

DAFTAR PUSTAKA

- Adams, R. B., de Haan, J., Terjesen, S., & van Ees, H. (2015). Board diversity: Moving the field forward. *Corporate Governance: An International Review*, 23(2), 77–82. <https://doi.org/10.1111/corg.12106>
- Alazzani, A., Wan-Hussin, W. N., & Jones, M. (2018). Muslim CEO, women on boards and corporate responsibility reporting: some evidence from Malaysia. *Journal of Islamic Accounting and Business Research*, 2(2), 117–126. <https://doi.org/https://doi.org/10.1108/JIABR-01-2017-0002> Downloaded
- Al-Shaer, H., Salama, A., & Toms, S. (2017). Audit committees and financial reporting quality: evidence from UK environmental accounting disclosures. *Journal of Applied Accounting Research*, 18(1).
- Al-Shaer, H., & Zaman, M. (2016). Board gender diversity and sustainability reporting quality. *Journal of Contemporary Accounting and Economics*, 12(3), 210–222. <https://doi.org/10.1016/j.jcae.2016.09.001>
- Arif, M., Sajjad, A., Farooq, S., Abrar, M., & Joyo, A. S. (2020). The impact of audit committee attributes on the quality and quantity of environmental, social and governance (ESG) disclosures. *Corporate Governance (Bingley)*, 21(3), 497–514. <https://doi.org/10.1108/CG-06-2020-0243>
- Ashfaq, K., & Rui, Z. (2019). Revisiting the relationship between corporate governance and corporate social and environmental disclosure practices in Pakistan. *Social Responsibility Journal*, 15(1), 90–119. <https://doi.org/10.1108/SRJ-01-2017-0001>
- Baalouch, F., Ayadi, S. D., & Hussainey, K. (2019). A study of the determinants of environmental disclosure quality: evidence from French listed companies. In *Journal of Management and Governance* (Vol. 23, Issue 4). Springer US. <https://doi.org/10.1007/s10997-019-09474-0>
- Bananuka, J., Nkundabanyanga, S. K., Kaawaase, T. K., Mindra, R. K., & Kayongo, I. N. (2022). Sustainability performance disclosures: the impact of gender diversity and intellectual capital on GRI standards compliance in Uganda. *Journal of Accounting in Emerging Economies*, 12(5), 840–881. <https://doi.org/doi.org/10.1108/JAEE-09-2021-0301>
- Biçer, A. A., & Feneir, I. M. (2019). The Impact of Audit Committee Characteristics on Environmental and Social Disclosures. *International Journal of Research in Business and Social Science (2147- 4478)*, 8(3), 111–121. <https://doi.org/10.20525/ijrbs.v8i3.262>
- Biswas, P. K., Mansi, M., & Pandey, R. (2018). Board composition, sustainability committee and corporate social and environmental performance in Australia. *Pacific Accounting Review*, 30(4), 517–540. <https://doi.org/10.1108/PAR-12-2017-0107>
- Buallay, A., & Al-Ajmi, J. (2020). The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf

