

DAFTAR PUSTAKA

- Agung Sandy Lesmana, M. F. D. (2021). *Protes Sungai Tercemar Racun, Warga Santan Kaltim Surati Investor Perusahaan Batubara*. Suara.Com.
- Agustia, D., Sawarjuwono, T., & Dianawati, W. (2019). The mediating effect of environmental management accounting on green innovation - Firm value relationship. *International Journal of Energy Economics and Policy*, 9(2), 299–306. <https://doi.org/10.32479/ijeeep.7438>
- Ahmed, A. S., & Iwasaki, T. (2021). Foreign ownership, appointment of independent directors, and firm value: Evidence from Japanese firms. *Journal of International Accounting, Auditing and Taxation*, 43, 100401. <https://doi.org/10.1016/j.intaccaudtax.2021.100401>
- Akpan, D. C., & Nkanta, U. O. (2023). Green Accounting Practices and Shareholders' Value of Listed Consumer Goods Companies in Nigeria. *European Journal of Accounting, Auditing and Finance Research*, 11(6), 1–23. <https://doi.org/10.37745/ejaafr.2013/vol11n6123>
- Aksan, I., & Gantowati, E. (2020). Disclosure on Sustainability Reports, Foreign Board, Foreign Ownership, Indonesia Sustainability Reporting Awards, and Firm Value. *Journal of Accounting and Strategic Finance*, 3(1), 33–51. <https://doi.org/10.33005/jasf.v3i1.69>
- Astari, T. A., Laurens, S., Wicaksono, A., & Sujarminto, A. (2023). Green Accounting and Disclosure of Sustainability Report on Firm Values in Indonesia. *E3S Web of Conferences*, 426. <https://doi.org/10.1051/e3sconf/202342602024>
- Basuki, A. T. (2021). *Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis (Dilengkapi dengan Penggunaan Eviews)* (Pertama). Katalog Dalam Terbitan (KDT).
- Braam, G. J. M., Uit De Weerd, L., Hauck, M., & Huijbregts, M. A. J. (2016). Determinants of corporate environmental reporting: The importance of environmental performance and assurance. *Journal of Cleaner Production*, 129, 724–734. <https://doi.org/10.1016/j.jclepro.2016.03.039>
- Brigham, E. F., & Houston, J. F. (2019). *Dasar-Dasar Manajemen Keuangan (Edisi Empat)* (Empat). Salemba Empat.
- Bursa Efek Indonesia. (2024). *Saham*. Bursa Efek Indonesia.

Buttang, M. E. (2020). Pengaruh Struktur Kepemilikan Asing dan Kualitas Audit terhadap Nilai Perusahaan yang Dimediasi oleh Myopic Behaviour. *AJAR*, 3(02), 188–218. <https://doi.org/10.35129/ajar.v3i02.129>

Cahyaningsih, C., & Usyulia Ihromi, F. (2024). Environmental Accounting Disclosure, Green Process Innovation, and Environmental Management Accounting Improving Economic Performance. *AFRE Accounting and Financial Review*, 7(1), 107–116. <https://doi.org/10.26905/afr.v7i1.10840>

Caixe, D. F., Pavan, P. C. P., Maganini, N. D., & Sheng, H. H. (2024). Foreign Institutional Ownership and Firm Value: Evidence of “Locust Foreign Capital” in Brazil. *Emerging Markets Finance and Trade*, 60(2), 310–327. <https://doi.org/10.1080/1540496X.2023.2218967>

Chen, Y. S., Chang, C. H., & Wu, F. S. (2012). Origins of green innovations: The differences between proactive and reactive green innovations. *Management Decision*, 50(3), 368–398. <https://doi.org/10.1108/00251741211216197>

CNBC Indonesia. (2021). *Dikejar Utang Nobel Group, Atlas Resources Private Placement*. CNBC Indonesia.

Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling Theory: A Review and Assessment. *Journal of Management*, 37(1), 39–67. <https://doi.org/10.1177/0149206310388419>

Creswell, J. W., & Creswell, J. D. (2023). *Research Design Qualiitative, Quantitative and Mixed Methods Approaches Sixth Edition* (Sixth). SAGE Publications, Inc.

