

**DAFTAR PUSTAKA**

- Abdifatah, A. H. (2016). Trend of hidden values and use of intellectual capital information. *Accounting Research Journal*, 29(1), 81-105. doi:10.1108/arj-08-2013-0052
- Abeysekera, I. (2017). How Best to Communicate Intangible Resources on Websites to Inform Corporate-Growth Reputation of Small Entrepreneurial Businesses. *Journal of Small Business Management*, 57(3), 738-756. doi:10.1111/jsbm.12320
- 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.
- Anifowose, M., Rashid, H. M. A., Annuar, H. A., & Ibrahim, H. (2018). Intellectual capital efficiency and corporate book value: Evidence from Nigerian economy. *Journal of Intellectual Capital*, 19(3), 644-668. doi:<https://doi.org/10.1108/JIC-09-2016-0091>
- Ansari, N., Cajias, M., & Bienert, S. (2015). The value contribution of sustainability reporting-an empirical evidence for real estate companies. *Journal of Finance and Risk Perspectives*, 4(4), 190-205.
- Ar, I. M. (2012). The Impact of Green Product Innovation on Firm Performance and Competitive Capability: The Moderating Role of Managerial Environmental Concern. *Procedia - Social and Behavioral Sciences*, 62, 854-864. doi:10.1016/j.sbspro.2012.09.144
- Ardito, L., Petruzzelli, A. M., Pascucci, F., & Peruffo, E. (2019). Inter-firm R&D collaborations and green innovation value: The role of family firms' involvement and the moderating effects of proximity dimensions. *Business Strategy and the Environment*, 28(1), 185-197. doi:10.1002/bse.2248
- Ashton, R. H. (2005). Intellectual capital and value creation: a review. *Journal of Accounting literature*, 24, 53.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17.
- Baron, R. M., & Kenny, D. A. (1986). The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of personality and social psychology*, 51(6), 1173.

- Bartlett, B. D. (2012). The effect of corporate sustainability reporting on firm valuation. *CMC Senior Theses*, 489, 1-39. doi:[https://scholarship.claremont.edu/cmc\\_theses/489/](https://scholarship.claremont.edu/cmc_theses/489/)
- Berzkalne, I., & Zelgalve, E. (2014). Intellectual capital and company value. *Procedia-Social and behavioral sciences*, 110, 887-896.
- Bontis, N., Janošević, S., & Dženopoljac, V. (2015). Intellectual capital in Serbia's hotel industry. *International Journal of Contemporary Hospitality Management*, 27(6), 1365-1384. doi:<https://doi.org/10.1108/IJCHM-12-2013-0541>
- Bontis, N., Keow, W. C. C., & Richardson, S. (2000). Intellectual capital and business performance in Malaysian industries. *Journal of Intellectual Capital*, 1(1), 85-100. doi:<https://doi.org/10.1108/14691930010324188>
- Borsatto, J. M. L. S., & Amui, L. B. L. (2019). Green innovation: Unfolding the relation with environmental regulations and competitiveness. *Resources, Conservation and Recycling*, 149, 445-454.
- Bosch, F. A. V. d., Ward, L., & Guthrie, J. (2007). Extended Performance Reporting: Evaluating Corporate Social Responsibility And Intellectual Capital Management. *Issues in Social and Environmental Accounting*, 1, 1-25.
- Branwijck, D. (2012). Corporate Social Responsibility + Intellectual Capital = Integrated Reporting? Paper presented at the Proceedings of the 4th European Conference on Intellectual Capital, Arcada University of Applied Sciences, .
- Cai, W., & Li, G. (2018). The drivers of eco-innovation and its impact on performance: Evidence from China. *Journal of Cleaner Production*, 176, 110-118.
- Cañibano, L., Garcia-Ayuso, M., & Sanchez, P. (2000). Accounting for intangibles: a literature review. *Journal of Accounting literature*, 19, 102-130.
- Chan, H. K., Yee, R. W., Dai, J., & Lim, M. K. (2016). The moderating effect of environmental dynamism on green product innovation and performance. *International Journal of Production Economics*, 181, 384-391.
- Chen, M. C., Bontis, N., Cheng, S. J., & Hwang, Y. (2005). An empirical investigation of the relationship between intellectual capital and firms' market value and financial performance. *Journal of Intellectual Capital*, 6(2), 159-176. doi:10.1108/14691930510592771

