

DAFTAR PUSTAKA

- Agoraki, M. E. K., Giaka, M., Konstantios, D., & Patsika, V. (2023). Firms' Sustainability, Financial Performance, and Regulatory Dynamics: Evidence from European Firms. *Journal of International Money and Finance*, 131. <https://doi.org/10.1016/j.jimonfin.2022.102785>
- Al Kayid, W., Jin, Z., Priporas, C. V., & Ramakrishnan, S. (2022). Defining Family Business Efficacy: An Exploratory Study. *Journal of Business Research*, 141(March), 713–725. <https://doi.org/10.1016/j.jbusres.2021.11.081>
- Alam, Z., & Tariq, Y. Bin. (2023). Corporate Sustainability Performance Evaluation and Firm Financial Performance: Evidence from Pakistan. *Sage Journal*, 13(3), 1–19. <https://doi.org/10.1177/21582440231184856>
- Al-Dhaimesh, O. H., & Al Zobi, M. K. (2019). The Effect of Sustainability Accounting Disclosures on Financial Performance: An Empirical Study on the Jordanian Banking Sector. *Banks and Bank Systems*, 14(2), 1–8. [https://doi.org/10.21511/bbs.14\(2\).2019.01](https://doi.org/10.21511/bbs.14(2).2019.01)
- Ali, A., & Jadoon, I. A. (2022). The Value Relevance of Corporate Sustainability Performance (CSP). *Sustainability (Switzerland)*, 14(15). <https://doi.org/10.3390/su14159098>
- Amin, M. Al, Islam, M. R., & Halim, M. A. (2022). Sustainability Reporting Based on GRI Indicators. *Journal of Sustainable Business and Economics*, 5(1), 1–13. <https://doi.org/10.30564/jsbe.v5i1.4198>
- Anggara, B., Safitri, V. A. D., & Naz, I. (2021). Implication of Environmental Management System and Environmental Performance on Financial Performance of Entities with Foreign Ownership as Moderator. *Jurnal*

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

Analisis Bisnis Ekonomi, 19(1), 15–29.
<https://doi.org/10.31603/bisnisekonomi.v19i1.4857>

Asaqdah, S. H., & Putra, R. N. A. (2021). Fundamental Environment dan Kinerja Keuangan (Studi pada Perusahaan Pertambangan dan Manufaktur Yang Terdaftar di ISSI 2016-2019). *AKTSAR: Jurnal Akuntansi Syariah*, 4(1), 124–137. <https://doi.org/10.21043/aktsar.v4i1.11776>

Ashari, M. H., & Anggoro, Y. (2020). Implementation of Green Accounting in Business Sustainability at Public Hospitals in Malang Raya. *International Journal of Multicultural and Multireligious Understanding*, 7(10), 391. <https://doi.org/10.18415/ijmmu.v7i10.2102>

Barth, M. E., Beaver, W. H., & Landsman, W. R. (1998). Relative Valuation Roles of Equity Book Value and Net Income as Function of Financial Health. *Journal of Accounting and Economics*, 25(1), 1–34. [https://doi.org/10.1016/S0165-4101\(98\)00017-2](https://doi.org/10.1016/S0165-4101(98)00017-2)

Basuki, B., & Irwanda, R. D. (2018). Environmental Cost Analysis and Reporting to Measure Environmental Performance in Realizing Eco-Efficiency at PT Industri Kereta Api (Persero). *Asian Journal of Accounting Research*, 3(2), 169–180. <https://doi.org/10.1108/AJAR-06-2018-0013>

Bennedsen, M., Lu, Y. C., & Mehrotra, V. (2022). A Survey of Asian Family Business Research. *Asia-Pacific Journal of Financial Studies*, 51(1), 7–43. <https://doi.org/10.1111/ajfs.12363>

Berrone, P., Cruz, C., & Gomez-Mejia, L. R. (2012). Socioemotional Wealth in Family Firms: Theoretical Dimensions, Assessment Approaches, and Agenda for Future Research. *Family Business Review*, 25(3), 258–279. <https://doi.org/10.1177/0894486511435355>

