

DAFTAR PUSTAKA

- Aramburu, I. A., & Pescador, I. G. (2019). The Effects of Corporate Social Responsibility on Customer Loyalty: The Mediating Effect of Reputation in Cooperative Banks Versus Commercial Banks in the Basque Country. *Journal of Business Ethics*, 154(3), 701–719. <https://doi.org/10.1007/s10551-017-3438-1>
- Bartov, E., Marra, A., & Momenté, F. (2021). Corporate social responsibility and the market reaction to negative events: Evidence from inadvertent and fraudulent restatement announcements. *Accounting Review*, 96(2), 81–106. <https://doi.org/10.2308/TAR-2018-0281>
- Bouncken, R. B., Kraus, S., & Martínez-Pérez, J. F. (2020). Entrepreneurship of an institutional field: the emergence of coworking spaces for digital business models. *International Entrepreneurship and Management Journal*, 16(4), 1465–1481. <https://doi.org/10.1007/s11365-020-00689-4>
- Bridoux, F., & Stoelhorst, J. W. (2022). Stakeholder theory, strategy, and organization: Past, present, and future. *Strategic Organization*, 20(4), 797–809. <https://doi.org/10.1177/14761270221127628>
- Brielmaier, C., & Friesl, M. (2023). The attention-based view: Review and conceptual extension towards situated attention. *International Journal of Management Reviews*, 25(1), 99–129. <https://doi.org/10.1111/ijmr.12306>
- Broadstock, D. C., Matousek, R., Meyer, M., & Tzeremes, N. G. (2020). Does corporate social responsibility impact firms' innovation capacity? The indirect link between environmental & social governance implementation and innovation performance. *Journal of Business Research*, 119(July), 99–110. <https://doi.org/10.1016/j.jbusres.2019.07.014>
- Chen, H., Zhu, H., Sun, T., Chen, X., Wang, T., & Li, W. (2023). Does Environmental Regulation Promote Corporate Green Innovation? Empirical Evidence from Chinese Carbon Capture Companies. *Sustainability (Switzerland)*, 15(2). <https://doi.org/10.3390/su15021640>
- Cholillah, M. I., & Trisnawati, R. (2024). *The influence of board size, independent commissioner proportion, managerial ownership, institutional ownership, and audit committee on corporate social responsibility (csr) disclosure*. 7.
- Corsi, A., de Souza, F. F., Pagani, R. N., & Kovaleski, J. L. (2022). Technology transfer oriented to sustainable development: proposal of a theoretical model based on barriers and opportunities. In *Scientometrics* (Vol. 126, Issue 6). Springer International Publishing. <https://doi.org/10.1007/s11192-021-03969-0>
- Cui, Q., Ma, X., Zhang, S., & Liu, J. (2023). Does the implementation of green finance regulation promote the high-quality development of enterprises? Evidence from a quasi-natural experiment in China. *Environmental Science*

and *Pollution Research*, 30(43), 97786–97807.
<https://doi.org/10.1007/s11356-023-29355-2>

