

DAFTAR PUSTAKA

- Aftab, J., Abid, N., Cucari, N., & Savastano, M. (2023). Green human resource management and environmental performance: The role of green innovation and environmental strategy in a developing country. *Business Strategy and the Environment*, 32(4), 1782–1798. <https://doi.org/10.1002/bse.3219>
- Aftab, J., Abid, N., Sarwar, H., & Veneziani, M. (2022). Environmental ethics, green innovation, and sustainable performance: Exploring the role of environmental leadership and environmental strategy. *Journal of Cleaner Production*, 378, 134639. <https://doi.org/10.1016/j.jclepro.2022.134639>
- Aguilera-Caracuel, J., & Ortiz-de-Mandojana, N. (2013). Green Innovation and Financial Performance. *Organization & Environment*, 26(4), 365–385. <https://doi.org/10.1177/1086026613507931>
- Agustia, D., Permatasari, Y., Fauzi, H., & Sari, M. N. A. (2020). RESEARCH AND DEVELOPMENT INTENSITY, FIRM PERFORMANCE, AND GREEN PRODUCT INNOVATION. *Journal of Security and Sustainability Issues*, 1039–1049. [https://doi.org/10.9770/jssi.2020.9.3\(27\)](https://doi.org/10.9770/jssi.2020.9.3(27))
- Bai, J., Choi, S. H., & Liao, Y. (2021). Feasible generalized least squares for panel data with cross-sectional and serial correlations. *Empirical Economics*, 60(1), 309–326. <https://doi.org/10.1007/s00181-020-01977-2>
- Bresciani, S., Rehman, S. U., Giovando, G., & Alam, G. M. (2023). The role of environmental management accounting and environmental knowledge management practices influence on environmental performance: mediated-moderated model. *Journal of Knowledge Management*, 27(4), 896–918. <https://doi.org/10.1108/JKM-12-2021-0953>
- Burritt, R. (2004). Environmental management accounting: roadblocks on the way to the green and pleasant land. *Business Strategy and the Environment*, 13(1), 13–32. <https://doi.org/10.1002/bse.379>
- Burritt, R., Hahn, T., & Schaltegger, St. (2002). Towards a Comprehensive Framework for Environmental Management Accounting — Links Between Business Actors and Environmental Management Accounting Tools.

Australian Accounting Review, 12(27), 39–50. <https://doi.org/10.1111/j.1835-2561.2002.tb00202.x>

Burritt, R., Herzig, C., Schaltegger, S., & Viere, T. (2019). Diffusion of environmental management accounting for cleaner production: Evidence from some case studies. *Journal of Cleaner Production*, 224, 479–491. <https://doi.org/10.1016/j.jclepro.2019.03.227>

Cameron, A. Colin., & Trivedi, P. K. . (2022). *Microeconometrics using Stata*. Stata Press.

Castellacci, F., & Lie, C. M. (2017). A taxonomy of green innovators: Empirical evidence from South Korea. *Journal of Cleaner Production*, 143, 1036–1047. <https://doi.org/10.1016/j.jclepro.2016.12.016>

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>

Cheng, C. C. J., Yang, C., & Sheu, C. (2014). The link between eco-innovation and business performance: a Taiwanese industry context. *Journal of Cleaner Production*, 64, 81–90. <https://doi.org/10.1016/j.jclepro.2013.09.050>

Cheng, J., & Liu, Y. (2018). The effects of public attention on the environmental performance of high-polluting firms: Based on big data from web search in China. *Journal of Cleaner Production*, 186, 335–341. <https://doi.org/10.1016/j.jclepro.2018.03.146>

CIMA. (2019). *An exploration of the implementation and usefulness of environmental management accounting: A comparative study between Australia and Sri Lanka*.

Deb, B. C., Rahman, Md. M., & Rahman, M. S. (2023). The impact of environmental management accounting on environmental and financial performance: empirical evidence from Bangladesh. *Journal of Accounting & Organizational Change*, 19(3), 420–446. <https://doi.org/10.1108/JAOC-11-2021-0157>

Deswanto, R. B., & Siregar, S. V. (2018). The associations between environmental disclosures with financial performance, environmental performance, and firm

value. *Social Responsibility Journal*, 14(1), 180–193.
<https://doi.org/10.1108/SRJ-01-2017-0005>

Doorasamy, M. (2015). Theoretical Developments In Environmental Management Accounting And The Role And Importance Of MFCA. *Foundations of Management*, 7(1), 37–52. <https://doi.org/10.1515/fman-2015-0024>

