

DAFTAR PUSTAKA

- Abdullah, M. W., & Yuliana, A. (2018). Corporate environmental responsibility: An effort to develop a *green accounting* model. *Jurnal Akuntansi*, 22(3), 305–320. <https://doi.org/10.24912/ja.v22i3.390>
- Adiputra, I. M. P., Astawa, I. G. P. B., Werastuti, D. N. S., & Sinarwati, N. K. (2021). Management Accounting Innovations and Financial Performance: The Role of Economic Crisis Perceptions and *Business strategy*. *6th International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 2021)*, 335–342. <https://doi.org/10.34208/jba.v14i1.102>
- Adiputra, I. M. P., Gani, L., & Rossieta, H. (2020). The Effect of *Business strategy* and Management Control Systems Misfit On Hotel Performance. *Jurnal Dinamika Akuntansi*, 12(1), 14–23. <https://doi.org/10.15294/jda.v12i1.22753>
- Adiputra, I. M. P., Siregar, S. V., & Wardhani, R. (2017). Social responsibility disclosure, corporate governance and cost of equity capital. *6th International Accounting Conference (IAC 2017)*, 70–75.
- Adiputra, I. M. P., & Sujana, E. (2021). Management Control systems, organizational culture and village credit institution financial performance. *The Indonesian Journal of Accounting Research*, 24(1), 75–108. <https://doi.org/10.33312/ijar.515>
- Aguilera-Caracuel, J., & Ortiz-de-Mandojana, N. (2013). Green innovation and financial performance: An institutional approach. *Organization & Environment*, 26(4), 365–385. <https://doi.org/10.1177/108602661350793>
- Angelia, D., & Suryaningsih, R. (2015). The Effect of Environmental Performance And Corporate Social Responsibility Disclosure Towards Financial Performance (Case Study to Manufacture, Infrastructure, And Service Companies That Listed At Indonesia Stock Exchange). *Procedia-Social and Behavioral Sciences*, 211, 348–355. <https://doi.org/10.1016/j.sbspro.2015.11.045>
- Angelin, N., & Ulfah, Y. (2024). The Effect of Material Flow Cost Accounting on

Company Sustainability: Moderating Role of *Green accounting* in Consumer Goods Industry Companies. *International Journal of Advances in Social Sciences and Humanities*, 3(1),(2), 27–43.
<https://doi.org/10.56225/ijassh.v3i1.303>

Astrid, P. (2017). The effect of market orientation and innovation on competitive advantages. *Research Journal of Business and Management*, 4(4), 549–558.
<https://doi.org/10.17261/Pressacademia.2017.761>

Basuki, N. (2023). Mengoptimalkan Modal Manusia: Strategi Manajemen Sumber Daya Manusia Yang Efektif Untuk Pertumbuhan Organisasi Yang Berkelanjutan. *Komitmen: Jurnal Ilmiah Manajemen*, 4(2), 182–192.
<http://journal.uinsgd.ac.id/index.php/komitmen/article/view/28606>

Belkhir, L., Bernard, S., & Abdelgadir, S. (2017). Does GRI reporting impact environmental sustainability? A cross-industry analysis of CO2 emissions performance between GRI-reporting and non-reporting companies. *Management of Environmental Quality: An International Journal*, 28(2), 138–155. <https://doi.org/10.1108/MEQ-10-2015-0191>

Bhukya, V. (2023). Corporate Social Responsibility Practices in the Top Ten Indian Companies and Its Impact on Community Development. *International Journal of Humanities, Management and Social Science (IJ-HuMaSS)*, 6(1), 33–48.
<https://doi.org/10.36079/lamintang.ij-humass-0601.521>

Budiono, S., & Dura, J. (2021). The effect of *green accounting* implementation on profitability in companies compass index 100. *International Journal of Educational Research & Social Sciences*, 2(6), 1526–1534.
<https://doi.org/10.51601/ijersc.v2i6.216>

