

DAFTAR PUSTAKA

- AirAsia. (2024). AirAsia dan Airbus Umumkan Kerjasama Untuk Mempercepat Inisiatif Keberlanjutan dalam Penerbangan. Newsroom.AirAsia. <https://newsroom.airasia.com/news/2024/9/19/airasia-dan-airbus-umumkan-kerjasama-untuk-mempercepat-inisiatif-keberlanjutan-dalam-penerbangan>
- Amaliyah, I., & Solikhah, B. (2019). Pengaruh Kinerja Lingkungan dan Karakteristik *Corporate Governance* Terhadap Pengungkapan Emisi Karbon. *Journal of Economic, Management, Accounting and Technology*, 2(2), 129–141. <https://doi.org/10.32500/jematech.v2i2.720>
- Amelia, D., Setiaji, B., Jarkawi, J., Primadewi, K., Habibah, U., Peny, T. L., Rajagukguk, K. P., Nugraha, D., Safitri, W., Wahab, A., Larisu, Z., & Dharta, F. Y. (2023). Metode Penelitian Kuantitatif. In *Metpen*. <https://penerbitzaini.com/>
- Andrian, T., & Kevin. (2021). *Determinant Factors of Carbon Emission Disclosure in Indonesia*. *Journal of Southwest Jiatong University*, 56(1). <https://doi.org/https://doi.org/10.35741/issn.0258-2724.56.1.32>
- Angelina, A., & Handoko, J. (2023). Pengaruh Kepemilikan Institusional, Komite Audit, dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon. *Kompartemen : Jurnal Ilmiah Akuntansi*, 21(1), 49. <https://doi.org/10.30595/kompartemen.v21i1.15834>
- AntaraNews. (2024). Dukung pengurangan emisi karbon, KAI Hadirkan *Carbon Footprint di Access by KAI*. Antara News. <https://www.antaranews.com/berita/4536054/dukung-pengurangan-emisi-karbon-kai-hadirkan-carbon-footprint-di-access-by-kai>
- Astra. (2024). *Partisipasi Astra di COP29 Baku: Kontribusi Keberlanjutan Untuk Dukung Ketahanan Iklim Indonesia*. Astra. <https://www.astra.co.id/press-release/astras-participation-in-cop29-baku-sustainability-contributions-to-support-indonesias-climate-resilience>

- Badjuri, A., Jaeni, J., & Kartika, A. (2021). Peran *Corporate Social Responsibility* Sebagai Pemoderasi Dalam Memprediksi Profitabilitas Dan Ukuran Perusahaan Terhadap Agresivitas Pajak Di Indonesia: Kajian Teori Legitimasi. *Jurnal Bisnis Dan Ekonomi*, 28(1), 1–19. <https://doi.org/10.35315/jbe.v28i1.8534>
- 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>
- Bedi, A., & Singh, B. (2024). *Does ownership structure affect carbon emission disclosure?* *Asian Review Jurnal*, 33(1), 72–88. <https://doi.org/https://doi.org/10.1108/ARA-11-2023-0307>
- Bluebird. (2023). Bluebird Siap Reduksi 2.000 Ton Emisi Karbon Per Tahun Melalui Implementasi Panel Surya. Bluebird Group. <https://www.bluebirdgroup.com/news/bluebird-siap-reduksi-2000-ton-emisi-karbon-per-tahun-melalui-implementasi-panel-surya?lang=en>
- Braun, S. (2024). Emisi Karbon Global Capai Rekor Tertinggi pada 2024. DW. <https://www.dw.com/id/cop29-emisi-karbon-global-capai-rekor-tertinggi-pada-2024/a-70774083>
- Budanti, N. P. L., Rustiarini, N. W., & Putra, I. G. C. (2025). *Institutional Ownership, Board Diversity, And Carbon Emission Disclosure*. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 9(2), 210–223. <https://doi.org/10.20473/jraba.v9i2.62591>
- Candra, J. F., & Lindrianasari. (2024). *Corporate governance in Basic Material and Energy Sector Companies, green strategy, and carbon emissions disclosure*. *Earth and Environmental Science*, 1324. <https://doi.org/10.1088/1755-1315/1324/1/012085>
- CDP. (2021). *Climate Change Report Carbon Disclosure Project 2021*.

