

DAFTAR PUSTAKA

- Agustiningsih, W., & Septiani, N. D. (2022). *Pengaruh ukuran perusahaan , leverage , dan profitabilitas terhadap nilai perusahaan*. 5(3), 1433–1440.
- Alfayerds, W. D., & Setiawan, M. A. (2021). Pengaruh Pengungkapan Emisi Karbon dan Annual Report Readability terhadap Nilai Perusahaan. *Jurnal Eksplorasi Akuntansi*, 3(2), 349–363. <https://doi.org/10.24036/jea.v3i2.363>
- Alsaifi, K., Elnahass, M., & Salama, A. (2020). Carbon disclosure and financial performance: UK environmental policy. *Business Strategy and the Environment*, 29(2), 711–726. <https://doi.org/10.1002/bse.2426>
- Azhari, A. M. B., & Hasibuan, D. H. M. (2023). the Effect of Green Investment, Intellectual Capital Disclosure, and Carbon Emission Disclosure on Firm Value. *Riset*, 5(2), 001–015. <https://doi.org/10.37641/riset.v5i2.269>
- Borduas, D. &. (2018). *The Natural Atmosphere*. Green Chemistry.
- Brigham, & Houston. (2010). *Dasar-dasar Manajemen Keuangan(edisi III)*. Jakarta :SalembaEmpat.
- Burlea, S., A., & Popa, I. (2013). *Legitimacy theory*. *Encyclopedia of corporate social responsibility*. 21, 1579–1584.
- Chen, Y., & Ma, Y. (2021). No Title. *Does Green Investment Improve Energy Firm Performance? Energy Policy*, 153, 112252.
- Choi, B. B., Lee, D., & Psaros, J. (2013). No Title. *An Analysis of Australian Company Carbon Emission Disclosures"*, *Pacific Accounting Review*, Vol. 25 No. 1, Pp. 58-79. <https://doi.org/10.1108/01140581311318968>, 25, 57–58.
- Climate Transparency. (2022). *Climate Transparency Report: G20 Response to the Energy Crisis: Critical for 1.5°C*.
- Deegan, C. (2002). Introduction. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Dewi, L., Eliza, A., & Rifan, D. F. (2023). The effect of environmental performance, corporate social performance and carbon emission disclosure on company value. *Advances in Business Research International Journal*, 9(2), 130-142.
- Dian Yuni Anggraeni. (2015). Greenhouse Gas Emission Disclosure, Environmental Performance, and Firm Value. *Jurnal Akuntansi Dan Keuangan Indonesia*, 12 No.2(2), 188–209.
- Dowling, J., & Pfeffer, J. (1975). *Organizational legitimacy: Social values and*

- organizational behavior." *Pacific sociological review* 18.1 (1975): 122-136.
- Elington J. (2001). *Enter the triple bottom line. The Triple Bottom Line: Does It All Add Up* 1–16. <https://doi.org/10.4324/9781849773348> (pp. 1–16.).
- Evita, M., & Syafrudin. (2019). Pengaruh Biaya Lingkungan, Kinerja lingkungan, dan ISO 14001 Terhadap Kinerja Keuangan Perusahaan Pertambangan Studi Kasus Pada Bursa Efek Indonesia Tahun 2014- 2017. *Measurement* , Vol.13 No. 1 : 27 - 35, 13(1), 27–35.
- Eyraud, L., Clements, B., & Wane, A. (2013). *Green Investment: Trends and determinants. Energy Policy*. 60, 852–865.
- Fatemi, A., Fooladi, I., & Tehranian, H. (2015). Valuation effects of corporate social responsibility. *Journal of Banking and Finance*, 59, 182–192. <https://doi.org/10.1016/j.jbankfin.2015.04.028>
- Fatihudin, D. (2020). *Metodologi Penelitian Untuk Ilmu Ekonomi, Manajemen, dan Akuntansi* (Vol. 3).
- Harmono. (2017). *Manajemen Keuangan Berbasis Balanced Scorecard Pendekatan Teori, Kasus, dan Riset Bisnis. (Edisi 1, Cet. 6). Jakarta: Bumi Aksara.* (1st ed.). Bumi Aksara.
- Hossain, A., Rahman, M., Hossain, S., & Karim, R. (2020). *The Effects of Green Banking Practices on Financial Performance of Listed Banking Companies in Bangladesh*. 2(6), 120–128.
- Irwantoko, & Basuki. (2016). Pengungkapan Emisi Karbon: Studi pada Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi Dan Keuangan*, 18(2), 92–104.
- Khairunisa, S., & Pohan, H. T. (2022). Pengaruh Pengungkapan Emisi Karbon, Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Keuangan. S. K., & Tohir pohan, H. (2022). Pengaruh Pengungkapan Emisi Karbon, Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Keuangan Perusahaan. *Jurn. Jurnal Ekonomi Trisakti*, 2(2), 283–292.
- Kholmi, M., Dewi, A., Karsono, S., & Syam, D. (2020). Environmental Performance, Company Size, Profitability, And Carbon Emission Disclosure. *Jurnal Reviu Akuntansi Dan Keuangan*, Vol 10 No 2, p. 349-358, 10(2), 349–358. <https://doi.org/10.22219/jrak.v10i2.11811>
- Kurnia, P., Nur, D. P. E., & Putra, A. A. (2021). Carbon emission disclosure and firm value: A study of manufacturing firms in Indonesia and Australia. *International Journal of Energy Economics and Policy*, 11(2), 83–87. <https://doi.org/10.32479/ijeep.10730>
- Ladista, R. D., Lindrianasari, L., & Syaipudin, U. (2023). Determinan Pengungkapan Emisi Karbon dan Pengaruhnya Terhadap Kinerja Keuangan.

