

DAFTAR PUSTAKA

- 100 Companies Are Responsible for 71% of GHG Emissions*. (n.d.). Sustainability for All. Retrieved January 17, 2024, from https://www.activesustainability.com/climate-change/100-companies-responsible-71-ghg-emissions/?_adin=02021864894
- Abdillah, W., & Hartono, J. (2015). *Partial Least Square (PLS)*. Cv Andi Offset.
- Amaya, N., Patricia, M., Hinestroza, G., & Cuero, Y. A. (2021). *Sustainability disclosure practices as seen through the lens of the signaling theory: A study of companies listed on the Colombian Stock Exchange*. *Revista Colombiana de Contabilidad y Finanzas*, 317(July). <https://doi.org/10.1016/j.jclepro.2021.128416>
- Arsyad, M., Haeruddin, S. H., Muslim, M., & Pelu, M. F. A. R. (2021). The effect of activity ratios, liquidity, and profitability on the dividend payout ratio. *Indonesia Accounting Journal*, 3(1), 36. <https://doi.org/10.32400/iaj.30119>
- Aslam, S., Ahmad, M., Amin, S., Usman, M., & Arif, S. (2018). The impact of corporate governance and intellectual capital on firm's performance and corporate social responsibility disclosure: Evidence from Australian listed companies. *Pakistan Journal of Commerce and Social Science*, 12(1), 283–308.
- Astuti, P. D., & Datrini, L. K. (2021). Green competitive advantage: Examining the role of environmental consciousness and green intellectual capital. *Management Science Letters*, 11, 1141–1152. <https://doi.org/10.5267/j.msl.2020.11.025>
- 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>
- Bae, S. M., Masud, M. A. K., & Kim, J. D. (2018). A cross-country investigation of corporate governance and corporate sustainability disclosure: A signaling theory perspective. *Sustainability (Switzerland)*, 10(8). <https://doi.org/10.3390/su10082611>
- Bahriansyah, R. I., & Lestari Ginting, Y. (2022). Pengungkapan Emisi Karbon Terhadap Nilai Perusahaan dengan Media Exposure Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 9(02), 249–260. <https://doi.org/10.35838/jrap.2022.009.02.21>
- Chandra, M., & Augustine, Y. (2019). Pengaruh Green Intellectual Capital Index Dan Pengungkapan Keberlanjutan Terhadap Kinerja Keuangan Dan Non Keuangan Perusahaan Dengan Transparansi Sebagai Variabel Moderasi. *Jurnal Magister Akuntansi Trisakti*, 6(1), 45–70. <https://doi.org/10.25105/jmat.v6i1.5066>
- Darma, B. (2021). *Statistika Penelitian Menggunakan SPSS*. Guepedia.
- Dwi, O., Dyah, S., Setiawan, R., & / S. (2021). Determinants of Corporate Social Responsibility Disclosure: A Case Study of Banking Industry in Indonesia. *Journal of Asian Finance*, 8(5), 91–0097. <https://doi.org/10.13106/jafeb.2021.vol8.no5.0091>
- Esni, M. T., Made, A., & Wulandari, R. (2020). Analisis Pengaruh Penerapan Anggaran Berbasis Kinerja, Akuntabilitas Dan Transparansi Terhadap Kinerja Keuangan Daerah Kota Malang. *Jurnal Riset Mahasiswa Akuntansi*, 7(2), 1–11. <https://doi.org/10.21067/jrma.v7i2.4254>

- Firmansyah, A., Jadi, P. H., Febrian, W., & Fasita, E. (2021). Respon Pasar Atas Pengungkapan Emisi Karbon Di Indonesia : Bagaimana Peran Tata Kelola Perusahaan? *Jurnal Magister Akuntansi Trisakti*, 8(2), 151–170. <https://doi.org/10.25105/jmat.v8i2.9789>
- Hardani, Auliya, N. H., Andriani, H., & Fardani, R. A. (2020). Metode Penelitian Kualitatif&Kuantitatif. In *Metode Penelitian Kualitatif&Kuantitatif* (Husnu Abad, Vol. 53, Issue 9). CV. Pustaka Ilmu Group Yogyakarta.
- Indonesia, K. E. dan S. D. M. R. (2009). *Carbon Capture and Storage (3) : Sistem Penangkapan CO2*. Indonesia, Kementerian Energi Dan Sumber Daya Mineral Republik. <https://www.esdm.go.id/id/media-center/arsip-berita/carbon-capture-and-storage-3-sistem-penangkapan-co2>
- Jahanshad, A., Heidarpoor, F., & Valizadeh, Y. (2014). Relationship between Financial Information Transparency and Financial Performance of Listed Companies in Tehran Stock Exchange. *Research Journal of Recent Sciences*, 3(3), 27–32.
- Juliandi, A., Irfan, & Manurung, S. (2014). *Metode Penelitian Bisnis* (F. Zulkarnain (Ed.)). UMSU Press.
- Kurnia, P., Darlis, E., & Putra, A. A. (2020). *Carbon Emission Disclosure , Good Corporate Governance , Financial Performance , and Firm Value*. 7(12), 223–231. <https://doi.org/10.13106/jafeb.2020.vol7.no12.223>
- Lu, W., Zhu, N., & Zhang, J. (2021). *The Impact of Carbon Disclosure on Financial Performance under Low Carbon Constraints*.
- Madyan, M. (2024). *Analisis Pengungkapan Emisi Karbon Perusahaan Indonesia*. UNAIR News. <https://unair.ac.id/analisis-pengungkapan-emisi-karbon-perusahaan-indonesia/>
- Nanda, U. E., Nasir, A., Studi, P., Akuntansi, M., & Riau, U. (2023). *Pengaruh Pengungkapan Emisi Karbon dan Kinerja Keuangan terhadap Reaksi Investor dengan Kinerja Lingkungan sebagai Pemoderasi*. 4(3), 525–541.
- Nations, U. (n.d.). *Causes and Effects of Climate Change*. United Nations. Retrieved February 5, 2024, from <https://www.un.org/en/climatechange/science/causes-effects-climate-change>
- Pratiwi, L., Maharani, B., & Sayekti, Y. (2021). *Determinants of carbon emission disclosure : An empirical study on Indonesian manufacturing companies*. 11(2), 197–207. <https://doi.org/10.14414/tiar.v11i2.2411>
- Rachmawati, S. (2023). The New Model: Green Innovation Modified to Moderate thInfluence of Integrated Reporting, Green Intellectual Capital toward Green Competitive Advantage. *International Journal of Energy Economics and Policy*, 13(2), 61–67. <https://doi.org/10.32479/ijeep.13921>
- Ratna Ramadhani Damayanti, Anggita Langgeng Wijaya, R. A. S. (2023). Pengaruh Good Corporate Governance (GCG), Green Intellectual Capital, dan Pengungkapan Sustainability Report terhadap Kinerja Keuangan. *Seminar Inovasi Manajemen Bisnis Dan Akuntansi (SIMBA)* 5, 5(September).
- Renaldo, N. (2022). *The Effect of Green Supply Chain Management , Green Intellectual Capital*

