

## DAFTAR PUSTAKA

- Agarwal, V., & Kalpaja L. (2018). A Study on the Importance of Green Accounting. *International Journal of Advance Research Ideas and Innovations in Technology*, 4(5), 206–210. <https://api.semanticscholar.org/corpusid:169266558>
- Agnes, K. (2023). The Effect of Green Accounting, Company Size, Profitability, Media Disclosure and Board of Commissioners Size on Corporate Social Responsibility Disclosure. *International Journal Papier Public Review*, 4(2), 1–17. <https://doi.org/10.47667/ijppr.v4i2.203>
- Ahmad, Z., Hidhiir, M. H. Bin, & Rahman, M. M. (2024). Impact of CSR Disclosure on Profitability and Firm Performance of Malaysian Halal Food Companies. *Discover Sustainability*, 5(1), 1-15. <https://doi.org/10.1007/s43621-024-00189-3>
- Akanfe, S. K., Michael, S. O., & Bose, A. D. (2017). Determinant of Corporate Social Responsibility Disclosure in Nigeria. *International Journal of Academic Research in Business and Social Sciences*, 7(7), 565–580. <https://doi.org/10.6007/ijarbss/v7-i7/3122>
- Anasta, L. (2019). The Effect of Company Size, Leverage, Independent Board of Commissioners and Profitability on Corporate Social Responsibility Disclosure (Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange (IDX) for the 2012-2016 Period). *Journal of Economics and Sustainable Development*, 10(20), 40–47. <https://doi.org/10.7176/jesd/10-20-05>
- Anggraini, D. R., & Dura, J. (2021). The Effect of Tax Aggressiveness, Firm Size and Profitability on Corporate Social Responsibility Disclosure in Mining Companies. *International Journal of Educational Research & Social Sciences*, 2(6), 1337–1347. <https://doi.org/10.51601/ijersc.v2i6.232>
- Aristananda, & Risman, A. (2022). The Effect of Firm Size, Profitability and Leverage on Corporate Social Responsibility. *Jurnal Ilmiah Manajemen & Bisnis*, 6(3), 105–117. <https://dx.doi.org/10.22441/indikator.v6i3.15409>
- Astuti, N. K. N., Pradnyani, N. L. P. S. P., & Wasita, P. A. A. (2023). Pengaruh Green Accounting dan Corporate Social Responsibility terhadap Profitabilitas. *Jurnal Ekonomi Akuntansi dan Manajemen*, 23(1), 133-145. <https://doi.org/10.19184/jeam.v23i1.43456>
- Cyhintia, L., & Sofyan, E. (2023). Pengaruh Akuntansi Hijau, Ukuran Perusahaan dan Pengungkapan Media terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Eksplorasi Akuntansi*, 5(2), 579–591. <https://doi.org/10.24036/jea.v5i2.690>

