

Daftar Pustaka

- Adams, C. A. (2002). Internal organisational factors influencing corporate social and ethical reporting. *Accounting, Auditing & Accountability Journal*, 15(2), 223–250.
- Annandale, D., Morrison-saunders, A., dan Bouma, G. (2004). Environmental Protection Instruments On Company Environmental Performance. *Business Strategy and the Environment*, 13(1), 1–12.
- Barako, D. G., & Brown, Æ. A. M. (2008). Corporate social reporting and board representation : evidence from the Kenyan banking sector. *Journal Management & Governance*, 12, 309–324.
- Ben-amar, W., Chang, M. M., & Mcilkenny, P. (2017). Board Gender Diversity and Corporate Response to Sustainability Initiatives: Evidence from the Carbon Disclosure Project. *Journal of Business Ethics*, 142(2), 369–383.
- Benmelech, E., & Frydman, C. (2015). Military CEOs. *Journal of Financial Economics*, 117(1), 43–59.
- Berthelot, S., & Robert, A.-M. (2011). Climate change disclosures : An examination of Canadian oil and gas firms. *Issues in Social and Environmental Accounting*, 5(1), 106–123.
- Bindi, M., Brown, S., Camilloni, I., Diedhiou, A., Djalante, R., Ebi, K. L., ... Zhou, G. (2018). *Impacts of 1.5°C of Global Warming on Natural and Human Systems*.
- Blackman, A., Afsah, S., & Ratunanda, D. (2004). How Do Public Disclosure Pollution Control Programs Work ? Evidence from Indonesia. *Research in Human Ecology*, 11(3), 235–246.
- Bortree, D., & Waters, R. (2008). Admiring the Organization : A Study of the Relational Quality Outcomes of the Nonprofit Organization-Volunteer Relationship. *Public Relations Journal*, 2(3), 1–17.
- Carbon Disclosure Project (CDP). *Cement – the invisible polluter* (2018). <https://www.cdp.net/en/articles/investor/cement-the-invisible-polluter> (accessed on 28 January 2019).
- Cheng, E. C. M., & Courtenay, S. M. (2006). Board composition , regulatory regime and voluntary disclosure. *The International Journal of Accounting*, 41(3), 262–289.
- Choi, B. B., Lee, D., & Psaros, J. (2013a). An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, 25(1), 58–79.

- 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.
- Coffey, B. S., & Wang, J. (1998). Board Diversity and Managerial Control as Predictors of Corporate Social Performance. *Journal of Business Ethics*, 17(14), 1595–1603.
- Crouch, H. (1978). Generals and Business in Indonesia. *Pacific Affairs*, 48(4), 519–540.
- Dalton, D. R., Daily, C. M., Johnson, J. L., Ellstrand, A. E., Dalton, D. A. N. R., & Daily, C. M. (2014). Number of Directors and Financial Performance: A Meta-Analysis. *The Academy of Management Journal*, 42(6), 674–686.
- Darmadi, S., & Sodikin, A. (2013). Information disclosure by family-controlled firms The role of board independence and institutional ownership. *Asian Review of Accounting*, 21(3), 223–240.
- Dawkins, C., & Fraas, J. W. (2011). Coming Clean : The Impact of Environmental Performance and Visibility on Corporate Climate Change Disclosure. *Journal of Business Ethics*, 100, 303–322.
- Dianawati, W. (2017). Pengaruh Karakteristik Perusahaan dan Sertifikasi Lingkungan Terhadap Pengungkapan Corporate Social Responsibility. *EKUITAS: Jurnal Ekonomi Dan Keuangan*, 20(2), 226–241. <https://doi.org/10.24034/j25485024.y2016.v20.i2.1825>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.
- Duffy, T. (2006). Military Experience & CEOs : Is There a Link ? *Korn/Ferry Internasional*.
- Eng, L. L., & Mak, Y. T. (2003). Corporate governance and voluntary disclosure. *Journal of Accounting and Public Policy*, 22, 325–345.
- Epstein, E. M. (1972). The Historical Enigma of Corporate Legitimacy. *California Law Review*, 60(6), 1701–1717.
- Estélyi, K. S., & Nisar, T. M. (2016). Diverse boards : Why do firms get foreign nationals on their boards ? *Journal of Corporate Finance*, 39, 1–19.
- Fama, E. F., & Jensen, M. C. (1983). Agency Problems and Residual Claims. *Journal of Law & Economics*, 26.
- Fields, M. A., & Keys, P. Y. (2003). The Emergence of Corporate Governance

from Wall St . to Main St .: Outside Directors , Board Diversity , Earnings Management , and Managerial Incentives to Bear Risk. *The Financial Review*, 38, 1–24.

