

DAFTAR PUSTAKA

- Ahmad, G. N., Lullah, R., & Siregar, M. E. S. (2020). Pengaruh keputusan investasi, keputusan pendanaan, kebijakan dividen, dan ukuran dewan komisaris terhadap nilai perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016–2018. *Jurnal Riset Manajemen Sains Indonesia (JRMSI)*, 11(1), 169–178.
- Al Hadi, A., Taylor, G., & Richardson, G. (2022). Are corruption and firm corporate tax avoidance in the U.S. related? *Review of Accounting Studies* (Forthcoming).
- Amaliah, S., & Candra, Y. T. A. (2024). Pengaruh green accounting dan environmental, social, and governance disclosure terhadap nilai perusahaan pada perusahaan consumer non-cyclicals yang terdaftar di Bursa Efek Indonesia (Periode 2021–2023). *Jurnal Ekonomika dan Bisnis (JEBS)*, 4(6), 1529–1534. <https://doi.org/10.47233/jebbs.v4i6.2184>
- Al Amosh, H., & Khatib, S. F. A. (2022). Ownership structure and environmental, social and governance performance disclosure: the moderating role of the board independence. *Journal of Business and Socio-Economic Development*, 2(1), 49–66. <https://doi.org/10.1108/jbsed-07-2021-0094>
- Anggraeni, M. D. (2011). Agency theory dalam perspektif Islam. *Jurnal Hukum Islam*, 9(2), 1–15.
- Ariani. (2019). Pengaruh Profitabilitas, likuiditas, leverage, Size dan Capital Intensity Ratio Terhadap Effective Tax Efek Indonesia 2012 - 2016. *Jurnal Profita*, 11(3), 452–463.
- Aryani, F. (2020). Pengaruh konsentrasi kepemilikan terhadap kinerja perusahaan dengan good corporate governance sebagai variabel pemoderasi. *Jurnal Bisnis, Budaya dan Ekonomi*, 13(2), 277–284.
- Baltagi, Badi H. (2008). *Econometric Analysis of Panel Data* (4th ed.). Wiley.
- Bensaadi, I., Azis, N., Musnadi, S., & Abd. Majid, M. S. (2021). Can debt mitigate majority–minority shareholders agency problem? *Montenegrin Journal of Economics*, 17(1), 121–131. <https://doi.org/10.14254/1800-5845/2021.17-1.9>
- Bojnec, Š., & Tomšič, N. (2020). Corporate sustainability and enterprise performance: The mediating effects of internationalization and networks. *International Journal of Productivity and Performance Management*.

- Brigham, E. F., & Houston, J. F. (2014). *Fundamentals of Financial Management* (13th ed.). Cengage Learning.
- Cahyani, R. S. A., & Puspitasari, W. (2023). Pengaruh kinerja lingkungan, biaya lingkungan, kepemilikan saham publik, green accounting, dan struktur modal terhadap kinerja keuangan. *Jurnal Akuntansi Trisakti*, 10(2), 189–208.
- Chang, G., Osei Agyemang, A., Faruk Saeed, U., & Adam, I. (2024). Assessing the impact of financing decisions and ownership structure on green accounting disclosure: Evidence from developing economies. *Heliyon*, 10(5). <https://doi.org/10.1016/j.heliyon.2024.e26672>
- Chen, J. C., & Roberts, R. W. (2010). Toward a More Coherent Understanding of the Organization-Society Relationship: A Theoretical Consideration for Social and Environmental Accounting Research. *Journal of Business Ethics*, 97(4), 651–665. <https://doi.org/10.1007/s10551-010-0531-0>.
- Chen, S., Wang, Y., Albitar, K., & Huang, Z. (2021). Does ownership concentration affect corporate environmental responsibility engagement? The mediating role of corporate leverage. *Borsa İstanbul Review*, 21(S1), S13–S24.
- Cho, C. H., & Patten, D. M. (2007). The role of environmental disclosures as tools of legitimacy: A research note. *Accounting, Organizations and Society*, 32(7–8), 639–647. <https://doi.org/10.1016/j.aos.2006.09.009>
- Cohen, N., & Robbins, P. (2011). Dematerialization. In *Green business: An A-to-Z guide* (pp. 128–132). SAGE Publications.
- Cerciello, M., Busato, F., & Taddeo, S. (2022). The effect of sustainable business practices on profitability: Accounting for strategic disclosure. *Corporate Social Responsibility and Environmental Management*, 30(2), 802–819.
- Creswell, J. W., & Creswell, J. D. (2021). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.
- Dawson, J. F. (2014). Moderation in management research: What, why, when, and how. *Journal of Business and Psychology*, 29(1), 1–19. <https://doi.org/10.1007/s10869-013-9308-7>
- Deegan, C. (2004). Environmental disclosures and share prices—A discussion about efforts to study this relationship. *Accounting Forum*, 28(1), 87–97.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147–160. <http://www.jstor.org/stable/2095101>

