

DAFTAR REFERENSI

- Adriana, J., & Uswati Dewi, N. H. (2019). *The Effect of Environmental Performance, Firm Size, and Profitability on Environmental Disclosure*. *The Indonesian Accounting Review*, 8(1), 1. <https://doi.org/10.14414/tiar.v8i1.953>
- Akhter, F., Hossain, M. R., Elrehail, H., Rehman, S. U., & Almansour, B. (2023). *Environmental disclosures and corporate attributes, from the lens of legitimacy theory: a longitudinal analysis on a developing country*. *European Journal of Management and Business Economics*, 32(3), 342–369. <https://doi.org/10.1108/EJMBE-01-2021-0008>
- Amelia, R. Della, & Trisnarningsih, S. (2021). Pengaruh *Good Corporate Governance*, Profitabilitas, Dan Media Exposure Terhadap *Environmental Disclosure* 1Risca. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, 12(2614–1930), 682–692.
- Anindito, T., Hariadi, W., & Kusumawardana, H. (2023). Sengketa Lingkungan Hidup (Analisis Kasus Pencemaran Limbah Industri PT. Marimas di Semarang Terhadap Sumber Air Warga. *Cakrawala Hukum: Majalah Ilmiah Fakultas Hukum Universitas Wijayakusuma*, 25(1), 17–21. <https://doi.org/10.51921/chk.v25i1.224>
- Ardi, J. W. (2020). *The Effect of Profitability, Leverage, and Size on Environmental Disclosure with the Proportion of Independent Commissioners as Moderating*. *Accounting Analysis Journal*, 9(2), 123–130. <https://doi.org/10.15294/aaj.v9i2.36473>
- Assiva, R., & Kaharti, E. (2021). Pengaruh Kinerja Lingkungan, Kinerja Keuangan dan Ukuran Perusahaan Terhadap *Environmental Disclosure* pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2016-2019. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 3(5), 993–1008. <https://doi.org/10.32639/jimmba.v3i5.948>
- Badan Pusat Statistik Indonesia. (2020). Statistik Lingkungan Hidup Indonesia. *Badan Pusat Statistik*, 256.
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management Cengage Learning*. In *The Journal of Finance* (Vol. 34, Issue 5). Cengage Learning.
- Darsono, N. A. (2021). Pengaruh Kinerja Lingkungan, Kinerja Keuangan, Firm Size, Dan Firm Value Terhadap *Environmental Information Disclosure* [The Effect of Environmental Performance, Financial Performance, Firm Size, and Firm Value on Environmental Information Disclosure]. *Diponegoro Journal of Accounting*, 10(1), 1–15. <http://ejournal-sl>

s1.undip.ac.id/index.php/accounti

- Komara, A., Fristianti, E., & Novi, N. (2024). The Effect of Environmental Costs, Environmental Disclosure, Environmental Performance, and Profitability on Firm Value. *Journal Research of Social Science, Economics, and Management*, 3(10), 1852–1863. <https://doi.org/10.59141/jrssem.v3i10.645>
- Brown, N., & Deegan, C. 1998. *The public disclosure of Environmental Performance information—a dual test of media agenda setting theory and legitimacy theory*. *Accounting and business research*, 29(1), 21-41.
- Chandok, R. I. S., & Singh, S. 2017. *Empirical study on determinants of Environmental Disclosure: Approach of selected conglomerates*. *Managerial Auditing Journal*, 32(4/5), 332-355.
- Chowdhury, M. A. A., Dey, M., & Abedin, M. T. (2020). *Firms' attributes and Environmental Disclosure: Evidence from listed firms in Bangladesh*. *Asian Journal of Accounting Perspectives*, 13(2), 57-77
- Cochran L Philip, dan Robert A. Wood. 1984. *Corporate Social Responsibility and Financial Performance*. *Academy of Management Journal* 1984 Vol 27 No 142 – 56. Deegan, C. 2004. *Environmental disclosures and share prices e a discussion about efforts to study this relationship*. *Accounting Forum*, 28(1), 87-97.
- Deswanto, R. B., & Siregar, S. V. 2018. *The associations between Environmental Disclosures with financial performance, Environmental Performance, and firm value*. *Social responsibility journal*, 14(1), 180-193.
- DetikFinance, (2024, March 29). *Kinerja Manufaktur RI Tumbuh Positif, Begini Datanya*. <https://Finance.Detik.Com/Industri/d-7267740/Kinerja-Manufaktur-Ri-Tumbuh-Positif-Begini-Datanya>.
- Emre Akbas, H. 2014. *Company Characteristics and Environmental Disclosure: An Empirical Investigation on Companies Listed on Borsa Istanbul 100 Index*. 145–164.
- Fajarini, I., Azlina, N., & Bastian, I. (2024). *A Slight Look: Environmental Disclosure Score Trends during COVID-19 Outbreak*. *Jurnal Ilmu Akuntansi dan Keuangan*, 23(1), 1–15
- Ghozali, I. 2016. *Aplikasi Analisis Multivariante dengan Program SPSS 23 (8th ed.)*. Badan Penerbit Universitas Diponegoro, Semarang
- Ghozali, Imam., & Chariri. 2014. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.

