

THE RELATIONSHIP BETWEEN GREEN ACCOUNTING, ENVIRONMENTAL PERFORMANCE AND ENVIRONMENTAL COSTS AND PROFITABILITY: A SCOPING REVIEW

Ranti Sulastri^{*1}, JMV Mulyadi², Sailendra³

Universitas Pancasila, Indonesia^{*123}

rantisulastri1@gmail.com¹, mulyadijmv@gmail.com², sailendra@univpancasila.ac.id³.

ABSTRAK: This study aims to determine the relationship between Green Accounting, Environmental Performance, and Environmental Costs with Profitability as well as the development of research conducted by previous studies. The research method carried out in this study uses the Scoping review method, which is an ideal study method to determine the scope of the scope of a collection of literature on a particular topic. The scope review also provides a clear picture of the volume of literature and provides a broad and detailed overview of the researcher. Of the many benefits obtained by mining sector companies, do these companies think about the impacts caused such as environmental damage or have awareness of implementing green accounting in the company? In its regulation, the Ministry of Industry has encouraged all mining companies to protect the environment in the production process. Industrial law number 3 of 2014 regulates green industry by underlining that green industry prioritises the use of resources more efficiently and sustainably, so that industrial development can be harmonised with the preservation of environmental functions and can provide benefits to society in the future. The results of this study from the many studies conducted by previous researchers are still not enough to have an impact on the awareness of industrial business actors to protect the environment in company operations.

Keywords: Green Accounting, Environmental Performance, Environmental Costs, Profitability, Literature Review.

INTRODUCTION

In a developing era like today, preserving the environment is very important to do for all parties without exception. So that nature can continue to provide benefits for humans now and in the future. But in fact, awareness of protecting the environment from the impact of damage caused by humans is still often found. Such as the impact of mining, logging, air pollution and other impacts. The Ministry of Environment and Forestry revealed that the awareness of mining sector companies in waste management is still very low. (Hutapea, 2023)

According to data from the Indonesian Department of Environment and Forestry, the amount of hazardous and toxic waste (B3) in 2021 was 60 million tons, and 13.26 tons or 22.5 percent of B3 waste that can be reused is considered not optimal. (Hutapea,

2023)

Fourteen coal companies recorded an increase in revenue of 14% from the previous Rp. 124.36 trillion to Rp. 142.35 trillion. PT Adaro Enenergy Tbk (ADRO) experienced the highest UNTR, followed by PT Indika Energy Tbk (INDY) and PT Bayan Resouces Tbk (BAYAN). (Ferry Sandria, 2021)

From so many benefits obtained by mining sector companies, do these companies in the productivity process think about the impacts caused such as environmental damage or high awareness in implementing green accounting in the company? Meanwhile, in its regulations, the Ministry of Industry has encouraged all mining companies to protect the environment in the production process, so that companies can increase competitiveness and increase profitability, as well as preserve the environment which can then boost the economy in Indonesia. Industry law number 3 of 2014 regulates green industry by underlining that green industry prioritizes more efficient and sustainable use of resources, so that industrial development can be aligned with the preservation of environmental functions and can provide benefits to society in the future. The agricultural sector has saved 3.2 trillion in energy and 169 billion in water. (Hutapea, 2023)

But behind the good news about the application of green industry that has saved a lot of energy, there are bad things happening in Indonesia in the mining sector. The chronology is the largest mega corruption in the history of mining companies in Indonesia which cost the state Rp. 271,069,668,180,700. ex-director of PT.Timah bought illegal mining products in collaboration with Harvey from PT. RBT, in the process it was made as if renting equipment for tin processing, in this case Harvey played a role as an accommodator of outside mining activities in the PT.Timah IUP area, besides that in the process Harvey invited many other companies who then asked for half the company's profits to be given to him. Harvey was facilitated by Helena Lim, whose role was to help manage the cooperation in renting equipment. Which was covered under the pretext of channeling CSR funds. Both are named as suspects, the total loss of environmental damage caused by this case is Rp. 271 Trillion resulting from environmental damage to the forest area and outside the forest area in this case also the state loss is still in the process of being calculated. (Wati et al., 2022)

Green accounting is accounting that seeks, measures, shows, and discloses the indirect costs and benefits of business activities related to the environment and social. Green accounting is also environmental accounting that incorporates environmental costs and benefits in financial decisions and actions. With the adoption of green accounting, it is expected that environmental sustainability will improve. The goal is to improve environmental management by looking at environmental activities from the standpoint of economic costs and benefits, as well as studying how environmental management affects life out there. This is in line with previous research conducted by (Oluwatofunmi & Funmilayo, 2023), (Rounaghi, 2019), (Goldie & Deliza, 2023), (Niandari & Handayani, 2023), (Sari et al., 2022). These studies reveal that green accounting has

Submitted: July 23, 2024; Revised: December 15, 2024; Accepted: December 21, 2024;

Published: December 28, 2024; Website: <http://journalfeb.unla.ac.id/index.php/jasa>

a positive effect on profitability, but these studies are not in accordance with the research conducted. (Masliyani & Murtanto, 2022), (Handoko & Santoso, 2023), (Angelina & Nursasi, 2021) the results of this research indicate that green accounting has no positive effect on profitability.

