

## DAFTAR PUSTAKA

- Abdoellah. (2016). *Pembangunan Berkelanjutan di Indonesia di Persimpangan Jalan*. PT Gramedia Pustaka Utama.
- About, A., & Diab, A. (2018). The impact of social, environmental and corporate governance disclosures on firm value: Evidence from Egypt. *Journal of Accounting in Emerging Economies*, 8(4), 442–458. <https://doi.org/10.1108/JAEE-08-2017-0079>
- Adyaksana, R. I., Gennody P. B., & Fachrunisa, Z. H. (2022). Apakah Kinerja Lingkungan Memoderasi Pengaruh Biaya Lingkungan Terhadap Pengungkapan Informasi Lingkungan? *InFestasi*, 5(1), 41–52.
- Akerlof, G. A. (1970). The Market for “Lemons”: Quality Uncertainty and the Market Mechanism. *The Quarterly Journal of Economics*, 84(3), 488–500. <https://doi.org/https://doi.org/10.2307/1879431>
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2004). The relations among environmental disclosure, environmental performance, and economic performance: A simultaneous equations approach. *Accounting, Organizations and Society*, 29(5–6), 447–471. [https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1)
- Alfarizi, A. G. (2015). Pengaruh Media Exposure, Ukuran Perusahaan, Leverage Dan Struktur Kepemilikan Saham Terhadap Pengungkapan Corporate Social Responsibility (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2013-2015). *Universitas Muhammadiyah Yogyakarta*, 151, 10–17.
- Anggreni, N. L. P. M., & Budiasih, I. G. A. N. (2016). Peran media exposure bagi pasar modal indonesia. *Buletin Studi Ekonomi*, 21(1), 60–70.
- Aswani, J., Raghunandan, A., & Rajgopal, S. (2023). Are Carbon Emissions Associated with Stock Returns? Reply. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4442200>
- Bahriansyah, R. I., & Ginting, Y. (2022). Pengungkapan Emisi Karbon Terhadap Nilai Perusahaan dengan Media Exposure Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 9 (2), 226-237. <https://doi.org/10.35838/jrap.2022.009.02.21>
- Balkis, A. (2018). *No Title Pengaruh carbon emission disclosure dan kinerja lingkungan terhadap nilai perusahaan dengan pengungkapan intensitas emisi karbon sebagai variabel pemoderasi (studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2016)*. Universitas Trisakti.
- Bansal, P., & Clelland, I. (2004). Talking Trash: Legitimacy, Impression Management, and Unsystematic Risk in the Context of the Natural Environment. *Academy of Management Journal*, 47(1), 93–103. <https://doi.org/10.5465/20159562>
- Bewley, K., & Li, Y. (2000). Disclosure of environmental information by Canadian manufacturing companies: A voluntary disclosure perspective. *Advances in Environmental Accounting and Management*, 1, 201–226.

[https://doi.org/10.1016/S1479-3598\(00\)01011-6](https://doi.org/10.1016/S1479-3598(00)01011-6)