Campbell, J. M., & Park, J. (2017). Extending the resource-based view: Effects of strategic orientation toward community on small business performance. *Journal of Retailing and Consumer Services*, 34, 302–308.
<https://doi.org/10.1016/j.jretconser.2016.01.013>

Chabachib, M., Fitriana, T. U., Hersugondo, H., Pamungkas, I. D., & Udin, U. (2019). Firm Value Improvement Strategy, Corporate Social Responsibility,

and Institutional Ownership. *International Journal of Financial Research*, 10(4), 152–163. <https://doi.org/10.5430/ijfr.v10n4p152>

Cho, C. H., Laine, M., Roberts, R. W., & Rodrigue, M. (2015). Organized hypocrisy, organizational façades, and sustainability reporting. *Accounting, Organizations and Society*, 40, 78–94. <https://doi.org/10.1016/j.aos.2014.12.003>

Chowdhury, E. K., Dhar, B. K., & Stasi, A. (2022). Volatility of the US stock market and *business strategy* during COVID-19. *Business Strategy & Development*, 5(4), 350–360. <https://doi.org/10.1002/bsd2.203>

Chuang, S. P., & Yang, C. L. (2014). Key success factors when implementing a green-manufacturing system. *Production Planning & Control*, 25(11), 923–937. <https://doi.org/10.1080/09537287.2013.780314>

Colleoni, E. (2013). CSR communication strategies for organizational legitimacy in social media. *Corporate Communications: An International Journal*, 18(2), 228–248. <https://doi.org/10.1108/13563281311319508>

Contrafatto, M., & Burns, J. (2013). Social and environmental accounting, organisational change and management accounting: A processual view. *Management Accounting Research*, 24(4), 349–365. <https://doi.org/10.1016/j.mar.2013.10.004>

Crowther, D. (2018). *A Social Critique of Corporate Reporting: A Semiotic Analysis of Corporate Financial and Environmental Reporting: A Semiotic Analysis of Corporate Financial and Environmental Reporting*. Routledge.

Deswanto, R. B., & Siregar, S. V. (2018). The associations between environmental disclosures with financial performance, environmental performance, and firm value. *Social Responsibility Journal*, 14(1), 180–193. <https://doi.org/10.1108/SRJ-01-2017-0005>

Dhar, B. K., Sarkar, S. M., & Ayittey, F. K. (2022). Impact of social responsibility disclosure between implementation of *green accounting* and sustainable development: A study on heavily polluting companies in Bangladesh. *Corporate Social Responsibility and Environmental Management*, 29(1), 71–

78. <https://doi.org/10.1002/csr.2174>

Ellili, N. O. D., & Nobanee, H. (2023). Impact of economic, environmental, and corporate social responsibility reporting on financial performance of UAE banks. *Environment, Development and Sustainability*, 25(5), 3967–3983. <https://doi.org/10.1007/s10668-022-02225-6>

Endiana, I., 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. *The Journal of Asian Finance, Economics and Business*, 7(12), 731–738. <https://doi.org/10.13106/jafeb.2020.vol7.no12.731>

Epstein, M. J., & Buhovac, A. R. (2014). *Making sustainability work: Best practices in managing and measuring corporate social, environmental, and economic impacts*. Berrett-koebler publishers.

Fitri Findiani, & Maharani Maharani. (2023). Pengaruh Kinerja Keuangan, Pembiayaan UMKM dan Kecukupan Modal Terhadap Pertumbuhan Laba Bank Umum Syariah di Indonesia Periode 2016-2020. *AKUA: Jurnal Akuntansi Dan Keuangan*, 2(1), 1–11. <https://doi.org/10.54259/akua.v2i1.1229>

Fontana, S., D'Amico, E., Coluccia, D., & Solimene, S. (2015). Does environmental performance affect companies' environmental disclosure? *Measuring Business Excellence*, 19(3), 42–57. <https://doi.org/10.1108/MBE-04-2015-0019>

Hadinata, S. (2019). Islamic Social Reporting Index dan Kinerja Keuangan Pada Perbankan Syariah di Indonesia. *EkBis: Jurnal Ekonomi Dan Bisnis*, 2(1), 72–95. <https://doi.org/10.14421/EkBis.2018.2.1.1099>

Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. In *European Business Review*. <https://doi.org/10.1108/EBR-11-2018-0203>

Harahap, R. H. (2019). Social Responsibility of PT Asam Jawa to the Impacted Community as a Social Conflict Management Strategy. *Sodality: Jurnal Sosiologi Pedesaan*, 7(3), 263–274.

