

DAFTAR PUSTAKA

- Albertus, R. H., & Lestari, E. D. (2022). The Influence Of Liquidity Ratio, Profitability Ratio, And Solvency Ratio On Company Value In The Property And Real Sector Companies Estate In Indonesia Stock Exchange 2016-2017 Period. *Strategic Management Business Journal*, 2(02), 92–98. <https://doi.org/10.55751/smbj.v2i02.49>
- Amalia, S. R. N. (2023). Pengejawantahan Teori Psikoanalitik pada Etika Bisnis. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen*, 6(2). <https://doi.org/10.33795/jraam.v6i2.006>
- Anwar, M. (2022). Green Economy Sebagai Strategi Dalam Menangani Masalah Ekonomi Dan Multilateral. *Jurnal Pajak Dan Keuangan Negara (PKN)*, 4(1S), 343–356. <https://doi.org/https://doi.org/10.31092/jpkn.v4i1S.1905>
- Ardila, I., & Lubis, M. F. (2024). The Influence Of Investment Opportunity Set, Operating Profit Margin, And Cash Flow From Operating Activities On Return On Assets. *Proceeding Medan International Economics and Business*, 2(1). <https://doi.org/10.30596/miceb.v2i0.828>
- Aufa Nashrulloh, F., & Achyani, F. (2024). Analisis Eco Efficiency, Green Inovation, Carbon Emission Disclosure, Financial Performance Terhadap Nilai Perusahaan. *Jurnal Cendekia Ilmiah*, 3(5). www.idx.co.id
- Bappenas. (2021). *Kebijakan Pembangunan Berketahanan Iklim (Climate Resilience Development Policy) 2020-2045*. <https://lcdi-indonesia.id/>
- Bongsoikrama, J., Andini, P., Riyadi, S., & Wulandari, A. A. (2024). Kontribusi Penerapan Good Corporate Governance Dan Eco-Efficiency Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Pemoderasi. *Jesya*, 7(1), 1029–1036. <https://doi.org/10.36778/jesya.v7i1.1512>
- Brigham E.F. & Houston, J.F. (2019). *Dasar-Dasar Manajemen Keuangan* (M. & Y. S. Masykur (ed.); 14th ed.). Salemba Empat.
- 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>
- Chikmatin, E. (2019). Analisis Implementasi Environmental Management Accounting Sebagai Bentuk Eco-Efficiency Pada Cv. Mikado. *Seminar Nasional Ekonomi & Bisnis Dewanatara*. <https://ejournal.stiedewantara.ac.id/index.php/SNEB/issue/view/46>

- Choiriyah, C., Fatimah, F., Agustina, S., & Ulfa, F. A. (2021). The Effect Of Return On Assets, Return On Equity, Net Profit Margin, Earning Per Share, And Operating Profit Margin On Stock Prices Of Banking Companies In Indonesia Stock Exchange. *International Journal of Finance Research*, 1(2), 103–123. <https://doi.org/10.47747/ijfr.v1i2.280>
- Citrahartani, L., & Dewi, R. R. (2023). Pengaruh Intangible Asset, Financial Flexibility, Green Innovation, Dan Human Capital Terhadap Sustainable Growth Perusahaan High Profile Yang Terdaftar Di Bei. *Jurnal Akuntansi Trisakti*, 10(2), 225–248. <https://doi.org/10.25105/jat.v10i2.17091>
- Dai, D., & Xue, Y. (2022). The Impact of Green Innovation on a Firm's Value from the Perspective of Enterprise Life Cycles. *Sustainability*, 14(3). Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/su14031226>
- Damas, D., Maghviroh, R. EL, & Meidiyah, M. (2021). Pengaruh Eco-Efficiency, Green Inovation Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Moderasi. *Jurnal Magister Akuntansi Trisakti*, 8(2), 85–108. <https://doi.org/10.25105/jmat.v8i2.9742>
- Darmajati Setyawan, G., & Wijayanti, R. (2023). The Moderation Role of Financial Performance in the Relationship Between Green Innovation and Firm value (Empirical Study of Manufacturing Companies in 2020-2021). *Proceeding Medan International Conference Economics and Business*.
- Dewi, R., & Rahmianingsih, A. (2020). Meningkatkan Nilai Perusahaan Melalui Green Innovation Dan Eco-Effisiensi. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 12(2), 225–243. <https://doi.org/10.35313/ekspansi.v12i2.2241>
- Feryanto, J., & Rahmawati, C. H. T. (2023). Analysis of The Effect of Profitability, Liquidity, Firm's Size, and Dividend Policy on Firm's Value: Empirical Evidence in Non-Cyclicals Consumer Sector Companies. *The Es Accounting and Finance*, 2(01), 1–15. <https://doi.org/10.58812/esaf.v2i01>
- Freeman, R. E. E., & McVea, J. (2005). A Stakeholder Approach to Strategic Management. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.263511>
- Ghozali. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 (Edisi 9)*. Badan Penerbit Universitas Diponegoro.
- Guenster, N., Bauer, R., Derwall, J., & Koedijk, K. (2011). The Economic Value of Corporate Eco-Efficiency. *European Financial Management*, 17(4), 679–704. <https://doi.org/10.1111/j.1468-036X.2009.00532.x>