- Finegold, D., Benson, G. S., & Hecht, D. (2007). Corporate Boards and Company Performance : review of research in light of recent reforms. *Corporate Governance: An International Review*, 15(5), 865–878.
- Franke, V. C. 2001. Generation X and the military: a comparison of attitudes and values between west point cadets and college students. *Journal of Political and Military Sociology*, 29(1): 92–119
- Freeman, R. E., & Reed, D. L. (1986). Stockholders and Stakeholders : A New Perspective on Corporate Governance. *California Management Review*, 25(3), 88.
- Galbreath, J. (2010). Corporate Governance Practices that Address Climate Change: an Exploratory Study. *Business Strategy and the Environment*, 19(5), 335–350.
- Goodstein, J., Guatam, K., & Boeker, W. (1994). The effects of board size and diversity on strategic change. *Strategic Management Journal*, 15, 241–250.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77.
- Guthrie, J., & Parker, L. D. (1989). Legitimacy Theory Corporate Social Reporting : A Rebuttal of Legitimacy Theory. *Accounting and Business Research*, 19(76), 37–41.
- Haleblian, J., & Finkelstein, S. (1993). Top Management Team Size, CEO Dominance, and Firm Performance: The Moderating Roles of Environmental Turbulence and Discretion. *The Academy of Management Journal*, 36(4), 844–863.
- Harris, J. R. (1989). Ethical Values and Decision Processes of Male and Female Business Students. *Journal of Education for Business*, 64(5), 234–238.
- Harjoto, M., Laksmana, I., & Lee, R. (2014). Board Diversity and Corporate Social Responsibility. *Journal of Business Ethics*, 132(4), 641–660.
- Harymawan, I. (2018). Why do firms appoint former military personnel as directors? Evidence of loan interest rate in militarily connected firms in Indonesia. *Asian Review of Accounting*, 28(1), 1–18.
- Hermawan, A., Aisyah, I. S., Gunardi, A., & Putri, W. Y. (2018). Going Green : Determinants of Carbon Emission Disclosure in Manufacturing Companies in Indonesia. *International Journal of Energy Economics and Policy*, 8(1), 55–61.

- Ibrahim, N. A., & Angetidis, J. (1995). The Corporate Social Responsiveness Orientation of Board Members : Are there Differences between Inside and Outside Directors ? *Journal Business Ethics*, 15, 405–410.
- Irwhantoko, & Basuki. (2016). Carbon Emission Disclosure : Studi pada Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi Dan Keuangan ISSN 1411-0288 Print / ISSN 2338-8137 Online*, 18(2), 92–104.
- Intergovernmental Panel on Climate Change (IPCC). *Impacts of 1.5°C of Global Warming on Natural and Human Systems* (2018). Available online: www.ipcc.ch/sr15/chapter/chapter-3/ (accessed on 28 January 2019).
- Iswati, S. (2018). Carbon Accounting Reflection as a Response to Face the Climate Change. *Advances in Social Science, Education and Humanities Research (ASSEHR)*, 98, 15–18.
- Jackling, B., & Johl, S. (2009). Board Structure and Firm Performance : Evidence from India ' s Top Companies. *Corporate Governance: An International Review*, 17(4), 492–509.
- Jackson, R. B., Canadell, J. G., Fuss, S., Milne, J., Nakicenovic, N., & Tavoni, M. (2017). Focus on negative emissions. *Environmental Research Letters*, 12(11).
- Jizi, M., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate Governance and Corporate Social Responsibility Disclosure : Evidence from the US Banking Sector Corporate Governance and Corporate Social Responsibility Disclosure : Evidence from the US Banking Sector. *Journal of Business Ethics*, 125(4), 601–615.
- John, K., & Senbet, L. W. (1998). Corporate governance and board effectiveness. *Journal of Banking & Finance*, 22(4), 371–403.
- Johnson, R. A., & Greening, D. W. (1999). The Effects of Corporate Governance and Institutional Ownership Types on Corporate Social Performance. *Academy of Management Journal*, 42(5), 564–576.
- Kalu, J. U., Buang, A., & Aligha, G. U. (2016). Determinants of voluntary carbon disclosure in the corporate real estate sector of Malaysia. *Journal of Environmental Management*, 182, 519–524. <https://doi.org/10.1016/j.jenvman.2016.08.011>.
- Kapasitas Semen. (2017). <http://www.kemenperin.go.id/artikel/12223/Pasokan-Semen-Nasional-102-Juta-Ton-pada-2017> (accessed on 28 January 2019).
- Kementerian Energi dan Sumber Daya Mineral. *Data Inventory Emisi GRK Sektor Energi*; Kementerian Energi dan Sumber Daya Mineral: Jakarta,