<https://doi.org/10.22500/sodality.v7i3.27532>

Hidayat, A. (2018). *Bottom line Asahimas Flat Glass (AMFG) catatkan kerugian di kuartal III-2018*. <https://industri.kontan.co.id/news/bottomline-asahimas-flat-glass-amfg-catatkan-kerugian-di-kuartal-iii-2018>

Indriaty, L., Kusuma, F. B., & Thomas, G. N. (2023). Analisis Pengaruh Ukuran Perusahaan, Kebijakan Dividen dan Kepemilikan Perusahaan Terhadap Manajemen Laba Pada Perusahaan Publik Index IDX30 dengan SmartPLS versi 4.00. *IKRAITH-EKONOMIKA*, 6(3), 275–286. <https://doi.org/10.37817/ikraith-ekonomika.v6i3>

Izzudin, M. I. D., & Dahtiah, N. (2020). Pengaruh Strategi Bisnis dan Sistem Pengendalian Manajemen Terhadap Kinerja Keuangan pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Indonesian Accounting Literacy Journal*, 1(1), 9–19.

Jasman, J., & Kasran, M. (2017). Profitability, earnings per share on stock return with size as moderation. *Trikonomika*, 16(2), 88–94. <https://doi.org/10.23969/trikononika.v16i2.559>

Khotimah, S. N., Mustikowati, R. I., & Sari, A. R. (2021). Pengaruh Ukuran Perusahaan dan Leverage terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Moderasi. *Jurnal Riset Mahasiswa Akuntansi*, 8(2). <https://doi.org/10.21067/jrma.v8i2.5232>

Lindawati, A. S. L., & Puspita, M. E. (2015). Corporate Social Responsibility: Implikasi Stakeholder dan Legitimacy Gap dalam Peningkatan Kinerja Perusahaan. *Jurnal Akuntansi Multiparadigma*, 6(1), 157–174. <https://doi.org/10.18202/jamal.2015.04.6013>

Listiyani, N., & Said, M. Y. (2018). Political law on the environment: the authority of the government and local government to file litigation in Law Number 32 Year 2009 on environmental protection and management. *Resources*, 7(4), 77. <https://doi.org/10.3390/resources7040077>

Lukman, H., & Tanuwijaya, H. (2021). The Effect of Financial Performance and Intellectual Capital on Firm Value with CSR as a Mediating Variable in

Banking Industry. *Ninth International Conference on Entrepreneurship and Business Management (ICEBM 2020)*, 353–359. <https://doi.org/10.2991/aebmr.k.210507.054>

Machmuddah, Z., Sari, D. W., & Utomo, S. D. (2020). Corporate social responsibility, profitability and firm value: Evidence from Indonesia. *The Journal of Asian Finance, Economics and Business*, 7(9), 631–638. <https://doi.org/10.13106/jafeb.2020.vol7.no9.631>

Maharani, A. D., Nasution, Y. S. J., & Harmain, H. (2024). Analysis of The Application of Environmental Cost Accounting at PT. Buana Wiralestari Mas. *Dinasti International Journal of Economics, Finance & Accounting*, 5(1), 186–195. <https://doi.org/10.38035/dijefa.v5i1.2467>

Maria, E., & Elisabeth, Y. (2022). Analisis Penerapan *Green accounting* dan Kinerja Lingkungan Terhadap Harga Saham Melalui Profitabilitas Perusahaan. *Dinamika Ekonomi-Jurnal Ekonomi Dan Bisnis*, 15(2), 375–392. <https://doi.org/10.53651/jdeb.v15i2.381>