Environmental performance is a component that affects profitability because public trust in the company and its profitability can increase. This follows research conducted by (Putri & Regina, 2023), (Goldie & Deliza, 2023), (Sari et al., 2022). Three studies show that profitability increases with environmental performance. However, this study is different from the research conducted by (Rachmayanti & Achyani, 2024), (Niandari & Handayani, 2023) Both studies reveal that environmental performance has no positive effect on profitability.

Environmental costs, also referred to as environmental expenses, are costs caused by poor or possible environmental conditions. It is expected that budgeting environmental costs will make it easier for companies to carry out the necessary maintenance or prevention of environmental damage. This is the result of previous research conducted by (Buana & Nuzula, 2017), (Gusnadi & Nurhadi, 2023), (Tunggal & Fachrurrozie, 2014), (Ulfamawaddah et al., 2023) The results showed that environmental costs have a positive effect on profitability, while research conducted by (Putra et al., 2021) said that environmental costs do not affect profitability. One of the profitability ratios is Return on Asset (ROA), which is used to measure how effectively a company generates profits by counting all the profits it has. Bank Indonesia stipulates that a good standard ROA is 1.5 percent, and a higher level of ROA indicates better company performance because a higher rate of return indicates greater profits. (Alimah & Sihono, 2024)

Furthermore, to analyze more deeply, the author identifies journals related to green accounting, company performance, environmental costs, csr and profitability for the sustainability of the company and the environment in the future, as well as to analyze how the role of companies and governments about maintaining and implementing green accounting. The author outlines how each theory contributes significantly to our understanding of profitability.

METHODS

Scoping reviews are very useful for synthesising research evidence and are often used to categorise or group existing literature in a particular field. This type of review considers the nature, characteristics and content of the literature. A scoping review is a preliminary assessment of the potential size and scope of the available research literature. It aims to identify the type and level of research evidence. (Pipit Mulyah et al, 2020) The steps of writing a scientific paper using the scoping review method are determining the purpose and scope, literature search, literature selection and assessment, data extraction and organisation, analysis and interpretation, and finally

Submitted: July 23, 2024; Revised: December 15, 2024; Accepted: December 21, 2024;

Published: December 28, 2024; Website: <http://journalfeb.unla.ac.id/index.php/jasa>

reporting the results.

RESULTS AND DISCUSSION

From the scoping review stage, there are 38 scientific papers that will be used as material for analysis in writing this scientific paper in accordance with the specified title. The steps of writing a scientific paper using the scoping review method are determining the purpose and scope, literature search, literature selection and assessment, data extraction and organisation, analysis and interpretation, and finally reporting the results. The resulting data will be presented as below:

Table 1. Previous research based on research design.

Research Design	Researcher Year	Research title
Quantitative	(Junjunan et al., 2023); (Anggraeni & Dewi, 2022); (Melenia et al., 2023); (Wulandari et al., 2022); (Putra et al., 2021); (Hidayat & Aris, 2023); (Gusnadi & Nurhadi, 2023); (Buana & Nuzula, 2017); (Gustinya, 2022); (Hutapea, 2023); (Putri & Regina, 2023); (Rachmayanti & Achyani, 2024); (Masliyani & Murtanto, 2022); (Handoko & Santoso, 2023); (Hafsyah & Choiriah, 2023); (Goldie Kelly & Deliza Henny, 2023); (Soedarman et al., 2023); (Kurniawan & Marietza, 2024); (Abdullah & Amiruddin, 2020); (Niandari & Handayani, 2023); (Faizah, 2020); (Muanifah & Cahyani, 2024); (Wiredu et al., 2023); (Nianty et al., 2023); (Dhar et al., 2022); (Sudarminto & Harto, 2023); (Astuti et al., 2022); (Rounaghi et al., 2021); (Sari et al., 2022); (Riyadh et al., 2020); (Helmisar Saifuddin & Wiyono, 2023); (Oluwatofunmi & Funmilayo, 2023); (Wardianda & Slamet Wiyono, 2023); (Angelina & Nursasi, 2021); (Justita Dura & Riyanto Suharsono, 2022).	Moderation of environmental performance on the relationship between green accounting and economic performance; Green Accounting and Corporate Social Responsibility Disclosure: Financial Performance of Mining Companies in Indonesia; The effect of implementing green accounting on the environmental performance of cement, energy, and mining companies in Indonesia; The Effect Of Green Accounting Implementation On Profitability In Manufacturing Companies Listed On The Indonesia Stock Exchange, 2018 – 2021; The Effect of Environmental Performance, Environmental Cost, Company Size and Profitability on Environmental Disclosure; The Influence Of Corporate Social Responsibility, Green Accounting And Environmental Performance On Financial Performance; the effect of environmental performance and environmental costs on corporate profitability through corporate social responsibility disclosure; the effect of environmental costs on profitability and firm value; the effect of green accounting implementation on the value of manufacturing companies participating in proper listed on the indonesian stock exchange in 2017 – 2019; The Impact of Corporate Social Responsibility and Environmental Performance to Improve Return on Asset in Manufacturing Company; the effect of environmental investment, environmental