- Gujarati, D., & Poter, D. (2012). *Dasar-Dasar Ekonometrika*. Salemba Empat, Jakarta.
- Harahap, Y. 2021. *Hukum perseroan terbatas*. Sinar Grafika (Bumi Aksara)
- Helindro, G. (2023). Walhi Sulsel Desak PT Vale Hentikan Operasi Tambang. Betahita.Id. Diakses Pada Tanggal 06 November 2023.
- Hidayat, H. N., & Budiwati, C. (2019). Faktor-faktor Yang Mempengaruhi Pengungkapan Lingkungan Pada Perusahaan BUMN dan BUMS. *Jurnal Mutiara Madani*, 07(1), 64–82.
- Hidayat, Hafid N., dan Christiyarningsih Budiwati. (2019). Faktor-Faktor Yang Mempengaruhi Pengungkapan Lingkungan Pada Perusahaan BUMN Dan BUMS. *Jurnal Mutiara Madani* 07(1):64–82.
- [https://www.hariankaltim.com/disidak-dewan-anak-perusahaan-indofood-ini akuipencemaran-di-kutai-timur/](https://www.hariankaltim.com/disidak-dewan-anak-perusahaan-indofood-ini-akuipencemaran-di-kutai-timur/)
- https://www.suara.com/bisnis/2024/06/20/170519/rups-unvr-tercoreng-aktivis-bawa-ribuan-sampah-plastik-unilever-di-kantor-pusat-bsd?utm_source
- Ijma, Haris, N., & Yusnita, N. (2018). Pengaruh Ukuran Perusahaan, Profitabilitas dan Porsi Kepemilikan Publik terhadap Environmental Disclosure (Studi pada Perusahaan Logam dan Mineral Lainnya yang Terdaftar di Bursa Efek Indonesia). *E-Jurnal Katalogis*, 6(4), 1–9.
- Irwhantoko, I., & Basuki, B. 2016. *Carbon emission disclosure: Studi pada perusahaan manufaktur Indonesia*. *Jurnal akuntansi dan Keuangan*, 18(2), 92-104.
- Ismail, A. H., Rahman, A. A., & Hezabr, A. A. 2018. *Determinants of corporate Environmental Disclosure quality of oil and gas industry in developing countries*. *International Journal of Ethics and Systems*, 34(4), 527–563.
- Kamilia, Amanda Luqyana, Fitasya Nur Adilla & Ramadani Randi 2024. “ Analisis Mengenai Dampak Lingkungan dan Kesehatan Akibat Limbah Pabrik Tethadap Masyarakat Sekitar.
- Kartiko Dian, & Halim, Sofyan. 2022. Pengaruh Ukuran Perusahaan, *Leverage* dan Profitabilitas terhadap *Environmental Disclosure* (Studi Empiris pada Perusahaan Manufaktur Subsektor Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021).
- 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.

