

DAFTAR PUSTAKA

- Adyaksana, R. I., & Pronosokodewo, B. G. (2020). Apakah Kinerja Lingkungan dan Biaya Lingkungan Berpengaruh Terhadap Pengungkapan Informasi Lingkungan? *InFestasi*, *16*(2), 157–165. <https://doi.org/10.21107/infestasi.v16i2.8544>
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2004). The relations among environmental disclosure, environmental performance, and economic performance: A simultaneous equations approach. *Accounting, Organizations and Society*, *29*(5–6), 447–471. [https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1)
- Bergmann, A. (2016). The link between corporate environmental and corporate financial performance-viewpoints from practice and research. *Sustainability (Switzerland)*, *8*(12), 1–15. <https://doi.org/10.3390/su8121219>
- Brigham, E. F., & Joel, F. H. (2010). *Dasar-dasar Manajemen Keuangan*. Salemba Empat.
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2011). Does it really pay to be green? Determinants and consequences of proactive environmental strategies. *Journal of Accounting and Public Policy*, *30*(2), 122–144. <https://doi.org/10.1016/j.jaccpubpol.2010.09.013>
- Darlis, E., Zirman, & Zulmi, N. (2009). Pengaruh ukuran dewan komisaris, tingkat leverage dan tingkat profitabilitas terhadap pengungkapan informasi lingkungan hidup. *Jurnal Ekonomi*, *17*(3), 77–89.
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, *15*(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Dewata, E., Jauhari, H., Sari, Y., & Jumarni, E. (2018). Pengaruh Biaya Lingkungan, Kepemilikan Asing Dan Political Cost Terhadap Kinerja

- Perusahaan Pertambangan Di Indonesia. *Jurnal AKSI (Akuntansi Dan Sistem Informasi)*, 3(2), 122–132. <https://doi.org/10.32486/aksi.v2i2.271>
- Egbunike, A., & Okoro, G. (2018). Does green accounting matter to the profitability of firms? A canonical assessment. *Ekonomski Horizonti*, 20(1), 17–26. <https://doi.org/10.5937/ekonhor1801017e>
- Elmagrhi, M. H., Ntim, C. G., Elamer, A. A., & Zhang, Q. (2019). A study of environmental policies and regulations, governance structures, and environmental performance: the role of female directors. *Business Strategy and the Environment*, 28(1), 206–220. <https://doi.org/10.1002/bse.2250>
- Elsayed, K., & Paton, D. (2005). The impact of environmental performance on firm performance: Static and dynamic panel data evidence. *Structural Change and Economic Dynamics*, 16(3 SPEC. ISS.), 395–412. <https://doi.org/10.1016/j.strueco.2004.04.004>
- Ezzi, F., & Jarboui, A. (2016). Does innovation strategy affect financial, social and environmental performance? *Journal of Economics, Finance and Administrative Science*, 21(40), 14–24. <https://doi.org/10.1016/j.jefas.2016.03.001>
- Francoeur, C., Lakhel, F., Gaaya, S., & Ben Saad, I. (2021). How do powerful CEOs influence corporate environmental performance? *Economic Modelling*, 94(October 2019), 121–129. <https://doi.org/10.1016/j.econmod.2020.09.024>
- Ghozali. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*.
- Harahap, S. S. (2011). *Analisis Kritis Atas Laporan Keuangan* (11th ed.). Rajawali Pers.
- Hartl, E. M., Monnelly, E. P., & Elderkin, R. D. (2021). *Statistical Review of World Energy 2011. June*, 485–532.
- Hasyir, D. A. (2015). *The Influence of Profitability , Firm Size , Proportion of Independent Board of Commissioners , and ISO 14001 Certification on*

Corporate Environmental Performance.

- Henri, J. F., & Journeault, M. (2008). Environmental performance indicators: An empirical study of Canadian manufacturing firms. *Journal of Environmental Management*, 87(1), 165–176. <https://doi.org/10.1016/j.jenvman.2007.01.009>
- McGuinness, P. B., Vieito, J. P., & Wang, M. (2017). The role of board gender and foreign ownership in the CSR performance of Chinese listed firms. *Journal of Corporate Finance*, 42, 75–99. <https://doi.org/10.1016/j.jcorpfin.2016.11.001>
- Mowen, D. R. H. & M. (2007). *Managerial Accounting* (8th ed.).
- Mustika, L., Nurleli, & Lestari, R. (2015). Pengaruh Leverage, Likuiditas, Profitabilitas Terhadap Kinerja Lingkungan (Pada Perusahaan Pertambangan yg Listing di Bursa Efek Indonesia Periode 2012-2013). In *Prosiding Penelitian SPeSIA* (pp. 197–205).
- Pakpahan, Y., & Rajagukguk, L. (2018). Analisis Pengaruh Profitabilitas, Ukuran Perusahaan, Ukuran Dewan Komisaris, Dan Media Exposure Terhadap Pengungkapan Tanggung Jawab Sosial. *Jurnal Akuntansi*, 18(2), 197–218. <http://ejournal.ukrida.ac.id/ojs/index.php/Akun/article/view/1631>
- Parlupi, F. I. (2017). Pengaruh Corporate Governance terhadap Kinerja Lingkungan dan Nilai Perusahaan. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Praptiningsih, C. Y., Lafond, K. E., Wahyuningrum, Y., Storms, A. D., Mangiri, A., Iuliano, A. D., Samaan, G., Titaley, C. R., Yelda, F., Kreslake, J., Storey, D., & Uyeki, T. M. (2016). Healthcare-seeking behaviors for acute respiratory illness in two communities of Java, Indonesia: A cross-sectional survey. *Journal of Epidemiology and Global Health*, 6(2), 77–86. <https://doi.org/10.1016/j.jegh.2016.01.002>
- Purba, E. S., & Yunita, S. (2017). Kesadaran Masyarakat dalam Melestarikan Fungsi Lingkungan Hidup. *Jupiis: Jurnal Pendidikan Ilmu-Ilmu Sosial*, 9(1), 57. <https://doi.org/10.24114/jupiis.v9i1.6461>