- 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.
- Cohen, S., Kadach, I., & Ormazabal, G. (2023). *Institutional investors, climate disclosure, and carbon emissions*. *Journal of Accounting and Economics*, 76(2–3), 101640. <https://doi.org/10.1016/j.jacceco.2023.101640>
- Datt, R. R., Luo, L., & Tang, Q. (2019). *Corporate voluntary carbon disclosure strategy and carbon performance in the USA*. *Accounting Research Jurnal*, 32(3), 417–435. [https://doi.org/https://doi.org/10.1108/ARJ-02-2017-0031](https://doi.org/10.1108/ARJ-02-2017-0031)
- Eksandy, A. (2018). *Metode Penelitian Akuntansi dan Manajemen* (M. Z. Hakim (ed.)).
- Emalia, D., & Shauki, E. R. (2023). Analisa Krisis Legitimasi dan Pembangunan Berkelanjutan PT Pelindo Bengkulu akibat Konflik Lahan dengan Masyarakat. *Owner*, 7(2), 1612–1623. <https://doi.org/10.33395/owner.v7i2.1399>
- Hanazri, M. I. D. M. S. D., Ardesto, R. S., Anggi, & Ningrum, H. D. (2024). *Jurnal Transformasi Humaniora*. 7(1), 80–86.
- Hardani, Andriani, H., Ustiawaty, J., Utami, E. F., Istiqomah, R. R., Fardani, R. A., Sukmana, D. J., & Auliya, N. H. (2020). Buku Metode Penelitian Kualitatif. In H. Abadi (Ed.), *Revista Brasileira de Linguística Aplicada* (1st ed., Vol. 5, Issue 1). CV. Pustaka Ilmu Group.
- Harits, M. R., & Mutasowifin, A. (2024). *Analysis of the influence of financial , carbon , and environmental performance on carbon emission disclosure*. *Earth and Environmental Science*. <https://doi.org/10.1088/1755-1315/1359/1/012095>
- Hasjanah, K., & Simanjuntak, U. (2023). *IEVO 2023: Elektrifikasi Transportasi Demi Tekan Emisi GRK*. *Institute for Essential Services Reform (IESR)*. <https://iesr.or.id/ievo-2023-elektrifikasi-transportasi-demi-tekan-emisi-grk/>

- Hermawan, A., Aisyah, I. S., Gunardi, A., & Putri, W. Y. (2018). *Going Green : Determinants of Carbon Emission Disclosure in Manufacturing Companies in Indonesia*. *International Journal of Energy Economics and Policy*, 8(1), 55–61.
- IESR. (2023). Peta Jalan Kebijakan Transportasi Rendah Emisi di Tingkat Nasional dan Regional. IESR. <https://iesr.or.id/peta-jalan-kebijakan-transportasi-rendah-emisi-di-tingkat-nasional-dan-regional/>
- IESR. (2023). *Indonesia Energy Transition Outlook 2024*. *Indonesia Energy Transition Outlook 2024*, 4:2024, 26–26. www.iesr.or.id
- Iratiwi, H., & Sulfitri, V. (2023). Pengaruh Kinerja Karbon, Tekanan Stakeholder dan Sertifikasi ISO 14001 Terhadap Pengungkapan Emisi Karbon. *Postgraduate Management Journal*, 3(1), 9–20. <https://doi.org/10.36352/pmj.v3i1.429>
- Jaenudin, Ruhiyat, E., & Sugiyanto. (2024). *Factors Affecting Carbon Emission Disclosure: Good Corporate Governance As a Moderating Variable*. *Jurnal Ekonomi Dan Keuangan*, 8(4), 613 – 631. <https://doi.org/https://doi.org/10.24034/j25485024.y2024.v8.i4.6670>
- Kiswanto, K., Widhiastuti, R., & Safitri, M. A. (2023). *Institutional Ownership in Encouraging Carbon Emission Disclosure for Mining Companies, Basic Industries and Chemicals in Indonesia*. *Journal of Environmental Management and Tourism*, 14(3), 632. [https://doi.org/10.14505/jemt.v14.3\(67\).03](https://doi.org/10.14505/jemt.v14.3(67).03)
- Ladista, R. D., Lindrianasari, L., & Syaipudin, U. (2023). Determinan Pengungkapan Emisi Karbon dan Pengaruhnya Terhadap Kinerja Keuangan. *Owner*, 7(3), 2262–2283. <https://doi.org/10.33395/owner.v7i3.1535>
- Lestari, L., Mukhzarudfa, & Kusumastuti, R. (2024). *Factors Affecting Carbon Emission Disclosure and Its Impact on Company Financial Performance (Study of Energy Sector Companies Listed on the IDX in 2020-2022)*. *Journal of Economics, Technology, and Business*, 3(6), 917–936. <https://doi.org/https://doi.org/10.57185/jetbis.v3i6.115>