Submitted: July 23, 2024; Revised: December 15, 2024; Accepted: December 21, 2024;

Published: December 28, 2024; Website: <http://journalfeb.unla.ac.id/index.php/jasa>

performance, and environmental disclosure on the financial performance of manufacturing companies in Indonesia; The Effect Of Implementation Of Green Accounting And Environmental Performance On Financial Performance. With. Good. Corporate Governance. As A Moderation Variable. (Empirical Study. Of Mining Companies Listed On The Indonesian Stock Exchange For The 2017-2020 Period); the influence of corporate governance and green accounting on corporate financial performance; The Effect of Green Accounting and Environmental Performance on Financial Performance with Social Responsibility as a Mediator; The Effect of Green Accounting and Firm Size on Bank Performance with Firm Growth as a Moderation Variable; the effect of green accounting and environmental performance on firm value with profitability as a moderating variable; the effect of implementing green accounting and corporate social responsibility on corporate profitability with corporate image as a moderating variable; The effect of green accounting and environmental performance on company profitability with corporate social responsibility (CSR) as a mediating variable; the effect of green accounting on material flow cost accounting in improving company sustainability; green accounting, environmental performance, and profitability; implementation of green accounting on financial performance; implementation of green accounting on financial performance; Green Accounting Moderates Material Flow Cost Accounting on Improving Company Sustainability; Does green accounting influences ecological sustainability? Evidence from a developing economy; Green Accounting on Financial Performance with Environmental Performance as Intervening Variable; Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh; Green

	<p>Accounting Concepts and Practices Towards Measuring Environmental Sustainability and Sustainable Business Value; Green Accounting, Financial Performance toward Firm Value; Implementation of strategic cost management in manufacturing companies: overcoming costs stickiness and increasing corporate sustainability; The analysis of green accounting cost impact on corporations financial performance; analysis of the effect of green accounting, environmental performance, environmental costs and csr disclosure on the level of company profitability (in manufacturing companies in the consumer goods industry sector on the indonesian stock exchange in 2018-2021); green accounting practices, firm size and business sustainability of listed firms in nigeria; the effect of green accounting on financial performance with moderation of corporate governance on property and real estate companies listed on the indonesian stock exchange (bei) in 2018-2021; the effect of green accounting implementation and environmental performance on corporate financial performance; Application Green Accounting To Sustainable Development Improve Financial Performance Study In Green Industry.</p>
<p>Literatur review</p>	<p>(Rounaghi, 2019); (Renaldo et al., 2023); (Kalbouneh et al., 2023); Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators; Development of Teaching Materials for a New Accounting Paradigm: From Concepts to Green Accounting Types; The intellectual structure of sustainability accounting in the corporate environment: A literature review.</p>

Source: Processed by the author, 2024

Of the 38 previous studies based on the research design used regarding the relationship between Green Accounting, Environmental Performance, and Environmental Costs with Profitability, the research design used consists of 35 studies using quantitative research design and 3 studies using literature review design. In terms of disclosure or measurement of a study for the long term, it will be more accurate when research is conducted using quantitative research methods or expressed by a number. However, using the literature review method is also needed to see how many researchers and companies conduct research and implementation related to green accounting or sustainability accounting which is very good for our environment.

Table 2. Measurements used in the study.