- Dang, V. C., & Nguyen, Q. K. (2022). Audit committee characteristics and tax avoidance: Evidence from an emerging economy. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2021.2023263>
- De Lucas Ancillo, A., & Gavrilava Gavrilava, S. (2023). The Impact of Research and Development on Entrepreneurship, Innovation, Digitization and Digital transformation. *Journal of Business Research*, 157(December 2022), 113566. <https://doi.org/10.1016/j.jbusres.2022.113566>
- Dragomir, V. D. (2020). *Corporate Environmental Strategy. Theoretical, Practical, and Ethical Aspects*. <https://doi.org/10.1007/978-3-030-29548-6>
- Duryadi, M. S. (2021). BUKU AJAR, METODE PENELITIAN ILMIAH. Metode Penelitian Empiris Model Path Analysis dan Analisis Menggunakan SmartPLS. In *Penerbit Yayasan Prima Agus Teknik* (Vol. 7, Issue 1).
- Eviyenti, N. (2021). Pengaruh Return On Equity, Debt to Equity Ratio, Earning Per Share, dan Operating Cash Flow terhadap Return Saham pada Perusahaan Industri Manufaktur yang Terdaftar di BEI 2016-2020. *Journal of Business and Economics (JBE) UPI YPTK*, 6(2), 56–66. <https://doi.org/10.35134/jbeupiypk.v6i2.78>
- Fitrianah, L., Yahya, M., Noer Hamidah, L., Rosyidah, E., Rahmayanti, A., Octavia, L., Widiyanti, A., & Tamyiz, M. (2022). Distribution Mapping of Cadmium on Water and Soil in Rice Fields Around the Industrial Area of Sidoarjo Regency. *IOP Conference Series: Earth and Environmental Science*, 1030(1). <https://doi.org/10.1088/1755-1315/1030/1/012015>
- Forcadell, F. J., Úbeda, F., & Aracil, E. (2021). Effects of environmental corporate social responsibility on innovativeness of Spanish industrial SMEs. *Technological Forecasting and Social Change*, 162(June 2020), 120355. <https://doi.org/10.1016/j.techfore.2020.120355>
- Freeman, R. E. (1984). Stakeholder Theory: 25 Years Later Philosophy of Management. *Philosophy of Management*, 8(3), 97–107. <https://doi.org/10.5840/pom20098310>
- Fu, R., Tang, Y., & Chen, G. (2020). Chief sustainability officers and corporate social (Ir)responsibility. *Strategic Management Journal*, 41(4), 656–680. <https://doi.org/10.1002/smj.3113>
- Gangopadhyay, S., & Homroy, S. (2023). Do social policies foster innovation? Evidence from India's CSR regulation. *Research Policy*, 52(1), 104654. <https://doi.org/10.1016/j.respol.2022.104654>
- García-Piqueres, G., & García-Ramos, R. (2020). Is the corporate social responsibility–innovation link homogeneous?: Looking for sustainable innovation in the Spanish context. *Corporate Social Responsibility and*

Environmental Management, 27(2), 803–814.
<https://doi.org/10.1002/csr.1845>

Ge, W., Li, Z., Liu, Q., & McVay, S. (2021). Internal Control over Financial Reporting and Resource Extraction: Evidence from China*. *Contemporary Accounting Research*, 38(2), 1274–1309. <https://doi.org/10.1111/1911-3846.12653>

Ghozali. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*, Badan Penerbit Universitas Diponegoro.

Gillan, S. L., Koch, A., & Starks, L. T. (2021). Firms and social responsibility: A review of ESG and CSR research in corporate finance. *Journal of Corporate Finance*, 66(September 2019), 101889. <https://doi.org/10.1016/j.jcorpfin.2021.101889>

Gong, G., Huang, X., Wu, S., Tian, H., & Li, W. (2021). Punishment by Securities Regulators, Corporate Social Responsibility and the Cost of Debt. *Journal of Business Ethics*, 171(2), 337–356. <https://doi.org/10.1007/s10551-020-04438-z>

Hamed, R. (2023). The Role of Internal Control Systems in Ensuring Financial Performance Sustainability. *Sustainability (Switzerland)*, 15(13). <https://doi.org/10.3390/su151310206>

Hamid, R. S., & Anwar, S. (2019). *Structural Equation Modeling (SEM) Berbasis Varian* (Issue September 2016).

Han, Y., Zhe, C., & Liu, X. (2023). Is the carbon emissions trading system conducive to the urban green technology innovation level? Evidence from China. *Energy Reports*, 9, 3787–3799. <https://doi.org/10.1016/j.egy.2023.02.023>

Hao, J., & He, F. (2022). Corporate social responsibility (CSR) performance and green innovation: Evidence from China. *Finance Research Letters*, 48(March), 102889. <https://doi.org/10.1016/j.frl.2022.102889>

Harasheh, M., & Provasi, R. (2023). A need for assurance: Do internal control systems integrate environmental, social, and governance factors? *Corporate Social Responsibility and Environmental Management*, 30(1), 384–401. <https://doi.org/10.1002/csr.2361>

