

Daftar Pustaka

- Al-Tuwaijri, Sulaiman A., Theodore E. Christensen, dan K.E. Hughes. 2004. "The relations among environmental disclosure, environmental performance, and economic performance: a simultaneous equations approach". *Accounting, Organizations and Society* 29, 447–471.
- Darrough, Masako. 1993. "Disclosure Policy and Competition: Cournot vs. Bertrand". *The Accounting Review* Vol. 68, No. 3 (Jul., 1993), 534-561
- Deegan, Craig, dan Michaela Rankin. 1997. "The materiality of environmental information to users of annual reports". *Accounting, Auditing and Accountability Journal*, Vol. 10 (4): 562–83.
- Deegan, Craig, dan Ben Gordon. 1996. "A Study of the Environmental Disclosure Practices of Australian Corporations". *Accounting and Business Research*, 26:3, 187-99.
- Dunlap, Riley E., dan Rik Scarce. 1991. "Poll Trends: Environmental Problems and Protection". *The Public Opinion Quarterly*, Vol. 55, No. 4 (Winter, 1991): 651-72.
- Ebert, Ronald J., dan Ricky W. Griffin. 2013. *Business Essentials*, 9th Edition. England: Pearson Education.
- Gamble, John E., Margaret A. Peteraf, dan Arthur A. Thompson, Jr. 2015. *Essentials of Strategic Management: The Quest for Competitive Advantage 4th edition*. New York: McGraw-Hill Education.
- Gray, Sidney J., Lee H. Radebaugh, dan Robert, C. B. 1990. "International perceptions of cost constraints on voluntary information disclosures: a comparative study of UK and US multinationals". *Journal of International Business Studies*. 21(4): 597–622.
- Gray, Rob, Reza Kouhy, dan Simon Lavers. 1996. "Corporate Social and Environmental Reporting: A Review of the Literature and a Longitudinal Study of UK Disclosure". *Accounting, Auditing & Accountability Journal*, Vol. 8 No. 2, 1995: 47-77.
- Gudono. 2011. *Analisis Data Multivariant*. Yogyakarta: BPFE UGM.
- Gujarati, Damodar N. 2003. *Basic Econometrics*. New York: McGraw-Hill.
- Gujarati, Damodar N., dan D. C. Porter. 2014. *Basic Econometrics Fourth Edition*. New York: The McGraw-Hill.
- Hartono, Jogiyanto. 2016. *Teori Portofolio dan Analisis Investasi*. Edisi Kesebelas. Yogyakarta: BPFE.
- Holme, Richard, dan Phil Watts. 1999. *Corporate social responsibility*. Geneva: World Business Council for Sustainable Development.
- Indriantoro, Nur dan Bambang Supomo. 2002. *Metodologi Penelitian Bisnis*, Edisi Pertama. Yogyakarta: BPFE.
- Januarti, Indira, dan Dini Apriyanti. 2005. "Pengaruh Tanggung Jawab Sosial Perusahaan terhadap Kinerja Keuangan". *Jurnal MAKSI Universitas Diponegoro* Vol. 5 No. 2 Agustus 2005:227-43.
- Keputusan Ketua Badan Pengawas Pasar Modal No. KEP-11/PM/1997 Tentang Perubahan Peraturan Nomor IX.C.7 Tentang Pedoman Mengenai Bentuk dan Isi Pernyataan Pendaftaran dalam Rangka Penawaran Umum oleh