Mariani, D. (2017). Pengaruh Penerapan *Green accounting*, *Business strategy*, Publikasi CSR terhadap Return saham dengan Kinerja sosial Sebagai Variabel Intervening (Studi Empiris pada Perusahaan Property Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). *Jurnal Akuntansi Dan Keuangan*, 6(2), 141–160. <https://doi.org/10.36080/jak.v6i2.415>

Meutia, I., Kartasari, S. F., & Yaacob, Z. (2022). Stakeholder or Legitimacy Theory? The Rationale behind a Company's Materiality Analysis: Evidence from Indonesia. *Sustainability*, 14(13), 7763. <https://doi.org/10.3390/su14137763>

Mulyanto, H., & Andriyani, M. (2022). Profitabilitas dalam Memediasi Struktur Modal dan Likuiditas Terhadap Return Saham Perusahaan LQ-45 di Bursa Efek Indonesia. *MASTER: Jurnal Manajemen Strategik Kewirausahaan*, 2(2), 133–144. <https://doi.org/10.37366/master.v2i2.494>

Mustafa, A. M., Azimli, A., & Sabir Jaf, R. A. (2022). The Role of Resource Consumption Accounting in Achieving Competitive Prices and Sustainable

Profitability. *Energies*, 15(11). <https://doi.org/10.3390/en15114155>

Mustofa, U. A., Edy, R. N. A. P., Kurniawan, M., & Kholid, M. F. N. (2020). *Green accounting Terhadap CSR pada Bus di Indonesia dengan Kinerja Keuangan Sebagai Variabel Intervening*. *Jurnal Ilmiah Ekonomi Islam*, 6(3), 508–520. <https://doi.org/10.29040/jiei.v6i3.1372>

Nabila, R. F. H., & Wahyuningtyas, E. T. (2023). Analisis Kinerja Keuangan dan Sustainability Reporting terhadap Return Saham. *Jurnal Akuntansi AKUNESA*, 11(2), 179–189. <https://doi.org/10.26740/akunesa.v11n2.p179-189>

Nair, A. K., & Bhattacharyya, S. S. (2019). Mandatory corporate social responsibility in India and its effect on corporate financial performance: Perspectives from institutional theory and resource-based view. *Business strategy & Development*, 2(2), 106–116. <https://doi.org/10.1002/bsd2.46>

Nani, D. A. (2019). Islamic Social Reporting: the Difference of Perception Between User and Preparer of Islamic Banking in Indonesia. *TECHNOBIZ: International Journal of Business*, 2(1), 25–33. <https://doi.org/10.33365/tb.v2i1.280>

Natapermana, I. L., Yadiati, W., & Nurhayati, E. (2020). Pengaruh Implementasi Good Corporate Governance dan Strategi Bisnis terhadap Kinerja Perusahaan: Studi Kasus BUMN di Indonesia Tahun 2013-2018. *Jurnal Maksipreneur: Manajemen, Koperasi, Dan Entrepreneurship*, 9(2), 153–172. <https://doi.org/10.30588/jmp.v9i2.579>

Nenu, E. A., Vintilă, G., & Gherghina, Ș. C. (2018). The impact of capital structure on risk and firm performance: Empirical evidence for the Bucharest Stock Exchange listed companies. *International Journal of Financial Studies*, 6(2), 41. <https://doi.org/10.3390/ijfs6020041>

Nor, N. M., Bahari, N. A. S., Adnan, N. A., Kamal, S. M. Q., & Ali, I. M. (2016). The Effects of Environmental Disclosure on Financial Performance in Malaysia. *Procedia Economics and Finance*, 35, 117–126. [https://doi.org/10.1016/S2212-5671\(16\)00016-2](https://doi.org/10.1016/S2212-5671(16)00016-2)