- Helmina, M. R. A., Sutomo, I., & Respati, N. W. (2022a). Empirical Examination of Green Industry Strategy through ISO-14001 on Firm Value: Mediating Roles of Profitability and Leverage. *International Journal of Sustainable Development and Planning*, 17(5), 1417–1424. <https://doi.org/10.18280/ijstdp.170505>
- Helmina, M. R. A., Sutomo, I., & Respati, N. W. (2022b). Empirical Examination of Green Industry Strategy through ISO-14001 on Firm Value: Mediating Roles of Profitability and Leverage. *International Journal of Sustainable Development and Planning*, 17(5), 1417–1424. <https://doi.org/10.18280/ijstdp.170505>
- 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>
- Indah Imansari, N. (2020). Praktikum Mengenai Kebutuhan Atau Utilitas Dalam Kehidupan Sehari-Hari. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*. <http://journal.um-surabaya.ac.id/index.php/Maqasid>
- Irawan, A., Chyntia Ovami, D., Putra Prima, A., Putri, A. P., Ekonomi, F., Muslim, U., Al Washliyah, N., & Putera Batam, U. (2023). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di Bei. *Jurnal Bisnis Net*, 1, 6. www.idx.co.id.
- Jannah, R., Sobana, D. H., & Jajuli, S. (2020). Pengaruh Margin Laba Kotor Dan Margin Laba Operasional Terhadap Pertumbuhan Pendapatan Pada Pt. Ace Hardware Indonesia, Tbk. *Finansha: Journal of Sharia Financial Management*, 1(1), 48–55. <https://doi.org/10.15575/fsfm.v1i1.10050>
- Khairreddine, H., Lacombe, I., & Jarbou, A. (2024). The trilogy in sustainability of environmental performance, assurance quality and firm value. *Sustainability Accounting, Management and Policy Journal*, 15(2), 482–519. <https://doi.org/10.1108/SAMPJ-07-2022-0352>
- Komalasari, S. N., Gustita Arnawati Putri, & Yoga Pratama Nugraha. (2024). The Moderating Effect of Profitability and Leverage on The Influence of Eco-Efficiency on Firm Value. *International Journal of Economics, Management and Accounting*, 1(3), 290–303. <https://doi.org/10.61132/ijema.v1i3.178>
- Kurnianta, B., & Dianawati, W. (2020). The Impact of Eco-efficiency on Firm Value and Firm Size: An Indonesian Study. In *International Journal of Innovation, Creativity and Change*. www.ijicc.net (Vol. 13). www.ijicc.net
- Lady Anggraini, C., & Gunawan, J. (2024). Board of Commissioners' Proportion, Green Innovation, and Carbon Disclosure in Enhancing Firm Value: The Role of Firm Size. *Jurnal Akuntansi*, 16(2), 313–326. <http://journal.maranatha.edu>313