- Cheng, C. C. J. (2018). Sustainability Orientation, Green Supplier Involvement, and Green Innovation Performance: Evidence from Diversifying Green Entrants. *Journal of Business Ethics*, 161(2), 393-414. doi:10.1007/s10551-018-3946-7
- Cinquini, L., Passeti, E., Tenucci, A., & Frey, M. (2012). Analyzing intellectual capital information in sustainability reports: some empirical evidence. *Journal of Intellectual Capital*, 13(4).
- Craig, R., Oliveira, L., & Rodrigues, L. L. (2010). Intellectual capital reporting in sustainability reports. *Journal of Intellectual Capital*, 11(4), 575-594. doi:10.1108/14691931011085696
- Cuerva, M. C., Cano, Á. T., & Córcoles, D. (2014). Drivers of green and non-green innovation: empirical evidence in Low-Tech SMEs. *Journal of Cleaner Production*, 68, 104-113. doi:10.1016/j.jclepro.2013.10.049
- Damanpour, F. (1991). Organizational innovation: A meta-analysis of effects of determinants and moderators. *Academy of Management Journal*, 34(3), 555-590.
- De Medeiros, J. F., Ribeiro, J. L. D., & Cortimiglia, M. N. (2014). Success factors for environmentally sustainable product innovation: a systematic literature review. *Journal of Cleaner Production*, 65, 76-86.
- Dyduch, J., & Krasodomska, J. (2017). Determinants of corporate social responsibility disclosure: An empirical study of Polish listed companies. *Sustainability*, 9(11), 1934.
- Edvinsson, L., & Sullivan, P. (1996). Developing a Model for Managing Intellectual Capital. *European Management Journal*, 14.
- Emeka, N. A. N., & Osioma, B. C. (2019). Sustainability Disclosure and Market Value of Firms in Emerging Economy: Evidence From Nigeria. *European Journal of Accounting, Auditing and Finance Research*, 7, 1-19.
- Epstein, M. J. (2018). *Making sustainability work: Best practices in managing and measuring corporate social, environmental and economic impacts*: Routledge.
- Feijoo, B. F., Romero, S., & Ruiz, S. (2014). Effect of stakeholders' pressure on transparency of sustainability reports within the GRI framework. *Journal of Business Ethics*, 122(1), 53-63.
- Feng, L., Wang, F., Li, J., & Wang, L. (2020). Environmental Regulation, Tenure Length of Officials, and Green Innovation of Enterprises. *Int J Environ Res*

Public Health, 17(7). Retrieved from  
<https://www.ncbi.nlm.nih.gov/pubmed/32231115>.  
doi:10.3390/ijerph17072284

- Fernando, Y., Jabbour, C. J. C., & Wah, W.-X. (2019). Pursuing green growth in technology firms through the connections between environmental innovation and sustainable business performance: does service capability matter? *Resources, Conservation and Recycling*, 141, 8-20.
- Fombrun, C. J., Ponzzi, L. J., & Newburry, W. (2015). Stakeholder tracking and analysis: The RepTrak® system for measuring corporate reputation. *Corporate Reputation Review*, 18(1), 3-24.
- Forte, W., Tucker, J., Matonti, G., & Nicolò, G. (2017). Measuring the intellectual capital of Italian listed companies. *Journal of Intellectual Capital*, 18(4), 710-732. doi:10.1108/jic-08-2016-0083
- Freeman, R. E. (1994). The politics of stakeholder theory: Some future directions. *Business ethics quarterly*, 409-421.
- García, L. C., Navarro, M. S., & Ansón, S. G. (2017). Family involvement and corporate social responsibility disclosure. *Journal of Family Business Strategy*, 8(2), 109-122. doi:10.1016/j.jfbs.2017.04.002
- Ghozali, I. (2013). *Aplikasi Multivariate dengan Program SPSS, Edisi 3*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2016). *Multivariate Analysis Application with IBM SPSS 23*. Semarang Program: Diponegoro University Publishing Agency.
- Ghozali, I., & Chariri, A. (2007). *Teori akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2013). *Analisis multivariat dan ekonometrika: teori, konsep, dan aplikasi dengan EVIEWS 8*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gigante, G. (2013). Intellectual capital and bank performance in Europe. *Accounting and Finance Research*, 2(4), 120-129.
- Ginesti, G., Caldarelli, A., & Zampella, A. (2018). Exploring the impact of intellectual capital on company reputation and performance. *Journal of Intellectual Capital*, 19(5), 915-934. doi:10.1108/jic-01-2018-0012

