

DAFTAR PUSTAKA

- Adhariani, D., Hariani, A. R., Hartanti, D., & Mutiha, A. H. (2024). *Manajemen dan Pelaporan Keberlanjutan* (Anita Nur Hanifah, Ed.). SalembaEmpat.
- Anggita, W., Nugroho, A. A., & Suhaidar. (2022). Carbon Emission Disclosure And Green Accounting Practices On The Firm Value. *Jurnal Akuntansi*, 26(3), 464–481. <https://doi.org/10.24912/ja.v26i3.1052>
- Apriliyani, I. B., Farwitawati, R., & Nababan, R. A. (2021). Analisis Penerapan Global Reporting Initiative (GRI) G4 pada Laporan Keberlanjutan Perusahaan Sektor Pertanian. *Jurnal Akuntansi Kompetif*, 4(2), 136–145. www.idx.co.id.2019
- Asyifa, D. A., & Burhany, D. I. (2022). Carbon Emission Disclosure and Environmental Performance Effect on Firm Value. *International Journal of Arts and Social Science*, 5(7), 193–203. www.ijassjournal.com
- Atahau, A. D. R., & Kausar, M. F. (2022). Sustainability Report Terhadap Nilai Perusahaan: Studi Perusahaan yang Terdaftar dalam Sustainability Report Rating. *AFRE (Accounting and Financial Review)*, 5(2), 124–130. <https://doi.org/10.26905/afr.v5i2.7810>
- Bakti, S., & Pebri, P. (2022). *Pengaruh Debt To Equity Ratio dan Earning Per Share terhadap Harga Saham pada Sub Sektor Industri Hotel, Restoran, dan Pariwisata yang Terdaftar di Bursa Efek Indonesia*. Penerbit Adab CV Adanu Abimata.
- Bebbington, J., & Gray, R. (2001). An Account of Sustainability: Failure, Success and A Reconceptualization. *Critical Perspectives on Accounting*, 12(5), 557–587. <https://doi.org/10.1006/cpac.2000.0450>
- Betahita. (2023, December 6). *BETAHITA PERINGKAT KARBON INDONESIA*. <https://Betahita.Id/News/Detail/9605/Indonesia-Masuk-10-Besar-Penghasil-Emisi-Karbon-Dunia.Html?V=1701812357>
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management*. Cengage Learning.
- Buric, M. N., Stojanovic, A. J., Filipovic, A. L., & Kascelan, L. (2022). Research of Attitudes toward Implementation of Green Accounting in Tourism Industry in Montenegro-Practices, and Challenges. *Sustainability (Switzerland)*, 14(3). <https://doi.org/10.3390/su14031725>

- Cambell, N. A., & Reece, J. (2004). *Biology cambell*. Erlangga.
- Choi, B. B., Lee, D., & Psaros, J. (2013). An Analysis of Australian Company Carbon Emission Disclosures. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/10.1108/01140581311318968>
- Damodaran, A. (2012). *Investment Valuation*. John Wiley & Sons, Inc.
- Dataindonesia.id. (2023, November 10). *8 Emiten Migas dengan Laba Bersih Tertinggi Sepanjang Kuartal III/2023*. <https://dataindonesia.id/pasar-saham/detail/8-emiten-migas-dengan-laba-bersih-tertinggi-sepanjang-kuartal-iii2023>.
- Dephub.go.id. (2024, September 20). *Transportasi Umum Massal Indonesia Menuju Zero Emission*. <https://Dephub.Go.Id/Post/Read/Transportasi-Umum-Massal-Indonesia-Menuju-Zero-Emission/>
- Dwianika, A., Purwanto, E., Suyoto, Y. T., & Pitaloka, E. (2024). Bibliometrics Analysis of Green Accounting Research. *International Journal of Energy Economics and Policy*, 14(1), 349–358. <https://doi.org/10.32479/ijeep.15055>
- Dwijayanti, S., & Febrina, P. (2011). Manfaat Penerapan Carbon Accounting di Indonesia. *Jurnal Akuntansi Kontemporer*, 3(1), 79–92.
- Elkington, J. (1997). *Cannibals With Forks*. Capstone Publishing Limited.
- Fama, E. F., & French, K. R. (1992). The Cross-Section of Expected Stock Returns. *The Journal of Finance*, 47(2), 427–465.
- Gantino, R., Ruswanti, E., & Widodo, A. M. (2023). Green Accounting And Intellectual Capital Effect On Firm Value Moderated By Business Strategy. *Jurnal Akuntansi E-Ja*, 27(1), 38–61. <https://doi.org/10.24912/jm.v27i1.11118>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Badan Penerbit Universitas Dipenogoro.
- GoogleFinance. (2024, November 25). *Google Finance Saham PT Medco*. <https://www.google.com/finance/quote/MEDC:IDX?hl=en>.
- Gray, P. L., & Edens, G. E. (2008). Carbon Accounting: A Practical Guide for Lawyers. *Natural Resources and Environment Journal*, 22(3), 41–49. www.epa.gov/