- Borghei-Ghomi, 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>
- Brigham, E. F., & Ehrhardt. (2005). *Dasar-Dasar Manajemen Keuangan. Edisi Kesembilan*. Salemba Empat.
- Budiharjo, R. (2019). Effect of Environmental Performance and Financial Performance on Firm Value. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 90(2), 5–73.
- Cahyono, W. E. (2015). Pengaruh Pemanasan Global Terhadap Lingkungan Bumi. *Berita Dirgantara LAPAN*, 16, 28–31.
- Chariri, A., & Ghozali, I. (2014). *Teori Akuntansi edisi 4*. Badan Penerbit Universitas Diponegoro.
- 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>
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327. <https://doi.org/10.1016/j.aos.2007.05.003>
- Craig, L., & Brown, J. E. (2017). Feeling Rushed: Gendered Time Quality, Work Hours, Nonstandard Work Schedules, and Spousal Crossover. *Journal of Marriage and Family*, 79(1), 225–242. <https://doi.org/10.1111/jomf.12320>
- Dang, H. N., Vu, V. T. T., Ngo, X. T., & Hoang, H. T. V. (2021). Impact of dividend policy on corporate value: Experiment in Vietnam. *International Journal of Finance and Economics*, 26(4), 5815–5825. <https://doi.org/10.1002/ijfe.2095>
- Daromes, F. E. (2020). Peran Mediasi Pengungkapan Lingkungan Pada Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan. *Jurnal Akuntansi*, 14(1), 77–101. <https://doi.org/10.25170/jak.v14i1.1263>
- Dawkins, C., & Fraas, J. W. (2011). Coming Clean: The Impact of Environmental Performance and Visibility on Corporate Climate Change Disclosure. *Journal of Business Ethics*, 100(2), 303–322. <https://doi.org/10.1007/s10551-010-0681-0>
- Deephouse, D. L., & Suchman, M. (2012). Legitimacy in Organizational Institutionalism. *The SAGE Handbook of Organizational Institutionalism, January*, 49–77. <https://doi.org/10.4135/9781849200387.n2>
- Dhani, I. P., & Utama, A. G. S. (2017). Pengaruh Pertumbuhan Perusahaan, Struktur Modal, Dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 2(1). <https://doi.org/10.31093/jraba.v2i1.28>
- Douglas W. D., & Verrecchia, R. (2017). American Finance Association Disclosure , Liquidity , and the Cost of Capital. *The Journal of Finance*, 46(4), 1325–1359.
- Elkington, J. (1997). *Cannibals With Forks The Triple Bottom Line of 21st Century Business* (Nomor 1). Capstone Publishing Limited.

- Ellram, L. M., & Golicic, S. L. (2016). The role of legitimacy in pursuing environmentally responsible transportation practices. *Journal of Cleaner Production*, 139, 597–611. <https://doi.org/10.1016/j.jclepro.2016.08.077>
- Fatemi, A., Glaum, M., & Kaiser, S. (2018). ESG performance and firm value: The moderating role of disclosure. *Global Finance Journal*, 38, 45–64. <https://doi.org/10.1016/j.gfj.2017.03.001>
- Freeman, E. (2010). *Strategic Management, a Stakeholder Approach*. Cambridge University Press.
- Freeman, R. E. (1984). *Strategic Management A Stakeholder Approach*. Cambridge University Press.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Godfrey. (2010). *Accounting Theory 7th edition*. John Wiley & Sons Australia, Ltd.
- Hanifah, U. (2016). Aktualitas Carbon Emission Disclosure: Sebagai Dasar Dan Arah Pengembangan Triple Bottom Line. *Syariah Paper Accounting FEB UMS*, 17, 125–135.
- Hapsoro, D., & Ambarwati, A. (2020). Relationship Analysis of Eco-Control, Company Age, Company Size, Carbon Emission Disclosure, and Economic Consequences. *The Indonesian Journal of Accounting Research*, 23(02), 41–52. <https://doi.org/10.33312/ijar.487>
- Hartanti, D. (2007). *Pengaruh Kinerja Lingkungan Hidup dan Manajemen Lingkungan Hidup terhadap Kinerja Keuangan Perusahaan*.
- Hendriksen, E. S., & Breda, M. F. van. (1992). *Accounting Theory 5th Edition*. Pennsylvania State University.
- Henri, J. F., & Journeault, M. (2010). Eco-control: The influence of management control systems on environmental and economic performance. *Accounting, Organizations and Society*, 35(1), 63–80. <https://doi.org/10.1016/j.aos.2009.02.001>
- Hery. (2017). *Analisis Laporan Keuangan (Intergrated and Comprehensive edition)*. Grasindo.
- Hicks, R. (2021). *Southeast Asia to bear the brunt of worsening global climate, IPCC warns*. World Economic Forum.
- Hsu, A., Lloyd, A., & Emerson, J. W. (2013). What progress have we made since Rio? Results from the 2012 Environmental Performance Index (EPI) and Pilot Trend EPI. *Environmental Science and Policy*, 33, 171–185. <https://doi.org/10.1016/j.envsci.2013.05.011>
- 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>
- IPCC. (2008). Climate Change 2007: Synthesis Report. Contribution of Working Groups I, II and III to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change. In *The Intergovernmental Panel On Climate Change*

(Vol. 22, Nomor January 2008).