- Osborne, S., & Hammoud, M. S. (2017). Effective employee engagement in the workplace. *International Journal of Applied Management and Technology*, 16(1), 4. <https://doi.org/10.5590/IJAMT.2017.16.1.04>
- Paillé, P., Chen, Y., Boiral, O., & Jin, J. (2014). The impact of human resource management on environmental performance: An employee-level study. *Journal of Business Ethics*, 121, 451–466. <https://doi.org/10.1007/s10551-013-1732-0>
- Park, B. I., Chidlow, A., & Choi, J. (2014). Corporate social responsibility: Stakeholders influence on MNEs' activities. *International Business Review*, 23(5), 966–980. <https://doi.org/10.1016/j.ibusrev.2014.02.008>
- Phang, F. A., Roslan, A. N., Zakaria, Z. A., Zaini, M. A. A., Puspanathan, J., & Talib, C. A. (2022). Environmental awareness in batik making process. *Sustainability*, 14(10). <https://doi.org/10.3390/su14106094>
- Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). The impact of corporate social responsibility disclosure on financial performance: Evidence from the GCC Islamic banking sector. *Journal of Business Ethics*, 151, 451–471. <https://doi.org/10.1007/s10551-016-3229-0>
- Porter, M. E., & Kramer, M. R. (2006). The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92.
- Pratiwi, A. E. (2023). Literature Review: Analisis Kualitas Udara dan Biomonitoring Tanaman sebagai Indikator Pencemaran Logam Berat di Sekitar Pabrik Industri Kimia. *Indonesia Timur Journal of Public Health*, 1(2), 21–30. <http://jurnalfkmuit.id/index.php/itjph/article/view/24>
- Pratiwi, A., Nurulrahmatiah, N. N., Haryanti, I. H., Huda, N. H., & Ifitah, I. I. (2023). Pengaruh Penerapan *Green accounting* terhadap Tingkat Profitabilitas pada Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Satyagraha*, 6(1), 164–181. <https://doi.org/10.47532/jis.v6i1.733>
- Pratiwi, D. A. (2023). Peran Strategi Bisnis Terhadap Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Mediasi. *Akuntansi : Jurnal Akuntansi Integratif*, 8(2), 105–124. <https://doi.org/10.29080/jai.v8i2.1040>

- Purbawangsa, I. B. A., Solimun, S., Fernandes, A. A. R., & Mangesti Rahayu, S. (2020). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016). *Social Responsibility Journal*, 16(7), 983–999. <https://doi.org/10.1108/SRJ-08-2017-0160>
- Purnamawati, I. G. A. (2018). *Green accounting: A Management Strategy and Corporate Social Responsibility Implementation*. *International Journal of Community Service Learning*, 2(3), 149–156. <https://doi.org/10.23887/ijcsl.v2i2.14198>
- Qodratilah, N., & Isfahani, H. (2021). Pengaruh Penerapan *Green accounting* terhadap Tingkat Pencapaian Laba dan Pertumbuhan Harga Saham pada Perusahaan Peraih Penghargaan Industri Hijau yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2015-2019. *Review of Accounting and Business*, 2(2), 200–2015. <https://doi.org/10.52250/reas.v2i2.479>
- Qolbi, N. (2020). *Turun 43,53% sepanjang 2020, begini kinerja tujuh emiten sektor industri dasar*. <https://investasi.kontan.co.id/news/turun-4353-sepanjang-2020-begini-kinerja-tujuh-emiten-sektor-industri-dasar>
- Rahmadhani, I. W., Suhartini, D., & Widoretno, A. A. (2021). Pengaruh *Green accounting* dan Kepemilikan Saham Publik terhadap Kinerja Keuangan dengan Pengungkapan CSR Sebagai Variabel Intervening pada Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di BEI Tahun 2015-2019. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(1), 132–146. <https://doi.org/10.32670/fairvalue.v4iSpesial%20Issue%201.585>
- Rahmawati, R., Setiawan, D., Aryani, Y. A., & Kiswanto, K. (2024). Role Environmental Performance on Effect Financial Performance to Carbon Emission Disclosure. *International Journal of Energy Economics and Policy*, 14(1), 196–204. <https://doi.org/10.32479/ijeep.15031>
- Ramadhani, K., Saputra, M. S., & Wahyuni, L. (2022). Pengaruh Penerapan *Green accounting* Dan Kinerja Lingkungan Terhadap Kinerja Keuangan Dengan Tata Kelola Perusahaan Perusahaan Sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, 9(2), 229–244. <https://doi.org/10.25105/jat.v9i2.14559>

