

DAFTAR PUSTAKA

- Alareeni, Bahaaeddin Ahmed, dan Allam Hamdan. 2020. "ESG Impact on Performance of US S&P 500-Listed Firms." *Corporate Governance: The International Journal of Business in Society* 20 (7): 1409–28. <https://doi.org/10.1108/CG-06-2020-0258>.
- Andrian, Tommy, dan Yvonne Augustine Sudiby. 2019. "Disclosure Effect of Carbon Emission and Corporate Social Responsibility to Financial Performance." 2019. *Journal of Economics and Sustainable Development*, advance online publication, Juni. <https://doi.org/10.7176/JESD/10-12-09>.
- Burki, Aman Khan, Mohamed Normen Ahamed Mafaz, Zaki Ahmad, Auni Zulfaka, dan Ikhlas Al-Amatullah. 2024. "The Impact of ESG Disclosures on Financial Performance: Evidence from ASEAN-Listed Companies." *American Journal of Economic and Management Business (AJEMB)* 3 (10): 357–68. <https://doi.org/10.58631/ajemb.v3i10.120>.
- Basuki, Agus Tri, dan Imamudin Yuliadi. 2014. *Electronic Data Processing (SPSS 15 dan EViews 7)*. Edisi 1. Yogyakarta: Danisa Media.
- Choi, Bo Bae, Doowon Lee, dan Jim Psaros. 2013. "An analysis of Australian company carbon emission disclosures." *Pacific Accounting Review* 25 (1): 58–79. <https://doi.org/10.1108/01140581311318968>.
- European Commission, Joint Research Centre, Crippa, M., Guizzardi, D., Pagani, F., Banja, M., Muntean, M., Schaaf, E., Monforti-Ferrario, F., Becker, W. E., Quadrelli, R., Riquez Martin, A., Taghavi-Moharamli, P., Köykkä, J., Grassi, G., Rossi, S., Melo, J., Oom, D., Branco, A., San-Miguel, J., Manca, G., Pisoni, E., Vignati, E., and F. Pekar. 2024. *GHG Emissions of All World Countries*. Luxembourg: Publications Office of the European Union. <https://data.europa.eu/doi/10.2760/4002897>.
- FTSE Russell. 2020. "An Introduction to Sustainable Investing." Diakses 20 Oktober 2025. https://www.lseg.com/content/dam/ftse-russell/en_us/documents/research/an_introduction_to_sustainable_investing_final.pdf.
- Ghozali, Imam. 2021. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Edisi 10. Semarang: Badan Penerbit Universitas Diponegoro.
- IDX. 2025. "Perkuat Transparansi Data ESG, BEI Luncurkan ESG Reporting untuk Perusahaan Tercatat." Diakses 4 Oktober 2025. <https://www.idx.co.id/>.
- IFRS Sustainability Disclosure Standard S1 General Requirements for Disclosure of Sustainability-Related Financial Information.
- IFRS Sustainability Disclosure Standard S2 Climate-Related Disclosures.

- Itan, Iskandar, Sylvia, Sheila Septiany, dan Robin Chen. 2025. "The Influence of Environmental, Social, and Governance Disclosure on Market Reaction: Evidence from Emerging Markets." *Discover Sustainability* 6 (1): 347. <https://doi.org/10.1007/s43621-025-01085-0>.
- Johnson, R. Burke, dan Larry B. Christensen. 2014. *Educational Research: Quantitative, Qualitative, and Mixed Approaches*. 5. ed. SAGE.
- Kristari, Dina Maria, dan Armanda Yusram Teruna. 2023. "Impact of Carbon Emission Disclosure and Corporate Social Responsibility on Indonesian Manufacturing Companies." *Aptisi Transactions on Technopreneurship (ATT)* 5 (1Sp): 38–48. <https://doi.org/10.34306/att.v5i1Sp.320>.
- Kurnia, Pipin, D.P. Emrinaldi Nur, dan Adhitya Agri Putra. 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>.
- Le, Loan T. 2024. "Impact of Environmental, Social and Governance Practices on Financial Performance: Evidence from Listed Companies in Southeast Asia." *Cogent Business & Management* 11 (1): 2379568. <https://doi.org/10.1080/23311975.2024.2379568>.
- Lina dan Adelia, Firdha. 2025. *The Influence of Carbon Emission Disclosure on Financial Performance: Do Firm Characteristics Matter?*
- Lu, Wenting, Naiping Zhu, dan Jing Zhang. 2021. "The Impact of Carbon Disclosure on Financial Performance under Low Carbon Constraints." *Energies* 14 (14): 4126. <https://doi.org/10.3390/en14144126>.
- Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 Tahun 2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.
- Pranoto, C. Bregas. 2024. "Taksonomi Hijau untuk Keuangan Berkelanjutan." Diakses 19 Desember 2025. <https://green.katadata.co.id/infografik/663b07de01e65/taksonomi-hijau-untuk-keuangan-berkelanjutan>.
- Prasad, Ramesh, dan Amitava Mondal. 2025. "Nexus between ESG Scores and Financial Performance: Evidence from the Indian Banking Sector." *Asian Journal of Accounting Research* 10 (3): 242–57. <https://doi.org/10.1108/AJAR-06-2024-0244>.
- PwC. 2023. "Tren Dan Arah Sustainability Report Indonesia Di Masa Mendatang." PwC. Diakses 3 Oktober 2025. <https://www.pwc.com/id/en/media-centre/press-release/2023/indonesian/tren-dan-arrah-sustainability-report-indonesia-di-masa-mendatang.html>.

