

DAFTAR PUSTAKA

- Adventy, A. (2024). Chandra Asri (TPIA) Buka Suara Soal Pergerakan Saham Tidak Wajar. *Market Bisnis*. <https://market.bisnis.com/read/20240110/192/1731129/chandra-asri-tpia-buka-suara-soal-pergerakan-saham-tidak-wajar>
- Aeni, N. A. N. N., & Murwaningsari, E. (2023). Pengaruh Pengungkapan Emisi Karbon Dan Investasi Hijau Terhadap Nilai Perusahaan. *Jurnal Ekonomi Trisakti*, 3(2), 3135–3148. <https://doi.org/10.25105/jet.v3i2.17890>
- Ahdiyat, A. (2024). *Ini Industri Penyumbang Emisi Gas Rumah Kaca Terbesar di Indonesia*. <https://databoks.katadata.co.id/lingkungan/statistik/b0d4d2a1d9aaa4c/in-i-industri-penyumbang-emisi-gas-rumah-kaca-terbesar-di-indonesia>
- Al-Slehat, Z. A. F. (2019). Impact of Financial Leverage, Size and Assets Structure on Firm Value: Evidence from Industrial Sector, Jordan. *International Business Research*, 13(1), 109. <https://doi.org/10.5539/ibr.v13n1p109>
- Amelia Asyifa, D., & Imanina Burhany, D. (2022). *Carbon Emission Disclosure and Environmental Performance Effect on Firm Value*. www.ijassjournal.com
- Andrew, J., & Cortese, C. (2006). *Carbon Disclosures: Comparability, the Carbon Disclosure Project and the Greenhouse Gas Protocol*.
- Ani, D. A. (2021). The Effect of Environmental Performance on The Value of The Company with Financial Performance as an Intervening Variable. *Jurnal Ilmiah Bisnis, Manajemen, Dan Akuntansi*, 1(1). <https://doi.org/https://doi.org/10.35473/.v1i1.953>
- Anugrah, N. (2024). *Kemajuan Aksi Perubahan Iklim Indonesia: Leading by Examples*. <https://ppid.menlhk.go.id/berita/siaran-pers/7584/kemajuan-aksi-perubahan-iklim-indonesia-leading-by-examples>
- Ardhana, A. F., & Sudarma, M. (2019). Pengaruh Profitabilitas, Ukuran Perusahaan, dan Struktur Modal Terhadap Nilai Perusahaan (Studi pada Perusahaan Property dan Real Estate di BEI). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 7(2), 1–17.
- Azka, R. M., & Lestari, R. (2021). Sektor Manufaktur Indonesia Terkontraksi, IHSG Panas Dingin. *Market Bisnis*. <https://market.bisnis.com/read/20210802/7/1424674/sektor-manufaktur-indonesia-terkontraksi-ihsg-panas-dingin>

- 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>
- Blesia, J. U., Trapen, E., & Arunglamba, R. S. (2023). The Moderate Effect of Good Corporate Governance on Carbon Emission Disclosure and Company Value. *The Indonesian Journal of Accounting Research*, 26(01). <https://doi.org/10.33312/ijar.663>
- Budiharjo, R. (2020). Effect Of Environmental Performance, Good Corporate Governance And Leverage On Firm Value. *American Journal of Humanities and Social Sciences Research*, 8, 455–464. www.ajhssr.com
- Chasbiandani, T., Rizal, N., & Indra Satria, I. (2019). Penerapan Green Accounting Terhadap Profitabilitas Perusahaan Di Indonesia. *AFRE (Accounting and Financial Review)*, 2(2). <https://doi.org/10.26905/afr.v2i2.3722>
- Daromes, F. E., Ng, S., & Wijaya, N. (2020). Carbon Emissions Disclosure as Mechanism to Increase Environmental Performance and Control of Idiosyncratic Risk: How They Impact Firm Value. *Indonesian Journal of Sustainability Accounting and Management*, 4(2), 227. <https://doi.org/10.28992/ijSAM.v4i2.299>
- Doorasamy, M. (2021). Capital structure, firm value and managerial ownership: Evidence from East African countries. *Investment Management and Financial Innovations*, 18(1), 346–356. [https://doi.org/10.21511/imfi.18\(1\).2021.28](https://doi.org/10.21511/imfi.18(1).2021.28)
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. In *Source: The Pacific Sociological Review* (Vol. 18, Issue 1).
- Elkington, J. (1994). *Enter the Triple Bottom Line*.
- Fama, E. F., & French, K. R. (1993). Common risk factors in the returns on stocks and bonds. *Journal of Financial Economics*, 33(1), 3–56. [https://doi.org/10.1016/0304-405X\(93\)90023-5](https://doi.org/10.1016/0304-405X(93)90023-5)
- Fardillah, D., & Honggowati, S. (2024). The Influence of Corporate Governance, Leverage, and Environmental Performance on Firm Value (Case Study of Plantation Subsector Companies Listed on the Indonesia Stock Exchange 2014-2022). *Asian Journal of Engineering, Social and Health*, 3(8), 1783–1799. <https://ajesh.ph/index.php/gp>
- 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*, 8(2), 151–170. <https://doi.org/10.25105/jmat.v8i2.9789>

- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (Kesembilan). Universitas Diponegoro.
- Global Carbon Project. (2023). *Global Carbon Project*. <https://globalcarbonatlas.org/>
- Hermawan, A., & Triyani, R. P. (2015). *Nilai Perusahaan dan Kebijakan Dividen*. Mer-C Publishing.
- Hsu, A. W. Hsin, & Wang, T. (2013). Does the market value corporate response to climate change? *Omega (United Kingdom)*, 41(2), 195–206. <https://doi.org/10.1016/j.omega.2011.07.009>
- Intan, K. (2022). Industri Manufaktur Masih Akan Menggeliat, Saham-Saham Ini Bisa Dilirik. *Kontan*. <https://investasi.kontan.co.id/news/industri-manufaktur-masih-akan-menggeliat-saham-saham-ini-bisa-dilirik?page=1>
- Irawati, D. M., Hermuningsih, S., & Maulida, A. (2021). Analisis Pengaruh Struktur Modal, Ukuran Perusahaan, dan Pertumbuhan Perusahaan terhadap Nilai Perusahaan. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 4(3), 813–827. <https://doi.org/10.47467/alkharaj.v4i3.741>
- Kementerian Perindustrian. (2021). Sektor Manufaktur Tumbuh Agresif di Tengah Tekanan Pandemi. *Kementerian Perindustrian*. <https://bspjibanjarbaru.kemenperin.go.id/sektor-manufaktur-tumbuh-agresif-di-tengah-tekanan-pandemi/>
- 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>
- Kurnia, P., Emrinaldi Nur, D. P., & Putra, A. A. (2021). Carbon emission disclosure and firm value: A study of manufacturing firms in Indonesia and Australia. *International Journal of Energy Economics and Policy*, 11(2), 83–87. <https://doi.org/10.32479/ijeep.10730>
- Lee, J. H., & Cho, J. H. (2021). Firm-value effects of carbon emissions and carbon disclosures—evidence from Korea. *International Journal of Environmental Research and Public Health*, 18(22). <https://doi.org/10.3390/ijerph182212166>
- Limijaya, A. (2014). *Triple Bottom Line dan Sustainability*. 18(1), 14.
- Luo, L., & Tang, Q. (2016). Does National Culture Influence Corporate Carbon Disclosure Propensity? *Journal of International Accounting Research*, 15(1), 17–47. <https://doi.org/https://doi.org/10.2308/jiar-51131>