Measurement Model	Researcher (Year)
PROPER consists of a score of 5 ratings: Gold : 5 (excellent) Green : 4 (good) Blue : 3 (fair) Red : 2 (bad) Black : 1 (very bad)	(Justita Dura & Riyanto Suharsono, 2022); (Angelina & Nursasi, 2021); (Sari et al., 2022); (Nianty et al., 2023); (Niandari & Handayani, 2023); (Faizah, 2020); (Kurniawan & Marietza, 2024); (Goldie Kelly & Deliza Henny, 2023); (Rachmayanti & Achyani, 2024); (Putri & Regina, 2023); (Hutapea, 2023); (Gustinya, SE., M.Ak., 2022); (Gusnadi & Nurhadi, 2023); (Hidayat & Aris, 2023); (Putra et al., 2021); (Melenia et al., 2023); (Junjunan et al., 2023); (Faizah, 2020); (Angelina & Nursasi, 2021);
ISO 14000/14001	(Wulandari et al., 2022); (Sudarminto & Harto, 2023)
Tobins,q	(Goldie Kelly & Deliza Henny, 2023); (Buana & Nuzula, 2017);
ROA	(Junjunan et al., 2023);(Hidayat & Aris, 2023); (Gusnadi & Nurhadi, 2023); (Buana & Nuzula, 2017); (Anggraeni & Dewi, 2022); (Rachmayanti & Achyani, 2024); (Masliyani & Murtanto, 2022); (Handoko & Santoso, 2023); (Goldie Kelly & Deliza Henny, 2023); (Kurniawan & Marietza, 2024); (Nianty et al., 2023); (Dhar et al., 2022); (Astuti et al., 2022); (Sari et al., 2022); (Helmisar Saifuddin & Wiyono, 2023); (Oluwatofunmi & Funmilayo, 2023); (Wardianda & Slamet Wiyono, 2023); (Justita Dura & Riyanto Suharsono, 2022);
ROE	(Junjunan et al., 2023); (Anggraeni & Dewi, 2022); (Buana & Nuzula, 2017); (Oluwatofunmi & Funmilayo, 2023); Wardianda & Slamet Wiyono, 2023); (Angelina & Nursasi, 2021);
Indeks Global Reporting Dummy	(Junjunan et al., 2023); (Anggraeni & Dewi, 2022); (Melenia et al., 2023); (Anggraeni & Dewi, 2022); (Rachmayanti & Achyani, 2024); (Angelina & Nursasi, 2021); (Justita Dura & Riyanto Suharsono, 2022);
Net Profit Margin	(Wulandari et al., 2022); (Buana & Nuzula, 2017); (Soedarman et al., 2023);
Global Reporting Initiative	(Putra et al., 2021); (Putri & Regina, 2023); (Sudarminto & Harto, 2023);
CSRI ij	(Hidayat & Aris, 2023); (Gusnadi & Nurhadi, 2023); (Hutapea, 2023); (Handoko & Santoso, 2023); (Soedarman et al., 2023); (Kurniawan & Marietza, 2024); (Dhar et al., 2022); (Helmisar Saifuddin & Wiyono, 2023);
ACGS Asean Corporate Governance Scorecard (ACGS)	(Rachmayanti & Achyani, 2024);
material flow cost accounting	(Kurniawan & Marietza, 2024); (Faizah, 2020); (Muanifah & Cahyani, 2024);
SIZE	(Putra et al., 2021); (Dhar et al., 2022);
Price to Book Value (PBV)	(Astuti et al., 2022);
Analysis Content	(Gusnadi & Nurhadi, 2023);

Source: Processed by the author, 2024

From the table above, it can be seen that the measurements in the research

Submitted: July 23, 2024; Revised: December 15, 2024; Accepted: December 21, 2024;

Published: December 28, 2024; Website: <http://journalfeb.unla.ac.id/index.php/jasa>

studied use Proper, ISO 14000/14001, Tobins,q, ROA, ROE, Global Reporting Index, Dummy, Net Profit Margin, Global Reporting Initiative, CSRI, Asean Corporate, Governance Scorecard, Material Flow Cost Accounting, SIZE, Prise to Book Value, and Analysis Content measurements, from these studies it is possible that there are several research titles that use the same type of measurement with different case studies and different years, the above research is expected to be an education for corporate industry players to carry out sustainable accounting so that the environment is maintained. Future research can conduct the same research with different concentrations and measurements, so that the development of sustainable accounting can continue to be carried out so that the awareness of business actors in Indonesia grows.

From the data of the Ministry of Environment and Forestry with journal sources that the author reviews, the awareness of company industry players is still very low in protecting the environment where they carry out company operations, especially business actors in the mining industry sector, medicine, and other energy sectors, even though the impacts that occur due to these operations can not only damage the environment, but can cause loss of life and have a very long impact. It is very important to continue to maintain and conduct research on sustainable accounting so that industrial businesses continue to get education about the importance of doing sustainable accounting.

