

DAFTAR PUSTAKA

- Abban, A. R., & Hasan, M. Z. (2021). The causality direction between environmental performance and financial performance in Australian mining companies - A panel data analysis. *Resources Policy*, 70(May), 101894. <https://doi.org/10.1016/j.resourpol.2020.101894>
- Aguilera-Caracuel, J., & Ortiz-de-Mandojana, N. (2013). Green Innovation and Financial Performance: An Institutional Approach. *Organization and Environment*, 26(4), 365–385. <https://doi.org/10.1177/1086026613507931>
- Al-ahdal, W. M., Alsamhi, M. H., Tabash, M. I., & Farhan, N. H. S. (2020). The impact of corporate governance on financial performance of Indian and GCC listed firms: An empirical investigation. *Research in International Business and Finance*, 51(September 2018). <https://doi.org/10.1016/j.ribaf.2019.101083>
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2004). The relations among environmental disclosure, environmental performance, and economic performance: A simultaneous equations approach. *Accounting, Organizations and Society*, 29(5–6), 447–471. [https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1)
- Alexopoulos, I., Kounetas, K., & Tzelepis, D. (2011). Environmental performance and technical efficiency, is there a link?: The case of Greek listed firms. *International Journal of Productivity and Performance Management*, 61(1), 6–23. <https://doi.org/10.1108/17410401211187480>
- Anjasari, S. P., & Andriati, H. N. (2016). Pengaruh Tata Kelola Perusahaan Dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Jurnal Akuntansi & Keuangan Daerah*, 11(2), 52–59.
- Astuti, T., Amyulianthy, R., & Kaniati, R. (2022). Green Accounting, Financial Performance toward Firm Value. *Asian Journal of Accounting and Finance*, 4(1), 1–12. <https://doi.org/10.55057/ajafin.2022.4.1.1>
- Baltagi, B. H. (2005). *Econometric Analysis of Panel Data (Springer Texts in Business and Economics) - Sixth Edition*. In *Springer*.
- Ching, H. Y., & Gerab, F. (2017). Sustainability reports in Brazil through the lens of signaling, legitimacy and stakeholder theories. *Social Responsibility Journal*, 13(1), 95–110. <https://doi.org/10.1108/SRJ-10-2015-0147>
- Cho, C. H., Freedman, M., & Patten, D. M. (2012). Corporate disclosure of environmental capital expenditures: A test of alternative theories. *Accounting, Auditing and Accountability Journal*, 25(3), 486–507. <https://doi.org/10.1108/09513571211209617>
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure:

- An empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327. <https://doi.org/10.1016/j.aos.2007.05.003>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). *Signaling Theory: A Review and Assessment*. <https://doi.org/10.1177/0149206310388419>
- Constantinescu, D., & Lungu, C. I. (2021). Environmental, social and governance disclosure associated with the firm value. Evidence from energy industry. *Journal of Accounting and Management Information Systems*, 20(1/2021), 56–75. <https://doi.org/10.24818/jamis.2021.01003>
- Cormier, D., & Gordon, I. M. (2001). An examination of social and environmental reporting strategies. *Accounting, Auditing & Accountability Journal*, 14(5), 587–617. <https://doi.org/10.1108/EUM00000000006264>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- 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>
- Dewi, P. P., & Edward Narayana, I. P. (2020). Implementasi Green Accounting, Profitabilitas dan Corporate Social Responsibility pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 30(12), 3252. <https://doi.org/10.24843/eja.2020.v30.i12.p20>
- Dowling, J., & Pfeffer, J. (1975). Legitimasi Organisasi Asosiasi Sosiologi Pasifik: Nilai-Nilai Sosial dan Perilaku Organisasi. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Edi Wijaya Kusuma, I. M., & Dewi, L. G. K. (2019). Pengaruh Kinerja Lingkungan pada Nilai Perusahaan dengan Good Corporate Governance Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, 26, 2183. <https://doi.org/10.24843/eja.2019.v26.i03.p19>
- Erlangga, C. M., Fauzi, A., & Sumiati, A. (2021). Penerapan Green Accounting dan Corporate Social Responsibility Disclosure Terhadap Nilai Perusahaan Melalui Profitabilitas. *Akuntabilitas*, 14(1), 61–78. <https://doi.org/10.15408/akt.v14i1.20749>
- Ethika, E., Azwari, M., & Muslim, R. Y. (2019). Analisis Pengaruh Pengungkapan

