

DAFTAR ISI

ABSTRAK	i
ABSTRACT	ii
KATA PENGANTAR	iii
UCAPAN TERIMA KASIH	iv
DAFTAR ISI	vi
DAFTAR TABEL	vi
DAFTAR GAMBAR	vi
BAB I PENDAHULUAN	Error! Bookmark not defined.
1.1 Latar Belakang Masalah	Error! Bookmark not defined.
1.2 Rumusan Masalah	Error! Bookmark not defined.
1.3 Tujuan Penelitian	6
1.4 Manfaat Penelitian	Error! Bookmark not defined.
BAB II KAJIAN PUSTAKA, KERANGKA PEMIKIRAN DAN HIPOTESIS ...	8
2.1 Kajian Pustaka	8
2.1.1 Legitimacy Theory	8
2.1.2 Stakeholder Theory	8
2.1.3 Environmental Performance dan PROPER	9
2.1.3.1 Environmental Performance	9
2.1.4 Carbon Management Accounting ...	Error! Bookmark not defined.
2.1.4.1 Environmental Accounting ...	Error! Bookmark not defined.
2.1.4.2 Pengertian Carbon Management Accounting	Error! Bookmark not defined.
2.1.4.3 Clean Development Mechanism	Error! Bookmark not defined.
2.1.3.4 Certified Emission Reduction ..	Error! Bookmark not defined.
2.1.5 Indeks Harga Saham	Error! Bookmark not defined.
2.1.6 Corporate Governance	Error! Bookmark not defined.
2.1.7 Paradigma Environmental Performance, Carbon Accounting dan Corporate Governance	21

2.1.8	Paradigma <i>Corporate Governance</i> dan Indeks Harga Saham	21
2.2	Penelitian Terdahulu.....	Error! Bookmark not defined.
2.3	Kerangka Pemikiran	Error! Bookmark not defined.
2.4	Hipotesis	Error! Bookmark not defined.
BAB III OBJEK DAN METODE PENELITIAN		Error! Bookmark not defined.
3.1	Objek Penelitian	Error! Bookmark not defined.
3.2	Metode Penelitian.....	30
3.2.1	Desain Penelitian.....	30
3.2.2	Definisi dan Operasionalisasi Variabel.....	31
3.2.2.1	Definisi Variabel	31
3.2.2.2	Operasionalisasi Variabel.....	Error! Bookmark not defined.
3.2.3	Populasi dan Sampel Penelitian	Error! Bookmark not defined.
3.2.3.1	Populasi Penelitian	Error! Bookmark not defined.
3.2.3.2	Sampel Penelitian.....	Error! Bookmark not defined.
3.2.4	Teknik Pengumpulan Data.....	Error! Bookmark not defined.
3.2.5	Teknik Analisis Data.....	Error! Bookmark not defined.
3.2.5.1	Asumsi Klasik	Error! Bookmark not defined.
3.2.5.1.1	Uji Normalitas	Error! Bookmark not defined.
3.2.5.1.2	Uji Heterokedastisitas.....	Error! Bookmark not defined.
3.2.5.1.3	Uji Autokorelasi	Error! Bookmark not defined.
3.2.5.1.4	Uji Multokolinearitas	40
3.2.5.2	Uji Hipotesis	40
3.2.5.2.1	Hipotesis	40
3.2.5.2.2	Uji Regresi Berganda	41
BAB IV HASIL PENELITIAN DAN PEMBAHASAN		42
4.1	Hasil Penelitian.....	42
4.1.1	Tinjauan Umum Subyek Penelitian	42
4.1.2	Analisis Deskriptif Data Variabel Penelitian .	Error! Bookmark not defined.
4.1.2.1	Environmental Performance.....	Error! Bookmark not defined.
4.1.2.2	Carbon Management Accounting.	Error! Bookmark not defined.

4.1.2.3	Indeks Harga Saham	Error! Bookmark not defined.
4.1.3	Pengujian Normalitas	Error! Bookmark not defined.
4.1.4	Pengujian Heterokedastisitas	70
4.1.5	Uji Autokorelasi	71
4.1.6	Uji Multikolinearitas	72
4.1.7	Uji Regresi Berganda	73
4.1.8	Pengujian Hipotesis.....	Error! Bookmark not defined.
4.2	Pembahasan	Error! Bookmark not defined.
4.2.1	Pengaruh Penerapan <i>Environmental Performance</i> terhadap Indeks Harga Saham.....	Error! Bookmark not defined.
4.2.2	Pengaruh Penerapan <i>Carbon Management Accounting</i> terhadap Indeks Harga Saham	Error! Bookmark not defined.
BAB V KESIMPULAN DAN SARAN.....		Error! Bookmark not defined.
5.1	Kesimpulan.....	Error! Bookmark not defined.
5.2	Saran	Error! Bookmark not defined.
DAFTAR PUSTAKA		Error! Bookmark not defined.
LAMPIRAN		

DAFTAR TABEL

Tabel

2.1	: Kajian Penelitian Terdahulu	22
3.1	: Operasionalisasi Variabel	34
3.2	: Populasi Penelitian	36
3.3	: Kriteria Durbin-Watson	39
4.1	: Kronologi Pencatatan Saham PT Argo Pantes Tbk	43
4.2	: Kronologi Pencatatan Saham PT Budi Starch & Sweetener Tbk	45
4.3	: Kronologi Pencatatan Saham PT Fajar Surya Wisesa Tbk	47
4.4	: Kronologi Pencatatan Saham PT Indah Kiat Pulp & Paper Tbk	49
4.5	: Kronologi Pencatatan Saham PT Holcim Indonesia Tbk	53
4.6	: Kronologi Pencatatan Saham PT Semen Indonesia (Persero) Tbk	56
4.7	: Peringkat PROPER 2008-2014	57
4.8	: <i>Carbon Management Accounting Implementation</i>	61
4.9	: <i>Clean Development Mechanism Implementation</i>	65
4.10	: Indeks Harga Saham Perusahaan Tahun 2008 - 2014	68
4.11	: Hasil Uji Normalitas	70
4.12	: Hasil Uji Autokorelasi	72

Dian Nurdiansyah, 2015

PENGARUH ENVIRONMENTAL PERFORMANCE DAN PENERAPAN CARBON MANAGEMENT ACCOUNTING TERHADAP INDEKS HARGA SAHAM

Universitas Pendidikan Indonesia | repository.upi.edu | perpustakaan.upi.edu

4.13	: Hasil Uji Multikolinearitas	72
4.14	: Output SPSS Regresi Linear Berganda	74

DAFTAR GAMBAR

Gambar

2.1	: Kerangka Pemikiran Pengaruh Environmental Performance dan Penerapan <i>Carbon Management Accounting</i> Terhadap Indeks Harga Saham...	27
4.1	: <i>Certified Emission Reductions Issued Cumulative, Projects Registered Cumulative, and Projects Registered, Registering and in Validation by Year, 2004-2013.</i>	59
4.2	: <i>Submissions of Requests for Registration and Issuance for Project Activities(PA) and Programmes of Activities (PoA), First Quarter 2012 to Third Quarter 2013</i>	60
4.3	: Hasil Uji Heterokedastisitas	71