

## DAFTAR PUSTAKA

- Abdullah, M. W. (2020). *Carbon emission disclosure in Indonesian firms: The test of media-exposure moderating effects*. 670216917.
- Alfayerds, W. D., & Setiawan, M. A. (2021). *Pengaruh Pengungkapan Emisi Karbon Dan Annual Report Readability Terhadap Nilai Perusahaan*. *Jurnal Eksplorasi Akuntansi*, 3(2), 349–363.
- Ameici, A. (2014). *Pengaruh Environmental Performance dan Hard Environmental Disclosure terhadap Return Saham.*”.
- Andarini, A., Idris, I., & Ariusni, A. (2016). *Pengaruh Kegiatan Sektor Industri, Pertambangan dan Transportasi terhadap Kualitas Lingkungan Ditinjau dari Emisi CO2 di Indonesia*. *Ecosains: Jurnal Ilmiah Ekonomi Dan Pembangunan*, 5(2), 125–136.
- Andreas, D., & Liani, W. (2015). *The Effect of Firm Size, Media Exposure and Industry Sensitivity to Corporate Social Responsibility Disclosure and Its Impact on Investor Reaction*. *International Conference on Accounting Studies (ICAS)*.
- Asmaranti, Y., & Lindrianasari, L. (2018). *Pengaruh Pengungkapan Emisi Karbon Terhadap Reaksi Investor Dengan Kinerja Lingkungan Sebagai Variabel Moderasi*. *Prosiding Penelitian: Seminar Nasional Fakultas Ekonomi Dan Bisnis Universitas Lampung*, 234–242.
- Astuti, C. W., & Nugrahanti, Y. W. (2015). *Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Reaksi Pasar*. *Dinamika Akuntansi Keuangan Dan Perbankan*, 4(2).
- Benkraiem, R., Shuwaikh, F., Lakhel, F., & Guizani, A. (2022). *Carbon performance and firm value of the World's most sustainable companies*. *Economic Modelling*, 116, 106002.
- Bolton, P., & Kacperczyk, M. (2021a). *Do investors care about carbon risk?* *Journal of Financial Economics*, 142(2), 517–549.
- Bolton, P., & Kacperczyk, M. (2021b). *Do investors care about carbon risk?* *Journal of Financial Economics*, 142(2), 517–549.
- Cormier, D., & Gomez-Gutierrez, L. (2018). *International Journal of Sustainable Development & World Ecology*, 25(7), 655–671. *On the search for mimetic patterns in environmental disclosure: an international perspective*.

- Crowley, A. E., & Hoyer, W. D. (1994). *An integrative framework for understanding two-sided persuasion*. *Journal of Consumer Research*, 20(4), 561–574.
- Daromes, F. E., & Jao, R. (2020). *Peran mediasi kinerja keuangan pada hubungan dewan direksi dengan reaksi investor*. *Jurnal Akuntansi*, 10(1), 77–92.
- Edwin, M. (2016a). *CSR disclosure in Real Estate and Property sector's companies listed at Indonesian Stock Exchange (IDX)*. *Інститут Бухгалтерського Обліку, Контроль Та Аналіз в Умовах Глобалізації*, 1, 108–116.
- Edwin, M. (2016b). *CSR disclosure in Real Estate and Property sector's companies listed at Indonesian Stock Exchange (IDX)*. *Інститут Бухгалтерського Обліку, Контроль Та Аналіз в Умовах Глобалізації*, 1, 108–116.
- Feng, L., Yi-jun, L., & Xian-wei, L. (2013). Research on the interactive effect of media attention and trading volume on stock return. *2013 International Conference on Management Science and Engineering 20th Annual Conference Proceedings*, 1734–1738.
- Firmansyah, A., Jadi, P. H., Febrian, W., & Fasita, E. (2021). *Respon Pasar Atas Pengungkapan Emisi Karbon Di Indonesia: Bagaimana Peran Tata Kelola Perusahaan?* *Jurnal Magister Akuntansi Trisakti Vol*, 8(2).
- Godfrey, P. C., Merrill, C. B., & Hansen, J. M. (2009). *The relationship between corporate social responsibility and shareholder value: An empirical test of the risk management hypothesis*. *Strategic Management Journal*, 30(4), 425–445.
- Guang-Wen, Z., & Siddik, A. B. (2022). *Do Corporate Social Responsibility Practices and Green Finance Dimensions Determine Environmental Performance? An Empirical Study on Bangladeshi Banking Institutions*. *Frontiers in Environmental Science*, 858.
- Harsanti, P. (2011). *Corporate social responbility dan teori legitimasi*. Mawas.
- Hasyim, M. (2011). *Akuntansi Lingkungan: Apakah Sebuah Pilihan Atau Kewajiban*. Politeknik Negeri Ujung Pandang.
- Herawaty, V. (2018). *The effect of environmental performance and accounting characteristics to earnings informativeness*. *IOP Conference Series: Earth and Environmental Science*, 106(1), 012077.
- Hovland, C. I., Janis, I. L., & Kelley, H. H. (1953). *Communication and persuasion*.
- Jahn, J., & Brühl, R. (2019). *Can bad news be good? On the positive and negative effects of including moderately negative information in CSR disclosures*. *Journal of Business Research*, 97, 117–128.

