

DAFTAR PUSTAKA

- Acar, E., Tunca Çalıyurt, K., & Zengin-Karaibrahimoglu, Y. (2021). Does ownership type affect environmental disclosure? In *International Journal of Climate Change Strategies and Management* (Vol. 13, Issue 2, pp. 120–141). <https://doi.org/10.1108/IJCCSM-02-2020-0016>
- 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>
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2003). The Relations Among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach. *SSRN Electronic Journal, August*. <https://doi.org/10.2139/ssrn.405643>
- Anas, A., Rashid, H. M. A., & Annuar, H. A. (2015). The effect of award on CSR disclosures in annual reports of Malaysian PLCs. *Social Responsibility Journal*, 11(4), 831–852. <https://doi.org/10.1108/SRJ-02-2013-0014>
- Anthony & Govindarajan. (2005). *Management Control System*, (Kurniawan Tjakrawala dan Krista, Penerjemah). Jakarta: Salemba Empat.
- Arena, C., Liang, R., & Vourvachis, P. (2018). Carrot or stick: CSR disclosures by Southeast Asian companies. *Sustainability Accounting, Management and Policy Journal*, 9(4), 422–454. <https://doi.org/10.1108/SAMPJ-06-2016-0037>
- Boesso, G., & Kumar, K. (2007). Drivers of corporate voluntary disclosure: A framework and empirical evidence from Italy and the United States. In *Accounting, Auditing and Accountability Journal* (Vol. 20, Issue 2). <https://doi.org/10.1108/09513570710741028>
- Borghei-Ghami, Z., & Leung, P. (2013). An Empirical Analysis of the Determinants of Greenhouse Gas Voluntary Disclosure in Australia. *Accounting and Finance Research*, 2(1), 110–127. <https://doi.org/10.5430/afr.v2n1p110>
- 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. <https://doi.org/10.1080/00014788.1998.9729564>

- Chang, K., & Zhang, L. (2015). The effects of corporate ownership structure on environmental information disclosure—Empirical evidence from unbalanced panel data in heavy-pollution industries in China. *WSEAS Transactions on Systems and Control*, 10(1996), 405–414.
- CNN Indonesia. (2016). Riset Temukan Kualitas CSR Perusahaan Indonesia Rendah. Diakses 22 November 2021, dari <https://www.cnnindonesia.com/nasional/20160721074144-20-146030/riset-temukan-kualitas-csr-perusahaan-indonesia-rendah>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Dintimala, Y., & Amril, T. A. (2018). The Effect of Ownership Structure, Financial and Environmental Performances on Environmental Disclosure. *Accounting Analysis Journal*, 7(1), 70–77. <https://doi.org/10.15294/aaaj.v7i1.20019>
- Ermaya, H. N. L., & Mashuri, A. A. S. (2018). Kinerja Perusahaan Dan Struktur Kepemilikan: Dampak Terhadap Pengungkapan Lingkungan. *Jurnal Kajian Akuntansi*, 2(2), 225–237.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- Ghazali, N. A. M. (2007). Ownership structure and corporate social responsibility disclosure: Some Malaysian evidence. *Corporate Governance*, 7(3), 251–266. <https://doi.org/10.1108/14720700710756535>
- Greeners. (2020). KLHK Tahan Dirut Perusahaan Pengolah Limbah B3 di Bekasi. Diakses 31 Agustus 2021, dari <https://www.greeners.co/berita/klhk-tahan-dirut-perusahaan-pengolah-limbah-b3-di-bekasi/>
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS* 25. Semarang: Badan Penerbit Universitas Diponegoro.
- Hartono, E. (2018). Implemetasi Pengungkapan Corporate Social Responsibility pada Perusahaan Sektor Industri Dasar dan Kimia. *Jurnal Kajian Akuntansi*, 2(1), 108. <https://doi.org/10.33603/jka.v2i1.1299>
- Julekhah, F., & Rahmawati, E. (2019). “The Influence of Media Exposure, Industry Sensitivity, Foreign Ownership, Public Ownership and Profitability on Environmental Disclosure and The Impact on Firm Value.” *Reviu Akuntansi Dan Bisnis Indonesia*, 3(1), 50–66.

