

DAFTAR PUSTAKA

Sumber Jurnal:

- Abdullah, K., Jannah, M., Aiman, U., Hasda, S., Fadilla, Z., Taqwin, N., Masita, Ardiawan, K. N., & Sari, M. E. (2021). *Metode Penelitin Kuantitatif* (Nanda Saputra (ed.)). Yayasan Penerbit Muhammad Zaini.
- Adeoye, M. A. (2023). Review of Sampling Techniques for Education. *ASEAN Journal for Science Education*, 2(April), 87–94.
- Andrian, T., & Sudibyo, Y. A. (2019). Disclosure Effect of Carbon Emission and Corporate Social Responsibility to Financial Performance. *Journal of Economics and Sustainable Development*, 10(12), 87–94. <https://doi.org/10.7176/jesd/10-12-09>
- Amrulloh, Amri, and A. D. A. (2020). Pengaruh Profitabilitas, Struktur Modal, Likuiditas, Ukuran Perusahaan Dan Kebijakan Dividen Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2015-2019). *Jurnal Akuntansi Dan Keuangan*, 9(2), 167.
- Aryantini, S., & Jumono, S. (2021). Profitability and value of firm: An evidence from manufacturing industry in Indonesia. *Accounting*, 7(4), 735–746. <https://doi.org/10.5267/j.ac.2021.2.011>
- Athaya, N. S., Tamba, R. R., Safitri, T. N., Panjaitan, G. O., Manao, M. C., & Arnita, V. (2025). Pengukuran Emisi Karbon, Pelaporan Keberlanjutan, dan Pengungkapan Lingkungan terhadap Kinerja Keberlanjutan Perusahaan. *Jurnal Bisnis Mahasiswa*, 5(1), 341–351. <https://doi.org/10.60036/jbm.v5i1.385>
- Atiningsi Suci, T. A. (2023). Eco-Efficiency Terhadap Nilai Perusahaan Dengan. *Jurnal Akuntansi Dan Bisnis*, 8(1), 40–48.
- 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, 1–19. <https://doi.org/10.35315/jbe.v28i1.8534>
- Bahriansyah, R. I., & Lestari Ginting, Y. (2022). Pengungkapan Emisi Karbon Terhadap Nilai Perusahaan dengan Media Exposure Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 9(02), 249–260. <https://doi.org/10.35838/jrap.2022.009.02.21>
- Birri, M. M. S., Surono, Djadjuli, mohamad, Muzayyanah, & Sari, F. (2021). Pengaruh Earning Per Share, Price Earning Ratio dan Price to Book Value

- terhadap Harga Saham Effect of Earnings Per Share, Price Earning Ratio and Price to Book Value on Stock Prices. *Journal Economics and Management (JECMA)*, 2, No. 01(2021), 57–62.
- Chen, Shuxing, Ding, Denglong, Shi, Guihong, Chen, G. (2022). *Digital economy, industrial structure, and carbon emissions: An empirical study based on a provincial panel data set from China*. Volume 20, 316–323.
- Dani, I. M., Harto, P., Akuntansi, D., Ekonomika, F., & Diponegoro, U. (2022). *Pengaruh Kinerja Lingkungan dan Green Investment Terhadap Pengungkapan Emisi Karbon*. 11, 1–10.
- Debora, M. (2025). The Effect Of Capital Structure, Profitability, Investment Decisions, And Dividend Policy On Firm Value Moderated By Firm Size (An Empirical Study on Consumer Non-Cyclical Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2021). *Accounting Global Journal*, 9(2), 110–127. <https://doi.org/10.24176/agj.v9i2.14869>
- Desai, A., Gandhi, S., Gupta, S., Shah, M., & Patel, S. (2022). *Carbon Emission Prediction on the World Bank Dataset for Canada* Pandit Deendayal Energy University. <https://doi.org/10.48550/arXiv.2211.17010>
- Downar, B., Ernstberger, J., Reichelstein, S., Schwenen, S., & Zaklan, A. (2021). The impact of carbon disclosure mandates on emissions and financial operating performance. *Review of Accounting Studies*, 26(3), 1137–1175. <https://doi.org/10.1007/s11142-021-09611-x>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values And Organizational Behavior. *Pacific Sociological Review*, 18((1)), 122–136.
- Dwi Tirta Kencana, S. P. U. & T. D. R. (2024). The Effect Of Carbon Emission Disclosure, Good Corporate Governance and Company Size On The Value Of Companyin Mining Sector Companies Listed On The Indonesia Stock Exchange In 2019-2023. *Journal of Economic, Business, and Accounting*, 7, 8225–8265.
- Fadchulis Sholichah, A. K. (2022). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas, dan Kepemilikan Manajerial Terhadap Manajemen Laba. *Jurnal Ilmiah Indonesia*, 7(No.1, Januari 2022).
- Fauziah, A., & Haryono, N. A. (2018). Pengaruh Keputusan Investasi, Keputusan Pendanaan, Kebijakan Dividen, dan Profitabilitas Terhadap Nilai Perusahaan (Studi pada Perusahaan Industri Dasar dan Kimia yang Terdaftar DI BEI Periode Tahun 2012-2016). *Jurnal Ilmu Manajemen (JIM)*, 6(3).
- Fina, Rahma Maulida, I. G. M. (2024). Pengaruh Green Accounting, Carbon Emission Disclosure, dan Profitabilitas terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 12(2), 239. <https://doi.org/10.29103/jak.v12i2.17377>
- Febrinta Br Bukit, R. C., Muda, I., & Abubakar, E. (2021). The Effect of

