

DAFTAR PUSTAKA

- ACCA. (n.d.). *Things you need to know: sustainability reporting*. <https://www.accaglobal.com/gb/en/student/sa/professional-skills/masterclass-sustainability-reporting.html>
- acciona. (2023). *The Era Of Global Boiling: The Latest Twist In The Climate Crisis*. https://www.activesustainability.com/climate-change/global-boiling/?_adin=02021864894
- Aditiya, N. Y., Evani, E. S., & Maghfiroh, S. (2023). Konsep Uji Asumsi Klasik Pada Regresi Linier Berganda. *Jurnal Riset Akuntansi Soedirman*, 2(2), 102–110. <https://doi.org/10.32424/1.jras.2023.2.2.10792>
- Andrian, T., & Kevin. (2021). Determinant Factors of Carbon Emission Disclosure in Indonesia. *Journal of Southwest Jiaotong University*, 56(1). <https://doi.org/10.35741/issn.0258-2724.56.1.32>
- Anggi. (2020). *Sustainability Report: Pengertian, Komponen, Manfaat dan Contohnya*. https://accurate.id/marketing-manajemen/sustainability-report/#Apa_itu_Sustainability_Report
- Aryanti, D., & Hidayat, T. (2023). Green Investment, Green Strategy, Firm Characteristics and Carbon Emission Disclosure. *Proceeding of Internatioonal Student's Conerence on Accounting and Business*, 2(1), 597–608.
- Astuti, C. D., Yanti, H. B., & Itqoni, A. M. (2023). The effect of external assurance of sustainability report and carbon emissions disclosure on firm value. *AIP Conference Proceedings*, 2706. <https://doi.org/10.1063/5.0120752>
- Aulia Nastiti, P. H. (2022). Determinan Pengungkapan Emisi Karbon. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(6), 2668–2681.
- 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>
- Binekasri, R. (2024). *Laba Bersih Petrosea (PTRO) hingga Kuartal III/2023 Ambles 65,63%*. <https://www.cnbcindonesia.com/market/20240327153702-17-526030/laba-bersih-petrosea--ptro--hingga-kuartal-iii-2023-ambles-6563#:~:text=Adapun total aset PTRO naik,4 juta di tahun 2022.>
- Budiharta, P., & Kacaribu, H. E. P. B. (2020). The Influence of Board of Directors, Managerial Ownership, and Audit Committee on Carbon Emission Disclosure: A Study of Non-Financial Companies Listed on BEI. *Review of Integrative Business and Economics Research*, 9(3), 75–86.
- Cahya, B. T. (2016). Carbon Emission Disclosure: Ditinjau Dari Media Exposure, Kinerja Lingkungan Dan Karakteristik Perusahaan Go Public Berbasis Syariah Di Indonesia. *Nizham*, 5(2), 170–188.
- Climate Transparency. (2022). *Climate Transparency Report: Comparing G20 Climate Action*. <https://iesr.or.id/en/pustaka/climate-transparency-report-2022>
- Darlis, E., Kurnia, P., & Alamsyah, M. (2020). Carbon Emission Disclosure: A

- Study on Manufacturing Companies of Indonesia and Australia. *IOP Conference Series: Earth and Environmental Science*, 469(1), 0–14. <https://doi.org/10.1088/1755-1315/469/1/012014>
- Desai, R. (2022). Determinants of corporate carbon disclosure: A step towards sustainability reporting. *Borsa Istanbul Review*, 22(5), 886–896. <https://doi.org/10.1016/j.bir.2022.06.007>
- Donaldson, T., & Preston, L. E. E. E. (1995). *The Stakeholder Theory of the Corporation : Concepts , Evidence , and Implications Author*. 20(1), 65–91.
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, 18(1), 122–136. <https://journals.sagepub.com/doi/abs/10.2307/1388226>
- Ekasari, K., Eltivia, N., Indrawan, A. K., & Miharso, A. (2021). Corporate Commitment of Environment: Evidence from Sustainability Reports of Mining Companies in Indonesia. *Indonesian Journal of Sustainability Accounting and Management*, 5(1), 1–10. <https://doi.org/10.28992/ijSAM.v5i1.164>
- European Commission. (2024). *Causes of climate change*. https://climate.ec.europa.eu/climate-change/causes-climate-change_en
- Firmansyah, A., Jadi, P. H., Febrian, W., & Sismanyudi, D. (2021). Pengaruh Tata Kelola Perusahaan Dan Ukuran Perusahaan Terhadap Pengungkapan Emisi Karbon Di Indonesia. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 16(2), 303–320. <https://doi.org/10.25105/jipak.v16i2.9420>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program Ibm Spss 25*. Undip.
- Global Reporting Initiative. (n.d.). *GRI Mission and History*. <https://www.globalreporting.org/about-gri/mission-history/>
- GRI. (2016). GRI 305: Emissions. *GRI Standards*.
- 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>
- Hapsari, T. N., Syakira, G., Christina, E., Daffa, M., Ihsan, A., & Wijaya, S. (2023). Analisis Strategi Manajemen Perpajakan Pada Jenis Usaha Ekspedisi: Studi Kasus Pada PT DEF. *Akuntansiku*, 2(2), 83–92. <https://doi.org/10.54957/akuntansiku.v2i2.421>
- Hariswan, A. M., DP, E. N., & Mela, N. F. (2022). Pengungkapan Emisi Karbon Perusahaan Pertambangan Di Indonesia. *Jurnal Al-Iqtishad*, 1, 19–41.
- Hasan Ma'ruf, M., & Supatminingsih, S. (2020). The Effect Of Tax Rate Perception, Tax Understanding, And Tax Sanctions On Tax Compliance With Small And Medium Enterprises (MSME) In Sukoharjo. *Business and Accounting Research (IJEBAR) Peer Reviewed-International Journal*, 4(4), 363–370. <http://jurnal.stie-aas.ac.id/index.php/IJEBAR>
- Hasanuddin, R., Darman, D., Taufan, M. Y., Salim, A., Muslim, M., & Putra, A. H. P. K. (2021). The Effect of Firm Size, Debt, Current Ratio, and Investment Opportunity Set on Earnings Quality: An Empirical Study in Indonesia.