- Gluch, P., Gustafsson, M., & Thuvander, L. (2009). An absorptive capacity model for green innovation and performance in the construction industry. *Construction Management and Economics*, 27(5), 451-464.
- Guthrie, J., Ricceri, F., & Dumay, J. (2012). Reflections and projections: a decade of intellectual capital accounting research. *The British Accounting Review*, 44(2), 68-82.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. United States of America: SAGE Publications, Inc.
- Hart, O. (1995). Corporate governance: some theory and implications. *The economic journal*, 105(430), 678-689.
- Huang, Y.-C., Yang, M.-L., & Wong, Y.-J. (2016). The effect of internal factors and family influence on firms' adoption of green product innovation. *Management Research Review*, 39(10), 1167-1198.
- Iyer, V., & Lulseged, A. (2013). Does family status impact US firms' sustainability reporting? *Sustainability Accounting, Management and Policy Journal*, 4(2), 163-189. doi:10.1108/SAMPJ-Nov-2011-0032
- Johannes, W. v. d. W., Thijssens, T., & Maas, K. (2021). The innovative contribution of multinational enterprises to the Sustainable Development Goals. *Journal of Cleaner Production*, 285, 125319.
- Kalkan, A., Bozkurt, Ö. Ç., & Arman, M. (2014). The Impacts of Intellectual Capital, Innovation and Organizational Strategy on Firm Performance. *Procedia - Social and Behavioral Sciences*, 150, 700-707. doi:10.1016/j.sbspro.2014.09.025
- Kemp, R., & Arundel, A. . (1998). Survey indicators for environmental innovation. In *IDEA Paper Series*. The Netherlands: Research Institute on Innovation and Technology.
- Khalique, M., Bontis, N., Shaari, J. A. N. b., & Isa, A. H. M. (2015). Intellectual capital in small and medium enterprises in Pakistan. *Journal of Intellectual Capital*, 16(1), 224-238. doi:10.1108/jic-01-2014-0014
- Khan, P. A., Johl, S. K., & Johl, S. K. (2021). Does adoption of ISO 56002-2019 and green innovation reporting enhance the firm sustainable development goal performance? An emerging paradigm. *Business Strategy and the Environment*.

- Kieso, D. E., & Weygandt, J. J. (2016). *Intermediate Accounting*. USA: John Wiley & Sons.
- Küçükoğlu, M. T., & Pınar, R. İ. (2015). Positive Influences of Green Innovation on Company Performance. *Procedia - Social and Behavioral Sciences*, 195, 1232-1237. doi:10.1016/j.sbspro.2015.06.261
- Kuzey, C., & Uyar, A. (2017). Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey. *Journal of Cleaner Production*, 143, 27-39. doi:10.1016/j.jclepro.2016.12.153
- Kwon, D.-B. (2009). Human capital and its measurement. Paper presented at the The 3rd OECD World Forum on “Statistics, Knowledge and Policy” Charting Progress, Building Visions, Improving Life.
- Lai, S.-B., Wen, C.-T., & Chen, Y.-S. (2006). The Influence of Green Innovation Performance on Corporate Advantage in Taiwan. *Journal of Business Ethics*, 67(4), 331-339. doi:10.1007/s10551-006-9025-5
- Lampikoski, T., Westerlund, M., Rajala, R., & Möller, K. (2014). Value Creation Strategies for Corporate Sustainability. *Green Innovation Games*, 57(1), 88-116.
- Latan, H. (2014). *Aplikasi Analisis Data Statistik untuk Ilmu Sosial Sains dengan Stata*. Bandung: Alfabeta.
- Lau, S. T., Lee, C. T., & McInish, T. H. (2002). Stock returns and beta, firms size, E/P, CF/P, book-to-market, and sales growth: evidence from Singapore and Malaysia. *Journal of multinational financial management*, 12(3), 207-222.
- Leaniz, P. M. G. d., & Bosque, I. R. d. (2018). Relational Capital: The Role of Sustainability in Developing Corporate Reputation. Paper presented at the Proceedings of the International Conference on Intellectual Capital, European.
- Liu, X., & Anbumozhi, V. (2009). Determinant factors of corporate environmental information disclosure: an empirical study of Chinese listed companies. *Journal of Cleaner Production*, 17(6), 593-600.
- Loh, L., Thomas, T., & Wang, Y. (2017). Sustainability reporting and firm value: Evidence from Singapore-listed companies. *Sustainability*, 9(11), 2112.
- Ma, Q. A., & Osiyevskyy, O. (2017). Maximizing the strategic value of corporate reputation: A business model perspective. *Strategy & Leadership*, 45(4), 24-32.