- Profitability and Liquidity on Firm Value with Leverage as Moderating Variable in Companies That are Joined in LQ45 and Listed on the Indonesia Stock Exchange for the Period 2007-2019. *International Journal of Research and Review*, 8(7), 344–352. <https://doi.org/10.52403/ijrr.20210748>
- Fernando, K., Jocelyn, H., Frista, F., & Kurniawan, B. (2024). The Effect of Green Accounting Disclosure on the Firm Value of Listed Mining and Agriculture Companies in Southeast Asia Countries. *International Journal of Energy Economics and Policy*, 14(1), 377–382. <https://doi.org/10.32479/ijeep.15151>
- Hardiyansah, M., Agustini, A. T., & Purnamawati, I. (2021). The Effect of Carbon Emission Disclosure on Firm Value: Environmental Performance and Industrial Type. *Journal of Asian Finance, Economics and Business*, 8(1), 123–133. <https://doi.org/10.13106/jafeb.2021.vol8.no1.123>
- Jufri Sani Akbar. (2021). The Effect Of Return On Assets Snd Return On Equity On Price To Book Value On Banking Companies Listed On The Indonesia Stock Exchange. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(2), 1–23. <http://www.jurnal.stie-aas/ijebar>
- Juwita, Anita, and P. A. P. (2022). *The Influence Of Liquidity, Profitability, Solvency and Stock Prices On Stock Liquidity LQ 45*. *Journal of Applied Finance & Accounting*, 9(1): 53–63.
- Kamaluddin, N., Saputro, I. F. E., & Ulfah, N. (2024). The Interplay of Carbon Disclosure, Environmental Performance, and Profitability in Determinan Firm Value. *Jurnal Pendidikan Ekonomi Indonesia*, 6(2), 119–132. <https://doi.org/10.17509/jpei.v6i2.75505>
- Khan, Z. A., & Hussanie, I. (2018). Shareholders Wealth Maximization: Objective of Financial Management Revisited. *International Journal of Enhanced Research in Management & Computer Applications*, 7(3), 2319–7471.
- Kurnia, P., Emrinaldi Nur, D. P., & Putra, A. A. (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>
- Li, H., Fu, S., Chen, Z., Shi, J., Yang, Z., & Li, Z. (2019). The motivations of Chinese firms in response to the Carbon Disclosure Project. *Environmental Science and Pollution Research International*, 26(27), 27792–27807. <https://doi.org/10.1007/s11356-019-05975-5>
- Miranti, I. M., & Murjana, B. D. (2023). *Pengaruh ROE, ROA, Dan Price Book To Value Terhadap Harga Saham Perusahaan Manufaktur Di BEI*. 1(2).
- Novari, P. M., & Lestari, P. V. (2016). Pengaruh Ukuran Perusahaan, Leverage, dan Profitabilitas terhadap Nilai Perusahaan pada Sektor Properti dan Real Estate. *E-Jurnal Manajemen Universitas Udayana*, 5(9).
- Napitupulu, R. B., Simanjuntak, T. P., Hutabarat, L., Damanik, H., Harianja, H., Sirait, R. T., & Tobing, C. R. (2021). *Penelitian Bisnis: Teknik dan Analisa*

Data dengan SPSS, STATA, dan EViews. Madenatera.

