

DAFTAR PUSTAKA

- Agus Tri Basuki. *Analisis Data Panel Dalam Penelitian Ekonomi Dan Bisnis*. Yogyakarta: PT Raja Grafindo, 2021.
- Al, Dian Muslimin et. *Metodologi Penelitian Kuantitatif Dan Kualitatif*. Edited by Nanny Mayasari. Padang: Get Press Indonesia, 2023.
- Albi Anggito, Johan Setiawan. *Metodologi Penelitian Kualitatif*. Sukabumi: CV Jejak, 2018.
- Ali Mauludi. *Teknik Belajar Statistika 1*. Alim's Publishing, 2017.
- Amrie Firmansyah, Gitty Ajeng Triastie. *Bagaimana Peran Tata Kelola Perusahaan Dalam Penghindaran Pajak, Pengungkapan Tanggung Jawab Sosial Perusahaan, Pengungkapan Risiko, Efisiensi Investasi*. Indramayu: CV. Adanu Abimata, 2021.
- Andreas Lako. *Dekonstruksi CSR Dan Reformasi Paradigma Bisnis Dan Akuntansi*. Jakarta: Erlangga, 2011.
- Arifiyani Novita Rahmawati, Sri Hartoko. "Does The Disclosure of Carbon Emissions and Green Investment Affect Corporate Financial Performance (A Case Study of The Mining and Energy Subsectors)." *Jurnal Riset Akuntansi Dan Keuangan Indonesia* 10, no. 1 (2025): 59–71. <https://journals.ums.ac.id/index.php/reaksi/index>.
- Athaya Artanti Hanafi, Candratika Widayati Lestari, Erlinda Maretnaningsih Suwarno, and Luthifa Salsabilla Arifin. "Analisis Pengungkapan Sustainability Reports Berdasarkan Gri Standards Pada Perusahaan Energi." *Jurnal Akuntansi Dan Bisnis* 5, no. 1 (2025): 326–43. <https://doi.org/10.51903/jiab.v5i1.1028>.
- Atmadya, Ary Haritsaning. "Governance , Strategy , and Sustainability : The Effect of Sustainability Committees on ESG Scores in Indonesia" 9 (2025): 3379–90.
- Bayu Tri Cahya. "Carbon Emission Disclosure: Ditinjau Dari Media Exposure, Kinerja Lingkungan Dan Karakteristik Perusahaan Go Public Berbasis Syariah Di Indonesia." *Jurnal Studi Keislaman Nizham* 4, no. 2 (2016): 170–88. <https://e-journal.metrouniv.ac.id/nizham/article/view/916>.
- Bo Bae Choi, Doowon Lee, Jim Psaros. "An Analysis of Australian Company Carbon Emission Disclosures." *Pacific Accounting Review* 25, no. 1 (2013): 58–79. <https://doi.org/https://doi.org/10.1108/01140581311318968>.
- Burritt, Roger L., Tobias Hahn, and S. Tefan Schaltegger. "Towards a Comprehensive Framework for Environmental Management Accounting - Links between Business Actors and Environmental Management Accounting Tools." *Australian Accounting Review* 12, no. 27 (2008): 39–50.

<https://doi.org/10.1111/j.1835-2561.2002.tb00202.x>.