- Julekhah, F., & Rahmawati, E. (2019). Pengaruh Media Exposure, Sensitivitas Industri, Kepemilikan Asing, Kepemilikan Publik dan Profitabilitas Terhadap Environmental Disclosure dan Dampaknya Terhadap Nilai Perusahaan. *Reviu Akuntansi dan Bisnis Indonesia*, 3(1), 50–66. <https://doi.org/10.18196/rab.030136>
- Peraturan Menteri Lingkungan Hidup dan Kehutanan Nomor P.73/menlhk/setjen/kum.1/12/2017 Tahun 2017 Tentang Pedoman Penyelenggaraan dan Pelaporan Inventarisasi Gas Rumah Kaca Nasional, (2017).
- Kim, Y. B., An, H. T., & Kim, J. D. (2015). The effect of carbon risk on the cost of equity capital. *Journal of Cleaner Production*, 93, 279–287. <https://doi.org/10.1016/j.jclepro.2015.01.006>
- Kolk, A., Levy, D., & Pinkse, J. (2008). Corporate responses in an emerging climate regime: The institutionalization and commensuration of carbon disclosure. *European Accounting Review*, 17(4), 719–745. <https://doi.org/10.1080/09638180802489121>
- Kurniansyah, F., Saraswati, E., & Rahman, A. F. (2021). Corporate Governance, Profitability, Media Exposure, and Firm Value: the Mediation Role of Environmental Disclosure. *Jurnal Minds: Manajemen Ide dan Inspirasi*, 8(1), 69. <https://doi.org/10.24252/minds.v8i1.20823>
- Lai, K. H., & Wong, C. W. Y. (2012). Green logistics management and performance: Some empirical evidence from Chinese manufacturing exporters. *Omega*, 40(3), 267–282. <https://doi.org/10.1016/j.omega.2011.07.002>
- Laksani, S. A. (2020). *Pengaruh Nilai Perusahaan, Leverage, Dan Media Exposure Terhadap Carbon Emission Disclosure*. Thesis. Universitas Pembangunan Nasional Veteran Jakarta.
- Laskar, N., Kulshrestha, N., Bahuguna, P. C., & Adichwal, N. K. (2022). Carbon emission intensity and firm performance: An empirical investigation in Indian context. *Journal of Statistics and Management Systems*, 25(5), 1073–1081. <https://doi.org/10.1080/09720510.2022.2067392>
- Lu, W., Zhu, N., & Zhang, J. (2021). The impact of carbon disclosure on financial performance under low carbon constraints. *Energies*, 14(14). <https://doi.org/10.3390/en14144126>
- Luo, L., Tang, Q., & Peng, J. (2018). The direct and moderating effects of power distance on carbon transparency: An international investigation of cultural value and corporate social responsibility. *Business Strategy and the Environment*, 27(8), 1546–1557. <https://doi.org/10.1002/bse.2213>
- Majumdar, A., & Bose, I. (2019). Do tweets create value? A multi-period analysis of Twitter use and content of tweets for manufacturing firms. *International Journal of Production Economics*, 216(August 2018), 1–11. <https://doi.org/10.1016/j.ijpe.2019.04.008>
- Maninda, V. R. (2016). Pengaruh Kinerja Emisi Karbon Terhadap Nilai Perusahaan

