

DAFTAR PUSTAKA

- Agustia, D., Dianawati, W., & Indah, D. R. A. (2019). Managerial Ownership, Corporate Social Responsibility Disclosure and Corporate Performance. *Management of Sustainable Development*, 10(2), 67–71. <https://doi.org/10.2478/msd-2019-0011>
- Almuaromah, D. A., & Wahyono. (2022). Pengaruh Kinerja Lingkungan, Kepemilikan Institusional, Kepemilikan Manajerial, Profitabilitas, dan Leverage Terhadap Carbon Emission Disclosure (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020). *E-QIEN: Jurnal Ekonomi dan Bisnis*, 10(1), 578–586.
- Amosh, H. Al, & Mansor, N. (2020). The Implications of Ownership Structure on the Environmental Disclosure in Jordan. *International Journal of Academic Research in Business and Social Sciences*, 10(3). <https://doi.org/10.6007/ijarbss/v10-i3/7054>
- Angelina, & Handoko, J. (2023). Pengaruh Kepemilikan Institusional, Komite Audit, dan Kinerja Lingkungan terhadap Pengungkapan Emisi Karbon. *Kompartemen: Jurnal Ilmiah Akuntansi*, 21(1), 49–68. <http://jurnalnasional.ump.ac.id/index.php/kompartemen/>
- Anggraini, S. P., & Handayani, S. (2021). Pengaruh Tekanan Stakeholders, Sertifikasi ISO 14001, Profitabilitas dan Leverage Terhadap Pengungkapan Emisi Karbon. *Jurnal Ilmu Komputer, Ekonomi, dan Manajemen (JIKEM)*, 1(1), 153–168.
- Astawa, I. K., Meirejeki, I. N., & Virginiya, P. T. (2023). *Metodologi Penelitian* (1 ed., Vol. 1). Eureka Media Aksara.
- Bae Choi, 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>
- Basuki, A. T. (t.t.). *Uji Multikolinearitas dan Perbaikan Uji Multikolinearitas*.
- Bedi, A., & Singh, B. (2024). Unraveling The Impact of Stakeholder Pressure on Carbon Disclosure in an Emerging Economy. *Social Responsibility Journal*, 20(4), 703–718. <https://doi.org/10.1108/SRJ-04-2023-0198>
- Carbon Disclosure Project. (t.t.). *Who We Are*. Diakses 10 September 2024, dari <https://www.cdp.net/en/info/about-us>.
- Chithambo, L., Tauringana, V., Tingbani, I., & Achiro, L. (2021). Stakeholder Pressure and Greenhouses Gas Voluntary Disclosures.

Business Strategy and the Environment, 31(1), 159–172.
<https://doi.org/10.1002/bse.2880>

Climate Transparency. (2022). *Indonesia*. Diakses 12 September 2024, dari
<https://www.climate-transparency.org/countries/asia/indonesia>.

Dani, I. M., & Harto, P. (2022). Pengaruh Kinerja Lingkungan dan Green Investment terhadap Pengungkapan Emisi Karbon. *Diponegoro Journal of Accounting*, 11(4), 1–10. <http://ejournal-s1.undip.ac.id/index.php/accounting>

Darma, B. (2021). *Statistika Penelitian Menggunakan SPSS*. Guepedia.com.

Dragomir, V. D. (2018). How Do We Measure Corporate Environmental Performance? A Critical Review. *Journal of Cleaner Production*, 196, 1124–1157. <https://doi.org/10.1016/j.jclepro.2018.06.014>

Edward Freeman R. (1984). *Strategic Management: A Stakeholder Approach*.

Emissions Database for Global Atmospheric Research. (2024). *GHG Emissions of All World Countries*. Diakses 10 September 2024, dari
https://edgar.jrc.ec.europa.eu/report_2023?vis=co2tot#emissions_table.