- Eksandy, A. (2018). Pengaruh good corporate governance terhadap kinerja keuangan pada perbankan syariah Indonesia. *Jurnal Akuntansi*, 5(1), 1–10.
- Faizah, B. S. Q. (2020). Penerapan green accounting terhadap kinerja keuangan. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 94–99.
- Feng, X. (2024). Green Accounting in China: Challenges, Opportunities, and the Path Forward. *Advances in Economics, Management and Political Sciences*, 86(1), 1–7. <https://doi.org/10.54254/2754-1169/86/20240929>
- Freeman, R. Edward & McVea, J. (1984). *Strategic Management : A Stakeholder Approach to Strategic Management*. (No. 1).
- Gatot Nazir Ahmad, Rizal Lullah, & M. Edo S. Siregar. (2020). Pengaruh Keputusan Investasi, Keputusan Pendanaan, Kebijakan Dividen, Dan Ukuran Dewan Komisaris Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018. *JRMSI - Jurnal Riset Manajemen Sains Indonesia*, 11(1), 169–184. <https://doi.org/10.21009/jrmsi.0111.1.09>
- Gerged. (2021). Factors affecting corporate environmental disclosure in emerging markets: The role of corporate governance structures. *Business Strategy and the Environment*, 30(1), 609–629. <https://doi.org/10.1002/bse.2642>
- Gujarati, D. N. (2012). *Dasar-dasar Ekonometrika* (R. Mangunsong & C. (eds.); Edisi Keli). Salemba Empat.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed.). McGraw-Hill Education.
- Gurdyanto, M. F., Titisari, K. H., & Wijayanti, A. (2019). Pengaruh corporate governance terhadap kinerja keuangan perusahaan manufaktur sektor industri barang konsumsi sub sektor makanan dan minuman di BEI. *Research Fair Unisri*, 3(1), 59–63.
- Hamrouni, A., Boussaada, R., & Ben Farhat Toumi, N. (2019). Corporate social responsibility disclosure and debt financing. *Journal of Applied Accounting Research*, 20(4), 394–415. <https://doi.org/10.1108/JAAR-01-2018-0020>
- Hansen, D. R., & Mowen, M. M. (2020). *Cornerstones of Cost Accounting* (5th ed.). Cengage Learning
- Harmoni, A. (2013). Stakeholder-based analysis of sustainability report: A case study on mining companies in Indonesia. *International Conference on Eurasian Economies 2013*, 204–205. Gunadarma University.

- Hussainey, K., & Shalhoob, H. (2023). Environmental, social and governance (ESG) disclosure and the small and medium enterprises (SMEs) sustainability performance. *Sustainability*, 15(1), 200.
- Jensen, M., C., dan W. Meckling, 1976. "Theory of the firm: Managerial behavior, agency cost and ownership structure", *Journal of Finance Economic* 3:305-360, di-download dari <http://www.nhh.no/for/courses/spring/econ420/jensenmeckling-76.pdf>.
- Riah, J., & Oktavianti, O. (2021). Analisis laporan keuangan dalam mengukur kinerja keuangan perusahaan. *Jurnal Manajemen dan Organisasi Bisnis*, 1(3), 1–12.
- Juniati, S., Saudi, M. H. M., Astuty, E., & Mutalib, N. A. (2019). The impact of internationalization in influencing firm performance and competitive advantage: The mediating role of eco-innovation. *International Journal of Supply Chain Management*, 8(1), 295–304.
- Kurniawati, A. D., & Purwaningsih, A. (2024). The impact of financial stability and audit firm affiliation on the level of disclosure of sustainable green banking. *Media Ekonomi dan Manajemen*, 39(2), 419–432.
- Kusumawardhany, SS, & Shanti, YK (2021). The influence of audit committee, board of commissioners and board of directors on company financial performance (Empirical study on manufacturing companies in the consumer goods sub-sector listed on the Indonesia Stock Exchange in 2017-2019). *Journal of Information System, Applied, Management, Accounting and Research* , 5(2), 400–403. <https://doi.org/10.52362/jisamar.v5i2.383>
- Lako, A. (2019). Conceptual Framework of Green Accounting. *Journal of Accounting*, May, 60–66.
- Lako, A. (2018). *Conceptual framework of green accounting*. Soegijapranata Catholic University.
- Larasati, D., & Puspitasari, W. (2019). Pengaruh pengalaman, independensi, skeptisisme profesional auditor, penerapan etika, dan beban kerja terhadap kemampuan auditor dalam mendeteksi kecurangan. *Jurnal Akuntansi Trisakti*, 6(1), 31–42.
- La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. W. (1999). *Corporate ownership around the world*. *Journal of Finance*, 54(2), 471–517. <https://doi.org/10.1111/0022-1082.00115>