- Cooperation Council. *Journal of Applied Accounting Research*, 21(2), 249–264. <https://doi.org/10.1108/JAAR-06-2018-0085>
- Chaklader, B., & Gulati, P. A. (2015). A Study of Corporate Environmental Disclosure Practices of Companies Doing Business in India. *Global Business Review*, 16(2), 321–335. <https://doi.org/10.1177/0972150914564430>
- Chandok, R. I. S., & Singh, S. (2017). Empirical study on determinants of environmental disclosure: Approach of selected conglomerates. *Managerial Auditing Journal*, 32(4-5), 332–355. <https://doi.org/10.1108/MAJ-03-2016-1344>
- Chariri, A., Januarti, I., & Yuyetta, E. N. A. (2017). Firm characteristics, audit committee, and environmental performance: Insights from Indonesian companies. *International Journal of Energy Economics and Policy*, 7(6), 19–26.
- Chariri, A., Nasir, M., Januarti, I., & Daljono, D. (2019). Determinants and consequences of environmental investment: an empirical study of Indonesian firms. *Journal of Asia Business Studies*, 13(3), 433–449. <https://doi.org/10.1108/JABS-05-2017-0061>
- Chiu, C. L., Zhang, J., Li, M., Wei, S., Xu, S., & Chai, X. (2020). A study of environmental disclosures practices in Chinese energy industry. *Asian Journal of Sustainability and Social Responsibility*, 5(1), 1–21. <https://doi.org/10.1186/s41180-020-00036-1>
- Dienes, D., Sassen, R., & Fischer, J. (2016). What are the drivers of sustainability reporting? A systematic review. *Sustainability Accounting, Management and Policy Journal*, 7(2), 154–189. <https://doi.org/10.1108/SAMPJ-08-2014-0050>
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Dutta, P. (2020). Determinants of voluntary sustainability assurance: the importance of corporate environmental performance. *Social Responsibility Journal*, 16(8), 1403–1414. <https://doi.org/10.1108/SRJ-06-2019-0213>
- Elshabasy, Y. N. (2018). The impact of corporate characteristics on environmental information disclosure: An empirical study on the listed firms in Egypt. *Journal of Business and Retail Management Research*, 12(2), 232–241. <https://doi.org/10.24052/jbrmr/v12is02/tiocoeidaesotlfie>
- Fajarini, I., Wahyuningrum, S., Oktavilia, S., & Utami, S. (2022). *The Effect of Company Characteristics and Gender Diversity on Disclosures Related to Sustainable Development Goals*. 1–13.
- Freeman, R. E., & David, L. R. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 25(3), 88–106. <https://doi.org/10.2307/41165018>

- Friendly, F., & Anita, A. (2022). Informasi Akuntansi Lingkungan: Apa yang Memotivasi Perusahaan untuk Mengungkapkan? *Owner*, 6(1), 471–486. <https://doi.org/10.33395/owner.v6i1.542>
- Garas, S., & ElMassah, S. (2018). Corporate governance and corporate social responsibility disclosures: The case of GCC countries. *Critical Perspectives on International Business*, 14(1), 2–26. <https://doi.org/10.1108/cpoib-10-2016-0042>
- Giannarakis, G., Andronikidis, A., & Sariannidis, N. (2020). Determinants of environmental disclosure: investigating new and conventional corporate governance characteristics. *Annals of Operations Research*, 294(1-2), 87–105. <https://doi.org/10.1007/s10479-019-03323-x>
- Global Reporting Initiative. (2016). *Gri 307: Kepatuhan Lingkungan 2016*.
- Global Sustainability Standards Board. (2016a). *Gri 301: material 2016 301*.
- Global Sustainability Standards Board. (2016b). *Gri 305: Emisi*. 1–21.
- Global Sustainability Standards Board. (2018). *Gri 303: Air dan Efluen*. 1–25.
- Global Sustainability Standards Board. (2020). *306-Waste-2020*.
- Global Sustainability Standards Board (GSSB). (2017). Gri 304: Keanekaragaman Hayati. *Global Reporting*, 1–13.
- Global Sustainability Standards Board. (2016). *Gri 302: Energi 2016 302*.
- GRI. (2016). *Gri 308: penilaian lingkungan pemasok 2016 308*.
- Hamidu, A. A., Haron, H. M., & Amran, A. (2015). Corporate social responsibility: A review on definitions, core characteristics and theoretical perspectives. *Mediterranean Journal of Social Sciences*, 6(4), 83–95. <https://doi.org/10.5901/mjss.2015.v6n4p83>
- Hansen, D. R., Mowen, M. M., & Guan, L. (2009). Cost Management: Accounting and Control. In *Cengage Learning*.
- Hasan, M. T., & Hosain, M. Z. (2015). Corporate Mandatory and Voluntary Disclosure Practices in Bangladesh : Evidence from Listed Companies of Dhaka Stock Exchange. *Research Journal of Finance and Accounting*, 6(12), 14–32.
- Herath, G. (2005). Sustainable development and environmental accounting: The challenge to the economics and accounting profession. *International Journal of Social Economics*, 32(12), 1035–1050. <https://doi.org/10.1108/03068290510630999>
- Herrera Rodríguez, E. E., & Ordóñez-Castaño, I. A. (2020). Disclosure of intangible liabilities: comparative study of the banking sectors in Panama and Colombia. *Journal of Applied Accounting Research*, 21(4), 635–656. <https://doi.org/10.1108/JAAR-09-2018-0157>
- Hillman, A. J. (2015). Board diversity: Beginning to unpeel the onion. *Corporate*

