

## DAFTAR ISI

|   |           |
|---|-----------|
| <b>HALAMAN JUDUL .....</b>  | <b>1</b>  |
| <b>DAFTAR ISI.....</b>  | <b>2</b>  |
| <b>DAFTAR GAMBAR.....</b>   | <b>5</b>  |
| <b>DAFTAR TABEL .....</b>   | <b>6</b>  |
| <b>DAFTAR LAMPIRAN .....</b>  | <b>7</b>  |
| <b>BAB I PENDAHULUAN.....</b>                                       | <b>8</b>  |
| 1.1 Latar Belakang .....  | 8         |
| 1.2 Rumusan Masalah .....   | 12        |
| 1.3 Pertanyaan Penelitian .....                                     | 15        |
| 1.4 Tujuan Penelitian.....  | 15        |
| 1.5 Motivasi Penelitian.....  | 15        |
| 1.6 Kontribusi Penelitian.....                                      | 16        |
| 1.7 Ruang Lingkup dan Batasan Penelitian.....                       | 17        |
| 1.8 Sistematika Penelitian .....                                    | 17        |
| <b>BAB II TINJAUAN PUSTAKA .....</b>                                | <b>19</b> |
| 2.1 Teori yang digunakan.....                                       | 19        |
| 2.1.1 Teori keagenan .....  | 19        |
| 2.1.2 Teori stakeholder .....                                       | 21        |
| 2.1.3 Teori legitimasi.....   | 23        |
| 2.2 Tinjauan Pustaka .....  | 24        |
| 2.2.1 Corporate social responsibility (CSR).....                    | 24        |
| 2.2.1.1 Peraturan terkait CSR.....                                  | 26        |
| 2.2.1.2 Jenis Pelaporan CSR .....                                   | 27        |
| 2.2.2 Climate change disclosure (CCD).....                          | 28        |
| 2.2.2.1 Peraturan mengenai CCD .....                                | 28        |
| 2.2.2.2 Pengukuran Emisi Gas Rumah Kaca.....                        | 29        |
| 2.3 Penelitian Terdahulu.....                                       | 30        |
| 2.4 Perumusan Hipotesis .....                                       | 31        |
| 2.4.1 Faktor-faktor spesifik perusahaan yang mempengaruhi CCD ..... | 31        |
| 2.4.1.1 Ukuran perusahaan .....                                     | 31        |
| 2.4.1.2 Profitabilitas .....  | 32        |
| 2.4.1.3 Umur perusahaan.....  | 34        |

|   |           |
|---|-----------|
| 2.4.1.4 Status <i>cross-listing</i> .....                           | 35        |
| 2.4.1.5 Kepemilikan asing .....                                     | 35        |
| 2.4.2 <i>Climate Change Disclosure</i> dan kinerja masa depan ..... | 36        |
| 2.5 Rerangka Penelitian .....                                       | 38        |
| <b>BAB III METODE PENELITIAN .....</b>                              | <b>39</b> |
| 3.1 Desain Penelitian .....   | 39        |
| 3.2 Definisi Operasional Variabel .....                             | 39        |
| 3.2.1 Variabel dependen .....                                       | 39        |
| 3.2.2 Variabel independen .....                                     | 43        |
| 3.2.3 Variabel Kontrol .....  | 44        |
| 3.3 Populasi dan Sampel .....                                       | 44        |
| 3.4 Teknik Pengumpulan Data .....                                   | 45        |
| 3.5 Teknik Analisis Data .....                                      | 45        |
| 3.5.1 Statistik deskriptif .....                                    | 46        |
| 3.5.2 Penentuan model estimasi data .....                           | 46        |
| 3.5.2.1 Common effect model (CEM) .....                             | 46        |
| 3.5.2.2 Fixed effect model (FEM) .....                              | 46        |
| 3.5.2.3 Random effect model (REM) .....                             | 47        |
| 3.5.3 Penentuan model regresi panel .....                           | 47        |
| 3.5.3.1 Uji Chow .....  | 47        |
| 3.5.3.2 Uji Hausman .....   | 48        |
| 3.5.3.3 Uji Lagrange .....  | 48        |
| 3.5.4 Uji asumsi klasik .....                                       | 48        |
| 3.5.4.1 Uji normalitas data .....                                   | 48        |
| 3.5.4.2 Uji multikolinearitas .....                                 | 49        |
| 3.5.4.3 Uji heteroskedastisitas .....                               | 49        |
| 3.5.4.4 Uji autokorelasi .....                                      | 49        |
| 3.5.5 Uji Signifikansi .....  | 50        |
| 3.5.5.1 Uji F .....   | 50        |
| 3.5.5.2 Uji R-square .....  | 50        |
| 3.5.5.3 Uji T .....   | 50        |
| 3.5.6 Uji hipotesis .....   | 51        |
| <b>BAB IV PEMBAHASAN .....</b>                                      | <b>53</b> |

