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HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW
KARYA ILMIAH : JURNAL INTERNASIONAL

Judul karya ilmiah : The content and determinants of greenhouse gas emission disclosure: Evidence from Indonesian companies
 Jumlah Penulis : 5 orang
 Status Pengusul : Penulis ke 3
 Nama Penulis Karya Ilmiah : **Drs. Tarmizi Achmad, MBA, Akt, Ph.D.**

Identitas : a. Nama Jurnal : Corporate Social Responsibility and Environmental Management
 Jurnal Ilmiah : b. Nomor ISSN : 1535-3966
 : c. Volume, nomor, bulan, tahun : 25, Issue 6, Desember 2018
 : d. Penerbit : John Wiley & Sons Inc.
 : e. DOI artikel (jika ada) : <https://doi.org/10.1002/csr.1660>
 : f. Alamat web jurnal : <https://onlinelibrary.wiley.com/doi/abs/10.1002/csr.1660?af=R&>
 : g. Terindeks di scimagojr / Thomson Reufer ISI knowledge atau di nasional / terindeks di DOAJ, CABI, Copernicus : Scopus Indexed Q1

Kategori Publikasi Jurnal Ilmiah : Jurnal Ilmiah Internasional / internasional bereputasi
 (beri ✓ pada kategori yang tepat) Jurnal Ilmiah Nasional Terakreditasi
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Hasil Penilaian *Peer Review* :

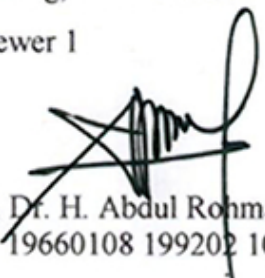
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b. Ruang lingkup dan kedalaman pembahasan (30%)	12			11,30
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	12			11,50
d. Kelengkapan unsur dan kualitas penerbit (30%)	12			11,60
Total = (100%)	40			38,30
Penulis ke 3 = 40% x 38,30/4				3,83

Catatan Penilaian artikel oleh Reviewer :

- Isi artikel meliputi unsur sesuai dengan judulnya
- Pembahasan cukup mendalam karena isue nya sangat spesifik dalam bidang akuntansi (greenhouse gas emission disclosure)
- Issuena terkini untuk konteks Indonesia dan belum banyak penelitian tentang topik ini di Indonesia karenanya review literature sebagian besar didasarkan hasil penelitian diluar Indonesia dengan data yang cukup mutahir
- Scopus indexed dengan Q1 (level tertinggi)
- Uji Turnitin menunjukkan Similarity Index = 3%, sangat baik.

Semarang, 1 Maret 2019

Reviewer 1


 Prof. Dr. H. Abdul Rohman, M.Si., Akt
 NIP. 19660108 199202 1001

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Hasil Penilaian *Peer Review* :

Komponen Yang Dinilai	Nilai Maksimal Jurnal Ilmiah			Nilai Yang Diperoleh
	Internasional bereputasi 40	Internasional terindek	Internasional terindeks diluarkategori 2	
e. Kelengkapan unsur isi artikel (10%)	4			3,70
f. Ruang lingkup dan kedalaman pembahasan (30%)	12			11,60
g. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	12			11,50
h. Kelengkapan unsur dan kualitas penerbit (30%)	12			11,70
Total = (100%)	40			38,5
Penulis ke 3 = 40 % x 38,5/4				3,85

Catatan Penilaian artikel oleh Reviewer :

- Unsur isi artikel cukup lengkap
- Lingkup pembahasan memadai karena berdasarkan fenomena yang terjadi di Indonesia dimana penelitian disclosure tentang greenhouse gas emission dalam kontek Indonesia masih sedikit dan referensi penelitian dari informasi cukup terkini
- Jurnal terindex Scopus sangat baik (Q1)
- Similarity Index Turnitin sangat baik hanya 3%

Semarang, 1 Maret 2019

Reviewer 2



Prof. Drs. Imam Ghozali, M.Com., Akt, Ph.D
 NIP. 19580816 198603 1002

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Corporate Social Responsibility and Environmental Management
Volume 25, Issue 6, November/December 2018, Pages 1397-1406

The content and determinants of greenhouse gas emission disclosure: Evidence from Indonesian companies (Article)

Faisal, F., [✉](#) Andiningtyas, E.D., Achmad, T., Haryanto, H., Meiranto, W. [👤](#)

Accounting Department, Faculty of Economics and Business, Universitas Diponegoro, Semarang, Indonesia

Abstract

This paper examined the content and determinants of greenhouse gas (GHG) emission disclosure practices. This study found that the number of firms disclosed is increased from 42.9% in 2011 to 48.1% in 2014. The assessment of risks and opportunities of climate change theme is the most disclosed item. Miscellaneous industries disclosed more GHG emission information compared with any other industry. The results also show that profitability, leverage, company size, and industry are significant determinants that can explain the extent of GHG emission disclosure. The findings of this study indicated that GHG emission disclosures are used as a mechanism to reduce pressures from stakeholders. This study contributes to the GHG emission disclosure literature by providing patterns and determinants of companies' GHG emission disclosure in an emerging country. © 2018 John Wiley & Sons, Ltd and ERP Environment

SciVal Topic Prominence [📄](#)

Topic: Corporate social responsibility | Disclosure | environmental disclosure

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[👤](#) Faisal, F.; Accounting Department, Faculty of Economics and Business, Universitas Diponegoro, Semarang, Indonesia; email:faisal@undip.ac.id

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