- Deborah E. Savage, Et.al. *Environmental Management Accounting: Policies and Linkages*. New York: UNITED NATIONS, New York, 2001, 2001.
- Desty, Nuraini Nurmasari, Maychelia Champaca, A. Muhamad Jazuli. *Environmental, Social, Governance (ESG) Dan Keuangan Hijau Mengintegrasikan Keberlanjutan Dalam Strategi Perusahaan*. Depok: Rajawali Pers PT RajaGrafindo Persada, 2025.
- Dian Agustia, Iman Harywaman, Yani Permatasari, Sendy D Haryanto. "Sutainability Konsep & Pelaporan," 8–9. Surabaya: Airlangga University Press, 2022.
- Eksandy. *Metode Penelitian Akuntansi Dan Manajemen*. Tangerang: FB Universitas Muhammadiyah Tangerang, 2018.
- Elkington, John. "Partnerships From Cannibals With Forks : The Triple Bottom Line Of 21st = Century Business," 37–38. Inggris: Capstone Publishers, 1998.
- Fadly, Muhammad, Agil Rizad, and Ahmad Juanda. "Can Green Board Committee Mitigate ESG Risk ?" *AFRE Accounting and Financial Review* 7, no. 3 (2024): 344–55.
- Ghozali, Imam. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro, 2018.
- . *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro, 2018.
- Gujarati et al. *Basic Econometrics (Dasar-Dasar Ekonometrika)*, Terj. Mardanugraha. Jakarta: Erlangga, 2013.
- Hadi Ismanto, Silviana Pebruary. *Aplikasi SPSS Dan EVIEWS Dalam Analisis Data Penelitian*. Yogyakarta: Deepublish, 2021.
- Hardiyansah, Mohammad, Aisa Tri Agustini, and Indah Purnamawati. "The Effect of Carbon Emission Disclosure on Firm Value : Environmental Performance and Industrial Type" 8, no. 1 (2021): 123–33. <https://doi.org/10.13106/jafeb.2021.vol8.no1.123>.
- Hariadi, Sugeng, and Rifa Mufticha Nurwanda. "Pengaruh Carbon Emission Disclosure (CED), Corporate Social Responsibility (CSR), Dan Green Accounting Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening." *Jurnal Lentera Bisnis* 13, no. 2 (2024): 714–23. <https://doi.org/10.34127/jrlab.v13i2.1053>.
- I Ketut Swarjana. *Populasi-Sampel*. Yogyakarta: CV Andi Offse, 2022.
- I Made Laut Mertha Jaya. *Metode Penelitian Kuantitatif Dan Kualitatif*. Yogyakarta: Anak Hebat Indonesia, 2020.

- Ikhsan, Arfan. *Akuntansi Manajemen Lingkungan*. Yogyakarta: Graha Ilmu, 2009.
- Imam Ghozali, Dwi Ratmono. *Analisis Multivariat Dan Ekonometrika : Teori, Konsep, Dan Aplikasi Dengan Eviews 10*. Semarang: Badan Penerbit Universitas Diponegoro, 2017.
- Irwhantoko, Basuki. "Pengungkapan Emisi Karbon: Studi Pada Perusahaan Manufaktur Indonesia." *Jurnal Akuntansi Dan Keuangan* 18, no. 2 (2016): 92–104.
- Ismawati Haribowo, Yvonne Agustin. "Environmental Management Accounting, Carbon Disclosure Emission, and Their Effects on Environmental Performance with Green Competitive Advantage as a Moderating Variable." *International Journal of Environmental, Sustainability and Social Science* 5, no. 4 (2024): 1053–66.
- Jenna J Burke, Rani Hoitash, Udi Hoitash. "The Heterogeneity of Board-Level Sustainability Committees and Corporate Social Performance." *Journal of Business Ethics* 154, no. 4 (2017): 1161–86.
- Kementerian PPN/Bappenas. "Energi." Low Carbon Development Indonesia, 2025. <https://lcdi-indonesia.id/grk-energi>.
- Kementrian Agama Republik Indonesia, *Al-Qur'an Dan Terjemahannya*. Jakarta: Lajnah Pentasbihan Mushaf Al-Qur'an, 2025.
- Lanita, Ingrid, Dyna Rachmawati, and Lanita Rachmawati. "Implementation of Environmental Management Accounting (EMA) on Corporate Performance." *Jurnal Bisnis Dan Infestasi* 16, no. 2 (2020): 28–43.
- Lucky Satria Budiman, Winwin Yadiati, Dede Abdul Hasyir. "Uji Teori Institusional : Pengungkapan Emisi Karbon , Leverage , Profitabilitas , Dan Nilai Perusahaan (Test of Institutional Theory : Carbon Emissions Disclosure , Leverage , Profitability , and Firm Value)." *Jurnal Akuntansi Keuangan Dan Manajemen* 5, no. 4 (2024): 383–99.
- Met Office Hadley Centre - HadCRUT5. "Global Average Temperature Anomaly Relative to 1861-1890." Our World in Data, 2026. <https://ourworldindata.org/grapher/temperature-anomaly>.
- Nadia Ajeng Saputri, Fidiana. "Pengaruh Media Exposure, Profitabilitas Dan Ukuran Perusahaan Terhadap Carbon Emmission Disclosure." *Jurnal Ilmu Dan Riset Akuntansi* 12, no. 8 (2023): 1–18.
- Nidia Suriani, Risnita, M.Syahrani Jailani. "Konsep Populasi Dan Sampling Serta Pemilihan Partisipan Ditinjau Dari Penelitian Ilmiah Pendidikan." *IHSAN: Jurnal Pendidikan Islam* 2, no. 1 (2023): 24–36.
- Nilam Kemala Odang, Joseph Stevanus Sianambela. "Does Environmental Management Accounting Associated With Sustainability Report Disclosure?" 11, no. 1 (2025): 1–11. <https://doi.org/10.29080/jai.v11i01.2026>.