Table 3. Relationship between Green accounting and profitability

Empirical Findings	Researcher Year
Positively affected	(Niandari & Handayani, 2023); (Sari et al., 2022);
No effect	(Faizah, 2020); (Helmisar Saifuddin & Wiyono, 2023);

Source: Processed by the author, 2024

From the table above, it is a study that has something in common with the research conducted, namely the independent variable of green accounting with the dependent variable of profitability, from previous studies that have an influence between green accounting variables and profitability is research conducted by (Niandari & Handayani, 2023); (Sari et al., 2022). While the results of research that have no effect between green accounting variables and profitability are research conducted by (Faizah, 2020); (Helmisar Saifuddin & Wiyono, 2023). While research that is not included in the table is research that has the same variables such as green accounting but the dependent variable is another variable or research that has a dependent variable of profitability but the independent variable is another variable. This is something very good to do because there will be novelty in a study which may in the future become a reference for research developments regarding sustainable accounting which is influenced by other variables.

Table 4. Relationship between environmental performance and profitability

Empirical Findings	Researcher Year
Positively affected	(Sari et al., 2022); (Helmisar Saifuddin & Wiyono, 2023);
Negatively affected	(Niandari & Handayani, 2023)

Source: Processed by the author, 2024

From the table above are the results of previous studies that have similarities between the independent variable of environmental performance on the dependent variable of profitability, research that has a positive influence between environmental performance variables and profitability variables is research conducted by (Sari et al., 2022); (Helmisar Saifuddin & Wiyono, 2023). Meanwhile, research that has a negative influence is research conducted by (Niandari & Handayani, 2023). For research that is not included in the table above is research that has variables that are not the same or only have in common with the dependent variable or independent variable. It is very good because research on sustainability accounting develops periodically so that awareness of protecting the environment grows by all business industry players that the process of sustainable accounting or company profitability can be influenced by other variables that must remain by preserving the environment.

Table 5. Relationship between Environmental costs and profitability

Empirical Findings	Researcher Year
No effect	(Helmisar Saifuddin & Wiyono, 2023).

Source: Processed by the author, 2024

From the table above, it can be seen the relationship between variable costs or environmental costs and profitability, in this case the research above does not have an influence between environmental costs and profitability is research conducted by (Helmisar Saifuddin & Wiyono, 2023). This can happen because it is influenced by other variables related to environmental costs or profitability, or it can also have a positive influence but is not reviewed by the author. There are several possibilities that occur. But basically protecting the environment by continuing to conduct research and testing on green accounting, environmental performance, environmental costs and profitability to then be implemented by all related parties so that natural sustainability is maintained for generations. Especially for business industry players in the mining energy sector, chemicals, because the impact of environmental damage on air pollution and other things is very dangerous for the environment and humans.

Table 6. Relationship between green accounting, environmental performance, environmental costs and profitability by sample.

Sample	Researcher Year
Manufacturing	(Wulandari et al., 2022); (Gustinya, 2022); (Hutapea, 2023); (Putri & Regina, 2023); (Handoko & Santoso, 2023); (Kurniawan & Marietza, 2024); (Faizah, 2020); (Sudarminto & Harto, 2023); (Sari et al., 2022); (Oluwatofunmi & Funmilayo, 2023); (Angelina & Nursasi, 2021); (Justita Dura & Riyanto Suharsono, 2022).
Food Beverage	(Putra et al., 2021); (Goldie Kelly & Deliza Henny, 2023); (Soedarman et al., 2023);
Property	(Sudarminto & Harto, 2023); (Wardianda & Slamet Wiyono, 2023)
Journal Publication	(Rounaghi, 2019); (Renaldo et al., 2023); (Rounaghi et al., 2021);

Banking Sector	(Kalbouneh et al., 2023);
Real estate	(Hafsyah & Choiriah, 2023);
Mining	(Wardianda & Slamet Wiyono, 2023);
	(Junjuran et al., 2023); (Anggraeni & Dewi, 2022); (Melenia et al., 2023);
	(Hidayat & Aris, 2023); (Rachmayanti & Achyani, 2024); (Muanifah & Cahyani, 2024);
Consumer Goods	(Gusnadi & Nurhadi, 2023); (Helmisar Saifuddin & Wiyono, 2023);
Chemical Company First Section	(Buana & Nuzula, 2017);
Energy Sector	(Masliyani & Murtanto, 2022); (Muanifah & Cahyani, 2024); (Dhar et al., 2022);
Companies participating in the Ministry of Environment and Forestry program.	(Niandari & Handayani, 2023);
Pharmaceuticals	(Nianty et al., 2023);
Sustainable and Responsible Investment Index (SRI) Companies (KEHATI)	(Astuti et al., 2022);
Multinational Company	(Riyadh et al., 2020);

Source: Processed by the author, 2024

Of the 38 previous studies conducted, the literature review that was sampled in the study included manufacturing industry companies, food and beverage industry, property sector, banking sector, real estate industry, mining industry, consumer goods industry, first section chemical companies, energy sector, companies participating in the Ministry of Environment and Forestry program, pharmaceuticals, Sustainable and Responsible Investment Index (SRI) Companies (KEHATI), and Multinational companies. These companies are considered to be the focus of researchers who are required to care more about the environment because they cause more environmental damage, with these studies it is hoped that they will be able to serve as a reminder for industrial businesses to carry out environmental accounting activities in their operational processes.