- Boiral, O., & Henri, J. F. (2017). Is Sustainability Performance Comparable? A Study of GRI Reports of Mining Organizations. *Business and Society*, 56(2), 283–317. <https://doi.org/10.1177/0007650315576134>
- Butt, M. N., Baig, A. S., & Seyyed, F. J. (2023). Tobin's Q Approximation as A Metric of Firm Performance: An Empirical Evaluation. *Journal of Strategic Marketing*, 31(3), 532–548. <https://doi.org/10.1080/0965254X.2021.1947875>
- Candy, & Jessica, N. (2023). Pengaruh Green Investment dalam Financial Performance : Efek Moderasi dari Environmental Policy. *Widya Cipta: Jurnal Sekretari Dan Manajemen*, 7(2). <https://doi.org/10.31294/widyacipta.v7i2.15567>
- Chahal, H., & Sharma, A. K. (2022). Family Involvement in Ownership, Management and Firm Performance: Evidence from Indian Listed Companies. *Indian Journal of Corporate Governance*, 15(1), 26–47. <https://doi.org/10.1177/09746862221089719>
- Charbel, S., Elie, B., & Georges, S. (2013). Impact of Family Involvement in Ownership Management and Direction on Financial Performance of The Lebanese Firms. *International Strategic Management Review*, 1(1–2), 30–41. <https://doi.org/10.1016/j.ism.2013.08.003>
- Chariri, A., Bukit, G. R. S. B., Eklesia, O. B., Christi, B. U., & Tarigan, D. M. (2018). Does Green Investment Increase Financial Performance? Empirical Evidence from Indonesian Companies. *E3S Web of Conferences*, 31, 1–7. <https://doi.org/10.1051/e3sconf/20183109001>
- Chasbiandani, T., Rizal, N., & Indra Satria, I. (2019). Penerapan Green Accounting Terhadap Profitabilitas Perusahaan Di Indonesia. *AFRE (Accounting and Financial Review)*, 2(2), 126–132. <https://doi.org/10.26905/afr.v2i2.3722>

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Cheong, C., & Hoang, H. V. (2021). Macroeconomic Factors or Firm-Specific Factors? An Examination of The Impact on Corporate Profitability Before, During and After The Global Financial Crisis. *Cogent Economics and Finance*, 9(1). <https://doi.org/10.1080/23322039.2021.1959703>
- Chu, W. (2011). Family Ownership and Firm Performance: Influence of Family Management, Family Control, and Firm Size. *Asia Pacific Journal of Management*, 28(4), 833–851. <https://doi.org/10.1007/s10490-009-9180-1>
- Cingöz, A., & Akdoğan, A. A. (2013). Strategic Flexibility, Environmental Dynamism, and Innovation Performance: An Empirical Study. *Procedia - Social and Behavioral Sciences*, 99, 582–589. <https://doi.org/10.1016/j.sbspro.2013.10.528>
- Clauß, T., Kraus, S., & Jones, P. (2022). Sustainability in Family Business: Mechanisms, Technologies and Business Models for Achieving Economic Prosperity, Environmental Quality and Social Equity. *Technological Forecasting and Social Change*, 176(March), 1–6. <https://doi.org/10.1016/j.techfore.2021.121450>
- Crossley, R. M., Elmagrhi, M. H., & Ntim, C. G. (2021). Sustainability and Legitimacy Theory: The Case of Sustainable Social and Environmental Practices of Small and Medium-Sized Enterprises. *Business Strategy and the Environment*, 30(8), 3740–3762. <https://doi.org/10.1002/bse.2837>
- Dang, C., Li, Z. (Frank), & Yang, C. (2017). Measuring firm size in empirical corporate finance. *Journal of Banking and Finance*, 159–176. <https://doi.org/10.1016/j.jbankfin.2017.09.006>
- de Jong, P., Paulraj, A., & Blome, C. (2014). The Financial Impact of ISO 14001 Certification: Top-Line, Bottom-Line, or Both? *Journal of Business Ethics*, 119(1), 131–149. <https://doi.org/10.1007/s10551-012-1604-z>

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Deegan, C. (2013). The Accountant Will Have a Central Role in Saving The Planet ... Really? A Reflection on “Green Accounting and Green Eyeshades Twenty Years Later.” *Critical Perspectives on Accounting*, 24(6), 448–458. <https://doi.org/10.1016/j.cpa.2013.04.004>
- Dhar, B. K., Sarkar, S. M., & Ayithey, F. K. (2021). 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>
- Dian, K., & Nova, Y. C. (2020). The Influence of Capital Sctructure, Company Size, Corporate Governance on Company Performance With Agency Cost As Intervening Variables. *Russian Journal of Agricultural and Socio-Economic Sciences*, 12(108), 200–209. <https://doi.org/10.18551/rjoas.2020-12.10>
- Dihni, V. A. (2022). *Indonesia Hasilkan 60 Juta Ton Limbah B3 pada 2021*. Databoks. <https://databoks.katadata.co.id/datapublish/2022/02/09/indonesia-hasilkan-60-juta-ton-limbah-b3-pada-2021>
- Duque-Grisales, E., Aguilera-Caracuel, J., Guerrero-Villegas, J., & García-Sánchez, E. (2020). 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), 3286–3302. <https://doi.org/10.1002/bse.2572>
- Egbunike, A. P., & Okoro, G. E. (2018). Does Green Accounting Matter to The Profitability of Firms? A Canonical Assessment. *Ekonomski Horizonti*, 20(1), 17–26. <https://doi.org/10.5937/ekonhor1801017e>
- ElMassah, S., & Hassanein, E. A. (2023). Economic Development and Environmental Sustainability in the GCC Countries: New Insights Based on

