

## 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).
- Ainy, R. N., & Barokah, Z. (2019). Corporate Governance, Environmental Responsibility and Firm Value: An Empirical Study in Indonesia and Malaysia. *Journal of Accounting and Investment*, 20(2). <https://doi.org/10.18196/jai.2002117>
- 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), 447–471. [https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1)
- Apriliani, M. T., & Dewayanto, T. (2018). Pengaruh Tata Kelola Perusahaan, Ukuran Perusahaan dan Umur Perusahaan Terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 7(1), Article 1. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25868>
- 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>
- Astuti, F. Y., & Nugroho, M. (2021). Analisis Pengaruh Firm Size, Leverage Dan Sale Growth Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening (Studi Pada Perusahaan Makanan dan Minuman Yang Terdaftar di BEI Periode 2016-2019). 8(2).
- Behl, A., Kumari, P. S. R., Makhija, H., & Sharma, D. (2022). Exploring the relationship of ESG score and firm value using cross-lagged panel analyses: Case of the Indian energy sector. *Annals of Operations Research*, 313(1), 231–256. <https://doi.org/10.1007/s10479-021-04189-8>

- Buallay, A. (2019). Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, 30(1), 98–115. <https://doi.org/10.1108/MEQ-12-2017-0149>
- Cahan, S. F., De Villiers, C., Jeter, D. C., Naiker, V., & Van Staden, C. J. (2016). Are CSR Disclosures Value Relevant? Cross-Country Evidence. *European Accounting Review*, 25(3), 579–611. <https://doi.org/10.1080/09638180.2015.1064009>
- Chen, Y.-S., & Chang, K.-C. (2013). The nonlinear effect of green innovation on the corporate competitive advantage. *Quality & Quantity*, 47(1), 271–286. <https://doi.org/10.1007/s11135-011-9518-x>
- Chen, Y.-S., Lai, S.-B., & Wen, C.-T. (2006). The Influence of Green Innovation Performance on Corporate Advantage in Taiwan. *Journal of Business Ethics*, 67(4), 331–339. <https://doi.org/10.1007/s10551-006-9025-5>
- Chung, K. H., & Pruitt, S. W. (1994). A Simple Approximation of Tobin's q. *Financial Management*, 23(3), 70. <https://doi.org/10.2307/3665623>
- Claessens, S., Djankov, S., & Xu, L. C. (2000). Corporate Performance in the East Asian Financial Crisis. *The World Bank Research Observer*, 15(1), 23–46. <https://doi.org/10.1093/wbro/15.1.23>
- Dai, D., & Xue, Y. (2022). The Impact of Green Innovation on a Firm's Value from the Perspective of Enterprise Life Cycles. *Sustainability*, 14(3), 1226. <https://doi.org/10.3390/su14031226>
- Damas, D., Maghviroh, R. E., & Meidiyah, M. (2021). Pengaruh Eco-Efficiency, Green Innovation dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Moderasi. *Jurnal Magister Akuntansi Trisakti*, 8(2), 85–108. <https://doi.org/10.25105/jmat.v8i2.9742>
- De Roeck, K., & Delobbe, N. (2012). Do Environmental CSR Initiatives Serve Organizations' Legitimacy in the Oil Industry? Exploring Employees' Reactions Through Organizational Identification Theory. *Journal of Business Ethics*, 110(4), 397–412. JSTOR.