- Mardiana, I. A., & Wuryani, E. (2019). *Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Pemoderasi*. 8(1). <http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>
- Marhaendratno, M. H. (2023). Dampak Buruk Industri Manufaktur terhadap Lingkungan. *Kompasiana*. <https://www.kompasiana.com/haelhaekal/64758a4608a8b57093478166/dampak-buruk-industri-manufaktur-terhadap-lingkungan>
- Meyliana, & Sudiby, Y. A. (2022). Effect Of Carbon Emissions Disclosure & Csr Theme On Firm Value With Firm Reputation As Moderating Variable. *Technium Sustainability*, 2 (2), 33–45. www.beritasatu.com
- Mikrad, & Budi, A. (2020). Pengaruh Struktur Modal, Likuiditas, Dan Keputusan Investasi Terhadap Nilai Perusahaan Pada Perusahaan Jasa Sub Sektor Pariwisata, Hotel, Dan Restoran Yang Terdaftar Di Bei Tahun 2014-2018. *Dynamic Management Journal* , 4(1).
- 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>
- Mulyana, R. N. (2024, July). Chandra Asri (TPIA) Milik Prajogo Pangestu Stop Penawaran Obligasi Berkelanjutan IV. *Kontan*. <https://investasi.kontan.co.id/news/chandra-asri-tpia-milik-prajogo-pangestu-stop-penawaran-obligasi-berkelanjutan-iv>
- Musthafa. (2017). *Manajemen Keuangan* (P. Christian, Y. Basuki, D. Nofianto, & K. Marcella, Eds.; 1st ed.). CV. ANDI OFFSET.
- Nazwa, N., & Fitri, F. A. (2022). Can Carbon Emission Disclosure, Environmental Performance, and Corporate Social Responsibility Improve Firm Value in Indonesia? *2022 International Conference on Decision Aid Sciences and Applications, DASA 2022*, 1163–1167. <https://doi.org/10.1109/DASA54658.2022.9765049>
- Nisa, A. K. (2023). *Effect of Carbon Emission Disclosure on Company Value with Environmental Performance as Moderating Variable in Non-Financial Companies Listed on the Indonesian Stock Exchange* (Vol. 3, Issue 1). <https://pusdig.web.id/index.php/accounting/>
- Nopianti, R., & Suparno. (2020). Pengaruh Struktur Modal Dan Profitabilitas Terhadap Nilai Perusahaan. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(1), 51–61. <https://doi.org/10.30656/jak.v8i1.2381>
- Novitasari, T. (2021). The Effect Of Capital Structure, Firm Size, Firm Growth, And Profitability On Firm Value (Empire Study On Mining

- Sector Companies Listed On The Indonesia Stock Exchange 2015-2020). *Audit Dan Sistem Informasi Akuntansi*, 5(3). <http://doi.org/10.36555/jasa.v5i3.1681>
- Nuradawiyah, A., & Susilawati, S. (2020). *Analisis Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan (Studi Kasus Pada Perusahaan Indeks LQ45)*. <http://ejournal.stiemj.ac.id/index.php/akuntansi>
- Nurdifa, A. R. (2024). Muncul Petisi Tuntut Chandra Asri (TPIA), Imbas Bau Menyengat dari Pabrik Cilegon. *Ekonomi Bisnis*. <https://ekonomi.bisnis.com/read/20240122/257/1734321/muncul-petisi-tuntut-chandra-asri-tpia-imb-bau-menyengat-dari-pabrik-cilegon>
- Nursaid, Zakiyyah, A. M., Rochmadoni, M., Ilmi Nafi, N., & Qomariah, N. (2023). Efforts to Increase Corporate Value Based on Environmental Performance and Corporate Governance with Corporate Financial Performance as Intervening Variables in LQ 45 Companies. *Budapest International Research and Critics Institute-Journal*, 6 (2), 1244–1256. <https://doi.org/10.33258/birci.v6i2.7631>
- Poynting, M. (2024). *Kenaikan suhu Bumi tembus ambang batas 1,5 Celsius*. <https://www.bbc.com/indonesia/articles/cedqye0qng1o>
- PPID KLHK. (2016). *Indonesia Menandatangani Perjanjian Paris tentang Perubahan Iklim*. https://ppid.menlhk.go.id/siaran_pers/browse/298
- Pramesti, A. A., & Warastuti, Y. (2023). The Effect of Financial Performance and Carbon Emission Disclosures on Firm Value. In *International Journal of Latest Research in Humanities and Social Science (IJLRHSS)*. www.ijlrhss.com
- Prasetyo, D. W., & Hermawan, A. (2023). Profitabilitas, Ukuran Perusahaan, Dan Struktur Modal Terhadap Nilai Perusahaan. *Jurnal Ekonomi & Ekonomi Syariah*, 6(1), 743–751.
- Purnomo, R. A. (2016). *Analisis Statistik Ekonomi dan Bisnis Dengan SPSS* (P. C. Ambarwati, Ed.; 1st ed.). Team Wade Publish.
- Putri, H. D., & Agustin, H. (2023). Apakah Inovasi Hijau Dan Pengungkapan Emisi Karbon Dapat Mempengaruhi Nilai Perusahaan Pada Perusahaan Manufaktur? *Jurnal Akademi Akuntansi*, 6(1), 107–124. <https://doi.org/10.22219/jaa.v6i1.22814>
- Qisky, M. V., Halim, H., Rokhmawati, A., & Riau, U. (2022). The Influence Of Environmental Performance And Growth Company On Company Value With Corporate Governance As Moderating In Manufacturing Companies Pengaruh Environmental Performance Dan Growth Company Terhadap Nilai Perusahaan Dengan Corporate Governance Sebagai Pemoderasi Pada Perusahaan Manufaktur. *Management Studies and*

