

DAFTAR PUSTAKA

- Ahmad, N. N. N., & Sulaiman, M. (2004). *Environmental disclosures in Malaysian annual reports: A legitimacy theory perspective*. *International Journal of Commerce and Management*, 14(1), 44–58. <https://doi.org/10.1108/10569210480000173>
- Aniela, Y. (2012). Peran Akuntansi Lingkungan Dalam Meningkatkan Kinerja Lingkungan Dan Kinerja Keuangan Perusahaan. *01*, 1–23.
- Arum, L. S. (2023). *Pengaruh Green Accounting , Environmental Performance , Material Flow Cost Accounting (MFCA) Dan Environmental Disclosure Terhadap Sustainable Development Goals (SDGS)*. *31(2)*, 54–67.
- Bacchetti, E., Monash, University, L.), Barredo, S.), Broadbent, A., Peter, Dollin, J., & Caitlin, F. (2017). *in Collaboration With Getting Started With the Sdgs in Universities*. http://ap-unsdsn.org/wp-content/uploads/2017/08/University-SDG-Guide_web.pdf
- Bebbington, J., & Unerman, J. (2018). *Achieving the United Nations SDGs: an enabling role for accounting research*. *Accounting, Auditing & Accountability Journal*, 31(1), 1–24. <https://doi.org/10.1108/AAAJ-05-2017-2929>
- Cernev, T., & Fenner, R. (2019). *The importance of achieving foundational Sustainable Development Goals in reducing global risk*. *Futures*, 102492. <https://doi.org/10.1016/j.futures.2019.102492>
- Chariri, A., & Ghozali, I. (2014). *Teori Akuntansi Internasional Financial Reporting Systems (IFRS)* (Edisi Keem). Badan Penerbit UNDIP.
- Datta, R., & Deb, S. K. (2012). *Green Accounting : what ? Why ? Where we are now and where we are heading - A Closer Look*. *4(4)*, 99–110.
- Dura, J., & Suharsono, S. (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>

- Farida, A. L. (2022). Pengujian kinerja keuangan : *Sustainable development goals* sebagai intervening di Bursa Efek Indonesia. *4*(10), 4790–4796.
- Ghozali, I. (2018). Aplikasi Analisis *Multivariate* Dengan Program IBM SPSS 23. Universitas Diponegoro.
- GRI. (2017). *Business Reporting on SDGs: An Analysis of the Goals and Targets*.
- Guthrie, J., & Parker, L. D. (1989). *Corporate Social Reporting: A Rebuttal of Legitimacy Theory*. *Accounting and Business Research*, *19*(76), 343–352. <https://doi.org/10.1080/00014788.1989.9728863>
- Hamidi. (2019). Analisis Penerapan *Green Accounting* Terhadap Kinerja Keuangan Perusahaan. *Encyclopedia of Corporate Social Responsibility*, *6*(2), 1286–1286. https://doi.org/10.1007/978-3-642-28036-8_100807
- Irhamyah, F. (2019). *Sustainable Development Goals (SDGs) dan Dampaknya Bagi Ketahanan Nasional Dampaknya Bagi Ketahanan Nasional*. *Jurnal Kajian LEMHANNAS RI*, *38*, 45–54.
- Ketut, I. G., Ulupui, A., Murdayanti, Y., Cita, A., & Purwohedi, U. (2020). *Green accounting , material flow cost accounting and environmental performance*. *6*, 743–752. <https://doi.org/10.5267/j.ac.2020.6.009>
- Le, T. T., Mai, T., & Nguyen, A. (2019). *Practice environmental cost management accounting: The case of Vietnamese brick production companies*. *9*, 105–120. <https://doi.org/10.5267/j.msl.2018.10.012>
- Loen, M. (2018). Penerapan *Green Accounting* Dan *Material Flow Cost Accounting* (MFCA) Terhadap *Sustainable Development*. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, *5*(1), 1–14. <https://doi.org/10.35137/jabk.v5i1.182>
- May, S. P., Zamzam, I., Syahdan, R., & Zainuddin, Z. (2023). Pengaruh Implementasi *Green Accounting, Material Flow Cost Accounting* Dan *Environmental Performance* Terhadap *Sustainable Development*. *Owner*, *7*(3), 2506–2517. <https://doi.org/10.33395/owner.v7i3.1586>

