

## DAFTAR PUSTAKA

- Alessandri, M., & Cygańska, M. (2021). *Corporate Social Responsibility and Financial Performance among Energy Sector Companies*. *Energies*, 14(19). <https://doi.org/10.3390/en14196068>
- Angelina, M., & Nursasi, E. (2021). *Pengaruh Penerapan Green Accounting Dan Kinerja Lingkungan Terhadap Kinerja Keuangan Perusahaan*. *Jurnal Manajemen Dirgantara*.
- Aryakusumo, F., & Jonathan, A. (2022). *Problematisasi Bentuk dan Perwujudan Corporate Social Responsibility (CSR) di Indonesia – Environmental Geography Student Association*. <https://egsa.geo.ugm.ac.id/2022/11/21/problematisasi-bentuk-dan-perwujudan-corporate-social-responsibility-csr-di-indonesia/>
- BAPEPAM. (2012). *Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan Nomor: KEP-431/BL/2012 Tentang Penyampaian Laporan Tahunan Emiten Atau Perusahaan Publik*.
- Barreiro-Gen, M., Lozano, R., & Zafar, A. (2020). *Changes in Sustainability Priorities in Organisations Due To The COVID-19 Outbreak: Averting Environmental Rebound Effects on Society*. *Sustainability (Switzerland)*, 12(12). <https://doi.org/10.3390/su12125031>
- Binus, A. (2017, June 20). *Hubungan CSR Dengan Environmental Accounting*. BINUS Higher Education.
- Birken, E., & Curry, B. (2021). *Understanding Return On Assets (ROA)*. Forbes Advisor.
- Cesar, S. (2019). *Earning a Social License to Operate in Mining: A Case Study from Peru*. *Resources Policy*, 64, 101482. <https://doi.org/10.1016/j.resourpol.2019.101482>

- Chasbiandani, T., Rizal, N., & Indra Satria, I. (2019). *Penerapan Green Accounting Terhadap Profitabilitas Perusahaan di Indonesia*. *AFRE (Accounting and Financial Review)*, 2(2). <https://doi.org/10.26905/afr.v2i2.3722>
- Choiriah, S., & Lysandra, S. (2022). *Effect of Green Accounting, Intellectual Capital on Financial Performance, and Competitive Advantage as Moderating Variables*. *Technium Social Sciences Journal*.
- Cohen, N., & Robbins, P. (2011). *Green Business: An A-to-Z Guide*. SAGE Publications, Inc. <https://doi.org/10.4135/9781412973793>
- Deegan, C. (2002). *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>
- Dewi, P. P., & Wardani, D. (2022). *Green Accounting, Pengungkapan Corporate Social Responsibility dan Profitabilitas Perusahaan Manufaktur*. *E-Jurnal Akuntansi*, 32(5), 1117. <https://doi.org/10.24843/EJA.2022.v32.i05.p01>
- Dhar, B. K., Sarkar, S. M., & Ayittey, F. K. (2022). *Impact of Social Responsibility Disclosure Between Implementation of Green Accounting and Sustainable Development: A Study on Heavily Polluting Companies in Bangladesh*. *Corporate Social Responsibility and Environmental Management*, 29(1), 71–78. <https://doi.org/10.1002/csr.2174>
- DPR RI. (2007). *Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas*.
- DSAK. (2011). *ED PSAK No. 33 (revisi 2011)*.
- EITI. (2022). *Dialog Kebijakan Tematik EITI Indonesia: Pemerintah Dorong Perusahaan Pertambangan Aktif Publikasikan Aspek Lingkungan, Sosial, dan Tata Kelola*.

- 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>
- Fachrudin, K. (2022). *Analisis Pengaruh Struktur Modal, Ukuran Perusahaan, dan Agency Cost Terhadap Kinerja Perusahaan*.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Diponegoro.
- Gonzalez, C. C., & Peña-Vinces, J. (2022). *A Framework For A Green Accounting System-Exploratory Study in A Developing Country Context, Colombia. Environment, Development and Sustainability*. <https://doi.org/10.1007/s10668-022-02445-w>
- Gonzalez, C., & Mendoza, K. (2021). *Green Accounting in Colombia: A Case Study of The Mining Sector. Environment, Development and Sustainability*, 23(4), 6453–6465. <https://doi.org/10.1007/s10668-020-00880-1>
- GRI. (2023). *GRI - GRI Standards Bahasa Indonesia Translations*. <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-bahasa-indonesia-translations/>
- Gujarati, D. (2009). *Basic Econometrics*. The McGraw-Hill Companies.
- Hamidi. (2019). *Analisis Penerapan Green Accounting Terhadap Kinerja Keuangan Perusahaan*. Equilibria, 6.
- Hang, T. T. T., & Ngoc, B. T. (2018). *Effect of Corporate Social Responsibility Disclosure on Financial Performance. Asian Journal of Finance & Accounting*, 10(1), 40. <https://doi.org/10.5296/AJFA.V10I1.12592>
- Hapsari, H., Irianto, B., & Rokhayati, H. (2021). *Pentingnya Alokasi Biaya Lingkungan terhadap Kinerja Lingkungan dan Profitabilitas Perusahaan*.

*Jurnal Riset Akuntansi Dan Keuangan*, 9(2), 407–420.  
<https://doi.org/10.17509/jrak.v9i2.29598>

Hartriani, J. (2016). *Industri Tambang Penopang Perekonomian / EITI Indonesia*.  
<https://eiti.esdm.go.id/industri-tambang-penopang-perekonomian/>

IAI. (2022). *Draf Ekspose Standar Akuntansi Keuangan Internasional*.  
[https://web.iaiglobal.or.id/assets/files/file\\_berita/DE%20SAK%20INTERNASIONAL.pdf](https://web.iaiglobal.or.id/assets/files/file_berita/DE%20SAK%20INTERNASIONAL.pdf)

IGI. (2023). *What is Financial Performance / IGI Global*. <https://www.igi-global.com/dictionary/financial-performance/11115>

Kemenperin. (2021). *Laporan Informasi Industri 2021 - Kementerian Perindustrian*.

