

## DAFTAR PUSTAKA

- Adams, Carol A. 2002. "Internal Organisational Factors Influencing Corporate Social and Ethical Reporting." *Accounting, Auditing & Accountability Journal* 15(2):223–50.
- Alsaeed, Khalid. 2006. "The Association between Firm-Specific Characteristics and Disclosure: The Case of Saudi Arabia." *Managerial Auditing Journal* 21(5):476–96.
- Aly, Doaa, Jon Simon, Khaled Hussainey, and Ali Uyar. 2010. "Determinants of Corporate Internet Reporting: Evidence from Egypt." *Managerial Auditing Journal* 25(1):182–202.
- Anggraeni, Dian Yuni. 2015. "Pengungkapan Emisi Gas Rumah Kaca, Kinerja Lingkungan, Dan Nilai Perusahaan." *Jurnal Akuntansi Dan Keuangan Indonesia* 12(2):1–18.
- Barako, Dulacha G. and Alistair M. Brown. 2008. "Corporate Social Reporting and Board Representation: Evidence from the Kenyan Banking Sector Dulacha." *Journal of Management & Government* 22(79):1–29.
- Berthelot, Sylvie and Anne-Marie Robert. 2011. "Climate Change Disclosures: An Examination of Canadian Oil and Gas Firms." *Issues in Social & Environmental Accounting* 5(1/2):106–23.
- Bewley, Kathryn and Ye Li. 2000. "Disclosure of Environmental Information by Canadian Manufacturing Companies: A Voluntary Disclosure Perspective." *Advances in Environmental Accounting and Management* 1:201–26.
- Brammer, Stephen, Andrew Millington, Bruce Rayton, Catherine Pardo, C. Stephan, Andrew Pettigrew, and Robert Heath. 2007. "The Contribution of Corporate Social Responsibility to Organisational Commitment." *International Journal of Human Resource Management* 18(10):1701–19.
- Brammer, Stephen and Stephen Pavelin. 2006. "Voluntary Environmental Disclosures by Large UK Companies." *Journal of Business Finance and Accounting* 33(7–8):1168–88.
- Brammer, Stephen and Stephen Pavelin. 2008. "Factors Influencing the Quality of Corporate Environmental Disclosure." *Business Strategy and the Environment* 17(2):120–36.
- Branco, Manuel Castelo and Lúcia Lima Rodrigues. 2008. "Factors Influencing Social Responsibility Disclosure by Portuguese Companies Disclosure by Portuguese Companies." *Source Journal of Business Ethics Journal of Business Ethics* 83(83):685–701.

- Bromiley, P. 1991. "Testing a Causal Model of Corporate Risk Taking and Performance." *Academy of Management Journal* 34(1):37–59.
- Carter, David A., Betty J. Simkins, and W. Gary Simpson. 2003. "Corporate Governance, Board Diversity, and Firm Value." *The Financial Review* 38:33–53.
- Chitambo, Lyton. 2013. "Firm Characteristics and the Voluntary Disclosure of Climate Change and Greenhouse Gas Emission Information." *International Journal of Energy and Statistics* 01(03):155–69.
- Chithambo, Lyton and Venancio Tauringana. 2014. "Company Specific Determinants of Greenhouse Gases Disclosures." *Journal of Applied Accounting Research* 15(3):323–38.
- Cho, Charles H. and Dennis M. Patten. 2007. "The Role of Environmental Disclosures as Tools of Legitimacy: A Research Note." *Accounting, Organizations and Society* 32(7–8):639–47.
- Choi, Bo Bae, Doowon Lee, and Jim Psaros. 2013. "An Analysis of Australian Company Carbon Emission Disclosures." *Pacific Accounting Review* 25(1):58–79.
- Chu, Choi Ieng, Bikram Chatterjee, and Alistair Brown. 2013. "The Current Status of Greenhouse Gas Reporting by Chinese Companies: A Test of Legitimacy Theory." *Managerial Auditing Journal* 28(2):114–39.
- Clarkson, Peter M., Michael B. Overell, and Larelle Chapple. 2011. "Environmental Reporting and Its Relation to Corporate Environmental Performance." *Abacus* 47(1):27–60.
- Cotter, Julie and Muftah M. Najah. 2011. "Institutional Investor Influence on Global Climate Change Disclosure Practices Institutional Investor Influence on Global Climate Change Disclosure Practices."
- Dowling, John and Jeffrey Pfeffer. 1975. "ORGANIZATIONAL LEGITIMACY : Social Values and Organizational Behavior between the Organizations Seek to Establish Congruence." *The Pacific Sociological Review* 18(1):122–36.
- Fama, Eugene F. and Michael C. Jensen. 1983. "Separation of Ownership and Control." *Journal of Laws and Economics* 26(2):301–25.
- Freedman, Martin and Bikki Jaggi. 2005. "Global Warming, Commitment to the Kyoto Protocol, and Accounting Disclosures by the Largest Global Public Firms from Polluting Industries." *International Journal of Accounting* 40(3):215–32.
- Ghomi, Zahra Borghei and Philomena Leung. 2013. "An Empirical Analysis of the Determinants of Greenhouse Gas Voluntary Disclosure in Australia." *Accounting and Finance Research* 2(1):110–27.
- Ghozali, Imam. 2013. Aplikasi Analisis Multivariate dengan Program IBM SPSS 21. Universitas Diponegoro : Semarang.

