

DAFTAR PUSTAKA

- Adams, R. B., Hermalin, B. E., & Weisbach, M. S. (2010). The role of boards of directors in corporate governance: A conceptual framework and survey. *Journal of Economic Literature*, 48(1). <https://doi.org/10.1257/jel.48.1.58>
- Adhikari, A., & Zhou, H. (2021). Voluntary disclosure and information asymmetry: do investors in US capital markets care about carbon emission? *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-02-2020-0046>
- Agustami, S., & Yunanda, A. C. (2014). Pengaruh Kepemilikan Institusional Dan Pengungkapan Sukarela Terhadap Biaya Hutang. *Jurnal Riset Akuntansi Dan Keuangan*, 2(2), 376. <https://doi.org/10.17509/jrak.v2i2.6592>
- Al-Mamun, A., & Seamer, M. (2021). Board of director attributes and CSR engagement in emerging economy firms: Evidence from across Asia. *Emerging Markets Review*, 46(February 2020), 100749. <https://doi.org/10.1016/j.ememar.2020.100749>
- Allegrini, M., & Greco, G. (2013). Corporate boards, audit committees and voluntary disclosure: Evidence from Italian Listed Companies. *Journal of Management and Governance*, 17(1), 187–216. <https://doi.org/10.1007/s10997-011-9168-3>
- Andrew, J., & Cortese, C. (2011). Accounting for climate change and the self-regulation of carbon disclosures. *Accounting Forum*, 35(3), 130–138. <https://doi.org/10.1016/j.accfor.2011.06.006>
- Anggraini, F. R. (2006). Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan. *Symposium Nasional Akuntansi 9 Padang*, 21, 23–26. http://digilib.mercubuana.ac.id/manager/file_artikel_abstrak/Isi_Artikel_699411403487.pdf
- Apriliani, F., & Harto, P. (2016). Pengaruh Struktur Kepemilikan Terhadap Cost of Capital Dengan Voluntary Disclosure Sebagai Variabel Intervening. *Diponegoro Journal of Accounting*, 5(4), 1–12.
- Barnea, A., & Rubin, A. (2010). Corporate Social Responsibility as a Conflict Between Shareholders. In *Journal of Business Ethics* (Vol. 97, Issue 1). <https://doi.org/10.1007/s10551-010-0496-z>
- Bhojraj, S., & Sengupta, P. (2003). Effect of Corporate Governance on Bond Ratings and Yields: The Role of Institutional Investors and Outside Directors. *Journal of Business*, 76(3). <https://doi.org/10.1086/344114>

- Bhuiyan, M. B. U., & Nguyen, T. H. N. (2020). Impact of CSR on cost of debt and cost of capital: Australian evidence. *Social Responsibility Journal*, 16(3), 419–430. <https://doi.org/10.1108/SRJ-08-2018-0208>
- Busru, S. B. A., Shanmugasundaram, G., & Bhat, A. R. (2019). Corporate Governance and Its Impact on Cost of Capital : Empirical Insights from Indian Listed Firms. *International Journal of Financial Management*, 9(1), 27–37. <https://doi.org/10.26643/gis.v13i1.3305>
- CDP Cities, State, and Region Data. (n.d.). Carbon Disclosure Project 2021.
- CDP India Annual Report (2019). (2008). In *Airline Business* (Vol. 24, Issue 6). https://6fefcbb86e61af1b2fc4-c70d8ead6ced550b4d987d7c03fcdd1d.ssl.cf3.rackcdn.com/cms/reports/documents/000/004/862/original/CDP_India_Report_2019.pdf?1584010372
- Chaudhry, S. M., Ahmed, R., Shafiullah, M., & Duc Huynh, T. L. (2020). The impact of carbon emissions on country risk: Evidence from the G7 economies. *Journal of Environmental Management*, 265(April), 110533. <https://doi.org/10.1016/j.jenvman.2020.110533>
- Chava, S. (2014). Environmental externalities and cost of capital. *Management Science*, 60(9). <https://doi.org/10.1287/mnsc.2013.1863>
- Chen, Y. M., & Jian, J. Y. (2011). The Impact of Information Disclosure and Transparency Rankings System (IDTRs) and Corporate Governance Structure on Interest Cost of Debt. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.926859>
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327. <https://doi.org/10.1016/j.aos.2007.05.003>
- Cotter, J., & Najah, M. M. (2011). Institutional investor influence on global climate change disclosure practices. *Accounting and Finance*, 1–34.
- Cotter, J., Najah, M., & Wang, S. S. (2011). Standardized reporting of climate change information in Australia. *Sustainability Accounting, Management and Policy Journal*, 2(2). <https://doi.org/10.1108/20408021111185420>
- Coulson, A. B., & Monks, V. (1999). Corporate environmental performance considerations within bank lending decisions. *Eco-Management and Auditing*, 6(1). [https://doi.org/10.1002/\(sici\)1099-0925\(199903\)6:1<1::aid-ema93>3.3.co;2-d](https://doi.org/10.1002/(sici)1099-0925(199903)6:1<1::aid-ema93>3.3.co;2-d)