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- the Economic Complexity. *Sustainability (Switzerland)*, 15(10).
<https://doi.org/10.3390/su15107987>
- Endiana, I. D. M., Dicriyani, N. L. G. M., Adiadnya, M. S. P., & Putra, I. P. M. J. S. (2020). The Effect of Green Accounting on Corporate Sustainability and Financial Performance. *Journal of Asian Finance, Economics and Business*, 7(12), 731–738. <https://doi.org/10.13106/jafeb.2020.vol7.no12.731>
- ESG. (2022). *Our Commitments Towards ESG Implementation In Indonesian Capital Market*. ESG Capital Market. <https://esg.idx.co.id/our-commitments-towards-esg-implementation-in-indonesian-capital-market>
- Faizah, B. S. Q. (2020). Penerapan Green Accounting Terhadap Kinerja Keuangan. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 94–99. <https://www.journal.unpas.ac.id/index.php/jrak/article/view/2779/1435>
- Fanasch, P. (2019). Survival of The Fittest: The Impact of Eco-Certification and Reputation on Firm Performance. *Business Strategy and the Environment*, 28(4), 611–628. <https://doi.org/10.1002/bse.2268>
- Fernando, J., Boyle, M. J., & Rathburn, P. (2023). *Gross Domestic Product (GDP): Formula and How to Use It*. Investopedia. <https://www.investopedia.com/terms/g/gdp.asp>
- Flammer, C. (2013). CSR and Shareholder Reaction: The Environmental Awareness of Investors. *Academy of Management Journal*, 56(3), 758–781. <https://doi.org/http://dx.doi.org/10.5465/amj.2011.0744>
- 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>

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Foster, S., & Elzinga, D. (2015). *The Role of Fossil Fuels in Sustainable Energy System*. United Nations. <https://www.un.org/en/chronicle/article/role-fossil-fuels-sustainable-energy-system>
- Fowowe, B. (2017). Access to Finance and Firm Performance: Evidence from African Countries. *Review of Development Finance*, 7(1), 6–17. <https://doi.org/10.1016/j.rdf.2017.01.006>
- Gallhofer, S., & Haslam, J. (1997). The Direction of Green Accounting Policy: Critical Reflections. *Accounting, Auditing & Accountability Journal*, 10(2), 148–174. <https://doi.org/http://dx.doi.org/10.1108/09513579710166703>
- Gelb, J., McCarthy, R., Rehm, W., & Voronin, A. (2023). *The Investors That Matter Still Want You to Focus on The Long Term*. McKinsey & Company. <https://www.mckinsey.com/capabilities/strategy-and-corporate-finance/our-insights/the-investors-that-matter-still-want-you-to-focus-on-the-long-term>
- Gillespie, B. M., & Giardino, J. R. (1998). Explaining the Importance of Operational Definitions to Students. *Journal of Geoscience Education*, 46(5), 427–430. <https://doi.org/10.5408/1089-9995-46.5.427>
- Girón, A., Kazemikhasragh, A., Cicchiello, A. F., & Panetti, E. (2021). Sustainability Reporting and Firms' Economic Performance: Evidence from Asia and Africa. *Journal of the Knowledge Economy*, 12(4), 1741–1759. <https://doi.org/10.1007/s13132-020-00693-7>
- Gonzalez, C. C., & Peña-Vinces, J. (2023). A Framework For A Green Accounting System-Exploratory Study in A Developing Country Context, Colombia. *Environment, Development and Sustainability*, 25(9), 9517–9541. <https://doi.org/10.1007/s10668-022-02445-w>
- GRI. (2016). *GRI 101: Foundation 2016*. Global Reporting Initiative. www.globalreporting.org