Farrukh, M., Javed, S., Raza, A., & Lee, J. W. C. (2021). Twenty years of green innovation research: trends and way forward. *World Journal of Entrepreneurship, Management and Sustainable Development*, ahead-of-print(ahead-of-print). <https://doi.org/10.1108/WJEMSD-06-2020-0068>

Ferreira, A., Moulang, C., & Hendro, B. (2010). Environmental management accounting and innovation: an exploratory analysis. *Accounting, Auditing & Accountability Journal*, 23(7), 920–948.
<https://doi.org/10.1108/09513571011080180>

Gerged, A. M., Zahoor, N., & Cowton, C. J. (2023). Understanding the relationship between environmental management accounting and firm performance: The role of environmental innovation and stakeholder integration – Evidence from a developing country. *Management Accounting Research*, 100865. <https://doi.org/10.1016/j.mar.2023.100865>

Guinot, J., Barghouti, Z., & Chiva, R. (2022). Understanding Green Innovation: A Conceptual Framework. *Sustainability*, 14(10), 5787. <https://doi.org/10.3390/su14105787>

Gujarati D N., & Porter D C. (2009). *Basic Econometrics 15th Edition*.

Gunarathne, Lee, K., & Hitigala Kaluarachchilage, P. K. (2021). Institutional pressures, environmental management strategy, and organizational performance: The role of environmental management accounting. *Business Strategy and the Environment*, 30(2), 825–839. <https://doi.org/10.1002/bse.2656>

Gunarathne, N., Lee, K.-H., & Hitigala Kaluarachchilage, P. K. (2023). Tackling the integration challenge between environmental strategy and environmental management accounting. *Accounting, Auditing & Accountability Journal*, 36(1), 63–95. <https://doi.org/10.1108/AAAJ-03-2020-4452>

- Hanif, S., Ahmed, A., & Younas, N. (2023). Examining the impact of Environmental Management Accounting practices and Green Transformational Leadership on Corporate Environmental Performance: The mediating role of Green Process Innovation. *Journal of Cleaner Production*, 414, 137584. <https://doi.org/10.1016/j.jclepro.2023.137584>
- Hart, S. L. (1995). A Natural-Resource-Based View of the Firm. *Academy of Management Review*, 20(4), 986–1014. <https://doi.org/10.5465/amr.1995.9512280033>
- Hart, S. L., & Dowell, G. (2011). Invited Editorial: A Natural-Resource-Based View of the Firm. *Journal of Management*, 37(5), 1464–1479. <https://doi.org/10.1177/0149206310390219>
- Hasan, S. A. S., Waghule, S. N., Al Koliby, I. S., Al-Bukhrani, M. A., Al Haifi, M. M., & Hasan, M. B. (2024). Innovating for sustainability: the role of environmental management accounting in driving environmental performance. *Discover Sustainability*, 5(1), 183. <https://doi.org/10.1007/s43621-024-00389-x>
- Hasan, S. A. S., Waghule, S. N., & Hasan, M. B. (2024). Linking environmental management accounting to environmental performance: the role of top management support and institutional pressures. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2023.2296700>
- Hovakimian, G. (2009). Determinants of Investment Cash Flow Sensitivity. *Financial Management*, 38(1), 161–183. <https://doi.org/10.1111/j.1755-053X.2009.01032.x>
- IFAC. (2005). Environmental Management Accounting Contemporary Issues in Management Accounting. In *Contemporary Issues in Management Accounting* (pp. 380–406). Oxford University Press. <https://doi.org/10.1093/acprof:oso/9780199283361.003.0017>
- Jackson, S. A., Gopalakrishna-Remani, V., Mishra, R., & Napier, R. (2016). Examining the impact of design for environment and the mediating effect of quality management innovation on firm performance. *International Journal of*