From the six tables above, it shows that research conducted by previous studies on green accounting, environmental performance, environmental costs and profitability is growing, although the results vary, some have a positive effect, some have no effect, this can occur due to several factors such as the selection of independent variables and dependent variables. Of the many studies conducted by previous researchers, it is still not enough to have an impact on the awareness of industrial business actors to protect the environment in their company operations. There are still many actors who only think about company profits without thinking about the damage that results. This means that all parties must have awareness in maintaining and continuing to develop both in writing in the form of scientific papers and other things. Continue to develop by examining variables between variables or developing by examining other variables that may have

a relationship with profitability variables, green accounting and other things that may also have a positive impact on protecting the environment.

CONCLUSION

Of the many studies conducted by previous researchers, it is still not enough to have an impact on the awareness of industrial business actors to protect the environment in their company operations. There are still many actors who only think about company profits without thinking about the damage that results. This means that all parties must have awareness in maintaining and continuing to develop both in writing in the form of scientific papers and other things. Continue to develop by examining variables between variables or developing by examining other variables that may have a relationship with profitability variables, green accounting and other things that may also have a positive impact on protecting the environment.

REFERENCES

- Abdullah, M. W., & Amiruddin, H. (2020). Efek Green Accounting Terhadap Material Flow Cost Accounting Dalam Meningkatkan Keberlangsungan Perusahaan. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, 4(2), 166–186. <https://doi.org/10.24034/j25485024.y2020.v4.i2.4145>
- Alimah, A., & Sihono, A. (2024). Analisis Faktor-Faktor yang Mempengaruhi Profitabilitas. *JlIP - Jurnal Ilmiah Ilmu Pendidikan*, 7(1), 117–126. <https://doi.org/10.54371/jiip.v7i1.3151>
- Angelina, M., & Nursasi, E. (2021). Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Kinerja Keuangan Perusahaan. *Jurnal Manajemen Dirgantara*, 14(2), 211–224.
- Anggraeni, A. A., & Dewi, H. P. (2022). Green Accounting and Corporate Social Responsibility Disclosure: Financial Performance of Mining Companies in Indonesia. *Journal of Auditing, Finance, and Forensic Accounting*, 10(1), 61–74. <https://doi.org/10.21107/jaffa.v10i1.14034>
- Astuti, T., Amyulianthy, R., & Kaniati, R. (2022). Green Accounting, Financial Performance toward Firm Value. *Asian Journal of Accounting and Finance*, 4(1), 1–12. <https://doi.org/10.55057/ajafin.2022.4.1.1>
- Buana, V. A., & Nuzula, N. F. (2017). Pengaruh Environmental Cost Terhadap Profitabilitas dan Nilai Perusahaan (Studi Pada Perusahaan Kimia First Section yang Terdaftar di Japan Exchange Group Perode 2013 – 2015). *Jurnal Administrasi Bisnis (JAB)*, 50(1), 46–55. <https://www.neliti.com/publications/186363/pengaruh-environmental-cost-terhadap-profitabilitas-dan-nilai-perusahaan-studi-p>
- Dhar, B. K., Sarkar, S. M., & Ayitney, 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>
- Faizah, B. S. Q. (2020). Penerapan Green Accounting Terhadap Kinerja Keuangan. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 94–99. <https://doi.org/10.23969/jrak.v12i2.2779>
- Ferry Sandria. (2021). No Title. <https://www.cnbcindonesia.com/market/20210929101950-17-280008/batu-bara-rekor-us--200-ton-deretan-taipan-ri-ini-kian-kaya>, 1–3. Batu Bara Rekor US\$ 200/ton, Deretan Taipan RI Ini Kian Kaya
- Goldie Kelly, S., & Deliza Henny. (2023). Pengaruh Green Accounting Dan Kinerja Lingkungan Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, 3(2), 3301–3310. <https://doi.org/10.25105/jet.v3i2.18051>
- Gusnadi, D. H. R., & Nurhadi, N. (2023). Pengaruh Environmental Performance Dan Environmental Costs Terhadap Profitabilitas Perusahaan Melalui Corporate Social Responsibility Disclosure. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 12(03), 565. <https://doi.org/10.24843/eeb.2023.v12.i03.p20>
- Gustinya, SE., M.Ak., D. (2022). Pengaruh Penerapan Green Accounting Terhadap Nilai Perusahaan Manufaktur Peserta Proper Yang Listing Di Bursa Efek Indonesia Tahun 2017 - 2019. *Jurnal Akuntansi dan Bisnis Krisnadwipayana*, 9(2), 759. <https://doi.org/10.35137/jabk.v9i2.688>
- Hafsyah, A., & Choiriah, S. (2023). The Effect of Green Accounting and Firm Size on Bank Performance with Firm Growth as a Moderation Variable. *Journal of Economics, Finance and Management Studies*, 06(08), 3898–3907. <https://doi.org/10.47191/jefms/v6-i8-39>
- Handoko, J., & Santoso, V. (2023). Pengaruh Akuntansi Hijau dan Kinerja Lingkungan terhadap Kinerja Keuangan dengan Tanggung Jawab Sosial sebagai Pemeditasi. *Nominal Barometer Riset Akuntansi dan Manajemen*, 12(1), 84–101. <https://doi.org/10.21831/nominal.v12i1.56571>
- Helmisar Saifuddin, A. C. D. H., & Wiyono, S. (2023). Analisis Pengaruh Green Accounting, Kinerja Lingkungan, Biaya Lingkungan Dan Pengungkapan Csr Terhadap Tingkat Profitabilitas Perusahaan (Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Di Bursa Efek Indonesia Tahun 2018-2021). *Jurnal Ekonomi Trisakti*, 3(1), 1197–1208. <https://doi.org/10.25105/jet.v3i1.16078>
- Hidayat, N. S., & Aris, A. M. (2023). Pengaruh Corporate Social Responsibility, Green Accounting Dan Kinerja Lingkungan Terhadap Kinerja Keuangan. *Management Studies and Entrepreneurship Journal*, 4(6), 8395–8404. <http://journal.yrpiaku.com/index.php/msej>
- Hutapea, R. S. (2023). The Impact of Corporate Social Responsibility and Environmental