Eskerod, P. (2020). A Stakeholder Perspective: Origins and Core Concepts. Dalam *Oxford Research Encyclopedia of Business and Management*. Oxford University Press.
<https://doi.org/10.1093/acrefore/9780190224851.013.3>

Freeman, R. E., & Dmytriiev, S. (2020). Corporate Social Responsibility and Stakeholder Theory: Learning From Each Other. *Symphonya. Emerging Issues in Management*, 1, 7–15.
<https://doi.org/10.4468/2017.1.02freeman.dmytriiev>

Giannarakis, G., Konteos, G., Sariannidis, N., & Chaitidis, G. (2017). The Relation Between Voluntary Carbon Disclosure and Environmental Performance: The Case of S&P 500. *International Journal of Law and Management*, 59(6), 784–803. <https://doi.org/10.1108/IJLMA-05-2016-0049>

Global Reporting Initiative. (2016). *The GRI Standards*. Diakses 24 September 2024, dari <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/>.

Gujarati, D. N. (2004). *Basic Econometrics*.

Gunawan, O. F., & Aryati, T. (2024). Pengaruh Profitabilitas, Likuiditas, Leverage, Kinerja Lingkungan, dan Kepemilikan Manajerial

- Perusahaan terhadap Pengungkapan Emisi Karbon. *COSTING: Journal of Economic, Business and Accounting*, 7(4), 7643–7654.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2009). *Multivariate Data Analysis* (7 ed.).
- Haniah, N. (2013). Uji Normalitas Dengan Metode Liliefors. *Statistika Pendidikan*, 1, 1–17. <http://statistikapendidikan.com>
- Hummel, K., & Schlick, C. (2016). The Relationship Between Sustainability Performance and Sustainability Disclosure – Reconciling Voluntary Disclosure Theory and Legitimacy Theory. *Journal of Accounting and Public Policy*, 35(5), 455–476. <https://doi.org/10.1016/j.jaccpubpol.2016.06.001>
- Indonesia Carbon Exchange. (t.t.). *Carbon Market*. Diakses 10 September 2024, dari <https://idxcarbon.co.id/id>.
- International Energy Agency. (2023). *Greenhouse Gas Emissions from Energy Data Explorer*. Diakses 12 September 2024, dari <https://www.iea.org/data-and-statistics/data-tools/greenhouse-gas-emissions-from-energy-data-explorer>.
- International Organization for Standardization. (2013). *ISO 14031:2013*. Diakses 19 September 2024, dari <https://www.iso.org/obp/ui/#iso:std:iso:14031:ed-2:v1:en>.
- International Organization for Standardization. (2015). *ISO 14001:2015*. Diakses 19 September 2024, dari <https://www.iso.org/obp/ui/#iso:std:iso:14001:ed-3:v1:en>.
- Irativi, H., & Sulfitri, V. (2023). Pengaruh Kinerja Karbon, Tekanan Stakeholder dan Sertifikasi ISO 14001 Terhadap Pengungkapan Emisi Karbon. *Postgraduate Management Journal*, 3(1), 9–20.
- Loru, T. umelan. (2023). Pengaruh Tipe Industri, Media Exposure dan Kinerja Lingkungan terhadap Pengungkapan Emisi Karbon. *Jurnal Akuntansi Bisnis*, 16(1), 66–82. <https://doi.org/10.30813/jab.v16>
- Mokosolang, C. A., Prang, J. D., & Mananohas, M. L. (2015). Analisis Heteroskedastisitas Pada Data Cross Section dengan White Heteroscedasticity Test dan Weighted Least Squares. *d’CARTESIAN: Jurnal Matematika dan Aplikasi*, 2(4), 172–179.
- Musau, V. M., Waititu, A. G., & Wanjoya, A. K. (2015). Modeling Panel Data: Comparison of GLS Estimation and Robust Covariance Matrix Estimation. *American Journal of Theoretical and Applied Statistics*, 4(3), 185. <https://doi.org/10.11648/j.ajtas.20150403.25>

