UNIVERSITAS
GADJAH MADA
Pengaruh Green Accounting, Carbon Emission Disclosure, dan Profitabilitas Terhadap Nilai Perusahaan
Sektor Energi di Bursa Efek Indonesia Tahun 2022 - 2025
Amelia Dwi Setya Putri, Rizky Wulandari, SE., M.Acc., CFr.A
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

DAFTAR PUSTAKA

Ambrosini, V. (2003). The Resource-Based View of the Firm. In *Tacit and Ambiguous Resources as Sources of Competitive Advantage*. Tacit and Ambiguous Resources as Sources of Competitive Advantage. https://doi.org/https://doi.org/10.1057/9781403948083

Askiah, U., Valdiansyah, R. H., & Firmansyah, A. (2025). Carbon Emission Disclosure and Profitability on Firm Value. *Accounting and Finance Studies*, *5*(3), 296–310. https://doi.org/10.47153/afs53.17902025

Basuki, A. (2021). *Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis*. Rajawali Pers.

Bursa Efek Indonesia. (2021). *Panduan IDX Industrial Classification*. www.idx.co.id

Cao, Q., Zhu, T., & Yu, W. (2024). ESG investment and bank efficiency: Evidence from China. *Energy Economics*, *133*. https://doi.org/10.1016/j.eneco.2024.107516

Creswell, J. (2012). *Educational Research: Planning, Conducting and Evaluating Quantitative and Qualitative Research*. Pearson.

Dewi, A. K. (2023). The Effect of Environmental, Social, and Governance (ESG) Disclosure on The Company's Market Value in Indonesia. *Jurnal Pamator : Jurnal Ilmiah Universitas Trunojoyo*, *16*(3), 608–619. https://doi.org/10.21107/pamator.v16i3.19923

Fina, Maulidia, R., & Mustika, I. G. (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

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.

Ho, X. T., Tai Vu, T. T., & Thao Nguyen, T. P. (2026). Will carbon emission disclosure increase firm value in Vietnam? The mediating role of audit quality. *Sustainable Futures*, *11*. https://doi.org/10.1016/j.sftr.2026.101961

Houten, E. S., & Wedari, L. K. (2023). Carbon Disclosure, Carbon Performance, and Market Value: Evidence from Indonesia Polluting Industries. *International Journal of Sustainable Development and Planning*, *18*(6), 1973–1981. https://doi.org/10.18280/ijsdp.180634

IAI Jawa Timur. (2026, August). *Carbon Emission Disclosure*. IAI Jawa Timur.

UNIVERSITAS
GADJAH MADA
Pengaruh Green Accounting, Carbon Emission Disclosure, dan Profitabilitas Terhadap Nilai Perusahaan
Sektor Energi di Bursa Efek Indonesia Tahun 2022 - 2025
Amelia Dwi Setya Putri, Rizky Wulandari, SE., M.Acc., CFr.A
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Ikatan Akuntan Indonesia. (2025, July). *DSK IAI Sahkan Standar Pengungkapan Keberlanjutan: PSPK 1 dan PSPK 2*. IAI Global. https://web.iaiglobal.or.id/Berita-IAI/detail/dsk_iai_sahkan_standar_pengungkapan_keberlanjutan_pspk_1_dan_pspk_2#gsc.tab=0

Kementerian Energi dan Sumber Daya Mineral. (2025). *Laporan Kinerja Kementerian Energi, dan Sumber Daya Mineral 2025*.

Kementerian ESDM. (2025, December 18). *Jelang Tutup Tahun, Realisasi PNBP Sektor ESDM Tembus Rp228 Triliun*. Kementerian Energi Dan Sumber Daya Mineral. https://www.esdm.go.id/id/media-center/arsip-berita/jelang-tutup-tahun-realisasi-pnbp-sektor-esdm-tembus-rp228-triliun

Kementerian PPN/Bappenas. (2017, July 26). *Berita Kerjasama Bappenas*. Kementerian PPN/Bappenas. https://www.bappenas.go.id/id/berita/indonesia-berkomitmen-capai-sdgs-dengan-perpres-no-59-tahun-2017

Khim, S., Azhar, Z., Mulyati, S., & Avrilia, S. T. (2025). Determinants of Firm Value: Financial Performance, Capital Structure, and Corporate Governance in Emerging Markets. *Jurnal Ilmiah Manajemen Kesatuan*, *13*(6), 5955–5966. https://doi.org/10.37641/jimkes.v13i6.4252

Komakech, R. A., Ombati, T. O., Kikwatha, R. W., & Wainaina, M. G. (2025). Resource-based view theory and its Applications in Supply Chain Management: A Systematic Literature Review. *Management Science Letters*, *15*(4), 261–272. https://doi.org/10.5267/j.msl.2024.6.004

Komang, N., Ariyanti, T., Goldina, K., Dewi, P., Sanjaya, G., & Putra, A. (2026). The Effect of Green Accounting, CSR Disclosure, and Profitability on Firm Value in Consumer Non-Cyclicals Sector Companies Listed on The Indonesia Stock Exchange for The 2022-2024 Period. *Jogta: Journal of Governance, Taxation and Auditing*.

Lako, A. (2018). *Akuntansi Hijau: Isu, Rerangka Konseptual dan Aplikasi*. Penerbit Salemba Empat.

Lampiran II POJK Nomor 51/POJK.03/2017, Otoritas Jasa Keuangan (2017). https://ojk.go.id/id/kanal/perbankan/regulasi/peraturan-ojk/Pages/POJK-Penerapan-Keuangan-Berkelanjutan-bagi-Lembaga-Jasa-Keuangan,-Emiten,-dan-Perusahaan-Publik.aspx

Napitupulu, R. B., Simanjuntak, T. P., Hutabarat, L., Damanik, H., Harianja, H., Sirait, R. T. M., & Tobing, C. E. R. L. (2021). *Penelitian Bisnis Dengan SPSS STATA Dan Eviews 1 _ ILIDE.INFO Platform PDF Viewer*.

