

DAFTAR PUSTAKA

- Agustami, S., & Hidayat, S. (2015). Pengaruh Profibilitas Dan Kinerja Lingkungan Terhadap Pengungkapan Tanggung Jawab Sosial. *Jurnal Riset Akuntansi Dan Keuangan*, 3(3), 753. <https://doi.org/10.17509/jrak.v3i3.6618>
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2003). The relations among environmental disclosure, environmental performance, and economic performance: A simultaneous equations approach. *Accounting, Organizations and Society*, 29(5–6), 447–471. [https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1)
- Amelia. (2015). Pengaruh Kinerja Keuangan, Kinerja Lingkungan, Size , dan Ukuran Dewan Komisaris terhadap CSR Disclosure. *Jrak*, 6(2), 64–79. Retrieved from <https://media.neliti.com/media/publications/71862-ID-pengaruh-kinerja-keuangan-kinerja-lingku.pdf>
- Andriyanto, R. W., & Metalia, M. (2011). Perbandingan Tingkat Kelengkapan Mandatory Disclosure Dan Voluntary Disclosure Informasi Akuntansi Antara Industri High-Profile Dan Low-Profile. *Jurnal Akuntansi Dan Investasi*, 12(1), 15–35.
- Berthelot, S., Cormier, D., & Magnan, M. (2003). Environmental disclosure research : Review and synthesis ENVIRONMENTAL DISCLOSURE RESEARCH : REVIEW AND SYNTHESIS Sylvie Berthelot ; Denis Cormier ; Michel Magnan Journal of Accounting Literature ; 2003 ; 22 , ABI / INFORM Global. *Journal of Accounting Literature*, 22(October), 1–44.
- Bewley, K., & Li, Y. (2000). Disclosure of environmental information by Canadian manufacturing companies: A voluntary disclosure perspective. *Advances in Environmental Accounting and Management*, 1, 201–226. [https://doi.org/10.1016/S1479-3598\(00\)01011-6](https://doi.org/10.1016/S1479-3598(00)01011-6)
- Brammer, S., & Pavelin, S. (2006). Voluntary environmental disclosures by large UK companies. *Journal of Business Finance and Accounting*, 33(7–8), 1168–1188. <https://doi.org/10.1111/j.1468-5957.2006.00598.x>
- Burgwal, D. van de, & Vieira, R. J. O. (2014). Environmental disclosure determinants in Dutch listed companies. *Revista Contabilidade & Finanças - USP*, 25(64), 60–78.
- Chandok, R. I. S., & Singh, S. (2017). Empirical study on determinants of environmental disclosure. *Managerial Auditing Journal*, 32(4/5), 332–355.

<https://doi.org/10.1108/maj-03-2016-1344>

Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2007). 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>

Dewi, I. A. P. O. Y., & Yasa, G. W. Y. (2017). E-Jurnal Akuntansi Universitas Udayana DISCLOSURE Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali, Indonesia Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali, Indonesia ABSTRAK Pembangunan sektor industri merupakan bagian da, 20, 2362–2391.

Diantimala, Y., & Amril, T. A. (2018). The Effect of Ownership Structure, Financial and Environmental Performances on Environmental Disclosure. *Accounting Analysis Journal*, 7(1), 70–77. <https://doi.org/10.15294/aaaj.v7i1.20019>

Ghoul, S. El, Guedhami, O., Kwok, C. C. Y., & Mishra, D. R. (2011). Does corporate social responsibility affect the cost of capital? *Journal of Banking and Finance*, 35(9), 2388–2406. <https://doi.org/10.1016/j.jbankfin.2011.02.007>

Nuraini, F. E. (2010). Pengaruh Environmental Performance dan Environmental Disclosure Terhadap Economic Performance (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2016), (2006), 1–90.

Fontana, S., D'Amico, E., Coluccia, D., & Solimene, S. (2015). Does environmental performance affect companies' environmental disclosure? *Measuring Business Excellence*, 19(3), 42–57. <https://doi.org/10.1108/MBE-04-2015-0019>

Ghozali, I. (2012). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro.

Hamdani, S. P., Yuliandari, W. S., & Budiono, E. (2017). Kepemilikan Saham Publik Dan Return on Assets Terhadap Pengungkapan Corporate Social Responsibility. *Jrak*, 9(1), 47. <https://doi.org/10.23969/jrak.v9i1.368>

Harmono. (2009). *Manajemen Keuangan Berbasis Balanced Scorecard (Pendekatan Teori, kasus dan Riset Bisnis)*. Jakarta: Bumi Aksara.