- Akuntansi Lingkungan dan Kinerja Lingkungan terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Indeks LQ-45 yang Terdaftar di BEI). *Jurnal Kajian Akuntansi Dan Auditing*, 14(2), 122–133. <https://doi.org/10.37301/jkaa.v14i2.15>
- Fama, E. F. (1978). American Economic Association The Effects of a Firm's Investment and Financing Decisions on the Welfare of Its Security 05:53:43 AM All use subject to JSTOR Terms and Conditions. *Source: The American Economic Review*, 68(3), 272–284.
- Fan, L., Yang, K., & Liu, L. (2020). New media environment, environmental information disclosure and firm valuation: Evidence from high-polluting enterprises in China. *Journal of Cleaner Production*, 277, 123253. <https://doi.org/10.1016/j.jclepro.2020.123253>
- Fatemi, A., Glaum, M., & Kaiser, S. (2018). ESG performance and firm value: The moderating role of disclosure. *Global Finance Journal*, 38, 45–64. <https://doi.org/10.1016/j.gfj.2017.03.001>
- Freeman RE, Evan WM (1990) Corporate governance: A stakeholder interpretation. *J Behav Econ* 19: 337-359
- Gerged, A. M., Beddewela, E., & Cowton, C. J. (2020). *Is corporate environmental disclosure associated with firm value? A multicountry study of Gulf Cooperation Council firms*. July, 1–19. <https://doi.org/10.1002/bse.2616>
- Gujarati, D. N. (2009). *Basic Econometrics 5th edition*. Mass:McGraw-Hill
- Hahn, R., & Kühnen, M. (2013). Determinants of sustainability reporting: A review of results, trends, theory, and opportunities in an expanding field of research. *Journal of Cleaner Production*, 59, 5–21. <https://doi.org/10.1016/j.jclepro.2013.07.005>
- Hariati, I., & Rihatiningtyas, Y. W. (2016). Pengaruh Tata Kelola Perusahaan Dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Jurnal Akuntansi & Keuangan Daerah*, 11(2), 52–59.
- Herath, G. (2005). Sustainable development and environmental accounting: The challenge to the economics and accounting profession. *International Journal of Social Economics*, 32(12), 1035–1050. <https://doi.org/10.1108/03068290510630999>
- Hughes, S. B., Anderson, A., & Golden, S. (2001). Corporate environmental disclosures: Are they useful in determining environmental performance? *Journal of Accounting and Public Policy*, 20(3), 217–240. [https://doi.org/10.1016/S0278-4254\(01\)00031-X](https://doi.org/10.1016/S0278-4254(01)00031-X)
- Iqbal, M., & Assih, P. (2013). Effect of Environmental Accounting Implementation and Environmental Performance and Environmental Information Disclosure as Mediation on Company Value. *International Journal of Business and*

- Management Invention ISSN (Online, 2(10), 2319–8028.*
- Karaman, A. S., Kilic, M., & Uyar, A. (2020). Green logistics performance and sustainability reporting practices of the logistics sector: The moderating effect of corporate governance. *Journal of Cleaner Production, 258*, 120718. <https://doi.org/10.1016/j.jclepro.2020.120718>
- Khanifah, K., Udin, U., Hadi, N., & Alfiana, F. (2020). Environmental performance and firm value: Testing the role of firm reputation in emerging countries. *International Journal of Energy Economics and Policy, 10(1)*, 96–103. <https://doi.org/10.32479/ijeep.8490>
- Kuo, L., Chen, V. Y., & Chen, V. Y. (2013). *Is environmental disclosure an effective strategy on establishment of environmental legitimacy for organization ?* <https://doi.org/10.1108/MD-06-2012-0395>
- Lang, M., & Lundholm, R. (1993). Cross-Sectional Determinants of Analyst Ratings of Corporate Disclosures. *Journal of Accounting Research, 31(2)*, 246. <https://doi.org/10.2307/2491273>
- Lanis, R., & Richardson, G. (2013). Corporate social responsibility and tax aggressiveness: A test of legitimacy theory. *Accounting, Auditing and Accountability Journal, 26(1)*, 75–100. <https://doi.org/10.1108/09513571311285621>
- López-Santamaría, M., Amaya, N., Grueso Hinestroza, M. P., & Cuero, Y. A. (2021). Sustainability disclosure practices as seen through the lens of the signaling theory: A study of companies listed on the Colombian Stock Exchange. *Journal of Cleaner Production, 317*(August 2020). <https://doi.org/10.1016/j.jclepro.2021.128416>
- Marcus A, Geffen D (1998) The Dialectics of Competency Acquisition: Pollution Prevention in Electric Generation. *Strategic Manage j 19*: 1145-1168
- Meidijati, M., & Augustine, Y. (2022). The Effect of Tax Accounting, Green Accounting, and Carbon Accounting on Environmental, Social, and Governance Performance: Moderated by Green Intellectual Capital. *Technium Social Sciences Journal, 31*, 371–387. <https://doi.org/10.47577/tssj.v31i1.6446>
- Nur Utomo, M., Rahayu, S., Kaujan, K., & Agus Irwandi, S. (2020). Environmental performance, environmental disclosure, and firm value: empirical study of non-financial companies at Indonesia Stock Exchange. *Green Finance, 2(1)*, 100–113. <https://doi.org/10.3934/gf.2020006>
- Oktarina, D. (2018). Real Estate Companies. *International Journal of Research Science & Management, 5(9)*, 85–92. <https://doi.org/10.5281/zenodo.1462022>
- Patten, D. M. (1992). Intra-industry environmental disclosures in response to the Alaskan oil spill: A note on legitimacy theory. *Accounting, Organizations and Society, 17(5)*, 471–475. [https://doi.org/10.1016/0361-3682\(92\)90042-Q](https://doi.org/10.1016/0361-3682(92)90042-Q)