- Ongsakul, V., Jiraporn, P., & Treepongkaruna, S. (2021). Does Managerial Ownership Influence Corporate Social Responsibility (CSR)? The Role of Economic Policy Uncertainty. *Accounting and Finance*, *61*(1), 763–779. <https://doi.org/10.1111/acfi.12592>
- Rhee, Y. P., Park, C., & Petersen, B. (2021). The Effect of Local Stakeholder Pressures on Responsive and Strategic CSR Activities. *Business and Society*, *60*(3), 582–613. <https://doi.org/10.1177/0007650318816454>
- Savitri, C., Faddila, S. P., Irmawartini, Iswari, H. R., Anam, C., Syah, S., Mulyani, S. R., Sihombing, P. R., Kismawadi, E. R., Pujiyanto, A., Mulyati, A., Astuti, Y., Adinugroho, W. C., Imanuddin, R., Nuraini, A., & Siregar, T. (2021). *Statistik Multivariat dalam Riset*. Widina. <https://www.researchgate.net/publication/357051571>
- Setiadi, I. (2022). *Determinan Pengungkapan Emisi Karbon Perusahaan Manufaktur di Indonesia: Perspektif Teori Stakeholders*.
- Shan, Y. G., Tang, Q., & Zhang, J. (2021). The Impact of Managerial Ownership on Carbon Transparency: Australian Evidence. *Journal of Cleaner Production*, *317*. <https://doi.org/10.1016/j.jclepro.2021.128480>
- Shapiro, S. S., & Francia, R. S. (1972). An Approximate Analysis of Variance Test For Normality. *Journal of the American Statistical Association*, *67*(337), 215–216. <https://doi.org/10.1080/01621459.1972.10481232>
- Siddique, M. A., Akhtaruzzaman, M., Rashid, A., & Hammami, H. (2021). Carbon Disclosure, Carbon Performance and Financial Performance: International Evidence. *International Review of Financial Analysis*, *75*. <https://doi.org/10.1016/j.irfa.2021.101734>
- Sukmawati, I., & Henny, D. (2024). Pengungkapan Emisi Karbon yang Dipengaruhi Oleh Kinerja Lingkungan, Kepemilikan Manajemen, dan Leverage dalam Suatu Perusahaan. *Jurnal Ekonomi Trisakti*, *4*(2), 825–834. <https://doi.org/10.25105/jet.v4i2.20959>
- Trisnadewi, A. E., & Amlayasa, B. (2020). Corporate Values: The Role of Corporate Social Responsibility, Managerial Ownership and Profitability in Indonesia. *American Journal of Humanities and Social Sciences Research*, *4*(7), 279–287. www.ajhssr.com
- Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan, Pub. L. No. Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan (2021). <https://peraturan.bpk.go.id/Details/185162/uu-no-7-tahun-2021>

- United Nation Climate Change. (t.t.). *The Paris Agreement*. Diakses 10 September 2024, dari <https://unfccc.int/process-and-meetings/the-paris-agreement>.
- United States Environmental Protection Agency. (2024). *Overview of Greenhouse Gases*. Diakses 19 September 2024, dari <https://www.epa.gov/ghgemissions/overview-greenhouse-gases>.
- Wang, L., Li, W., & Qi, L. (2020). Stakeholder Pressures and Corporate Environmental Strategies: A Meta-analysis. *Sustainability (Switzerland)*, 12(3). <https://doi.org/10.3390/su12031172>
- Wibowo, R., Suhendro, S., Amelia, Y., & Prasetyo, T. J. (2022). Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan Emisi Karbon pada Perusahaan Carbon-Intensive Industry. *Jurnal Kewarganegaraan*, 6(2), 3583–3599.
- Zulfikar, R. (2018). Estimation Model and Selection Method of Panel Data Regression: An Overview of Common Effect, Fixed Effect, and Random Effect Model. *JEMA: Jurnal Ilmiah Bidang Akuntansi*, 2.