- Maditinos, D., Chatzoudes, D., Tsairidis, C., & Theriou, G. (2011). The impact of intellectual capital on firms' market value and financial performance. *Journal of Intellectual Capital*, 12(1), 132-151. doi:<https://doi.org/10.1108/14691931111097944>
- Marr, B., Gray, D., & Neely, A. (2003). Why do firms measure their intellectual capital? *Journal of Intellectual Capital*, 4(4), 441-464. doi:<https://doi.org/10.1108/14691930310504509>
- Marti, J. M. V. (2001). ICBS–intellectual capital benchmarking system. *Journal of Intellectual Capital*, 2(2), 148-165. doi:<https://doi.org/10.1108/14691930110385937>
- Martínez, G. d. L., Patricia, R. d. B., & Ignacio. (2013). Intellectual capital and relational capital: The role of sustainability in developing corporate reputation. *Intangible Capital*, 9(1). doi:10.3926/ic.378
- Martins, M. M., & Lopes, I. T. (2016). Intellectual capital and profitability: a firm value approach in the European companies. *Intellectual capital and profitability: a firm value approach in the European companies*(3), 234-242.
- Massaro, M., Dumay, J., Garlatti, A., & Dal Mas, F. (2018). Practitioners' views on intellectual capital and sustainability. *Journal of Intellectual Capital*, 19(2), 367-386. doi:10.1108/jic-02-2017-0033
- Mehraliana, G., Rasekha, H. R., Akhavan, P., & Sadeh, M. R. (2012). The Impact of Intellectual Capital Efficiency on Market Value: An Empirical Study from Iranian Pharmaceutical Companies. *Iranian Journal of Pharmaceutical Research*, 11(1), 195-207.
- Midiantari, P. N., & Agustia, D. (2020). Impact of Intellectual Capital on Firm Value through Corporate Reputation as a Mediating Variable. *Journal of Security and Sustainability Issues*, 9(4). doi:10.9770/jssi.2020.9.4(7)
- Nawawi, A. H. T., Agustia, D., Lusnadi, G. M., & Fauzi, H. (2020). Disclosure of Sustainability Report Mediating Good Corporate Governance Mechanism on Stock Performance. *Journal of Security and Sustainability Issues*, 151-170. doi:10.9770/jssi.2020.9.J(12)
- Nguyen, T. T. D. (2020). An Empirical Study on the Impact of Sustainability Reporting on Firm Value. *Journal of Competitiveness*, 12(3), 119-135. doi:10.7441/joc.2020.03.07
- Nimtrakoon, S. (2015). The relationship between intellectual capital, firms' market value and financial performance. *Journal of Intellectual Capital*, 16(3), 587-618. doi:10.1108/jic-09-2014-0104

- Nuryaman, N. (2015). The Influence of Intellectual Capital on The Firm's Value with The Financial Performance as Intervening Variable. *Procedia–Social and Behavioral Sciences*, 211, 292-298.
- Odagiri, H. (1983). R & D expenditures, royalty payments, and sales growth in Japanese manufacturing corporations. *The Journal of Industrial Economics*, 61-71.
- Oliveira, L., Rodrigues, L. L., & Craig, R. (2010). Intellectual capital reporting in sustainability reports. *Journal of Intellectual Capital*.
- Orazalin, N., & Mahmood, M. (2018). Economic, environmental, and social performance indicators of sustainability reporting: Evidence from the Russian oil and gas industry. *Energy Policy*, 121, 70-79.
- Orth, K. M. a. R. (2018). Intellectual Capital and the Triple Bottom Line: Overview, Concepts and Requirements for an integrated Sustainability Management System. *Proceedings of the International Conference on Intellectual Capital*.
- Palmer, M., & Truong, Y. (2017). The impact of technological green new product introductions on firm profitability. *Ecological Economics*, 136, 86-93.
- Peattie, K., & Ratnayaka, M. (1992). Responding to the green movement. *Industrial Marketing Management*, 21(2), 103-110.
- Petty, R., & Guthrie, J. (2000). Intellectual Capital Literature Review: Measurement, Reporting and Management. *Journal of Intellectual Capital*, 1.
- Pisano, G. P. (2015). You need an innovation strategy. *Harvard Business Review*, 93(6), 44-54.
- Porter, M. E., & Linde, C. V. D. (1995). Green and competitive: Ending the stalemate. *Harvard Business Review*, 73(5), 120-133.
- Pulic, A. (2000). VAIC™- An Accounting Tool For IC Management. *International Journal Technology Management*, 20.
- Raluca, G. G., Chirața, C., Cornelia, D., & Iuliana, L. C. (2009). Innovations in Social and Environmental Reporting based on The Knowledge of Stakeholders' Information Needs. *Green Accounting*, 1(1), 979-985.
- Randa, F., & Solon, S. A. (2012). Pengaruh Modal Intelektual Terhadap Nilai Perusahaan. *Jurnal Sistem Informasi Manajemen dan Akuntans*, 10(1), 24-47.



