

DAFTAR PUSTAKA

- Abdullah, W., Syariati, A., & Hamid, R. (2017). Pengaruh Corporate Social Responsibility (CSR), Ukuranperusahaan dan Interest Based Debt (IBD) Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur di Jakarta Islamic Indeks Periode 2010-2016. *Jurnal Manajemen Dan Inspirasi (MINDS)*, 4, 122–135.
- Al-Dhaimesh, O. H. (2020). Green accounting practices and economic value added: An applied study on companies listed on the Qatar stock exchange. *International Journal of Energy Economics and Policy*, 10(6), 164–168. <https://doi.org/10.32479/ijeep.10199>
- Alexander, N. (2023). Green Accounting and Firm Value. *GATR Accounting and Finance Review*, 7(4), 12–18. [https://doi.org/10.35609/afr.2023.7.4\(2\)](https://doi.org/10.35609/afr.2023.7.4(2))
- Almeida, M. D. M. A., Llach, J., & Marimon, F. (2014). A closer look at the “Global Reporting Initiative” sustainability reporting as a tool to implement environmental and social policies: A worldwide sector analysis. *Corporate Social Responsibility and Environmental Management*, 21(6), 318–335. <https://doi.org/10.1002/csr.1318>
- Amin, H., Kadri, M., & Ahmad, R. (2024). Unreported Sustainability Activities and Firm Value. *International Journal of Research and Innovation in Social Science*, VIII, 1636–1647. <https://doi.org/10.47772/IJRISS.2024.8090135>
- An, H., Ran, C., & Gao, Y. (2024). Does ESG information disclosure increase firm value? The mediation role of financing constraints in China. *Research in International Business and Finance*, 73(PA), 102584. <https://doi.org/10.1016/j.ribaf.2024.102584>
- Bawai, R., & Kusumadewi, H. (2021). Effect of Corporate Governance, Firm Characteristic, Disclosure of Corporate Social Responsibility (CSR) on Firm Value. *Jurnal Economia*, 17(1), 20–33.
- Bell, F., & Lehman, G. (2002). Recent trends in environment accounting: how green are your accounts? *Accounting Forum*, 23, 175–192. <https://doi.org/10.1111/1467-6303.00010>
- Bukhori, M. R. T., & Sopian, D. (2017). Pengaruh Sustainability Terhadap Kinerja Keuangan. *Sikap*, 2(1), 35–48.
- Chariri, A., & Ghozali, I. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro, Semarang
- Cho, C., & Patten, D. (2007). ‘The Role of Environmental Disclosure as Tools of Legitimacy: A Research Note.’ *Accounting, Organizations and Society*, 32,

639–647. <https://doi.org/10.1016/j.aos.2006.09.009>

- Deegan, C. (2002). The Legitimising Effect of Social and Environmental Disclosures – A Theoretical Foundation. *Accounting, Auditing & Accountability Journal*, 15, 282–311. <https://doi.org/10.1108/09513570210435852>
- Deegan, C. (2016). *Financial Accounting, 8th Edition*. McGraw-Hill Education (Australia) Pty Limited. <https://books.google.co.id/books?id=GcbrDAAAQBAJ>
- Dianty, A. (2022). the Effect of Applying Green Accounting on Firm Value and Financial Performance As an Intervening Variable. *Jurnal Ekbis Analisis, Prediksi, Dan Informasi*, 23(2), 369–382.
- Dianty, A., & Nurrahim, G. (2020). Economics Professional in Action (E-Profit) Economics Professional in Action (E-Profit). *E-Profit*, 2(02), 1–11.
- Endiana, I. D. M., Dicriyani, N. L. G. M., Adiyadnya, M. S. P., & Putra, I. P. M. J. S. (2020). The Effect of Green Accounting on Corporate Sustainability and Financial Performance. *Journal of Asian Finance, Economics and Business*, 7(12), 731–738. <https://doi.org/10.13106/jafeb.2020.vol7.no12.731>
- Fatihudin, D., Jusni, & Mochklas, M. (2018). How measuring financial performance. *International Journal of Civil Engineering and Technology*, 9(6), 553–557.
- Febrian, M. H., & Nazar, J. (2024). Transparansi dan Akuntabilitas Dalam Pasar Modal Melalui Analisis Hukum Perdata Kewajiban Pengungkapan Informasi. *Journal of Law and Nation (JOLN)*, 3(3), 525–545.
- Fernando, K., Jocelyn, H., Frista, F., & Kurniawan, B. (2023). 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>
- Fini, S., & Astuti, C. D. (2024). The Effect of Green Accounting on Firm Value. *Journal of Economic, Business and Accounting*, 7(3), 5752–5766.
- Firmansyah, A., Husna, M. C., & Putri, M. A. (2021). Corporate Social Responsibility Disclosure, Corporate Governance Disclosures, and Firm Value In Indonesia Chemical, Plastic, and Packaging Sub-Sector Companies. *Accounting Analysis Journal*, 10(1), 9–17. <https://doi.org/10.15294/aaj.v10i1.42102>
- Freeman, R. E. (2010). *Strategic Management: A Stakeholder Approach*. Cambridge University Press. <https://doi.org/DOI:10.1017/CBO9781139192675>

