

DAFTAR PUSTAKA

- Adrati, S., & Augustine, Y. (2018). Pengaruh Volume Emisi Karbon , Pengungkapan Emisi Karbon , Pengungkapan Praktik Manajemen Emisi Karbon. *Jurnal Kontemporer Akuntansi*, 2(1), 32–40.
- Amira, M. P., Nur, H., Ermaya, L., & Miftah, M. (2024). Faktor-Faktor yang Mempengaruhi Carbon Emission Disclosure. *INDONESIAN JOURNAL OF AUDITING AND ACCOUNTING*, 1(2), 21–41.
- Amro, P. Z. N., & Fa, N. Z. N. (2019). Pengaruh p rofitabilitas, ukuran perusahaan, dan struktur modal terhadap nilai perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*.
- Amrullah.et all. (2025). *Economics Sustainable Keseimbangan Antara Pertumbuhan, Keberlanjutan, Dan Ketahanan*.
- Anugrah, M. R., Rahman, M. R. G., & Rustan. (2023). Pengaruh Current Ratio (CR), Debt To Equity Ratio(DER) Dan Return On Asset (ROA) Terhadap Price ToBook Value (PBV) Perusahaan Pertambangan YangTerdaftar Pada Bursa Efek Indonesia Tahun 2020-2022. *Jurnal Pelopor Manajemen Indonesia*, 3(1), 42–51. <https://nobel.ac.id/index.php/jpmi>
- Ar, M. F., & Perdana, A. H. (2019). *Environmental disclosure as corporate social responsibility : evidence from the biggest nickel mining in Indonesia* *Environmental Disclosure as Corporate Social Responsibility : Evidence from the Biggest Nickel Mining in Indonesia*. <https://doi.org/10.32479/ijeep.7048>.This
- Aramendia, E., Brockway, P. E., Taylor, P. G., & Norman, J. (2023). Global energy consumption of the mineral mining industry: Exploring the historical perspective and future pathways to 2060. *Global Environmental Change*, 83(January 2022), 102745. <https://doi.org/10.1016/j.gloenvcha.2023.102745>
- Banjari, N. (2023). Pengaruh Green Accounting Dan Carbon Emission Disclosure terhadap Nilai Perusahaan Melalui Maqashid Syariah. *Jurnal Riset Akuntansi Politala*, 6(2), 386–403. <http://jra.politala.ac.id/index.php/JRA/index>
- Belhaj, F., Jradi, D., & Hadriche, M. (2023). Voluntary disclosure quality, institutional ownership, and stock price volatility: Evidence from a frontier market. *Corporate Ownership and Control*, 20(3, special issue), 256–261. <https://doi.org/10.22495/cocv20i3siart1>
- Benjamin Samson Ayinla, Akoh Atadoga, Chinedu Ugochukwu Ike, Ndubuisi Leonard Ndubuisi, Onyeka Franca Asuzu, & Rhoda Adura Adeleye. (2024). the Role of Robotic Process Automation (Rpa) in Modern Accounting: a Review - Investigating How Automation Tools Are Transforming Traditional Accounting Practices. *Engineering Science & Technology Journal*, 5(2), 427–447. <https://doi.org/10.51594/estj.v5i2.804>