Henk, O. (2020). Internal control through the lens of institutional work: a systematic literature review. In *Journal of Management Control* (Vol. 31, Issue 3). Springer Berlin Heidelberg. <https://doi.org/10.1007/s00187-020-00301-4>

Henri, J. F., & Wouters, M. (2020). Interdependence of management control practices for product innovation: The influence of environmental unpredictability. *Accounting, Organizations and Society*, 86, 101073. <https://doi.org/10.1016/j.aos.2019.101073>

- Jastacia, B., & Yonglei, S. (2023). *How New Green Technologies are Changing the Indonesian Economy*. 4(3), 231–245. <https://doi.org/10.46456/jisdep.v4i3.458>
- Javed, M., Wang, F., Usman, M., Ali Gull, A., & Uz Zaman, Q. (2023). Female CEOs and green innovation. *Journal of Business Research*, 157(November 2022), 113515. <https://doi.org/10.1016/j.jbusres.2022.113515>
- Judijanto, L., Syamsulbahri, S., Abdullah, A., & Harsono, I. (2024). Analisis Bibliometrik tentang Keterkaitan Inovasi Teknologi dan Pengembangan Bisnis. *Jurnal Bisnis Dan Manajemen West Science*, 3(01), 66–74. <https://doi.org/10.58812/jbmws.v3i01.981>
- 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>
- Kartal, M. T., Pata, U. K., Destek, M. A., & Caglar, A. E. (2023). Environmental effect of clean energy research and development investments: Evidence from Japan using load capacity factor. *Journal of Cleaner Production*, 416(June), 137972. <https://doi.org/10.1016/j.jclepro.2023.137972>
- Koeswanto, V. F., & Widyaningdyah, A. U. (2022). Tata Kelola, Pengendalian Internal, dan Kinerja Keuangan Perusahaan Manufaktur di Indonesia. *GEMA : Jurnal Gentiaras Manajemen Dan Akuntansi*, 14(2), 71–79. <https://doi.org/10.47768/gema.v14.n2.202201>
- Kuncoro, H. F. T., Anam, S., & Sanusi, M. (2020). Analisis Pengaruh Dana Pihak Ketiga Dan Non Performing Financing Terhadap Return On Asset Pada BPRS Di Indonesia. *Jurnal Manajemen Dan Bisnis Indonesia*, 6(1), 88–94. <https://doi.org/10.32528/jmbi.v6i1.3538>
- Li, L., Wang, Y., Sun, H., Shen, H., & Lin, Y. (2023). Correction to: Corporate Social Responsibility Information Disclosure and Financial Performance: Is Green Technology Innovation a Missing Link? (*Sustainability*, (2023), 15, 15, (11926), 10.3390/su151511926). *Sustainability (Switzerland)*, 15(19). <https://doi.org/10.3390/su151914544>
- Li, M., Wang, X., Wang, Z., Maqbool, B., Hussain, A., & Khan, W. A. (2022). Bibliometric Analysis of the Research on the Impact of Environmental Regulation on Green Technology Innovation Based on CiteSpace. *International Journal of Environmental Research and Public Health*, 19(20). <https://doi.org/10.3390/ijerph192013273>
- Li, Yan, Wang, J., Mu, Z., & Li, L. (2023). The impact of corporate environmental responsibility on green technological innovation: A nonlinear model including mediate and moderate effects. *Economic Analysis and Policy*, 80, 754–769. <https://doi.org/10.1016/j.eap.2023.09.011>
- Li, Yuhua, & Jian, Z. (2023). Effect of agglomeration on firms' research and

