

## DAFTAR PUSTAKA

- 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))
- Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2014). *Statistics For Business And Economics*.
- Ariani, F., & Widodo, A. (2023). *Faktor-Faktor Yang Mempengaruhi Firm Value Pada Perusahaan Yang Listed Di Bei* (Vol. 31, Issue 2).
- Arief Prasetyo, M., & Jafar Shodiq, M. (2024). Peran Laporan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Variabel Moderasi. *Ekoma : Jurnal Ekonomi*, 4(1).
- Astuti, T., & Ahmar, N. (2025). Effects Of Green Intellectual Capital, Green Accounting, And Green Innovation On Firm Value: The Moderating Role Of Return On Assets. *Environmental Economics*, 16(1), 1–12. [https://doi.org/10.21511/Ee.16\(1\).2025.01](https://doi.org/10.21511/Ee.16(1).2025.01)
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact Of Esg Performance On Firm Value And Profitability. In *Borsa Istanbul Review* (Vol. 22, Pp. S119–S127). Borsa Istanbul Anonim Sirketi. <https://doi.org/10.1016/J.Bir.2022.11.006>
- Ayuni Fitria, & Murtanto. (2024a). The Effect Of Environmental, Social, And Governance (Esg) Disclosure, And Green Accounting On Stock Return: Moderated By Independent Board Of Commissioners. *International Journal Of Accounting, Management, Economics And Social Sciences (Ijamesc)*, 2(5), 1774–1788. <https://doi.org/10.61990/Ijamesc.V2i5.290>
- Ayuni Fitria, & Murtanto. (2024b). The Effect Of Environmental, Social, And Governance (Esg) Disclosure, And Green Accounting On Stock Return: Moderated By Independent Board Of Commissioners. *International Journal Of Accounting, Management, Economics And Social Sciences (Ijamesc)*, 2(5), 1774–1788. <https://doi.org/10.61990/Ijamesc.V2i5.290>
- Butar, & Sudarsi. (2012). *Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Dan Kepemilikan Institusional Terhadap Perataan Laba: Studi Empiris Pada Perusahaan Food And Beverages Yang Terdaftar Di Bei*.
- Christian, F., Rasyid, S., & Ferdiansah, M. I. (2024). Company Size And The Presence Of Independent Commissioners, Can They Affect The Disclosure Of Enterprise

- Risk Management? *Jurnal Riset Akuntansi Dan Keuangan*, 12(2), 861–870.  
<https://doi.org/10.17509/Jrak.V12i2.59441>
- Christiawan, S. F. (2023). *Pengaruh Profitabilitas, Solvabilitas, Dan Likuiditas Terhadap Pengungkapan Corporate Social Responsibility Andayani Sekolah Tinggi Ilmu Ekonomi Indonesia (Stiesia) Surabaya*.
- Citrayantie, T., Said, D., & Mediaty. (2020). *Citrayantie, \_Ga\_In\_Paper[1]*.
- Darlis, E., Kurnia, P., Nurmayanti, P., Agusti, R., Alamsyah, M., Supriono, S., & Paulus, S. (2024). *Green Accounting, Corporate Governance And Firm Value In Southeast Asia Region*. [www/http/jurnal.usk.ac.id/jaroe](http://www.jurnal.usk.ac.id/jaroe)
- Deegan, C. (2002a). Introduction: The Legitimising Effect Of Social And Environmental Disclosures – A Theoretical Foundation. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3, Pp. 282–311).  
<https://doi.org/10.1108/09513570210435852>
- Deegan, C. (2002b). Introduction: The Legitimising Effect Of Social And Environmental Disclosures – A Theoretical Foundation. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3, Pp. 282–311).  
<https://doi.org/10.1108/09513570210435852>
- Dewi, R., & Rahmianingsih, A. (2020). Meningkatkan Nilai Perusahaan Melalui Green Innovation Dan Eco-Effisiensi. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 12(2), 225–243. <https://doi.org/10.35313/ekspansi.V12i2.2241>
- 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/ijep.15151>
- Framitha, D. S., Umdiana, N., & Depi, E. A. R. (2023). The Effect Of Islamic Social Reporting And Profitability On Assets On Fiscal Aggressiveness With An Independent Commissioner As A Moderator Variable. *Jak (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 10(1), 110–127.  
<https://doi.org/10.30656/Jak.V10i1.5553>
- Gautama, B., Asrifah, G. C., Nurhayati, N. S., Miftahuddin, A., & Yoga, P. (2024). The Effect Of Profitability And Liquidity On Firm Value With Capital Structure As A Moderating Variable. *Atestasi: Jurnal Ilmiah Akuntansi*, 7(1), 763–776.  
<https://doi.org/10.57178/Atestasi.V7i1.940>
- Gujarati, D. N., & Porter, D. C. (2009). *The Mcgraw-Hill Series Economics*.