- Lina, & Devyanti, C. (2024). *The Influence of Corporate Governance Mechanism on Carbon Emissions Disclosure : Does Green Performance Matter ?* *Jurnal Riset Akuntansi Kontemporer*, 16(2), 181–196.
<https://doi.org/https://doi.org/10.23969/jrak.v16i2.17833>
- Maharani, D., & Dewi, R. R. (2024). Pengaruh Firm Governance Structure, Green Innovation, Green Strategy Terhadap Carbon Emission Disclosure. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 5(1), 2723–6951.
<https://doi.org/https://doi.org/10.36490/value.v5i1.1294>
- Mawarti, D. A., & Murwaningsari, E. (2024). Faktor Yang Mempengaruhi Pengungkapan Emisi Karbon. *Jurnal Ekonomi Trisakti*, 4(2), 165–174.
<https://doi.org/10.25105/jet.v4i2.20226>
- Moini, H., Sorensen, O. J., & Szuchy-kristiansen, E. (2014). *Adoption of green strategy by Danish firms. Sustainability Accounting, Management and Policy Journal*, 5(2), 197–223. <https://doi.org/10.1108/SAMPJ-01-2013-0003>
- Mustar, P. R., Arietiara, D., & Fahria, R. (2020). Pengaruh profitabilitas, efektivitas dewan komisaris dan kepemilikan institusional terhadap pengungkapan emisi. *Prosiding Business Management, Economic, and Accounting National Seminar*, 1, 1449–1459.
- Oktariyani, A. (2024). Analisis Pengungkapan Emisi Karbon Perusahaan dalam Laporan Tahunan dan Keberlanjutan Subsektor Transportasi sebagai Bentuk Legitimasi Perusahaan. *Equivalent : Journal of Economic, Accounting and Management*, 2(2), 487–500. <https://doi.org/10.61994/equivalent.v2i2.633>
- Pratama, Y. M. (2021). Analisis Determinan Pengungkapan Emisi Karbon di Indonesia. *Modus*, 33(2), 120–137.
<https://doi.org/10.24002/modus.v33i2.4644>
- Prayoga, D. F. (2024). Efek Rumah Kaca : Proses, Dampak dan Solusi. BK Taruna.
<https://bktaruna.uma.ac.id/efek-rumah-kaca-proses-dampak-dan-solusi/#:~:text=Efek rumah kaca adalah fenomena,bumi%2C yang menambah efek pemanasan.>

