

## DAFTAR PUSTAKA

- Anagnostopoulou, S. C., Buhalis, D., Kountouri, I. L., Manousakis, E. G., & Tsekrekos, A. E. (2020). The impact of online reputation on hotel profitability. *International Journal of Contemporary Hospitality Management*, 32(1), 20–39. <https://doi.org/10.1108/IJCHM-03-2019-0247>
- Badruzaman, J. (2020). The impact of earning per share and return on equity on stock price. *Systematic Reviews in Pharmacy*, 11(6), 1285–1289. <https://doi.org/10.31838/srp.2020.6.188>
- Budiono, S., & Dura, J. (2021). The Effect of Green Accounting Implementation on Profitability in Companies Compass Index 100. *International Journal of Educational Research & Social Sciences*, 2(6), 1526–1534. <https://doi.org/10.51601/ijersc.v2i6.216>
- 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>
- Dura, J., & Suharsono, R. (2022). Application Green Accounting To Sustainable Development Improve Financial Performance Study In Green Industry. *Jurnal Akuntansi*, 26(2), 192–212. <https://doi.org/10.24912/ja.v26i2.893>
- Dutta, T. K., Raju, V., & Kassim, R. N. M. (2020). Green accounting in achieving higher corporate profitability and sustainability in ready made garment industry in Bangladesh: A conceptual analysis. *International Journal of Innovation, Creativity and Change*, 10(10), 178–187.
- Egbunike, A., & Okoro, G. (2018). Does green accounting matter to the profitability of firms? A canonical assessment. *Economic Horizons*, 20(1), 15–23. <https://doi.org/10.5937/ekonhor1801017e>
- Eling, M., & Jia, R. (2019). Efficiency and profitability in the global insurance industry. *Pacific Basin Finance Journal*, 57 (December 2018). <https://doi.org/10.1016/j.pacfin.2019.101190>
- Elisabeth, Y., & Maria, E. (2022). Analisis Penerapan Green Accounting Dan Kinerja Lingkungan Terhadap Harga Saham Melalui Profitabilitas Perusahaan. *Dinamika Ekonomi: Jurnal Ekonomi Dan Bisnis*, 15(2), 375–392.
- Fleischman, R. K., & Schuele, K. (2006). Green accounting: A primer. *Journal of Accounting Education*, 24(1), 35–66. <https://doi.org/10.1016/j.jaccedu.2006.04.001>
- Gerged, A. M., & Agwili, A. (2020). How corporate governance affect firm value and profitability? Evidence from Saudi financial and non-financial listed firms. *International Journal of Business Governance and Ethics*, 14(2), 144–165. <https://doi.org/10.1504/IJBGE.2020.106338>
- Ghozali, P. H. I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (A. Tejkusumo (ed.); 9th ed.). Badan Penerbit Universitas Diponegoro.
- Gonzalez, C. C., & Mendoza, K. H. (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>
- Hadriyani, N. L. I., & Dewi, N. W. Y. (2022). Pengaruh Aspek Green Accounting Terhadap Profitabilitas Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi ) Universitas Pendidikan Ganesha*, 13(2), 357–367. [www.idx.co.id](http://www.idx.co.id)
- Hafifin, K., & Susbiyani, A. (2022). Pengaruh Rasio Keuangan Terhadap Return Saham ( Studi Empiris Pada Perusahaan Manufaktur Yang Listed di Bursa Efek Indonesia Periode 2017-2020 ). *Jurnal Ilmiah Multidisiplin*, 1(4), 657–666.

- Irawan, T., & Suryati, E. (2021). The Influence of Profitability, Liquidity, Net Cash Flows, Dividend Policy, Firm Size to Stock Price (Empirical Study on Manufacturing Companies Listed on The Indonesia Stock Exchange Period 2015-2018). *International Journal of Business and Information Technology*, 2(1), 52–63.