- Eliwa, Y., Aboud, A., & Saleh, A. (2019). ESG practices and the cost of debt: Evidence from EU countries. *Critical Perspectives on Accounting*, 79(xxxx), 102097. <https://doi.org/10.1016/j.cpa.2019.102097>
- Elsayih, J., Datt, R., & Tang, Q. (2021). Corporate governance and carbon emissions performance: empirical evidence from Australia. *Australasian Journal of Environmental Management*, 28(4), 433–459. <https://doi.org/10.1080/14486563.2021.1989066>
- Fabozzi, F. J. (2007). *Bond Markets, Analysis, and Strategies* (6th ed.). Pearson: Prentice Hall.
- Fabozzi, F. J. (2013). *Bond markets, analysis, and strategies* (D. Battista (Ed.); 8th ed.). Prentice Hall.
- Falatifah, M., & Hermawan, A. A. (2021). Board of directors effectiveness, voluntary integrated reporting and cost of equity: Evidence from oecd countries. *International Journal of Business and Society*, 22(1). <https://doi.org/10.33736/IJBS.3188.2021>
- Farooq, O., & Jabbouri, I. (2015). Cost Of Debt And Dividend Policy : Evidence From The MENA Region. *The Journal of Applied and Business Research*, 31(5), 2015.
- Firmansyah, A., Fauzi, I., & Rizal Yuniar, M. (2020). Biaya Utang dari Sudut Pandang Kebijakan Dividen, Volatilitas Laba, dan Kualitas Akruar. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 3(2), 109–129. <https://doi.org/10.29303/akurasi.v3i2.54>
- Fonseka, M., Rajapakse, T., & Richardson, G. (2019). The effect of environmental information disclosure and energy product type on the cost of debt: Evidence from energy firms in China. *Pacific Basin Finance Journal*, 54(February 2018), 159–182. <https://doi.org/10.1016/j.pacfin.2018.05.001>
- García-Lara, J. M., García-Osma, B., & Penalva, F. (2009). Accounting conservatism and corporate governance. *Review of Accounting Studies*, 14(1). <https://doi.org/10.1007/s11142-007-9060-1>
- Gerwanski, J. (2020). Does it pay off? Integrated reporting and cost of debt: European evidence. *Corporate Social Responsibility and Environmental Management*, 27(5), 2299–2319. <https://doi.org/10.1002/csr.1965>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th editio). Badan Penerbit Universitas Diponegoro.
- Goss, A., & Roberts, G. S. (2011). The impact of corporate social responsibility on the cost of bank loans. *Journal of Banking and Finance*, 35(7). <https://doi.org/10.1016/j.jbankfin.2010.12.002>