- Kipngetich, T. J., Tenai, J., & Bonuke, R. (2019). Determinants of environmental disclosure. Does leverage matter? Reflection from firms listed in the Nairobi security exchange. *Journal of Accounting, Business and Finance Research*, 7(2), 107-114.
- Maulana, A., Ruchjana, E. T., & Nurdiansyah, D. H. 2021. Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, dan Kinerja Lingkungan terhadap *Environmental Disclosure*. *COSTING: Journal of Economic, Business and Accounting*, 4(2), 787–800.
- Maulia, D., & Yanto, H. 2020. *The Determinants of Environmental Disclosure in Companies in Indonesia*. *Jurnal Dinamika Akuntansi*, 12(1), 178–188.
- Ming, T. C & Gee, C. S. 2008. The Influence of Ownership Structure on Corporate Performance of Malaysian Public Listed Companies. *ASEAN Economic Bulletin*. Vol. 25, No. 2, pp: 195-208.
- Nihayah, U. (2025). *Faktor-Faktor Yang Mempengaruhi Pengungkapan Lingkungan Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2021-2023* (Doctoral dissertation, Universitas Islam Sultan Agung Semarang).
- Noegroho, F., & Susilowati, E. 2024. Pengaruh Ukuran, Profitabilitas, Leverage dan Kinerja Lingkungan terhadap *Environmental Disclosure* dan Kinerja Keuangan Perusahaan Pertambangan di Indonesia. *Reslaj: Religion Education Social Laa Roiba Journal*, 6(3), 1056-1071.
- Noviani, N. K. D. N. U., & Suardana, K. A. (2019). Pengaruh Ukuran Perusahaan, *Political Cost* Dan Kinerja Lingkungan Terhadap *Environmental Disclosure* Dalam Laporan Tahunan. *E-Jurnal Akuntansi*, 28(3), 1904. <https://doi.org/10.24843/eja.2019.v28.i03.p17>
- Nur Utomo, M., Rahayu, S., Agus Irwandi, S., & Kaujan. 2020. *Environmental Performance, Environmental Disclosure, and firm value: empirical study of non-financial companies at Indonesia Stock Exchange*. *Green Finance*, 2(1), 100–113.
- Nuradawiyah, A., & Susilawati, S. 2020. Analisis Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan. *Jurnal Akuntansi*, 9(2), 218–232
- Nurjanah, S., & Purwanti, A. (2020). Moderasi Kinerja Lingkungan pada Pengaruh Leverage dan Board Meeting Terhadap Pengungkapan Lingkungan. *Jurnal Akuntansi Dan Manajemen*, 17(02), 11–21.
- Nurjanah, Siti, dan Ari Purwanti. (2020). Moderasi Kinerja Lingkungan Pada Pengaruh Leverage Dan Board Meeting Terhadap Pengungkapan Lingkungan. *Jurnal Akuntansi Dan Manajemen* 17(02):11–21.

- Nurvita, T., & Priambodo, A. 2022. *The Effect of Enviromental Performance, Company's Characteristics and Good Corporate Governance (GCG) on Environmental Disclosure (Empirical Study of Mining Companies Listed on The Indonesia Stock Exchange (IDX) 2015-2019)*. *BASKARA: Journal of Business and Entrepreneurship*, 4(2), 145-162.
- Pawitradewi, A., & Wirakusuma, M. 2020. Pengaruh Kinerja Lingkungan, Umur Perusahaan dan Proporsi Dewan Komisaris Independen pada Pengungkapan Informasi Lingkungan. *E- Jurnal Akuntansi*, 30(3), 598–610.
- Perwitasari, Qothrunnada Anindya 2024. Pengaruh Kinerja Keuangan, Ukuran Perusahaan, dan *Liputan Media* Terhadap Pengungkapan Lingkungan (Studi Empiris pada Perusahaan Tambang yang Listing di BEI 2019-2022). Diss. Universitas Islam Indonesia, 2024.
- Purnama, D. 2018. Analisis Karakteristik Perusahaan Dan *Environmental Performance* Terhadap *Environmental Disclosure*. *Jurnal Riset Keuangan Dan Akuntansi*, 3(2), 1–14.
- Purnomo, R. A. 2016. *Analisis statistik ekonomi dan bisnis dengan SPSS*. CV. Wade Group bekerjasama dengan UNMUH Ponorogo Press.
- Purwanto, E., & Nugroho, P. W. 2020. Metodologi penelitian kuantitatif.
- Puspita Shandy & Nurhalim Andres Dharma., Jurnal, J. I. K. B., & Jurnal, T. R. 2022. Strategi CSR Mcdonald's Di Indonesia Dalam Memenuhi Konsep *Triple Bottom Line Article Sidebar*.
- Putra, D., Veronica, U., Swissia, P., & Irawati, A. 2021. Pengaruh *Environmental Performance, environmental cost*, ukuran perusahaan dan profitabilitas terhadap *Environmental Disclosure*. In *Prosiding Seminar Nasional Darmajaya* (Vol. 1, pp. 48-54).
- Putri, R. M., & Fitriany, F. 2022. *The effect of firm age and board characteristics on ESG disclosure*. *Asian Journal of Business and Accounting*, 15(1), 99–120.
- Qulub, S. (2025). Persepsi Masyarakat DAS Kanal Mangetan Terhadap Perubahan Sungai Akibat Keberadaan PT. Tjiwi Kimia. *Environmental Pollution Journal*, 157-171.
- Ristanti, L. 2022. *Corpporate Social Responsibility, Capital Intensity*, Kualitas Audit Dan Penghindaran Pajak: Kepemilikan Institusional Sebagai Variabel Moderasi. *Jurnal Literasi Akuntansi*, 2(1), 50-62.
- Roberts, R. W. 1992. *Determinants Of Corporate Social Responsibility Disclosure: An Aplication Of Stakeholder Theory*". *Accounting, Organisations and Society*., 17(6), 595–612.

