

DAFTAR PUSTAKA

- Agustia, D., Sawarjuwono, T., & Dianawati, W. (2019). The Mediating Effect of Environmental Management Accounting on Green Innovation - Firm Value Relationship. *International Journal of Energy Economics and Policy*, 9(2), 299–306. <https://doi.org/10.32479/ijeep.7438>
- Ahmed, O., & Khalaf, B. A. (2025). The impact of ESG on firm value: The moderating role of cash holdings. *Heliyon*, 11(2), e41868. <https://doi.org/10.1016/j.heliyon.2025.e41868>
- Ar, I. M. (2012). The Impact of Green Product Innovation on Firm Performance and Competitive Capability: The Moderating Role of Managerial Environmental Concern. *Procedia - Social and Behavioral Sciences*, 62, 854–864. <https://doi.org/10.1016/j.sbspro.2012.09.144>
- Asni, N., & Agustia, D. (2022). The mediating role of financial performance in the relationship between green innovation and firm value: evidence from ASEAN countries. *European Journal of Innovation Management*, 25(5), 1328–1347. <https://doi.org/10.1108/EJIM-11-2020-0459>
- Bai, X., Zhao, W., & Tian, G. (2024). ESG certification, green innovation, and firm value: A quasi-natural experiment based on SynTao Green Finance's ESG ratings: A pre-registered report. *Pacific Basin Finance Journal*, 86. <https://doi.org/10.1016/j.pacfin.2024.102453>
- Benedict, K., & Hadiprajitno, T. B. (2024). Dampak Pengungkapan Lingkungan, Sosial, dan Governansi (LSG) dan Inovasi Hijau Terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Nonkeuangan yang Terdaftar di BEI Periode 2018-2022). *Diponegoro Journal Of Accounting*, 13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Burhanuddin. (2022). Effect of Capital Structure and Growth Opportunity on Firm Value (Case Study on Manufacturing Companies on the Stock Exchange Indonesian Securities). *International Journal of Health, Economics, and Social Sciences*, 4.
- Cahyaningtyas, B. A. (2023). Pengaruh Praktik Pengungkapan ESG terhadap Kinerja Perusahaan dengan Inovasi Hijau sebagai Variabel Mediasi (Studi Empiris pada Perusahaan Non-Keuangan yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022). *UNDIP : Fakultas Ekonomika Dan Bisnis*.
- Casciello, R., Santonastaso, R., Prisco, M., & Martino, I. (2024). Green innovation and financial performance. The role of R&D investments and ESG disclosure. *Corporate Social Responsibility and Environmental Management*, 31(6), 5372–5390. <https://doi.org/https://doi.org/10.1002/csr.2862>
- Chouaibi, S., Chouaibi, J., & Rossi, M. (2022). ESG and corporate financial performance: the mediating role of green innovation: UK common law versus