|                             |   |           |
|-----------------------------|---|-----------|
| 4.1                         | Data Penelitian .....                     | 53        |
| 4.2                         | Hasil Analisis .....                      | 53        |
| 4.2.1.                      | Uji Inter-rater Reliability .....         | 53        |
| 4.2.2.                      | Statistik Deskriptif .....                | 54        |
| 4.3                         | Analisis Data .....                       | 58        |
| 4.3.1                       | Penentuan model regresi panel .....       | 58        |
| 4.3.1.1                     | Uji Hausman .....                         | 58        |
| 4.3.1.2                     | Uji Lagrange .....                        | 58        |
| 4.3.2                       | Uji asumsi klasik .....                   | 59        |
| 4.3.2.1                     | Uji Multikolinearitas .....               | 59        |
| 4.3.2.2                     | Uji Heteroskedastisitas .....             | 60        |
| 4.3.2.3                     | Uji Autokorelasi .....                    | 60        |
| 4.3.3                       | Pengujian Hipotesis .....                 | 60        |
| 4.3.3.1                     | Uji Koefisien Determinasi ( $R^2$ ) ..... | 61        |
| 4.3.3.2                     | Uji F .....                               | 62        |
| 4.3.3.3                     | Uji t parsial .....                       | 62        |
| 4.4                         | Pembahasan Hasil Penelitian .....         | 64        |
| 4.4.1                       | Ukuran Perusahaan CCD .....               | 64        |
| 4.4.2                       | Kinerja Perusahaan dan CCD .....          | 65        |
| 4.4.3                       | Umur Perusahaan dan CCD .....             | 65        |
| 4.4.4                       | Status <i>Cross-listed</i> dan CCD .....  | 66        |
| 4.4.5                       | Kepemilikan Asing dan CCD .....           | 67        |
| 4.4.6                       | CCD dan Kinerja Masa Depan .....          | 67        |
| <b>BAB V PENUTUP .....</b>  |   | <b>69</b> |
| 5.1                         | Kesimpulan .....                          | 69        |
| 5.2                         | Keterbatasan dan Saran .....              | 70        |
| 5.3                         | Implikasi .....                           | 71        |
| <b>DAFTAR PUSTAKA .....</b> |   | <b>72</b> |
| <b>LAMPIRAN .....</b>       |   | <b>76</b> |

## DAFTAR GAMBAR

|                                     |    |
|-------------------------------------|----|
| Gambar 1. Kerangka Penelitian ..... | 38 |
|-------------------------------------|----|

## DAFTAR TABEL

|   |    |
|---|----|
| Tabel 3.1. CCD Checklist .....  | 40 |
| Table 3.2 Definisi operasional variabel .....                             | 43 |
| Tabel 4.1. Sampel Penelitian .....  | 53 |
| Table 4.2. Hasil uji inter-rater reliability .....                        | 54 |
| Table 4.3. Hasil Analisis Statistik Deskriptif (Model 1) .....            | 55 |
| Table 4.4. Hasil Analisis Statistik Deskriptif (Model 2) .....            | 57 |
| Table 4.4. Hasil uji Hausman.....   | 58 |
| Table 4.5 Hasil Uji Lagrange-Multiplier (LM).....                         | 59 |
| Tabel 4.6 Hasil Uji Multikolinearitas .....                               | 59 |
| Tabel 4.7 Hasil Uji autokorelasi .....                                    | 60 |
| Tabel 4.8 Hasil uji koefisien determinasi, uji F, dan uji t .....         | 61 |
| Tabel 4.9 Hasil uji koefisien determinasi, uji F, dan uji t parsial ..... | 61 |

## DAFTAR LAMPIRAN

|   |    |
|---|----|
| Lampiran 1. Daftar Perusahaan Perbankan Sampel Penelitian.....                | 76 |
| Lampiran 2. Hasil Uji Inter-Rater Reliability .....                           | 77 |
| Lampiran 3. Hasil Uji Analisis Deskriptif (Model 1) .....                     | 78 |
| Lampiran 4. Hasil Uji Analisis Deskriptif (Model 2) .....                     | 78 |
| Lampiran 5. Hasil Uji Hausman .....   | 78 |
| Lampiran 6. Hasil uji Lagrange .....  | 79 |
| Lampiran 7. Hasil Uji Multikolinearitas .....                                 | 79 |
| Lampiran 8. Hasil Uji autokorelasi .....                                      | 80 |
| Lampiran 9. Hasil Uji Regresi Data Panel dengan <i>Robust</i> .....           | 80 |
| Lampiran 10. Hasil Uji Regresi <i>Common Effect Model</i> .....               | 80 |
| Lampiran 11. Hasil Analisis Konten Tingkat Pengungkapan Perubahan Iklim ..... | 81 |