

REFERENCE

- Adams, Carol dan McNicholas. 2007. *Making a difference sustainability reporting, accountability and organizational change*. Accounting, Auditing and Accountability Journal Vol 20 No. 3. La Trobe University, Melbourne, Australia.
- Ahmad, Nik N dan Sulaiman. 2004. *Environmental Disclosures in Malaysian Annual Reports: A Legitimacy Theory Perspective*. International Journal of Commerce and Management Vol 14 No. 1. International Islamic University Malaysia.
- Almilia, Luciana Spica dan Wijayanto, Dwi. 2007. *Pengaruh Environmental Performance dan Environmental Disclosure Terhadap Economic Performance*. Proceedings The 1st Accounting Conference. STIE Perbanas Surabaya.
- Al Sharairi, Jamal Ade. 2005. *The Impact of Environmental Costs on The Competitive Advantage of Pharmaceutical Companies in Jordan*. Middle Eastern Finance and Economics. Middle East University Amman-Jordan.
- Bell, F dan Lehman, G. 1999. *Recent Trends in Environment Accounting: How Green Are Your Account*. Accounting Forum. Blackwell Publishers Ltd USA.
- Brammer, Stephen. 2006. *Corporate Social Performance and Stock Returns: UK Evidence from Disaggregate Measures*. Financial Management Vol. 35 Issue 3. University of Bath.
- Brigham, Eugene F and Joel F. Houston. 2009. *Fundamentals of Financial Management. 12th Edition*. Mason South Western Cengage Learning.
- Brown, Noel dan Deegan, C. 1998. *The Public Disclosure of Environmental Performance Information (A dual Test of Media Agenda Setting Theory and Legitimacy Theory)*. Accounting and Business Research. Vol. 29 No.1. University of Southern Queensland, Australia.
- Burnett, Royce D, and Hansen, Don R. 2008. *Ecoefficiency: Defining a Role for Environmental Cost Management*. Accounting, Organizations and Society Vol. 33. The University of Miami, United States.
- Chiang, Bea, Alfred, P and Yuko, Katsuo. 2015. *Environmental Costs, Social Responsibility and Corporate Financial Performance*. American Journal of Business Research Vol. 8 No. 1. United States.

- Clarkson, P, M, et al. 2008. *Revisiting the Relation Between Environmental Performance and Environmental Disclosure: An Empirical Analysis*. Accounting, Organizations and Society Vol. 33. The University of Queensland, Australia.
- Deegan, C., Rankin, M. and Voght, P. 2000. *Firms Disclosure Reactions to Social Incidents: Australian Evidence*. Accounting Forum Vol. 24 No. 1. University of Southern Queensland, Australia.
- Dibia, Ndukwe O and Onwuchekwa, John C. 2015. *Determinants of Environmental Disclosures in Nigeria: A Case Study of Oil and Gas Companies*. International Journal of Finance and Accounting Vol. 4 No. 3. Abia States University, Nigeria.
- Djuitaningsih, Tita dan Erista, Eka. 2011. *Pengaruh Kinerja Lingkungan dan Kepemilikan Asing Terhadap Kinerja Financial Perusahaan*. Jurnal Akuntansi Vol 9 No. 2. Universitas Jember.
- Dowling, J. and Pfeffer, J. 1975. *Organizational Legitimacy: Social Values and Organizational Behavior*. Pacific Sociological Review, Vol. 18 No. 1. Stanford University, California.
- Dunlap, Riley E and Scarce, R. 1991. *Poll Trends: Environmental Problems and Protection*. Public Opinion Quarterly Vol. 55 No. 4. Washington States University.
- Ebringa, et al. 2013. *Effect on Firm Size and Profitability on Corporate Social Disclosure: The Nigerian Oil and Gas Sector in Focus*. British Journal of Economics, Management and Trade Vol. 3 No. 4. Nigeria.
- Fitriani, Anis. 2013. *Pengaruh Kinerja Lingkungan dan Biaya Lingkungan Terhadap Kinerja Keuangan Pada BUMN*. Jurnal Ilmu Manajemen Vol 1 No. 1. Universitas Negeri Surabaya.
- Flammer, Caroline. 2012. *Corporate Social Responsibility and Stock Prices: The Environmental Awareness of Shareholders*. MIT Sloan School of Management, United States.
- Freeman, R. 1984. *Strategic Management: A Stakeholder Approach*. Cambridge University Press, New York. United States.
- Gray, et al. 1995. *Corporate Social and Environmental Reporting (A Review of The Literature and A Longitudinal Study of UK Disclosure)*. Accounting, Auditing and Accountability Journal Vol 8 No. 2. University of Dundee Scotland.
- Hansen, Don R, dan Mowen, Maryanne M. 2007. *Managerial Accounting 8th edition*. Penerbit Thomson. South-Western.
- Helwegia, Thomas. 2001. *Socio Accounting for Environmental*. First Edition Grammarica Press Journey Nixxon Offset. United Kingdom.