- development investment: a U-shaped relationship. *R and D Management*, 53(1), 58–70. <https://doi.org/10.1111/radm.12545>
- Liang, Y., & Zhang, C. (2024). Digital transformation and total factor productivity of enterprises: evidence from China. *Economic Change and Restructuring*, 57(1). <https://doi.org/10.1007/s10644-024-09587-z>
- Liu, J., Wu, Y., & Xu, H. (2022). The relationship between internal control and sustainable development of enterprises by mediating roles of exploratory innovation and exploitative innovation. *Operations Management Research*, 15(3–4), 913–924. <https://doi.org/10.1007/s12063-022-00300-9>
- Ma, R., Cai, H., Ji, Q., & Zhai, P. (2021). The impact of feed-in tariff degression on R&D investment in renewable energy: The case of the solar PV industry. *Energy Policy*, 151(July 2020), 112209. <https://doi.org/10.1016/j.enpol.2021.112209>
- Mbanyele, W., Huang, H., Li, Y., Muchenje, L. T., & Wang, F. (2022). Corporate social responsibility and green innovation: Evidence from mandatory CSR disclosure laws. *Economics Letters*, 212, 110322. <https://doi.org/10.1016/j.econlet.2022.110322>
- Nichola, A., & Septiani, A. (2019). Analisis Pengungkapan Indikator Kinerja Dalam Sustainability Reporting Perusahaan Pertambangan Besar Di Indonesia. *Diponegoro Journal of Accounting*, 8(2), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Ocasio, W. (1997). Towards an attention-based view of the firm. *Strategic Management Journal*, 18(SPEC. ISS.), 187–206. [https://doi.org/10.1002/\(sici\)1097-0266\(199707\)18:1+<187::aid-smj936>3.3.co;2-b](https://doi.org/10.1002/(sici)1097-0266(199707)18:1+<187::aid-smj936>3.3.co;2-b)
- Orazalin, N., & Baydauletov, M. (2020). Corporate social responsibility strategy and corporate environmental and social performance: The moderating role of board gender diversity. *Corporate Social Responsibility and Environmental Management*, 27(4), 1664–1676. <https://doi.org/10.1002/csr.1915>
- Ouyang, X., Li, Q., & Du, K. (2020). How does environmental regulation promote technological innovations in the industrial sector? Evidence from Chinese provincial panel data. *Energy Policy*, 139(August 2019), 111310. <https://doi.org/10.1016/j.enpol.2020.111310>
- Pan, X., Shen, Z., Song, M., & Shu, Y. (2023). Enhancing green technology innovation through enterprise environmental governance: A life cycle perspective with moderator analysis of dynamic innovation capability. *Energy Policy*, 182(August), 113773. <https://doi.org/10.1016/j.enpol.2023.113773>
- Petronila, T. A., & Surjadi, J. J. (2020). Dampak Moderasi Intensitas Research and Development terhadap Pengaruh Pengungkapan Corporate Social Responsibility pada Nilai Perusahaan. *Jurnal Ilmu Pendidikan*, 17(2), 809–

- Poussing, N. (2019). Does corporate social responsibility encourage sustainable innovation adoption? Empirical evidence from Luxembourg. *Corporate Social Responsibility and Environmental Management*, 26(3), 681–689. <https://doi.org/10.1002/csr.1712>
- Pratiwi, A. A. M., Mertha, M., & Suryanawa, I. K. (2023). Pengaruh pengendalian internal, kompetensi sumber daya manusia dan budaya etis organisasi terhadap kecenderungan kecurangan akuntansi di LPD Kabupaten Badung. *Management Studies and Entrepreneurship Journal*, 4(5), 5086–5099.
- Priadana, P. D. H. M. S., & Sunarsi, D. (2021). *Metode Penelitian Kuantitatif*.
- Putri, H. D., & Agustin, H. (2023). Apakah Inovasi Hijau Dan Pengungkapan Emisi Karbon Dapat Mempengaruhi Nilai Perusahaan Pada Perusahaan Manufaktur? *Jurnal Akademi Akuntansi*, 6(1), 107–124. <https://doi.org/10.22219/jaa.v6i1.22814>
- Qin, W., & Xie, Y. (2023). The impact of China's emission trading scheme policy on enterprise green technological innovation quality: evidence from eight high-carbon emission industries. *Environmental Science and Pollution Research*, 30(47), 103877–103897. <https://doi.org/10.1007/s11356-023-29590-7>
- Sahir, S. H. (2022). *E-Book Metodologi Penelitian*.
- Sahoo, S., Kumar, A., & Upadhyay, A. (2023). How do green knowledge management and green technology innovation impact corporate environmental performance? Understanding the role of green knowledge acquisition. *Business Strategy and the Environment*, 32(1), 551–569. <https://doi.org/10.1002/bse.3160>
- Semenov, A. V., & Randrianasolo, A. A. (2023). Corporate Social Responsibility, Advertising Intensity, and Performance: The Importance of National Philanthropic Environments. *Journal of Global Marketing*, 0(0), 1–20. <https://doi.org/10.1080/08911762.2023.2286590>
- Shahzad, M., Qu, Y., Zafar, A. U., Ding, X., & Rehman, S. U. (2020). Translating stakeholders' pressure into environmental practices – The mediating role of knowledge management. *Journal of Cleaner Production*, 275, 124163. <https://doi.org/10.1016/j.jclepro.2020.124163>
- Skare, M., & Riberio Soriano, D. (2021). How globalization is changing digital technology adoption: An international perspective. *Journal of Innovation and Knowledge*, 6(4), 222–233. <https://doi.org/10.1016/j.jik.2021.04.001>
- Subandriyo, B. (2020). Buku Ajar Analisis Kolerasi dan Regresi. *Diklat Statistisi Tingkat Ahli BPS Angkatan XXI*, 31. https://pusdiklat.bps.go.id/diklat/bahan_diklat/BA_Analisis_Korelasi_dan_Regresi_Budi_Soebandriyo_SST_M_Stat_2123.pdf