- Production Economics*, 173, 142–152.
<https://doi.org/10.1016/j.ijpe.2015.12.009>
- Jasch C. (2009). What Is EMA and Why Is It Relevant? In *Environmental and Material Flow Cost Accounting* (pp. 1–35). Springer Netherlands.
https://doi.org/10.1007/978-1-4020-9028-8_1
- Jermsttiparsert, K., Somjai, S., & Toopgajank, S. (2020). Factors Affecting Firm's Energy Efficiency and Environmental Performance: The Role of Environmental Management Accounting, Green Innovation and Environmental Proactivity. *International Journal of Energy Economics and Policy*, 10(3), 325–331. <https://doi.org/10.32479/ijeep.9220>
- Joshi, S., & Li, Y. (2016). What Is Corporate Sustainability and How Do Firms Practice It? A Management Accounting Research Perspective. *Journal of Management Accounting Research*, 28(2), 1–11. <https://doi.org/10.2308/jmar-10496>
- Justina, D., & Lantara, I. W. N. (2024). Governance mechanism to improve sustainability report quality: the impact on information risk and stock market participation. *International Journal of Quality & Reliability Management*, 41(5), 1253–1269. <https://doi.org/10.1108/IJQRM-01-2023-0017>
- Kraus, S., Rehman, S. U., & García, F. J. S. (2020). Corporate social responsibility and environmental performance: The mediating role of environmental strategy and green innovation. *Technological Forecasting and Social Change*, 160, 120262. <https://doi.org/10.1016/j.techfore.2020.120262>
- Lanita, I., & Rachmawati, D. (2020). Penerapan Environmental Management Accounting (EMA) Terhadap Kinerja Perusahaan. *InFestasi*, 16(1), 28–43. <https://doi.org/10.21107/infestasi.v16i1.6886>
- Le, T. T., Nguyen, T. M. A., & Phan, T. T. H. (2019). Environmental Management Accounting and Performance Efficiency in the Vietnamese Construction Material Industry—A Managerial Implication for Sustainable Development. *Sustainability*, 11(19), 5152. <https://doi.org/10.3390/su11195152>

- Li, M., & Wong, Y.-Y. (2003). Diversification and Economic Performance: An Empirical Assessment of Chinese Firms. *Asia Pacific Journal of Management*, 20(2), 243–265. <https://doi.org/10.1023/A:1023804904383>
- Li, W., Bhutto, T. A., Xuhui, W., Maitlo, Q., Zafar, A. U., & Ahmed Bhutto, N. (2020). Unlocking employees' green creativity: The effects of green transformational leadership, green intrinsic, and extrinsic motivation. *Journal of Cleaner Production*, 255, 120229. <https://doi.org/10.1016/j.jclepro.2020.120229>
- Lin, J., Zeng, Y., Wu, S., & Luo, X. (Robert). (2024). How does artificial intelligence affect the environmental performance of organizations? The role of green innovation and green culture. *Information & Management*, 61(2), 103924. <https://doi.org/10.1016/j.im.2024.103924>
- Nugafira F, & Prasetyo A. (2024). PENGARUH AKUNTANSI MANAJEMEN LINGKUNGAN TERHADAP KINERJA MASA DEPAN MELALUI INOVASI (Studi Empiris pada Perusahaan Manufaktur di Indonesia Tahun 2017 - 2021). *Diponegoro Journal Of Accounting*, 13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Oliva, F. L., Semensato, B. I., Prioste, D. B., Winandy, E. J. L., Bution, J. L., Couto, M. H. G., Bottacin, M. A., Mac Lennan, M. L. F., Teberga, P. M. F., Santos, R. F., Singh, S. K., da Silva, S. F., & Massaini, S. A. (2019). Innovation in the main Brazilian business sectors: characteristics, types and comparison of innovation. *Journal of Knowledge Management*, 23(1), 135–175. <https://doi.org/10.1108/JKM-03-2018-0159>
- Phan, T. N., Baird, K., & Su, S. (2017). The use and effectiveness of environmental management accounting. *Australasian Journal of Environmental Management*, 24(4), 355–374. <https://doi.org/10.1080/14486563.2017.1354235>
- Qian, W., Hörisch, J., & Schaltegger, S. (2018). Environmental management accounting and its effects on carbon management and disclosure quality. *Journal of Cleaner Production*, 174, 1608–1619. <https://doi.org/10.1016/j.jclepro.2017.11.092>