- Julianto, M., & Sjarief, J. (2016). Analisis Pengaruh Kinerja Lingkungan, Manajemen Laba, Ukuran Perusahaan, Dan Profitabilitas Terhadap Pengungkapan Lingkungan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi*, 9(2), 147–171. <https://doi.org/10.25170/jara.v9i2.33>
- Mashuri, A. A. S., & Ermaya, H. N. L. (2020). The Effect of Tax Aggressiveness and Media Exposure on Corporate Social Responsibility Disclosure with Profitability as Moderated Variables. *4th Padang International Conference on Education, Economics, Business and Accounting (PICEEBA-2 2019) The*, 124(47), 16–28. <https://doi.org/10.2991/aebmr.k.200305.047>
- Masoud, N., & Vij, A. (2021). Factors influencing corporate social responsibility disclosure (CSRD) by Libyan state-owned enterprises (SOEs). *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2020.1859850>
- Mutia, K. F., Wahyuni, M. A., & Herawati, N. T. (2018). *Pada Perusahaan Yang Terdaftar Pada Indeks Sri Kehati Periode 2013-2017*. 1, 13–25.
- Ningtyas, A. A., & Triyanto, D. N. (2019). *Pengaruh Kinerja Lingkungan dan Pengungkapan Lingkungan terhadap Profitabilitas Perusahaan (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2015-2017)*. 3(1), 14–26.
- O'Donovan, G. (2002). Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344–371. <https://doi.org/10.1108/09513570210435870>
- Owusu, C. A., & Siaw, F. (2012). Corporate Social and Environmental Auditing : Perceived Responsibility or Regulatory Requirement ? *Research Journal of Finance and Accounting*, 3(4), 47–57.
- PPDI KLHK. (2021). Putusan PN Bale Bandung: PT BUCP Terbukti Mencemari DAS Citarum. Diakses 30 Agustus 2021, dari <http://ppid.menlhk.go.id/berita/siaran-pers/5963/putusan-pn-bale-bandung-pt-bucp-terbukti-mencemari-das-citarum>
- Purwanto, A. P., & Nugroho, P. I. (2020). Factors Influencing Environmental Disclosure in Consumer Goods Industry and Mining Companies. *International Journal of Social Science and Business*, 4(1), 1–9. <https://doi.org/10.23887/ijssb.v4i1.24097>
- Ryan, C. M., Dunstan, K. L., & Brown, J. (2002). The Value of Public Sector Annual Reports and Annual Reporting Awards as a Signal of

- Management Performance. *SSRN Electronic Journal*, 8(1), 61–76. <https://doi.org/10.2139/ssrn.1281167>
- Sari, W. H., Agustin, H., & Mulyani, E. (2019). Pengaruh Good Corporate Governance dan Kinerja Lingkungan Terhadap Pengungkapan Lingkungan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2017). *Jurnal Eksplorasi Akuntansi*, 1(1), 18–34.
- Sekaran, Uma dan Bougie, Roger. (2016). *Research Methods For Business: A Skill Building Approach*, 7th Edition. New Jersey: Wiley.
- Solikhah, B., & Maulina, U. (2021). Factors influencing environment disclosure quality and the moderating role of corporate governance. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1876543>
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.1055/s-2004-820924>
- SuaraSulSel. (2021). Walhi Sulsel Desak PT Vale Hentikan Sementara Produksi Nikel. Diakses 30 Agustus 2021. <https://sulsel.suara.com/read/2021/08/24/170705/walhi-sulsel-desak-pt-vale-hentikan-sementara-produksi-nikel>
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: ALFABETA
- Suprapti, E., Fajari, F. A., & Anwar, A. S. H. (2019). Pengaruh Good Corporate Governance Terhadap Environmental Disclosure. *Akuntabilitas: Jurnal Ilmu Akuntansi*, 12(2), 215–226. <https://doi.org/10.15408/akt.v12i2.13225>
- Widiastuti, H., Utami, E. R., & Handoko, R. (2018). Pengaruh Ukuran Perusahaan, Tipe Industri, Growth, dan Media Exposure Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Riset Akuntansi Dan Keuangan Indonesia*, 3(2), 107–117.