- Rivandi, M. (2021). Pengaruh Struktur Kepemilikan Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 16(1), 21. <https://doi.org/10.25105/jipak.v16i1.6439>
- Sari, A. N. N., & Triyono. (2019). Pengaruh Struktur Corporate Governance, Leverage, Size, Dan Profitabilitas Terhadap Pengungkapan Corporate Social Responsibility (Csr) Dalam Laporan Tahunan. *Seminar Nasional Dan The 6th Call for Syariah Paper*, 601–614.
- Sari, C. W., Ketut, I. G., & Ulupui, A. (2013). Pengaruh Karakteristik Perusahaan Terhadap Kinerja Lingkungan Berbasis Proper Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 9(1), 28–41.
- Sari, R. A. (2012). Pengaruh Karakteristik Perusahaan Terhadap Corporate Social Responsibility Disclosure Pada Perusahaan Manufaktur Yg Terdaftar Di Bursa Efek Indonesia. *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 1(2). <https://doi.org/10.21831/nominal.v1i2.1002>
- Setiawan, W., H, L. B., & Pranaditya, A. (2018). Pengaruh Kinerja Lingkungan, Biaya Lingkungan Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Dengan Corporate Social Responsibility (CSR) Sebagai Variabel Intervening (Studi Kasus Perusahaan Studi Kasus pada Perusahaan Manufaktur yg terdaftar di Bursa. *Journal Of Accounting 2018*, VIII(1), 1–12.
- Siregar, I. F., Rasyad, R., & Zaharman. (2019). Pengaruh Implikasi Biaya lingkungan dan Kinerja Lingkungan Terhadap Kinerja Keuangan Perusahaan Pertambangan Umum Kategori PROPER. *Jurnal Ekonomi Dan Bisnis Dharma Andalas*, 21(2), 198–209.
- Soseno, N. S., Romdhon, M., & Rochmatunisa, S. (2020). Pengaruh Pengungkapan Akuntansi Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Lingkungan Pada Perusahaan Tekstil Yg Terdaftar Di Bursa Efek Indonesia Periode 2016 - 2018. *Jurnal Al-Iqtishad*, 2(15), 16–38.
- Suharyani, R., Ulum, I., & Jati, A. W. (2019). PENGARUH TEKANAN

STAKEHOLDER DAN CORPORATE GOVERNANCE TERHADAP KUALITAS SUSTAINABILITY REPORT. *Sustainability (Switzerland)*, *11*(1), 1–14.

Suratno, I. B., Darsono, & Mutmainah, S. (2004). *Simposium nasional akuntansi 9 pandang pengaruh*. 23–26.

Vinayagamoorthi, V., Murugesan, S., & Kasilingam, L. (2015). Impact of firms' profitability on environmental performance: evidence from companies in india. *Mediterranean Journal of Social Sciences*, *6*(1), 109–119. <https://doi.org/10.5901/mjss.2015.v6n1p109>

Visser, W., & Brundtland, G. H. (2013). Our Common Future ('The Brundtland Report'): World Commission on Environment and Development. *The Top 50 Sustainability Books*, 52–55. https://doi.org/10.9774/gleaf.978-1-907643-44-6_12

Widarsono, A., & Hadiyanti, C. P. (2015). PENGARUH PROFITABILITAS, LEVERAGE DAN LIKUIDITAS TERHADAP KINERJA LINGKUNGAN (Studi pada Badan Usaha Milik Negara (BUMN) Sektor Manufaktur Periode 2009-2013). *Jurnal Riset Akuntansi Dan Keuangan*, *3*(3), 837–852. www.menlh.go.id

Yesika, N., & Chariri, A. (2013). Pengaruh Mekanisme Corporate Governance Dan Karakteristik Perusahaan Terhadap Kinerja Lingkungan. *Diponegoro Journal of Accounting*, *0*(0), 727–735.

Zou, H. L., Zeng, S. X., Lin, H., & Xie, X. M. (2015). Top executives' compensation, industrial competition, and corporate environmental performance: Evidence from China. *Management Decision*, *53*(9), 2036–2059. <https://doi.org/10.1108/MD-08-2014-0515>