- Subramaniam, Y., & Loganathan, N. (2022). Uncertainty and technological innovation: evidence from developed and developing countries. *Economic Change and Restructuring*, 55(4), 2527–2545. <https://doi.org/10.1007/s10644-022-09402-7>
- Sui, B., & Yao, L. (2023). The impact of digital transformation on corporate financialization: The mediating effect of green technology innovation. *Innovation and Green Development*, 2(1), 100032. <https://doi.org/10.1016/j.igd.2022.100032>
- Syahzuni, B. A., & Florencia, D. (2023). Pengaruh Profitabilitas, Leverage dan Pertumbuhan Penjualan terhadap Penghindaran Pajak. *Jurnal Ekonomi: Journal of Economic*, 14(02), 78–85. <https://doi.org/10.47007/jeko.v14i02.6654>
- Syuhada, G., Akbar, A., Hardiawan, D., Pun, V., Darmawan, A., Heryati, S. H. A., Siregar, A. Y. M., Kusuma, R. R., Driejana, R., Ingole, V., Kass, D., & Mehta, S. (2023). Impacts of Air Pollution on Health and Cost of Illness in Jakarta, Indonesia. *International Journal of Environmental Research and Public Health*, 20(4). <https://doi.org/10.3390/ijerph20042916>
- Tang, Y., Qi, Y., Bai, T., & Zhang, C. (2023). Smart city construction and green technology innovation: evidence at China's city level. *Environmental Science and Pollution Research*, 30(43), 97233–97252. <https://doi.org/10.1007/s11356-023-29225-x>
- Tsang, A., Wang, K. T., Liu, S., & Yu, L. (2021). Integrating corporate social responsibility criteria into executive compensation and firm innovation: International evidence. *Journal of Corporate Finance*, 70(August 2020). <https://doi.org/10.1016/j.jcorpfin.2021.102070>
- Tseng, F. M., Liang, C. W., & Nguyen, N. B. (2023). Blockchain technology adoption and business performance in large enterprises: A comparison of the United States and China. *Technology in Society*, 73(March), 102230. <https://doi.org/10.1016/j.techsoc.2023.102230>
- Tuyen, B. Q., Phuong Anh, D. V., Mai, N. P., & Long, T. Q. (2023). Does corporate engagement in social responsibility affect firm innovation? The mediating role of digital transformation. *International Review of Economics and Finance*, 84(November 2022), 292–303. <https://doi.org/10.1016/j.iref.2022.11.005>
- Uhlig, M. R. H., Mainardes, E. W., & Nossa, V. (2020). Corporate social responsibility and consumer's relationship intention. *Corporate Social Responsibility and Environmental Management*, 27(1), 313–324. <https://doi.org/10.1002/csr.1807>
- Ullah, S., & Sun, D. (2021). Corporate social responsibility corporate innovation: A cross-country study of developing countries. *Corporate Social Responsibility and Environmental Management*, 28(3), 1066–1077. <https://doi.org/10.1002/csr.2106>