- Dewi, P. A. C., & Sedana, I. B. P. (2019). Pengaruh Profitabilitas, Ukuran Perusahaan dan Leverage terhadap Pengungkapan Corporate Social Responsibility. *E-Jurnal Manajemen Universitas Udayana*, 8(11), 6618-6637. <https://doi.org/10.24843/ejmunud.2019.v08.i11.p12>
- Dhar, B. K., Sarkar, S. M., & Ayittey, F. K. (2022). 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>
- Dwi Shafamega Azzahra, Bima Cinintya Pratama, Iwan Fakhruddin, R. M. (2022). Pengaruh Penerapan Green Accounting, Karakteristik Komite Audit, Diversitas Kebangsaan Direksi dan Gender Direksi terhadap Pengungkapan Corporate Social Responsibility di Perbankan. *Jurnal Akuntansi dan Pajak*, 22(22), 1–13. <http://dx.doi.org/10.29040/jap.v22i2.3748>
- 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>
- Fauziah, I., & Asyik, N. F. (2019). Pengaruh Profitabilitas, Likuiditas, Leverage, Ukuran Perusahaan dan Ukuran Dewan Komisaris terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmu dan Riset Akuntansi*, 8(3), 1–18. <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2353>
- Fitriana, R. (2019). Profitabilitas dan Ukuran Perusahaan terhadap Pengungkapan Corporate Social Responsibility (Penelitian pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia). *Jurnal Ilmu Keuangan dan Perbankan*, 8(2), 1–18. <https://doi.org/10.34010/jika.v8i2.1652>
- Guntara, Y., Sutarjo, A., & Adriani, Y. (2021). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap Pengungkapan Corporate Social Responsibility (Studi pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018). *Pareso Jurnal*, 3(3), 575-584. <https://ejurnal-unespadang.ac.id>
- Handayani, P., & Maharani, N. K. (2021). Effect of Environmental Performance, Company Size and Profitability on Corporate Social Responsibility Disclosures. *Papatung: Jurnal Ilmu Administrasi Publik, Pemerintahan dan Politik*, 4(1), 121–133. <https://doi.org/10.54783/japp.v4i1.446>
- Hendayana, Y., Arief Ramdhany, M., Pranowo, A. S., Abdul Halim Rachmat, R., & Herdiana, E. (2024). Exploring Impact of Profitability, Leverage and Capital Intensity on Avoidance of Tax, Moderated by Size of Firm in LQ45 Companies. *Cogent Business and Management*, 11(1), 1-14. <https://doi.org/10.1080/23311975.2024.2371062>

- Hui, F., & Bowrey, G. (2008). Corporate Social Responsibility Reporting in Hong Kong: Case Study of Three Note-Issuing Banks (2003-2006). *Australasian Accounting, Business and Finance Journal*, 2(4), 69–88. <https://ro.uow.edu.au/commpapers/440/>
- Indriyani, A. D., & Yuliandhari, W. S. (2020). Pengaruh Profitabilitas, Ukuran Perusahaan dan Umur Perusahaan terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Akuntansi Bisnis dan Ekonomi*, 6(1), 1559–1568. <https://doi.org/10.33197/jabe.vol6.iss1.2020.466>
- Islamiati, W., & Suryandari, D. (2020). The Impact of Firm Size, Leverage and Liquidity on Sustainability Report Disclosure with Profitability as Moderating Variable. *Jurnal Akuntansi Bisnis*, 18(2), 197–215. <https://doi.org/10.24167/jab.v18i2.3508>
- Jiddan, M., & Hapsari, D. W. (2023). Investigating the Role of Green Accounting, Firm Size and Board Size in Corporate Social Responsibility: Towards Sustainable Transparency Disclosure. *Indonesian Journal of Economics and Management*, 3(3), 592–602. <https://doi.org/10.35313/ijem.v3i3.4990>
- Kemalasari, A. F., & Sapariyah, R. A. (2020). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan pada Perusahaan Properti terhadap Pengungkapan Corporate Social Responsibility (Studi Kasus pada Perusahaan Properti yang Terdaftar di BEI). *Jurnal Akuntansi dan Keuangan*, 5(2), 159–169. <https://e-journal.stie-aub.ac.id/index.php/aktual>
- Khairunnisa, & Kusmayanti, D. (2019). The Influence of Profitability and Leverage on Corporate Social Responsibility Disclosure. *Journal of Accounting Auditing and Business*, 2(2), 1308-1325. <https://doi.org/10.24198/jaab.v2i2.22505>
- Kurnianingsih, H. T. (2013). Pengaruh Profitabilitas dan Size Perusahaan terhadap Corporate Social Responsibility. *Jurnal Riset Akuntansi dan Bisnis*, 13(1), 1–14. <https://doi.org/10.30596/jrab.v13i1.142>
- Lako, A. (2018). Conceptual Framework of Green Accounting. *Journal of Accounting*, May, 60–66.
- Laksmi, A. C., & Hanin, I. U. D. (2022). Effect of Profitability, Leverage, Liquidity and Green Accounting on Corporate Social Responsibility Disclosures: Study on Mining Companies Listed on the Indonesia Stock Exchange from 2016 to 2020. *Jurnal Aplikasi Bisnis*, 19(2), 227–286. <https://doi.org/10.20885/jabis.vol19.iss2.art8>
- Lusiana, M., Haat, M. H. C., Saputra, J., Yusliza, M. Y., Muhammad, Z., & Bon, A. T. (2021). A Review of Green Accounting, Corporate Social Responsibility Disclosure, Financial Performance and Firm Value Literature. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 7(11), 5622–5640. <https://doi.org/10.46254/an11.20210952>

