

DAFTAR PUSTAKA

- Ayan, Y., Kuzey, C., Acar, M. F., & Açıkgöz, A. (2016). The relationships between corporate social responsibility, environmental supplier development, and firm performance. *Journal of Cleaner Production*, 112, 1872–1881. <https://doi.org/10.1016/j.jclepro.2014.08.090>
- Alrazi, B., de Villiers, C., & Van Staden, C. J. (2016). The environmental disclosures of the electricity generation industry: a global perspective. *Accounting and Business Research*. <https://doi.org/10.1080/00014788.2015.1135781>
- Andayani, R. (2015). Hubungan antara ISO 14001, Environmental Performance dan Environmental Disclosure terhadap Economic Performance. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*.
- Anshori, Muslich dan Sri Iswati. 2009. *Buku Ajar Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press.
- Ariningtika, P., & Kiswara, E. (2013). Pengaruh Praktik Tata Kelola Perusahaan Yang Baik Terhadap Pengungkapan Lingkungan Perusahaan. *Diponegoro Journal of Accounting*, 2(2), 1–11.
- Bae, K. H., J. K. Kang, and J. Wang, 2011, Employee treatment and firm leverage: A test of the stakeholder theory of capital structure, *Journal of Financial Economics* 100, pp. 130– 153.
- Bahri, S., & Cahyani, F. A. (2016). Pengaruh Kinerja Lingkungan Terhadap Corporate Financial dengan Corporate Social Responsibility sebagai Variabel Intervening. *Jurnal Ekonomi Universitas Kadiri*. Clarkson, P., Li, Y., Richardson, G., Vasvari, F., 2008. Revisiting the relation between environmental performance and environmental disclosure: an empirical analysis. *Acc. Organ. Soc.* 33, 303–327.
- Borolla, J. D. (2011). Analisis Pengaruh Struktur Kepemilikan terhadap Nilai Perusahaan. *Jurnal Prestasi*.
- Borghei-Ghom, Z., & Leung, P. (2013). An Empirical Analysis of the Determinants of Greenhouse Gas Voluntary Disclosure in Australia. *Accounting and Finance Research*. <https://doi.org/10.5430/afr.v2n1p110>
- Buana, V. A., & Nuzula, N. F. (2017). PENGARUH ENVIRONMENTAL COST TERHADAP PROFITABILITAS DAN NILAI PERUSAHAAN (Studi Pada Perusahaan Kimia First Section yang Terdaftar di Japan Exchange Group Periode 2013–2015). *Jurnal Administrasi Bisnis*, 50(1), 46-55.

- Burhani, D. I., & Nurniah, N. (2018). Akuntansi Manajemen Lingkungan, Alat Bantu Untuk Meningkatkan Kinerja Lingkungan Dalam Pembangunan Berkelanjutan. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, 17(3), 279-298.
- Cahyani, Reska (2019). Pengaruh Biaya Lingkungan Terhadap Nilai Perusahaan. Universitas Airlangga.
- Camilia, Ica. 2016. Pengaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Keuangan Perusahaan Manufaktur. Artikel Ilmiah Stie Perbanas Surabaya.
- Choi, B. Bo, Doowon Lee dan Jim Psaros. 2013. An analysis of Australian Company Carbon Emission Disclosures. *Pacific Accounting Review* Vol. 25 No. 1, 2013 pp. 58-79.
- Chung, K. H., and H. Jo, 1996, The impact of security analysts' monitoring and marketing functions on the market value of firms, *Journal of Financial and Quantitative Analysis* 31, pp. 493–512.
- Cormier, D., & Magnan, M. (1997). Investors' assessment of implicit environmental liabilities: An empirical investigation. *Journal of Accounting and Public Policy*. [https://doi.org/10.1016/S0278-4254\(97\)00002-1](https://doi.org/10.1016/S0278-4254(97)00002-1)
- De Villiers, C., & Marques, A. (2016). Corporate social responsibility, country-level predispositions, and the consequences of choosing a level of disclosure. *Accounting and Business Research*, 46(2), 167–195. <https://doi.org/10.1080/00014788.2015.1039476>
- Deegan, C. (2004). Environmental disclosures and share prices—a discussion about efforts to study this relationship. *Accounting Forum*. <https://doi.org/10.1016/j.accfor.2004.04.007>
- Deng, X., J. K. Kang, and B. S. Low, 2013, Corporate social responsibility and stakeholder value maximization: Evidence from mergers, *Journal of Financial Economics* 110, pp. 87–109.
- Fadhilah, N., & Hasibuan, A. (2018). Pengaruh Proper dan CsrD Terhadap Nilai Perusahaan pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015. *Informasi Dan Teknologi Ilmiah (INTI)*, 13, 228–235.
- Ferri, M. G., dan Jones, W. H. (1979). Determinants of financial structure: A new methodological approach. *The Journal of The American Finance Association*, 34,3, 631-644. New Jersey.
- Fitriani, Anis. 2012. Pengaruh Kinerja Lingkungan dan Biaya Lingkungan

Terhadap Kinerja Keuangan Pada BUMN. *Jurnal Ilmu Manajemen*. Volume 1 Nomor 1 Januari 2013.