Hongjun, W., & Xiaobo, S. (2010). Environmental Disclosure, Environmental Performance and Firm Value.

Iatridis, G. E. (2013). Environmental disclosure quality: Evidence on environmental performance, corporate governance and value relevance. *Emerging Markets*

- Review*, 14(1), 55–75. <https://doi.org/10.1016/j.ememar.2012.11.003>
- Kadri, T. (2018). *Rancangan Penelitian*. Deepublish.
- Kartini, P. T., Maiyarni, R., & Tiswiyanti, W. (2019). Pengaruh Return On Asset (ROA), Return On Equity (ROE) dan Ukuran Perusahaan Terhadap Corporate Social Responsibility Disclosure. *Pengaruh Return On Asset (ROA), Return On Equity (ROE) Dan Ukuran Perusahaan Terhadap Corporate Social Responsibility Disclosure*, 7(2), 143–168. <https://doi.org/10.17509/jrak.v7i2.15636>
- Kasmiarno, K. S., & Mintaroem, K. (2016). ANALISIS PENGARUH INDIKATOR EKONOMI DAN KINERJA PERBANKAN SYARIAH TERHADAP PENYERAPAN TENAGA KERJA PADA PERBANKAN SYARIAH DI INDONESIA TAHUN 2008-2014), 14–26.
- Kuntjojo. (2009). *Metodologi Penelitian*. Kediti: Tidak Diterbitkan.
- Lindrianasari. (2007). Hubungan Antara Kinerja Lingkungan dan Kualitas Pengungkapan Lingkungan dengan Kinerja Ekonomi di Perusahaan di Indonesia, 11, 159–172. Retrieved from http://www.ghbook.ir/index.php?name=ورهنهگ&option=com_dbook&task=readonline&book_id=13650&page=73&chkhash=ED9C9491B4&Itemid=218&lang=fa&tmpl=component
- Lu, Y., & Abeysekera, I. (2014). Stakeholders' power, corporate characteristics, and social and environmental disclosure: Evidence from China. *Journal of Cleaner Production*, 64, 426–436. <https://doi.org/10.1016/j.jclepro.2013.10.005>
- Marshall, S., Brown, D., & Plumlee, M. (2009). THE IMPACT OF VOLUNTARY ENVIRONMENTAL DISCLOSURE QUALITY ON FIRM VALUE. *DisClosure*.
- Moeljadi. (2014). Factors Affecting Firm Value. *South East Asia Journal of Contemporary Business, Economics and Law*, 5(2), 6–15.
- Narbuko, C., & Achmadi, A. (2003). *Metodologi Penelitian*. Jakarta: Bumi Aksara.
- Notohatmodjo, S., & Muid, D. (2018). PENGARUH LAPORAN TANGGUNGJAWAB SOSIAL PERUSAHAAN, EPS, DAN BVS TERHADAP HARGA SAHAM DENGAN KATEGORI PERUSAHAAN SENSITIF LINGKUNGAN SEBAGAI VARIABEL MODERATING, 7, 1–11.
- Nurela, R., & Islahuddin. (2008). PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN DENGAN

PROSENTASE KEPEMILIKAN MANAJEMEN SEBAGAI VARIABEL MODERATING, (2).