- Pangestu, A. D., & Nawirah. (2025). Carbon Emission Disclosure, Corporate Social Responsibility, Green Accounting: Firm Value Moderated by Profitability. *Owner: Riset & Jurnal Akuntansi*, 9(2), 1175–1186
- Pipin Kurnia, D. P. Emrinaldi Nur, A. A. P. (2021). Carbon Emission Disclosure and Firm Value: A Study of Manufacturing Firms in Indonesia and Australia. *EconJournal*, 11(2), 83–87. <https://doi.org/https://doi.org/10.32479/ijeep.10730>
- Pramesti, A. A., & Warastuti, Y. (2023). The Effect of Financial Performance and Carbon Emission Disclosures on Firm Value. *International Journal of Latest Research in Humanities and Social Science (IJLRHSS)*, 06(04), 171–179. www.ijlrhss.com
- Putri, F. A., & Serly, V. (2024). Pengaruh Pengungkapan Emisi Karbon Dan Kinerja Lingkungan Terhadap Nilai Perusahaan: Studi Empiris Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia 2018-2022. *Jurnal Eksplorasi Akuntansi (JEA)*, 6(4), 1544–1555. [https://repository.unja.ac.id/64283/%0Ahttps://repository.unja.ac.id/64283/1/SKRIPSI Ferandien Cahya Dira Putri_C1C020068.pdf](https://repository.unja.ac.id/64283/%0Ahttps://repository.unja.ac.id/64283/1/SKRIPSI%20Ferandien%20Cahya%20Dira%20Putri_C1C020068.pdf)
- Philipp Pattberg. (2017). The Emergence of Carbon Emission Disclosure: Exploring the Role of Governance. *Environmental Politics*, 35(8). <https://doi.org/https://doi.org/10.1177/2399654417723341>
- R. Fadhillah, W. Idawati, P. (2021). pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, dan Struktur Kepemilikan Institusional terhadap Nilai Perusahaan dengan Corporate Social Responsibility sebagai Variabel Moderas. *Urnal Akunida*, 7 Nomor 2, 190–204.
- Rahmah Fadillah, I., Nadiyah, N., Rohmah, L., Haryadi, D., & Wahyudi, W. (2024). Profitability ratio analysis to assess the financial performance. *International Journal of Applied Finance and Business Studies*, 11(4), 964–969. <https://doi.org/10.35335/ijafibs.v11i4.243>
- Rahman, A., & Darsono, D. (2022). Determination of Firm Value with Good Corporate Governance as Moderator. *Quantitative Economics and Management Studies*, 3(6), 905–913. <https://doi.org/10.35877/454ri.qems1243>
- Saidal Siburian, M. M. (2020). *Pencemaran Udara dan Emisi Gas Rumah Kaca* (Tim Kreasi Cendekia Pustaka (KCP).
- Saragih, F. (2013). Analisis Rasio Profitabilitas Dalam Menilai Kinerja Keuangan Perusahaan Pada PT. Pelabuhan Indonesia I (Persero) Medan. *Jurnal Ilmu Ekonomi Dan Studi Pembangunan*, 53(9), 1689–1699.
- Setianingsih, N. A., Asmoro, W. K., Putranti, E., & Andari, A. T. (2025). Pengaruh Profitabilitas, Carbon Emission Disclosure, dan Green Accounting terhadap