- Reis, I. F., Gonçalves, I., Lopes, M. A., & Antunes, C. H. (2021). Business models for energy communities: A review of key issues and trends. *Renewable and Sustainable Energy Reviews*, *144*, 111013. <https://doi.org/10.1016/j.rser.2021.111013>
- Rezaee, Z., Alipour, M., Faraji, O., Ghanbari, M., & Jamshidinavid, B. (2021). Environmental disclosure quality and risk: the moderating effect of corporate governance. *Sustainability Accounting, Management and Policy Journal*, *12*(4), 733–766. <https://doi.org/10.1108/SAMPJ-10-2018-0269>
- Risal, T., Lubis, N., & Argatha, V. (2020). Implementasi *Green accounting* Terhadap Profitabilitas Perusahaan. *Accumulated Journal (Accounting and Management Research Edition)*, *2*(1), 73–85. <https://doi.org/10.22303/accumulated.2.1.2020.72-83>
- Rosilawati, W., Noviarita, H., Ningsih, N. W., & Prayoga, C. (2021). The Application Of *Green accounting* On Stock Activityin Islamic Prespective. *Ad-Deenar: Jurnal Ekonomi Dan Bisnis Islam*, *5*(1), 115–128. <https://doi.org/10.30868/ad.v4i01.1196>
- Samsuar, T., & Akramunnas. (2017). Pengaruh Faktor Fundamental dan Teknikal terhadap Harga Saham Industri Perhotelan yang Terdaftar di Bursa Efek Indonesia. *Al-Mashrafiyah: Jurnal Ekonomi, Keuangan, Dan Perbankan Syariah*, *1*(1). <https://doi.org/10.24252/al-mashrafiyah.v1i1.4906>
- Sanjaya, S., & Budiono, H. (2021). Pengaruh Penggunaan Sosial Media Dan E-Wom Terhadap Keputusan Pembelian Di Mediasi Kepercayaan. *Jurnal Manajerial Dan Kewirausahaan*, *3*(4), 1147. <https://doi.org/10.24912/jmk.v3i4.13510>
- Santoso, A. D. (2018). Penerapan Biaya Lingkungan Dalam Perlindungan Sumberdaya Alam Dan Kelestarian Lingkungan. *Jurnal Rekayasa Lingkungan*, *11*(1). <https://doi.org/10.29122/jrl.v11i1.3002>
- Savitz, A. (2013). *The triple bottom line: how today's best-run companies are achieving economic, social and environmental success-and how you can too*. John Wiley & Sons.