UNIVERSITAS
GADJAH MADA
Pengaruh Green Accounting, Carbon Emission Disclosure, dan Profitabilitas Terhadap Nilai Perusahaan
Sektor Energi di Bursa Efek Indonesia Tahun 2022 - 2025
Amelia Dwi Setya Putri, Rizky Wulandari, SE., M.Acc., CFr.A
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Nuradawiyah, A., Susilawati, S., & Muhammadiyah Jakarta, S. (2020). *Analisis Faktor-Faktor yang mempengaruhi nilai perusahaan (Studi Kasus Pada Perusahaan Indeks LQ45)*. http://ejournal.stiemj.ac.id/index.php/akuntansi

Our World in Data. (2024). *Share of global greenhouse gas emissions*. https://ourworldindata.org/grapher/share-global-ghg-emissions?tab=discrete-bar&time=latest&country=IDN~IRN~RUS~BRA~IND~USA~CHN

Pajri, R., Munawwaroh, H., & Rohman, D. F. (2025). Green Accounting, Corporate Social Responsibility, dan Kinerja Lingkungan sebagai Determinan Kinerja Keuangan Perusahaan. *Journal of Creative Student Research*, *3*(6), 25–44. https://doi.org/10.55606/jcsr-politama.v3i6.5790

Pangestu, T., & Khomsiyah. (2025). Pengaruh Environmental, Social, Governance (ESG), Green Accounting, dan Growth Opportunity Terhadap Nilai Perusahaan. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, *6*, 1656. https://doi.org/1047467/elmal.v6i3.6975

Peraturan Otoritas Jasa Keuangan. (2017). *Penjelasan POJK Nomor 51/POJK.03/2017*.

Peraturan Presiden. (2025). *Peraturan Presiden Nomor 110 Tahun 2025*.

Qurrotu'ainii, H. R. P., Hermuningsih, S., & Suyanto. (2025). Analysis of Profitability and Leverage on Company Value with Size and Growth Capacity as Moderating Variables in the Property Sector. *Almana: Jurnal Manajemen Dan Bisnis*. https://doi.org/10.36555/almana.v9i3

Ramadhan, W., & Karom, H. (2025). Pengaruh Penerapan Green Accounting, Green Competitive Advantage, Capital Structure, dan Environmental Performance Terhadap Nilai Perusahaan Pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2023. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*. https://doi.org/1047467/elmal.v6i10.9234

Setianingsih, N. A., Asmoro, W. K., Putranti, E., & Andari, A. T. (2025). Pengaruh Profitabilitas, Carbon Emission Disclosure, dan Green Accounting terhadap Nilai Perusahaan. *Gorontalo Accounting Journal*, *8*(2), 435–441. https://doi.org/10.32662/gaj.v8i2.4473

Simoes, B. R., Correia, M., Provera, T., & Chkoniya, V. (2026). Greenwashing and Information Asymmetry: A Theoretical Perspective. *European Journal of Marketing and Economics*, *9*(1), 59–80. https://doi.org/10.26417/7e7fpv08

Sinaga, P., Simanjuntak, A., Sagala, F., & Ginting, M. (2025). The Effect of Environmental, Social, and Governance Disclosure on FIrm Value in Energy Sector Companies Listed on The Indonesia Stock Exchange in The 2021-2023 Period. *Jurnal Ilmiah Accusi*, *7*(1). https://doi.org/10.36985/94t7h561

UNIVERSITAS
GADJAH MADA
Pengaruh Green Accounting, Carbon Emission Disclosure, dan Profitabilitas Terhadap Nilai Perusahaan
Sektor Energi di Bursa Efek Indonesia Tahun 2022 - 2025
Amelia Dwi Setya Putri, Rizky Wulandari, SE., M.Acc., CFr.A
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Siswati, C., & Sumayyah. (2025). The Effect of Carbon Emission Disclosure, Green Accounting, and Institutional Ownership on Firm Value. *Research Horizon*.

Sudarminto, H. T., & Harto, P. (2023). Green Accounting Concepts and Practices Towards Measuring Environmental Sustainability and Sustainable Business Value. In *International Journal of Science and Society* (Vol. 5, Number 5). https://doi.org/10.54783/ijsoc.v5i5.927

Suryani, F. (2023). The Influence of Corporate Social Responsibility and Good Governance in Profitability and Firm Value in Energy Sector Companies Listed on The IDX in 2017-2021. *Kurs: Jurnal Akuntansi, Kewirausahaan Dan Bisnis*, *135*(2). https://doi.org/https://doi.org/10.35145/kurs.v8i2.3999

Susilawati, S., Arifiyanti, D., Suryaningsih, M., & Dewi Kuraesin, A. (2024). Green Accounting, CSR Disclosure, FIrm Value, and Profitability Mediation. *Ikonomicheski Izsledvania*, *33*(1), 2024.

Widhiatmoko, A. R., & Sucipto, B. (2025). Signaling Theory Dalam Konteks Pasar Kerja dan Bisnis di Indonesia. *JAFM: Journal of Accounting and Finance Management*. https://doi.org/10.38035/jafm.v6i5

Willim, A. P. (2015). Price Book Value & Tobin's Q: Which One is Better For Measure Corporate Governance? In *European Journal of Business and Management www.iiste.org ISSN* (Vol. 7, Number 27). Online. www.iiste.org