- Halimah, N. P., Irsyanti, A., & Aini, L. R. (2020). The Value Relevance of Sustainability Reporting: Comparison between Malaysia and Indonesia Stock Market. *The Indonesian Journal of Accounting Research*, 23(03), 447–466. <https://doi.org/10.33312/ijar.502>
- Horne, J. C. Van, & Wachowicz, J. M. (2001). Fundamental of Financial Management. In *Pretince Hall*.
- Hou, T. C. T. (2019). The Relationship Between Corporate Social Responsibility and Sustainable Financial Performance: Firm-Level Evidence from Taiwan. *Corporate Social Responsibility and Environmental Management*, 26(1), 19–28. <https://doi.org/10.1002/csr.1647>
- Hu, G., Strielkowski, W., Li, H., Zenchenko, S., & Xu, J. (2023). Can Green Credit Policy Under The Concept of Green Economy Curb Corporate Financialization to Promote Sustainable Development? *Frontiers in Environmental Science*, 11(January). <https://doi.org/10.3389/fenvs.2023.1127380>
- Huang, C. M., & Mirza, S. S. (2023). Green Business Practices and Corporate Financialization: Role of Female Directors in Chinese Small and Medium Enterprises (SMEs). *Journal of Corporate Accounting and Finance*, 34(1), 137–151. <https://doi.org/10.1002/jcaf.22586>
- Indriana, I., Ismail, N. A., & Rahmat, S. R. (2020). Does ISO 14001 Adoption Impact On Company's Performance in Indonesia? *Test Engineering & Management*, 3067, 3067–3075.
- Inoue, Y., & Lee, S. (2011). Effects of Different Dimensions of Corporate Social Responsibility on Corporate Financial Performance in Tourism-Related Industries. *Tourism Management*, 32(4), 790–804. <https://doi.org/10.1016/j.tourman.2010.06.019>

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Investopedia. (2023). *What Is Financial Close and Why Is It Important?*
<https://www.investopedia.com/terms/l/leverage.asp>
- Ismail, N., Anridho, N., Isa, M. A. M., Rahman, N. H. A., & Ismail, N. (2022). Corporate Sustainability and Firms' Financial Performance: Evidence from Malaysian and Indonesian Public Listed Companies. *International Journal of Economics and Management*, 16(2), 213–224.
https://doi.org/10.47836/ijeam_16.2.05
- ISO. (2015). *ISO 14001: 2015*. Environmental Management Systems - ISO 14001.
- ISO. (2021). *ISO 14001:2015*. <https://www.iso.org/standard/60857.html>
- Jan, A., Rahman, H. U., Zahid, M., Salameh, A. A., Khan, P. A., Al-Faryan, M. A. S., Che Aziz, R. B., & Ali, H. E. (2023). Islamic Corporate Sustainability Practices Index Aligned With SDGs Towards Better Financial Performance: Evidence from The Malaysian and Indonesian Islamic Banking Industry. *Journal of Cleaner Production*, 405, 136860.
<https://doi.org/10.1016/j.jclepro.2023.136860>
- Jitaree, W. (2015). Corporate Social Responsibility Disclosure and Financial Performance : Evidence from Thailand. In *Institutional Repository for the University of Wollongong*. <http://ro.uow.edu.au/theses/4413>
- Kaplan, R. S., & Norton, D. P. (1992). The Balanced Scorecard Measures That Drive Performance. *Harvard Business Review*. <https://hbr.org/1992/01/the-balanced-scorecard-measures-that-drive-performance-2>
- Kementrian Lingkungan Hidup dan Kehutanan. (2022). *Pengumuman! Penetapan Peringkat PROPER 2021-2022*. PROPER - Kementrian Lingkungan Hidup Dan Kehutanan.

- Khan, P. A., & Johl, S. K. (2019). Nexus of Comprehensive Green Innovation, Environmental Management System-14001-2015 and Firm Performance. *Cogent Business and Management*, 6(1). <https://doi.org/10.1080/23311975.2019.1691833>
- Kim, S., & Li, Z. (2021). Understanding The Impact of ESG Practices in Corporate Finance. *Sustainability (Switzerland)*, 13(7), 1–15. <https://doi.org/10.3390/su13073746>
- KLHK. (2021). Peraturan Menteri Lingkungan Hidup dan Kehutanan Republik Indonesia No. 1 tahun 2021 Tentang Program Penilaian Peringkat Kinerja Perusahaan Dalam Pengelolaan Lingkungan Hidup. In *Kementrian LHK RI*. https://ditppu.menlhk.go.id/portal/uploads/laporan/1616488753_PERMENH K NO 01 TH 2021 ttg PROPER.pdf
- KLHK. (2019). *Kriteria Proper*. Kementrian LInggungan Hidup Dan Kehutanan. <https://proper.menlhk.go.id/proper/kriteria>
- KLHK. (2022). *KLHK Komitmen Membina Perusahaan Peringkat Merah PROPER 2020-2021*. Kementrian LInggungan Hidup Dan Kehutanan. <https://proper.menlhk.go.id/proper/berita/detail/349>
- KLHK. (2022). *Program Penilaian Peringkat Kinerja Perusahaan Dalam Pengelolaan Lingkungan Hidup (PROPER)*. Indonesia Ministry of Environment and Forestry. <https://www.menlhk.go.id/site/post/119>
- Kossek, E. E., Gettings, P., & Misra, K. (2021). *The Future of Flexibility at Work*. Harvard Business Review. <https://hbr.org/2021/09/the-future-of-flexibility-at-work>