- Gunawan, B., & Berliyanda, K. L. (2024). Pengaruh Green Accounting, Pengungkapan Emisi Karbon, dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Reviu Akuntansi Dan Bisnis Indonesia*, 8(1), 33–50. <https://doi.org/10.18196/rabin.v8i1.22027>
- Hales, J. (2021). Sustainability Accounting Standards Board (SASB). In *In World Scientific Encyclopedia of Climate Change: Case Studies of Climate Risk, Action, and Opportunity* (pp. 37–41). World Scientific Publishing Co. Pte. Ltd.
- Harmono. (2017). *Manajemen Keuangan Berbasis Balanced Scorecard Pendekatan Teori, Kasus, dan Riset Bisnis*. Bumi Aksara.
- Hasyim, A. W., Jabid, A., & Priyono. (2024). *Metode Penelitian kuantitatif*. PT Literasi Nusantara Abadi Grup.
- Helindro, G. (2023, February 4). Walhi Aceh Ingatkan PT Medco E&P Melaka atas Polusi Udara. *Betahita Id*. <https://betahita.id/news/detail/8415/walhi-aceh-ingatkan-pt-medco-e-p-melaka-atas-polusi-udara.html?v=1680529774>
- Husnan, S., & Pudjiastuti, E. (2004). *Dasar-dasar Manajemen Keuangan*. UPP AMP YKPN.
- Husnatarina, F. (2024). *Pengantar Akuntansi Karbon*. CV Literasi Nusantara Abadi.
- IQair. (2023). *Negara & wilayah paling berpolusi di dunia*. <https://www.iqair.com/id/world-most-polluted-countries>
- Iskandar, Setiawati, L., Diyanti, F., & Sari, D. M. (2021). Student's Literacy on Green Accounting Concept and its Challenges Ahead. *Journal of Educational and Social Research*, 11(6), 269–276. <https://doi.org/10.36941/jesr-2021-0146>
- Karaman, A. S., Kilic, M., & Uyar, A. (2018). Sustainability reporting in the aviation industry: worldwide evidence. *Sustainability Accounting, Management and Policy Journal*, 9(4), 362–391. <https://doi.org/10.1108/SAMPJ-12-2017-0150>
- Kolk, A. (2016). The social responsibility of international business: From ethics and the environment to CSR and sustainable development. *Journal of World Business*, 51(1), 23–34. <https://doi.org/10.1016/j.jwb.2015.08.010>
- Kuncoro, M. (2003). *Metode Riset untuk Bisnis dan Ekonomi*. Erlangga.