- Freeman, R. E. ... de Colle, S. (2010). Stakeholder theory: The state of the art. *Stakeholder Theory: The State of the Art*, 1–343. <https://doi.org/10.1017/CBO9780511815768>
- Freeman, R., & Mcvea, J. (2001). A Stakeholder Approach to Strategic Management. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.263511>
- Gantino, R., Ruswanti, E., & Widodo, A. M. (2023). Green Accounting And Intellectual Capital Effect On Firm Value Moderated By Business Strategy. *Jurnal Akuntansi*, 27(1), 38–61. <https://doi.org/10.24912/ja.v27i1.1118>
- Gharaibeh, A. M. O., & Qader, A. A. A. A. (2017). Factors influencing firm value as measured by the Tobin's Q: Empirical evidence from the Saudi Stock Exchange (TADAWUL). *International Journal of Applied Business and Economic Research*, 15(6), 333–358.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS* (Ed-6). Badan Penerbit Universitas Diponegoro, Semarang.
- GRI. (2020). *The value of sustainability reporting and the GRI Standards*. www.globalreporting.org
- Ha, N. T. T., Nguyen, T. C., & Ho, N. T. B. (2024). The impact of environmental, social and governance disclosure on stock prices: Empirical research in Vietnam. *Heliyon*, 10(19), e38757. <https://doi.org/10.1016/j.heliyon.2024.e38757>
- Harrison, J. S., Bosse, D. A., & Phillips, R. A. (2010). Managing for Stakeholders, Stakeholder Utility Functions, and Competitive Advantage. *Strategic Management Journal*, 31(October), 58-74 (17 pages). <https://doi.org/10.1002/smj>
- Ioannou, I., & Serafeim, G. (2012). The Consequences of Mandatory Corporate Sustainability Reporting. *SSRN Electronic Journal*, 1–49. <https://doi.org/10.2139/ssrn.1799589>
- Javeed, S. A. ... Latief, R. (2022). How Does Green Innovation Strategy Influence Corporate Financing? Corporate Social Responsibility and Gender Diversity Play a Moderating Role. *International Journal of Environmental Research and Public Health*, 19(14). <https://doi.org/10.3390/ijerph19148724>
- Joseph, G. (2012). Ambiguous but tethered: An accounting basis for sustainability reporting. *Critical Perspectives on Accounting*, 23(2), 93–106. <https://doi.org/https://doi.org/10.1016/j.cpa.2011.11.011>
- Khan, S., & Gupta, S. (2023a). The interplay of sustainability, corporate green accounting and firm financial performance: a meta-analytical investigation. *Sustainability Accounting, Management and Policy Journal*, 15(5), 1038–

