

DAFTAR PUSTAKA

- Abbas, J., Muzaffar, A., Mahmood, H. K., Ramzan, M. A., & Ul Hassan Rizvi, S. S. (2014). Impact of Technology on Performance of Employees (a Case Study on Allied Bank Ltd, Pakistan). *World Applied Sciences Journal*, 29(2), 271–276. <https://doi.org/10.5829/idosi.wasj.2014.29.02.1897>
- Agustia, D., Dianawati, W., & Indah, D. R. A. (2019). Managerial Ownership, Corporate Social Responsibility Disclosure and Corporate Performance. *Management of Sustainable Development*, 10(2), 67–71. <https://doi.org/10.2478/msd-2019-0011>
- Agustia, D., Sawarjuwono, T., & Dianawati, W. (2019). International Journal of Energy Economics and Policy The Mediating Effect of Environmental Management Accounting on Green Innovation-Firm Value Relationship. *International Journal of Energy Economics and Policy* /, 9(2), 299–306. <http://www.econjournals.comDOI:https://doi.org/10.32479/ijeep.7438>
- Ambarini, N. S. B. (2010). Corporate Social Responsibility (CSR) sebagai Instrumen Hukum Ekonomi di Era Globalisasi. *Jurnal Dinamika Hukum*, 10(3), 315–326. <https://doi.org/10.20884/1.jdh.2010.10.3.101>
- 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, 854–864. <https://doi.org/10.1016/j.sbspro.2012.09.144>
- Ardillah, K., Breliastiti, R., Setiawan, T., & Machdar, N. M. (2022). The role of ownership structure in moderating the relationship between tax avoidance, corporate social responsibility disclosure, and firm value. *Accounting Analysis Journal*, 11(1), 21–30. <https://doi.org/10.15294/aaj.v11i1.58613>
- Arief, N., & Amir. (2019). Pengaruh Tata Kelola Perusahaan terhadap Dampaknya pada Nilai Perusahaan. *Sosio E-Kons*, 11(3), 249–258.
- Azizul Islam, M. (2017). CSR Reporting and Legitimacy Theory: Some Thoughts on Future Research Agenda. *CSR, Sustainability, Ethics and Governance*, 323–339. https://doi.org/10.1007/978-3-319-39089-5_17
- Baumann, H., Boons, F., & Bragd, A. (2002). Mapping the Green Product Development Field. *Journal of Cleaner Production*, 10, 409–425.
- Bawai, R., & Kusumadewi, H. (2021). Effect of Corporate Governance, Firm Characteristic, Disclosure of Corporate Social Responsibility (CSR) on Firm Value. *Jurnal Economia*, 17(1), 20–33. <https://doi.org/10.21831/economia.v17i1.32523>
- Bila, R. S., Suherman, & Dharmawan Buchdadi, A. (2022). The Role of Corporate Social Responsibility With Institutional and Managerial Ownership As Moderating Variables for Increasing Firm Value. *Jurnal Dinamika Manajemen Dan Bisnis*, 5(1), 2–19.

Andea Nurul Badriyah, 2023

PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN GREEN INNOVATION TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL PEMODERASI

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id - www.library.upnvj.ac.id - www.repository.upnvj.ac.id]