- Rasit, Z. A. (2020). Environmental Management Accounting Implementation and Environmental Performance through Enhanced Internal Process Innovation. *Journal of Advanced Research in Dynamical and Control Systems*, 12(1), 46–55. <https://doi.org/10.5373/JARDCS/V12I1/20201007>
- Rehman, S. U., Kraus, S., Shah, S. A., Khanin, D., & Mahto, R. V. (2021). Analyzing the relationship between green innovation and environmental performance in large manufacturing firms. *Technological Forecasting and Social Change*, 163, 120481. <https://doi.org/10.1016/j.techfore.2020.120481>
- Saeidi, S. P., & Othman, M. S. H. (2017). The mediating role of process and product innovation in the relationship between environmental management accounting and firm's financial performance. *International Journal of Business Innovation and Research*, 14(4), 421. <https://doi.org/10.1504/IJBIR.2017.087839>
- Salvadó, J. A., de Castro, G. M., López, J. E. N., & Verde, M. D. (2013). *Environmental Innovation and Firm Performance*. Palgrave Macmillan UK. <https://doi.org/10.1057/9781137264046>
- Sari, R. N., Pratadina, A., Anugerah, R., Kamaliah, K., & Sanusi, Z. M. (2021). Effect of environmental management accounting practices on organizational performance: role of process innovation as a mediating variable. *Business Process Management Journal*, 27(4), 1296–1314. <https://doi.org/10.1108/BPMJ-06-2020-0264>
- Schreiber-Gregory, D. N. (2018). Ridge Regression and multicollinearity: An in-depth review. *Model Assisted Statistics and Applications*, 13(4), 359–365. <https://doi.org/10.3233/MAS-180446>
- Soderstrom, K. M., Soderstrom, N. S., & Stewart, C. R. (2017). *Sustainability/CSR Research in Management Accounting: A Review of the Literature* (pp. 59–85). <https://doi.org/10.1108/S1474-787120170000028003>
- Solovida, G. T., Izzaty, K. N., & Nugraha, S. I. (2025). Environmental management accounting and green practices as drivers of SME performance: evidence from an emerging economy. *JAS (Jurnal Akuntansi Syariah)*, 9(1), 222–243. <https://doi.org/10.46367/jas.v9i1.2441>

- Solovida, G. T., & Latan, H. (2017). Linking environmental strategy to environmental performance. *Sustainability Accounting, Management and Policy Journal*, 8(5), 595–619. <https://doi.org/10.1108/SAMPJ-08-2016-0046>
- Tang, M., Walsh, G., Lerner, D., Fitza, M. A., & Li, Q. (2018). Green Innovation, Managerial Concern and Firm Performance: An Empirical Study. *Business Strategy and the Environment*, 27(1), 39–51. <https://doi.org/10.1002/bse.1981>
- Tashakor, S., Appuhami, R., & Munir, R. (2019). Environmental management accounting practices in Australian cotton farming. *Accounting, Auditing & Accountability Journal*, 32(4), 1175–1202. <https://doi.org/10.1108/AAAJ-04-2018-3465>
- Thanh Thuy Ngoc, T. (2025). Unlocking environmental management accounting and environmental performance: a mediated moderation model through green technology innovation and environmental strategy. *Meditari Accountancy Research*, 33(2), 733–758. <https://doi.org/10.1108/MEDAR-07-2024-2558>
- Tu, Y., & Wu, W. (2021). How does green innovation improve enterprises' competitive advantage? The role of organizational learning. *Sustainable Production and Consumption*, 26, 504–516. <https://doi.org/10.1016/j.spc.2020.12.031>
- Vanini, U., & Bochert, S. (2024). Integration of sustainability issues into management accounting textbooks. *Journal of Accounting Education*, 66, 100886. <https://doi.org/10.1016/j.jaccedu.2024.100886>
- Wang, M., Li, Y., Li, J., & Wang, Z. (2021). Green process innovation, green product innovation and its economic performance improvement paths: A survey and structural model. *Journal of Environmental Management*, 297, 113282. <https://doi.org/10.1016/j.jenvman.2021.113282>
- Wiraguna, P., Burhany, D. I., Rosmiati, M., & Suwondo, S. (2023). The Effect of Sustainability Accounting and Environmental Performance on Financial Performance (Study of Manufacturing Companies Listed on IDX in 2018–2021). *International Journal of Current Science Research and Review*, 06(07). <https://doi.org/10.47191/ijcsrr/V6-i7-04>

- Xie, X., Han, Y., & Hoang, T. T. (2022). Can green process innovation improve both financial and environmental performance? The roles of TMT heterogeneity and ownership. *Technological Forecasting and Social Change*, 184, 122018. <https://doi.org/10.1016/j.techfore.2022.122018>
- Xie, X., Huo, J., & Zou, H. (2019). Green process innovation, green product innovation, and corporate financial performance: A content analysis method. *Journal of Business Research*, 101, 697–706. <https://doi.org/10.1016/j.jbusres.2019.01.010>
- Zandi, G. R., Khalid, N., & Islam, D. Md. Z. (2019). Nexus of Knowledge Transfer, Green Innovation and Performance: Impact of Environmental Management Accounting. *International Journal of Energy Economics and Policy*, 9(5), 387–393. <https://doi.org/10.32479/ijeep.8285>