- Perusahaan Menengah atau Kecil. Ketua Badan Pengawas Pasar Modal. 30 April.
- Keputusan Menteri Negara Lingkungan Hidup No. 17 Tahun 2001 Tentang Jenis Rencana dan/atau Usaha yang Wajib Dilengkapi dengan Analisis Mengenai Dampak Lingkungan Hidup. Menteri Negara Lingkungan Hidup. 22 Mei.
- Lestari, Andhika Javiani. 2012. "Pengaruh Kinerja Lingkungan terhadap Pengungkapan Informasi Lingkungan serta Kinerja Lingkungan dan Pengungkapan Informasi Lingkungan terhadap Kinerja Ekonomi Perusahaan". Skripsi S1. Universitas Gadjah Mada.
- Leuz, Christian, dan Peter Wysocki. 2008. "Economic Consequences of Financial Reporting and Disclosure Regulation: A Review and Suggestions for Future Research". SSRN 1105398.
- Lindrianasari. 2007. "Hubungan antara Kinerja Lingkungan dan Kualitas Pengungkapan Lingkungan dengan Kinerja Ekonomi Perusahaan di Indonesia". Jurnal JAAI Vol 11 No. 2, Desember 2007: 159-72.
- Lu, Ying Jun. 2008. "A Study of Environmental Disclosure Made by Chinese Mineral Extraction Corporations". M.Accy.Res thesis, School of Accounting and Finance, University of Wollongong.
- Luk, Chung-Leung, Oliver H. M. Yau, Alan C. B. Tse, Leo Y.M. Tsin, dan Raymond P.M. Chow. 2005. "Stakeholder Orientation and Business Performance: The Case of Service Companies in China." *Journal of International Marketing*: Spring 2005, Vol. 13, No. 1: 89-110.
- Marzully, Nur. 2012. "Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan Corporate Social Responsibility di Indonesia (Studi Empiris Pada Perusahaan Berkategori High Profile yang Listing di Bursa Efek Indonesia)". Skripsi S1. Universitas Negeri Yogyakarta.
- Nursasi, Enggar. 2017. "Analisis Pengungkapan Lingkungan Terhadap Kinerja Keuangan dan Kinerja Saham". Malang: *Jurnal Dinamika DotCom* ISSN 2086-2652 Vol. 8 No. 1 Januari 2017, 24-36.
- O'Donovan, Gary. 2002. "Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory". *Accounting, Auditing & Accountability Journal*, Vol. 15 Issue: 3: 344-71.
- Peraturan Pemerintah No. 27 Tahun 2012 Tentang Izin Lingkungan. Presiden Republik Indonesia. 23 Februari.
- Pusaka, Semerdanta. 2017. "Peluncuran GRI Standards 2018: Membaca Arah Akuntabilitas Masa Depan". *Majalah CSR*, 12 Juni. Diakses pada 7 Agustus 2018. <http://majalahcsr.id/peluncuran-gri-standards-2018-membaca-arrah-akuntabilitas-masa-depan/>
- Rahmawati, Mia I., dan Anang Subardjo. 2017. "Pengaruh Pengungkapan Lingkungan dan Kinerja Lingkungan Terhadap Kinerja Ekonomi yang Dimoderasi Good Corporate Governance". *Jurnal Buletin Studi Ekonomi* Vol. 22, No. 2, Agustus 2017: 200-26.
- Shocker, Allan D., dan S. Prakash Sethi. 1973. "An Approach to Incorporating Societal Preference in Developing Corporate Action

- Strategies".California Management Review, Summer, Vol. XV, No. 4: 97-105.
- Spicer, Barry H. 1978."Investor, Corporate Social Performance and Information Disclosure : An Empirical Study". The Accounting Review. Vol.LIII.No.1 (January): 94-111.
- Suharli, Michell. 2005. "Studi Empiris terhadap Dua Faktor yang Mempengaruhi Return Saham pada Industri Food & Beverages di Bursa Efek Jakarta". Jurnal Akuntansi dan Keuangan, Vol. 7, No. 2 Universitas Kristen Petra, Jakarta, November 2005: 99-116.
- Undang-Undang No. 23 Tahun 1997 Tentang Pengelolaan Lingkungan Hidup. Presiden Republik Indonesia. 19 September.
- Wardhani, Biantika Kusuma. 2010. "Pengaruh *Envirmnetal Disclosure* terhadap *Economic Sustainability* Perusahaan." Skripsi S1. Universitas Gadjah Mada.
- Widhiarso, Wahyu. 2011. Analisis Data Penelitian dengan Variabel Kontrol. Yogyakarta: Fakultas Psikologi Universitas Gadjah Mada.
- Williams, S. Mitchell. 1999. "Voluntary Environmental and Social Accounting Disclosure Practices in the Asia-Pacific Region: An International Empirical Test of Political Economy Theory". The International Journal of Accounting, Vol. 34, No. 2: 209-238.
- Wooldridge, Jeffrey M. 2013. Introductory Econometrics: A Modern Approach, Fifth Edition. South Western Cengage Learning. Canada.