.....                                                                                                       | 57 |
| 3.7 Pengujian Hipotesis .....                                                                                                                       | 58 |
| 3.7.1 Uji Signifikan Simultan (Uji Statistik F).....                                                                                                | 58 |
| 3.7.2 Uji Signifikan Parsial (Uji Statistik t) .....                                                                                                | 59 |
| 3.7.3 Koefisien Determinasi ( <b>R<sup>2</sup></b> ) .....                                                                                          | 59 |
| 4.1 Statistik Deskriptif .....                                                                                                                      | 61 |
| 4.1.1 Analisis Statistif Deskriptif .....                                                                                                           | 61 |
| 4.2 Analisis Regresi Data Panel.....                                                                                                                | 71 |
| 4.2.1 Uji Asumsi Klasik .....                                                                                                                       | 71 |
| 4.2.2 Pengujian Model Regresi Data Panel.....                                                                                                       | 75 |
| 4.3 Hasil Penelitian .....                                                                                                                          | 79 |
| 4.4 Pengujian Hipotesis .....                                                                                                                       | 81 |
| 4.4.1 Hasil Uji Koefisiensi Determinasi .....                                                                                                       | 81 |
| 4.4.2 Uji Simultan (Uji F) .....                                                                                                                    | 82 |
| 4.5 Pembahasan .....                                                                                                                                | 84 |
| 4.5.1 Pengaruh <i>Environment Management System, Environment Cost Disclosure, Green Innovation</i> terhadap <i>Carbon Emission Disclosure</i> ..... | 84 |

|                                                                                                             |    |
|-------------------------------------------------------------------------------------------------------------|----|
| 4.5.2 Pengaruh <i>Environment Management System</i> terhadap <i>Carbon Emission Disclosure</i> .....        | 86 |
| 4.5.3 Pengaruh <i>Environment Cost Disclosure</i> terhadap <i>Carbon Emission Disclosure</i> .....          | 87 |
| 4.5.4 Pengaruh <i>Green Innovation</i> berpengaruh positif terhadap <i>Carbon Emission Disclosure</i> ..... | 89 |
| 5.1 Kesimpulan .....                                                                                        | 91 |
| 5.2 Keterbatasan Penelitian .....                                                                           | 92 |
| 5.3 Saran .....                                                                                             | 93 |
| 5.3.1Aspek Teoritis .....                                                                                   | 93 |