- Kurnia, P., Darlis, E., & Putra, A. A. (2020). Carbon Emission Disclosure, Good Corporate Governance, Financial Performance, and Firm Value. *Journal of Asian Finance, Economics and Business*, 7(12), 223–231.
<https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.223>
- Lestari, A. D. (2023). Pengaruh Kinerja Lingkungan, Penerapan Green Accounting, dan Pengungkapan Sustainability Report Terhadap Nilai Perusahaan. *Jurnal Ekonomi Bisnis, Manajemen Dan*
<https://jurnal.itscience.org/index.php/jebma/article/view/2799>
- Machali, I. (2021). *Metode Penelitian Kuantitatif: Panduan Praktis Merencanakan, Melaksanakan dan Analisis dalam Penelitian Kuantitatif*. Fakultas Ilmu Tarbiyah dan Keguruan Universitas Islam Negeri (UIN) Sunan Kalijaga Yogyakarta.
- Madina, K. (2024, November 27). *2024 Jadi Tahun Terpanas Akibat Emisi Karbon yang Terus Meningkat*.
- Maritim.go.id. (2023, December 3). *Pemerintah Indonesia Tegaskan Komitmen Wujudkan Nol Emisi Karbon di Tahun 2060*.
<https://Maritim.Go.Id/Detail/Pemerintah-Indonesia-Tegaskan-Komitmen-Wujudkan-Nol-Emisi-Karbon-Di-Tahun-2060>
- Muhammad, G. I., & Aryani, Y. A. (2021). The Impact of Carbon Disclosure on Firm Value with Foreign Ownership as A Moderating Variable. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(1), 1–14.
<https://doi.org/10.24815/jdab.v8i1.17011>
- Noor, A., & Ginting, Y. L. (2022). Influence Of Carbon Emission Disclosure On Firm Value Of Industrial Firm In Indonesia. *International Journal of Contemporary Accounting*, 4(2), 151–168.
<https://doi.org/10.25105/ijca.v4i2.15247>
- Novena, M., & Jatmiko, B. P. (2024, November 14). Emisi Karbon Global Pecahkan Rekor Baru pada 2024. *Kompas.Com*.
<https://lestari.kompas.com/read/2024/11/14/154347586/emisi-karbon-global-pecahkan-rekor-baru-pada-2024/>
- Oktay, S., Bozkurt, S., & Yazıcı, K. (2021). The Relationship Between Carbon Disclosure Project Scores and Global 500 Companies: A Perspective From National Culture. *SAGE Open*, 11(2), 1–16.
<https://doi.org/10.1177/21582440211014521>
- Pratama, M. F. G. P., Purnamawati, I., & Sayekti, Y. (2019). Analisis Pengaruh Kinerja Lingkungan Dan Pengungkapan Sustainability Reporting Terhadap Nilai Perusahaan. *Jurnal Akuntansi Universitas Jember*, 17, 110–122.

Prayogo, Y., Mutia, A., Hardiningsih, P., & Setiawati, I. (2023). The Relationship of Sustainability Report with Firm Values Jakarta Islamic Index. *JABE (JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION)*, 8(2), 99–119. <https://doi.org/10.17977/jabe.v8i2.46032>

Pujiningsih, V. D. (2020). Pengaruh Sustainability Report Terhadap Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Pemoderasi. *Jurnal Riset Akuntansi Dan Keuangan*, 8(3), 579–594. <https://doi.org/10.17509/jrak.v8i3.22841>

Purwanto, E., Suyoto, Y. T., Dwianika, A., & Pitaloka, E. (2024). *Green Accounting & Green Financing: A Bibliometric Analysis* (Edi Purwanto tata, Ed.). CV.DIandraPrimamitraMedia.

Putra, I. K. O. P., Wahyuni, N. M., & Ningsih, N. L. A. P. N. (2022). *Profitabilitas Nilai Perusahaan Sektor Pariwisata, Hotel dan Restoran* (Lutfiah, Ed.). Scopindo Media Pustaka.

Putri, F. A., & Serly, V. (2024). Pengaruh Pengungkapan Emisi Karbon dan Kinerja Lingkungan terhadap Nilai Perusahaan: Studi Empiris Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia 2018-2022. *JURNAL EKSPLOKASI AKUNTANSI*, 6(4), 1544–1555. <https://doi.org/10.24036/jea.v6i4.2035>

Rahmanita, S. A. (2020). Pengaruh Carbon Emission Disclosure Terhadap Nilai Perusahaan dengan Kinerja Lingkungan sebagai Variabel Moderasi. *AKUNTANSI: Jurnal Akuntansi Integratif*, 6(1), 53–70.

