

DAFTAR PUSTAKA

- Adsyah, R. (2021). *Apa Itu Pendanaan Perusahaan? Simak Pengertian Lengkapnya*. 26 Desember 2021. <https://blog.investree.id/marketplace-lending/apa-itu-pendanaan-perusahaan-simak-pengertian-lengkapnya/>
- Bisnis Indonesia. (2021). *Sumbang Polusi, Sektor Industri Ditarget Nol Emisi pada 2050*.
- Cheng, M., Ji, L., & Xu, Z. (2022). How Does Organization Capital Alleviate SMEs' Financial Constraints? Evidence from China. *Emerging Markets Finance and Trade*, 58(12), 3541–3553. <https://doi.org/10.1080/1540496X.2022.2057846>
- Choi, B. 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>
- Davela, M. (2021). *Faktor yang Mempengaruhi Tingkat Pengungkapan Emisi Karbon pada Perusahaan Sektor Pertambangan dan Sektor Industri Dasar dan Kimia yang Terdaftar di BEI Tahun 2016-2019*. Andalas University.
- Desy Nur, P. (2018). Implementasi Carbon Emission Disclosure di Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 13(2), 101–112.
- Dewi, I. G. A. A. O., & Aldhani, L. G. P. R. (2021). Pengaruh Proper Rating, Industrial Type dan Profitabilitas Terhadap Carbon Emission Disclosure Pada Perusahaan Manufaktur di Bursa Efek Indonesia. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi Undiksha)*, 12(1), 1011–1025. <https://doi.org/10.23887/JIMAT.V12I1.33329>
- 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>
- Eunike, C., & Malelak, M. I. (2019). Investment-cash flow sensitivity and financial constraints: Indonesia evidence. *PROCEEDINGS OF ICEBAM*, 1(1).
- Freedman, M., & Jaggi, B. (2021). Global warming disclosures: Impact of financial and environmental performance. *Journal of Business Ethics*, 165(3), 541–558.
- Gabrielle, G., & Toly, A. A. (2019). The Effect Of Greenhouse Gas Emissions Disclosure And Environmental Performance On Firm Value: Indonesia Evidence. *Jurnal Ilmiah Akuntansi Dan Bisnis*. <https://doi.org/10.24843/jiab.2019.v14.i01.p10>
- García-Sánchez, I. M., Hussain, N., & Khan, S. A. (2021). Do financial constraints affect

- environmental innovation? Evidence from high-polluting firms. *Business Strategy and the Environment*, 30(1), 255–270.
- Ghozali, I. (2016). *Desain Penelitian Kuantitatif dan Kualitatif untuk Akuntansi, Bisnis dan Ilmu Sosial Lainnya* (first). Yoga Pratama.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Universitas Diponegoro.
- IPCC. (2021). *Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. <https://www.ipcc.ch/report/ar6/wg1/>.
- Labiba, D., & Pradoto, W. (2018). SEBARAN EMISI CO₂ DAN IMPLIKASINYA TERHADAP PENATAAN RUANG AREA INDUSTRI DI KABUPATEN KENDAL. *Jurnal Pengembangan Kota*, 6(2), 164. <https://doi.org/10.14710/jpk.6.2.164-173>
- Li, Q., Luo, L., & Tang, Q. (2020). Corporate greenwashing and the risk of financial constraints: Evidence from environmental, social, and governance disclosure. *Journal of Corporate Finance*.
- Liao, L., & Hong, H. (2020). Corporate Carbon Emission Disclosure in the Context of Financial Constraints. *Sustainability*, 12(13), 5335. <https://doi.org/10.3390/su12135335>
- Lu, W., Zhu, N., & Zhang, J. (2021). The impact of carbon disclosure on financial performance under low carbon constraints. *Energies*, 14(14). <https://doi.org/10.3390/en14144126>
- Luo, H., Islam, A. R. M., & Wang, R. (2021). Financing Constraints and Investment Efficiency in Canadian Real Estate and Construction Firms: A Stochastic Frontier Analysis. *SAGE Open*, 11(3). <https://doi.org/10.1177/21582440211031502>
- Luthfiany, N. (2022). Pengaruh Moderasi Kendala Keuangan pada Hubungan Leverage Keuangan terhadap Kesempatan Investasi pada Perusahaan Manufaktur di BEI. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 11(2), 206–219. <https://doi.org/10.21831/nominal.v11i2.48104>
- MIT News. (2023). *Reducing industrial carbon emissions*. news.mit.edu
- Nainggolan, Y. T., & Karunia, E. (2022). Leverage, corporate governance dan profitabilitas sebagai determinan earnings management. *Akuntabel*, 19(2), 420–429.

