

## DAFTAR PUSTAKA

- Aguado, S., Alvarez, R. and Domingo, R. (2013) 'Model of efficient and sustainable improvements in a lean production system through processes of environmental innovation', *Journal of Cleaner Production*, 47, pp. 141–148. doi:10.1016/j.jclepro.2012.11.048.
- Ainy, R.N. and Barokah, Z. (2019) 'Corporate Governance, Environmental Responsibility and Firm Value: An Empirical Study in Indonesia and Malaysia', *Journal of Accounting and Investment*, 20(2). doi:10.18196/jai.2002117.
- Alam, M.S. et al. (2019) 'Does corporate R&D investment affect firm environmental performance? Evidence from G-6 countries', *Energy Economics*, 78, pp. 401–411. doi:10.1016/j.eneco.2018.11.031.
- Albertini, E. (2013) 'Does Environmental Management Improve Financial Performance? A Meta-Analytical Review', *Organization and Environment*, 26(4), pp. 431–457. doi:10.1177/1086026613510301.
- Amores-Salvadó, J., Castro, G.M. De and Navas-López, J.E. (2014) 'Green corporate image: Moderating the connection between environmental product innovation and firm performance', *Journal of Cleaner Production*, 83, pp. 356–365. doi:10.1016/j.jclepro.2014.07.059.
- 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, pp. 854–864. doi:10.1016/j.sbspro.2012.09.144.
- Arummingsih, F. (2019) 'Analisis Pengaruh Leverage Terhadap Kinerja Keuangan Perusahaan Dengan Ukuran Perusahaan Sebagai Variabel Moderating', *Jurnal Obsesi : Jurnal Pendidikan Anak Usia Dini*, 7(1), p. 283.
- Bansal, Pratima; Roth, K. (2000) 'Why Companies Go Green : Responsiveness', *Academy of Management*, 43(4), pp. 717–736. Available at: <http://www.jstor.org/stable/1556363>.
- Cai, W. and Li, G. (2018) 'The drivers of eco-innovation and its impact on performance: Evidence from China', *Journal of Cleaner Production*, 176, pp. 110–118. doi:10.1016/j.jclepro.2017.12.109.
- Chang, C.H. and Chen, Y.S. (2013) 'Green organizational identity and green innovation', *Management Decision*, 51(5), pp. 1056–1070. doi:10.1108/MD-09-2011-0314.
- Chang, N.J. and Fong, C.M. (2010) 'Calidad de producto verde, imagen corporativa verde, satisfacción del cliente verde y lealtad del cliente verde', *African Journal of Business Management*, 4(13), pp. 2836–2844. Available at: <http://www.academicjournals.org/AJBM>.
- Chen, Y.S. (2008) 'The driver of green innovation and green image - Green core competence', *Journal of Business Ethics*, 81(3), pp. 531–543. doi:10.1007/s10551-007-9522-1.
- Chen, Y.S. (2010) 'The drivers of green brand equity: Green brand image, green

- satisfaction, and green trust', *Journal of Business Ethics*, 93(2), pp. 307–319. doi:10.1007/s10551-009-0223-9.
- Chen, Y.S. et al. (2016) 'The influence of proactive green innovation and reactive green innovation on green product development performance: The mediation role of green creativity', *Sustainability (Switzerland)*, 8(10). doi:10.3390/su8100966.
- Chen, Y.S., Lai, S.B. and Wen, C.T. (2006) 'The influence of green innovation performance on corporate advantage in Taiwan', *Journal of Business Ethics*, 67(4), pp. 331–339. doi:10.1007/s10551-006-9025-5.
- Christmann, P. (2000) 'Effects of " Best Practices " of Environmental Management on Cost Advantage : The Role of Complementary Assets Author ( s ): Petra Christmann Source : The Academy of Management Journal , Vol . 43 , No . 4 ( Aug . , 2000 ) , pp . 663-680 Published by : Acade', *Academy of Management Journal*, 43(4), pp. 663–680.
- Damayanti, N.D. et al. (2020) 'AKUNESA: Jurnal Akuntansi Unesa Copyright @ 2020 AKUNESA: Jurnal Akuntansi Unesa', 8(3). Available at: <http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>.
- Dangelico, R.M. and Pujari, D. (2010) 'Mainstreaming green product innovation: Why and how companies integrate environmental sustainability', *Journal of Business Ethics*, 95(3), pp. 471–486. doi:10.1007/s10551-010-0434-0.
- Dowling, G.R. (2004) 'Management'.
- Du, K. and Li, J. (2019) 'Towards a green world: How do green technology innovations affect total-factor carbon productivity', *Energy Policy*, 131(April), pp. 240–250. doi:10.1016/j.enpol.2019.04.033.
- Duque-Grisales, E. et al. (2020a) 'Can proactive environmental strategy improve Multilatinas' level of internationalization? The moderating role of board independence', *Business Strategy and the Environment*, 29(1), pp. 291–305. doi:10.1002/bse.2377.
- Duque-Grisales, E. et al. (2020b) 'Does green innovation affect the financial performance of Multilatinas? The moderating role of ISO 14001 and R&D investment', *Business Strategy and the Environment*, 29(8), pp. 3286–3302. doi:10.1002/bse.2572.
- Esty, D.C. and Porter, M.E. (1998) 'Industrial and Ecology', *Journal of Industrial Ecology*, 2(1), pp. 35–43.
- Fitriani, L.K. (2015) 'Keunggulan Bersaing Produk Dan Kinerja Pemasaran ( Studi Empirik Pada Ukm Batik Ciwaringin Kabupaten Cirebon )', *Journal of Management and Business Review*, 12, No.2, pp. 105–125.
- Foroudi, P., Melewar, T.C. and Gupta, S. (2014) 'Linking corporate logo, corporate image, and reputation: An examination of consumer perceptions in the financial setting', *Journal of Business Research*, 67(11), pp. 2269–2281. doi:10.1016/j.jbusres.2014.06.015.
- Ghisetti, C. and Pontoni, F. (2015) 'Investigating policy and R&D effects on environmental innovation: A meta-analysis', *Ecological Economics*, 118, pp. 57–66. doi:10.1016/j.ecolecon.2015.07.009.
- Guoyou, Q. et al. (2013) 'Stakeholders' Influences on Corporate Green Innovation Strategy: A Case Study of Manufacturing Firms in China', *Corporate Social*

