

## DAFTAR PUSTAKA

- Acero, I., Alcalde, N., (2020). Directors' compensation. what really matters? *Journal of Business Economics and Management*, 21(1), 180-199
- Bednárová, M., Klimko, R., & Rievajová, E. (2019). From environmental reporting to environmental performance. *Sustainability*, 11(9), 2549.
- Bini, L., & Bellucci, M. (2020). Integrated sustainability reporting. *Cham: Springer Nature*.
- Burgwal, Van De. D., & Vieira, R. J. O. (2014). Environmental disclosure determinants in Dutch listed companies. *Revista Contabilidade & Finanças - USP*, 25(64), 60–78.
- Dewi, S. P., & Keni, K. (2013). Pengaruh Umur Perusahaan, Profitabilitas, Ukuran Perusahaan Dan Leverage Terhadap Pengungkapan Tanggungjawab Sosial Perusahaan Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Karya Ilmiah Dosen*.
- Devi, S., Warasniasih, N. M. S., Masdiantini, P. R., & Musmini, L. S. (2020). The impact of COVID-19 pandemic on the financial performance of firms on the Indonesia stock exchange. *Journal of Economics, Business, & Accountancy Ventura*, 23(2), 226-242.
- Doan, M. H., & Sassen, R. (2020). The relationship between environmental performance and environmental disclosure: A meta-analysis. *Journal of Industrial Ecology*, 24(5), 1140-1157.
- Elsayih, J.; Tang, Q.; & Lan, Y. (2018). Corporate governance and carbon transparency: Australian experience. *Accounting Research Journal* 31, 405-422.
- Farlinno, A., & Bernawati, Y. (2020). The company characteristics and environmental performance. *Polish Journal of Management Studies*, 22.
- Global Reporting Initiative. (2016). Consolidated set of GRI sustainability reporting standards 2016. *Global Reporting Initiative*.
- Global Reporting Initiative. (2013). Reporting principles and standard disclosure. *Global Reporting Initiative*.
- Global Reporting Initiative. (2002). Sustainability reporting guidelines 2002. *Global Reporting Initiative*.
- Ghozali, I. (2018). Aplikasi analisis multivariate dengan program IBM SPSS 25.

- Hapsoro, D., & Adyaksana, R. I. (2020). Apakah Pengungkapan Informasi Lingkungan Memoderasi Pengaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Nilai Perusahaan?. *Jurnal Riset Akuntansi dan Keuangan*, 8(1), 41-52.
- IIRC. (2013). The international <IR> framework. *International Integrated Reporting Council (IIRC)*.
- KPMG. (2017). The road ahead. *The KPMG survey of corporate responsibility reporting 2017*. KPMG International.
- Lyon, T., & Maxwell, J. (2011). Greenwash: Corporate environmental disclosure under threat of audit. *Journal of Economics and Management Strategy*, 20, 3–41.
- Lawrence, A. T., & Weber, J. (2008). Business and Society : Stakeholders, Ethics, Public Policy. *McGraw-Hill Irwin*.
- Liao, L.; Luo, L.; & Tang, Q. (2015). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *The British Accounting Review* 47(4): 409-424.
- Luo, L.; Tang, Q.; & Lan, Y. (2013). Comparison of propensity for carbon disclosure between developing and developed countries: A resource constraint perspective. *Accounting Research Journal* 26(1): 6-34.
- Martin, R., Yadiati, W., & Pratama, A. (2018). Corporate Social Responsibility Disclosure and Company Financial Performance: Do High and Low Profile Industry Moderate the Result?. *Indonesian Journal of Sustainability Accounting and Management*, 2(1), 15-24.
- Mahmood, Z., Ahmad, Z., Ali, W., & Ejaz, A. (2017). Does environmental disclosure relate to environmental performance? Reconciling legitimacy theory and voluntary disclosure theory. *Pakistan Journal of Commerce and Social Sciences (PJCSS)*, 11(3), 1134-1152.
- Olivia, S., Gibson, J., & Nasrudin, R. A. (2020). Indonesia in the Time of Covid-19. *Bulletin of Indonesian Economic Studies*, 56(2), 143-174.
- Putri, N., & Wahyuningrum, I. F. S. (2021). FAKTOR-FAKTOR YANG MEMPENGARUHI ENVIRONMENTAL DISCLOSURE PADA PERUSAHAAN MANUFAKTUR DI SINGAPORE EXCHANGE (SGX). *Jurnal Akuntansi Bisnis*, 14(1).
- Rini, R. K., & Adhariani, D. (2021). Does Financial Performance Drive Environmental Disclosure and Environmental Cost? Evidence from Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*, 16(2), 317-331.

- Sri, W. I. F., & Arief, B. M. (2018). Relationship between company financial performance, characteristic and environmental disclosure of ASX listed companies. In *E3S Web of Conferences* (Vol. 73, p. 10024). *EDP Sciences*.
- Sugiyono, D. (2010). Memahami penelitian kualitatif.
- SW, I. F., & Triasih, A. (2020). Determinants of the Quantity of Environmental Disclosure in Australian Companies. *KnE Social Sciences*, 1327-1342.
- Tanjung, R. B., & Kurnia, K. (2020). PENGARUH KINERJA KEUANGAN, UKURAN PERUSAHAAN, KEPEMILIKAN SAHAM TERHADAP KINERJA LINGKUNGAN. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 9(4).
- Wahyuningrum, I. F. S., Budihardjo, M. A., Muhammad, F. I., Djajadikerta, H. G., & Tireksani, T. (2020). Do environmental and financial performances affect environmental disclosures? Evidence from listed companies in Indonesia. *Entrepreneurship and Sustainability Issues*, 8(2), 1047-1061.