- Priliana, S. A., & Ermaya, H. N. L. (2023). *Carbon Emission Disclosure: Kinerja Lingkungan, Carbon Performance Dan Board Diversity*. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 10(2), 216–233. <https://doi.org/10.30656/jak.v10i2.4482>
- Putri, A. N. (2025). Mendorong Dekarbonisasi Sektor Industri di Indonesia Melalui Energi Terbarukan dan Efisiensi Energi. *Indonesia Research Institute For Decarbonization*. <https://irid.or.id/mendorong-dekarbonisasi-sektor-industri-di-indonesia-melalui-energi-terbarukan-dan-efisiensi-energi/>
- Putri, N. A., Pamungkas, N., & Suryaningsum, S. (2022). Pengaruh Kepemilikan Institusional, Kinerja Lingkungan, Profitabilitas, dan Pertumbuhan Terhadap carbon emission disclosure. *Jurnal Akuntansi Bisnis*, 20(2), 183–199. <https://doi.org/10.24167/jab.v20i2.4826>
- Rahman, & Aulia, F. (2022). *Carbon Emission Disclosure: Relation to Environmental Performance, Carbon Performance, Company Size and Board Diversity*. *E-Jurnal Akuntansi*, 34(5), 1151–1164. <https://doi.org/10.24843/EJA.2024.v34.i05.p06>
- Rahmawaty, L. A., & Harahap, C. D. (2024). Pengaruh Klasifikasi Industri, Kinerja Karbon Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon Pada Perusahaan Sektor Manufaktur Di Indonesia. *Jurnal Ekonomi Trisakti*, 4(2), 1005–1014. <https://doi.org/10.25105/y9yt6a22>
- Ramadhani, K., & Astuti, C. D. (2023). Pengaruh *Green Strategy dan Green Investment* Terhadap Carbon Emission Disclosure Dengan Media Exposure Sebagai Variabel Pemoderasi. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 18(2), 323–338. <https://doi.org/https://doi.org/10.25105/jipak.v18i2.17244>
- Riebeek, H. (2011). *The Carbon Cycle*. Nasa Earth Observatory. <https://earthobservatory.nasa.gov/features/CarbonCycle>
- Rizqillah, F., Suripto, & Rosini, I. (2024). Strategi Hijau Memoderasi Pengungkapan Emisi Karbon dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Jurnal Riset Terapan Akuntansi*, 8(2), 486–497.

- Rosita, V. M., Purnamawati, I., & Mulyono, R. D. A. P. (2024). Pengaruh Ukuran Perusahaan, Kepemilikan Institusional dan Leverage terhadap Pengungkapan Emisi Karbon. *Jurnal Akuntansi Terapan Dan Bisnis*, 4(2), 116–124. <https://doi.org/10.25047/asersi.v4i2.5240>
- Sahir, S. H. (2022). Metodologi Penelitian (M. S. Dr. Ir. Try Koryati (ed.); 1st ed.). Penerbit KBM Indonesia.
- Salsabilla, C., Adrianto, F., & Alfarisi, M. F. (2024). *Carbon Emissions Disclosure : Study of Companies Classified as Carbon-Intensive Industries on the Indonesian Stock Exchange*. *Jurnal Informatika Ekonomi Bisnis*, 6, 2–7. <https://doi.org/10.37034/infeb.v6i2.874>
- Saputri, M., Abigail, H. K. C., & Livana, M. (2024). Penerapan Teori Stakeholder Pada Praktik Corporate Social Responsibility (CSR). *Jurnal Manajemen Dan Akuntansi*, 1(4), 461–475. <https://doi.org/https://doi.org/10.62017/wanargi>
- Setya Budi, A. D. A., Septiana, L., & Panji Mahendra, B. E. (2024). Memahami Asumsi Klasik dalam Analisis Statistik: Sebuah Kajian Mendalam tentang Multikolinearitas, Heterokedastisitas, dan Autokorelasi dalam Penelitian. *Jurnal Multidisiplin West Science*, 3(01), 01–11. <https://doi.org/10.58812/jmws.v3i01.878>
- Siahaya, M. (2024). Green Strategy Mengintegrasikan Keberlanjutan Dalam Rencana Bisnis Untuk Masa Depan. *Jurnal Inovasi Global*.
- 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, 101734. <https://doi.org/10.1016/j.irfa.2021.101734>
- Solikhah, B., Wahyuningrum, I. F. S., Yulianto, A., Sarwono, E., & Widiatami, A. K. (2021). *Carbon emission report: a review based on environmental performance, company age and corporate governance*. *IOP Conference Series: Earth and Environmental Science*, 623(1), 012042. <https://doi.org/10.1088/1755-1315/623/1/012042>