- KPMG. (2017). *The KPMG Survey of Corporate Responsibility Reporting 2017*. KPMG (Klynveld Peat Marwick Goerdeler).
- Kraus, S., Mensching, H., Calabrò, A., Cheng, C. F., & Filser, M. (2016). Family Firm Internationalization: A Configurational Approach. *Journal of Business Research*, 69(11), 5473–5478. <https://doi.org/10.1016/j.jbusres.2016.04.158>
- Kumar, S., & Dua, P. (2021). Environmental Management Practices and Financial Performance: Evidence From Large Listed Indian Enterprises. *Journal of Environmental Planning and Management*, 65(1), 37–61. <https://doi.org/10.1080/09640568.2021.1877641>
- Liu, Z. (2020). Unraveling The Complex Relationship Between Environmental and Financial Performance - A Multilevel Longitudinal Analysis. *International Journal of Production Economics*, 219, 328–340. <https://doi.org/10.1016/j.ijpe.2019.07.005>
- Loh, L., & Tan, S. (2020). Impact of Sustainability Reporting on Brand Value: An Examination of 100 Leading Brands in Singapore. *Sustainability (Switzerland)*, 12(18), 1–17. <https://doi.org/10.3390/SU12187392>
- Lourenço, I. C., Branco, M. C., Curto, J. D., & Eugénio, T. (2012). How Does the Market Value Corporate Sustainability Performance? *Journal of Business Ethics*, 108(4), 417–428. <https://doi.org/10.1007/s10551-011-1102-8>
- Lusardi, A., & Mitchell, O. S. (2014). The economic importance of financial literacy: Theory and evidence. *Journal of Economic Literature*, 52(1), 5–44. <https://doi.org/10.1257/jel.52.1.5>
- Maama, H., & Appiah, K. O. (2019). Green Accounting Practices: Lesson from an Emerging Economy. *Qualitative Research in Financial Markets*, 11(4), 456–478. <https://doi.org/10.1108/QRFM-02-2017-0013>

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Machdar, N. M. (2017). Corporate Financial Performance, Corporate Environmental Performance, Corporate Social Performance and Stock Return. *Jurnal Manajemen Dan Kewirausahaan*, 19(2), 118–123. <https://doi.org/10.9744/jmk.19.2.118-124>
- Mahzun, R., Thamrin, Bahruddin, & Nofrizal. (2020). Effect of Ecological, Economic and Social Factors on The Implementation of ISO 14001 Environmental Management System in Heavy Industries in Indonesia. *International Journal of Energy Economics and Policy*, 10(6), 469–475. <https://doi.org/10.32479/ijeep.8984>
- Martí-Ballester, C. P., & Simon, A. (2017). Union is strength: The integration of ISO 9001 and ISO 14001 contributes to improve the firms' financial performance. *Management Decision*, 55(1), 81–102. <https://doi.org/10.1108/MD-09-2015-0414>
- Maughan, R. (2022). Adopting and Adapting Sustainability Accounting: Fit and Faith in A Family Business. *Accounting, Auditing and Accountability Journal*, 36(9), 1–31. <https://doi.org/10.1108/AAAJ-02-2020-4410>
- Mengesha, S. T., & Berde, E. (2023). Financial Development and Economic Growth in Ghana : Is There A Causal Link? *Cogent Economics & Finance*, 10(1), 28–54. <https://doi.org/10.1080/23322039.2023.2245309>
- Minh Ha, N., Do, B. N., & Ngo, T. T. (2022). The impact of family ownership on firm performance: A study on Vietnam. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2038417>
- Najahiyah, N., Aisjah, S., & Dzajuli, A. (2022). The Effect of Family Ownership on Company Values Mediated by Financial Performance and Corporate Governance. *International Journal of Research in Business and Social Science*, 11(6), 148–156. <https://doi.org/10.20525/ijrbs.v11i6.1923>