- Ningwati, Gustin, Ratna Septiyanti, and Nenry Desriani. "Pengaruh Environment, Social and Governance Disclosure Terhadap Kinerja Perusahaan." *Goodwood Akuntansi Dan Auditing Reviu* 1, no. 1 (2022): 67–78. <https://doi.org/10.35912/gaar.v1i1.1500>.
- . "Pengaruh Environment, Social and Governance Disclosure Terhadap Kinerja Perusahaan (The Effect of Environmental, Social and Governance Disclosure on Corporate Performance)." *Goodwood Akuntansi Dan Auditing Reviu* 1, no. 1 (2022): 67–78. <https://penerbitgoodwood.com/index.php/gaar/article/view/1500>.
- Nugraha, Billy. *Pengembangan Uji Statistic: Implementasi Metode Regresi Linier Berganda Dengan Pertimbangan Uji Asumsi Klasik*. t.t.p.: Pradina Pustaka, 2022.
- Otoritas Jasa Keuangan. "Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, Dan Perusahaan Publik," 2017.
- Pallab Kumar Biswas, Mansi, Rakesh Pandey. "Board Composition, Sustainability Committee and Corporate Social and Environmental Performance in Australia." *Pacific Accounting Review* 30, no. 4 (2018): 517–40. <https://doi.org/https://doi.org/10.1108/PAR-12-2017-0107>.
- Qiuxiang Wen, Hui Kang. "Research on the Impact of Carbon Information Disclosure on Corporate ESG Performance: Evidence from China's Manufacturing Industry." *Sustainability* 17, no. 20 (2025): 9272.
- R. Edward Freeman. *Strategic Management: A Stakeholder Approach*. Cambridge: Cambridge University Press, 2010.
- Raja Eben Lumbanrau. "Deforestasi Indonesia Meningkat Dan 'berpotensi Juara Tropis Dunia' Dalam Setahun Pemerintahan Prabowo – 'Dipicu Konsesi Tambang, Sawit Hingga Food Estate.'" BBC News Indonesia, 2026. <https://lcdi-indonesia.id/grk-energi>.
- Rhenald Kasali. *Manajemen Public Relations: Konsep Dan Aplikasinya Di Indonesia*. Jakarta: Grafiti, 2005.
- Rifkhan. *Pedoman Metodologi Penelitian Data Panel Dan Kuesioner*. Indramayu: Penerbit Adab, 2023.
- Rofiq, Abdul, and Sunarto Sunarto. "The Role of Environmental, Social, Governance and Firm Size in Enhancing Firm Value." *Journal of Economic, Bussines and Accounting (COSTING)* 8, no. 4 (2025): 1758–72. <https://doi.org/10.31539/mf5w3d11>.
- Rosyidah, Meifaza Ainur, and Sri Ningsih. "Strengthening Governance for Sustainability: The Role of ESG Committees in Enhancing Corporate Sustainability Performance in Indonesia." *Owner* 9, no. 2 (2025): 977–93. <https://doi.org/10.33395/owner.v9i2.2644>.