-
- Performance to Improve Return on Asset in Manufacturing Company. *Indonesian Journal of Economics and Management*, 3(2), 354–369. <https://doi.org/10.35313/ijem.v3i2.4907>
- Junjunan, M. I., Jannah, B. S., Lating, A. I. S., & Nawangsari, A. T. (2023). Moderasi Kinerja Lingkungan Pada Hubungan Green Accounting Dan Kinerja Ekonomi. *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, 19(2), 119. <https://doi.org/10.30742/equilibrium.v19i2.2790>
- Justita Dura, & Riyanto Suharsono. (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>
- Kalbouneh, A., Aburishah, K., Shaheen, L., & Aldabbas, Q. (2023). The intellectual structure of sustainability accounting in the corporate environment: A literature review. *Cogent Business and Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2211370>
- Kurniawan, M. R., & Marietza, F. (2024). The effect of green accounting and environmental performance on company profitability with corporate social responsibility (CSR) as a mediating variable. *Jurnal Ekonomi*, 13(01), 1357–1371. <https://doi.org/10.54209/ekonomi.v13i01>
- Masliyani, M., & Murtanto, M. (2022). Pengaruh Tata Kelola Perusahaan Dan Akuntansi Hijau Terhadap Kinerja Keuangan Perusahaan. *Jurnal Ekonomi Trisakti*, 2(2), 1375–1388. <https://doi.org/10.25105/jet.v2i2.14647>
- Melenia, F., Agustini, A. T., & Putra, H. S. (2023). The effect of implementing green accounting on the environmental performance of cement, energy, and mining companies in Indonesia. *The Indonesian Accounting Review*, 13(1), 49–60. <https://doi.org/10.14414/tiar.v13i1.3135>
- Muanifah, S., & Cahyani, Y. (2024). Green Accounting Memoderasi Material Flow Cost Accounting terhadap Peningkatan Keberlangsungan Perusahaan. *AKADEMIK: Jurnal Mahasiswa Ekonomi & ...*, 4(1), 120–131. <https://ojs.pseb.or.id/index.php/jmeh/article/view/668%0Ahttps://ojs.pseb.or.id/index.php/jmeh/article/download/668/526>
- Niandari, N., & Handayani, H. (2023). Green Accounting, Kinerja Lingkungan, Dan Profitabilitas. *Jurnal Akuntansi Bisnis*, 16(1), 83–96. <https://doi.org/10.30813/jab.v16i1.3875>
- Nianty, D. A., Rachma, N., Susanti, A., & Nurfaulia, N. (2023). Green Accounting Terhadap Kinerja Keuangan Dengan Environmental Performance Sebagai Variabel Intervening. *Jurnal Manajemen STIE Muhammadiyah Palopo*, 9(2), 205. <https://doi.org/10.35906/jurman.v9i2.1696>
- Oluwatofunmi, G., & Funmilayo, M. (2023). *Sustainability and Digitisation of Accounting and Finance for Development in Emerging Economies GREEN ACCOUNTING PRACTICES, FIRM SIZE AND BUSINESS SUSTAINABILITY OF LISTED FIRMS IN NIGERIA.*
-