- Ng, A. C., & Rezaee, Z. (2015). Business Sustainability Performance and Cost of Equity Capital. *Journal of Corporate Finance*, 34, 128–149. <https://doi.org/10.1016/j.jcorpfin.2015.08.003>
- Nguyen, L. T. (2023). The Relationship Between Environmental Performance and Financial Performance: Evidence From An Emerging East Asian Economy. *International Journal of Disclosure and Governance*, 20(1), 1–14. <https://doi.org/10.1057/s41310-022-00152-6>
- Nguyen, T. H. H., Elmagrhi, M. H., Ntim, C. G., & Wu, Y. (2021). Environmental Performance, Sustainability, Governance and Financial Performance: Evidence From Heavily Polluting Industries in China. *Business Strategy and the Environment*, 30(5), 2313–2331. <https://doi.org/10.1002/bse.2748>
- Ningsih, W. F., & Rachmawati, R. (2017). Implementasi Green Accounting dalam Meningkatkan Kinerja Perusahaan. *Journal of Applied Business and Economic*, 4(2), 149. <https://doi.org/10.30998/jabe.v4i2.2142>
- Nurmayani, Deviani, E., Mahdewi, R., & Banjarani, D. R. (2022). The Application of The Sustainable Development Concept In Indonesia's Environmental Law. *Musamus Law Review*, 4(1), 41–50. <https://doi.org/10.35724/mularev.v4i1.3949>
- OJK. (2017). *POJK Nomor 51/POJK.03/2017*. Otoritas Jasa Keuangan (OJK). <https://www.ojk.go.id/id/kanal/perbankan/regulasi/peraturan-ojk/Pages/POJK-Penerapan-Kuangan-Berkelanjutan-bagi-Lembaga-Jasa-Kuangan,-Emiten,-dan-Perusahaan-Publik.aspx>
- OJK. (2017). *Peraturan Otoritas Jasa Keuangan Nomor 51/PJOK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik* (pp. 1–15). https://www.ojk.go.id/sustainable-finance/id/peraturan/peraturan-ojk/Documents/SAL_POJK_51_-_keuangan_berkelanjutan.pdf

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Panagiotopoulou, V. C., Stavropoulos, P., & Chryssolouris, G. (2022). A Critical Review on The Environmental Impact of Manufacturing: A Holistic Perspective. *International Journal of Advanced Manufacturing Technology*, *118*(1–2), 603–625. <https://doi.org/10.1007/s00170-021-07980-w>
- Papagiannakis, G., Voudouris, I., Lioukas, S., & Kassinis, G. (2019). Environmental Management Systems and Environmental Product Innovation: The Role of Stakeholder Engagement. *Business Strategy and the Environment*, *28*(6), 939–950. <https://doi.org/10.1002/bse.2293>
- Peprah, J. A., Kwesi Ofori, I., & Asomani, A. N. (2019). Financial Development, Remittances and Economic Growth: A Threshold Analysis. *Cogent Economics and Finance*, *7*(1). <https://doi.org/10.1080/23322039.2019.1625107>
- Pham, D. C., Do, T. N. A., Doan, T. N., Nguyen, T. X. H., & Pham, T. K. Y. (2021). The Impact of Sustainability Practices on Financial Performance: Empirical Evidence from Sweden. *Cogent Business and Management*, *8*(1). <https://doi.org/10.1080/23311975.2021.1912526>
- Phan, T. T. H., Tran, H. X., Le, T. T., Nguyen, N., Pervan, S., & Tran, M. D. (2020). The Relationship Between Sustainable Development Practices and Financial Performance: A Case Study of Textile Firms in Vietnam. *Sustainability (Switzerland)*, *12*(15), 1–21. <https://doi.org/10.3390/SU12155930>
- Pitrakkos, P., & Maroun, W. (2020). Evaluating The Quality of Carbon Disclosures. *Sustainability Accounting, Management and Policy Journal*, *11*(3), 553–589. <https://doi.org/10.1108/SAMPJ-03-2018-0081>
- Prastiyo, S. E., Irham, Hardyastuti, S., & Jamhari. (2020). How Agriculture, Manufacture, and Urbanization Induced Carbon Emission? The Case of