- Kelvin, C., Pasoloran, O., & Randa, F. (2019). *Mekanisme Pengungkapan Emisi Karbon dan Reaksi Investor (Carbon Emission Disclosure Mechanisms and Investor Reactions)*. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 14(2), 155–168.
- Koppel, M., & Shtrimberg, I. (2006). *Good news or bad news? let the market decide. In Computing attitude and affect in text: Theory and applications* (pp. 297–301). Springer.
- Kusumo, V. W., & Nugrahanti, Y. W. (2017). *Reaksi Pasar Di Seputar Pengumuman Proper (Program Penilaian Peringkat Kinerja Perusahaan Dalam Pengelolaan Lingkungan Hidup)*. *Jurnal Ekonomi*, 22(3).
- 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.
- Luh, N., Anggreni, P. M., Ayu, G., & Budiasih, N. (n.d.). *Peran Media Exposure Bagi Pasar Modal Indonesia*.
- Maristi, A. (2013). *Pengaruh Corporate Social Responsibility Disclosure Dan Kebijakan Dividen Terhadap Reaksi Investor*. *Jurnal Akuntansi*, 1(1).
- Martinez, L. H. (2005). *Post industrial revolution human activity and climate change: Why The United States must implement mandatory limits on industrial greenhouse gas emmissions*. *Journal of Land Use & Environmental Law*, 403–421.
- Matsumura, E. M., Prakash, R., & Vera-Munoz, S. C. (2014). *Firm-value effects of carbon emissions and carbon disclosures*. *The Accounting Review*, 89(2), 695–724.
- Murguia, J. M., & Lence, S. H. (2015). *Investors' reaction to environmental performance: a global perspective of the Newsweek's "Green Rankings."* *Environmental and Resource Economics*, 60(4), 583–605.
- Nurdin, E., & Cahyandito, M. F. (2006). *Pengungkapan tema-tema sosial dan lingkungan dalam laporan tahunan perusahaan terhadap reaksi investor*. Unpublished Undergraduate Thesis, Universitas Padjadjaran, Sulawesi Tenggara.
- OuYang, Z., Xu, J., Wei, J., & Liu, Y. (2017). *Information asymmetry and investor reaction to corporate crisis: Media reputation as a stock market signal*. *Journal of Media Economics*, 30(2), 82–95.
- Patell, J. M., & Wolfson, M. A. (1982). *Good news, bad news, and the intraday timing of corporate disclosures*. *Accounting Review*, 509–527.
- Pearson, C. M., & Clair, J. A. (1998). *Reframing crisis management*. *Academy of Management Review*, 23(1), 59–76.