-
- Pipit Muliayah, Dyah Aminatun, Sukma Septian Nasution, Tommy Hastomo, Setiana Sri Wahyuni Sitepu, T. (2020). 濟無No Title No Title No Title. *Journal GEEJ*, 7(2).
- Putra, D., Veronica, U., Swissia, P., & Irawati, A. (2021). Pengaruh Environmental Performance, Environmental Cost, Ukuran Perusahaan Dan Profitabilitas Terhadap Environmental Disclosure. *Prosiding Seminar Nasional Darmajaya*, 48–54.
- Putri, M. I., & Regina Jansen Arsjah. (2023). Pengaruh Investasi Lingkungan, Kinerja Lingkungan, Dan Pengungkapan Lingkungan Terhadap Kinerja Keuangan Perusahaan Manufaktur Di Indonesia. *Jurnal Ekonomi Trisakti*, 3(2), 2525–2534. <https://doi.org/10.25105/jet.v3i2.17130>
- Rachmayanti, F. E., & Achyani, F. (2024). *Exchange For The 2017-2020 Period) Variabel Moderasi (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di*. 5(2), 4551–4562.
- Renaldo, N., Andi, Putri, N. Y., & Yani, F. (2023). Development of Teaching Materials for a New Accounting Paradigm: From Concepts to Green Accounting Types. *Proceeding of International Conference on Business Management and Accounting (ICOBIMA)*, 1(2), 443–451. <https://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/ICOBIMA/article/view/3078>
- 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>
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504–512. <https://doi.org/10.1108/IJOES-03-2019-0056>
- Rounaghi, M. M., Jarrar, H., & Dana, L.-P. (2021). Implementation of strategic cost management in manufacturing companies: overcoming costs stickiness and increasing corporate sustainability. *Future Business Journal*, 7(1), 1–8. <https://doi.org/10.1186/s43093-021-00079-4>
- Sari, W., Azmi, Z., & Suriyanti, L. H. (2022). Apakah Profitabilitas Terdongkrak Karena Program Green Accounting Dan Kinerja Lingkungannya? Bukti Dari Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Mutiara Akuntansi*, 7(1), 5–15. <https://doi.org/10.51544/jma.v7i1.2821>
- 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.
- Sudarminto, H. T., & Harto, P. (2023). Green Accounting Concepts and Practices

-
- Towards Measuring Environmental Sustainability and Sustainable Business Value. *International Journal of Science and Society*, 5(5), 629–643. <https://doi.org/10.54783/ijssoc.v5i5.927>
- Tunggal, W. S. P., & Fachrurrozie. (2014). Pengaruh Environmental Performance, Environmental Cost dan CSR Disclosure terhadap Financial Performance. *Accounting Analysis Journal*, 3(3), 310–320.
- Ulfamawaddah, U., Junaidi, J., & Wahyudi, I. (2023). Pengaruh Environmental Performance Dan Environmental Cost Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening. *Jurnal Akuntansi & Keuangan Unja*, 7(3), 132–143. <https://doi.org/10.22437/jaku.v7i3.16189>
- Wardianda, A. B. W., & Slamet Wiyono. (2023). Pengaruh Green Accounting Terhadap Kinerja Keuangan Dengan Moderasi Corporate Governance Terhadap Perusahaan Properti Dan Real Estate Yang Terdaftar Pada Bursa Efek Indonesia (Bei) Tahun 2018-2021. *Jurnal Ekonomi Trisakti*, 3(2), 3183–3190. <https://doi.org/10.25105/jet.v3i2.17411>
- Wati, E. E., Shahril, M., Razimi, A., Sisdianto, E., & Aprilian, L. (2022). Implementation of Green Accounting on Company Performance from Maqashid Syariah Index. *International Business and Accounting Research Journal*, 6(2), 81–91. <http://journal.stebilampung.ac.id/index.php/ibarj>
- Wiredu, I., Osei Agyemang, A., & Agbadzidah, S. Y. (2023). Does green accounting influences ecological sustainability? Evidence from a developing economy. *Cogent Business and Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2240559>
- Wulandari, E., Syahrani, A., Afrida, N. P., Rani, L. S., & Pambekti, G. T. (2022). the Effect of Turnover on Profitability in Manufacturing Companies Listed in Indonesia Stock Exchange. *Journal of Accounting and Finance*, 1(1), 2018–2021. <https://doi.org/10.31942/jafin.v1i1.7006>