- Budiarti, M., & Raharjo, S. T. (2014). Corporate Social Responsibility (CSR) Dari Sudut Pandang Perusahaan. *Share Social Work Journal*, 4(1).
- Butt, A. A., Shahzad, A., & Ahmad, J. (2020). Impact of CSR on Firm Value: The Moderating Role of Corporate Governance. *Indonesian Journal of Sustainability Accounting and Management*, 4(2), 145. <https://doi.org/10.28992/ijsam.v4i2.257>
- Cahyaningtyas, S. R., Isnaini, Z., & Ramadhani, R. S. (2022). Green Corporate Social Responsibility: Green Innovation Dan Nilai Perusahaan. *Jurnal Aplikasi Akuntansi*, 6(2), 87–108. <https://doi.org/10.29303/jaa.v6i2.137>
- Chen, Y. S. (2011). Green Organizational Identity: Sources and Consequence. *Management Decision*, 49(3), 384–404. <https://doi.org/10.1108/002517411111120761>
- 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>
- Chiou, T. Y., Chan, H. K., Lettice, F., & Chung, S. H. (2011). The Influence of Greening the Suppliers and Green Innovation on Environmental Performance and Competitive Advantage in Taiwan. *Transportation Research Part E: Logistics and Transportation Review*, 47(6), 822–836. <https://doi.org/10.1016/j.tre.2011.05.016>
- Deegan, C. (2002). Introduction: The Legitimising Effect of Social and Environmental Disclosures—a Theoretical Foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311.
- Denziana, A., & Monica, W. (2016). Analisis Ukuran Perusahaan dan Profitabilitas terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Yang Tergolong LQ45 di BEI Periode 2011- 2014). *Jurnal Akuntansi & Keuangan*, 7(2), 64–75.
- Devie, D., Liman, L. P., Tarigan, J., & Jie, F. (2020). Corporate Social Responsibility, Financial Performance and Risk in Indonesian Natural Resources Industry. *Social Responsibility Journal*, 16(1), 73–90. <https://doi.org/10.1108/SRJ-06-2018-0155>
- Diyanto, V., & Natariasari, R. (2019). The Analysis of Good Corporate Governance, Corporate Social Responsibility and, Firm Size Toward Firm Value. *Indonesian Journal of Economics, Social, and Humanities*, 1(2), 97–101. <https://doi.org/10.31258/ijesh.1.2.97-101>
- DP, R. T., & Monika, M. (2014). Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Manajemen Dan Bisnis Sriwijaya*, 12(1), 1–16.
- Firmansyah, D., Surasni, N. K., & Pancawati, S. (2020). Pengaruh CSR Terhadap Nilai Perusahaan Dengan Good Corporate Governance Dan Ukuran Perusahaan Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, Vol 30 No 1

- (2020), 163–178.
<https://ojs.unud.ac.id/index.php/Akuntansi/article/view/55500/33192>
- Husnaini, W., & Tjahjadi, B. (2021). Quality Management, Green Innovation and Firm Value: Evidence from Indonesia. *International Journal of Energy Economics and Policy*, 11(1), 255–262. <https://doi.org/10.32479/ijeep.10282>
- Indri Agustini, N. D., & Nursasi, E. (2020). Pengaruh Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Nilai Perusahaan Dengan Kebijakan Hutang Sebagai Variabel Intervening. *Manajerial*, 7(2), 124.
<https://doi.org/10.30587/manajerial.v7i2.1368>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Corporate Governance* (pp. 77–132). Gower.
- Kilcullen, M., & Ohles Kooistra, J. (1999). At Least Do No Harm: Sources on the Changing Role of Business Ethics and Corporate Social Responsibility. *Reference Services Review*, 27(2), 158–178.
<https://doi.org/10.1108/00907329910275150>
- Kotler, P., & Lee, N. R. (2011). *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*. Wiley.
<https://books.google.co.id/books?id=f6k9ycrf6b8C>
- Kouki, M., & Said, H. ben. (2011). Does Management Ownership Explain the Effect of Leverage on Firm Value? An Analysis of French Listed Firms. *Journal of Business Studies Quarterly*, 3(1), 169–186.
- Kushariani, A., Ananda, R., & Riandi, M. R. (2019). Effect of Corporate Social Responsibility, Profitability, and Corporate Governance on Company Value. *Jurnal Akuntansi Trisakti*, 5(1), 95–108.
<https://doi.org/10.25105/jat.v5i1.4863>
- Lipman, F. D., & Lipman, L. K. (2006). *Corporate Governance Best Practices: Strategies for Public, Private, and Not-for-profit Organizations*. John Wiley & Sons.
- Lukitaruna, R., & Sedianingsih, . (2018). *The Impact of Green Product Innovation and Green Process Innovation on Firm Performance*. *Jcae*, 645–653.
<https://doi.org/10.5220/0007019306450653>
- Ma, Y., Hou, G., & Xin, B. (2017). Green Process Innovation and Innovation Benefit: The Mediating Effect of Firm Image. *Sustainability (Switzerland)*, 9(10). <https://doi.org/10.3390/su9101778>
- Mardiana, I. A., & Wuryani, E. (2019). Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Pemoderasi. *AKUNESA: Jurnal Akuntansi Unesa*, 8(1), 1–8.
<http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>
- Nsiah, T. K., Danso, R. A., Charles, O., & Raphael, M. K. (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), 346–366. <https://doi.org/10.52218/ijbtob.v2i4.211>