- Ghozali, Imam & Anis Chariri. 2007. *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro : Semarang.
- Gray, Rob, Reza Kouhy, and Simon Lavers. 1995. "Corporate Social and Environmental Reporting in the Caribbean." *Accounting Auditing and Accountability Journal* 8(2):47-77.
- Hanifah, Umi. 2011. "Aktualitas Carbon Emission Disclosure : Sebagai Dasar Dan Arah Pengembangan Triple Bottom Line." *Seminar Nasioanl Dan The 3rd Call for Syariah Paper* (17):125-35.
- Irwhantoko and Basuki. 2016. "Carbon Emission Disclosure: Studi Pada Perusahaan Manufaktur Indonesia." *Jurnal Akuntansi Dan Keuangan* 18(2):92-104.
- Jannah, Richatul. 2014. "Analisis Faktor-Faktor Yang Mempengaruhi Carbon Emission Disclosure Pada Perusahaan Di Indonesia." *Diponegoro Journal of Accounting* 3(2):1-11.
- Jehn, Karen A., Gregory B. Northcraft, and Margaret A. Neale. 1999. "Why Differences Make a Difference: A Field Study of Diversity, Conflict, and Performance in Workgroups." *Administrative Science Quarterly* 44(4):741.
- Jensen, Michael C. and William H. Meckling. 1976. "Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure." *Journal of Financial Economics* 3(4):305-60.
- Kock, Carl J., Juan Santaló, and Luis Diestre. 2012. "Corporate Governance and the Environment: What Type of Governance Creates Greener Companies?" *Journal of Management Studies* 49(3):492-514.
- Komite Nasional Kebijakan Governance. 2008. "PEDOMAN UMUM GOOD PUBLIC GOVERNANCE INDONESIA." 1-50.
- Liao, Lin, Le Luo, and Qingliang Tang. 2015. "Gender Diversity, Board Independence, Environmental Committee and Greenhouse Gas Disclosure." *British Accounting Review* 47(4):409-24.
- Luo, Le, Qingliang Tang, and Yi-Chen Lan. 2013. "Comparison of Propensity for Carbon Disclosure between Developing and Developed Countries." *Accounting Research Journal* 26(1):6-34.
- Majid, Rizqi Abdul. 2015. "Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapan Emisi Gas Rumah Kaca Pada Perusahaan Di Indonesia." *Diponegoro Journal of Accounting* 4(4):1-11.
- Manurung, Daniel T. H., R. Wedi Rusmawan Kusumah, Bachtiar Asikin, and Irma Suryani. 2017. "Peran Corporate Governance Dan Komite Lingkungan Dalam Pengungkapan Gas Rumah Kaca." *4 Th International Conference On Business, Economics and Social Science* (July):1-41.