1066. <https://doi.org/10.1108/SAMPJ-01-2022-0016>

- Khan, S., & Gupta, S. (2023b). Using a hermeneutic phenomenological approach to Twitter content: a social network's analysis of green accounting as a dimension of sustainability. *Qualitative Research in Financial Markets*, 15(4), 672–692. <https://doi.org/10.1108/QRFM-02-2022-0031>
- Kim, N. L. T. K., Duvernay, D., & Thanh, H. Le. (2021). Determinants of financial performance of listed firms manufacturing food products in Vietnam: regression analysis and Blinder–Oaxaca decomposition analysis. *Journal of Economics and Development*, 23(3), 267–283. <https://doi.org/10.1108/JED-09-2020-0130>
- Kristin Utami, R. J., & Murwaningsari, E. (2024). Opasitas Laba Dan Asimetri Informasi Meningkatkan Biaya Modal. *Jurnal Ekonomi Trisakti*, 4(2), 133–142. <https://doi.org/10.25105/jet.v4i2.20294>
- Lako, A. (2019). Conceptual Framework of Green Accounting. *Journal of Accounting, May*, 60–66.
- Lestari, M. (2023). Pengaruh Green Accounting, Green Intellectual Capital Dan Pengungkapan Corporate Responsibility Social Terhadap Nilai Perusahaan. *Jurnal Ekonomi Trisakti*, 3(2), 2955–2968. <https://doi.org/10.25105/jet.v3i2.17879>
- Lindawati, A. S. L. ... Mustapha, M. (2023). Analysis of Sustainability Performance, Green Accounting and ESG Disclosure on Firm Valuation. 5(2), 183–198.
- Lindenberg, E. B., & Ross, S. A. (1981). Tobin's Q Ratio and Industrial Organization. *The Journal of Business*, 54(1), 1. <https://doi.org/10.1086/296120>
- M,Barus., N,Sudjana. (2017). Penggunaan Rasio Keuangan untuk Mengukur Kinerja Keuangan Perusahaan. *Jurnal Administrasi Bisnis S1 Universitas Brawijaya*, 44(1)(1), 154–163.
- Maama, H., & Appiah, K. O. (2019). Green accounting practices: lesson from an emerging economy. *Qualitative Research in Financial Markets*, 11(4), 456–478. <https://doi.org/10.1108/QRFM-02-2017-0013>
- Mabruroh, & Anwar, S. (2022). Pengaruh Green Accounting, Ukuran Perusahaan, Dan Leverage Terhadap Financial Performance Dengan Nilai Perusahaan Sebagai Variabel Moderasi. *Journal of Economic, Bussines and Accounting (COSTING)*, 5(2), 1776–1778. <https://doi.org/10.31539/costing.v6i1.3659>
- Mahoney, L. S., Thorne, L., Cecil, L., & LaGore, W. (2013). A research note on standalone corporate social responsibility reports: Signaling or greenwashing?

Critical Perspectives on Accounting, 24(4), 350–359.
<https://doi.org/https://doi.org/10.1016/j.cpa.2012.09.008>