- Paramita, R. W. D. (2012). Pengaruh Leverage, Firm Size dan Voluntary Disclosure terhadap Earnings Response Coefficient (ERC) (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal WIGA*, 2(2), 103–118.
- Pinatih, M. W. K., & Purbawangsa, I. B. A. (2021). The Influence of Corporate Social Responsibility and Good Corporate Governance on Firm Value With Financial Performance As Moderating Variables. *Russian Journal of Agricultural and Socio-Economic Sciences*, 116(8), 47–62. <https://doi.org/10.18551/rjoas.2021-08.05>
- Putri, H. D., & Agustin, H. (2023). Apakah Inovasi Hijau dan Pengungkapan Emisi Karbon dapat Mempengaruhi Nilai Perusahaan pada Perusahaan Manufaktur? 6(1), 107–124. <https://doi.org/10.22219/jaa.v6i1.22814>
- Rahayu, M., & Sari, B. (2018). Faktor-Faktor yang Mempengaruhi Nilai Perusahaan. *Jurnal Analisis Bisnis Ekonomi*, 16(1), 19–25. <https://doi.org/10.31603/bisnisekonomi.v16i1.2127>
- Retno, R. D., & Priantinah, D. (2012). Pengaruh Good Corporate Governance dan Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2007-2010). *Jurnal Nominal*, 1, 84–103.
- Rupilu, W. (2022). Enrichment: Journal of Management Analysis Of The Effect Of Financial Performance, Investment Opportunity Set, Free Cash Flow And Csr Disclosure On Company Value. *Enrichment: Journal of Management*, 12(4).
- Ruwanti, G., Grahita, C., & Prihat, A. (2019). The Influence of Corporate Governance in The Relationship of Firm Size and Leverage on Earnings Management. *International Journal of Innovative Science and Research Technology*, 4(8), 142–147.
- Sari, N. P., & Handayani, S. (2020). Pengaruh Pengungkapan Green Product Innovation dan Green Process Innovation Terhadap Kinerja Perusahaan. *Jurnal Akuntansi AKUNESA*, 9(1), 1–8.
- Sihaloho, J., & Rochyadi, A. P. (2021). The Influence of Price Earning Ratio (PER), Earning Per Share (EPS), Price To Book Value (PBV) on Stock Prices and Firm Size As Mediators in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange 2015-2020. *Business and Accounting Research (IJEBAR)*, 5(4), 432–446. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR>
- Singh, S. K., & El-Kassar, A. N. (2019). Role of big data analytics in developing