- Hailee, A. (2024). *Global Environmental Crisis: The Role Of Industrial Hazards In Ecosystem Degradation*. <https://doi.org/10.37421/2684-4923.2024.8.246>
- Harta, M., Nyoman, B. I., Ardhani, S., & Purnama, S. (2023). The Effect Of Green Accounting Implementation And Corporate Social Responsibility Disclosure On Firm Value With Good Corporate Governance As A Moderating Variable. *Eurasia: Economics & Business*, 11(77). <https://doi.org/10.18551/Econeurasia.2023-11>
- Hayes, A. F. (2018). *Introduction To Mediation, Moderation, And Conditional Process Analysis Methodology In The Social Sciences*. [www.guilford.com/mss](http://www.guilford.com/mss)
- Husnan, Pudjiastuti, & Suad. (2015). *Dasar-Dasar Manajemen Keuangan, Edisi Ketujuh*.
- Indonesia Water Portal. (2023). *World Oceans Day: The Threats And The Opportunities For Our Ocean*. Indonesia Water Portal.
- Isa Anshori, M., & Andriani, N. (2023). *Integration Of Innovative Concepts In Improving Organizational Competitiveness: Systematic Literature Review* (Vol. 2, Issue 3). <https://journal.lifescifi.com/index.php/ebh/>
- Islam, M. S., Tusher, T. R., Mustafa, M., & Mahmud, S. (2012). Effects Of Solid Waste And Industrial Effluents On Water Quality Of Turag River At Konabari Industrial Area, Gazipur, Bangladesh. *J. Environ. Sci. & Natural Resources*, 5(2), 213–218.
- Jesslyn, & Murtanto. (2025). *Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan*. 5(1), 255–264. <https://doi.org/10.25105/Jet.V5i1.22263>
- Jin, Z., & Xu, J. (2020). Impact Of Environmental Investment On Financial Performance: Evidence From Chinese Listed Companies. *Polish Journal Of Environmental Studies*, 29(3), 2235–2245. <https://doi.org/10.15244/pjoes/111230>
- Johan, S. (2024). Independent Commissioners: How Independent? *Jhbhc*, 135–142. <https://doi.org/10.30996/Jhbhc.V7i2.10895>
- Junger Da Silva, R., Tommasetti, R., Zaidan Gomes, M., & Da Silva Macedo, M. Á. (2020). How Green Is Accounting? Brazilian Students' Perception. *International Journal Of Sustainability In Higher Education*, 21(2), 228–243. <https://doi.org/10.1108/Ijshe-07-2019-0232>
- Khairiyani, Mubyarto, N., Mutia, A., & Zahara, A. E. (2019). Kinerja Lingkungan Terhadap Kinerja Keuangan Serta Implikasinya Terhadap Nilai Perusahaan. 41 |