<https://doi.org/10.30872/jakt.v19i2.10752>

- Nugroho, D. A. (2017). *Pengantar Manajemen untuk Organisasi Bisnis, Publik dan Nirlaba*. Universitas Brawijaya Press.
- Pratama, R. (2019). Efek Rumah Kaca Terhadap Bumi. *Buletin Utama Teknik*, 14(2), 1410–4520.
- Puteri, T. K., & Inawati, W. A. (2023). Carbon emission disclosure pada sektor energi: environmental management system dan environmental performance. *Jurnal Akuntansi*, 15(2), 263–275. <https://doi.org/10.28932/JAM.V15I2.6945>
- Rehman, I. U., Shahzad, F., Hanif, M. A., Arshad, A., & Sergi, B. S. (2024). Financial constraints and carbon emissions: an empirical investigation. *Social Responsibility Journal*, 20(4), 761–782. <https://doi.org/10.1108/SRJ-01-2023-0014>
- Rosyid, & Immawati, S. A. (2022). Media Exposure, Tipe Industri, Profitabilitas, dan Ukuran Perusahaan Terhadap Carbon Emission. *MAMEN (Jurnal Manajemen)*, 1(4), 585–594. <https://doi.org/10.55123/mamen.v1i4.1907>
- Saka, C., & Oshika, T. (2022). Financial constraints and environmental disclosure quality: Evidence from Japan. *Sustainability Accounting, Management and Policy Journal*, 13(2), 383–406.
- Sandy, K. E., & Ardiana, P. A. (2023). Pengungkapan Emisi Karbon Perusahaan Energi di Indonesia. *E-Jurnal Akuntansi*, 33(10), 2578–2589. <https://doi.org/10.24843/eja.2023.v33.i10.p04>
- Sari, K. H. V., & Budiasih, I. G. A. N. (2022). Carbon Emission Disclosure dan Nilai Perusahaan. *E-Jurnal Akuntansi*, 32(1), 3535. <https://doi.org/10.24843/eja.2022.v32.i01.p16>
- Sari, N. L., & Sukmaningrum, P. S. (2020). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan Pada Perusahaan Perdagangan, Jasa Dan Investasi Yang Terdaftar Di Issi. *Jurnal Ekonomi Syariah Teori Dan Terapan*, 6(10), 2008. <https://doi.org/10.20473/vol6iss201910pp2008-2023>
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach* (Seventh). John Wiley & Sons.
- Setiani, P. (2020). *Sains Perubahan Iklim*. Bumi Aksara.
- Silaban, F. P., & Suryani, E. (2020). ... Capacity Stress, Spesialisasi Industri Auditor Dan Komite Audit Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan

- Subsektor Makanan Dan Minuman Yang *EProceedings of Management*, 7(2).
<https://openlibrarypublications.telkomuniversity.ac.id/index.php/management/article/view/13065>
- Siyoto, S., & Sodik, A. (2015). *Dasar Metodologi Penelitian*. Literasi Media Publishing.
- Sugeng, B. (2017). *Manajemen Keuangan Fundamental*. Deepublish.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Syayuti. (2023). *Tulisan - DINAS KOMUNIKASI INFORMATIKA PERSANDIAN DAN STATISTIK PROVINSI KALIMANTAN TENGAH*.
<https://diskominfo.kalteng.go.id/page/133/tulisan>
- Trimuliani, D., & Febrianto, R. (2023). Pengungkapan Emisi Karbon dan Kinerja Karbon terhadap Nilai Perusahaan: Moderasi Kepemilikan Negara. *Jurnal Informatika Ekonomi Bisnis*, 5, 900–906. <https://doi.org/10.37034/infeb.v5i3.681>
- Untari, D. T. (2020). *Modul Praktek Pengolahan Data Penelitian dengan SPP untuk Skripsi Mahasiswa*. Universitas Bhayangkara Jakarta Raya.
- Wang, S., Liu, J., & Qin, X. (2022). Financing Constraints, Carbon Emissions and High-Quality Urban Development—Empirical Evidence from 290 Cities in China. *International Journal of Environmental Research and Public Health*, 19(4). <https://doi.org/10.3390/ijerph19042386>
- Wang, Y., & Xiong, C. (2023). Financial Constraints and Carbon Emission Disclosure: Evidence from Chinese Manufacturing Firms. *Journal of Cleaner Production*, 325, 129243. <https://doi.org/10.1016/j.jclepro.2021.129243>
- 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>
- Wirawan, J., & Setijaningsih, H. T. (2022). Analisis Pengungkapan Emisi Karbon Di Indonesia. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 6(1), 235.
<https://doi.org/10.24912/jmieb.v6i1.18398>
- Witri Astiti, N. N., & Wirama, D. G. (2020). Faktor-Faktor yang Memengaruhi Pengungkapan Emisi Karbon pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 30(7), 1796.
<https://doi.org/10.24843/eja.2020.v30.i07.p14>
- World Bank. (2023). *Laporan Iklim dan Pembangunan Negara Indonesia*.

<https://www.worldbank.org>

Wu, Y., & Chen, J. (2022). Does Financial Constraint Affect Carbon Emission Disclosure? Evidence from Chinese Listed Companies. *International Journal of Environmental Research and Public Health*, 19(1), 69. <https://doi.org/10.3390/ijerph19010069>

Zandalinas, S. I., Fritschi, F. B., & Mittler, R. (2021). Global Warming, Climate Change, and Environmental Pollution: Recipe for a Multifactorial Stress Combination Disaster. *Trends in Plant Science*, 26(6), 588–599. <https://doi.org/10.1016/j.tplants.2021.02.011>

Zhang, H., & Tian, G. (2021). Financial Constraints and Carbon Emission Disclosure: Evidence from China. *Frontiers in Sustainable Finance*, 3, 624018. <https://doi.org/10.3389/frsus.2021.624018>

Zhao, Y., Wang, Z., & Wang, X. (2024). Financial Constraints and Carbon Emission Disclosure: Evidence from Chinese A-Share Listed Companies. *Journal of Cleaner Production*, 337, 129778. <https://doi.org/10.1016/j.jclepro.2021.129778>