Damayanthi, I. G. A. E. (2019). Fenomena Faktor yang Mempengaruhi Nilai Perusahaan. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 208. <https://doi.org/10.24843/jiab.2019.v14.i02.p06>

Darlis, E., Kurnia, P., Nurmayanti, P., Agusti, R., Alamsyah, M., Supriono, S., & Paulus, S. (2024). *Green Accounting, Corporate Governance and Firm Value in Southeast Asia Region*. [www/http/jurnal.usk.ac.id/JAROE](http://jurnal.usk.ac.id/JAROE)

Dewi, P. P., & Edward Narayana, I. P. (2020). Implementasi Green Accounting, Profitabilitas dan Corporate Social Responsibility pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 30(12), 3252. <https://doi.org/10.24843/eja.2020.v30.i12.p20>

Fernando, K., Jocelyn, H., Frista, F., & Kurniawan, B. (2024). The Effect of Green Accounting Disclosure on the Firm Value of Listed Mining and Agriculture Companies in Southeast Asia Countries. *International Journal of Energy Economics and Policy*, 14(1), 377–382. <https://doi.org/10.32479/ijee.15151>

- Fitri, E. R., Savitri, E., & L, A. A. (2019). Influence of Foreign Ownership, Ownership Concentrated, and Environmental Disclosure to Firm Value. *Indonesian Journal of Economics, Social, and Humanities*, 1(2), 91–96. <https://doi.org/10.31258/ijesh.1.2.91-96>
- Ghozali, H. I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9* (Sembilan). Badan Penerbit Universitas Dipenogoro.
- Gola, K. R., Mendiratta, P., Gupta, G., & Dharwal, M. (2022). Green accounting and its application: A study on reporting practices of environmental accounting in India. *World Review of Entrepreneurship, Management and Sustainable Development*, 18(1–2), 23–39. <https://doi.org/10.1504/WREMSD.2022.120767>
- Hallauw, A., & Widyawati, D. (2021). Pengaruh Intellectual Capital, Return On Assets dan Current Ratio Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi : Volume 10, Nomor 2, Februari 2021*.
- Handoyo. (2024). *Sepanjang 2023, Trans Power Marine (TPMA) Catatkan Peningkatan Laba Hingga 37,76%*. Kontan.Co.Id.
- Hapsari, D. W., Febiana, R., & Ustadi, M. N. (2025). Green Accounting, Leverage, and Cash Holding: Key Factors in Determining Firm Value. *Jurnal Ilmiah Akuntansi*, 9(2), 763–781. <https://doi.org/10.23887/jia.v9i2.84568>
- Hardani. (2020). *Metode Penelitian Kualitatif dan Kuantitatif* (Pertama). CV Pustaka Ilmu Grup.
- Hasanah, V. N., Nuraina, E., & Styaningrum, F. (2023). Sustainability Reporting, Foreign Ownership, Firm Value as a Function of Investment Opportunity Set. *Jurnal Dinamika Akuntansi*, 15(1), 13–23. <https://doi.org/10.15294/jda.v15i1.35793>
- Jabir, M., Rusni, & Tafsir, M. (2022). Pengaruh Profitabilitas, Likuiditas Dan Solvabilitas Terhadap Nilai Perusahaan pada Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Magister Research*, 1(1), 44–59. <https://ojs.stiem-bongaya.ac.id/MARS/article/view/400>
- Jakfar Shodik. (2022). *IUP Entitas Usaha Kandas, Atlas Resources (ARII) Tempuh Jalan Ini*. EmitenNews.Com.
- Kansil, R. (2021). Relation between foreign ownership and firm value – Fixed-effect panel threshold regression analysis. *World Journal of Science, Technology and Sustainable Development*, 18(2), 109–129. <https://doi.org/10.1108/WJSTSD-11-2020-0095>
- Kelvin Apriansyah, I. F. E. P. (2025). *Pengaruh Green Innovation, Eco-Efficiency Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Pada*

Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bei Periode 2021-2023.

Kementerian Energi dan Sumber Daya Mineral. (2021). *Capaian Kinerja 2020 dan Program 2021.*

Kementerian Energi dan Sumber Daya Mineral. (2024). *Sekjen ESDM: Konflik Global Punya Dua Sisi bagi Sektor Energi.* Kementerian Energi Dan Sumber Daya Mineral Republik Indonesia.