- Monica, S., & Sulfitri, V. (2023). Pengaruh Green Accounting, Corporate Social Responsibility Dan Financial Distress Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sektor Consumer Goods Yang Terdaftar Di Bei 2019-2021. *Jurnal Ekonomi Trisakti*, 3(2), 3035–3048.
<https://doi.org/10.25105/jet.v3i2.17999>
- Mousa, G. A., & Hassan, N. T. (2015). Legitimacy Theory and Environmental Practices: Short Notes. *International Journal of Business and Statistical Analysis*, 2(1), 41–53. <https://doi.org/10.12785/ijbsa/020104>
- Mukhtaruddin, M. ... Nopriyanto, N. (2019). Good Corporate Governance, Corporate Social Responsibility, Firm Value, and Financial Performance as Moderating Variable. *Indonesian Journal of Sustainability Accounting and Management*, 3(1), 55. <https://doi.org/10.28992/ijSAM.v3i1.74>
- Nguyen, T. T. D. (2020). An empirical study on the impact of sustainability reporting on firm value. *Journal of Competitiveness*, 12(3), 119–135.
<https://doi.org/10.7441/joc.2020.03.07>
- Ningsi, E. H., Manurung, L., Lubis, I. T., & Widodo, S. (2024). Integration Green Accounting and Firm Value on Financial Performance the Creative Commons Attribution 4.0 International License. Site Using OJS 3 PKP Optimized. *Atestasi: Jurnal Ilmiah Akuntansi*, 7(2), 1043–1053.
<https://doi.org/10.57178/atestasi.v7i1.869>
- Noodezh, H., & Moghimi, S. (2015). Environmental Costs and Environmental Information Disclosure in the Accounting Systems. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 5.
<https://doi.org/10.6007/IJARAFMS/v5-i1/1412>
- Nur, T. (2021). The Impact of Sustainability Practices on Stock Return: The Relationship Between Firm Value, CSR Disclosure, Firm Size and Profitability Evidence from Indonesia Publics Firms Listed on (SRI) - KEHATI Index. *EAI, ICoSMI 202*. <https://doi.org/10.4108/eai.14-9-2020.2304483>
- Palmer, M., & Truong, Y. (2017). The Impact of Technological Green New Product Introductions on Firm Profitability. *Ecological Economics*, 136, 86–93.
<https://doi.org/10.1016/j.ecolecon.2017.01.025>
- Paul, K., & Parra, C. M. (2021). Corporate social responsibility in international business literature: results from text data mining of the Journal of International Business Studies. *International Journal of Corporate Social Responsibility*.
<https://doi.org/10.1186/s40991-021-00066-6>

- Pranoto, A. R. L., & Marsono. (2023). Pengaruh Sustainability Reporting Terhadap Firm Value dengan Kapitalisasi Pasar Sebagai Pemoderas (Studi pada Perusahaan dalam Indeks IDX SRI-Kehati yang Menerbitkan Sustainability Report pada Tahun 2017-2021). *Diponegoro Journal of Accounting*, 12(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Prasetyowati, A., & Marsono. (2024). Pengaruh Pengungkapan Sustainability Report Green Accounting terhadap Kinerja Keuangan Perusahaan. *DIPONEGORO JOURNAL OF ACCOUNTING*, 13. <https://doi.org/10.56709/mrj.v3i2.226>
- Purwaatmojo, N. A., & Ratmono, D. (2024). Pengaruh Penerapan Green Accounting Terhadap Kinerja Lingkungan Dengan Corporate Social Responsibility Sebagai Variabel Mediasi. *Diponegoro Journal of Accounting*, 13(3), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Rahayu, M., & Sari, B. (2018). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan. *IKRAITH-HUMANIORA*, 2(2), 69–76. <https://doi.org/10.52859/jba.v8i2.148>
- Ratmono, D., Mail, R., Cahyonowati, N., & The, D. N. A. J. (2024). *The role of environmental performance in mediating the relationship between green accounting and corporate social responsibility*. [https://doi.org/10.21511/ee.15\(1\).2024.04](https://doi.org/10.21511/ee.15(1).2024.04)
- Rezaee, Z., & Tuo, L. (2019). Are the Quantity and Quality of Sustainability Disclosures Associated with the Innate and Discretionary Earnings Quality? *Journal of Business Ethics*, 155(3), 763–786. <https://doi.org/10.1007/s10551-017-3546-y>
- Rosyid, M. F., Saraswati, E., & Ghofar, A. (2022). Firm Value: CSR Disclosure, Risk Management and Good Corporate Governance Dimensions. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(1), 186–209. <https://doi.org/10.22219/jrak.v11i3.20367>
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504–512. <https://doi.org/10.1108/IJOES-03-2019-0056>
- Sagala, D. R., & Kusumadewi, R. K. A. (2023). Pengaruh Kinerja Lingkungan dan Pengungkapan Lingkungan terhadap Nilai Perusahaan. *DIPONEGORO JOURNAL OF ACCOUNTING Volume*, 12, 1–13.
- Sampong, F., Song, N., Boahene, K. O., & Wadie, K. A. (2018). Disclosure of CSR performance and firm value: New evidence from South Africa on the basis of the GRI guidelines for sustainability disclosure. *Sustainability (Switzerland)*,