- Nilai Perusahaan. *Gorontalo Accounting Journal*, 8(2), 435–441. <https://doi.org/10.32662/gaj.v8i2.4473>
- Setiawanta, Y., Purwanto, A., & Hakim, M. A. (2019). Financial Performance and Firm Value Lesson from Mining Sub-sector Companies on the Indonesia Stock Exchange. *JDA Jurnal Dinamika Akuntansi*, 11(1), 70–80. <https://doi.org/10.15294/jda.v11i1.17278>
- Spence, M. (1973). Sinyal Pemasaran Kerja. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/https://doi.org/10.1055/s-2004-820924>
- Sri Sutrismi, Minarni, E., Sisdiyantoro, K., & Defilatifah. (2023). Analisis Penilaian Saham Dengan Metode Price Book Value (Pbv) Guna Keputusan Investasi. *BEMJ : Business, Entrepreneurship, and Management Journal*, 2(2), 68–74. <https://doi.org/10.36563/bemj.v2i2.860>
- Suharti, S., & Tannia, Y. (2020). Analysis of the Effect of Debt to Equity Ratio, Debt to Asset Ratio, Price Earning Ratio and Price to Book Value on Stock Prices in Agriculture Sector Companies. *INVEST : Jurnal Inovasi Bisnis Dan Akuntansi*, 1(1), 13–26.
- Sumiyati, S., Arisandi, B. D. A., & Wilujeng, P. R. (2022). Metode Arch/Garch Untuk Memprediksi Hubungan Economic Uncertainty Akibat Pandemi Covid 19 Dan Volatilitas Saham. *Jurnal Bisnis Dan Akuntansi*, 24(1), 117–130. <https://doi.org/10.34208/jba.v24i1.1152>
- Sura, N. M. D. P., & Hasibuan, H. T. (2025). The Relationship Between Carbon Emission Disclosure and Environmental Performance on Firm Value: The Moderating Role of Profitability. *Tennessee Research International of Social Sciences*, 7(2), 1–16. <https://triss.org/index.php/journal/article/view/91>
- Sutrisno. (2022). Hipotesis Penelitian: Perumusan Hipotesis. In *Jurnal Penelitian dan Pengembangan Pendidikan* (Vol. 1, Issue April).
- Udo Kuckartz, S. R. (2023). *Qualitative Content Analysis : Methods , Practice and Software* (2nd ed.). SAGE Publications.
- Viki, M., Mahmudi, B., & Suryani, E. (2025). *The Impact Of Leverage On Firm Value By Meditation Of Profitability (Case Study Of Consumer Non Chemical Companies Listed on the Indonesian Stock Exchange 2014-2023)*. 76–91.
- Widi Putri Matalata, Lilik Pirmaningsih, & Fadilla Purwitasari. (2025). Pengaruh Carbon Emission Disclosure, Ukuran Perusahaan Dan Kinerja Lingkungan Terhadap Nilai Perusahaan Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2020-2023. *Jurnal Ilmiah Akuntansi*, 2(4), 96–103. <https://doi.org/10.69714/f0z7w077>
- Yuliandhari, W. S., Saraswati, R. S., Muhammad, Z., & Safari, R. (2023). *Pengaruh Carbon Emission Disclosure , Eco- Efficiency dan Green Innovation Terhadap Nilai Perusahaan*. 7(April), 1526–1539.

Sumber Buku:

- Ajija, S. R., Sari, D. W., Setianto, R. H., & Primanti, M. R. (2011). *Cara Cerdas Menguasai EViews*. Salemba Empat.
- Basuki, A. T. (2021). *Analisis Data Panel Dalam Penelitian Ekonomi dan Bisnis (Dilengkapi dengan Penggunaan EViews)* (1st ed.).
- Basuki, A. T., & Prawoto, N. (2017). *Analisis Regresi dalam Penelitian Ekonomi dan Bisnis: Dilengkapi Aplikasi SPSS & EViews*. PT RajaGrafindo Persada.
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Institution Management*. Cengage Learning.
- Deegan, C. (2023). *Financial Accounting Theory* (5th ed.). Cengage Learning Australia.
- Dr.H.Abd Muhith, Rachmad Baitulah; Amirul Wahid, R. (2020). *Metodologi Penelitian*. Bildung.
- Fridson, M. S., & Alvarez, F. (2022). *Financial Statement Analysis: A Practitioner's Guide* (5th ed.). John Wiley & Sons.
- Ghozali, I. (2020). *25 Grand Theory: 25 Teori Besar Ilmu, Manajemen, Akuntansi dan Bisnis*.
- Ghozali, I. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 26. In *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Indrarini, S. (2019). *Nilai Perusahaan Melalui Kualitas Laba: Good Governance dan Kebijakan Perusahaan*. Scopindo Media Pustaka.
- Jirwanto, H., Aqsa, M., Agusven, T., Herman, H., & Sulfitri, V. (2024). *Manajemen Keuangan*. www.penerbitazkapustaka.com
- Kasmir. (2019). *Analisis Laporan Keuangan*. PT.RajaGrafindo Persada.
- Lukanima, B. K. (2023). *Profitability Analysis*. In: *Corporate Valuation. Classroom Companion: Business*. Springer. https://doi.org/0.1007/978-3-031-28267-6_7
- Lonkani, R. (2018). Firm Value. In Paolo Saona (Ed.), *Firm Value - Theory and Empirical Evidence* (pp. 3–20). IntechOpen. <https://doi.org/10.5772/intechopen.77342>
- Matdio Siahaan, Hari Gursida, H. S. (2025). Determinan Nilai Perusahaan. In *Jurnal Akuntansi* (pertama). PT.Pena Persada Kerta Utama. <https://doi.org/10.46806/ja.v11i2.892>
- Ningrum, E. P. (2022). *Nilai Perusahaan (Konsep dan Aplikasi)* (Kodri (ed.)). Adab. <http://www.penerbitadab.id>
- Nurdin, I., & Hartati, S. (2019). *Metodologi Penelitian Sosial* (S. Lutfiah (ed.)).

- Paramita, R. W. D., Rizal, N., & Sulistyan, R. B. (2021). *Metode Penelitian Kuantitatif: Buku Ajar Perkuliahan Metodologi Penelitian Bagi Mahasiswa Akuntansi & Manajemen* (3rd ed.). Widya Gama Press.
- Sahir, S. H. (2022). *Metodologi Penelitian* (Penerbit KBM Indonesia (ed.)).
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabet.
- Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabet.
- Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* Alfabet.
- Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (M. Dr.Ir Sutopo. S.Pd (ed.)). Alfabet.
- Sumiati, Indrawati, N. K. (2019). *Manajemen Keuangan Perusahaan*. UB Press/Universitas Brawijaya Press.
- Tang, Q. (2025). *Carbon Accounting and Sustainability volume I* (1st ed.). Palgrave Macmillan. <https://doi.org/10.1007/978-3-031-90633-6>

Sumber Berita:

- AntaraNews. (2024). *IHSG BEI ditutup melemah dipimpin sektor energi*. Antara. <https://m.antaranews.com/berita/4429321/ihsg-bei-ditutup-melemah-dipimpin-sektor-energi>
- Nurmutia, E. (2023). *Saham Sektor Energi Lesu pada 2023, Ini Penyebabnya*. Liputan 6.

Sumber Peraturan:

- Peraturan Otoritas Jasa Keuangan nomor 51 /POJK.03/2017. (2017). Peraturan Otoritas Jasa Keuangan Nomor 51 /POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten dan Perusahaan Publik. *Otoritas Jasa Keuangan*, 1–15.

Sumber Website:

- BPS. (2022). *Composite Share Price Index by Economic Sector and Month, 2021*. BPS Statistics Indonesia. <https://jakarta.bps.go.id/en/statistics-table/1/NjA4lzE%3D/indeks-harga-sahan-gabungan-menurut-sektor-dan-bulan--2021>
- Global Reporting Initiative. (2021). *GRI 1: Foundation 2021*. <https://www.globalreporting.org/standards/>
- Kementerian ESDM. (2024). *Kementerian ESDM Ungkap Sumbangsih Sektor Energi untuk Penurunan Emisi GRK*. Kementerian Energi Dan Sumber Daya

Mineral. https://www.esdm.go.id/id/media-center/arsip-berita/kementerian-esdm-ungkap-sumbangsih-sektor-energi-untuk-penurunan-emisi-grk?utm_source

Madani Insight. (2023). *Emisi CO2 Fosil Dunia Mencapai Rekor Tertinggi pada Tahun 2023 Indonesia Menduduki Sepuluh Besar Penyumbang Emisi.*

<https://www.idx.co.id/id>

<https://www.investing.com/>