- Pedron, A. P. B., Macagnan, C. B., Simon, D. S., & Vancin, D. F. (2021). Environmental disclosure effects on returns and market value. *Environment, Development and Sustainability*, 23(3), 4614–4633. <https://doi.org/10.1007/s10668-020-00790-2>
- Putu Adhi Saputra, I., & Putu Mahyuni, L. (2018). Pengaruh Struktur Kepemilikan dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Jurnal Manajemen Dan Bisnis*, 15(3), 64–81.
- Ramadhana, M. L., & Juniarti, I. (2022). Pengaruh kinerja lingkungan dan kinerja keuangan terhadap nilai perusahaan. *Diponegoro Journal of Accounting*, 11(1), 1–14.
- Rao, P., & Holt, D. (2005). Do green supply chains lead to competitiveness and economic performance? *International Journal of Operations and Production Management*, 25(9), 898–916. <https://doi.org/10.1108/01443570510613956>
- Reverte, C. (2009). Determinants of corporate social responsibility disclosure ratings by Spanish listed firms. *Journal of Business Ethics*, 88(2), 351–366. <https://doi.org/10.1007/s10551-008-9968-9>
- Salvatore, D. (2005). *Managerial economics: Principles and worldwide applications (Adapted version)*.
- Spence michael. (1973). I shall argue that the paradigm case of the market with this type of informational structure is the job market and will therefore focus upon it . By the end I hope it will be clear (although space limitations will not permit an extended argument) that a. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Sujoko, S. (2018). Pengaruh Struktur Kepemilikan, Strategi Diversifikasi, Leverage, Faktor Intern Dan Faktor Ekstern Terhadap Nilai Perusahaan (Studi Empirik Pada Perusahaan Manufaktur Dan Non Manufaktur Di Bursa Efek Jakarta). *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 11(2), 236–254. <https://doi.org/10.24034/j25485024.y2007.v11.i2.317>
- Sulistiawati, E., & Dirgantari, N. (2017). Analisis Pengaruh Penerapan Green Accounting Terhadap Profitabilitas Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, 6(1), 865–872. <https://doi.org/10.22219/jrak.v6i1.5082>
- Taj, S. A. (2016). Application of signaling theory in management research: Addressing major gaps in theory. *European Management Journal*, 34(4), 338–348. <https://doi.org/10.1016/j.emj.2016.02.001>
- Trumpp, C., Endrikat, J., Zopf, C., & Guenther, E. (2015). Definition, Conceptualization, and Measurement of Corporate Environmental Performance: A Critical Examination of a Multidimensional Construct. *Journal of Business Ethics*, 126(2), 185–204. <https://doi.org/10.1007/s10551-013-1931-8>

- Verrecchia, R. E. (1983). Discretionary Disclosure. *J Accounting Econ* 5: 179–194.
- Watson, S. (2011). Conflict diamonds, legitimacy and media agenda: an examination of annual report disclosures. *Meditari Accountancy Research*, 19(1/2), 94–111. <https://doi.org/10.1108/10222521111178655>
- Wilmshurst, T. D., & Frost, G. R. (2000). Accounting, Auditing & Accountability Journal Corporate environmental reporting: A test of legitimacy theory. *Accounting Auditing & Accountability Journal*, 13(1), 10–26.
- Wu, H., & Shen, X. (2010). Environmental disclosure, environmental performance and firm value. *2010 International Conference on E-Product E-Service and E-Entertainment, ICEEE2010, April*, 1–6. <https://doi.org/10.1109/ICEEE.2010.5661447>
- Zhu, D., Gao, X., Luo, Z., & Xu, W. (2022). Environmental performance and corporate risk-taking : Evidence from China. *Pacific-Basin Finance Journal*, 74(January), 101811. <https://doi.org/10.1016/j.pacfin.2022.101811>