- Deegan, C., & Rankin, M. (1997). The materiality of environmental information to users of annual reports. *Accounting, Auditing & Accountability Journal*, 10(4), 562–583. <https://doi.org/10.1108/09513579710367485>
- 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>
- Faisal, A., Samben, R., & Pattisahusiwa, S. (2018). Analisis kinerja keuangan. *KINERJA*, 14, 6. <https://doi.org/10.29264/jkin.v14i1.2444>
- Freeman, R. E., & Phillips, R. A. (2002). Stakeholder theory: A libertarian defense. *Business Ethics Quarterly*, 12(3), 331–350.
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 25, 106–188.
- Ghozali, I. (2006). Aplikasi analisis multivariate dengan program SPSS. Badan Penerbit Universitas Diponegoro. <https://books.google.co.id/books?id=JdqJAQAAACAAJ>
- Ghozali, I. (2013). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi.
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan ESG Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Sektor Keuangan yang Terdaftar di BEI Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144. <https://doi.org/10.52859/jba.v8i2.173>
- Husnaini, W., & Tjahjadi, B. (2020). Quality Management, Green Innovation and Firm Value: Evidence From Indonesia. *International Journal of Energy Economics and Policy*, 11(1), 255–262. <https://doi.org/10.32479/ijEEP.10282>
- Ikram, M., Zhou, P., Shah, S. A. A., & Liu, G. Q. (2019). Do environmental management systems help improve corporate sustainable development? Evidence from manufacturing companies in Pakistan. *Journal of Cleaner Production*, 226, 628–641. <https://doi.org/10.1016/j.jclepro.2019.03.265>

Koirala, S. (2019). SMEs: Key drivers of green and inclusive growth.  
<https://doi.org/10.1787/8a51fc0c-en>

Kurnia, D. (2019). Pengaruh Profitabilitas, Kebijakan Dividen dan Harga Saham Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur di Provinsi Banten yang Terdaftar di Bursa Efek Indonesia periode 2009-2016. Jurnal Akuntansi : Kajian Ilmiah Akuntansi (JAK), 6(2), 178. <https://doi.org/10.30656/jak.v6i2.1433>

Kusumayudha, I. (2022). Menakar Efektivitas ESG pada Keberlanjutan Bisnis. detiknews.  
<https://news.detik.com/kolom/d-5934763/menakar-efektivitas-esg-pada-keberlanjutan-bisnis>

Lako, A. (2018). GREEN ECONOMY: Menghijaukan Ekonomi, Bisnis & Akuntansi.

Le, T. T., & Ferasso, M. (2022). How green investment drives sustainable business performance for food manufacturing small- and medium-sized enterprises? Evidence from an emerging economy. Corporate Social Responsibility and Environmental Management.

Lestari, K. T. (2021). Pengaruh Corporate Governance Terhadap Reputasi Perusahaan dengan Sustainability Report seagai Variabel Mediasi (Studi Empiris pada Perusahaan di BEI Tahun 2014-2016). Tesis, Magister Manajemen, Fakultas Ekonomi, Universitas Sanata Dharma.

Li, Y., Gong, M., Zhang, X.-Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. The British Accounting Review, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>

Mariyamah, M., & Handayani, S. (2020). Pengaruh Green Innovation Terhadap Economic Performance Dengan Environmental Management Accounting Sebagai Variabel Moderasi. JURNAL AKUNTANSI DAN AUDITING, 16(2), 105–123.  
<https://doi.org/10.14710/jaa.16.2.105-123>

Masruroh, A. (2019). Pengaruh pengungkapan tanggung jawab sosial terhadap nilai perusahaan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia /

Anik Masruroh [Diploma, Universitas Negeri Malang].  
<http://repository.um.ac.id/98687/>

Melinda, A., & Wardhani, R. (2020). The Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence from Asia. In W. A. Barnett & B. S. Sergi (Eds.), Advanced Issues in the Economics of Emerging Markets (Vol. 27, pp. 147–173). Emerald Publishing Limited. <https://doi.org/10.1108/S1571-038620200000027011>

O'Donovan, G. (2002). Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344–371. <https://doi.org/10.1108/09513570210435870>

P., F., & Busru, S. A. (2021). CSR disclosure and firm performance: Evidence from an emerging market. *Corporate Governance: The International Journal of Business in Society*, 21(4), 553–568. <https://doi.org/10.1108/CG-05-2020-0201>

Peng, L. S., & Isa, M. (2020). Environmental, Social and Governance (ESG) Practices and Performance in Shariah Firms: Agency or Stakeholder Theory? *Asian Academy of Management Journal of Accounting and Finance*, 16(1), Article 1. <https://doi.org/10.21315/aamjaf2020.16.1.1>

Peters, B. (2005). The Relationship between Product and Process Innovations and Firm Performance: Microeconometric Evidence.