- Kasmir. (2015). *Analisis Laporan Keuangan* (1st ed.). Rajawali Pers.
- Kemenperin. (2019). Pedoman Penilaian Penghargaan Industri Hijau. In *Pedoman Penilaian Penghargaan Industri Hijau* (3rd ed., Vol. 3, Issue 1, pp. 104–116).
- Kholmi, M., & Nafiza, S. A. (2022). Pengaruh Penerapan Green Accounting dan Corporate Social Responsibility Terhadap Profitabilitas (Studi Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2018-2019 ). *Reviu Akuntansi Dan Bisnis Indonesia*, 6(1), 143–155. <https://doi.org/10.18196/rabin.v6i1.12998>
- Kustina, T. K., & Asuntya, D. A. N. N. (2021). Peran Profitabilitas Dalam Memoderasi Pengaruh Penerapan Green Accounting Terhadap Pertumbuhan Harga Saham. *Journal of Innovation Research and Knowledge*, 1 No. 7(7), 402.
- Lako, A. (2018). *Akuntansi Hijau : Isu, Teori, dan Aplikasi* (A. M. M. Suslia (ed.); 6th ed.). Penerbit Salemba Empat.
- Li, Y., Bu, H., Li, J., & Wu, J. (2020). The role of text-extracted investor sentiment in Chinese stock price prediction with the enhancement of deep learning. *International Journal of Forecasting*, 36(4), 1541–1562. <https://doi.org/10.1016/j.ijforecast.2020.05.001>
- Liu, V., & Jaya, S. (2022). Analisis Pengaruh Ukuran Perusahaan, Sales Growth, Profitabilitas, Dan Green Accounting Terhadap Harga Saham Pada Perusahaan Sektor Pertambangan Di Bursa Efek Indonesia. *Prosiding Nasional Seminar on Accounting*, 1(1), 243–252. <http://eprints.ums.ac.id/id/eprint/84432>
- Muhidin, S. A., & Abdurrahman, D. M. (2017). *Analisis Korelasi, Regresi, dan Jalur dalam Penelitian (Dilengkapi Aplikasi Program SPSS)* (T. R. P. Setia (ed.); 3rd ed.). CV Pustaka Setia.
- Mulyadi. (2015). *Akuntansi Biaya Penentuan Harga Pokok dan Pengendalian Biaya* (4th ed.). BPF.
- Nugraha, N. M., & Riyadhi, M. R. (2019). The effect of cash flows, company size, and profit on stock prices in SOE companies listed on Bei for the 2013-2017 period. *International Journal of Innovation, Creativity and Change*, 6(7), 130–141.
- Pasaribu, E. (2022). *Pengaruh Penerapan Green Accounting Terhadap Profitabilitas Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2016-2020*.
- PSAK 46/IAS 12, I. (2013). ED PSAK 46 : Pajak Penghasilan. In *Psak* (Issue 1). Grha Akuntan, Jalan Sindanglaya No.1 Menteng.
- Qodratilah, N. H. I. (STEI E. (2021). Pengaruh Penerapan Green Accounting Terhadap Tingkat Pencapaian Laba Dan Pertumbuhan Harga Saham Pada Perusahaan Peraih Penghargaan Industri Hijau Yang Terdaftar Di Bursa Efek Indonesia (Bei) Tahun 2015-2019. *Review of Accounting & Business*, 2(2), 200–215.