- Responsibility and Environmental Management, 20(1), pp. 1–14. doi:10.1002/csr.283.
- Hojnik, J., Ruzzier, M. and Manolova, T. (2017) 'Eco-innovation and firm efficiency: Empirical evidence from Slovenia', *Foresight and STI Governance*, 11(3), pp. 103–111. doi:10.17323/2500-2597.2017.3.103.111.
- Horbach, J. (2008) 'Determinants of environmental innovation-New evidence from German panel data sources', *Research Policy*, 37(1), pp. 163–173. doi:10.1016/j.respol.2007.08.006.
- Hunt, M.A. (2011) 'Shakespeare's speculative art', *Shakespeare's Speculative Art*, 32, pp. 1–263. doi:10.1057/9780230339286.
- Isidro, H. and Sobral, M. (2015) 'The Effects of Women on Corporate Boards on Firm Value, Financial Performance, and Ethical and Social Compliance', *Journal of Business Ethics*, 132(1), pp. 1–19. doi:10.1007/s10551-014-2302-9.
- Katila, R. and Gautam, A. (2019) 'Something Old, Something New: A Longitudinal Study of Search Behavior and New Product Introduction', *The Academy of Management Annals*, 45(6), pp. 1183–1194.
- Ketata, I., Sofka, W. and Grimpe, C. (2015) 'The role of internal capabilities and firms' environment for sustainable innovation: Evidence for Germany', *R and D Management*, 45(1), pp. 60–75. doi:10.1111/radm.12052.
- Klingenberg, B. et al. (2013) 'The relationship of operational innovation and financial performance - A critical perspective', *International Journal of Production Economics*, 142(2), pp. 317–323. doi:10.1016/j.ijpe.2012.12.001.
- Kwabena Nsiah, T. et al. (2022) 'Management innovation, green product innovation, green process innovation influence on financial performance. A study of South African manufacturing firms.', *International Journal of Business, Technology and Organizational Behavior (IJBTOB)*, 2(4), pp. 346–366. doi:10.52218/ijbtob.v2i4.211.
- Lee, K.H. and Kim, J.W. (2011) 'Integrating suppliers into green product innovation development: An empirical case study in the semiconductor industry', *Business Strategy and the Environment*, 20(8), pp. 527–538. doi:10.1002/bse.714.
- Lee, K.H. and Min, B. (2015) 'Green R&D for eco-innovation and its impact on carbon emissions and firm performance', *Journal of Cleaner Production*, 108, pp. 534–542. doi:10.1016/j.jclepro.2015.05.114.
- Lennox, C.S., Francis, J.R. and Wang, Z. (2012) 'Selection models in accounting research', *Accounting Review*, 87(2), pp. 589–616. doi:10.2308/accr-10195.
- Li, M. and Wong, Y.Y. (2003) 'Diversification and economic performance: An empirical assessment of Chinese firms', *Asia Pacific Journal of Management*, 20(2), pp. 243–265. doi:10.1023/A:1023804904383.
- Lin, H. et al. (2015) 'How Political Connections Affect Corporate Environmental Performance: The Mediating Role of Green Subsidies', *Human and Ecological Risk Assessment*, 21(8), pp. 2192–2212. doi:10.1080/10807039.2015.1044937.
- Lin, W.L. et al. (2021) 'Influence of green innovation strategy on brand value: The role of marketing capability and R&D intensity', *Technological Forecasting*