- Dengan Pengungkapan Emisi Karbon Sebagai Variabel Intervening. *thesis*. Universitas Airlangga.
- Matsumura, E. M., Prakash, R., & Vera-Muñoz, S. C. (2014). Firm-value effects of carbon emissions and carbon disclosures. *Accounting Review*, *89*(2), 695–724. <https://doi.org/10.2308/accr-50629>
- Maud, J. (2020). *The influence of board characteristics on the relationship between carbon emissions and firm value*. Radboud University Netherlands.
- McGrath, M. (2021). *Climate change: IPCC report is “code red for humanity.”* BBC News.
- Murmann, J. P., & Ferner, L. (2019). *Measuring the Impact of Carbon Emissions on Firm Value Using Quantile Regression*. *4*(3), 422–432.
- Nagu, N. (2021). Kinerja Sosial dan Lingkungan Perusahaan BUMN: Pendekatan Disclosure dengan Menggunakan Global Reporting Initiative (GRI) Standard. *Disertasi*. Prograam Doktor Ilmu Ekonomi Universitas Sebelas Maret.
- Nishitani, K., & Kokubu, K. (2012). Why Does the Reduction of Greenhouse Gas Emissions Enhance Firm Value? The Case of Japanese Manufacturing Firms. *Business Strategy and the Environment*, *21*(8), 517–529. <https://doi.org/10.1002/bse.734>
- Nur, M., & Priantinah, D. (2012). Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapancorporate Social Responsibility Di Indonesia (Studi Empiris Pada Perusahaan Berkategori High Profile Yang Listing Di Bursa Efek Indonesia). *Nominal, Barometer Riset Akuntansi dan Manajemen*, *1*(2). <https://doi.org/10.21831/nominal.v1i2.996>
- Utomo, N. M., Rahayu, S., Kaujan, K., & Irwandi, A. 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>
- Nurhayati, S., & Prastiti, S. D. (2015). Pengaruh Rotasi Kap, Audittenture, Dan Reputasi Kap Terhadap Kualitas Audit Pada Perusahaan Manufaktur. *Jurnal Akuntansi Aktual*, *Vol. 3* (2).
- Peraturan Presiden Republik Indonesia Nomor 61 Tahun 2011 tentang Rencana Aksi Nasional Penurunan Emisi Gas Rumah Kaca, Sekretariat Negara : Jakarta (2011).
- Plumlee, M., Brown, D., Hayes, R. M., & Marshall, R. S. (2015). Voluntary environmental disclosure quality and firm value: Further evidence. *Journal of Accounting and Public Policy*, *34*(4), 336–361. <https://doi.org/10.1016/j.jaccpubpol.2015.04.004>
- Potter, J. (2012). *Media Effects*. SAGE Publications, Inc.
- Prado-Lorenzo, J. M., Rodríguez-Domínguez, L., Gallego-Álvarez, I., & García-Sánchez, I. M. (2009). Factors influencing the disclosure of greenhouse gas emissions in companies world-wide. *Management Decision*, *47*(7), 1133–1157. <https://doi.org/10.1108/00251740910978340>

- Pratiwi, P. C. (2016). Pengaruh Tipe Industri, Media Exposure, Dan Profitabilitas Terhadap Carbon Emission Disclosure. *Nature Methods*, 7(6), 2016.
- Punch, K. F. (1998). *Introduction to Social Research: quantitative and qualitative approaches*. SAGE Publications, Inc.
- Putra. (2014). Pengaruh Asimetri Informasi dan Ukuran Perusahaan terhadap Praktik Manajemen Laba. *E-Journal Universitas Pendidikan Ganesha*.
- Putra, D., & Utami, I. L. (2018). Pengaruh Environmental Performance Terhadap Environmental Disclosure dan Economic Performance (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar Di BEI). *Jurnal Akuntansi Maranatha*, 9(1), 1–11. <https://doi.org/10.28932/jam.v9i1.487>
- Putri, C. N. A., & Diantini, A. N. N. (2022). Pengaruh Asimetri Informasi, Pertumbuhan Perusahaan Dan Leverage Terhadap Nilai Perusahaan. *E-Jurnal Manajemen Universitas Udayana*, 11(11), 1937. <https://doi.org/10.24843/ejmunud.2022.v11.i11.p05>
- Rahmanita, S. (2020). Pengaruh Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Variabel Pemoderasi. *Akuntansi: Jurnal Akuntansi Integratif*, 6(01), 54–71. <https://doi.org/10.29080/jai.v6i01.273>
- Rakhiemah, A. N. (2011). Pengaruh Kinerja Lingkungan Terhadap Corporate Social Responsibility (Csr) Disclosure Dan Kinerja Finansial Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Thesis*. Universitas Airlangga.
- Undang-Undang Republik Indonesia Nomor 17 Tahun 2004 Tentang Pengesahan Kyoto Protocol to The United Nations Framework Convention On Climate Change, Sekretariat Negara : Jakarta 1 (2004).
- Ratri, R., & Dewi, M. (2017). The Effect of Financial Performance and Environmental Performance on Firm Value with Islamic Social Reporting (ISR) Disclosure as Intervening Variable in Companies Listed at Jakarta Islamic Index (JII). *SHS Web of Conferences*, 34. <https://doi.org/10.1051/shsconf/20173412003>
- Retno, M., Reny, D., & Denies, P. (2012). Pengaruh *Good Corporate Governance* dan Pengungkapan Corporate Social Responsibility Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2007-2010), *Jurnal Nominal*, Vol. 1 No. 1
- Richardson, A. J., & Welker, M. (2001). Social disclosure, financial disclosure and the cost of equity capital. *Accounting, Organizations and Society*, 26(7–8), 597–616. [https://doi.org/10.1016/S0361-3682\(01\)00025-3](https://doi.org/10.1016/S0361-3682(01)00025-3)
- Rustiarini, N. W. (2010). Pengaruh Corporate Governance Pada Hubungan Corporate Social Responsibility Dan Nilai Perusahaan. *Angewandte Chemie International Edition*, 6(11), 951–952., 5–24.
- Saka, C., & Oshika, T. (2014). Disclosure effects, carbon emissions and corporate value. *Sustainability Accounting, Management and Policy Journal*, 5(1), 22–45. <https://doi.org/10.1108/SAMPJ-09-2012-0030>