- Ja'far dan Arifah, D. 2006. *Pengaruh Dorongan Manajemen Lingkungan, Manajemen Lingkungan Proaktif dan Kinerja Lingkungan Terhadap Public Environmental Reporting*. Simposium Nasional Akuntansi 9 Padang. Universitas Islam Sultan Agung, Semarang.
- Lankoski, Leena. 2000. *An Analysis of The Firm Level Relationship Between Environmental Performance and Economic Performance*. Department of Industrial Engineering and Management-Helsinki University of Technology.
- Mathew and Parrerra, 1996. *Pengertian Akuntansi Lingkungan Artikel Konsep dan Akuntansi Biaya Lingkungan*. www.sarjanaku.com. Accessed on July 2, 2018.
- Ministry of Environment Japan. 2005. *Environmental Accounting Guidelines* Februari 2005. Japan.
- Mongabay. 2012. *Jatam: 70 Persen Kerusakan Lingkungan Akibat Tambang*. <http://www.mongabay.co.id/2012/09/28/jatam-70-persen-kerusakan-lingkungan-akibat-tambang/>. Diakses 9 April 2018.
- Muchti, Ninda U, Widyaningsih, A. 2014. *The Influence of The Environmental Performance and The Level of Disclosure of Sustainability Report to Investors*. Fokus Ekonomi Vol. 1 No. 3. Telkom University, Indonesia.
- Nursasi, Enggar. 2017. *Analisis Pengungkapan Lingkungan Terhadap Kinerja Keuangan dan Kinerja Saham*. Jurnal Dinamika Vol. 8 No. 1. STIE Malangkucecwara.
- Nuzula, Nila F. 2017. *Pengaruh Environmental Cost Terhadap Profitabilitas dan Nilai Perusahaan (Studi Pada Perusahaan Kimia First Section Yang Terdaftar di Japan Exchange Group Periode 2013-2015)*. Jurnal Administasi Bisnis Vol. 50 No. 1. Universitas Brawijaya, Malang.
- O'Donovan, Gary. 2002. *Environmental Disclosure in The Annual Report (Extending the applicability and predictive power of legitimacy theory)*. Accounting, Auditing and Accountability Journal Vol 15 No. 3. Victoria University Melbourne, Australia.
- Porter, Michael E and Linde, Class V D. 1995. *Toward a New Conception of The Environment Competitiveness Relationship*. The Journal of Economic Perspective Vol. 9 No. 4. Gallen University, Switzerland.
- Putra, Ida Bagus dan Utama, I Made K. 2015. *Pengaruh Pengungkapan Corporate Social Responsibility dan Informasi Laba Akuntansi Pada Return Saham*. E-Jurnal Akuntansi Universitas Udayana Vol. 13 No. 1. Universitas Udayana, Bali.
- Reverte, Camelo. 2009. *Determinants of Corporate Social Responsibility Disclosure Ratings by Spanish Listed Firms*. Journal of Business Ethics Vol 88 Issue 2. Technical University of Cartagena Spain.

- Saleh, Mustaruddin, Zulkifli, N and Muhammad, R. 2014. *Corporate Social Responsibility Disclosure and Its Relation on Institutional Ownership Evidence from Public Listed Companies in Malaysia*. Managerial Auditing Journal Vol. 25 No. 6. Kuala Lumpur, Malaysia.
- Schaltegger, S and Burrit, R L. 2000. *Contemporary Environmental Accounting: Issues, Concepts and Practice*. Greenleaf of Publishing. Sheffield.
- Sukanto, Eman. 2012. *Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Stock Return Pada Perusahaan Yang Berkaitan Dengan Lingkungan Yang Listing Di Bursa Efek Indonesia Tahun 2010-2011*. Jurnal Fokus Ekonomi. STIE Pelita Nusantara Semarang.
- Suratno, Ignatius Bondan, Darsono, Mutmainah, S. 2006. *Pengaruh environmental Performance Terhadap Environmental Disclosure dan Economic Performance. (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Jakarta Periode 2001-2004)*. Simposium Nasional Akuntansi 9 Padang. Universitas Sanata Dharma Yogyakarta.
- Tunggal. 2014. *Pengaruh Environmental Performance, Environmental Cost dan CSR Disclosure Terhadap Financial Performance*. Accounting Analysis Journal Vol 3 No. 3. Universitas Negeri Semarang.
- United States Environmental Protection Agency. 1995. *An Introduction to Environmental Accounting as A Business Management Tool*. United States.
- Winarno, Wing Wahyu. 2015. *Analisis Ekonometrika dan Statistika dengan Eviews*. Yogyakarta.
- Yamaguchi, K. 2009. *Statistic and Dynamic Return on Corporate Environmental Investment: Empirical Evidence from Japan*. Environmental Resource Economic Journal. Japan.