- and Social Change, 171(August 2020), p. 120946. doi:10.1016/j.techfore.2021.120946.
- Mariyamah and Susi, H. (2019) '濟無No Title No Title No Title', *Jurnal Akuntansi dan Auditing*, 16(2), pp. 105–123. Available at: <https://medium.com/@arifwicaksanaa/pengertian-use-case-a7e576e1b6bf>.
- Mazlack, L.J. (1979) 'An empirical comparison: Tree and lattice structures for symbolic data bases', *ACM SIGIR Forum*, 14(2), pp. 33–40. doi:10.1145/1013232.511711.
- McClelland, G.H. et al. (2017) 'Multicollinearity is a red herring in the search for moderator variables: A guide to interpreting moderated multiple regression models and a critique of Iacobucci, Schneider, Popovich, and Bakamitsos (2016)', *Behavior Research Methods*, 49(1), pp. 394–402. doi:10.3758/s13428-016-0785-2.
- McWilliams, A. and Siegel, D.S. (2011) 'Creating and capturing value: Strategic corporate social responsibility, resource-based theory, and sustainable competitive advantage', *Journal of Management*, 37(5), pp. 1480–1495. doi:10.1177/0149206310385696.
- Meeus, M. and Edquist, C. (2006) 'Introduction to Part I. Product and Process Innovation', *Innovation, Science and Institutional Change. A Research Handbook*, (August 2016), pp. 23–37. Available at: <https://lup.lub.lu.se/search/publication/622560>.
- Miao, C. et al. (2017) 'Natural resources utilization efficiency under the influence of green technological innovation', *Resources, Conservation and Recycling*, 126(March), pp. 153–161. doi:10.1016/j.resconrec.2017.07.019.
- Miller, K.D. and BROMILEY, P. (1990) 'Strategic Risk and Corporate Performance: an Analysis of Alternative Risk Measures.', *Academy of Management Journal*, 33(4), pp. 756–779. doi:10.2307/256289.
- Nurilia, P.S. and Handayani, S. (2020) 'AKUNESA: Jurnal Akuntansi Unesa Copyright @ 2020 AKUNESA: Jurnal Akuntansi Unesa', 8(3). Available at: <http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>.
- Pertiwi Sergius, R. and Murwaningsari, E. (2016) 'Analisis Corporate Financial Performance, Corporate Governance Dan Csr Performance Di Sektor Pariwisata Dan Multimedia', *Jurnal Magister Akuntansi Trisakti*, 3(1), pp. 1–20. doi:10.25105/jmat.v3i1.4963.
- Porter, M.E. and Linde, C. Van Der (1995) 'Toward a New Conception of the Environment-Competitiveness', *Journal of Economic Perspectives*, 9(4), pp. 97–118.
- Prakash, A. (2002) 'Policy and Managerial', *Business Strategy and the Environmen*, 297(11), pp. 285–297.
- Przychodzen, J. and Przychodzen, W. (2015) 'Relationships between eco-innovation and financial performance - Evidence from publicly traded companies in Poland and Hungary', *Journal of Cleaner Production*, 90, pp. 253–263. doi:10.1016/j.jclepro.2014.11.034.
- Pujari, D. (2006) 'Eco-innovation and new product development: Understanding the influences on market performance', *Technovation*, 26(1), pp. 76–85. doi:10.1016/j.technovation.2004.07.006.