Freeman, R. E. (2015). *Strategic management: A stakeholder approach. Strategic Management: A Stakeholder Approach*.
<https://doi.org/10.1017/CBO9781139192675>

Ghozali, I dan Chariri, A. 2007. Teori Akuntansi. Semarang: Badan Penertbit UNDIP.

Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi*. Semarang: Badan Penerbit Univeritas Diponegoro.

Grahovar, M. (2010). “The Role of Corporate Social Disclosure: Trust, Reputation or Fashion Tool?”. www.google.com

Gray, R.H., Bebbington, K.J., Walters, D. and Thomson, I. 1995. The Greening of Enterprise: An Exploration of the (Non) Role of Environmental Accounting and Environmental Accountants in Organisational Change. *Critical Perspectives on Accounting*, Vol. 6 No. 3: 211-239.

Hasanah, J. (2017). Pengaruh Pengungkapan Biaya Lingkungan Sesuai PSAK 33 dan Peraturan Pemerintah No. 78 Tahun 2010 Terhadap Kinerja Keuangan, 1(2), 149–157.

Hansen dan Mowen. 2007. Akuntansi Manajemen, Edisi 7 Buku 2. Jakarta; Salemba Empat.

Huang, C. and Kung, F. (2010). Drivers of Environmental Disclosure and Stakeholder Expectation: Evidence from Taiwan. *Journal of Business Ethics*, 96 (3), 435-451.

Hummel, K., & Schlick, C. (2016). The relationship between sustainability performance and sustainability disclosure – Reconciling voluntary disclosure theory and legitimacy theory. *Journal of Accounting and Public Policy*. <https://doi.org/10.1016/j.jaccpubpol.2016.06.001>

Ikhwandarti, F., Pratolo, S., & Suryanto, R. (2016). Pengaruh Karakteristik Perusahaan Terhadap Nilai Perusahaan Dan Pengungkapan Informasi Sosial Sebagai Variabel Intervening. *Journal of Accounting and Investment*, 11(1), 1-15.

Iqbal, M., Assih, P., T, S., & Rosidi. (2013). Effect of Environmental Accounting Implementation and Environmental Performance and Environmental Information Disclosure as Mediation on Company Value. *International*

Journal of Business and Management Invention ISSN.

- J. Keown, dkk. 2011. Manajemen Keuangan, edisi sepuluh jilid 1, Indeks Jakarta
- Jensen, M. C., and W. Meckling, 1976, Theory of firm: Managerial behavior, agency costs, and ownership structure, *Journal of Financial Economics* 3, pp. 305–360.
- Jo, H., Kim, H., & Park, K. (2016). Environmental Costs and Firm Value. *Asia-Pacific Journal of Financial Studies*, 45(6), 813–838. <https://doi.org/10.1111/ajfs.12153>
- Jayachandran, S., K. Kalaignanam, and M. Eilert, 2013, Product and environmental social performance: Varying effect on firm performance, *Strategic Management Journal* 34, pp. 1255–1264.
- Konar, S., & Cohen, M. A. (2001). Does the market value environmental performance? *Review of Economics and Statistics*. <https://doi.org/10.1162/00346530151143815>
- Lu, L. W., & Taylor, M. E. (2018). A study of the relationships among environmental performance, environmental disclosure, and financial performance. *Asian Review of Accounting*, 26(1), 107–130. <https://doi.org/10.1108/ARA-01-2016-0010>
- Mastrandrea, M. and Schneider, S. H. (2008). "Global Warming." MicrosoftR EncartaR 2009 [DVD] Microsoft Corporation. All rights reserved.
- Mauliddina, S. (2018). *Pengaruh environmental performance, iso 14001, Dan environmental cost terhadap kinerja Keuangan perusahaan manufaktur* (Bachelor's thesis).
- Myers, S. C., Marcus, A. J., dan Brealey, R. A. (2008). Dasar-dasar manajemen keuangan perusahaan (5th ed.). (H. W. Hardani, A. Maulana, D. Bernadi, Eds., dan Y. A. Zaimur, Trans.) Jakarta: Erlangga.
- Okafor, T. G. (2018). Environmental Costs Accounting and Reporting on Firm Financial Performance : A Survey of Quoted Nigerian Oil Companies, 7(1), 1–6. <https://doi.org/10.5923/j.ijfa.20180701.01>
- Qian, W., Hörisch, J., & Schaltegger, S. (2018). Environmental management accounting and its effects on carbon management and disclosure quality. *Journal of Cleaner Production*, 174, 1608–1619. <https://doi.org/10.1016/j.jclepro.2017.11.092>