Governance: An International Review, 23(2), 104–107.
<https://doi.org/10.1111/corg.12090>

Ijma, Haris, N., & Yusnita, N. (2018). Pengaruh Ukuran Perusahaan, Profitabilitas dan Porsi Kepemilikan Publik terhadap Environmental Disclosure (Studi pada Perusahaan Logam dan Mineral Lainnya yang Terdaftar di Bursa Efek Indonesia). *E-Jurnal Katalogis*, 6(4), 1–9.

Ikhsan, A. (2009). *Akuntansi Manajemen Lingkungan*. Graha Ilmu.

Ismail, A. H., Abdul Rahman, A., & Hezabr, A. A. (2018). Determinants of corporate environmental disclosure quality of oil and gas industry in developing countries. In *International Journal of Ethics and Systems* (Vol. 34, Issue 4). <https://doi.org/10.1108/IJOES-03-2018-0042>

Janang, J. S., Joseph, C., & Said, R. (2020). Corporate Governance and Corporate Social Responsibility Society Disclosure: Application of Legitimacy Theory. *International Journal of Business and Society*, 21(2), 660–678.
https://www.researchgate.net/publication/351236298_Corporate_Governance_and_Corporate_Social_Responsibility_Society_Disclosure_The_Application_of_Legitimacy_Theory

Jizi, M. (2017). The Influence of Board Composition on Sustainable Development Disclosure. *Business Strategy and the Environment*, 26(5), 640–655.
<https://doi.org/10.1002/bse.1943>

Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Farooque, O. Al. (2019). Comprehensive Board Diversity and Quality of Corporate Social Responsibility Disclosure: Evidence from an Emerging Market. *Journal of Business Ethics*, 157(2), 447–481. <https://doi.org/10.1007/s10551-017-3672-6>

Kemkes RI. (2020). Permenkes No 3 Tahun 2020 Tentang Klasifikasi dan Perizinan Rumah Sakit. *Tentang Klasifikasi Dan Perizinan Rumah Sakit*, 3, 1–80. <http://bppsdmk.kemkes.go.id/web/filesa/peraturan/119.pdf>

Kementerian Keuangan Republik Indonesia. (2015). *Peraturan Menteri Keuangan Republik Indonesia Nomor 88 /Pmk.06/2015 Tentang Penerapan Tata Kelola Perusahaan Yang Baik Pada Perusahaan Perseroan (Persero) Di Bawah Pembinaan Dan Pengawasan Menteri Keuangan*. 1–32.

KETUA BADAN PENGAWAS PASAR MODAL DAN LEMBAGA KEUANGAN. (2013). NOMOR: KEP-347/BL/2012. In *KEMENTERIAN KEUANGAN REPUBLIK INDONESIA BADAN PENGAWAS PASAR MODAL DAN LEMBAGA KEUANGAN*.

Khaireddine, H., Salhi, B., Aljabr, J., & Jarboui, A. (2020). Impact of board characteristics on governance, environmental and ethical disclosure. *Society and Business Review*, 15(3), 273–295. <https://doi.org/10.1108/SBR-05-2019-0067>

Kumar, T. (2017). Achieving Sustainable Development through Environment Accounting from the Global Perspective: Evidence from Bangladesh. *Asian*

Journal of Accounting Research, 2(1), 45–61. <https://doi.org/10.1108/AJAR-2017-02-01-B005>