- Indonesia, 2016. Available online: <https://www.esdm.go.id/assets/media/content/content-data-inventory-emisi-grk-sektor-energi-.pdf> (accessed on 28 January 2019)
- Kementerian Lingkungan Hidup dan Kehutanan. Program Penilaian Peringkat Kinerja Perusahaan Dalam Pengelolaan Lingkungan Hidup (PROPER): Jakarta, Indonesia, 2017. Available online: <https://ppkl.menlhk.go.id/website/filebox/244/180117102736Publikasi%20PROPER%202017.pdf> (accessed on 28 January 2019)
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2013). Corporate Governance and Corporate Social Responsibility Disclosures : Evidence from an Emerging Economy. *Journal of Business Ethics*, 114(2), 207–223.
- Kiel, G. C., & Nicholson, G. J. (2005). Evaluating Boards and Directors. *Corporate Governance: An International Review*, 13(5), 613–632.
- Kilic, 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.
- Kuo, L., & Chen, V. Y. (2013). Is environmental disclosure an effective strategy on establishment of environmental legitimacy for organization? *Management Decision*, 51(7), 1462–1487.
- Lee, S., Park, Y., & Klassen, R. D. (2015). Market Responses to Firms ' Voluntary Climate Change Information Disclosure and Carbon Communication. *Corporate Social Responsibility and Environmental Management*, 22(1), 1–12.
- Liao, L., Luo, L., & Tang, Q. (2014). Gender diversity , board independence , environmental committee and greenhouse gas disclosure. *The British Accounting Review*, 30, 1–16.
- Lin, C., Officer, M. S., Ma, Y., & Zou, H. (2011). CEOs ' Military Experience , Agency Costs and aAcquisition Decisions. *SSRN Electronic Journal*.
- Lorenzo, J. M. P., Sánchez, I. M. G., & Gallego-Álvarez, I. (2009). Características del consejo de administración e información en materia de Responsabilidad Social Corporativa. *Revista Española De Financiación Y Contabilidad*, 38(141), 107–135.
- Luo, L., Tang, Q., & Lan, Y.-C. (2013). Comparison of propensity for carbon disclosure between developing and developed countries A resource constraint perspective. *Accounting Research Journal*, 26(1), 6–34.
- Malmborg, F. B. von. (2002). Environmental management systems,

- communicative action and organizational Learning. *Business Strategy and the Environment*, 11(3), 312–323.
- Mathews, M. R. (1995). Social and Environmental Accounting : A Practical Demonstration of Ethical Concern ? *Journal Of Business Ethics*, 14, 663–671.
- Mitchell, R. K., & Wood, D. J. (1977). Toward a Theory of Stakeholder Identification and Saliency : Defining the Principle of Who and What Really Counts. *The Academy of Management Review*, 22(4), 853–886.
- Montiel, I., dan Husted, B. W. (2009). The Adoption of Voluntary Environmental Management Programs in Mexico : First Movers as Institutional Entrepreneurs. *Journal of Business Ethics*, 88(1), 349–363.
- Nasih, M., Harymawan, I., & Paramitasari, Y. I. (2019). Carbon Emissions , Firm Size , and Corporate Governance Structure : Evidence from the Mining and Agricultural Industries in Indonesia. *Sustainability (Switzerland)*, 11(9). <https://doi.org/10.3390/su11092483>
- Nasih, M., Harymawan, I., Putra, F. K. G., & Qotrunnada, R. (2019). Military Experienced Board and Corporate Social Responsibility Disclosure: An Empirical Evidence From Indonesia. *Entrepreneurship and Sustainability Issues*, 7(1), 553–573.
- Patten, D. M., & Crampton, W. (2004). Legitimacy and The Internet: An Examination Of Corporate Web Page Enviromental Disclosures. *In Advances in Environmental Accounting & Management*, 2, 31–57.
- Patterson, J. D., & Allen, M. W. (1997). Accounting for your actions : How stakeholders respond to the strategic communication of environmental activist organizations. *Journal of Applied Communication*, 25, 293–316.
- Peraturan Presiden Republik Indonesia Nomor 61 Tahun 2011 Tentang Rencana Aksi Nasional Penurunan Emisi Gas Rumah Kaca.
- Peraturan Presiden Republik Indonesia Nomor 71 Tahun 2011 Tentang Penyelenggaraan Inventarisasi Gas Rumah Kaca Nasional.
- Prafitri, A., & Zulaikha. (2016). Analisis Pengungkapan Emisi Gas Rumah Kaca. *Jurnal Akuntansi & Auditing*, 13(2), 155–175.
- Prado-Lorenzo, J.-M., & Garcia-Sanchez, I.-M. (2010). The Role of the Board of Directors in Disseminating Relevant Information on Greenhouse Gases. *Journal of Business Ethics*, 97, 391–424
- Rankin, M., Windsor, C., & Wahyuni, D. (2011). An investigation of voluntary corporate greenhouse gas emissions reporting in a market governance system Australian evidence. *Accounting, Auditing & Accountability Journal*, 24(8),

1037–1070.

- Rose, C. (2007). Does female board representation influence firm performance? The Danish evidence. *Corporate Governance: An International Review*, 15(2), 404–413.
- Thornton, R. V., & Hsu, S. (2001). Environmental Management Systems and Climate Change. *Environmental Quality Management*, 11(1), 93–100.
- Verrecchia, R. E. (1983). Discretionary Disclosure. *Journal of Accounting and Economics*, 5, 179–194.
- Wong, L., Bliese, P., & McGurk, D. (2003). Military Leadership : A Context Specific Review. *The Leadership Quarterly*, 14, 657–692.
- Yunus, S., Eljido-Ten, E., & Abhayawansa, S. (2016). Article information : *Managerial Auditing Journal*, 31(2), 156–179.