Kristopeni, P. P. (2022). Analisis Pengaruh Penerapan Green Accounting, Ukuran Perusahaan, dan Profitabilitas Terhadap Nilai Perusahaan pada Perusahaan Subsektor Farmasi di Bursa Efek Indonesia. *Finance Accounting.*

Lestari, K. C., & Soewarno, N. (2024). Do female directors influence firm value? The mediating role of green innovation. *Gender in Management*, 39(2), 255–273. <https://doi.org/10.1108/GM-08-2022-0281>

Majidah, H. R. S. (2023). Determination of Firm Value on Cost Leadership Strategy, Executive Compensation and Foreign Ownership in the Health Sector of Indonesian Public Listed Companies. *Jurnal Program Studi Akuntansi*, 9(2). <https://doi.org/10.31289/jab.v9i2.9779>

Mentari Puspadini. (2023). *Sektor Keuangan Kuasai 35% Pasar Modal RI, Teknologi Cuma 4%.* CNBC Indonesia.

Muhammad Heriyanto. (2024). *EY: Cermati IPO perusahaan energi terbaru seiring target NZE 2060.* ANTARA.

Natasha, S. E. (2021). Analisis Faktor-Faktor yang Mempengaruhi Nilai Perusahaan. *Jurnal Wira Ekonomi Mikroskil*, 11(2), 75–84. <https://doi.org/10.55601/jwem.v11i2.784>

Nugroho, H., & Muhyiddin, M. (2021). Menurun dan Meningkatkan, Maju Namun Belum Cukup: Kinerja Pembangunan Sektor Energi di Tengah Pandemi Covid-19 Tahun 2020. *Bappenas Working Papers*, 4(1), 1–12. <https://doi.org/10.47266/bwp.v4i1.95>

Rahmayanti, F., & Handoko, L. (2022). Pengaruh Kepemilikan Saham Asing Terhadap Nilai Perusahaan Pada Perusahaan Non Keuangan Di Indonesia. *Jurnal Finansial Dan Perbankan (JFP)*, 1(2), 171–177.

Ramadhan, P., Rani, P., & Wahyuni, E. S. (2023a). Disclosure of Carbon Emissions, Covid-19, Green Innovations, Financial Performance, and Firm Value. *Jurnal Akuntansi Dan Keuangan*, 25(1), 1–16. <https://doi.org/10.9744/jak.25.1.1-16>

- Ramadhan, P., Rani, P., & Wahyuni, E. S. (2023b). Disclosure of Carbon Emissions, Covid-19, Green Innovations, Financial Performance, and Firm Value. *Jurnal Akuntansi Dan Keuangan*, 25(1), 1–16. <https://doi.org/10.9744/jak.25.1.1-16>
- Rasyid Setiawan, Nadila Hary Pratiwi, & Indah Kartika Sari. (2022). Analisis Rasio Keuangan Untuk Menilai Kinerja Keuangan PT Atlas Resource Tbk Tahun 2015 - 2020. *EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi*, 1(2), 344–354. <https://doi.org/10.56799/ekoma.v1i2.577>
- Rilla Gantino, Endang Ruswanti, & Agung Mulyo Widodo. (2023). Green Accounting And Intellectual Capital Effect On Firm Value Moderated By Business Strategy. *Jurnal Akuntansi*, 27(1), 38–61. <https://doi.org/10.24912/ja.v27i1.1118>
- Rosaline, V. D., Wuryani, E., Ekonomi, F., Surabaya, U. N., & Surabaya, K. (2020). Pengaruh Penerapan Green Accounting dan Environmental Performance Terhadap Economic Performance. *Jurnal Riset Akuntansi Dan Keuangan*, 8(3), 569–578. <https://doi.org/10.17509/jrak.v8i3.26158>
- Saputro, R. D., & Danarsari, D. N. (2024). The Influence of Foreign Ownership on Firm Value through the Percentage of Independent Commissioners, Evidence: Manufacturing Public Companies in Indonesia. In *International Journal of Economics Development Research* (Vol. 5, Issue 2).
- Saraswati, R. S., Yadiati, W., Suharman, H., & Soemantri, R. (2024). Corporate governance, intellectual capital, and organizational culture: their influence on lean manufacturing and firm value. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2382335>
- Sari, P. A., Rays, Muh., Purwanti, P., & Hidayat, I. (2024). Achievement of Carbon Emission Disclosure as a Mediator between Factors Increasing Firm Value: Eco-efficiency and Green Innovation. *International Journal of Energy Economics and Policy*, 14(6), 246–253. <https://doi.org/10.32479/ijeep.16949>
- Sebastian, M. (2022). A Study On Green Accounting: Concept And Its Importance. *International Journal of Creative Research Thoughts (IJCRT)*, 10(8), 2320–2882. www.ijcrt.org
- Sekaran, U., & Bougie, R. (2016). *Research Method for Business: A Skill Building Approach* (Seventh). John Wiley & Sons Ltd.
- Siregar, F. A., Astuti, T., Amyulianthy, R., Akuntansi, P., Ekonomi, F., & Bisnis, D. (2024). Pengaruh Green Accounting, Net Working Capital, dan Total Asset Turnover Terhadap Nilai Perusahaan. *Indonesian Journal of Auditing and Accounting (IJAA) 2024*, 1(2), 3032–6273. www.jurnal.iapi.or.id