- Maula, Kholida Atiyatul and Arif Rakhman. 2018. "Pengaruh Board Diversity (CEO Wanita, CFO Wanita, Proporsi Dewan Komisaris Wanita, Proporsi Komite Audit Wanita) Terhadap Pelanggaran Aturan Laporan Keuangan." 3(01):431–45.
- Mishina, Yuri, Timothy G. Pollock, and Joseph F. Porac. 2004. "Are More Resources Always Better for Growth? Resource Stickiness in Market and Product Expansion." *Strategic Management Journal* 25(12):1179–97.
- Mulyadi. 2005. *Akuntansi Biaya*. Edisi Kelima. Yogyakarta : UPPAMP YKPN Universitas Gajah Mada.
- Nainggolan, Natasya Elisabeth. 2015. "Pengaruh Struktur Corporate Governance Terhadap Pengungkapan Lingkungan." *Diponegoro Journal of Accounting* 4(2):1–9.
- Nasir, Azwir, Elfi Ilham, and Vadela Irna Utara. 2014. "Pengaruh Karakteristik Perusahaan Dan Corporate Governance Terhadap Pengungkapan Sustainability Report Pada Perusahaan LQ45 Yang Terdaftar." *Jurnal Ekonomi* 22:1–18.
- Nohria, Nitin and Ranjay Gulati. 1996. "Is Slack Good or Bad for Innovation?" *Academy of Management Journal* 39(5):1245–64.
- O'Donovan, Gary. 2002. "Environmental Disclosures in the Annual Report." *Accounting, Auditing & Accountability Journal* 15(3):344–71.
- Oyelere, Peter, Fawzi Laswad, and Richard Fisher. 2003. "Determinants of Internet Financial Reporting by New Zealand Companies." *Journal of International Financial Management and Accounting* 14(1):26–63.
- Peters, Gary F. and Andrea M. Romi. 2011. "The Effect of Corporate Governance on Voluntary Risk Disclosures: Evidence from Greenhouse Gas Emission Reporting." *Working Paper, University of Arkansas*. 2011.
- Peters, Gary F. and Andrea M. Romi. 2013. "Does the Voluntary Adoption of Corporate Governance Mechanisms Improve Environmental Risk Disclosures? Evidence from Greenhouse Gas Emission Accounting." *Journal of Business Ethics* 637–66.
- Post, Corinne, Noushi Rahman, and Emily Rubow. 2011. *Green Governance: Boards of Directors' Composition and Environmental Corporate Social Responsibility*. Vol. 50.
- Pradini, Harlinda Siska. 2013. "The Analysis of Information Content towards Greenhouse Gas Emissions Disclosure in Indonesia Companies." *Diponegoro Journal of Accounting* 2(2):1–12.
- Prado-Lorenzo, José-Manuel, Luis Rodríguez-Domínguez, Isabel Gallego-Álvarez, and Isabel-María García-Sánchez. 2009. "Factors Influencing the Disclosure of Greenhouse Gas Emissions in Companies World-Wide." *Management Decision* 47(7):1133–57.

- Prafitri, Anistia. 2016. "Analisis Pengungkapan Emisi Gas Rumah Kaca." *Jurnal Akuntansi & Auditing* 13(2):155–75.
- Pratiwi, Putri Citra and Vita Fitria Sari. 2016. "Pengaruh Tipe Industri , Media Exposure Dan Profitabilitas Terhadap Carbon Emission Disclosure." *Jurnal WRA* 4(2):829–44.
- Rankin, Michaela, Carolyn Windsor, and Dina Wahyuni. 2011. "An Investigation of Voluntary Corporate Greenhouse Gas Emissions Reporting in a Market Governance System Australian Evidence." *Accounting Auditing and Accountability Journal* 24(8):1037–70.
- Riyanto, Bambang. 2001. *Dasar-dasar Pembelanjaan Perusahaan*. Edisi Keempat, Cetakan Ketujuh. BPFE Yogyakarta : Yogyakarta.
- Roberts, R. W. 1992. "Determinants of Corporate Social Responsibility Disclosure: An Application of Stakeholder Theory." *Accounting, Organizations and Society* 17(6):595–612.
- Robinson, Gail and Kathleen Dechant. 1997. "Building a Business Case for Diversity." *The Academy of Management Executive* 11(3):21–31.
- Sembiring, Eddy Rismanda. 2005. "Karakteristik Perusahaan Dan Pengungkapan Tanggung Jawab Sosial : Study Empiris Pada Perusahaan Yang Tercatat Di Bursa Efek Jakarta." *Simposium Nasional Akuntansi XVI* 8(September):15–16.
- Silva-Gao, L. 2012. "The Disclosure of Environmental Capital Expenditures: Evidence from the Electric Utility Sector in the USA." *Corporate Social Responsibility and Environmental Management* 19(4):240–52.
- Tauringana, Venancio and Lyton Chithambo. 2015. "The Effect of DEFRA Guidance on Greenhouse Gas Disclosure." *British Accounting Review* 47(4):425–44.
- Utami, Indah Dewi and Rahmawati. 2010. "Pengaruh Ukuran Perusahaan, Ukuran Dewan Komisaris, Kepemilikan Institusional, Kepemilikan Asing, Dan Umur Perusahaan Terhadap Corporate Social Responsibility Disclosure Pada Perusahaan Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia." *Jurnal Akuntansi Dan Manajemen, STIE YKPN Yogyakarta* Vol. 21(3):297–306.
- Velayutham, Eswaran. 2014. "Voluntary Disclosure of Greenhouse Gas Emissions , Corporate Governance and Earnings Management : Australian Evidence."
- Veronica, Theodora Martina. 2009. "Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Tanggungjawab Sosial Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia." *Jurnal Mahasiswa Jurusan Akuntansi Fakultas Ekonomi*.
- Villiers, Charl de and Chris J. Van Staden. 2011. "Where Firms Choose to Disclose Voluntary Environmental Information." *Journal of Accounting and Public Policy* 30(6):504–25.

Wiyuda, Alang and Hadi Pramono. 2017. "Pengaruh Good Corporate Governance, Karakteristik Perusahaan Terhadap Luas Pengungkapan Corporate Social Responsibility Pada Perusahaan Terdaftar Di BEI." *Kompartemen XV*(1):12–25.