- Gracia, O., & Siregar, S. V. (2021). Sustainability practices and the cost of debt: Evidence from ASEAN countries. *Journal of Cleaner Production*, 300. <https://doi.org/10.1016/j.jclepro.2021.126942>
- Guidara, A., Khlif, H., & Jarboui, A. (2014). Voluntary and timely disclosure and the cost of debt: South African evidence. *Meditari Accountancy Research*, 22(2), 149–164. <https://doi.org/10.1108/MEDAR-09-2013-0042>
- Gupta, M. P. K. (2009). Corporate Governance in India: Concept, Course of Action and Compliance. *Associate Lecturer, LM Thapar School of Management, Patiala*, 3(1/4), 7–11. <http://www.afic.am/CG/CG-Antidote.pdf>
- Hanifah, U. (2011). AKTUALITAS CARBON EMISSION DISCLOSURE : SEBAGAI DASAR DAN ARAH PENGEMBANGAN. *Syariah Paper Accounting FEB UMS*, 17, 125–135.
- Hashim, H. A., & Amrah, M. (2016). Corporate governance mechanisms and cost of debt. *Managerial Auditing Journal*, 31(3), 314–336. <https://doi.org/10.1108/maj-12-2014-1139>
- Herninta, T. (2019). Faktor-Faktor Yang Mempengaruhi Kebijakan Hutang. *Jurnal Manajemen Bisnis*, 22(2), 119. <https://doi.org/10.35448/jte.v15i1.7952>
- Irwhantoko, I., & Basuki, B. (2016). Carbon Emission Disclosure: Studi pada Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi Dan Keuangan*, 18(2), 92–104. <https://doi.org/10.9744/jak.18.2.92-104>
- Jantadej, K., & Wattanatorn, W. (2020). The effect of corporate governance on the cost of debt: Evidence from Thailand. *Journal of Asian Finance, Economics and Business*, 7(9). <https://doi.org/10.13106/JAFEB.2020.VOL7.NO9.283>
- Jasman. (2016). Pengaruh Asimetri Informasi terhadap Biaya Ekuitas dan Biaya Utang dengan Manajemen Laba sebagai Variabel Intervening. *JRAK*, 12(2), 95–109.
- Jensen, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48(3). <https://doi.org/10.2307/2329018>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jung, J., Herbohn, K., & Clarkson, P. (2018). Carbon Risk, Carbon Risk Awareness and the Cost of Debt Financing. *Journal of Business Ethics*, 150(4), 1151–1171. <https://doi.org/10.1007/s10551-016-3207-6>

- Juniarti, & Sentosa, A. A. (2009). Pengaruh Good Corporate Governance, Voluntary Disclosure terhadap Biaya Hutang (Costs of Debt). *Pengaruh Good Corporate Governance, Voluntary Disclosure Terhadap Biaya Hutang (Costs of Debt)*, 11(2), 88–100. <https://doi.org/10.9744/jak.11.2.pp.88-100>
- Khlif, H., Guidara, A., & Souissi, M. (2015). Corporate social and environmental disclosure and corporate performance. *Journal of Accounting in Emerging Economies*, 5(1), 51–69. <https://doi.org/10.1108/jaee-06-2012-0024>
- Kholbadalov, U. (2012). The relationship of corporate tax avoidance, cost of debt and institutional ownership: evidence from Malaysia. *Atlantic Review of Economics*, 2.
- Kılıç, M., & Kuzey, C. (2019). The effect of corporate governance on carbon emission disclosures: Evidence from Turkey. *International Journal of Climate Change Strategies and Management*, 11(1), 35–53. <https://doi.org/10.1108/IJCCSM-07-2017-0144>
- Kleimeier, S., & Viehs, M. (2018). Carbon Disclosure, Emission Levels, and the Cost of Debt. *SSRN Electronic Journal*, 1–42. <https://doi.org/10.2139/ssrn.2719665>
- Kozak, S. (2021). Will the reduction of co2 emissions lower the cost of debt financing? The case of eu countries. *Energies*, 14(24). <https://doi.org/10.3390/en14248361>
- Kumar, P., & Firoz, M. (2018). Impact of carbon emissions on cost of debt-evidence from India. *Managerial Finance*, 44(12), 1401–1417. <https://doi.org/10.1108/MF-03-2018-0108>
- Kurniawati, Z., & Marfuah. (2014). Pengaruh Penerapan Corporate Governance Terhadap Biaya Ekuitas Dan Biaya Utang Pada Perusahaan Manufaktur Di Indonesia. *EFEKTIF Jurnal Bisnis Dan Ekonomi*, 5(1996), 195–206. <http://jurnalefektif.janabadra.ac.id/publikasi-jurnal-efektif/volume-5-no-2-desember-2014/>
- Laksmiana, I. (2008). Corporate board governance and voluntary disclosure of executive compensation practices. *Contemporary Accounting Research*, 25(4). <https://doi.org/10.1506/car.25.4.8>
- Lesmana, T., & Sun, Y. (2013). Penilaian Bisnis dan Estimasi Nilai Intrinsik PT. Garuda Indonesia (Persero), Tbk saat Ipo Februari 2011. *Binus Business Review*, 4(1), 231. <https://doi.org/10.21512/bbr.v4i1.1049>
- Li, Yiwei, Gong, M., Zhang, X. Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. *British Accounting Review*, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>