- Sela, A. Y., Karamoy, H., & Mawikere, L. M. (2019). Analisis penerapan akuntansi lingkungan pada RSUD DR. Sam Ratulangi Tondano. *Indonesia Accounting Journal*, 1(2), 63–73. <https://doi.org/10.32400/iaj.26649>
- Selvia, S. M., & Virna Sulfitri. (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>
- Sembiring, S. V. B., & Yanti, H. B. (2023). Analisis Pengaruh Penerapan *Green accounting*, Kinerja Lingkungan, dan Pengungkapan CSR terhadap Return Saham. *Jurnal Ekonomi Trisakti*, 3(2), 2713–2724. <https://doi.org/10.25105/jet.v3i2.17453>
- Septianingsih, D., Hermanto, & Sakti, D. P. B. (2020). Pengaruh Profitabilitas terhadap Return Saham dengan Nilai Perusahaan sebagai Pemediiasi. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 8(3), 9–19. <https://doi.org/https://doi.org/10.35794/emba.v8i3.29005>
- Setiawan, T. (2016). Penerapan Akuntansi Manajemen Lingkungan pada Dua Puluh Lima Perusahaan yang Terdaftar di Indeks Sri Kehati 2013. *Jurnal Akuntansi*, 9(2), 110–129. <https://doi.org/10.25170/jrak.v9i2.22>
- Shafira, M. (2022). Pengaruh Kinerja Lingkungan, Pengungkapan Sustainability Reporting, Earnings Management, Dan Sentimen Investor Terhadap Return Saham. *Jurnal Ekonomi Trisakti*, 2(2), 615–630. <https://trijurnal.trisakti.ac.id/index.php/jet/article/view/14490>
- Sharma, D., Bhattacharya, S., & Thukral, S. (2019). Resource-based view on corporate sustainable financial reporting and firm performance: evidences from emerging Indian economy. *International Journal of Business Governance and Ethics*, 13(4), 323–344. <https://doi.org/10.1504/IJBGE.2019.099565>
- Simmons Jr, J. M., Crittenden, V. L., & Schlegelmilch, B. B. (2018). The global reporting initiative: do application levels matter? *Social Responsibility*

Journal, 14(3), 527–541. <https://doi.org/10.1108/SRJ-12-2016-0218>

Souza, F. F. D., Corsi, A., Pagani, R. N., Balbinotti, G., & Kovaleski, J. L. (2022). Total quality management 4.0: adapting quality management to Industry 4.0. *The TQM Journal*, 34(4), 749–769. <https://doi.org/10.1108/TQM-10-2020-0238>

Sulistiawati, E., & Dirgantari, N. (2016). Analisis Pengaruh Penerapan *Green accounting* Terhadap Profitabilitas Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, 6(1). <https://doi.org/10.22219/jrak.v6i1.5082>

Sunarmin, S. (2020). Green Technology Accounting as an Innovation to Reduce Environmental Pollution. *Neraca: Jurnal Akuntansi Terapan*, 1(2), 135–141. <https://doi.org/10.31334/neraca.v1i2.862>

Suwandi, S., Keban, Y. T., & Martono, E. (2013). Praktik Tanggung Jawab Sosial Perusahaan Di PT. Bakrie Sumatera Plantations Tbk. Unit Jambi. *Modus*, 25(2), 189–216. <https://doi.org/10.24002/modus.v25i2.562>

Syamsudin, S., Praswati, A. N., Sari, N. P., & Murwanti, S. (2021). Organizational Capabilities Driving Business Performance: Resource Based View Theory. *Urecol Journal. Part B: Economics and Business*, 1(1), 23–31. <https://doi.org/10.53017/ujeb.29>

Taghian, M., D'Souza, C., & Polonsky, M. (2015). A stakeholder approach to corporate social responsibility, reputation and business performance. *Social Responsibility Journal*, 11(2), 340–363. <https://doi.org/10.1108/SRJ-06-2012-0068>

Trihermanto, F., & Nainggolan, Y. A. (2020). Corporate life cycle, CSR, and dividend policy: empirical evidence of Indonesian listed firms. *Social Responsibility Journal*, 16(2), 159–178. <https://doi.org/10.1108/SRJ-09-2017-0186>

Trumpp, C., & Guenther, T. (2017). Too little or too much? Exploring U-shaped relationships between corporate environmental performance and corporate financial performance. *Business strategy and the Environment*, 26(1), 49–68.