Owner, 7(3), 2262–2283. <https://doi.org/10.33395/owner.v7i3.1535>

- Mardiana, I. A., & Wuryani, E. (2019). Pengaruh Kinerja Lingkungan terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Pemoderasi. *Jurnal Akuntansi Unesa*, 8(1), 1–8. <http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>
- Meiyana, A., & Aisyah, M. N. (2019). Pengaruh Kinerja Lingkungan, Biaya Lingkungan, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Dengan Corporate Social Responsibility Sebagai Variabel Intervening. *Nominal: Barometer Riset Akuntansi Dan Manajemen*, 8(1), 1–18. <https://doi.org/10.21831/nominal.v8i1.24495>
- Muhammad, G. I., & Aryani, Y. A. (2021). The Impact of Carbon Disclosure on Firm Value with Foreign Ownership as A Moderating Variable. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(1), 1–14. <https://doi.org/10.24815/jdab.v8i1.17011>
- Murwaningsari, E., & Rachmawati, S. (2023). The Effect of Green Banking and Green Investment on Firm Value with Eco-Efficiency as Moderation. *International Journal of Social and Management Studies (Ijosmas)*, 4(2), 141–150. <http://www.ijosmas.org>
- Nur Afni Nurul Nur Aeni, & Ety Murwaningsari. (2023). Pengaruh Pengungkapan Emisi Karbon Dan Investasi Hijau Terhadap Nilai Perusahaan. *Jurnal Ekonomi Trisakti*, 3(2), 3135–3148. <https://doi.org/10.25105/jet.v3i2.17890>
- Nurminda, A., Isyнуwardhana, D., & Nurbaiti, A. (2017). PENGARUH PROFITABILITAS, LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN (Studi pada Perusahaan Manufaktur Sub Sektor Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2012-2015). *E-Proceeding of Management*, 4(1), 542–549.
- Prado-Lorenzo, J., Gallego-Alvarez, I., & Garcia-Sanchez, I. M. (2009). No Title. “Stakeholder Engagement and Corporate Social Responsibility Reporting: The Ownership Structure Effect,” *Corporate Social Responsibility and Environmental Management*, John Wiley & Sons, Vol. 16(2), Pages 94-107, March., 16, 94–107.
- R., S. W. (2012). *Financial Accounting Theory*. 6.
- Rahman, A., & Zaputra, R. (2021). Pengaruh Implementasi Green Banking , Corporate Social Responsibility terhadap Nilai Perusahaan pada Perusahaan Perbankan yang terdaftar di BEI. 18(2), 136–159.
- Riebeek. (2010). *Global Warming*. <http://earthobservatory.nasa.gov/Features/GlobalWarming/printall.php>.
- Sekaran, & Bougie. (2016). *Research Methods for Business: A Skill-Building*

- Approach. Wiley & Sons, West Sussex., 7.
- Sudibyo, Y. A. (2018). *Carbon Emission Disclosure: Does It Matter. In Iop Conference Series: Earth And Environmental Science*. 106, 1–6.
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta.Sundjaja.
- Triyani, & Rusmanto, T. (2022). *The Effect of Social Responsibility Disclosure , Carbon Emission Disclosure , Green Investment , and Financial Performance Toward Firm Value : The Case of Indonesia*. 1672–1681.
- Wenni Anggita, Ari Agung Nugroho, & Suhaidar. (2022). Carbon Emission Disclosure And Green Accounting Practices On The Firm Value. *Jurnal Akuntansi*, 26(3), 464–481. <https://doi.org/10.24912/ja.v26i3.1052>
- Weston Fred, J., & Copeland, T. E. (2010). *Manajemen Keuangan Jilid 2*. Jakarta: Binarupa Aksara Publisher.
- Wiryawan, F. (2023). The Effect of Carbon Emission Disclosure and Environmental Information Disclosure on Company Value With Commissioner Size as Moderation. *Return: Study of Management, Economic and Bussines*, 2(9), 929-939.
- Ye, J., & Dela, E. (2023). The Effect of Green Investment and Green Financing on Sustainable Business Performance of Foreign Chemical Industries Operating in Indonesia: The Mediating Role of Corporate Social Responsibility. *Sustainability (Switzerland)*, 15(14). <https://doi.org/10.3390/su151411218>
- Zhang, Y. & Berhe, H. M. (2022). *The Impact of Green Investment and Green Marketing on Business Performance: The Mediation Role of Corporate Social Responsibility in Ethiopia's Chinese Textile Companies*. 14, 3883.