- Statista. (2025). *Transportation emissions worldwide - statistics & facts*. Statista Research Departement. https://www.statista.com/topics/7476/transportation-emissions-worldwide/?utm_source=chatgpt.com#topicOverview
- Trimuliani, D., & Febrianto, R. (2023). Jurnal Informatika Ekonomi Bisnis Pengungkapan Emisi Karbon dan Kinerja Karbon terhadap Nilai Perusahaan : Moderasi Kepemilikan Negara. *Jurnal Informatika Ekonomi Bisnis*, 5(3), 900–906. <https://doi.org/https://doi.org/10.37034/infeb.v5i3.681>
- Tuti, R., & Sisdianto, E. (2024). Peran Green Accounting Dalam Meningkatkan Efisiensi Energi Dan Pengelolaan Limbah. *JICN: Jurnal Intelek Dan Cendikiawan Nusantara*, 1(5). <https://doi.org/https://jicnusantara.com/index.php/jicn>
- Velte, P., Stawinoga, M., & Lueg, R. (2020). *Carbon performance and disclosure: A systematic review of governance-related determinants and financial consequences*. *Journal of Cleaner Production*, 254, 120063. <https://doi.org/10.1016/j.jclepro.2020.120063>
- Vieska, A., Putri, A., & Yuliandhari, W. S. (2024). *The Influence of Carbon Performance , Stakeholder Pressure and ISO 14001 Certification on Carbon Emission Disclosure*. *Jurnal Ilmiah Akuntansi*, 7(2), 950–962. <https://doi.org/https://doi.org/10.57178/atestasi.v7i2.868>
- Wicaksono, A. P., Kusuma, H., Cahaya, F. R., Rosjidi, A. Al, Rahman, A., & Rahayu, I. (2024). *Impact of institutional ownership on environmental disclosure in Indonesian companies*. *Corporate Governance: The International Journal of Business in Society*, 24(1), 139–154. <https://doi.org/10.1108/CG-08-2022-0356>
- Widiawati, pipit, & Hidayati, C. (2024). Pengungkapan Emisi Karbon: Studi pada Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi Dan Keuangan*, 9(3), 2186–2206. <https://doi.org/https://doi.org/10.30651/jms.v9i3.23079>
- Wiransyah, A., Husni, T., & Alfarisi, M. F. (2024). Pengaruh komisaris independen, ukuran dewan direksi, dan kepemilikan institusional terhadap pengungkapan emisi karbon dimoderasi kinerja lingkungan pada perusahaan sektor energi di bei tahun 2019-2023. *Journal of Economic, Business and*

Accounting, 7(5), 4735–4752. <http://scholar.unand.ac.id/id/eprint/481056>

Wirawan, N. A. (2024). Sektor Industri Sumbang Emisi Gas Rumah Kaca Terbesar di Indonesia. GoodStats.

Yuliana, Y., & Wedari, L. K. (2023a). *Carbon Performance, Green Strategy, Financial Performance Effect on Carbon Emissions Disclosure: Evidence from High Polluting Industry in Indonesia*. *International Journal of Sustainable Development and Planning*, 18(5), 1581–1588. <https://doi.org/10.18280/ijsdp.180529>

Yuliana, Y., & Wedari, L. K. (2023b). *Carbon Performance, Green Strategy, Financial Performance Effect on Carbon Emissions Disclosure: Evidence from High Polluting Industry in Indonesia*. *International Journal of Sustainable Development and Planning*, 18(5), 1581–1588. <https://doi.org/10.18280/ijsdp.180529>

Zahra, B. S. N., & Astuti, C. D. (2025). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Kinerja Keuangan, dan Women on Board Terhadap Pengungkapan Emisi Karbon. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, 6(2). <https://doi.org/https://doi.org/10.47467/elmal.v6i2.6683>