- Miles, S., & Ringham, K. (2020). The boundary of sustainability reporting: Evidence from the FTSE100. *Accounting, Auditing & Accountability Journal*, 33(2), 357–390. <https://doi.org/10.1108/AAAJ-05-2018-3478>
- Nguyen, T. H., Trinh, V. Q., & Chen, W. (2025). Ownership structure and climate-related corporate reporting. *Accounting Forum*, 49(2), 336–368. <https://doi.org/10.1080/01559982.2024.2301850>
- Nguyen, C. V., Le, A. T. H., & Nguyen, T. T. C. (2024). The impact of liquidity and corporate efficiency on profitability. *Emerging Science Journal*, 8(1), 180–193. <https://doi.org/10.28991/ESJ-2024-08-01-013>
- Ningsih, W. F., & Rachmawati, R. (2017). Implementasi green accounting dalam meningkatkan kinerja perusahaan. *Journal of Applied Business and Economics*, 4(2), 149–158.
- Pham, H. T. T., Tran, Q. T., & Nguyen, T. T. (2020). Governmental ownership of voluntary sustainability information disclosure in an emerging economy: Evidence from Vietnam. *Sustainability*, 12(20), 6686. <https://doi.org/10.3390/su12206686>
- Prado-Lorenzo, J. M., Gallego-Álvarez, I., & García-Sánchez, I. M. (2009). Stakeholder engagement and corporate social responsibility reporting: The ownership structure effect. *Corporate Social Responsibility and Environmental Management*, 16(2), 94–107. <https://doi.org/10.1002/csr.189>
- Pratama, Y. N., & Mulyani, S. D. (2024). Pengaruh Akuntansi Hijau, Kinerja Lingkungan dan Likuiditas terhadap Profitabilitas dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, 4(1), 595–604.
- Prayoga, M. D., & Bahri, S. (2022). Determinan Konsentrasi Kepemilikan, Kesempatan Investasi, dan Karakteristik Perusahaan terhadap Good Corporate Governance. *Jurnal Penelitian dan Pengembangan Sains dan Humaniora*, 6(3), 379–386.
- Rahmadhani, A. Z. A., Setyawati, V., & Juliani, D. (2024). Dampak keputusan pendanaan dan struktur kepemilikan terhadap pengungkapan green accounting di perusahaan pertambangan. *Jurnal Riset dan Penalaran Mahasiswa (JRPM)*, 1(2), 1–8. E-ISSN: 3062-9292.
- Ramadhani, K., Saputra, M. S., & Wahyuni, L. (2022). Pengaruh penerapan green accounting dan kinerja lingkungan terhadap kinerja keuangan dengan tata kelola perusahaan sebagai variabel moderasi. *Jurnal Akuntansi Trisakti*, 9(2), 227–242. <https://doi.org/10.25105/jat.v9i2.14559>

- Rahmadani, O., & Panggabean, R. R. (2021). Pengaruh intellectual capital dan good corporate governance terhadap kinerja keuangan. *MODUS: Jurnal Ekonomi dan Bisnis*, 33(2), 212–233.
- Ramadhania, S., & Sugara, K. (2025). Pengaruh Pengungkapan Green Accounting, Kinerja Lingkungan dan Struktur Modal terhadap Kinerja Keuangan pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia pada Tahun 2020–2023. *Jurnal Pendidikan Tambusai*, 9(1), 6780–6787.
- Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2012). *Fundamentals of corporate finance* (10th ed.). McGraw-Hill Education.
- Saragih, A. E. (2024). Pengaruh keputusan pembiayaan utang dan pembiayaan ekuitas terhadap green accounting. *JPEK (Jurnal Pendidikan Ekonomi dan Kewirausahaan)*, 8(3), 1200–1209.
- Sari, E., Koul, R., Rochanah, S., Arum, W. S. A., & Muda, I. (2019). How could management of school environment improve organizational citizenship behaviors for the environment? (Case study at schools for specifics purposes). *Journal of Social Studies Education Research*, 10(2), 46–73.
- Sharma, U., & Kelly, M. (2014). "Stakeholder engagement and environmental reporting: evidence from the New Zealand public sector." *Accounting, Auditing & Accountability Journal*, 27(3), 431–457.
- Shoimah, I., Wardayati, S. M., & Sayekti, Y. (2021). Adaptasi Laporan Keuangan Pada Entitas Nonlaba Berdasarkan Isak 35 (Studi Kasus pada Universitas Ibrahimy Sukorejo Situbondo). *Jurnal Akuntansi dan Pajak*, 21(2), 243–259.
- Siprianus, F. L., & Utomo, R. B. (2024). Pengaruh Kepemilikan Manajerial, Kepemilikan Asing, Kepemilikan Institusional dan Kepemilikan Konsentrasi terhadap Kinerja Perusahaan Sub Sektor Rokok yang Terdaftar di Bursa Efek Indonesia Periode 2014–2023. *Juremi: Jurnal Riset Ekonomi*, 4(3), 651–662.
- Sulaiman, M., & Mokhtar, N. (2012). "Ensuring sustainability: a stakeholder approach to corporate environmental reporting in Malaysia." *World Review of Business Research*, 2(3), 27–39.
- Sugiyono, P. D. (2017). Metode penelitian bisnis: pendekatan kuantitatif, kualitatif, kombinasi, dan R&D. *Penerbit CV. Alfabeta: Bandung*, 225, 87.
- Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif, dan R&D, (Edisi ke2). Alfabeta.