- Li, Yongqing, Eddie, I., & Liu, J. (2014). Carbon emissions and the cost of capital: Australian evidence. *Review of Accounting and Finance*, 13(4), 400–420. <https://doi.org/10.1108/RAF-08-2012-0074>
- Lim, Y. (2011). Tax avoidance, cost of debt and shareholder activism: Evidence from Korea. *Journal of Banking and Finance*, 35(2), 456–470. <https://doi.org/10.1016/j.jbankfin.2010.08.021>
- Lin, Ying fen, Yeh, Y. M. C., & Yang, F. ming. (2014). Supervisory quality of board and firm performance: A perspective of board meeting attendance. *Total Quality Management and Business Excellence*, 25(3–4). <https://doi.org/10.1080/14783363.2012.756751>
- Lin, Yutong, Huang, R., & Yao, X. (2021). Air pollution and environmental information disclosure: An empirical study based on heavy polluting industries. *Journal of Cleaner Production*, 278, 124313. <https://doi.org/10.1016/j.jclepro.2020.124313>
- Lorca, C., Sánchez-Ballesta, J. P., & García-Meca, E. (2011a). Board Effectiveness and Cost of Debt. *Journal of Business Ethics*, 100(4), 613–631. <https://doi.org/10.1007/s10551-010-0699-3>
- Lorca, C., Sánchez-Ballesta, J. P., & García-Meca, E. (2011b). Board Effectiveness and Cost of Debt. *Journal of Business Ethics*, 100(4), 613–631. <https://doi.org/10.1007/s10551-010-0699-3>
- Maaloul, A. (2018). The effect of greenhouse gas emissions on cost of debt: Evidence from Canadian firms. *Corporate Social Responsibility and Environmental Management*, 25(6), 1407–1415. <https://doi.org/10.1002/csr.1662>
- Magnanelli, B. S., & Izzo, M. F. (2017). Corporate social performance and cost of debt: The relationship. *Social Responsibility Journal*, 13(2), 250–265. <https://doi.org/10.1108/SRJ-06-2016-0103>
- Manrique, S., & Martí-Ballester, C. P. (2017). Analyzing the effect of corporate environmental performance on corporate financial performance in developed and developing countries. *Sustainability (Switzerland)*, 9(11). <https://doi.org/10.3390/su9111957>
- Manullang, F. A., H. Marbun, H. A., M Tarigan, I., & Sihombing, B. (2020). Pengaruh Tax Avoidance Terhadap Cost of Debt Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *JAKPI - Jurnal Akuntansi, Keuangan & Perpajakan Indonesia*, 8(2), 58. <https://doi.org/10.24114/jakpi.v8i2.20740>
- Mengpin, G., Johannes, F., & Vigna, L. (2020). 4 Charts Explain Greenhouse Gas Emissions by Countries and Sectors. *World Resources Institute, August*, 1–9. <https://www.wri.org/blog/2020/02/greenhouse-gas-emissions-by-country-sector>

- Mintzberg, H. (1983). *Power in and Around Organizations*. Englewood Cliffs, N.J. Prentice-Hall. <http://www.amazon.com/Around-Organizations-theory-management-policy/dp/0136868576>
- Molz, R. (1985). The Role of the Board of Directors: Typologies of Interaction. In *Journal of Business Strategy* (Vol. 5, Issue 4). <https://doi.org/10.1108/eb039091>
- Nalwade, M. Y. D., & Jagtap, D. K. N. (2017). THE STUDY ON REVIEW OF CAPITAL STRUCTURE. *Global Journal for Research Analysis*, 6(1), 630–632.
- Naseem, M. A., Riaz, S., Rehman, R. U., Ikram, A., & Malik, F. (2017). Impact of board characteristics on corporate social responsibility disclosure. *Journal of Applied Business Research*, 33(4). <https://doi.org/10.19030/jabr.v33i4.10001>
- Nikolaev, V., & van Lent, L. (2005). The endogeneity bias in the relation between cost-of-debt capital and corporate disclosure policy. *European Accounting Review*, 14(4), 677–724. <https://doi.org/10.1080/09638180500204624>
- Nuryatno, M., Nazir, N., & Rahmayanti, M. (2019). Hubungan Antara Pengungkapan, Informasi Asimetri Dan Biaya Modal. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 2(1), 9–26. <https://doi.org/10.25105/jipak.v2i1.4424>
- Nuswandari, C. (2009). Pengungkapan Pelaporan Keuangan dalam Perspektif Signalling Theory. *Kajian Akuntansi*, 1(1), 48–57.
- Oktay, S., Bozkurt, S., & Yazıcı, K. (2021). The Relationship Between Carbon Disclosure Project Scores and Global 500 Companies: A Perspective From National Culture. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211014521>
- Orens, R., Aerts, W., & Cormier, D. (2010). Web-Based Non-Financial Disclosure and Cost of Finance. *Journal of Business Finance and Accounting*, 37(9–10), 1057–1093. <https://doi.org/10.1111/j.1468-5957.2010.02212.x>
- Padrón, Y. G., Apolinario, R. M. C., Santana, O. M., Martel, M. C. V., & Sales, L. J. (2005). Determinant factors of leverage: An empirical analysis of Spanish corporations. *Journal of Risk Finance*, 6(1), 60–68. <https://doi.org/10.1108/15265940510581279>
- Palea, V., & Drogo, F. (2020). Carbon emissions and the cost of debt in the eurozone: The role of public policies, climate-related disclosure and corporate governance. *Business Strategy and the Environment*, 29(8). <https://doi.org/10.1002/bse.2550>
- Pelozo, J. (2009). The challenge of measuring financial impacts from investments in corporate social performance. *Journal of Management*, 35(6), 1518–1541. <https://doi.org/10.1177/0149206309335188>