- Braschi, B., Denny, P., Gray, K., Jones, T., Seal, R., Tweedie, S., Yates, B., & Bruford, E. (2019). Genenames.org: The HGNC and VGNC resources in 2019. *Nucleic Acids Research*, 47(D1), D786–D792. <https://doi.org/10.1093/nar/gky930>
- Brigham, eugene f, & Houston, joel f. (2019). An Overview Of Financial Management. *IEEE Transactions on Information Theory*, 58(3), 1743–1756. <http://ieeexplore.ieee.org/lpdocs/epic03/wrapper.htm?arnumber=6071007>
- Citra Pratiwi, P., & Fitria Sari, V. (2016). Pengaruh Tipe Industri, Media Exposure dan Profitabilitas terhadap Carbon Emission Disclosure. *Wahana Riset Akuntansi*, 4(2), 829–844. www.idx.co.id
- Deegan, C. (2004). Environmental disclosures and share prices—a discussion about efforts to study this relationship. *Accounting Forum*, 28(1), 87–97.
- Dewi, M. A. P., & Candradewi, M. R. (2018). TERHADAP STRUKTUR MODAL DAN NILAI PERUSAHAAN Fakultas Ekonomi dan Bisnis Universitas Udayana , Bali , Indonesia ABSTRAK Secara normatif tujuan keputusan keuangan adalah untuk memaksimumkan nilai perusahaan atau memaksimumkan kemakmuran pemegang saham . Ke. *E-Jurnal Manajemen Unud*, 7(8), 4385–4416.
- Diki Zachariah1, H. (2025). *EARNINGS MANAGEMENT IN THE CONSTRUCTION SECTOR: AN EMPIRICAL ANALYSIS OF INVESTMENT, DISTRESS, AND ASYMMETRY IN INDONESIA*. 3(5), 1805–1817.
- Fadhel Akmal Harahap, E. N. A. Y., & Departemen. (2025). PENGARUH PENERAPAN GREEN ACCOUNTING TERHADAP NILAI PERUSAHAAN (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun. *Jurnal Riset Akuntansi Dan Keuangan*, 14(1), 603. <http://jra.politala.ac.id/index.php/JRA/index>
- Fasya, A. A. (2024). Pengaruh Enviromental Disclosure, Carbon Emission Disclosure, dan Green Accounting Terhadap Nilai Perusahaan. *Akuntabilitas*, 15(1), 37–48. <https://doi.org/10.32662/gaj.v8i2.4473>
- Fernando, S., & Lawrence, S. (2014). A theoretical framework for CSR practices: Integrating legitimacy theory, stakeholder theory and institutional theory. *Journal of Theoretical Accounting Research*, 10(1), 149–178.
- Fina, F. (2024). Pengaruh Green Accounting, Carbon Emission Disclosure, dan Profitabilitas terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 12(2), 239. <https://doi.org/10.29103/jak.v12i2.17377>
- Freedman, M., & Jaggi, B. (2005). Global warming, commitment to the Kyoto protocol, and accounting disclosures by the largest global public firms from polluting industries. *International Journal of Accounting*, 40(3), 215–232. <https://doi.org/10.1016/j.intacc.2005.06.004>

- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program SPSS*. Universitas Diponegoro.
- Gunawan, B., & Berliyanda, K. L. (2024). Pengaruh Green Accounting, Pengungkapan Emisi Karbon, dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Reviu Akuntansi Dan Bisnis Indonesia*, 8(1), 33–50. <https://doi.org/10.18196/rabin.v8i1.22027>
- Gunawan, E. K., Suwandi, & Asri, M. (2025). Financial Reporting Quality, Green Accounting, and Firm Value in Emerging Markets: Evidence from Indonesia. *International Journal of Social Science Humanity & Management Research*, 04(09), 1594–1599. <https://doi.org/10.58806/ijsshmr.2025.v4i9n01>
- Habsari, V. N., & Susilo, D. E. (2024). Pengaruh Profitabilitas, Likuiditas dan Pertumbuhan Perusahaan Terhadap Nilai Perusahaan (Studi Pada Perusahaan Manufaktur Sektor Makanan dan Minuman yang Terdaftar di BEI Periode 2020-2022). *Jurnal Ilmiah Global Education*, 5(2), 1833–1843. <https://doi.org/10.55681/jige.v5i2.2844>
- Hariadi, S., & Nurwanda, R. M. (2024). Pengaruh Carbon Emission Disclosure (Ced), Corporate Social Responsibility (Csr), Dan Green Accounting Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening. *Jurnal Lentera Bisnis*, 13(2), 714. <https://doi.org/10.34127/jrlab.v13i2.1053>
- Ines Dwi Susanti, L. H., & Andini Utari Putri. (2023). *THE EFFECT OF GREEN ACCOUNTING AND ENVIRONMENTAL PERFORMANCE ON COMPANY*. 2(2), 320–331.
- Irfianto, I. (2015). Pengaruh Price Earning Ratio (PER), Net Profit Margin (NPM), dan Return on Equity (ROE) terhadap Harga Saham Perusahaan Sub Sektor Telekomunikasi. *EJournal Administrasi Bisnis*, Vol. 3(No. 2), Hal. 416-429.
- Iskandar, Y., & Setiawan, U. (2021). *Analysis of Corporate Value in Manufacturing Companies*. 2021, 112–118. <https://doi.org/10.11594/nstp.2021.1013>
- Jalil, M. A. (2023). *Karakteristik Perusahaan Dimoderasi Pengungkapan Corporate Social Responsibility Terhadap Nilai Perusahaan= Corporate Characteristics Moderated Disclosure of Corporate Social Responsibility Against Corporate Values*. Universitas Hasanuddin.
- Kang, S. K., & Byun, H. S. (2020). Are corporate environmental responsibility activities an efficient investment or an agency cost? Evidence from Korea. *Sustainability (Switzerland)*, 12(9). <https://doi.org/10.3390/su12093738>
- Kartini, K. L., Puspitasari, A., & Karpriana, A. P. (2024). *The Impact of Implementing Green Accounting on Corporate Value (A Case Study on Manufacturing Companies Listed on the IDX)*. 1(1), 68–78.