- Journal of Asian Finance, Economics and Business*, 8(6), 180–188. <https://doi.org/10.13106/jafeb.2021.vol8.no6.0179>
- Hidayat, T. (2020). Analisis Pengaruh Produk, Harga, Promosi, Dan Lokasi Terhadap Keputusan Pembelian rumah makan Koki Jody di Magelang. *Jurnal Ilmu Manajemen*, 17(2), 95–105.
- Kartikasary, M., Wijanarko, H. M. R., Tihar, A., & Zaldin, A. (2023). The effect of financial distress and firm size on carbon emission disclosure. *E3S Web of Conferences*, 426. <https://doi.org/10.1051/e3sconf/202342602093>
- Koeswandini, I. T., & Kusumadewi, R. K. A. (2019). Pengaruh tipe industri, visibilitas perusahaan, profitabilitas dan leverage terhadap pengungkapan emisi karbon. *Diponegoro Journal of Accounting*, 8(2), 1–10.
- Kurnia, P., Darlis, E., & Putra, A. A. (2020). Carbon Emission Disclosure, Good Corporate Governance, Financial Performance, and Firm Value. *Journal of Asian Finance, Economics and Business*, 7(12), 223–231. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.223>
- 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/ijeeep.14466>
- Mustika, U. N. (2017). Analisis Pengaruh Ukuran Perusahaan dan Struktur Modal terhadap Profitabilitas serta Pengaruhnya terhadap Nilai Perusahaan Pada Industri Manufaktur yang terdaftar di Bursa Efek Indonesia. *Equator Journal of Management and Entrepreneurship*, 7(1), 1–20.
- Nainggolan, N., & Solikhah, B. (2016). Pengaruh Asset Growth, Leverage, Dan Earning Variability Terhadap Risiko Sistemik. *Accounting Analysis Journal*, 5(2), 86–94.
- NASA. (2024). *Climate Change: Vital Signs of the Planet*. <https://climate.nasa.gov/>
- Nasih, M., Harymawan, I., Paramitasari, Y. I., & Handayani, A. (2019). Carbon emissions, firm size, and corporate governance structure: Evidence from the mining and agricultural industries in Indonesia. *Sustainability (Switzerland)*, 11(9). <https://doi.org/10.3390/su11092483>
- Nasution, L. M. (2017). Statistik Deskriptif. *Jurnal Hikmah*, 14(1), 49–55. <https://doi.org/10.1021/ja01626a006>
- Pradipta, P., Khairunnisa, A., Yudistira, O., & Baradja, L. (2022). Pengaruh Sustainability Report, Ukuran Dewan Direksi, Ukuran Perusahaan Serta Leverage Terhadap Kinerja Keuangan Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2018-2020. *Jurnal Ekonomi Trisakti*, 2(2), 1517–1528. <https://doi.org/10.25105/jet.v2i2.14944>
- Prado-Lorenzo, J. M., Rodríguez-Domínguez, L., Gallego-Álvarez, I., & García-Sánchez, I. M. (2009). Factors influencing the disclosure of greenhouse gas emissions in companies world-wide. *Management Decision*, 47(7), 1133–1157. <https://doi.org/10.1108/00251740910978340>
- Pratiwi, L., Maharani, B., & Sayekti, Y. (2021). Determinants of Carbon Emission Disclosure: An Empirical Study on Indonesian Manufacturing Companies. *The Indonesian Accounting Review*, 11(2), 197.