- Kumari, P. . R., Makhija, H., Sharma, D., & Behl, A. (2022). Board characteristics and environmental disclosures: evidence from sensitive and non-sensitive industries of India. *International Journal of Managerial Finance*, 18(4), 677–700. <https://doi.org/doi.org/10.1108/IJMF-10-2021-0547>
- Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *British Accounting Review*, 47(4), 409–424. <https://doi.org/10.1016/j.bar.2014.01.002>
- Madi, H. K., Ishak, Z., & Manaf, N. A. A. (2014). The Impact of Audit Committee Characteristics on Corporate Voluntary Disclosure. *Procedia - Social and Behavioral Sciences*, 164(August), 486–492. <https://doi.org/10.1016/j.sbspro.2014.11.106>
- Manita, R., Bruna, M. G., Dang, R., & Houanti, L. (2018). Board gender diversity and ESG disclosure: evidence from the USA. *Journal of Applied Accounting Research*, 19(2), 206–224. <https://doi.org/10.1108/JAAR-01-2017-0024>
- Nguyen, L. S., Tran, M. D., Hong Nguyen, T. X., & Le, Q. H. (2017). Factors Affecting Disclosure Levels of Environmental Accounting Information: The Case of Vietnam. *Accounting and Finance Research*, 6(4), 255. <https://doi.org/10.5430/afr.v6n4p255>
- Nguyen, T. K. T. (2020). Studying factors affecting environmental accounting implementation in mining enterprises in Vietnam. *Journal of Asian Finance, Economics and Business*, 7(5), 131–144. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO5.131>
- Nguyen, T. M. H., Nguyen, T. K. T., & Vi Nguyen, T. T. (2020). Factors affecting the implementation of environmental accounting by construction companies listed on the Ho Chi Minh Stock Exchange. *Journal of Asian Finance, Economics and Business*, 7(8), 269–280. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO8.269>
- Nicolò, G., Zampone, G., Sannino, G., & De Iorio, S. (2022). Sustainable corporate governance and non-financial disclosure in Europe: does the gender diversity matter? *Journal of Applied Accounting Research*, 23(1), 227–249. <https://doi.org/10.1108/JAAR-04-2021-0100>
- Nor, N. M., Bahari, N. A. S., Adnan, N. A., Kamal, S. M. Q. A. S., & Ali, I. M. (2016). The Effects of Environmental Disclosure on Financial Performance in Malaysia. *Procedia Economics and Finance*, 35(October 2015), 117–126. [https://doi.org/10.1016/s2212-5671\(16\)00016-2](https://doi.org/10.1016/s2212-5671(16)00016-2)
- Nugroho, A. C. (2022). *KTT COP27 Dimulai, Kompensasi Perubahan Iklim Jadi Fokus Utama*. *Ekonomi.bisnis.com*. <https://ekonomi.bisnis.com/read/20221107/620/1595461/ktt-cop27-dimulai-kompensasi-perubahan-iklim-jadi-fokus-utama>

- Nurhaliza, S. (2021). *Emiten Kesehatan Hasilkan Cuan Besar, Crazy Rich Indonesia Serbu Saham Rumah Sakit*. IDX Channel.
<https://www.idxchannel.com/market-news/emiten-kesehatan-hasilkan-cuan-besar-crazy-rich-indonesia-serbu-saham-rumah-sakit>
- Osemene, O. F., Adinnu, P., Fagbemi, T. O., & Olowookere, J. K. (2021). Corporate Governance and Environmental Accounting Reporting in Selected Quoted African Companies. *Global Business Review*.
<https://doi.org/10.1177/09721509211010989>
- Otoritas Jasa Keuangan. (2015). POJK No 55 /POJK.04/2015 Regarding the Establishment and Guidelines for the Work Implementation of the Audit Committee. *Ojk.Go.Id*, 1–29.
<http://www.ojk.go.id/id/kanal/iknb/regulasi/lembaga-keuangan-mikro/peraturan-ojk/Documents/SAL-POJK PERIZINAN FINAL F.pdf>
- Pramono, C., & Nasih, M. (2022). The Effect of Gender Diversity in The Boardroom and Company Growth on Environmental, Social, and Governance Disclosure (ESGD). *Journal of Accounting and Investment*, 23(3), 460–477. <https://doi.org/10.18196/jai.v23i3.14402>
- Presiden RI. (2009). UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 32 TAHUN 2009 TENTANG PERLINDUNGAN DAN PENGELOLAAN LINGKUNGAN HIDUP. In *UNDANG-UNDANG REPUBLIK INDONESIA*.
<https://doi.org/10.1016/j.qref.2017.01.001>
- Presiden RI. (2012). *Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas*. 1–6. <https://doi.org/10.1007/s13398-014-0173-7.2>
- Pucheta-Martínez, M. C., & Gallego-Álvarez, I. (2020). Corporate Environmental Disclosure Practices in Different National Contexts: The Influence of Cultural Dimensions. *Organization and Environment*, 33(4), 597–623.
<https://doi.org/10.1177/1086026619860263>
- Putra, F. A., & Lindrianasari. (2018). Jurnal Akuntansi dan Keuangan. *Jurnal Akuntansi Dan Keuangan*, 23(1), 11.
- Rindiyawati, A., & Arifin, J. (2019). DETERMINAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA INDUSTRI PERBANKAN. *Jurnal Akuntansi Dan Bisnis*, 19(1), 1–12.
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504–512.
<https://doi.org/10.1108/IJOES-03-2019-0056>
- Salina, N., & Kartikasari, D. (2017). Pengaruh Pengungkapan Program Corporate Social Responsibility Terhadap Profitabilitas Perusahaan. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 5(2), 193–203.
- Santos, L. M. da S., Wenner Glaucio Lopes, L., da Silva, W. V., Bach, T. M., & da Veiga, C. P. (2019). Explanatory Factors of the Environmental Disclosure of Potentially Polluting Companies: Evidence From Brazil. *SAGE Open*,