- Pratiwi, P. C., & Sari, V. F. (2018). Pengaruh Tipe Industri, Media Exposure dan Profitabilitas terhadap Carbon Emission Disclosure. *Wahana Riset Akuntansi*, 4(2).
- Purwanto, A. (2011). Pengaruh tipe industri, ukuran perusahaan, profitabilitas, terhadap corporate social responsibility. *Jurnal Akuntansi dan Auditing*, 8(1), 12-29.
- Rizkiaputri, Oada (2017). Pengaruh Akuntansi Lingkungan Terhadap Kinerja Perusahaan dengan Kinerja Lingkungan Sebagai Variabel Moderator. Universitas Airlangga
- Rohelmy, Faishal Agung, Zahroh ZA, dan R. Rustam Hidayat. 2015. Efektivitas Penerapan Biaya Lingkungan Dalam Upaya Meminimalkan Dampak Lingkungan (Studi Pada Pt. Emdeki Utama). *Jurnal Administrasi Bisnis (JAB)* Vol. 2 No. 2 Februari 2015.
- Sampong, F., Song, N., Boahene, K. O., & Wadie, K. A. (2018). Disclosure of CSR performance and firm value: New evidence from South Africa on the basis of the GRI guidelines for sustainability disclosure. *Sustainability (Switzerland)*. <https://doi.org/10.3390/su10124518>
- Sawitri, Aristha Purwanthari. 2017. *Analisis Pengaruh Pengungkapan Akuntansi Lingkungan Dan Kinerja Lingkungan Terhadap Nilai Perusahaan*. Makalah Disajikan Dalam Seminar Nasional & Call For Paper, FEB Unikama “Peningkatan Ketahanan Ekonomi Nasional Dalam Rangka Menghadapi Persaingan Global”. Malang.
- Schandl, H., Hatfield-Dodds, S., Wiedmann, T., Geschke, A., Cai, Y., West, J. & Owen, A. (2016). Decoupling global environmental pressure and economic growth: scenarios for energy use, materials use and carbon emissions. *Journal of Cleaner Production*, 132, 45-56.
- Servaes, H., & Tamayo, A. (2013). The Impact of Corporate Social Responsibility on Firm Value: The Role of Customer Awareness. *Management Science*. <https://doi.org/10.1287/mnsc.1120.1630>
- Setiawati, L. W., & Lim, M. (2015). Analisis Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage, Dan Pengungkapan Sosial Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2011--2015. *Jurnal Akuntansi*, 12(1), 29–57
- Shrivastava, P. 1995. The Role of Corporations in Achieving Ecological Sustainability. *Academy of Management Review* 20(4): 936–960.

Simanullang, S. M. M., & Chariri, A. (2018). *Pengaruh Ukuran Perusahaan Dan Tipe Industri Terhadap Nilai Perusahaan Dengan Pengungkapan Emisi Karbon Sebagai Variabel Intervening (Studi Empiris pada Perusahaan yang Terdaftar di Carbon Disclosure Project Nordic Tahun 2015)* (Doctoral dissertation, Fakultas Ekonomika dan Bisnis).

Sudana, I made, 2009. Manajemen Keuangan: Teori dan Praktik. Surabaya: Airlangga University Press.

Sudana, I Made. 2011. Manajemen Keuangan Perusahaan Teori dan Praktik. Jakarta: Erlangga

Sugiyono. 2014. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta.

Tadros, H., & Magnan, M. (2019). How does environmental performance map into environmental disclosure? *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/sampj-05-2018-0125>

Tjahjono, Mazda Eko Sri. Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan Dan Kinerja Keuangan. Jurnal Ekonomi, Volume 4 Nomor 1, Mei 2013

Whino, Sekar Prasetyaning Tunggal dan Fachrurrozie. 2014. Pengaruh Environmental performance, Environmental cost dan CSR Disclosure Terhadap Financial Performance. *Accounting Analysis Journal*. Vol. 3, No. 1.