- Iltizam Journal Of Shariah Economic Research*, 3(1). [Http://E-Journal.Lp2m.Uinjambi.Ac.Id/Ojp/Index.Php/Iltizam](http://E-Journal.Lp2m.Uinjambi.Ac.Id/Ojp/Index.Php/Iltizam)
- Khan, S., & Gupta, S. (2024). Boosting The Efficacy Of Green Accounting For Better Firm Performance: Artificial Intelligence And Accounting Quality As Moderators. *Meditari Accountancy Research*. <https://doi.org/10.1108/Medar-02-2024-2379>
- Lonkani, R. (2018). Firm Value. In *Firm Value - Theory And Empirical Evidence*. Intech. <https://doi.org/10.5772/Intechopen.77342>
- Nazhila, I. P., & Amin, M. N. (2024). The Influence Of Independent Commissioners Managerial Ownership Green Accounting On Financial Performance. *Quantitative Economics And Management Studies*, 5(4), 879–889. <https://doi.org/10.35877/454ri.Qems2764>
- Ningrum, E. P. (2021). *Nilai Perusahaan (Konsep Dan Aplikasi)*. [Http://www.penerbitadab.id](http://www.penerbitadab.id)
- Noviani, A. V., & Idayati, F. (2023). *Pengaruh Profitabilitas, Leverage, Dan Kebijakan Dividen Terhadap Nilai Perusahaan (Studi Kasus Pada Sektor Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia)* Farida Idayati Sekolah Tinggi Ilmu Ekonomi Indonesia (Stiesia) Surabaya.
- Nuritami, A. D. P., Awalina, P., Srihastuti, E., & Agustin, B. H. (2024). Apakah Green Accounting Dan Corporate Governance Berperan Dalam Meningkatkan Nilai Perusahaan: Bukti Dari Indonesia. *Jurnal Proaksi*, 11(3), 597–610. <https://doi.org/10.32534/jpk.v11i3.6260>
- Nursamsiah, A. Irva, Lutfi, A., Apriani, F. E., & Prawira, I. F. A. (2019). *Organum: Jurnal Saintifik Manajemen Dan Akuntansi*. <https://doi.org/10.35138/Organu>
- Nursasi, E., & Angelina, M. (2021). Pengaruh Penerapan Green Accounting Dan Kinerja. In *Jurnal Manajemen Dirgantara* (Vol. 14, Issue 2).
- Ogunode, O. A. (2022). Legitimacy Theory And Environmental Accounting Reporting And Practice: A Review. *South Asian Journal Of Social Studies And Economics*, 17–28. <https://doi.org/10.9734/Sajsse/2022/V13i130345>
- Pakaya, A., Lamuda, I., & Rahman, Z. (2023). *Jemai: Jurnal Ekonomi Manajemen Dan Akuntansi Analisis Rasio Leverage Untuk Menilai Kinerja Keuangan Perusahaan Dagang* (Vol. 2, Issue 2). <https://jurnal.unigo.ac.id/index.php/jemai>