- Mahruzal, & Khaddafi, M. (2020). The Influence of Gross Profit Margin, Operating Profit Margin and Net Profit Margin on the Stock Price of Consumer Good Industry in the Indonesia Stock Exchange on 2012-2014. *International Journal of Business, Economics and Social Development*, 1(3), 153–163. <https://doi.org/10.46336/ijbesd.v1i3.53>
- Majid, S., Zhang, X., Khaskheli, M. B., Hong, F., King, P. J. H., & Shamsi, I. H. (2023). Eco-Efficiency, Environmental and Sustainable Innovation in Recycling Energy and Their Effect on Business Performance: Evidence from European SMEs. In *Sustainability* (Vol. 15, Issue 12). Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/su15129465>
- Mariyamah, & Handayani, S. (2019). Pengaruh Green Innovation Terhadap Economic Performance Dengan Environmental Management Accounting Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Auditing*.
- Nurfaradila, R., & Muslimin. (2023). The Effect Of Profitability, Free Cash Flow, Company Size And Dividend Policy On Company Value (Case Study On The Banking Sub-Sector Listed On The Idx 2017-2021). *COSTING: Journal of Economic, Business and Accounting*, 7, 1221–1231. <https://doi.org/10.31539/costing.v7i1.6090>
- Nurhalimah, Yanti, & Lasmini, L. (2023). Peran Green Innovation Dan Modal Usaha Dalam Menentukan Sustainability Business UMKM Di Kabupaten Karawang. *AKUISISI: Jurnal Akuntansi*, 19, 249–261. <https://doi.org/10.24127/akuisisi.v19i2.1631>
- Patra, S. K., Prabodha, P., & Hota, K. (2024). Relationship Between Eco-Efficiency And Firm Value: A Literature Review. *EPRA International Journal of Economic and Business Review-Peer Reviewed Journal*, 12(3). <https://doi.org/10.36713/epra2012>
- Redaksi. (2022). *Bappenas: Kota-kota Besar RI Kini Sulit Dapat Air Aman*. CNBC Indonesia. <https://www.cnbcindonesia.com/news/20220609104921-4-345593/bappenas-kota-kota-besar-ri-kini-sulit-dapat-air-aman>
- Ridhasyah, R. (2023). Determinan Profitabilitas Perusahaan Consumer Non-Cyclicals di Indonesia. In *Journal Economic Insights* (Vol. 2, Issue 1).
- Ridzal, N. A., Alimuddin, Nagu, N., & Madein, A. (2024). Eko Efisiensi, Arus Kas Dari Aktivitas Operasi, Pengungkapan Akuntansi Lingkungan Dampaknya Terhadap Kinerja Keuangan. *Jurnal Sains Manajemen & Akuntansi*, 16. <https://doi.org/https://doi.org/10.37151/jsma.v16i1>
- Safitri, M. R., Diantimala, Y., & Muslim, M. (2024). The Effect of Eco-Efficiency and Eco-Innovation Disclosure on Firm Value: Does Profitability Matter? *International Journal of Current Science Research and Review*, 07(08). <https://doi.org/10.47191/ijcsrr/V7-i8-50>

- Sari, M., & Mathewi. (2023). The Influence of Investment Decisions, Funding Decisions, and Profit Margins on Firm Value in Banking Companies Listed on the Indonesian Stock Exchange. *International Journal of Economic Social and Technology*, 2(2), 112–123. <https://doi.org/10.59086/ijest.v2i2.383>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). Wiley.
- Sembiring, S., & Trisnawati, I. (2019). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan. *Jurnal Bisnis Dan Akuntansi*. <http://jurnaltsm.id/index.php/JBA>
- Shinta Nastitie Komalasari, Gustita Arnawati Putri, & Yoga Pratama Nugraha. (2024). The Moderating Effect of Profitability and Leverage on The Influence of Eco-Efficiency on Firm Value. *International Journal of Economics, Management and Accounting*, 1(3), 290–303. <https://doi.org/10.61132/ijema.v1i3.178>
- Skordoulis, M., Kyriakopoulos, G., Ntanos, S., Galatsidas, S., Arabatzis, G., Chalikias, M., & Kalantonis, P. (2022). The Mediating Role of Firm Strategy in the Relationship between Green Entrepreneurship, Green Innovation, and Competitive Advantage: The Case of Medium and Large-Sized Firms in Greece. *Sustainability*, 14(6). Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/su14063286>
- Subramanyam, K. R. . (2014). *Financial statement analysis* (Eleventh Edition). McGraw Hill Education.
- Tiarsih, W. N. F. U., Putri, S. S., Prasetyo, E., Gusmao, M. A. S., & Miswanto. (2022). Pengaruh Cash Holding Dan Operating Profit Margin Pada Nilai Perusahaan Dengan Income Smoothing Sebagai Variabel Mediasi. *Jurnal Ilmu Manajemen*, 7(2). <https://doi.org/10.33474/jimmu.v7i2.17465>
- World Bank. (2012). *Inclusive Green Growth: The Pathway to Sustainable Development*.
- World Bank. (2023). *Population, total - Indonesia*. <https://data.worldbank.org/indicator/SP.POP.TOTL?end=2023&locations=ID&start=1960>
- Xie, Z., Wang, J., & Zhao, G. (2022). Impact of Green Innovation on Firm Value: Evidence From Listed Companies in China's Heavy Pollution Industries. *Frontiers in Energy Research*, 9. <https://doi.org/10.3389/fenrg.2021.806926>
- Yuniharto, J. D. A., Utami, R. H., Fayliencent, I. N., & Hatta, A. J. (2024). Determinan Pengungkapan Emisi Karbon Pada Perusahaan Sektor Industri: Sudut Pandang Teori Stakeholder. *Jurnal Akuntansi Dewantara*, 8. <https://doi.org/10.30738/ad.v8i1>