Kieu, T. K., Nguyen, C. H., & Wu, S. H. (2022). *The Impact of Mandatory CSR Disclosure on Firm Efficiency in An Emerging Country*. *Journal of Business Economics and Management*, 23(6), 1334–1350.  
<https://doi.org/10.3846/jbem.2022.18201>

KPPU. (2021). *Ringkasan Eksekutif Indeks Persaingan Usaha 2021*.  
<https://kppu.go.id/wp-content/uploads/2022/02/Ringkasan-Eksekutif-Indeks-Persaingan-Usaha-2021.pdf>

Melawati, H., & Rahmawati, M. (2022). *Pengaruh Green Accounting dan Pengungkapan CSR Terhadap Nilai Perusahaan: Profitabilitas Sebagai Variabel Mediasi*. *Jurnal Ilmu Dan Riset Akuntansi*, 11.

MENLHK. (2019a). *Proper - Kementerian Lingkungan Hidup dan Kehutanan*.  
<https://proper.menlhk.go.id/proper/sejarah>

MENLHK. (2019b). *Proper - Kementerian Lingkungan Hidup dan Kehutanan*.  
<https://proper.menlhk.go.id/proper/kriteria>

- Mowen, M. M., Hansen, D. R., & Heitger, D. L. (2012). *Fifth Edition Cornerstones Of Managerial Accounting*. [www.cengage.com/highered](http://www.cengage.com/highered)
- Nwafor Chidi Benson, B., Ohanya, E., & Adesola, F. A. (2021). *Effect Of Green Accounting On Financial Performance Of Oil And Gas Companies In Nigeria*. 23.
- Pempusat. (2012). *PP No. 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas [JDIH BPK RI]*. <https://peraturan.bpk.go.id/Home/Details/5260/pp-no-47-tahun-2012>
- Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). *The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector*. *Journal of Business Ethics*, 151(2), 451–471. <https://doi.org/10.1007/s10551-016-3229-0>
- Retnaningsih, H. (2015). *Permasalahan Corporate Social Responsibility (CSR) Dalam Rangka Pemberdayaan Masyarakat*. Pusat Pengkajian, Pengolahan Data dan Informasi (P3DI) Sekretariat Jenderal DPR RI.
- 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>
- Riyanto, B. (2001). *Dasar Dasar Pembelanjaan Perusahaan*. BPFE Fakultas Ekonomi UGM.
- Sadiku, M. N. O., Ashaolu, T. J., Adekunle, S. S., & Musa, S. M. (2021). *Green Accounting: A Primer*. *International Journal Of Scientific Advances*, 2(1). <https://doi.org/10.51542/ijscia.v2i1.10>
- Salim, J., Eksandi, M., & Sofia, A. (2023). *The Effect of Green Accounting and Firm Size on Financial Report Performance (Empirical Study of Mining*

*Sector Companies Listed on The Indonesia Stock Exchange in 2017-2021).*  
*IJAMESC, 1(01).*

Sara, Z., & Rajak, A. (2022). *Influence of The Implementation of Green Accounting, Environmental Performance, and Liquidity on The Profitability of Manufacturing Companies in The Indonesia Stock Exchange in 2015 – 2019.*  
[www.idx.co.id](http://www.idx.co.id).

Sekaran, U., & Bougie, R. (2017). *Research Methods for Business: A Skill Building Approach.*  
[https://books.google.co.id/books?id=a\\_\\_YI3TJQuAC&hl=id&sitesec=reviews&redir\\_esc=y](https://books.google.co.id/books?id=a__YI3TJQuAC&hl=id&sitesec=reviews&redir_esc=y)

Shahbaz, M., Karaman, A. S., Kilic, M., & Uyar, A. (2020). *Board Attributes, CSR Engagement, and Corporate Performance: What is The Nexus in The Energy Sector? Energy Policy, 143.* <https://doi.org/10.1016/j.enpol.2020.111582>

Subramanyam, K. R., & Wild, J. J. (2014). *Financial Statement Analysis.* McGraw-Hill Irwin.

Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D.* ALFABETA.

Widarjono, A. (2013). *Ekonometrika Pengantar dan Aplikasinya.* UPP STIM YKPN.

Yousefian, M., Bascompta, M., Sanmiquel, L., & Vitró, C. (2023). *Corporate Social Responsibility and Economic Growth in The Mining Industry. Extractive Industries and Society, 13.*  
<https://doi.org/10.1016/j.exis.2023.101226>

Yuliana, R. (2008). *Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (CSR) dan Dampaknya Terhadap Reaksi Investor.* Jurnal Akuntansi dan Keuangan Indonesia (Vol. 245, Issue 2).

- Yuwono, T., & Purwanti, D. (2022). *The Effect of Financial Distress and Tax Load on Tax Incentive Participation Programs Affected By The Covid-19 Pandemic*. Riset, 4(2), 026–038. <https://doi.org/10.37641/riset.v4i2.172>
- Zulhaimi, H. (2015). *Pengaruh Penerapan Green Accounting Terhadap Kinerja Perusahaan (Studi Pada Perusahaan Peraih Penghargaan Industri Hijau Yang Listing di BEI)*. Jurnal Riset Akuntansi dan Keuangan, 3, 603–616.