- Sari, M. M. 2019. Faktor-Faktor Profitabilitas Di Sektor Perusahaan Industri Manufaktur Indonesia (Studi Kasus: Sub Sektor Rokok): Maya Macia Sari; Geby Citra Ananda; Noni Ardian. *Jumant*, 11(2), 61-68.
- Sarumpaet, S., Nelwan, M. L., & Dewi, D. N. (2017). *The value relevance of Environmental Performance: evidence from Indonesia*. *Social Responsibility Journal*, 13(4), 817-827.
- Siregar, M. Y., & Kusumawardhani, I. 2023. Ukuran Perusahaan, Profitabilitas, Political Cost, Tipe Industri, Dan Kinerja Lingkungan Terhadap Environmental Disclosure. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 18(1), 157-178.
- 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.
- Suchman, M. C. 1995. *Managing Legitimacy: Strategic and Institutional Approaches*. *The Academy of Management Review*, 20(3), 571. <https://doi.org/10.2307/258788>
- Sunani, A., Widodo, U. P. W., Wijaya, R. M. S. A. A., & Kirana, N. W. I. 2024. *Environmental Disclosure analysis of manufacturing companies to realize sustainable green economy*. *Intangible Capital*, 20(2), 321–342. <https://doi.org/10.3926/ic.2505>
- Tegar Prasetyo, cornelius. 2023. Pengaruh Kinerja Lingkungan, Karakteristik Perusahaan, Dan Media Exposure Terhadap Pengungkapan Lingkungan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2010-2021).
- Terry, K. M., & Asrori, A. 2021. Pengaruh kinerja lingkungan, kepemilikan institusional, ukuran perusahaan dan leverage terhadap kualitas pengungkapan lingkungan. *Syntax Literate; Jurnal Ilmiah Indonesia*, 6(2), 894-907.
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas 2007.
- Utomo, M. N., Rahayu, S., Kaujan, K., & Irwandi, S. A. 2020. *Environmental Performance, Environmental Disclosure, and firm value: empirical study of non-financial companies at Indonesia Stock Exchange*. *Green Finance*, 2(1), 100.
- Wahyuningrum, I. F. S., Putri, N., & Hidayah, R. (2020). Pengaruh Kinerja Keuangan dan Karakteristik Perusahaan terhadap Pengungkapan

Lingkungan di Perusahaan yang terdaftar di Singapore Exchange. *Jurnal Ilmu Lingkungan*, 18(2), 417-423.

Wahyuningsih, M. K., Endiana, I. D. M., & Arizona, I. P. E. 2021. Pengaruh Umur, Ukuran, Leverage, Dan Profitabilitas Terhadap *Environmental Disclosure* Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *KARMA (Karya Riset Mahasiswa Akuntansi)*, 1(4), 1168-1177.

Widyastuti, A., Prihatni, R., & Armeliza, D. (2022). Pengaruh Environmental Performance, Corporate Governance, dan Firm Age Terhadap Environmental Disclosure. *Jurnal Akuntansi, Perpajakan dan Auditing*, 3(3), 725-743.

Widyastuti, A., Prihatni, R., & Armeliza, D. (2022). Pengaruh Environmental Performance, Corporate Governance, dan Firm Age Terhadap Environmental Disclosure. *Jurnal Akuntansi, Perpajakan dan Auditing*, 3(3), 725-743.

Zarefar, A., Agustia, D., & Soewarno, N. 2022. *Bridging the gap between sustainability disclosure and firm performance in Indonesian firms*. *Sustainability*, 14(19), 12022. <https://doi.org/10.3390/su141912022>.