Plumlee, M., Brown, D., Hayes, R. M., & Marshall, R. S. (2015). Voluntary environmental disclosure quality and firm value: Further evidence. *Journal of Accounting and Public Policy*, 34(4), 336–361. <https://doi.org/10.1016/j.jaccpubpol.2015.04.004>

Putri Fabiola, V., & Khusnrah, H. (2022). Pengaruh Green Innovation dan Kinerja Keuangan Pada Competitive Advantage dan Nilai Perusahaan Tahun 2015-2020. *Media Mahardhika*, 20(2), 295–303. <https://doi.org/10.29062/mahardika.v20i2.346>

Reuvers, F. (n.d.). What is new about green innovation. 2015.

Roza Mulyadi, & Maulana, R. (2022). Pengaruh Green Innovation Terhadap Firm Value Dengan Environmental Management Accounting Sebagai Variabel Intervening.

Accounting and Management Journal, 6(2), 1–12.  
<https://doi.org/10.33086/amj.v6i2.3325>

Salim, J. (2015). Pengaruh Leverage (DAR, DER, DAN TIER) Terhadap ROE Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2010 – 2014. 1.

Sari, N. P. (2020). Pengaruh Pengungkapan Green Product Innovation dan Green Process Innovation Terhadap Kinerja Perusahaan. Jurnal Akuntansi AKUNESA, 9(1), Article 1. <https://doi.org/10.26740/akunesa.v9n1.p%p>

Sekaran, U. (2006). Research Methods For Business: Metododologi Penelitian Untuk Bisnis Buku 2.

Simeth, M., & Cincera, M. (2014). Corporate Science, Innovation and Firm Value. Academy of Management Proceedings, 2014(1), 13328. <https://doi.org/10.5465/ambpp.2014.308>

Sugiyono. (2012). Metode penelitian bisnis. Alfabeta.

Suryani, M. R., & Dianawati, W. (2018). The Effect of Environmental Commitment on Financial Performance through Green Innovation. International Journal of Managerial Studies and Research, 6(11). <https://doi.org/10.20431/2349-0349.0611003>

Tarmuji, I., Maelah, R., & Tarmuji, N. H. (2016). The Impact of Environmental, Social and Governance Practices (ESG) on Economic Performance: Evidence from ESG Score. International Journal Trade, Economics and Finance, 7, 67–74.

Tonay, C., & Murwaningsari, E. (2022). Pengaruh Green Innovation dan Green Intellectual Capital terhadap Nilai Perusahaan dengan Ukuran Perusahaan sebagai Moderasi. Jurnal Bisnis dan Akuntansi, 24(2), 283–294. <https://doi.org/10.34208/jba.v24i2.1484>

Whitelock, V. G. (2015). Relationship between Environmental Social Governance (ESG) Management and Performance – The Role of Collaboration in the Supply Chain.

Widarjono, A. (2018). Ekonometrika: Pengantar dan aplikasinya disertai panduan eviews.  
UPP STIM YKPN.

Widiastuty, E. (2023). Peran Mediasi Reputasi Perusahaan Pada Pengaruh Struktur Tatakelola Terhadap Kinerja Bisnis Perusahaan. *Jurnal Aplikasi Akuntansi*, 7(2), 433–448. <https://doi.org/10.29303/jaa.v7i2.214>

Wong, W. C., Batten, J. A., Ahmad, A. H., Mohamed-Arshad, S. B., Nordin, S., & Adzis, A. A. (2021). Does ESG certification add firm value? *Finance Research Letters*, 39, 101593. <https://doi.org/10.1016/j.frl.2020.101593>

Yoon, B., Lee, J., & Byun, R. (2018). Does ESG Performance Enhance Firm Value? Evidence from Korea. *Sustainability*, 10(10), 3635. <https://doi.org/10.3390/su10103635>

Zhang, F., Qin, X., & Liu, L. (2020). The Interaction Effect between ESG and Green Innovation and Its Impact on Firm Value from the Perspective of Information Disclosure. *Sustainability*, 12(5), 1866. <https://doi.org/10.3390/su12051866>