- Lutfianti, I., Widiasmara, A., & Ubaidillah, M. (2023). Pengaruh Ukuran Perusahaan dan Profitabilitas terhadap Pengungkapan Corporate Social Responsibility dengan Umur Perusahaan sebagai Variabel Moderasi. *Seminar Inovasi Manajemen Bisnis dan Akuntansi* 5, September. <https://prosiding.unipma.ac.id/index.php/simba/article/view/5021>
- Machmuddah, Z., Sari, D. W., & Utomo, S. D. (2020). Corporate Social Responsibility, Profitability and Firm Value: Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 7(9), 631–638. <https://doi.org/10.13106/jafeb.2020.vol7.no9.631>
- Mardiati, E., Fitriyah, L., & Nurlaili, L. (2023). Effect of Company Profitability, Size and Growth on Corporate Social Responsibility Disclosure in Food and Beverage Sector Companies. *Enrichment: Journal of Management*, 12(6), 4620–4625. <https://doi.org/10.35335/enrichment.v12i6.1016>
- Mariani, D. (2017). Pengaruh Penerapan Green Accounting, Kepemilikan Saham Publik, Publikasi CSR terhadap Pengungkapan CSR dengan Kinerja Keuangan sebagai Variabel Intervening (Studi Empiris pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). *Jurnal Akuntansi dan Keuangan*, 6(2), 141–160. <https://dx.doi.org/10.36080/jak.v6i2.415>
- Prasetyo, A., & Widiasmara, A. (2019). Pengaruh Firm Size, Profitabilitas dan Pertumbuhan Perusahaan terhadap CSR Sektor Pertambangan Indonesia. *Seminar Inovasi Manajemen, Bisnis, dan Akuntansi*, 1(0), 30–42. <http://prosiding.unipma.ac.id/index.php/simba/article/view/1128>
- Puspita, T. P., Amin, M., & Hariri. (2021). Pengaruh Karakteristik Perusahaan terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Pertambangan dalam Perspektif Teori Agensi. *E-jra*, 10(07), 50–62. <https://jim.unisma.ac.id/index.php/jra/article/view/10918>
- Putra, & Setiawan, M. A. (2022). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Akuntansi, Keuangan dan Perpajakan*, 4(3), 611–625. <https://doi.org/10.24843/eja.2022.v32.i04.p11>
- Putri, N. M. D., Animah, & Astuti, W. (2022). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 32(4), 968–983. <https://doi.org/10.31959/jm.v8i2.393>
- Putri, Y. R., & Yuliandhari, W. S. (2020). Pengaruh Profitabilitas, Sales Growth dan Ukuran Perusahaan terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Indeks Kompas 100 Tahun 2017-2018. *Journal of Applied Managerial Accounting*, 4(1), 01–11. <https://dx.doi.org/10.30871/jama.v4i1.1886>