Entrepreneurship Journal, 3(4), 2229–2246.
<http://journal.yrpioku.com/index.php/msej>

- Rahmadina, S., Sholihah, R. A., & Zainon, S. (2023). The Effect of Carbon Emission Disclosure, Environmental Performance, and Green Accounting on Firm Value at Manufacturing Companies Listed on The Indonesia Stock Exchange. *Annual International Conference on Islamic Economics and Business*, 3, 213–224.
- Ramadhan, P., Rani, P., & Wahyuni, E. S. (2023). Disclosure of Carbon Emissions, Covid-19, Green Innovations, Financial Performance, and Firm Value. *Jurnal Akuntansi Dan Keuangan*, 25(1), 1–16. <https://doi.org/10.9744/jak.25.1.1-16>
- Ranting, A., & Bwarleling, T. H. (2024). *Southeast Asia's Top Three Carbon-Producing Nations: Carbon Emission Disclosure and Company Valuation* (Vol. 2). www.set.or.th
- Rinsman, T. C. S., & Prasetyo, A. B. (2020). The Effects of Financial and Environmental Performances on Firm Value with Environmental Disclosure as an Intervening Variable. *Jurnal Dinamika Akuntansi*, 12(2), 90–99. <https://doi.org/10.15294/jda.v12i2.24003>
- Sembiring, S., & Trisnawati, I. (2019). Faktor-faktor yang Mempengaruhi Nilai Perusahaan. *Jurnal Bisnis Dan Akuntansi*, 21, 173–194. <http://jurnaltsm.id/index.php/JBA>
- Sihombing, L., & Astuty, W. (2021). *Effect of Capital Structure, Firm Size and Leverage on Firm Value with Profitability as an Intervening Variable in Manufacturing Companies Listed on the Indonesia Stock Exchange*. <https://doi.org/10.33258/birci.v4i3.2472>
- Spence, M. (1973). *Job Market Signaling*.
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D* (22nd ed.). Alfabeta, CV.
- Sukartaatmadja, I., Khim, S., & Lestari, M. N. (2023). Faktor-faktor Yang Mempengaruhi Harga Saham Perusahaan. *Jurnal Ilmiah Manajemen Kesatuan*, 11(1), 21–40. <https://doi.org/10.37641/jimkes.v11i1.1627>
- Sun, Z.-Y., Wang, S.-N., & Li, D. (2022). *Carbon Emission, Voluntary Carbon Disclosure and Firm Value*. <https://doi.org/10.21203/rs.3.rs-1212297/v1>
- Suparjan, A., & Mulya, A. S. (2012). Pengaruh Kinerja Sosial Dan Kinerja Keuangan Perusahaan Dengan Pengungkapan Corporate Social Responsibility (Csr) Sebagai Variabel Intervening Terhadap Nilai Perusahaan. *Media Riset Akuntansi, Auditing & Informasi*, 12(3), 27–58. <https://doi.org/https://doi.org/10.25105/mraai.v12i3.600>

- Ulfamawaddah, Junaidi, J., & Wahyudi, I. (2023). Pengaruh Environmental Performance Dan Environmental Cost Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening. *Jurnal Akuntansi & Keuangan Unja*, 7(3), 132–143. <https://doi.org/10.22437/jaku.v7i3.16189>
- United Nation. (2015). *The Paris Agreement*. <https://unfccc.int/process-and-meetings/the-paris-agreement>
- Utomo, M. N., Rahayu, S., Kaujan, K., & Agus Irwandi, S. (2020). Environmental performance, environmental disclosure, and firm value: empirical study of non-financial companies at Indonesia Stock Exchange. *Green Finance*, 2(1), 100–113. <https://doi.org/10.3934/GF.2020006>
- Yulianti, E., Hermuningsih, S., & Sari, P. P. (2022). Pengaruh Struktur Modal, Likuiditas, Ukuran Perusahaan, Dan Profitabilitas Terhadap Nilai Perusahaan. *ECOBISMA (Jurnal Ekonomi, Bisnis, Dan Manajemen)*, 9(1), 88–100.