- <https://doi.org/10.14414/tiar.v11i2.2411>
- Purwohedi, U. (2022). *Metode Penelitian Prinsip Dan Praktik*. Raih Asa Sukses.
- 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>
- PWC. (2023). *Tren dan Arah Sustainability Report Indonesia di Masa Mendatang*. <https://www.pwc.com/id/en/media-centre/press-release/2023/indonesian/tren-dan-arrah-sustainability-report-indonesia-di-masa-mendatang.html>
- Rachman, A. (2023). *Ini Bukan Lagi Era Global Warming, Tapi Global Boiling!* <https://www.cnbcindonesia.com/news/20230809062618-4-461295/ini-bukan-lagi-era-global-warming-tapi-global-boiling>
- Ramadhani, P., & Venusita, L. (2020). Tipe Industri dan Kualitas Pengungkapan Emisi Karbon di Indonesia (Studi Empiris pada Perusahaan Partisipan Sustainability Report Award 2015-2017). *AKUNESA: Jurnal Akuntansi Unesa*, 8(3), 1–8. <http://jurnal mahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>
- 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>
- Saptiwi, N. W. T. (2019). Pengungkapan Emisi Karbon: Menguji Peranan Tipe Industri, Kinerja Lingkungan, Karakteristik Perusahaan dan Komite Audit. *Jurnal Akuntansi Bisnis*, 17(2), 227–240.
- Septriyawati, S., & Anisah, N. (2019). Pengaruh Media Exposure, Ukuran Perusahaan, Profitabilitas dan Leverage Terhadap Pengungkapan Emisi Karbon pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018. *SNEB: Seminar Nasional Ekonomi Dan Bisnis Dewantara*, 1(1), 103–114. <https://doi.org/10.26533/sneb.v1i1.417>
- Shafina, G. (2023). *Meningkat Tajam dan Masuk 10 Besar Dunia, Emisi CO2 Indonesia Perlu Diwaspadai*. <https://goodstats.id/article/meningkat-tajam-dan-masuk-10-besar-dunia-emisi-co2-indonesia-perlu-diwaspadai-cJIGd>
- Simamora, R. N. H., Safrida, & Elviani, S. (2022). Carbon emission disclosure in Indonesia: Viewed from the aspect of board of directors, managerial ownership, and audit committee. *Journal of Contemporary Accounting*, 4(1), 1–9. <https://doi.org/10.20885/jca.vol4.iss1.art1>
- Solikhah, B., Wahyuningrum, I. F. S., Yulianto, A., Sarwono, E., & Widiatami, A. K. (2021). Carbon emission report: A review based on environmental performance, company age and corporate governance. *IOP Conference Series: Earth and Environmental Science*, 623(1), 0–6. <https://doi.org/10.1088/1755-1315/623/1/012042>
- Suhatman, Sari, M. R., Nagara, P., & Nasfi, N. (2020). Pengaruh Atribut Produk dan Promosi Terhadap Minat Beli Konsumen Kota Pariaman di Toko Online

- Shopee. *Jurnal Bisnis, Manajemen, Dan Ekonomi*, 1(2), 26–41.
<https://doi.org/10.47747/jbme.v1i2.81>
- Susilawati, Ambarwati, S., & Prakoso, R. (2022). The Effect of Leverage and Good Corporate Governance on Sustainability Report Disclosure. *International Journal of Science and Society*, 4(4), 60–74.
<https://doi.org/10.54783/ijssoc.v4i4.553>
- Tamara, Y., & Khairani, S. (2023). Pengaruh Pengungkapan Sustainability Report, Ukuran Perusahaan Terhadap Kinerja Perusahaan. *MDP Student Conference*, 2(2), 501–506. <https://doi.org/10.35957/mdp-sc.v2i2.4334>
- Tumiwa, F., Farah, V., & Swadana, W. A. (2023). *Menilik Pasar Karbon Indonesia: Tantangan, Peluang dan Jalan untuk Masa Depan*. <https://iesr.or.id/menilik-pasar-karbon-indonesia-tantangan-peluang-dan-jalan-untuk-masa-depan>
- Ufere, K. J., & Aliagha, G. U. (2016). Determinants of Carbon Emission Disclosure and Reduction in Corporate Real Estate Companies in Nigeria Framework of stratified residential property management services View project. *Journal of Environment and Earth ...*, 6(2016), 87–94.
- United Nations. (n.d.). *Communications materials*. <https://www.un.org/sustainabledevelopment/news/communications-material/>
- United Nations Climate Change. (n.d.). *The Paris Agreement*. <https://unfccc.int/process-and-meetings/the-paris-agreement>
- United Nations Department of Economics and Social Development. (n.d.). *The 17 Goals*. <https://sdgs.un.org/goals#history>
- 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). <https://doi.org/10.1088/1755-1315/1108/1/012060>
- Wibowo, R., Suhendro, S., & Amelia, Y. (2022). Analysis of Factors Affecting Carbon Emission Disclosure in Indonesia. *Journal of Accounting Management and Business*, 1(1), 1–16.
<http://rayyanjournal.com/index.php/jambu/article/view/6/13>
- Widiyani Ardita, M. N. (2022). Determinan pengungkapan emisi karbon. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 6(4), 2668–2681.
<https://doi.org/10.20885/ncaf.vol5.art26>
- Yam, J. H., & Taufik, R. (2021). Hipotesis Penelitian Kuantitatif. *Perspektif: Jurnal Ilmu Administrasi*, 3(2), 96–102.
<https://doi.org/10.33592/perspektif.v3i2.1540>