10(12). <https://doi.org/10.3390/su10124518>

- Sampurna, D. S., & Romawati, E. (2020). Determinants of Firm Value. *Advances in Economics, Business and Management Research*, 132. <https://doi.org/10.29138/ijebd.v5i2.1776>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis* (6th ed.). Salemba Empat.
- Shah, D., & Bhatt, V. (2022). Examine the mediating role of environmental concern and perceived benefit on adoption of Green Accounting with the Emerging Economy Perspective. *International Journal of Special Education*, 37(3), 5243–5259. <https://doi.org/10.5281/zenodo.6140499>
- Sreepriya, J., Suprabha, K. R., & Prasad, K. (2023). Does GRI compliance moderate the impact of sustainability disclosure on firm value? *Society and Business Review*, 18(1), 152–174. <https://doi.org/10.1108/SBR-06-2022-0172>
- Sudimas, M. R., Ramdany, R., & Ispriyahadi, H. (2023). Does Financial Performance Mediate the Impact of Green Accounting and Environmental Performance on Firm Value? *Journal of Governance Risk Management Compliance and Sustainability*, 3(1), 58–73. <https://doi.org/10.31098/jgrcs.v3i1.1487>
- Sudiyatno, B., & Puspitasari, E. (2010). Tobin's Q Dan Altman Z-Score Sebagai Indikator Pengukuran Kinerja Perusahaan. *Kajian Akuntansi*, 2, 9–21.
- Sugiyono, P. D. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta, Bandung.
- Sukmadilaga, C. ... Ghani, E. K. (2023). Does Green Accounting Affect Firm Value? Evidence from ASEAN Countries. 13(2), 509–515.
- Supandi, F. F. A. (2024). Profitability in Moderate the Effect of CSR Disclosure on Company Value. 7(2). <https://doi.org/10.32877/eb.v7i2.1684>
- Widyakto, A., Rinawati, T., & Widyarti, E. T. (2023). the Effect of Return on Assets, Return on Equity and Net Interest Margin on Stock Prices in Banking Companies Listed on the Indonesia Stock Exchange for the 2017-2021 Period. *Jurnal Bisnis Strategi*, 32(1), 79–91. <https://doi.org/10.14710/jbs.32.1.79-91>
- Xu, S., Chen, X., Li, A., & Xia, X. (2020). Disclosure for whom? Government involvement, CSR disclosure and firm value. *Emerging Markets Review*, 44(February 2019), 100717. <https://doi.org/10.1016/j.ememar.2020.100717>
- Xu, X. ... Nie, Z. (2024). A sustainable development benchmarking framework for energy companies based on topic mining and knowledge graph: The case of oil and gas industry. *Renewable and Sustainable Energy Reviews*, 196(March),

114350. <https://doi.org/10.1016/j.rser.2024.114350>

Yehezkiel, R. Y., Dwi Astuti, C., & Noor, I. N. (2023). Gri Standards-Based Sustainability Reporting Disclosure Practices Across Countries. *Media Riset Akuntansi, Auditing & Informasi*, 23(2), 241–256. <https://doi.org/10.25105/mraai.v23i2.17959>

Yuniasih, D., & Darmastuti, D. (2021). The Moderating Role of Industry Type on the Effect of Sustainability Report Disclosure on Firm Value: Evidence from Indonesia. *Editorial Team*, 7(2), 129–154. https://www.researchgate.net/publication/362112984_The_Perspective_of_Business_Strategy_and_Sustainability_of_Micro_Small_and_Medium_Enterprises_MSMEs_Resilience_During_COVID-19_Pandemic

Zakaria, H. Mu. (2014). Pengaruh Pengungkapan Corporate Social Responsibility dan Penilaian Kinerja Perusahaan Terhadap Return Saham (Studi Pada Perusahaan yang Terdaftar di BEI). 111–125. <https://repository.unair.ac.id/4776/>

Zhang, W., Ke, J., Ding, Y., & Chen, S. (2024). Greening through finance: Green finance policies and firms' green investment. *Energy Economics*, 131(21), 107401. <https://doi.org/10.1016/j.eneco.2024.107401>