9(1). <https://doi.org/10.1177/2158244019829548>

- Santoso, A. D. (2018). Application of Environmental Costs in Natural Resource. *Jrl, 11*(1), 1–6.
- Senn, J. (2018). “Comply or explain” If you do not disclose environmental accounting information: Does new french regulation work? *Advances in Environmental Accounting and Management, 7*, 113–133. <https://doi.org/10.1108/S1479-359820180000007005>
- Senn, J., & Giordano-Spring, S. (2020). The limits of environmental accounting disclosure: enforcement of regulations, standards and interpretative strategies. *Accounting, Auditing and Accountability Journal, 33*(6), 1367–1393. <https://doi.org/10.1108/AAAJ-04-2018-3461>
- Setiany, E., Hartoko, S., Suhardjanto, D., & Honggowati, S. (2017). Audit Committee Characteristics and Voluntary Financial Disclosure. *Review of Integrative Business and Economics Research, 6*(3), 239. <https://www.researchgate.net/publication/325558334>
- Solovida, G. T., & Latan, H. (2017). Linking environmental strategy to environmental performance: Mediation role of environmental management accounting. *Sustainability Accounting, Management and Policy Journal, 8*(5), 595–619. <https://doi.org/10.1108/SAMPJ-08-2016-0046>
- Taygashinova, K., & Akhmetova, A. (2019). Accounting for environmental costs as an instrument of environmental controlling in the company. *Management of Environmental Quality: An International Journal, 30*(1), 87–97. <https://doi.org/10.1108/MEQ-08-2017-0088>
- Verbeeten, F. H. M., Gamerschlag, R., & Möller, K. (2016). Are CSR disclosures relevant for investors? Empirical evidence from Germany. *Management Decision, 54*(6), 1359–1382. <https://doi.org/10.1108/MD-08-2015-0345>
- Wasiuzzaman, S., & Wan Mohammad, W. M. (2020). Board gender diversity and transparency of environmental, social and governance disclosure: Evidence from Malaysia. *Managerial and Decision Economics, 41*(1), 145–156. <https://doi.org/10.1002/mde.3099>
- Welbeck, E. E., Owusu, G. M. Y., Bekoe, R. A., & Kusi, J. A. (2017). Determinants of environmental disclosures of listed firms in Ghana. *International Journal of Corporate Social Responsibility, 2*(1). <https://doi.org/10.1186/s40991-017-0023-y>
- Wulandari, S., & Zulhaimi, H. (2017). Pengaruh Profitabilitas terhadap Corporate Social Responsibility Pada Perusahaan Manufaktur dan Jasa yang Terdaftar di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Keuangan, 5*(1), 1477–1488.