- Rachmawati, W., & Karim, A. (2021). Pengaruh Green Accounting Terhadap Mfca Dalam Meningkatkan Keberlangsungan Usaha Serta Resource Efficiency Sebagai Variabel Moderating (Studi Kasus Pada Perusahaan Peraih Penghargaan Industri Hijau). *Tirtayasa Ekonomika*, 16(1), 59. <https://doi.org/10.35448/jte.v16i1.10205>
- Risal, T., Lubis, N., & Argatha, V. (2020). Implementasi Green Accounting Terhadap Profitabilitas Perusahaan. *Accumulated*, 2(1), 73–85. <http://e-journal.potensi-utama.ac.id/ojs/index.php/Accumulated/article/view/898>
- 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>
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504–512. <https://doi.org/10.1108/IJOES-03-2019-0056>
- Rusdiyanto, Hidayat, W., Tjaraka, H., Septiarini, D. F., Fayanni, Y., Utari, W., Waras, Indrawati, M., Susanto, H., Tjahjo, J. D. W., Mufarokhah, N., Susetyorini, Elan, U., Samsi, N., Choiri, Syamsul, M., Widodo, M., Suyanto, H., Zainal, M., & Imanawati, Z. (2020). The effect of earning per share, debt to equity ratio and return on assets on stock prices: Case study Indonesian. *Academy of Entrepreneurship Journal*, 26(2), 1–10.
- Salsabila, A., & Widiatmoko, J. (2022). Pengaruh Green Accounting terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Mediasi pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2018-2021. *Jurnal Mirai Manajemen*, 7(1), 410–424.
- Saputra, K. A. K., Manurung, D. T. H., Rachmawati, L., Siskawati, E., & Genta, F. K. (2021). Combining the concept of green accounting with the regulation of prohibition of disposable plastic use. *International Journal of Energy Economics and Policy*, 11(4), 84–90. <https://doi.org/10.32479/ijeep.10087>
- Sarwono, J. (2012). *Path Analysis dengan SPSS: Teori, Aplikasi, Prosedur Analisis untuk Riset Skripsi, Tesis dan Disertasi* (1st ed.). PT Elex Media Komputindo.
- Sholichah, F., Asfiah, N., Ambarwati, T., Widagdo, B., Ulfa, M., & Jihadi, M. (2021). The Effects of Profitability and Solvability on Stock Prices: Empirical Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 885–894. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0885>
- Siregar, E. T. P., & Satria M, B. N. (2023). The Effect of Green Finance On Stock Price Volatility. *Eduvest - Journal of Universal Studies*, 3(1), 83–95. <https://doi.org/10.36418/eduvest.v3i1.719>
- Sugiyono, P. D. (2020). *Metode Penelitian Kuantitatif, Kualitatif dan R&D* (D. I. Sutopo (ed.); 2nd ed.). ALFABETA, CV.
- Suharsono, R. S., & Rahmasari, G. A. P. W. (2013). Pengaruh Pengungkapan Corporate Social Responsibilityresponsibility (CSR) Terhadap Cost Of Capital (COC) Dengan Kepemilikan Institusional Sebagai Variabel Pemoderasi. *Jurnal Ilmiah Akuntansi Dan Humanika*, 2(2), 737–764.
- Sunaryo, D. (2020). The The Effect of Profitability (Return on Investment) and Financial Risk Against Stock Price Before Covide-19. *International Journal of Science, Technology & Management*, 1(2), 87–99. <https://doi.org/10.46729/ijstm.v1i2.19>
- Supardi. (2014). *Aplikasi Statistika dalam Penelitian* (3rd ed.). Change Publication.
- Tiberius, V., & Lisiecki, L. (2019). Stock price forecast accuracy and recommendation profitability of financial magazines. *International Journal of Financial Studies*, 7(4). <https://doi.org/10.3390/ijfs7040058>
- Ulupui, I. G. K. A., Murdayanti, Y., Marini, A. C., Purwohedi, U., Mardi, & Yanto, H. (2020). Green accounting, material flow cost accounting and environmental performance. *Accounting*, 6(5), 743–752. <https://doi.org/10.5267/j.ac.2020.6.009>
- Xiao, J., Zhu, X., Huang, C., Yang, X., Wen, F., & Zhong, M. (2019). A New Approach for Stock Price Analysis and Prediction Based on SSA and SVM. *International Journal of Information Technology and Decision Making*, 18(1), 35–63. <https://doi.org/10.1142/S021962201841002X>