- Permana, A. B. S., & Bambang, T. (2020). Pengaruh Pengungkapan Lingkungan dan Karbon terhadap Nilai Perusahaan. *E-Jurnal Akuntansi*, 30(4), 932–944. <https://garuda.ristekbrin.go.id/documents/detail/1916872>
- Pramudianto, A. (2016). Dari Kyoto Protocol 1997 Ke Paris Agreement 2015 : Dinamika Diplomasi Perubahan Iklim Global Dan Asean Menuju 2020. *Global: Jurnal Politik Internasional*, 18(1), 76. <https://doi.org/10.7454/global.v18i1.119>
- Prasetyo, R., & Raharja, S. (2013). ANALISIS PENGARUH KUALITAS AUDITOR DAN KOMITE AUDIT TERHADAP COST OF DEBT DENGAN USIA PERUSAHAAN SEBAGAI VARIABEL PEMODERASI (Studi Pada Perusahaan yang Melakukan IPO di BEI Tahun 2008-2012). *Diponegoro Journal of Accounting*, 2(3), 724–735.
- Project, C. D. (2020). *CDP India Annual Report (2020)* (Issue March). https://6fefcbb86e61af1b2fc4-c70d8ead6ced550b4d987d7c03fcdd1d.ssl.cf3.rackcdn.com/cms/reports/documents/000/005/595/original/CDP_India_Report_2020.pdf?1615972085
- Rahim, I. (2021). Environmental disclosure and firm efficiency: a study of Pakistani firms. *Asian Review of Accounting*, 29(3), 269–290. <https://doi.org/10.1108/ARA-05-2019-0100>
- Raimo, N., Caragnano, A., Zito, M., Vitolla, F., & Mariani, M. (2021). Extending the benefits of ESG disclosure: The effect on the cost of debt financing. *Corporate Social Responsibility and Environmental Management*, 28(4), 1412–1421. <https://doi.org/10.1002/csr.2134>
- Ratri, M. C., Harymawan, I., & Kamarudin, K. A. (2021). Busyness, tenure, meeting frequency of the ceos, and corporate social responsibility disclosure. *Sustainability (Switzerland)*, 13(10). <https://doi.org/10.3390/su13105567>
- Rini, E. P., Pratama, F., & Muslih, M. (2021). Pengaruh Growth, Firm Size, Profitability, Dan Environmental Performance Terhadap Carbon Emission Disclosure Perusahaan Industri High Profile Di Bursa Efek Indonesia. *JIMEA Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(3), 1101–1117.
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Robiansyah, A., Kamaludin, & Aziza, N. (2017). Kualitas Audit Sebagai Penentu Biaya Hutang Pada Perusahaan Manufaktur Terdaftar di Bursa Efek Indonesia. *Jurnal Fairness*, 7(1997), 97–110. <https://ejournal.unib.ac.id/index.php/fairness/article/download/15149/7359>