- Kurniawati, K. D., & Nugroho, W. S. (2025). *ESG and Intellectual Capital as Drivers of Firm Value in Indonesia 's Consumer Non -Cyclicals Sector 2021-2023*. 2021, 93–109.
- Lenaini, I. (2021). Teknik Pengambilan Sampel Purposive Dan Snowball Sampling. *Jurnal Kajian, Penelitian & Pengembangan Pendidikan Sejarah*, 6(1), 33–39.
- Lestari, A. D., & Khomsiyah, K. (2023). Pengaruh Kinerja Lingkungan, Penerapan Green Accounting, dan Pengungkapan Sustainability Report Terhadap Nilai Perusahaan. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, 3(3), 514–526. <https://doi.org/10.47709/jebma.v3i3.2799>
- Lidiana, H., Gunawan, G., & Taufik, M. (2018). Pengaruh Model Discovery Learning Berbantuan Media PhET Terhadap Hasil Belajar Fisika Peserta Didik Kelas XI SMAN 1 Kediri Tahun Ajaran 2017/2018. *Jurnal Pendidikan Fisika Dan Teknologi*, 4(1), 33–39.
- Lim, B., Sotes-Paladino, J., Wang, G. J., & Yao, Y. (2024). The value of growth: Changes in profitability and future stock returns. *Journal of Banking and Finance*, 158(June 2021), 107036. <https://doi.org/10.1016/j.jbankfin.2023.107036>
- Linda Anisa, R., & Cicely Delfina, H. (2024). Pengaruh Klasifikasi Industri, Kinerja Karbon Dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon Pada Perusahaan Sektor Manufaktur Di Indonesia. *Jurnal Ekonomi Trisakti*, 4(2), 1005–1014. <https://doi.org/10.25105/y9yt6a22>
- Luo, B. N., Tang, Y., Chen, E. W., Li, S., & Luo, D. (2020). *Corporate Sustainability Paradox Management : A Systematic Review and Future Agenda*. 11(November), 1–15. <https://doi.org/10.3389/fpsyg.2020.579272>
- Mardiana, I. A., & Wuryani, E. (2019). AKUNESA : Jurnal Akuntansi Unesa PENGARUH KINERJA LINGKUNGAN TERHADAP NILAI PERUSAHAAN dengan Profitabilitas sebagai variabel pemoderasi. *AKUNESA : Jurnal Akuntansi Unesa*, 8(1). <http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/%0APENGARUH>
- Melinda, M., & Ida Bagus, K. B. (2024). Pengaruh Profitabilitas, Ukuran Perusahaan dan Kinerja Lingkungan Terhadap Pengungkapan Emisi Karbon Perusahaan (Studi Empiris Pada Perusahaan Pertambangan Sub Sektor. *EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi*, 3(6), 301–312. <https://doi.org/10.56799/ekoma.v3i6.4237>
- Mirawati, N. W. M., & Dewi, P. E. D. M. (2023). Pengaruh Penerapan Green Accounting, Ukuran Perusahaan, dan Kepemilikan Saham terhadap Nilai Perusahaan pada Perusahaan Sektor Kesehatan. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, Vol. 14, 1121–1131.