- Perks, K. J., Farache, F., Shukla, P., & Berry, A. (2013). *Communicating responsibility-practicing irresponsibility in CSR advertisements*. *Journal of Business Research*, 66(10), 1881–1888.
- Pevzner, M., Xie, F., & Xin, X. (2015). When firms talk, do investors listen? The role of trust in stock market reactions to corporate earnings announcements. *Journal of Financial Economics*, 117(1), 190–223.
- Prabandari, K. R., & Suryanawa, K. (2014). *Pengaruh Environmental Performance Pada Reaksi Investor Di Perusahaan High Profile Bursa Efek Indonesia*. *E-Jurnal Akuntansi Universitas Udayanauntansi*, 2(7.2), 299–312.
- Reimsbach, D., & Hahn, R. (2015). *The effects of negative incidents in sustainability reporting on investors' Judgments—an experimental study of Third-party versus Self-disclosure in the realm of sustainable development*. *Business Strategy and the Environment*, 24(4), 217–235.
- Rokhlinasari, S. (2016). *Teori-teori dalam Pengungkapan Informasi Corporate Social Responsibility Perbankan*. *Al-Amwal: Jurnal Ekonomi Dan Perbankan Syari'ah*, 7(1).
- Rolnick, D., Donti, P. L., Kaack, L. H., Kochanski, K., Lacoste, A., Sankaran, K., Ross, A. S., Milojevic-Dupont, N., Jaques, N., & Waldman-Brown, A. (2022). *Tackling climate change with machine learning*. *ACM Computing Surveys (CSUR)*, 55(2), 1–96.
- Shore, L., & McAnany, E. G. (1980). *Mass media for development: A reexamination of access, exposure and impact*. *Communications in the Rural Third World*. *The Role of Information in Development*, Praeger, New York, 19–45.
- Simon, F. L. (1992). *Marketing green products in the triad*. *Columbia Journal of World Business*, 27(3–4), 268–285.
- Skinner, D. J. (1994). *Why firms voluntarily disclose bad news*. *Journal of Accounting Research*, 32(1), 38–60.
- Suhardi, R. P., & Purwanto, A. (2015). *Analisis Faktor–Faktor yang Mempengaruhi Pengungkapan Emisi Karbon di Indonesia (Studi pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2010-2013)*. *Diponegoro Journal of Accounting*, 4(2), 836–848.
- Suwardjono, T. A. (2005). *Perekayasaan Pelaporan Keuangan*. Yogyakarta: BPFE.
- Tan, A., Benni, D., & Liani, W. (2016). *Determinants of corporate social responsibility disclosure and investor reaction*. *International Journal of Economics and Financial Issues*, 6(4S).

- Tan, D., Komal, B., Ezeani, E., Usman, M., & Salem, R. (2022). *Carbon emission disclosures and financial reporting quality: Does ownership structure and economic development matter?* *Environmental Science & Policy*, 137, 109–119.
- Testarmata, S., Fortuna, F., & Ciaburri, M. (2018). *The communication of corporate social responsibility practices through social media channels*. *Corporate Board Role Duties and Composition*, 14(1), 34–49.
- Ulupui, I. G. K. A., Maruhawa, D., & Purwohedhi, U. (2020). *Carbon Emission Disclosure, Media Exposure, Environmental Performance, Characteristics of Companies: Evidence from Non Fincancial Sectors in Indonesia*.
- Wilmshurst, T. D., & Frost, G. R. (2000). *Corporate environmental reporting: A test of legitimacy theory*. *Accounting, Auditing & Accountability Journal*.
- Zhang, Z., Su, Z., Wang, K., & Zhang, Y. (2022). *Corporate environmental information disclosure and stock price crash risk: Evidence from Chinese listed heavily polluting companies*. *Energy Economics*, 112, 106116.
- Zuhroh, D., & Sukmawati, I. P. P. H. (2003). Analisis pengaruh luas pengungkapan sosial dalam laporan tahunan perusahaan terhadap reaksi investor. *Simposium Nasional Akuntansi VI*, 6, 1314–1326.