

## DAFTAR PUSTAKA

- Abi Wijaya, F., Mansur, F., & Hernando, R. (2024). *Pengaruh Green Accounting Terhadap Tobin's Q Dengan Corporate Social Responsibility Sebagai Variabel Mediasi (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia pada Tahun 2018-2022)*. [www.idx.co.id](http://www.idx.co.id)
- Afifah, H. N., & Syafruddin, M. (2021). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Dengan Risiko Sebagai Variabel Mediasi. *DIPONEGORO JOURNAL OF ACCOUNTING*, 10, 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Amalya, W. R., Sukoharsono, E. G., & Sidarta, A. L. (2023). *The Relationship of Green Accounting on Financial Performance with Environmental Performance as a Mediation Variable*. Atlantis Press International BV. [https://doi.org/10.2991/978-94-6463-140-1\\_2](https://doi.org/10.2991/978-94-6463-140-1_2)
- 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>
- Awawdeh, A. E., Ananzeh, M., El-khateeb, A. I., & Aljumah, A. (2022). Role of green financing and corporate social responsibility (CSR) in technological innovation and corporate environmental performance: a COVID-19 perspective. *China Finance Review International*, 12(2), 297–316. <https://doi.org/10.1108/CFRI-03-2021-0048>
- Chairina Laksmi, A., Dhiya, U., & De, H. (n.d.). *The Effect of Profitability, Leverage, Liquidity, and Green Accounting on Corporate Social Responsibility Disclosures: Study on Mining Companies Listed on the Indonesia Stock Exchange from 2016 to 2020*.
- Constantinescu, D., Caraiani, C., Lungu, C., & Mititean, P. (2021). Environmental, social and governance disclosure associated with the firm value. Evidence

- from energy industry. *Journal of Accounting and Management Information Systems*, 1/2021. <https://doi.org/10.24818/jamis.2021.01003>
- 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>
- Fama, E. F. (1978). *The Effects of a Firm's Investment and Financing Decisions on the Welfare of Its Security Holders* (Vol. 68, Issue 3).
- 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/ijeep.15151>
- Gilby Sapulette, S., & Limba, F. B. (2021). *Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Nilai Perusahaan Manufaktur yang terdaftar di BEI tahun 2018-2020*. 2. [http://ppid.menlhk.go.id/siaran\\_pers/browse/2337](http://ppid.menlhk.go.id/siaran_pers/browse/2337)
- Hair, J. F., Tomas, G., Hult, M., Ringle, C. M., & Sarstedt, M. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. <https://www.researchgate.net/publication/354331182>
- Hamidi. (2019). Analisis Penerapan Green Accounting Terhadap Kinerja Keuangan Perusahaan. *Equilibria*, 6(2), 23–36.
- Hasibuan, A. W., 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>
- Khan, M. A., & Ahmad Lone, T. (2023). Role of Corporate Social Responsibility (CSR) in the relationship between Green Accounting and Firm Value:

- Evidence from Indian Companies. In *Tuijin Jishu/Journal of Propulsion Technology* (Vol. 44, Issue 4).
- Khan, S., & Gupta, S. (2023). The interplay of sustainability, corporate green accounting and firm financial performance: a meta-analytical investigation. *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-01-2022-0016>
- Kheireddine, H., Lacombe, I., & Jarboui, A. (2023). The moderating effect of environmental performance on the relationship between sustainability assurance quality and firm value: a simultaneous equations approach. *Benchmarking*. <https://doi.org/10.1108/BIJ-06-2022-0389>
- Majid, G. N., & Purwanto, A. (2024). Pengaruh Good Corporate Governance, Profitabilitas, dan Solvabilitas Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan yang Terdaftar di Jakarta Islamic Index Tahun 2017-2022). *DIPONEGORO JOURNAL OF ACCOUNTING*, 13(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Nugroho, W. C. (2023). Efek Mediasi Profitabilitas Pada Pengaruh Green Accounting Terhadap Nilai Perusahaan. *E-Jurnal Akuntansi*, 33(3), 648. <https://doi.org/10.24843/eja.2023.v33.i03.p05>
- Pflieger, J., Fischer, M., Kupfer, T., & Eyerer, P. (2005). The contribution of life cycle assessment to global sustainability reporting of organizations. *Management of Environmental Quality: An International Journal*, 16(2), 167–179. <https://doi.org/10.1108/14777830510583182>
- Porter, M. E., & Kramer, M. R. (2007). *Strategy & Society The Link Between Competitive Advantage and Corporate Social Responsibility*. [www.hbrreprints.org](http://www.hbrreprints.org)

- Prasetyorini, B. F. (2013). Pengaruh Ukuran Perusahaan , Leverage, Price Earning Ratio dan Profitabilitas Terhadap Nilai Perusahaan. In *Jurnal Imu Manajemen* | (Vol. 1, Issue 183).
- Purwaatmojo, N. A., & Ratmono, D. (2024a). 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>
- Purwaatmojo, N. A., & Ratmono, D. (2024b). 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>
- Qiu, Y., Shaukat, A., & Tharyan, R. (2016). Environmental and social disclosures: Link with corporate financial performance. *British Accounting Review*, 48(1), 102–116. <https://doi.org/10.1016/j.bar.2014.10.007>
- 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. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(1), 132–146.
- Rahman, M. M., & Islam, M. E. (2023). The impact of green accounting on environmental performance: mediating effects of energy efficiency. *Environmental Science and Pollution Research*, 30(26), 69431–69452. <https://doi.org/10.1007/s11356-023-27356-9>
- 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>

- Riyadh, H. A., Al-Shmam, M. A., Huang, H. H., Gunawan, B., & Alfaiza, S. A. (2020). The analysis of green accounting cost impact on corporations financial performance. *International Journal of Energy Economics and Policy*, 10(6), 421–426. <https://doi.org/10.32479/ijeep.9238>
- Roberts, R. W. (1992). *Determinants of corporate social responsibility disclosure: An application of stakeholder theory*.
- 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>
- Tu, J. C., & Huang, H. S. (2015). Analysis on the relationship between green accounting and green design for enterprises. *Sustainability (Switzerland)*, 7(5), 6264–6277. <https://doi.org/10.3390/su7056264>
- Wang, L., & Hussin, N. (2024). The mediating effect of financial reporting quality on the relationship between corporate social responsibility and corporate green innovation. *Young Consumers, January 2024*. <https://doi.org/10.1108/YC-01-2024-1956>
- Yoon, B., & Chung, Y. (2018). The effects of corporate social responsibility on firm performance: A stakeholder approach. *Journal of Hospitality and Tourism Management*, 37, 89–96. <https://doi.org/10.1016/j.jhtm.2018.10.005>
- Yuliani, E., & Prijanto, B. (2022). *Pengaruh penerapan green accounting terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderating pada perusahaan sub sektor tambang batubara yang terdaftar di Bursa Efek Indonesia periode 2019-2021*.