- Mudjijah, S., Khalid, Z., & Astuti, D. A. S. (2019). Mudjijah dkk. *Jurnal Akuntansi Keuangan*, 8(1), 41–56.
- Mukah, S. T. (2021). Environmental Cost Accounting Implications on Timber Company Productivity in Cameroon. *Open Journal of Accounting*, 10(03), 77–92. <https://doi.org/10.4236/ojacct.2021.103007>
- Mwenda, B., Ngollo, M., & Mwasota, A. (2023). An Empirical Study on the Effects of Managerial Competence on Firm Profitability. *Ilomata International Journal of Tax and Accounting*, 4(3), 491–507. <https://doi.org/10.52728/ijtc.v4i3.794>
- Nahar Adullah, S., Waqas Nasir, M., Marwat, A., Rauf, F., & Naveed, K. (2024). How Competitiveness, Commitment, and Profitability Affect ESG Performance: An Empirical Investigation of Chinese Firms. *International Journal of Social and Business Sciences*, 30. <https://doi.org/10.21203/rs.3.rs-5271654/v1>
- Niandari, N., & Handayani, H. (2023). Green Accounting, Kinerja Lingkungan, Dan Profitabilitas. *Jurnal Akuntansi Bisnis*, 16(1), 83–96. <https://doi.org/10.30813/jab.v16i1.3875>
- Oktadewi, A. M. A., & Ni Nyoman Ayu Diantini. (2025). ESG and Firm Value: The Moderating Role of Environmental Performance and Profitability in Indonesia's Mining. *International Journal of Analysis and Applications*, 23(4), 234. <https://doi.org/10.28924/2291-8639-23-2025-234>
- Oktaviani, N. P. S., & Ariyanto, D. (2019). 1 2 1,2. 27(1), 2154–2182.
- Patten, D. M. (2002). The relation between environmental performance and environmental disclosure: a research note. *Accounting, Organizations and Society*, 27(8), 763–773.
- Permata, D., & Khomsiyah, K. (2022). Faktor-Faktor yang Memengaruhi Nilai Perusahaan dengan Akuntansi Lingkungan sebagai Variabel Moderasi. *Owner*, 6(4), 3524–3532. <https://doi.org/10.33395/owner.v6i4.1191>
- Permatasari, M. P., & Setyastrini, P. (2019). Pengungkapan tanggung jawab sosial perusahaan ditinjau dari teori legitimasi dan teori stakeholder. *Jurnal Akuntansi Dan Perpajakan*, 5(1), 29–43.
- Pramesti, A. A., Novita, F., & Hwihanus. (2024). The Role of Green Accounting in Promoting a Green Economy: Integrating Environmental Considerations into Financial Systems for Sustainable Development. *JIMU: Jurnal Ilmiah Multidisipliner*, 2(03), 517–527. <https://doi.org/10.70294/jimu.v2i03.392>
- Primasatria, V. H., & Alfons, S. K. (2025). Corporate Profitability Research Trends: A Bibliometric Analysis. *American Journal of Economic and Management Business (AJEMB)*, 4(1), 1–7. <https://doi.org/10.58631/ajemb.v4i1.155>

- Putri, A., Ananda, R. F., Dalimunthe, H., & Rahman, F. (2025). Pengaruh Pengungkapan Emisi Karbon, Kinerja Lingkungan dan Corporate Social Responsibility terhadap Nilai Perusahaan pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023. *Jurnal Manajemen Dan Akuntansi*, 5(1), 265–281.
- Qotimah, K., & Kalangi, L. (2023). The Effect Of Fundamental Analysis On Investment Return In Second Liner Share In The Energy Sector For. *Jurnal Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 11(3), 12–26.
- Rahmawati, D., Rahadi, R. A., Putri, A. D., Tinggi, S., Ekonomi, I., & Bandung, E. (2021). The Current State of Property Development in Indonesia During the Covid-19 Pandemic. *International Journal of Innovation, Creativity and Change*. *Www.Ijicc.Net*, 15(7), 2021. www.ijicc.net
- Ramlawati, R., Junaid, A., & Alattas, S. N. (2022). *The Effect Of Environmental Performance On Profitability With Environmental Disclosure As Moderating*. XXVI(02), 306–323.
- Rizal, N., & Mimin Yatminiwati. (2020). Disclosure of Green Accounting on Financial Performance. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 4(1), 1–7. <https://doi.org/10.30741/assets.v4i1.558>
- Safitri, R. H., Relasari, Aslagar, T., Kalsum, U., & HS, R. A. (2025). Dampak Green Accounting Terhadap Kinerja Keuangan Perusahaan Pertambangan Indonesia. *Owner: Riset & Jurnal Akuntansi*, 9(2), 749–764. <https://doi.org/10.33395/owner.v9i2.2544>
- Saputra, F. G., Yulianti, R., & Hastuti, S. (2024). *The Availability of Financial Resources Measured with Financial Slack for Exposing Carbon Emissions*. 3(2024), 225–232.
- Sari, D. M., & Wulandari, P. P. (2021). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Dan Kebijakan Dividen. *Tema - Jurnal Tera Ilmu Akuntansi*, 22(1), 1–18.
- Sekarini, L. A., & Setiadi, I. (2021). PENGARUH LEVERAGE, PROFITABILITAS, UKURAN.. *Kompartement : Jurnal Ilmiah Akuntansi*, 19(2), 203–212. <http://jurnalnasional.ump.ac.id/index.php/kompartemen/>
- Sholihah, S. M., Aditiya, N. Y., Evani, E. S., & Maghfiroh, S. (2023). Konsep uji asumsi klasik pada regresi linier berganda. *Jurnal Riset Akuntansi Soedirman*, 2(2), 102–110.
- Si Made Ngurah Purnaman, Andi Muhammad Fuad Ramadhan, & Taufan Sufatriansa Awal. (2025). Analisis Dampak ukuran perusahaan terhadap biaya lingkungan dan emisi karbon. *Jurnal Akuntansi Dan Bisnis (Akuntansi)*, 5, 285–295.