- Sandra, V. D. L. (2009). Van der Laan: The Role of Theory in Explaining Motivation for. *The Australasian Accounting Business & Finance Journal*, 3(4), 15–29.
- Santiara D. R., & Sudaryati, E. (2020). Pengaruh Pengungkapan Tanggung Jawab Sosial melalui Laman Resmi Perusahaan terhadap Nilai Perusahaan. *E-Jurnal Akuntansi*, 30 (4), 828. <https://doi.org/10.24843/eja.2020.v30.i04.p02>
- Sekaran, U., & Bougie, R. (2017). *Metode penelitian untuk bisnis*. Salemba Empat.
- Seok, J., Lee, Y., & Kim, B. Do. (2020). Impact of CSR news reports on firm value. *Asia Pacific Journal of Marketing and Logistics*, 32(3), 644–663. <https://doi.org/10.1108/APJML-06-2019-0352>
- Sianturi, M. W. E. (2020). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Manufaktur Sektor Industri Barang Konsumsi Di Bei. *Jurnal Administrasi Bisnis Fisipol Unmul*, 8(4), 280. <https://doi.org/10.54144/jadbis.v8i4.3799>
- Sitohang, A., Syah, H. S., & Sibarani, C. G. G. T. (2023). The Relationship Between Information Asymmetry, Media Exposure, Capital Structure, Firm Growth, Csr And Firm Value. *Jurnal Riset Akuntansi Kontemporer*, 15(1), 129-139.
- Soedjatmiko, S., Tjahjadi, B., Soewarno, Noorlailie, D. M. (2021). Do Environmental Performance and Environmental Management Have a Direct Effect on Firm Value?. *Journal of Asian Finance. Economics and Business*, vol 8 (1) 687-696. DOI 10.13106/jafeb.2021.vol8.no1.687
- Spence, M. (1973). I shall argue that the paradigm case of the market with this type of informational structure is the job market and will therefore focus upon it . By the end I hope it will be clear (although space limitations will not permit an extended argument ) that a. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Sri, A., Dewi, M., & Wirajaya, A. (2013). Pengaruh Struktur Modal, Profitabilitas Dan Ukuran Perusahaan Pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 4(2), 358–372.
- Stanny, E., & Ely, K. (2008). Corporate environmental disclosures about the effects of climate change. *Corporate Social Responsibility and Environmental Management*, 15(6), 338–348. <https://doi.org/10.1002/csr.175>
- Suchman, M. C. (2014). Managing Legitimacy: Strategic and Approaches. *Academy of Management Review*, 20(3), 571–610.
- Sulistyoningsih, N., & Asyik, N. F. (2019). Pengaruh Good Corporate Governance Dan Kinerja. *Ilmu dan Riset Akuntansi*, 4(3), 20.
- Sun, Z.-Y., Wang, S.-N., & Li, D. (2022). The impacts of carbon emissions and voluntary carbon disclosure on firm value. *Environ Sci Pollut Res Int*, 29(40). <https://doi.org/10.1007/s11356-022-20006-6>.
- Suratno, B., Darson., & Mutmainnah, S. (2017). Pengaruh environmental performance terhadap environmental disclosure dan economic performance. *The Indonesian Journal of Accounting*, 10(2). <https://doi.org/http://doi.org/10.33312/ijar.174>
- Sarumpaet, S. (2005). the Relationship Between Environmental Performance and Financial Performance of Indonesian Companies. *Jurnal Akuntansi dan Keuangan*, 7(2), 89–98.
- Syahrial, S. (2012). *Protokol Kyoto Dan Mekanisme Pembangunan Bersih*.