- Porter, M. E., & Linde, C. Van Der. (2020). *Green And Competitive: Ending The Stalemate*.
- Rahman. (2014). The Effect Of Financial Performance On Stock Price: Evidence From Bangladesh. *International Journal Of Economics And Finance*, 6(8), 207-214.
- Samhadi, Roekhudin, & Syaiful Iqbal. (2024). The Moderating Role Of Good Corporate Governance In The Relationship Between Green Innovation, Environmental Disclosure And Firm Value. *Jurnal Reviu Akuntansi Dan Keuangan*, 14(3), 553–569. <https://doi.org/10.22219/jrak.v14i3.33925>
- Sarker, N., & Hossain, S. M. K. (2023). Corporate Governance And Firm Value: Bangladeshi Manufacturing Industry Perspective. *Psu Research Review*. <https://doi.org/10.1108/pr-04-2023-0060>
- Sekaran, U., & Bougie, R. (2016). *An Easy Way To Help Students Learn, Collaborate, And Grow*. [www.wileypluslearningspace.com](http://www.wileypluslearningspace.com)
- Sianipar, R. S., Lindrianasari, & Syaipudin, U. (2023). Exploring How Environmental Accounting Impact Company Value: A Literature Review. *International Journal Of Asian Business And Management*, 2(6), 931–946. <https://doi.org/10.55927/ijabm.v2i6.7232>
- Sihaan, W. (2019). *Pengaruh Total Asset Turn Over Dan Debt To Asset Ratio Terhadap Return On Asset Pada Perusahaan Sub Sektor Perhotelan, Restoran Dan Pariwisata Yang Terdaftar Di Bursa Efek Indonesia Pada Periode 2014-2017*.
- Sudiyatno, & Puspitasari. (2010). *247233-Tobins-Q-Dan-Altman-Z-Score-Sebagai-Indi-826525c8*.
- Sukmadilaga, C., Winarningsih, S., Yudianto, I., Lestari, T. U., & Ghani, E. K. (2023). Does Green Accounting Affect Firm Value? Evidence From Asean Countries. *International Journal Of Energy Economics And Policy*, 13(2), 509–515. <https://doi.org/10.32479/ijeep.14071>
- Supriyadi, A., Puspitarini, D. A., Bernedetha, B., & Aeni, N. (2024). The Moderating Role Of Gcg In The Implementation Of Green Accounting And Ceo Characteristics On Company Performance And Value. Sustainable Bumn Performance Improvement Strategy. *International Journal Of Research In Commerce And Management Studies*, 06(06), 277–294. <https://doi.org/10.38193/ijrcms.2024.6623>

- Susbiyani, A., Halim, M., & Animah, A. (2022). Determinants Of Islamic Social Reporting Disclosure And Its Effect On Firm's Value. *Journal Of Islamic Accounting And Business Research*, 14(3), 416–435. <https://doi.org/10.1108/Jiabr-10-2021-0277>
- Susilawati. (2019). *Pengaruh Pengungkapan Corporate Social Responsibil.*
- Syafitri, & Riftiasari. (2025). *Pengaruh Green Accounting, Ukuran Perusahaan Dan Leverage Terhadap Kinerja Keuangan.*
- Unaradjan. (2023). *Kerangka Berfikir Penelitian Kuantitatif.* [https://jurnal.diklinko.id/index.php/tarbiyah/](https://jurnal.diklinko.id/index.php/tarbiyah)  
<https://jurnal.diklinko.id/index.php/tarbiyah/>
- Wahyuni, Dwi Putri, Viandini, E. Septa, Muthohirin, & Irfani, Salsabila. (2023). *The Role Of Good Corporate Governance On Firm Value In Indonesia.* <https://doi.org/10.56472/25835238/Irjems-V2i4p161>
- Warid, N., & Maulidiyah, N. N. (2022). *Nilai Perusahaan Ditinjau Dari Aspek Manajemen Laba Dan Pengungkapan Corporate Social Responsibility (Csr).* <https://doi.org/10.47668/Pkwu.V10i1.559>
- Waty Hasibuan, A., Erwin, K., & Adnans, A. A. (2023). Effects Of Implementation Of Green Accounting And Good Corporate Governance On Firm Value, Moderated By Corporate Social Responsibility (A Study On The Mining Companies Listed On Idx In The Period 2017-2021). *International Journal Of Research And Review*, 10(3), 430–440. <https://doi.org/10.52403/Ijrr.20230350>
- Widiastari, P. A., & Yasa, G. W. (2018). Pengaruh Profitabilitas, Free Cash Flow, Dan Ukuran Perusahaan Pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 957. <https://doi.org/10.24843/Eja.2018.V23.I02.P06>
- Yang, J., & Yin, W. (2024). How Air Pollution Affects Corporate Total Factor Productivity? *Plos One*, 19(5 May). <https://doi.org/10.1371/Journal.Pone.0304079>

FEB UNDIP