<https://doi.org/10.1002/bse.1900>

- Utomo, M. N. (2019). *Ramah Lingkungan dan Nilai Perusahaan*. Jakad Media Publishing.
- Wachira, M. M., Berndt, T., & Romero, C. M. (2020). The adoption of international sustainability and integrated reporting guidelines within a mandatory reporting framework: Lessons from South Africa. *Social Responsibility Journal*, *16*(5), 613–629. <https://doi.org/10.1108/SRJ-12-2018-0322>
- Wahyuni, I., Alimuddin, A., Habbe, H., & Mediaty, M. (2020). Esensi Akuntansi Lingkungan dalam Keberlanjutan Perusahaan. *Jurnal Ilmiah Akuntansi Manajemen*, *3*(2), 147–159. <https://doi.org/10.35326/jiam.v3i2.646>
- Werastuti, D. N. S., Putri, R. L., Mayasari, M., Amelia, R. W., Wahyono, E., Kilmanun, J. C., & Sutoto, A. (2023). Determinants of green organizational identity and its impact on green competitive strategy. *Jurnal Akuntansi Dan Auditing Indonesia*, *27*(1), 33–47. <https://doi.org/10.20885/jaai.vol27.iss1.art4>
- Werastuti, D. N. S., Putri, R. L., Risfandy, T., & Dewi, T. R. (2023). The Determinants of Company Value: *Green accounting*, CSR, and Profitability. *AFRE (Accounting and Financial Review)*, *6*(1), 115–126. <https://doi.org/10.26905/afr.v6i1.9740>
- Werastuti, D. N. S., Siskawati, E., Rachmawati, L., Sondakh, J. J., Widiastuti, R., & Paranoan, S. (2022). Determining the Quality of Social Responsibility Disclosures: A Study of the Feminist Ethical Theory. *ABAC Journal*, *42*(4), 202–217. <https://doi.org/10.14456/abacj.2022.61>
- Werastuti, D. N., Sitawati, R., Rinandiyana, L. R., & Badriatin, T. (2023). Management accounting system as mediator on sustainability performance. *Journal of Infrastructure, Policy and Development*, *8*(1). <https://doi.org/10.24294/jipd.v8i1.2833>
- Werastuti, D. S. (2020). Sustainability Balanced Scorecard and Management Communication in Evaluating A Company's Performance. *Jurnal Ilmiah Akuntansi Dan Bisnis*, *16*(1), 45–59.

<https://ojs.unud.ac.id/index.php/jiab/article/download/57180/38210>

- Wibisono, E., & Panggabean, R. R. (2019). Pengaruh Csr dan intellectual capital terhadap kinerja keuangan. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 16(1), 31–31. <https://doi.org/10.25170/balance.v16i1.1287>
- Wicaksana, P. S. I., & Baldah, N. (2021). Pengaruh Kepercayaan, Lokasi, Dan Promosi Terhadap Keputusan Pembelian Rumah Bersubsidi di PT. Mitra Indah Properti. *Jurnal Pelita Ilmu*, 15(1), 17–24. <https://doi.org/10.37366/jpi.v15i01.794>
- Wiharja, J. A., & Sutandi, S. (2023). Pengaruh Effective Tax Rate, Tunneling Incentive dan Debt Covenant terhadap Transfer Pricing (Studi Empiris Perusahaan IDX 30 yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021). *ECo-Buss*, 6(1), 193–205. <https://doi.org/10.32877/eb.v6i1.723>
- Wijaya, R. H., Rani, U., & Khabibah, N. A. (2020). Pengoptimalan Akuntabilitas Tanggung Jawab Sosial dan Lingkungan (TJSL) pada Perusahaan Tambang di Indonesia. *Wahana Riset Akuntansi*, 8(2), 118–125. <https://doi.org/10.24036/wra.v8i2.110070>
- Yulita, K., & Fanani, Z. (2021). The Effect Of Innovation Strategy In The Influence Of Managerial Ability On Firm Performance. *Jurnal Reviu Akuntansi Dan Keuangan*, 11(3), 525–536. <https://doi.org/10.22219/jrak.v11i3.14956>
- Zulhaimi, H. (2015). Pengaruh penerapan *green accounting* terhadap kinerja perusahaan. *Jurnal Riset Akuntansi Dan Keuangan*, 3(1), 603–616. <https://doi.org/10.17509/jrak.v3i1.6607>