

DAFTAR PUSTAKA

- Abdullah, M W. 2020. "Carbon Emission Disclosure in Indonesian Firms: The Test of Media-Exposure Moderating Effects." *International Journal of Energy Economics and Policy* 10 (6): 732–41. <https://doi.org/10.32479/IJEEP.10142>.
- Albertini, Elisabeth. 2013. "Organization & Environment." <https://doi.org/10.1177/1086026613510301>.
- Arifah, Nur, and Slamet Haryono. 2021. "Determinan Pengungkapan Emisi Karbon Perusahaan Indonesia Dan Malaysia Periode 2013-2018." *At-Taradhi: Jurnal Studi Ekonomi* 12 (1): 1–20.
- Barusman, Andala, Universitas Bandar Lampung, Nurdiawansyah Nurdiawansyah, Universitas Bandar Lampung, and Supply Chain Strategy. 2020. "Influence of Company Characteristics on Carbon Disclosure Emissions on Manufacturing Companies in Indonesia Influence of Company Characteristics on Carbon Disclosure Emissions on Manufacturing Companies in Indonesia," no. May.
- Darlis, E. 2020. "Carbon Emission Disclosure: A Study on Manufacturing Companies of Indonesia and Australia." *IOP Conference Series: Earth and Environmental Science*. <https://doi.org/10.1088/1755-1315/469/1/012014>.
- Darlis, Edfan, Pipin Kurnia, and Mudrika Alamsyah. 2020. "Carbon Emission Disclosure : A Study on Manufacturing Companies of Indonesia and Australia Carbon Emission Disclosure : A Study on Manufacturing Companies of Indonesia and Australia." <https://doi.org/10.1088/1755-1315/469/1/012014>.
- Dwi Yulianthi, Ayu, I Gusti Agung Mas Krisna Komala Sari, and I Gusti Putu Fajar Pranadi Sudhana. 2018. "Model Penerapan Akuntansi Lingkungan Sebagai Bentuk Tanggung Jawab Perusahaan Di Era Green Tourism Accounting." *Jurnal Bisnis Dan Kewirausahaan* 14 (3): 160. <https://doi.org/10.31940/jbk.v14i3.1194>.
- Gallego-Álvarez, Isabel, Liliane Segura, and Jennifer Martínez-Ferrero. 2015. "Carbon Emission Reduction: The Impact on the Financial and Operational Performance of International Companies." *Journal of Cleaner Production* 103: 149–59. <https://doi.org/10.1016/j.jclepro.2014.08.047>.
- Ganda, Fortune, and Khazamula Samson Milondzo. 2018. "The Impact of Carbon Emissions on Corporate Financial Performance: Evidence from the South African Firms." <https://doi.org/10.3390/su10072398>.
- Hardiyansah, M. 2020. "Analysis of Carbon Emissions Disclosure and Firm Value: Type of Industry as a Moderating Model." *International Journal of Scientific and Technology Research* 9 (2): 1125–32. https://api.elsevier.com/content/abstract/scopus_id/85079607289.
- Herawaty, V. 2020. "Carbon Emission Disclosure, Competition and Company's Characteristics." *International Journal of Scientific and Technology Research* 9 (3): 1714–19. https://api.elsevier.com/content/abstract/scopus_id/85084232880.
- Hermawan, A. 2018. "Going Green: Determinants of Carbon Emission Disclosure in Manufacturing Companies in Indonesia." *International Journal of Energy Economics and Policy* 8 (1): 55–61. https://api.elsevier.com/content/abstract/scopus_id/85040966654.