- sustainable capabilities. *Journal of Cleaner Production*, 213, 1264–1273. <https://doi.org/10.1016/j.jclepro.2018.12.199>
- Soesetio, Y. (2008). Kepemilikan Manajerial dan Instiusional, Kebijakan Dividen, Ukuran Perusahaan, Struktur Aktiva dan Profitabilitas Terhadap Kebijakan Hutang. *Jurnal Keuangan Dan Perbankan*, 12(3), 384–398.
- Suffah, R., & Riduwan., A. (2016). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan dan Kebijakan Deviden Pada Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 5(2), 1–17.
- Sufiyati, L. (2019). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Dan Kepemilikan Instiusional Perusahaan Terhadap Nilai Perusahaan. *Jurnal Paradigma Akuntansi*, 1(3), 798. <https://doi.org/10.24912/jpa.v1i3.5583>
- Suganda, T. R. (2018). Event Study Teori dan Pembahasan Reaksi Pasar Modal Indonesia. In *CV. Seribu Bintang* (Vol. 53, Issue 9).
- Sugiarto, M. (2011). Pengaruh Struktur Kepemilikan dan Kebijakan Dividen terhadap Nilai Perusahaan dengan Kebijakan Hutang sebagai Intervening. *Jurnal Akuntansi Kontemporer*, 3(1), 1–25. <https://doi.org/https://dx.doi.org/10.33508/jako.v3i1.1012>
- Sugiyanto, E., Trisnawati, R., & Kusumawati, E. (2021). Corporate Social Responsibility and Firm Value with Profitability , Firm Size , Managerial Ownership , and Board of Commissioners as Moderating Variables. *Jurnal Riset Akuntansi Dan Keuangan Indonesia*, 6(1), 18–26.
- Tonay, C., & Murwaningsari, E. (2022). Pengaruh Green Innovation dan Green Intellectual Capital terhadap Nilai Perusahaan dengan Ukuran Perusahaan sebagai Moderasi. *Jurnal Bisnis Dan Akuntansi*, 24(2), 283–294. <https://doi.org/10.34208/jba.v24i2.1484>
- Toni., D. N., & Silvia. (2021). *Determinan Nilai Perusahaan*. Jakad Media Publishing. <https://books.google.co.id/books?id=oNcrEAAAQBAJ>
- 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(June), 113282. <https://doi.org/10.1016/j.jenvman.2021.113282>
- Welly, Y., & Ikhsan, A. (2022). *Kinerja Keuangan dan Kinerja Pasar dalam Perspektif Corporate Governance Intellectual Capital dan Green Accounting* (M. Y. Noch (ed.)). Madenatera.
- Winarti, D., & Imron, M. (2018). Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Nilai Perusahaan dengan Ukuran Perusahaan sebagai Variabel Pemoderasi. *Jurnal REKSA: Rekayasa Keuangan, Syariah Dan Audit*, 2, 84. <https://doi.org/10.12928/j.reksa.v2i1.20>
- Wong, S. K. S. (2012). The Influence of Green Product Competitiveness on the Success of Green Product Innovation: Empirical Evidence from the Chinese

- Electrical and Electronics Industry. *European Journal of Innovation Management*, 15(4), 468–490. <https://doi.org/10.1108/14601061211272385>
- Yohendra, C. L., & Susanty, M. (2019). Tata Kelola Perusahaan dan Nilai Perusahaan. *Jurnal Bisnis Dan Akuntansi*, 21(1), 113–128.
- Yudha, N. T. K., & Ariyanto, D. (2022). Umur dan Ukuran Perusahaan Memoderasi Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan. *E-Jurnal Akuntansi*, 32(3), 593–605. <https://doi.org/10.24843/EJA.2022.v32.i03.p03>
- Yusbardini, & Widjaja, E. (2022). Effects Of Good Corporate Governance And Corporaate Social Responsibility Towards Firm Value. *Jurnal Ekonomi*, 27(1), 109–122. <https://doi.org/10.24912/je.v27i1.914>
- Żak, A. (2015). Triple Bottom Line Concept in Theory and Practice. *Prace Naukowe Uniwersytetu Ekonomicznego We Wrocławiu*, 387. <https://doi.org/10.15611/pn.2015.387.21>
- Zhang, F., Qin, X., & Liu, L. (2020). The Interaction Effect Between ESG and Green Innovation and Its Impact on Firm Value from the Perspective of Information Disclosure. *Sustainability (Switzerland)*, 12(6). <https://doi.org/10.3390/su12051866>