Kementrian Energi dan Sumber Daya Mineral.

- Todaro, M. P., & Smith, S. C. (2008). *Pembangunan Ekonomi Jilid 1*. Erlangga.
- Uyar, A., Kuzey, C., Gerged, A. M., & Karaman, A. S. (2022). Research and development intensity, environmental performance, and firm value: Unraveling the nexus in the energy sector worldwide. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.3206>
- Verrecchia, R. E. (1990). Information quality and discretionary disclosure. *Journal of Accounting and Economics*, 12(4), 365–380. [https://doi.org/10.1016/0165-4101\(90\)90021-U](https://doi.org/10.1016/0165-4101(90)90021-U)
- Wang, J., & Ye, K. (2015). Media Coverage and Firm Valuation: Evidence from China. *Journal of Business Ethics*, 127(3), 501–511. <https://doi.org/10.1007/s10551-014-2055-5>
- Widi, S. (2023). *Total Konsumsi Energi Indonesia Melonjak pada 2022*. DataIndonesia.id. <https://dataindonesia.id/energi-sda/detail/total-konsumsi-energi-indonesia-melonjak-pada-2022>
- Wilmshurst, T. D., & Frost, G. R. (2000). Accounting, Auditing & Accountability Journal Corporate environmental reporting: A test of legitimacy theory. *Accounting Auditing & Accountability Journal*, 13(1), 10–26.
- Yadav, P. L., Han, S. H., & Rho, J. J. (2016). Impact of Environmental Performance on Firm Value for Sustainable Investment: Evidence from Large US Firms. *Business Strategy and the Environment*, 25(6), 402–420. <https://doi.org/10.1002/bse.1883>
- Yang, Y., Wen, J., & Li, Y. (2020). The impact of environmental information disclosure on the firm value of listed manufacturing firms: Evidence from China. *International Journal of Environmental Research and Public Health*, 17(3). <https://doi.org/10.3390/ijerph17030916>
- Yanti, N. W. S. E., Mahaputra, I. N. K. A., & Sudiartana, I. M. (2020). Pengaruh Ukuran perusahaan, Umur Perusahaan, Profitabilitas, Leverage dan Opini Audit Terhadap Audit Delay pada Perusahaan Manufajtur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018. *Jurnal Kharisma*, 2(3), 212–226.