- Verhoef, P. C., Broekhuizen, T., Bart, Y., Bhattacharya, A., Qi Dong, J., Fabian, N., & Haenlein, M. (2021). Digital transformation: A multidisciplinary reflection and research agenda. *Journal of Business Research*, 122(November 2019), 889–901. <https://doi.org/10.1016/j.jbusres.2019.09.022>
- Wang, K., Chen, B., & Li, Y. (2024). Technological, process or managerial innovation? How does digital transformation affect green innovation in industrial enterprises? In *Economic Change and Restructuring* (Vol. 57, Issue 1). Springer US. <https://doi.org/10.1007/s10644-024-09598-w>
- Wang, Y., & Yao, J. (2024). Innovation or introduction? Impacts of the low-carbon city pilot policy on the pathways toward green technology progress. *Heliyon*, 10(7), e28745. <https://doi.org/10.1016/j.heliyon.2024.e28745>
- Xia, L., Li, Z., Wei, J., & Gao, S. (2023). Doing well by doing good: unpacking the black box of corporate social responsibility. *Asia Pacific Journal of Management*. <https://doi.org/10.1007/s10490-023-09878-5>
- Xu, J., & Liu, S. (2023). The impact of corporate environmental responsibility on green technology innovation: An empirical analysis of listed companies in China's construction industry. *Energy and Buildings*, 301(February), 105699. <https://doi.org/10.1016/j.enbuild.2023.113711>
- Xu, Q., Li, X., Dong, Y., & Guo, F. (2023). Digitization and green innovation: how does digitization affect enterprises' green technology innovation? *Journal of Environmental Planning and Management*, 0(0), 1–30. <https://doi.org/10.1080/09640568.2023.2285729>
- Xu, Y., Yuan, L., Khalfaoui, R., Radulescu, M., Mallek, S., & Zhao, X. (2023). Making technological innovation greener: Does firm digital transformation work? *Technological Forecasting and Social Change*, 197(May), 122928. <https://doi.org/10.1016/j.techfore.2023.122928>
- Xu, Y., Zhao, X., Wang, J., & Xie, P. (2023). Clarifying the dispute of corporate social responsibility: Evidence from green technological innovation. *Technology in Society*, 75(October), 102392. <https://doi.org/10.1016/j.techsoc.2023.102392>
- Xue, C., & Ying, Y. (2022). Financial quality, internal control and stock price crash risk. *Asia-Pacific Journal of Accounting and Economics*, 29(6), 1671–1691. <https://doi.org/10.1080/16081625.2020.1754254>
- Yang, S., Lu, T., Huang, T., & Wang, C. (2023). Re-examining the effect of carbon emission trading policy on improving the green innovation of China's enterprises. *Environmental Science and Pollution Research*, 30(3), 7696–7717. <https://doi.org/10.1007/s11356-022-22621-9>
- Yuan, L., Zheng, L., & Xu, Y. (2023). Corporate social responsibility and corporate innovation efficiency: evidence from China. *International Journal of Emerging Markets*, 18(12), 6125–6142. <https://doi.org/10.1108/IJOEM-09->

2021-1364

- Zhang, X., Li, R., & Zhang, J. (2023). The diminishing marginal contribution of R&D investment on green technological progress: a case study of China's manufacturing industry. *Environmental Science and Pollution Research*, 30(6), 14190–14199. <https://doi.org/10.1007/s11356-022-23183-6>
- Zheng, Y., & Zhang, Q. (2023). Digital transformation, corporate social responsibility and green technology innovation- based on empirical evidence of listed companies in China. *Journal of Cleaner Production*, 424(1550), 138805. <https://doi.org/10.1016/j.jclepro.2023.138805>