- Germany civil law. *EuroMed Journal of Business*, 17(1), 46–71.
<https://doi.org/10.1108/EMJB-09-2020-0101>
- Depitasari, M. D., & Laksono, B. R. (2025). Pengaruh Akuntansi Manajemen Lingkungan dan Green Innovation terhadap Nilai Perusahaan di Indonesia. *Inisiatif: Jurnal Ekonomi, Akuntansi Dan Manajemen*, 4(2), 309–322.
<https://doi.org/10.30640/inisiatif.v4i2.3951>
- Dewi, R., & Rahmianingsih, A. (2020). Meningkatkan Nilai Perusahaan Melalui Green Innovation dan Eco-efficiency. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 12(2), 225–243.
<https://doi.org/10.35313/ekspansi.v12i2.2241>
- Dwijayanti, W., & Jayanti, D. (2024). Do Independent Commissioner, Green Investment, and Green Innovation Affect Environmental, Social, and Governance (ESG)? *KEUNIS*, 12(2), 133.
<https://doi.org/10.32497/keunis.v12i2.5525>
- Fanda, V., & Dwijayanti, S. P. F. (2024). Pengaruh Pengungkapan Emisi Karbon, Eco - efficiency, dan Green Innovation Terhadap Nilai Perusahaan. *Jurnal Ilmiah Mahasiswa Akuntansi*, 13(1), 60–73.
<https://doi.org/10.33508/jima.v13i1.5727>
- Ghazali, A., & Zulmaita, Z. (2022). Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi Pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia). *Seminar Nasional Akuntansi Dan Manajemen PNJ*, 3.
- Hadi, S. P. (2019). *Tanggung Jawab Sosial dan Lingkungan Perusahaan*. Undip Press.
- Hadi, S. P., & Prabawani, B. (2024). *Bisnis Berkelanjutan: Teori dan Implementasi*. Istana Agency.
- Hair, J. F., Hult, G. T. M., Ringle, C., Sarstedt, M., Danks, N., & Ray, S. (2021). *Classroom Companion: Business Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R A Workbook*. Springer International Publishing.
<https://doi.org/https://doi.org/10.1007/978-3-030-80519-7>
- Heejun, K., & Zhaoxin, P. (2024). A Study of Theoretical Justifications for Mandatory ESG Disclosure in Korea. *Chosun Law Journal*, 31(2), 197–234.
<https://doi.org/10.18189/isicu.2024.31.2.197>
- Jaladewi, R. A., & Harto, P. (2024). *The Effect of Environmental, Social, and Governance (ESG) Disclosure and Eco-efficiency on Firm Value With Information Asymmetry As A Mediating Variable*. UNDIP: Fakultas Ekonomika dan Bisnis.
- Li, L., Msaad, H., Sun, H., Tan, M. X., Lu, Y., & Lau, A. K. W. (2020). Green Innovation and Business Sustainability: New Evidence from Energy Intensive

- Industry in China. *International Journal of Environmental Research and Public Health*, 17(21), 1–18. <https://doi.org/10.3390/ijerph17217826>
- Sugiyono. (2022). *Metode Penelitian Bisnis Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D*. Alfabeta.
- Suprojo, I. T. (2024). *Green Innovation Terhadap Nilai Perusahaan dengan Competitive Advantage Sebagai Variabel Mediasi (Studi Empiris Pada Perusahaan Manufaktur Subsektor Farmasi dan Makanan-Minuman Yang Terdaftar Pada BEI Tahun 2020-2022)*.
- Sutrisno. (2020). Corporate Governance, Profitability, and Firm Value Study on the Indonesian Sharia Stock Index. *Jurnal Ekonomi Dan Bisnis Islam (Journal of Islamic Economics and Business)*, 6(2), 292. <https://doi.org/10.20473/jebis.v6i2.23231>
- Tsang, A., Frost, T., & Cao, H. (2023). Environmental, Social, and Governance (ESG) disclosure: A literature review. *British Accounting Review*, 55(1). <https://doi.org/10.1016/j.bar.2022.101149>
- Widianto, R., & Astuti, C. D. (2024). Pengaruh Enterprise Risk Management, Kualitas Audit Eksternal, dan ESG Disclosure Terhadap Nilai Perusahaan. *Journal of Economic, Business and Accounting*, 7.
- Xie, X., Huo, J., & Zou, H. (2019). Green process innovation, green product innovation, and corporate financial performance: A content analysis method. *Journal of Business Research*, 101, 697–706. <https://doi.org/10.1016/j.jbusres.2019.01.010>
- Xie, Z., Wang, J., & Zhao, G. (2022). Impact of Green Innovation on Firm Value: Evidence From Listed Companies in China's Heavy Pollution Industries. *Frontiers in Energy Research*, 9. <https://doi.org/10.3389/fenrg.2021.806926>
- Yasya, N., & Muchlis. (2024). Pengaruh Green Innovation dan Kinerja Keuangan Terhadap Nilai Perusahaan Pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021. *Journal of Accounting, Management, and Islamic Economics*, 02, 103–122.
- Zhang, S., Wang, Z., & Ali, A. (2024). An empirical study on green innovation and ESG information disclosure of listed companies in China. *Journal of Infrastructure, Policy and Development*, 8(8). <https://doi.org/10.24294/jipd.v8i8.5988>