- Samhudi, A. (2017). PENGARUH GOOD CORPORATE GOVERNANCE DAN VOLUNTARY DISCLOSURE TERHADAP BIAYA HUTANG (COST OF DEBT) PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA. *Angewandte Chemie International Edition*, 6(11), 951–952., 3(465), 106–111.
- Sarasmitha, C., Subroto, B., & Rahman, A. F. (2018). Dewan Komisaris dan Biaya Utang. *Jurnal Ekonomi Modernisasi*, 14(2). <https://doi.org/10.21067/jem.v14i2.2511>
- Septian, M., & Panggabean, R. R. (2017). Faktor - Faktor Yang Mempengaruhi Biaya Utang Pada Perusahaan Dalam Kompas 100. *Jurnal Ekonomi*, 22(1), 37–51. <https://doi.org/10.24912/je.v22i1.180>
- Slaper, T. F. (2011). The Triple Bottom Line: What Is It and How Does It Work? The Triple Bottom Line Defined. *Indiana Business Review*, 86(1), 4–8. <http://www.ibrc.indiana.edu/ibr/2011/spring/article2.html>
- Soebagyo, M. A. W., & Iskandar. (2022). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Profitabilitas, dan Ukuran Perusahaan terhadap Cost of Debt. *Jurnal Ekonomi Dan Manajemen*, 19(2), 345–355. <https://doi.org/10.29264/jkin.v19i2.11686>
- Suryagari, V. L., & Ismiyanti, F. (2017). Pengaruh Corporate Hedging Terhadap Cost of Debt. *Jurnal Manajemen Teori Dan Terapan*, 11(2), 187–204.
- Suryani, A., Imelda, E., & Wirianata, H. (2019). Pengaruh Earnings Variability, Ukuran Perusahaan, dan Negative Earnings terhadap Biaya Utang. *Jurnal Multiparadigma Akuntansi*, 1(3), 919–926.
- Syamsuddin. (2009). *Manajemen Keuangan Perusahaan: Perencanaan, Pengawasan, dan Pengambilan Keputusan* (Edisi Baru). PT. Rajagrafindo Persada.
- Teruna Awaloedin, D., & Nugroho, R. (2019). Pengaruh Ukuran Perusahaan, Rasio Utang, dan Umur Perusahaan Terhadap Biaya Utang. *Jurnal Rekamaya Informasi*, 8(1), 52–69.
- Thakolwiroj, C., & Sithipolvanichgul, J. (2021). Board Characteristics and Capital Structure: Evidence from Thai Listed Companies. *Journal of Asian Finance, Economics and Business*, 8(2). <https://doi.org/10.13106/jafeb.2021.vol8.no2.0861>
- Vafeas, N. (1999). Board meeting frequency and firm performance. *Journal of Financial Economics*, 53(1). [https://doi.org/10.1016/S0304-405X\(99\)00018-5](https://doi.org/10.1016/S0304-405X(99)00018-5)
- Vatansever, M., & Hepsen, A. (2013). Determining Impacts on Non-Performing Loan Ratio in Turkey. *Journal of Finance and Investment Analysis*, 5(1), 119–129.

- Waheed, R., Sarwar, S., & Wei, C. (2019). The survey of economic growth, energy consumption and carbon emission. *Energy Reports*, 5, 1103–1115. <https://doi.org/10.1016/j.egy.2019.07.006>
- Wahyuni, T., Ernawati, E., & Murhadi, W. R. (2013). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan Di Sektor Property, Real Estate & Building Construction Yang Terdaftar Di BEI Periode 2008-2012. *Jurnal Ilmiah Mahasiswa Universitas Surabaya*.
- Wiagustini, N. L. P., & Pertamawati, N. P. (2015). Pengaruh Risiko Bisnis dan Ukuran Perusahaan pada Struktur Modal dan Nilai perusahaan pada PERusahaan Farmasi di Bursa Efek Indonesia. *Jurnal Manajemen, Strategi Bisnis Dan Kewirausahaan Universitas Udayana*, 9(2), 112–122.
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, 9(3). [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)
- Zhou, Z., Zhou, H., Peng, D., Chen, X. hong, & Li, S. hui. (2018). Carbon Disclosure, Financial Transparency, and Agency Cost: Evidence from Chinese Manufacturing Listed Companies. *Emerging Markets Finance and Trade*, 54(12), 2669–2686. <https://doi.org/10.1080/1540496X.2018.1428796>
- Zulaikha, & Prafitri, A. (2016). ANALISIS PENGUNGKAPAN EMISI GAS RUMAH KACA Anistia Prafitri Zulaikha Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Diponegoro. *Jurnal Akuntansi & Auditing*, 13(2), 155–175.