- Ibrahim, Hartati. 2014. "ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI CARBON EMISSION DISCLOSURES DI INDONESIA (Studi Empiris Pada Perusahaan Manufaktur Dan Jasa Transportasi Yang Terdaftar Di Bursa Efek Indonesia)" 04 (c): 1–43.
- Ketut, I Gusti, Agung Ulupui, Desy Maruhawa, and Unggul Purwohedi. 2020. "Carbon Emission Disclosure , Media Exposure , Environmental Performance , Characteristics of Companies : Evidence from Non Fincancial Sectors In Carbon Emission Disclosure , Media Exposure , Environmental Performance , Characteristics of Companies : Evidence from Non Fincancial Sectors in Indonesia," no. November. <https://doi.org/10.5171/2020.628159>.
- Kitchenham, B, O P Brereton, D Budgen, M Turner, and ... 2007. "A Systematic Literature Review of Evidence-Based Software Engineering." *In Information & Software*
- Kitchenham, Barbara, O Pearl Brereton, David Budgen, Mark Turner, John Bailey, and Stephen Linkman. 2009. "Systematic Literature Reviews in Software Engineering – A Systematic Literature Review." *Information and Software Technology* 51 (1): 7–15. <https://doi.org/10.1016/j.infsof.2008.09.009>.
- Krishnamurti, Chandrasekhar, and Eswaran Velayutham. 2018. "The Influence of Board Committee Structures on Voluntary Disclosure of Greenhouse Gas Emissions: Australian Evidence." *Pacific Basin Finance Journal* 50 (August): 65–81. <https://doi.org/10.1016/j.pacfin.2017.09.003>.
- Loen, Mishelei. 2018. "Penerapan Green Accounting Dan Material Flow Cost Accounting (Mfca) Terhadap Sustainable Development." *Jurnal Akuntansi Dan Bisnis Krisnadwipayana* 5 (1): 1–14. <https://doi.org/10.35137/jabk.v5i1.182>.
- Marina, Anna, Sentot Imam Wahjono, and Gita Desipradani. 2017. "Akuntansi Hijau Berbasis Etika Bisnis: Implementasi Di RSUA Ponorogo, Jawa Timur." *Jurnal Balance* XIV (1): 19–28. <http://103.114.35.30/index.php/balance/article/view/1560>.
- Marlin, Syafia. 2017. "ANALISIS PENGUNGKAPAN EMISI KARBON PADA PT PERUSAHAAN GAS NEGARA (PGN) Tbk DAN PT ASTRA AGRO LESTARI Tbk TAHUN 2013-2015" 110265: 110493.
- Mestika, Zed. 2008. *Metodologi Kepustakaan*. Jakarta: Yayasan Obor Indonesia.
- Millati, Izzato. 2017. "Akuntansi Lingkungan Sebagai Strategi Pengelolaan Lingkungan Daerah Wisata Gunung Ijen Kabupaten Banyuwangi." *Jurnal Riset Akuntansi Dan Bisnis Airlangga* 1 (1): 85–96. <https://doi.org/10.31093/jraba.v1i1.10>.
- Moher, David, Larissa Shamseer, Mike Clarke, Davina Gherzi, Alessandro Liberati, Mark Petticrew, Paul Shekelle, Lesley A Stewart, and Prisma-p Group. 2015. "Preferred Reporting Items for Systematic Review and Meta-Analysis Protocols (PRISMA-P) 2015 Statement," 1–9.
- Nastia, Devi Agus. 2019. "ANALISIS PROFITABILITAS TERHADAP PERUSAHAAN PELAKU GREEN ACCOUNTING (Studi Kasus Pada Perusahaan Peraih Industri Hijau Yang Tercatat Di Bursa Efek Indonesia)." *Seminar Nasional Manajemen, Ekonomi ...*, 46–54. <http://ojs.senmea.fe.unpkediri.ac.id/index.php/senmea/article/view/16>.
- Ningsih, Wiwik Fitria, and Ratih Rachmawati. 2017. "Implementasi Green Accounting Dalam Meningkatkan Kinerja Perusahaan." *JABE (Journal of Applied Business and*