- , and Green Information System on Environmental Performance and Financial Performance. November. <https://doi.org/10.14738/abr.1010.13254>
- Riki Sanjaya, R. J. A. (2023). *Role of Green Intellectual Capital Index to Carbon Emission*. 5(2), 141–158.
- Safutri, D., Mukhzarudfa, M., & Tiswiyanti, W. (2023). Pengaruh Pengungkapan Emisi Karbon, Tata Kelola Perusahaan dan Kinerja Keuangan: Studi Di Indonesia. *Jurnal Akademi Akuntansi*, 6(2), 273–293. <https://doi.org/10.22219/jaa.v6i2.25065>
- 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>
- State of the Global Islamic Economy Report. (2023). State of the Global Islamic Economy Report. In *DinarStandard*. <https://haladinar.io/hdn/doc/report2018.pdf>
- Suharsono, R. S. (2022). Analisis Pengungkapan Sukarela, Kualitas Pelaporan Keuangan, dan Tata Kelola Perusahaan Sebelum dan Selama Pandemi Covid 19. *Jurnal Analisa Akuntansi Dan Perpajakan*, 6(2), 140–158. <https://doi.org/10.25139/jaap.v6i2.4966>
- Suharsono, R. S., Nirwanto, N., & Zuhroh, D. (2020). Voluntary Disclosure, Financial Reporting Quality and Asymmetry Information. *Journal of Asian Finance, Economics and Business*, 7(12), 1185–1194. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.1185>
- Sunyoto, D. (2020). *Uji Validitas dan Reliabilitas*. Nuha Medika.
- Urdaneta, R., Guevara-p, J. C., Llena-macarulla, F., & Moneva, J. M. (2021). *Transparency and Accountability in Sports: Measuring the Social and Financial Performance of Spanish Professional Football*.
- Utami, R. A., & Achyani, F. (2023). Implikasi media exposure, economic pressure, peringkat proper, industrial type dan capital expenditure terhadap carbon emission disclosure. *Economics and Digital Business Review*, 4(2), 432–442.
- Vahideh Akbari, & Abdorreza Asadi. (2016). Relationship Between Social Responsibility and Financial Performance of Listed Companies in Tehran Stock Exchange. *China-USA Business Review*, 15(11), 27–32. <https://doi.org/10.17265/1537-1514/2016.11.002>
- Wahyuddin, M. (2020). *Carbon emission disclosure in Indonesian firms: the test of media-exposure moderating effects* *Carbon Emission Disclosure in Indonesian Firms: The Test of Media-exposure Moderating Effects*. <https://doi.org/10.32479/ijeeep.10142>.This
- Widianto, I., & Sari, D. P. (2019). *The Effect of Enviromental Performance, Leverage and Company Size towards Carbon Emission Disclosure on Rated Proper Company in 2015-2018*. 97–118.
- Zalfa, A. N., & Novita, N. (2023). Green Intellectual Capital Terhadap Sustainable Performance. *Jurnal Keuangan Dan Perbankan*, 18(1), 25. <https://doi.org/10.35384/jkp.v18i1.329>
- Zaragoza-s, P., Mart, J., & Ruiz-fern, L. (2022). *The Effect of Green Intellectual Capital on Green Performance in the Spanish Wine Industry: A Structural Equation Modeling*

Approach. 2022.

Zheng, J., & Khurram, M. U. (2022). *Can Green Innovation Affect ESG Ratings and Financial Performance? Evidence from Chinese GEM Listed Companies.* 1–32.