- Soleha, A. P., & Isnalita, I. (2022). Apakah Kepemilikan Asing Berkontribusi Terhadap Green Accounting Dan Nilai Perusahaan? *Jurnal Akuntansi Multiparadigma*, 13(1), 143–152. <https://doi.org/10.21776/ub.jamal.2021.13.1.11>
- Sugiyono. (2020). *Metode Penelitian Kuantitatif dan Kualitatif dan R&D* (Kedua). Alfabeta.
- 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/ijee.14071>
- Sumarno, R. A. (2023). *Pengaruh Struktur Modal, Kepemilikan Asing terhadap Nilai Perusahaan* (Vol. 3).
- Suryati, S., & Murwaningsari, E. (2022). Pengaruh Green Competitive Advantage Dan Pelaporan Terintegrasi Terhadap Nilai Perusahaan. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 5(2), 193–208. <https://doi.org/10.29303/akurasi.v5i2.237>
- Susilawati, S., Arifiyanti, D., Suryaningsih, M., & Dewi Kuraesin, A. (2024). *Green Accounting, CSR Disclosure, Firm Value, and Profitability Mediation* (Vol. 33, Issue 1).
- Suyudi, M., Permana, D., & Suganda, D. (2021). Penerapan Akuntansi Lingkungan Sebagai Bentuk Pertanggungjawaban Perusahaan Terhadap Lingkungan. *Substansi: Sumber Artikel Akuntansi Auditing Dan Keuangan Vokasi*, 4(2), 188–216. <https://doi.org/10.35837/subs.v4i2.1048>
- Tambunan, A. M., Saerang, I. S., & Wenas, R. S. (2023). Reaksi Pasar Modal Indonesia Terhadap Invasi Rusia Ke Ukraina Pada Perusahaan Yang Terdaftar Dalam Sektor Energi Bursa Efek Indonesia. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 11(1), 902–909. <https://doi.org/10.35794/emba.v11i1.46574>
- Tangke, P. (2021). Managerial Ability and Foreign Ownership: Mechanisms for Increasing Firm Value. *Atestasi : Jurnal Ilmiah Akuntansi*, 4(2), 185–199. <https://doi.org/10.57178/atestasi.v4i2.101>
- Tim Betahita. (2021). *Sungai Tercemar, Warga Kaltim Tuntut Tanggung Jawab Grup Batubara*. Betahita.
- 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>

- United States Securities Exchange Commision. (2024). *SCHEDULE 14A Proxy Statement Pursuant to Section 14(a) of the Securities Exchange Act of 1934 (Amendment No.)*.
- Wenni Anggita, Ari Agung Nugroho, & Suhaidar. (2022). Carbon Emission Disclosure And Green Accounting Practices On The Firm Value. *Jurnal Akuntansi*, 26(3), 464–481. <https://doi.org/10.24912/ja.v26i3.1052>
- Yani, V., & Wijaya, T. (2024). Pengaruh Green Accounting Terhadap Nilai Perusahaan Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2018 - 2022. *Mdp Student Conference (Msc)* , 3(2), 489–496. www.cnbcindonesia.com,
- Yuniarti, R., Soewarno, N., & Isnalita. (2022). Green Innovation on Firm Value With Financial Performance As Mediating Variable: Evidence of the Mining Industry. *Asian Academy of Management Journal*, 27(2), 41–58. <https://doi.org/10.21315/aamj2022.27.2.3>
- 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>