## LAMPIRAN

### Lampiran 1 Sampel Penelitian

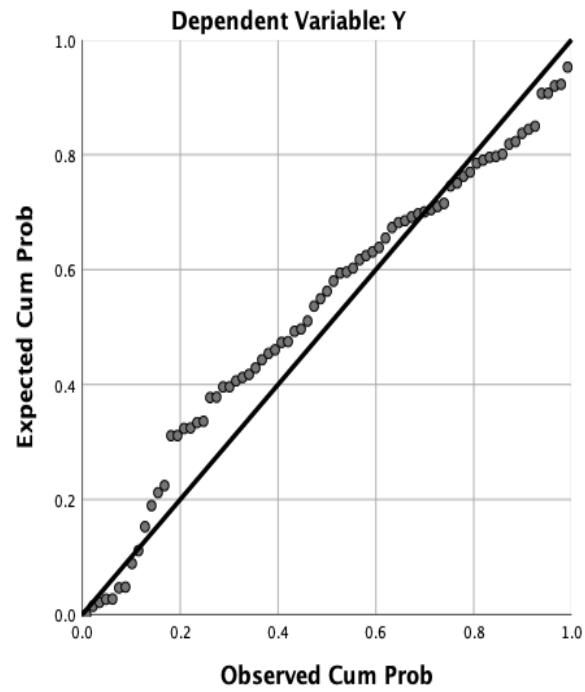
NO.	KODE	NAMA PERUSAHAAN
1	INTP	Indocement Tunggul Prakasa Tbk
2	SMCB	Solusi Bangun Indonesia Tbk
3	SMGR	Semen Indonesia (Persero) Tbk
4	WSBP	Waskita Beton Precast Tbk
5	WSKT	Waskita Karya (Persero) Tbk
6	WTON	Wijaya Karya Beton Tbk
7	TINS	Timah Tbk
8	JPFA	Japfa Comfeed Indonesia Tbk
9	ASII	Astra International Tbk
10	MLBI	Multi Bintang Indonesia Tbk
11	INAF	Biofarma Tbk
12	KBLF	Kalbe Farma Tbk
13	PEHA	Phapros Tbk
14	SIDO	Industri Jamu dan Farmasi Sido Tbk
15	UNVR	Unilever Indonesia Tbk

### Lampiran 3 Hasil Olah Data SPSS

#### Descriptive Statistics

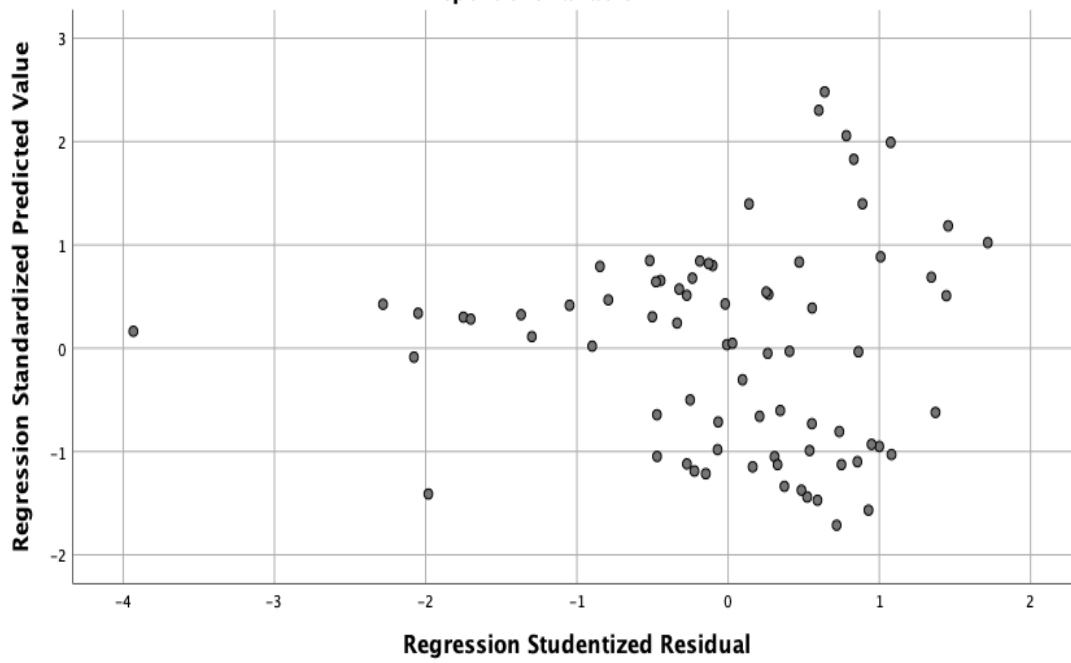
	N	Minimum	Maximum	Mean	Std. Deviation	Variance
Y	75	-0,56	0,86	0,2655	0,28414	0,081
X1	75	-7,14	-0,16	-3,4603	2,10794	4,443
X2	75	2,91	3,58	3,1852	0,18405	0,034
X3	75	1,10	4,25	3,6124	0,52741	0,278
Z	75	-1,95	0,00	-0,4163	0,45896	0,211
C1	75	-0,45	0,89	0,1452	0,24689	0,061
C2	75	0,08	12,20	7,7468	2,50462	6,273
Valid N (listwise)	75					