- Sibagariang, R. P., Darma, J., & Kholis, A. (2025). Implementasi Corporate Social Responsibility (CSR) dan Akuntansi Hijau dalam Meningkatkan Profitabilitas Perusahaan Pertambangan. *Jurnal Riset Manajemen Dan Akuntansi*, 5(2), 26–35. <https://doi.org/10.55606/jurima.v5i2.5217>
- Siddique, A., Shahzad, A., Lawler, J., Mahmoud, K. A., & Sung, D. (2021). *Since January 2020 Elsevier has created a COVID-19 resource centre with free information in English and Mandarin on the novel coronavirus COVID- 19 . The COVID-19 resource centre is hosted on Elsevier Connect , the company ' s public news and information . January.*
- siti Nurwahyuni. (2019). pengaruh beban kerja melalui work life terhadap kinerja karyawan Melalui Work Life Balance Studi Kasus PT Telkom Indonesia Regional V. *Jurnal Ilmu Manajemen*, 7, 1–9. <https://ejournal.unesa.ac.id/index.php/jim/article/view/25234>
- Sitorus, F. Y. (2024). The effect of green accounting practices and carbon emission disclosure on environmental performance and firm value, moderated by firm size. *International Journal of Research in Business and Social Science* (2147-4478), 13(5), 649–662. <https://doi.org/10.20525/ijrbs.v13i5.3204>
- Sitorus, R. M. T. (2020). *Pengaruh komunikasi antarpribadi pimpinan terhadap motivasi kerja*. Scopindo Media Pustaka.
- Solikhah, B., Wahyuningrum, I. F. S., Yulianto, A., Sarwono, E., & Widiatami, A. K. (2021). Carbon emission report: A review based on environmental performance, company age and corporate governance. *IOP Conference Series: Earth and Environmental Science*, 623(1). <https://doi.org/10.1088/1755-1315/623/1/012042>
- Sulistiawati, E., & Dirgantari, N. (2016). Green Accounting Terhadap Profitabilitas Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan*, 6(1), 865–872.
- Sunaryo, D. (2020). The Effect of Net Profit Margin, Return on Asset, Return on Equity on Share Prices in The Southeast Asian Metal Industry. *International Journal of Science, Technology & Management*, 1(3), 198–208. <https://doi.org/10.46729/ijstm.v1i3.47>
- Suriani, N., & Jailani, M. S. (2023). *Konsep Populasi dan Sampling Serta Pemilihan Partisipan Ditinjau*. 1, 24–36.
- Tarigan, J., & Samuel, H. (2014). Pengungkapan sustainability report dan kinerja keuangan. *Jurnal Akuntansi Dan Keuangan*, 16(2), 88–101.
- Triasesiarta Nur, & Rosinta Ria Panggabean. (2022). *The Impact of Environmental Performance on Environmental Disclosure, moderated by Company Characteristics*.

- Ulrich, S., Trench, A., & Hagemann, S. (2022). Gold mining greenhouse gas emissions, abatement measures, and the impact of a carbon price. *Journal of Cleaner Production*, 340(January), 130851. <https://doi.org/10.1016/j.jclepro.2022.130851>
- Wang, J., & Lin, L. (2020). *Corporate Social Responsibility Information Disclosure Research*. 385(Iceemr), 675–678. <https://doi.org/10.2991/assehr.k.191221.161>
- Yuliandari, D., Walim, W., Raja, B. K., Ningsih, R., & Wahidin, A. J. (2023). Simulasi Penerapan Sistem Monitoring Jaringan Snort NIDS Pada Web Server Menggunakan Metode SPDLC. *Jurnal Infortech*, 5(2), 133–138. <https://doi.org/10.31294/infortech.v5i2.17338>
- Yusuf, A. I., Samsugi, S., & Trisnawati, F. (2020). *Sistem Pengaman Pintu Otomatis Dengan Mikrokontroler Arduino Dan Module Rf Remote*.