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Indonesia. *Environmental Science and Pollution Research*, 27(33), 42092–42103. <https://doi.org/10.1007/s11356-020-10148-w>
- PwC. (2023). *The Most Recent State and Future Directions of Sustainability Reporting Indonesia*. PwC Indonesia. <https://www.pwc.com/id/en/media-center/press-release/2023/english/the-most-recent-state-and-future-directions-os-sustainability-reporting-indonesia.html>
- Riaz, H., & Saeed, A. (2020). Impact of Environmental Policy on Firm's Market Performance: The Case of ISO 14001. *Corporate Social Responsibility and Environmental Management*, 27(2), 681–693. <https://doi.org/10.1002/csr.1834>
- 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>
- Ross, Westerfield, & Jordan. (2010). Fundamentals of Corporate Finance. In *The McGraw-Hill Companies* (Vol. 53, Issue 9).
- Saeed, A., Riaz, H., Liedong, T. A., & Rajwani, T. (2023). Does Family Matter? Ownership, Motives and Firms' Environmental Strategy. *Long Range Planning*, 56(1). <https://doi.org/10.1016/j.lrp.2022.102216>
- Salira, C. P., & Fauzan. (2022). Analisis Penerapan Green Accounting Ditinjau dari Profitabilitas dan Corporate Social Responsibility (CSR) Perusahaan. *Jurnal Ekonomi Dan Bisnis*, 9(2).
- Saputra, B. S., Muazaroh, M., & Suhartono, S. (2022). Kepemilikan Keluarga Sebagai Determinan Kinerja Perusahaan dengan Biaya Keagenan Sebagai Moderasi. *Journal of Business and Banking*, 12(2), 161–171. <https://doi.org/http://dx.doi.org/10.14414/jbb.v12i2.3110>

- Sartor, M., Orzes, G., & Moras, E. (1985). ISO 14001. In *ISO 14001* (pp. 153–159). https://doi.org/10.1243/pime_proc_1985_199_061_02
- Saygili, E., Arslan, S., & Birkan, A. O. (2022). ESG Practices and Corporate Financial Performance: Evidence From Borsa Istanbul. *Borsa Istanbul Review*, 22(3), 525–533. <https://doi.org/10.1016/j.bir.2021.07.001>
- Schaltegger, S., & Burritt, R. (2000). *Contemporary Environmental Accounting* (1st ed.). Greenleaf Publishing. <https://doi.org/https://doi.org/10.4324/9781351282529>
- Sebrina, N., Taqwa, S., Afriyenti, M., & Septiari, D. (2023). Analysis of Sustainability Reporting Quality and Corporate Social Responsibility on Companies Listed on The Indonesia Stock Exchange. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2022.2157975>
- Shah, D., & Bhatt, V. (2022). Examine the mediating role of environmental concern and perceived benefit on adoption of Green Accounting with the Emerging Economy Perspective. *International Journal of Special Education*, 37(3), 5243–5259. <https://doi.org/10.5281/zenodo.6140499>
- Singh, P., & Kumar, B. (2012). Trade-off Theory vs Pecking Order Theory Revisited: Evidence from India. *Journal of Emerging Market Finance*, 11(2), 145–159. <https://doi.org/10.1177/0972652712454514>
- Sparta, M. N. R. (2022). Analisis Pengaruh Penerapan Green Accounting Terhadap Kinerja Perusahaan Manufaktur Yang Terdaftar Dalam Bursa Efek Indonesia. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 10(2), 1–9. <https://doi.org/10.1016/j.solener.2019.02.027%0Ahttps://www.golder.com/insights/block-caving-a-viable-alternative/%0A??>
- Statistica Research Department. (2023). *Gross Domestic Product (GDP) of Indonesia in 2022, By Sector*. Statista.

<https://www.statista.com/statistics/1019099/indonesia-gdp-contribution-by-industry/>

- Stock, C., Pütz, L., Schell, S., & Werner, A. (2023). Corporate Social Responsibility in Family Firms: Status and Future Directions of a Research Field. In *Journal of Business Ethics* (Issue 0123456789). Springer Netherlands. <https://doi.org/10.1007/s10551-023-05382-4>
- Sueb, M., & Keraf, M. N. I. (2012). Relasi Sistem Manajemen Lingkungan ISO 14001 dan Kinerja Keuangan. *Jurnal Dinamika Manajemen*, 3(1), 69–75. <http://journal.unnes.ac.id/nju/index.php/jdm>
- Sukirman, A. S., & Dianawati, W. (2023). Green intellectual capital and financial performance: The moderate of family ownership. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2200498>
- Sukmadilaga, C., Winarningsih, S., Yudianto, I., Lestari, T. U., & Ghani, E. K. (2023). Does Green Accounting Affect Firm Value? Evidence from ASEAN Countries. *International Journal of Energy Economics and Policy*, 13(2), 509–515. <https://doi.org/10.32479/ijeeep.14071>
- Sun, J., Pellegrini, M. M., Dabic, M., Wang, K., & Wang, C. (2023). Family Ownership and Control as Drivers for Environmental, Social, and Governance in Family Firms. In *Review of Managerial Science*. Springer Berlin Heidelberg. <https://doi.org/10.1007/s11846-023-00631-2>
- Sun, Y., Yang, Y., Huang, N., & Zou, X. (2020). The Impacts Of Climate Change Risks on Financial Performance of Mining Industry: Evidence from Listed Companies in China. *Resources Policy*, 69, 1–12. <https://doi.org/10.1016/j.resourpol.2020.101828>