Normal P-P Plot of Regression Standardized Residual



Scatterplot

Dependent Variable: Y



**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-0,649	0,300		-2,163	0,034		
	X1	-0,073	0,017	-0,538	-4,268	0,000	0,539	1,856
	X2	0,006	0,008	0,095	0,672	0,504	0,431	2,322
	X3	0,005	0,002	0,269	2,444	0,017	0,707	1,414
	Z	-0,083	0,062	-0,134	-1,344	0,183	0,864	1,157
	C1	0,178	0,140	0,154	1,273	0,207	0,581	1,721
	C2	0,031	0,014	0,277	2,214	0,030	0,546	1,831

a. Dependent Variable: Y

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.635 <sup>a</sup>	0,403	0,359	0,22741
2	.697 <sup>b</sup>	0,486	0,414	0,21745

a. Predictors: (Constant), Ukuran Perusahaan, Intensitas Emisi Karbon, Media Eksposur, Profitabilitas, Kinerja Lingkungan

b. Predictors: (Constant), Ukuran Perusahaan, Intensitas Emisi Karbon, Media Eksposur, Profitabilitas, Kinerja Lingkungan, Pengungkapan Emisi Karbon, Moderasi 1, Moderasi 3, Moderasi 2

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,406	5	0,481	9,304	.000 <sup>b</sup>
	Residual	3,568	69	0,052		
	Total	5,974	74			
2	Regression	2,901	9	0,322	6,816	.000 <sup>c</sup>
	Residual	3,074	65	0,047		
	Total	5,974	74			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Ukuran Perusahaan, Intensitas Emisi Karbon, Media Eksposur, Profitabilitas, Kinerja Lingkungan

c. Predictors: (Constant), Ukuran Perusahaan, Intensitas Emisi Karbon, Media Eksposur, Profitabilitas, Kinerja Lingkungan, Pengungkapan Emisi Karbon, Moderasi 1, Moderasi 3, Moderasi 2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-0,682	0,301		-2,268	0,026
	Intensitas Emisi Karbon	-0,074	0,017	-0,550	-4,352	0,000
	Kinerja Lingkungan	0,006	0,008	0,108	0,763	0,448
	Media Eksposur	0,005	0,002	0,267	2,415	0,018
	Profitabilitas	0,186	0,140	0,161	1,323	0,190
	Ukuran Perusahaan	0,037	0,014	0,326	2,706	0,009
2	(Constant)	-1,167	0,568		-2,054	0,044
	Intensitas Emisi Karbon	-0,040	0,024	-0,298	-1,697	0,095
	Kinerja Lingkungan	0,024	0,015	0,396	1,564	0,123
	Media Eksposur	0,010	0,004	0,508	2,434	0,018
	Profitabilitas	0,164	0,158	0,142	1,036	0,304
	Ukuran Perusahaan	0,031	0,019	0,276	1,672	0,099
	Pengungkapan Emisi Karbon	-1,787	0,846	-2,886	-2,111	0,039
	Moderasi 1	0,132	0,059	1,062	2,227	0,029
	Moderasi 2	0,059	0,028	2,530	2,147	0,036
Moderasi 3	0,018	0,010	1,257	1,881	0,064	

a. Dependent Variable: Nilai Perusahaan

**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Intensitas Emisi Karbon	-3.4603	75	2.10794	.24340
	Kinerja Lingkungan	24.5941	75	4.77364	.55121

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	Intensitas Emisi Karbon & Kinerja Lingkungan	75	-.621	.000

**Paired Samples Test**

		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	Intensitas Emisi Karbon - Kinerja Lingkungan	-28.05440	6.30297	.72780	-29.50458	-26.60422	-38.547	74	.000