- Sabila, Ghalda, Aida Yulia, Yossi Diantimala, dan Evi Mutia. 2024. "The Effect of Carbon Emission Disclosure and Environmental Performance on Financial Performance." 2024 International Conference on Decision Aid Sciences and Applications (DASA), Desember 11, 1–6. <https://doi.org/10.1109/DASA63652.2024.10836351>.
- Sari, Mutia, Habibur Rachman, Noni Juli Astuti, Muhammad Win Afgani, dan Rusdy Abdullah Siroj. 2022. "Explanatory Survey dalam Metode Penelitian Deskriptif Kuantitatif." *Jurnal Pendidikan Sains dan Komputer* 3 (01): 10–16. <https://doi.org/10.47709/jpsk.v3i01.1953>.
- Siddique, Md Abubakar, Md Akhtaruzzaman, Afzalur Rashid, dan Helmi Hammami. 2021. "Carbon Disclosure, Carbon Performance and Financial Performance: International Evidence." *International Review of Financial Analysis* 75 (Mei): 101734. <https://doi.org/10.1016/j.irfa.2021.101734>.
- Simamora, Rifqi Nadhif Hafidh, Safrida, dan Sri Elviani. 2022. "Carbon Emission Disclosure in Indonesia: Viewed from the Aspect of Board of Directors, Managerial Ownership, and Audit Committee." *Journal of Contemporary Accounting*, Juni 27, 1–9. <https://doi.org/10.20885/jca.vol4.iss1.art1>.
- Suchman, Mark C. 1995. "Managing Legitimacy: Strategic and Institutional Approaches." *The Academy of Management Review* 20 (3): 571–610. <https://doi.org/10.2307/258788>.
- Sukaryono, Bambang dan Tasrim. 2025. "ESG Disclosure dan Implikasinya terhadap ROA, ROE, dan Tobin's Q: Studi Perusahaan Terdaftar di BEI." *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis* 5 (1): 269–76. <https://doi.org/10.55606/jaemb.v5i1.6072>.
- Surat Edaran Otoritas Jasa Keuangan Nomor 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik.
- Terent'ev, N. E. 2021. "Climate Change as a Factor in the Development of Companies: Corporate Strategies and Guidelines for State Industrial Policy." *Studies on Russian Economic Development* 32 (5): 485–91. <https://doi.org/10.1134/S1075700721050130>.
- Thomson Reuters. 2018. *Thomson Reuters ESG Scores*. Thomson Reuters Eikon.
- Undang-Undang Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup.
- Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
- Waruwu, Marinu, Siti Natijatul Pu'at, Patrisia Rahayu Utami, Elli Yanti, dan Marwah Rusydiana. 2025. "Metode Penelitian Kuantitatif: Konsep, Jenis, Tahapan dan Kelebihan." *Jurnal Ilmiah Profesi Pendidikan* 10 (1): 917–32. <https://doi.org/10.29303/jipp.v10i1.3057>.

- WMO. 2025. "State of the Global Climate 2024." Diakses 1 Oktober. <https://wmo.int/publication-series/state-of-global-climate-2024>.
- WMO. 2025. "WMO Global Annual to Decadal Climate Update (2025-2029)." Diakses 1 Oktober 2025. <https://wmo.int/files/wmo-global-annual-decadal-climate-update-2025-2029>.
- Zhou, Dejun, Umar Faruk Saeed, dan Andrew Osei Agyemang. 2024. "Assessing the Role of Sustainability Disclosure on Firms' Financial Performance: Evidence from the Energy Sector of Belt and Road Initiative Countries." *Sustainability* 16(2): 930. <https://doi.org/10.3390/su16020930>