- Economic* 4 (2): 149. <https://doi.org/10.30998/jabe.v4i2.2142>.
- Nisak, Khairun, and Rita Yuniarti. 2018. "The Effect of Profitability and Leverage to the Carbon Emission Disclosure on Companies That Registered Consecutively in Sustainability Reporting Award Period 2014-2016 The Effect of Profitability and Leverage to the Carbon Emission Disclosure on Companie," 2014–19.
- Nurdin, I, and S Hartati. 2019. *Metodologi Penelitian Sosial*. books.google.com.
- Oktris, Lin. 2018. "Dampak Modal Intelektual Hijau Terhadap Pengungkapan Sukarela Emisi Karbon." *Indonesian Journal of Accounting and Governance* 2 (1): 29–42. <https://doi.org/10.36766/ijag.v2i1.7>.
- PT Bank DBS Indonesia. 2021. "Dampak Emisi Karbon Dalam Transformasi Dan Implementasi Bisnis Hijau." Kontan.Co.Id. 2021. <https://pressrelease.kontan.co.id/release/dampak-emisi-karbon-dalam-transformasi-dan-implementasi-bisnis-hijau?page=all>.
- Qodriana, Ersalailatul. 2017. "Akuntansi Lingkungan Kajian Penerapan Pada Perusahaan Yang Terdaftar Di Bei." *Seminar Nasional Manajemen Ekonomi Akuntansi (SENMEA)* 4 (1): 368–83.
- Rama, Bhre Reza, and Wiwiek Dianawati. 2021. "Relationship of Environmental Performance and Carbon Emission Disclosure to Share Return" 11 (4): 542–53.
- Ratmono, D. 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): 101–9. <https://doi.org/10.32479/ijeep.10456>.
- Riyanto, H, T Hardianto, W Adriansyah, and ... 2021. "Studi Termodinamika Pembakaran Kombinasi Batu Bara Dan Biomassa Limbah." *JMPM (Jurnal Material* <https://journal.umy.ac.id/index.php/jmpm/article/view/13903>.
- Sari, Karina Puspa, Barkah Susanto, and Nur Laila Yuliani. 2021. "Green Strategy , Corporate Social Responsibility Disclosure , Good Corporate Governance Terhadap Pengungkapan Emisi Karbon," 642–57.
- Solikhah, B. 2020. "Legitimacy Theory Perspective on the Quality of Carbon Emission Disclosure: Case Study on Manufacturing Companies in Indonesia Stock Exchange." *IOP Conference Series: Earth and Environmental Science*. <https://doi.org/10.1088/1755-1315/448/1/012063>.
- Solikhah, B, A Yulianto, and T Suryarini. 2020. "Legitimacy Theory Perspective on the Quality of Carbon Emission Disclosure : Case Study on Manufacturing Companies in Indonesia Stock Exchange Legitimacy Theory Perspective on the Quality of Carbon Emission Disclosure : Case Study on Manufacturing Compani." <https://doi.org/10.1088/1755-1315/448/1/012063>.
- Stechemesser, Kristin, and Edeltraud Guenther. 2012. "Carbon Accounting: A Systematic Literature Review." *Journal of Cleaner Production* 36: 17–38. <https://doi.org/10.1016/j.jclepro.2012.02.021>.
- Sudibyoy, Y A. 2018. "Carbon Emission Disclosure: Does It Matter." *IOP Conference Series: Earth and Environmental Science*. <https://doi.org/10.1088/1755-1315/106/1/012036>.
- Sugiyono, P. 2014. "Metode Kuantitatif Kualitatif Dan R & D." *Jakarta: Alfabeta*.

- Suyudi, and et al. 2020. “Perusahaan Terhadap Lingkungan.” *Sumber Artikel Akuntansi, Auditing Dan Keuangan Vokasi* 4 (2): 188–216.
- Syabilla, D. 2021. *PENGARUH INVESTASI HIJAU DAN KERAGAMAN DEWAN DIREKSI TERHADAP PENGUNGKAPAN EMISI KARBON DENGAN LIPUTAN MEDIA SEBAGAI ...* repository.upnvj.ac.id. <https://repository.upnvj.ac.id/10229/>.
- Triandini, Evi, Sadu Jayanatha, Arie Indrawan, Ganda Werla Putra, and Bayu Iswara. 2019. “Metode Systematic Literature Review Untuk Identifikasi Platform Dan Metode Pengembangan Sistem Informasi Di Indonesia.” *Indonesian Journal of Information Systems* 1 (2): 63. <https://doi.org/10.24002/ijis.v1i2.1916>.
- Utama, Anak Agung Gde Satia. 2016. “Akuntansi Lingkungan Sebagai Suatu Sistem Informasi: Studi Pada Perusahaan Gas Negara (PGN).” *Esensi* 6 (1): 89–100. <https://doi.org/10.15408/ess.v6i1.3123>.