- Nurleli, & Faisal. (2016). Pengaruh Pengungkapan Informasi Lingkungan Terhadap Kinerja Keuangan. *Kajian Akuntansi*, 16(1), 31–54.
- Permana, W., Astuti, E. S., & Suyadi, I. (2012). *Layanan Perpustakaan via Mobile Data*. Universitas Brawijaya Press.
- Pradnyani, I. G. A. A., & Sisdyani, E. A. (2015). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Dan Ukuran Dewan Komisaris Pada Pengungkapan Tanggung Jawab Sosial Perusahaan. *E-Jurnal Akuntansi*, 11(2), 384–397.
- Putra, D., & Utami, I. L. (2018). Pengaruh Environmental Performance Terhadap Environmental Disclosure dan Economic Performance (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar Di BEI). *Jurnal Akuntansi Maranatha*, 9(1), 1–11. <https://doi.org/10.28932/jam.v9i1.487>
- Putri, R. D. (2019). 11 Perusahaan Perusak Lingkungan Rugikan Negara Rp18 Triliun. Retrieved from <https://tirto.id/11-perusahaan-perusak-lingkungan-rugikan-negara-rp18-triliun-dgZ6>
- Qiu, Y., Shaukat, A., & Tharyan, R. (2014). Environmental and social disclosures: Link with corporate financial performance. *British Accounting Review*, 46(1), 102–116. <https://doi.org/10.1016/j.bar.2014.10.007>
- Richardson, A. J., & Welker, M. (2001). Social disclosure, financial disclosure and the cost of equity capital. *Accounting, Organizations and Society*, 26(7–8), 597–616. [https://doi.org/10.1016/S0361-3682\(01\)00025-3](https://doi.org/10.1016/S0361-3682(01)00025-3)
- Rohmana, Y. (2010). *Ekonometrika Teori dan Aplikasi dengan Eviews*. Bandung: Laboratorium Pendidikan Ekonomi dan Koperasi.
- Rosiana, G. A. M. E., Juliarsa, G., & Sari, M. M. R. (2013). PENGARUH PENGUNGKAPAN CSR TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI.
- Schiager, H., & Haukvik, G. D. (2012). The Effect of Voluntary Environmental Disclosure on Firm Value. Retrieved from http://brage.bibsys.no/nhh/bitstream/URN:NBN:no-bibsys_brage_31756/1/Schiager og Haukvik 2012.pdf
- Sekaran, U. (2011). *Research Methods For Business (Metode Penelitian Untuk Bisnis)*. Jakarta: Salemba Empat.
- Sembiring, E. R. (2003). KINERJA KEUANGAN, POLITICAL VISIBILITY,

KETERGANTUNGAN PADA HUTANG, DAN PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN.

- Setiadi, I., Rahmawati, Suhardjanto, D., & Djuminah. (2017). Board Independence , Environmental Disclosure , and Firm Value. *Review of Integrative Business and Economics Research*, 6(4), 409–417.
- Sholikhah, A. (2016). Statistik Deskriptif Dalam Penelitian Kualitatif. *KOMUNIKA: Jurnal Dakwah Dan Komunikasi*, 10(2), 342–362.
<https://doi.org/10.24090/komunika.v10i2.953>
- Shonhadji, N. (2018). FINANCIAL PERFORMANCE TO ENVIRONMENTAL DISCLOSURE WITH ENVIRONMENTAL PERFORMANCE AS MODERATION, 5(8), 183–191. <https://doi.org/10.5281/zenodo.1405443>
- Siegel, D. (2009). Green Management Matters Only if it Yields More Green: An Economic/Strategic Perspective. *Academy of Management Perspectives*, 23(3), 5–16. <https://doi.org/10.5465/amp.2009.43479260>
- Siregar, S. V., & Deswanto, R. B. (2018). Association Between Environmental Disclosures With Financial Performance, Environmental Performance, and Firm Value. *Social Responsibility Journal*, 4(1), 180–193.
<https://doi.org/http://dx.doi.org/10.1108/JEIM-07-2014-0077>
- Smith, M., Yahya, K., & Amiruddin, A.M. (2007). Environmental disclosure and performance reporting in Malaysia. *Asian Review of Accounting*, 15(2), 185–199.
<https://doi.org/10.1108/13217340710823387>
- Sudiani, N., & Darmayanti, N. (2016). Pengaruh Profitabilitas, Likuiditas, Pertumbuhan, Dan Investment Opportunity Set Terhadap Nilai Perusahaan. *E-Jurnal Manajemen Universitas Udayana*, 5(7), 4545–4547.
- Sugiyono. (2017). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta.
- Sulkowski, A. J. (2012). Environmental Disclosure, Environmental Performance, and Firm Characteristics: An Analysis of S&P 100 Firms. *SSRN Electronic Journal*, (November). <https://doi.org/10.2139/ssrn.1861008>
- Suratno, I., Darsono, & Mutmainah, S. (2006). Pengaruh Environmental Performance Terhadap Environmental Disclosures dan Economic Performance, 23–26.
- Tahu, G. (2019). Pengaruh Kinerja Lingkungan dan Pengungkapan Lingkungan terhadap Profitabilitas Perusahaan (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2015-2017). *JASA (Jurnal*

Akuntansi, Audit Dan Sistem Informasi Akuntansi), 3(1), 14–26.

Wati, L. A., & Primyastanto, M. (2018). *Ekonomi Produksi Perikanan dan Kelautan Modern: Teori dan Aplikasinya*. Universitas Brawijaya Press.

Worotikan, E. J., Topowijono, & Sulasmiyati, S. (2015). ANALISA PENGARUH UKURAN PERUSAHAAN, ROA DAN DER TERHADAP PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN, 26(2), 1–6.