- Purba Rao, D.H. (2018) 'Do green supply chains lead to competitiveness and economic performance?', *International Journal of Operations & Production Management*, 25(9), pp. 898–916.
- Rafid, A.G. et al. (2017) 'Perusahaan Dengan Pengungkapan Corporate Social Responsibility Sebagai Variabel Pemoderasi', *Jurnal Akuntansi Trisakti*, 4(September), pp. 245–258.
- Rehfeld, K.M., Rennings, K. and Ziegler, A. (2007) 'Integrated product policy and environmental product innovations: An empirical analysis', *Ecological Economics*, 61(1), pp. 91–100. doi:10.1016/j.ecolecon.2006.02.003.
- Rennings, K. et al. (2006) 'The influence of different characteristics of the EU environmental management and auditing scheme on technical environmental innovations and economic performance', *Ecological Economics*, 57(1), pp. 45–59. doi:10.1016/j.ecolecon.2005.03.013.
- Rennings, K. and Rammer, C. (2011) 'The impact of regulation-driven environmental innovation on innovation success and firm performance', *Industry and Innovation*, 18(3), pp. 255–283. doi:10.1080/13662716.2011.561027.
- Reyes-Rodríguez, J.F., Ulhøi, J.P. and Madsen, H. (2016) 'Corporate Environmental Sustainability in Danish SMEs: A Longitudinal Study of Motivators, Initiatives, and Strategic Effects', *Corporate Social Responsibility and Environmental Management*, 23(4), pp. 193–212. doi:10.1002/csr.1359.
- Santioso, L. and Chandra, E. (2012) 'Pengungkapan Corporate Social Responsibility', *Jurnal Bisnis dan Akuntansi*, 14(1), pp. 17–30. doi:10.34208/jba.v14i1.102.
- Scarpellini, S., Portillo-Tarragona, P. and Marin-Vinuesa, L.M. (2019) 'Green patents: a way to guide the eco-innovation success process?', *Academia Revista Latinoamericana de Administracion*, 32(2), pp. 225–243. doi:10.1108/ARLA-07-2017-0233.
- Sezen, B. and Çankaya, S.Y. (2013) 'Effects of Green Manufacturing and Eco-innovation on Sustainability Performance', *Procedia - Social and Behavioral Sciences*, 99, pp. 154–163. doi:10.1016/j.sbspro.2013.10.481.
- Singh, M.P., Chakraborty, A. and Roy, M. (2016) 'The link among innovation drivers, green innovation and business performance: empirical evidence from a developing economy Manvendra Pratap Singh \*, Arpita Chakraborty and Mousumi Roy', *World Review of Science, Technology and Sustainable Development*, 12(4), pp. 316–334.
- Singh, S.K. and El-Kassar, A.N. (2019) 'Role of big data analytics in developing sustainable capabilities', *Journal of Cleaner Production*, 213, pp. 1264–1273. doi:10.1016/j.jclepro.2018.12.199.
- Sueyoshi, T. and Goto, M. (2009) 'Can environmental investment and expenditure enhance financial performance of US electric utility firms under the clean air act amendment of 1990?', *Energy Policy*, 37(11), pp. 4819–4826. doi:10.1016/j.enpol.2009.06.038.
- Sulistiawati, E. and Dirgantari, N. (2017) 'Analisis Pengaruh Penerapan Green Accounting Terhadap Profitabilitas Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia', *Jurnal Reviu Akuntansi dan Keuangan*,

- 6(1), pp. 865–872. doi:10.22219/jrak.v6i1.5082.
- Tang, M. et al. (2018) ‘Green Innovation, Managerial Concern and Firm Performance: An Empirical Study’, *Business Strategy and the Environment*, 27(1), pp. 39–51. doi:10.1002/bse.1981.
- Tariq, A., Badir, Y. and Chonglertham, S. (2019) ‘Green innovation and performance: moderation analyses from Thailand’, *European Journal of Innovation Management*, 22(3), pp. 446–467. doi:10.1108/EJIM-07-2018-0148.
- Wong, W.P., Tseng, M.L. and Tan, K.H. (2014) ‘A business process management capabilities perspective on organisation performance’, *Total Quality Management and Business Excellence*, 25(5–6), pp. 602–617. doi:10.1080/14783363.2013.850812.
- Woo, C. et al. (2014) ‘Impact of green innovation on labor productivity and its determinants: An analysis of the Korean manufacturing industry’, *Business Strategy and the Environment*, 23(8), pp. 567–576. doi:10.1002/bse.1807.
- Xie, X. et al. (2016) ‘Green Process Innovation and Financial Performance in Emerging Economies: Moderating Effects of Absorptive Capacity and Green Subsidies’, *IEEE Transactions on Engineering Management*, 63(1), pp. 101–112. doi:10.1109/TEM.2015.2507585.
- Xie, X., Huo, J. and Zou, H. (2019) ‘Green process innovation, green product innovation, and corporate financial performance: A content analysis method’, *Journal of Business Research*, 101(January), pp. 697–706. doi:10.1016/j.jbusres.2019.01.010.
- Yawar, S.A. and Seuring, S. (2017) ‘Management of Social Issues in Supply Chains: A Literature Review Exploring Social Issues, Actions and Performance Outcomes’, *Journal of Business Ethics*, 141(3), pp. 621–643. doi:10.1007/s10551-015-2719-9.
- Yu, W., Ramanathan, R. and Nath, P. (2017) ‘Environmental pressures and performance: An analysis of the roles of environmental innovation strategy and marketing capability’, *Technological Forecasting and Social Change*, 117, pp. 160–169. doi:10.1016/j.techfore.2016.12.005.
- Zhu, Q. and Sarkis, J. (2006) ‘An inter-sectoral comparison of green supply chain management in China: Drivers and practices’, *Journal of Cleaner Production*, 14(5), pp. 472–486. doi:10.1016/j.jclepro.2005.01.003.