- Mowen, Maryanne M.; Hansen, Don R.; Heitger, D. L. (2018). *Managerial accounting : the cornerstone of business decision making*. Cengage Learning.
- Nabila, R. (2021). *Green Accounting for Sustainable Development: Case Study of Indonesia Manufacturing Sector*. *Akuntansi Dewantara*, 5(1), 1–10.
<https://doi.org/10.26460/ad.v5i1.9147>
- Ningsih, W, F., Rachmawati, R. (2017). Implementasi *Green Accounting* dalam Meningkatkan Kinerja Perusahaan. 4(2), 149–158.
- NISP, O. (2021). Mengenal Revolusi Industri dan Dampaknya di Berbagai Bidang. PT, BANK OCBC NISP, Tbk.
<https://www.ocbcnisp.com/id/article/2021/11/29/revolusi-industri-adalah>
- Nuryanti, T. N., Nurlily, & Rosdiana, Y. (2015). Pengaruh Akuntansi Lingkungan Terhadap Kinerja Lingkungan (Pada Perusahaan Tekstil Wilayah Bandung). In *Prosiding Akuntansi* (pp. 214–220).
<https://karyailmiah.unisba.ac.id/index.php/akuntansi/article/view/731>
- Puja Pangestu, F., Shelvia Rahmadiani, N., Tanzila Hardiyanti, N., & Yusida, E. (2021). Ekonomi Pancasila Sebagai Pedoman Dalam Tujuan Pembangunan Berkelanjutan SDGs (*Sustainable Development Goals*) 2030. *Prosiding Seminar Nasional Ekonomi Pembangunan*, 1(3), 210–219.
www.globalgoals.org
- 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>
- Ramadhani, R. W., & Prihantoro, E.-. (2020). Strategi Komunikasi Pembangunan Pemerintah Kabupaten Bojonegoro dalam Menerapkan Nawacita dan Tujuan Pembangunan Berkelanjutan. *Jurnal Komunikasi Pembangunan*, 18(02), 117–129. <https://doi.org/10.46937/18202028913>

- Reddy, P. S. (2016). *Localising the sustainable development goals (SDGs) The role of Local Government in context. African Journal of Public Affairs*, 9(2), 1–15. <https://repository.up.ac.za/handle/2263/58190>
- 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>
- Rokhlinasari, S. (2016). Teori-Teori dalam Pengungkapan Informasi *Corporate Social Responsibility* Perbankan. 1–11.
- Saputra, M. F. M. (2020). Pengaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Keuangan Dengan Pengungkapan Lingkungan Sebagai Variabel Intervening (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar di BEI Tahun 2014-2018). *Jurnal Riset Akuntansi Tirtayasa*, 5(2), 123–138. <https://doi.org/10.48181/jratirtayasa.v5i2.8956>
- Selpiyanti, S., & Fakhroni, Z. (2020). Pengaruh Implementasi *Green Accounting* dan *Material Flow Cost Accounting* Terhadap *Sustainable Development*. *Jurnal ASET (Akuntansi Riset)*, 12(1), 109–116. <https://doi.org/10.17509/jaset.v12i1.23281>
- Sostenible, D. (2017). *Objetivos de Desarrollo Sostenible (ODS): una revisión crítica*. 107–118.
- Suartana, I. W. (2010). Akuntansi Lingkungan Dan Triple Bottom Line Accounting : Paradigma Baru Akuntansi Bernilai Tambah. *Bumi Lestari*, 105–112.
- Suaryana, A. (2011). Implementasi Akuntansi Sosial Dan Lingkungan. *Simposium Nasional Akuntansi XIV Aceh 2011*, 1–26.
- Sugiyono. (2015). *Metode Penelitian Kombinasi (Mixed Method)*. <https://doi.org/https://doi.org/10.1017/CBO9781107415324.004>
- Sulistiawati, E. (2016). *Green Accounting* Terhadap Profitabilitas Pada Perusahaan

- Pertambahan Yang Terdaftar Di Bursa Efek Indonesia. *6*(1), 865–872.
- Wahyuningsih, W. (2018). *Millenium Develompent Goals (MDGs) Dan Sustainable Development Goals (SDGs) Dalam Kesejahteraan Sosial*. *Bisma*, *11*(3), 390. <https://doi.org/10.19184/bisma.v11i3.6479>
- Wicaksono, A. P. N. (2023). Eksplorasi *Sustainable Development Goals (SDGs) Disclosure* Di Indonesia. *Jurnal Akademi Akuntansi*, *6*(1), 125–156. <https://doi.org/10.22219/jaa.v6i1.26448>
- Wilmshurst, T. D., & Frost, G. R. (2000). *Accounting, Auditing & Accountability Journal Corporate environmental reporting: A test of legitimacy theory*. *Accounting Auditing & Accountability Journal*, *13*(1), 10–26.
- Yuliara, I. M. (2016). Modul Regresi Linier Sederhana. *62*(4), 429–433. <https://doi.org/10.1093/bja/62.4.429>
- Yuliasih, U., Susetyo, B., & Tegal, U. P. (2020). Pengaruh Pengungkapan *Corporate Social Responsibility* dan Kinerja Lingkungan terhadap Upaya Pencapaian Sustainable Development Goals 2030 . *1*(1).