- Rima, A., & Carolina, Y. (2022). Influence of Corporate Social Responsibility Disclosure to the Profitability with A Company Size as Moderating Variable. *International Journal of Business, Economics and Law*, 26(1), 34–44. [http://ijbel.com/wp-content/uploads/2022/02/ijbel26.isu1\\_214.pdf](http://ijbel.com/wp-content/uploads/2022/02/ijbel26.isu1_214.pdf)
- Rouf, M. A. (2011). The Corporate Social Responsibility Disclosure: A Study of Listed Companies in Bangladesh. *Business and Economics Research Journal*, 2(3), 19–32. <https://ssrn.com/abstract=2568479>
- Ruroh, I. N., & Sri Wahjuni Latifah. (2018). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan dan Risk Minimization terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Akademi Akuntansi*, 1(1), 1–26. <https://doi.org/10.22219/jaa.v1i1.6952>
- Sahida, S. N., Puji Lestari, & Warsidi. (2021). The Effect of Profitability, Liquidity and Company. *Journal Maranatha*, 2(12), 187–204. <https://doi.org/10.28932/jafta.v2i2.3262>
- Sekarwigati, M., & Effendi, B. (2019). Pengaruh Ukuran Perusahaan, Profitabilitas dan Likuiditas terhadap Corporate Social Responsibility Disclosure. *Jurnal Akuntansi dan Keuangan*, 1(1), 16–33. <https://doi.org/10.33510/statera.2019.1.1.16-33>
- Soedarman, M., Fenina, A., & Sa'adah, L. (2023). Pengaruh Penerapan Green Accounting dan Corporate Social Responsibility terhadap Profitabilitas Perusahaan dengan Citra Perusahaan sebagai Variabel Moderating. *Jurnal Analisa Akuntansi dan Perpajakan*, 7(2), 172–184. <https://doi.org/10.25139/jaap.v7i2.6865>
- Sufiati, S., & Pura, R. (2023). Analysis of Company Size and Profitability on Islamic Social Responsibility Disclosure. *Economics, Business, Accounting & Society Review*, 2(2), 110–119. <https://doi.org/10.55980/ebasr.v2i2.64>
- Swandari, F., & Sadikin, A. (2016). The Effect of Ownership Structure, Profitability, Leverage and Firm Size on Corporate Social Responsibility (CSR). *Binus Business Review*, 7(3), 315–320. <https://doi.org/10.21512/bbr.v7i3.1792>
- Syilfania, H. (2022). Pengaruh Ukuran Perusahaan, Profitabilitas dan Leverage terhadap Corporate Social Responsibility Perusahaan Penerima Platinum. *Jurnal Akuntansi dan Perpajakan*, 8(1), 29–43. <http://jurnal.unmer.ac.id/index.php/ap>
- Tampubolon, E. G., & Siregar, D. A. (2019). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Maneksi*, 8(2), 223–229. <https://doi.org/10.31959/jm.v8i2.393>
- Yanti, N. L. E. K., Endiana, I. D. M., & Pramesti, I. G. A. A. (2021). Pengaruh Ukuran Perusahaan, Ukuran Dewan Komisaris, Kepemilikan Institusional,

- Leverage dan Profitabilitas terhadap Pengungkapan Corporate Social Responsibility. *Ekonomi Bisnis*, 3(1), 43–51. <https://e-journal.unmas.ac.id/index.php/kharisma/article/view/1676>
- Yovana & Kadir. (2020). Pengaruh Ukuran Perusahaan, Pertumbuhan Perusahaan, Profitabilitas dan Leverage terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Manajemen dan Akuntansi*, 21(1), 15–24. <http://journal.stiei-kayutangi-bjm.ac.id/index.php/jma/article/view/555>
- Yuliana, Y. K., & Sulistyawati, A. I. (2021). Green Accounting : Pemahaman dan Kepedulian dalam Penerapan (Studi Kasus pada Pabrik Kecap Lele di Kabupaten Pati). *Solusi: Jurnal Ilmiah Bidang Ilmu Ekonomi*, 19(1), 45–59. <https://doi.org/10.26623/slsi.v19i1.2999>
- Z, S. A. (2013). Analisis Pengungkapan Triple Bottom Linedan Faktor yang Mempengaruhi: Lintas Negara Indonesia dan Jepang Analisis Pengungkapan Triple Bottom Line dan Faktor yang Mempengaruhi ; Lintas Negara Indonesia dan Jepang. *Jurnal Vokasi Indonesia*, 1(1), 16-34. <https://doi.org/10.7454/jvi.v1i1.1040>
- Zulhaimi, H., & Nuraprianti, N. R. (2019). Pengaruh Profitabilitas, Ukuran Dewan Komisaris dan Ukuran Perusahaan terhadap Corporate Social Responsibility Disclosure. *Jurnal Riset Akuntansi dan Keuangan*, 7(3), 555–566. <https://ejournal.upi.edu/index.php/jrak/article/view/17729>