- Sun, D., Zeng, S., Chen, H., Meng, X., & Jin, Z. (2019). Monitoring effect of transparency: How does government environmental disclosure facilitate corporate environmentalism? *Business Strategy and the Environment*, 28(7), 1594–1607.
- Syaefulloh, M. R., & Kodir, M. (2024). Pengaruh green accounting dan intellectual capital terhadap kinerja keuangan dengan keunggulan kompetitif sebagai variabel moderating. *JAKA (Jurnal Akuntansi dan Keuangan): Research, Invent, Solve and Share*, 1(1), 51–62.
- Tiara, H. L., & Trisnawati, R. (2024). Analisis Pengaruh Green Accounting, Good Corporate Governance, Likuiditas, Perputaran Total Aktiva, serta Manajemen Laba terhadap Kinerja Keuangan. *Jurnal Ekonomi Bisnis, Manajemen dan Akuntansi (JEBMA)*, 4(2), 1025–1032.
- Tsalis, T. A., Malamateniou, K. E., Koulouriotis, D., & Nikolaou, I. E. (2020). New challenges for corporate sustainability reporting: United Nations' 2030 Agenda for sustainable development and the sustainable development goals. *Corporate Social Responsibility and Environmental Management*, 27(6), 2225–2234. <https://doi.org/10.1002/csr.1910>
- Utomo, M. N., Kaujan, & Pratiwi, S. R. (2019). Peran Kepemilikan Terkonsentrasi terhadap Nilai Perusahaan dengan Efisiensi Operasional sebagai Variabel Mediasi. *Jurnal Riset Akuntansi dan Keuangan*, 7(3), 583–600.
- Viana Junior, D. B. C., & Crisóstomo, V. L. (2019). The effects of voting ownership concentration on social and environmental disclosure: Empirical evidence from Brazil. *Revista Brasileira de Gestao de Negocios*, 21(5), 906–927. <https://doi.org/10.7819/rbgn.v21i5.4026>
- Wei, M., Wang, Y., & Giamporcaro, S. (2024). The impact of ownership structure on environmental information disclosure: Evidence from China. *Journal of Environmental Management*, 352, 120100. <https://doi.org/10.1016/j.jenvman.2024.120100>
- Wen, K., Agyemang, A., Alessa, N., Sulemana, I., & Osei, A. (2023). The moderating role of ownership concentration on financing decisions and firm's sustainability: Evidence from China. *Sustainability*, 15(18), 13385. <https://doi.org/10.3390/su151813385>
- Widarjono, A. (2007). *Ekonometrika: Teori dan Aplikasi Untuk Ekonomi dan Bisnis* (edisi kedua). Ekonisia FE Universitas Islam Indonesia.
- Yuan, T., & Wang, G. (2018). Ownership concentration and environmental information disclosures. *Advances in Social Science, Education and Humanities Research*, 252, 361–369.

- Yulianingsih, N. M., & Wahyuni, M. A. (2023). Pengaruh penerapan green accounting, intellectual capital, kepemilikan manajerial dan manajemen laba terhadap kinerja keuangan pada perusahaan pertambangan. *Jurnal Akuntansi Profesi*, 14(1), 133–145.
- Zik-Rullahi, A. A., Jide, I., & Onuh, E. O. (2023). Behavioural finance: Exploring the psychology and economic aspects of financial decision-making. *European Review in Accounting and Finance*, 7(3), 50–64. <https://doi.org/10.5281/zenodo.8320116>