- Savitri, Citra. *Statistik Multivariat Dalam Riset*. Bandung: Widina Bhakti Persada, 2021.
- Setyawan, Setu, Ahmad Juanda, and Lia Candra Inata. "Do Carbon Emission Reporting and Carbon Trading Policies Improve Corporate Business Sustainability?" 14, no. 246 (2025): 12–20. <https://doi.org/10.15294/aaj.v14i1.15208>.
- Solovida, Grace T., and Hengky Latan. "Linking Environmental Strategy to Environmental Performance: Mediation Role of Environmental Management Accounting." *Sustainability Accounting, Management and Policy Journal* 8, no. 5 (2017): 595–619. <https://doi.org/10.1108/SAMPJ-08-2016-0046>.
- Sri Wahyuning. *Dasar-Dasar Statistik*. Semarang: Yayasan Prima Agus Teknik Redaksi, 2021.
- Subhaktiyasa, Putu Gede. "Pendekatan Metodologi Penelitian Kuantitatif Dan Kualitatif." *Jurnal Ilmiah Profesi Pendidikan* 9, no. 4 (2024): 2721–31.
- Subroto, Vivi Kumalasari, and Eniati Endary. *Kumpulan Teori Akuntansi*. Edited by Irdha Yuniarto. *Sustainability (Switzerland)*. Vol. 11. Semarang: Yayasan Prima Agus Teknik, 2024.
- Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Bandung: Alfabeta, 2013.
- . *Metode Penelitian Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta, 2013.
- . *Metode Penelitian Kuantitatif, Kualitatif Dan R&D*. Bnadung: Alfabeta, 2020.
- . *Metode Penelitian Kuantitatif Kualitatif Dan R&D*. Bandung: Alfabeta, 2013.
- Suryanti, Yulia. "Negara Tindak Tegas Pelanggar Lingkungan: KLH/BPLH Resmi Cabut Persetujuan Lingkungan 28 Perusahaan Di Sumatera." Kementerian Lingkungan Hidup/Badan Pengendalian Lingkungan Hidup, 2026. <https://kemenlh.go.id/news/detail/negara-tindak-tegas-pelanggar-lingkungan-klhbplh-resmi-cabut-persetujuan-lingkungan-28-perusahaan-di-sumatera>.
- Tarumingkeng, Rudy C. *Environmental Management Accounting (EMA)*. Bogor: RUDYCT e-PRESS, 2025.
- . *Sustainable Finance and ESG Integration*. Bogor: RUDYCT e-PRESS, 2024.
- Tjin, Tham, Shia Alias, and Tommy Andrian. "The Governance Behind the Green : How CSR Strategy and Stakeholder Engagement Shape ESG Performance in Southeast Asia." *International Journal of Energy Economics and Policy* 16, no. 1 (2025): 1020–29. <https://doi.org/https://doi.org/10.32479/ijeeep.22828>.

- United Nations Division for Sustainable Development. "Clean And Competitive: Environmental Management Accounting For Business," 1–2. New York: Department of Economic and Social Affairs, United Nations, 2003.
- Y A Sudibyo. "Carbon Emission Disclosure: Does It Matter." *IOP Conference Series: Earth and Environmental Science* 106 (2018): 1–6. <https://doi.org/10.1088/1755-1315/106/1/012036>.
- Yobi Nagoya Pratiwi, Inten Meutia, Syamsurijal. "The Effect of Environmental Management Accounting on Corporate Sustainability." *Binus Business Review* 11, no. 1 (2020): 43–49.
- Zhen, Tianyao, and Md Mominur Rahman. "Greening Emerging Economies: Enhancing Environmental, Social, and Governance Performance through Environmental Management Accounting and Green Financing." *Sustainability (Switzerland)* 16, no. 11 (2024): 1–23. <https://doi.org/10.3390/su16114753>.