Rizqillah, F., Suripto, & Rosini, I. (2024). Strategi Hijau Memoderasi Pengungkapan Emisi Karbon dan Kinerja Lingkungan terhadap Nilai Perusahaan. *Jurnal Riset Terapan Akuntansi*, 8(2), 486–497.

Rusmana, O., & Purnawan, S. M. N. (2020). Pengaruh Pengungkapan Emisi Karbon dan Kinerja Lingkungan terhadap Nilai Perusahaan. *Jurnal Ekonomi, Bisnis Dan Akuntansi (JEBA) Volume 22 No 1 Tahun 2020*, 22(1), 42–52.

Saepudin, A., Badriatin, T., & Rinandiyana, L. R. (2022). *Pengantar Pasar Modal Indonesia*. PT Raja Grafindo Persada.

Sangadji, E. M., & Sopiah. (2024). *Metodologi Penelitian, Pendekatan Praktis dalam Penelitian*. Andi Offset.

Sapulette, S. G., & Limba, F. B. (2021). Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Nilai Perusahaan Manufaktur yang

terdaftar di BEI tahun 2018-2020. *Jurnal KUPNA Kumpulan Artikel Akuntansi*, 2(1). http://ppid.menlhk.go.id/siaran_pers/browse/2337

Sari, D. P., Putri, W. A., Neldi, M., & Candra, Y. (21 C.E.). Pengaruh Intellectual Capital, Struktur Modal dan Ukuran Perusahaan Terhadap Nilai Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018. *Jurnal Ekonomi Dan Bisnis Dharma Andalas*, 23(2), 235–244.

Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian* (6th ed.). Salemba Empat.

Setyadi, A. (2023, January 10). Walhi- Warga Aceh Timur Jadi Korban Pencemaran Udara Perusahaan Migas. *Detik Sumut*. <https://www.detik.com/sumut/berita/d-6508668/walhi-warga-aceh-timur-jadi-korban-pencemaran-udara-perusahaan-migas>

Shehata, N. F. (2014). Theories and Determinants of Voluntary Disclosure. *Accounting and Finance Research*, 3(1), 18–26. <https://doi.org/10.5430/afr.v3n1p18>

Sudarman, S. T., Ananta, P., Suryadi, W., Suryadi, W., Tat, O. P., & Gunawan, T. (2011). *Pemanasan Global, Solusi dan Peluang Bisnis*. PT Gramedia Pustaka Utama.

Sudiyatno, B., Puspitasari, E., & Kartika, A. (2012). The Company's Policy, Firm Performance, and Firm Value: An Empirical Research on Indonesia Stock Exchange. *American International Journal of Contemporary Research*, 2(12), 30–40. www.aijcrnet.com

Sulaeman, M. (2020). Pengaruh Keputusan Pendanaan, Kebijakan Dividen dan Profitabilitas terhadap Nilai Perusahaan. *Jurnal Bisnis Manajemen & Ekonomi*, 2(18), 240–250.

Supriyanti, E., & Wardhani, N. K. (2024). The Role Of Green Accounting And Carbon Emission Disclosure In Increasing Firm Value. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 7(3), 5629–5642.

United Nations Climate Change. (2024). *Paris Agreement*. https://unfccc.int/process-and-meetings/the-paris-agreement?gad_source=1&gclid=CjwKCAjwpbi4BhByEiwAMC8JnekWJ-mBfCUjE_En5yXg_5sLNMWskK8l_iCa4fYEWjQXuZISrouKIRoCh_YQAvD_BwE

World Meteorological Organization. (2024). *State of the Climate 2024 Update for COP29*. <https://library.wmo.int/records/item/69075-state-of-the-climate-2024>

Yuliusman, & Putra, W. E. (2022). *Investasi Research and Development Tata Kelola Nilai*. Penerbit Adab CV Adanu Abimata.