- Teixeira, G. F. G., & Junior, O. C. (2019). How to Make Strategic Planning for Corporate Sustainability? *Journal of Cleaner Production*, 230, 1421–1431. <https://doi.org/10.1016/j.jclepro.2019.05.063>
- Tjahjadi, B., Soewarno, N., & Mustikaningtyas, F. (2021). Good corporate governance and corporate sustainability performance in Indonesia: A triple bottom line approach. *Heliyon*, 7(3), e06453. <https://doi.org/10.1016/j.heliyon.2021.e06453>
- Tjoa, E. V., & Widianingsih, L. P. (2022). Green Accounting, Environmental Performance, and Profitability: Empirical Evidence on High Profile Industry in Indonesia. *Research In Management and Accounting*, 5(2), 93–105. <https://doi.org/10.33508/rima.v5i2.4158>
- Tobin, J. (1969). A General Equilibrium Approach To Monetary Theory. *Journal of Money, Credit and Banking*, 1(1), 15–29. <https://doi.org/https://doi.org/10.2307/1991374>
- Tudose, M. B., Rusu, V. D., & Avasilcai, S. (2022). Financial Performance – Determinants and Interdependencies Between Measurement Indicators. *Business, Management and Economics Engineering*, 20(1), 119–138. <https://doi.org/10.3846/bmee.2022.16732>
- Varum, C. A., & Rocha, V. C. (2013). Employment and SMEs During Crises. *Small Business Economics*, 40(1), 9–25. <https://doi.org/10.1007/s11187-011-9343-6>
- Voinea, C. L., Hoogenberg, B. J., Fratostiteanu, C., & Hashmi, H. B. A. (2020). The Relation between Environmental Management Systems and Environmental and Financial Performance in Emerging Economies. *Sustainability (Switzerland)*, 12(13). <https://doi.org/10.3390/su12135309>

Putri Yasmin E Eberthon Bonda, 2024

Pengaruh *Green Accounting* dan *Corporate Sustainability Performance* Terhadap Kinerja Keuangan dengan Kepemilikan Keluarga sebagai Variabel Moderasi

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

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

- Wang, K. T., & Shailer, G. (2017). Family Ownership and Financial Performance Relations in Emerging Markets. *International Review of Economics and Finance*, 51(June), 82–98. <https://doi.org/10.1016/j.iref.2017.05.014>
- Widiatami, A. K., Pitaloka, L. K., & Nurkhin, A. (2022). Environmental Management System: The Internal and External Impact of ISO 14001 Implementation on The Manufacturing Companies. *IOP Conference Series: Earth and Environmental Science*, 1098(1). <https://doi.org/10.1088/1755-1315/1098/1/012001>
- Wikipedia. (2023). *Green Accounting*. https://en.wikipedia.org/wiki/Green_accounting#cite_note-:1-4
- World Bank. (2023). *GDP Growth (annual %) - Indonesia*. World Bank. <https://data.worldbank.org/indicator/NY.GDP.MKTP.KD.ZG?end=2022&locations=ID&start=2020>
- World Bank. (2003). *Indonesia's Program For Pollution Control, Evaluation, and Rating (PROPER)*.
- Yadav, I. S., Pahi, D., & Gangakhedkar, R. (2022). The Nexus Between Firm Size, Growth and Profitability: New Panel Data Evidence From Asia–Pacific Markets. *European Journal of Management and Business Economics*, 31(1), 115–140. <https://doi.org/10.1108/EJMBE-03-2021-0077>
- Yulius, A. (2017). Analisis Pengaruh Rasio Keuangan Terhadap Perubahan Earnings Pada Perusahaan Yang Terdaftar Pada Bursa Efek Indonesia (Studi Empiris Pada 110 Perusahaan Periode 2006 – 2009). *Jurnal Akuntansi Bisnis*, 9(1), 140–169. <https://doi.org/10.30813/jab.v9i1.878>