- Rokhlinasari, S. (2016). Teori-teori dalam Pengungkapan Informasi Corporate Social Responsibility Perbankan. *Al-Amwal: Jurnal Ekonomi dan Perbankan Syari'ah*, 7(1).
- Ross, S. A. (1977). The determination of financial structure: the incentive-signalling approach. *The Bell Journal of Economics*, 23-40.
- Sabrin, Sarita, B., Takdir, D., & Sujono. (2016). The effect of profitability on firm value in manufacturing company at Indonesia Stock Exchange. *The International Journal of Engineering and Science*, 5(10), 81-89.
- Saudi, M. H. M., Sinaga, O., Gusni, & Zainudin, Z. (2018). The Effect of Green Innovation in Influencing Sustainable Performance: Moderating role of Managerial Environmental Concern. *International Journal of Supply Chain Management*, 8(1).
- Sawarjuwono, T., & Kadir, A. P. (2003). Intellectual Capital: Perlakuan, Pengukuran dan Pelaporan (Sebuah Library Research). *Jurnal Akuntansi dan Keuangan*, 5.
- Shu, C., Zhou, K. Z., Xiao, Y., & Gao, S. (2016). How green management influences product innovation in China: The role of institutional benefits. *Journal of Business Ethics*, 133(3), 471-485.
- Singh, M. P., Chakraborty, A., & Roy, M. (2016). The link among innovation drivers, green innovation and business performance: empirical evidence from a developing economy. *World Review of Science, Technology and Sustainable Development*, 12(4), 316-334.
- Smriti, N., & Das, N. (2018). The impact of intellectual capital on firm performance: a study of Indian firms listed in COSPI. *Journal of Intellectual Capital*, 19(5), 935-964. doi:10.1108/jic-11-2017-0156
- Tan, H. P., Plowman, D., & Hancock, P. (2007). Intellectual capital and financial returns of companies. *Journal of Intellectual Capital*, 8(1), 76-95. doi:<https://doi.org/10.1108/14691930710715079>
- Tseng, C. Y., & Goo, Y. J. J. (2005). Intellectual capital and corporate value in an emerging economy: empirical study of Taiwanese manufacturers. *R&D Management*, 35(2), 187-201.
- Uwuigbe, U., Teddy, O., Uwuigbe, O. R., Emmanuel, O., Asiriwa, O., Eyitomi, G. A., & Taiwo, O. S. (2018). Sustainability reporting and firm Performance: A bi-directional approach. *Academy of Strategic Management Journal*, 17(3), 1-16.

- Volkov, A. (2012). Value Added Intellectual Co-efficient (VAIC TM): A Selective Thematic-Bibliography. *Journal of New Business Ideas & Trends*, 10(1), 14-24.
- Waal, J. W. H. v. d., Thijssens, T., & Maas, K. (2021). The innovative contribution of multinational enterprises to the Sustainable Development Goals. *Journal of Cleaner Production*, 285. doi:10.1016/j.jclepro.2020.125319
- Wang, J. C. (2008). Investigating market value and intellectual capital for S&P 500. *Journal of Intellectual Capital*, 9(4), 546-563. doi:10.1108/14691930810913159
- Wong, S. K.-S. (2012). The influence of green product competitiveness on the success of green product innovation: Empirical evidence from the Chinese electrical and electronics industry. *European Journal of Innovation Management*, 15(4), 468-490.
- Xie, X., Jia, Y., Meng, X., & Li, C. (2017). Corporate social responsibility, customer satisfaction, and financial performance: The moderating effect of the institutional environment in two transition economies. *Journal of Cleaner Production*, 150, 26-39.
- Xue, M., Boadu, F., & Xie, Y. (2019). The Penetration of Green Innovation on Firm Performance: Effects of Absorptive Capacity and Managerial Environmental Concern. *Sustainability*, 11(9). doi:10.3390/su11092455
- Yao, Q., Liu, J., Sheng, S., & Fang, H. (2019). Does eco-innovation lift firm value? The contingent role of institutions in emerging markets. *Journal of Business & Industrial Marketing*, 34(8), 1763-1778. doi:10.1108/jbim-06-2018-0201
- You, D., Zhang, Y., & Yuan, B. (2019). Environmental regulation and firm eco-innovation: Evidence of moderating effects of fiscal decentralization and political competition from listed Chinese industrial companies. *Journal of Cleaner Production*, 207, 1072-1083. doi:10.1016/j.jclepro.2018.10.106
- Zeghal, D., & Maaloul, A. (2010). Analysing value added as an indicator of intellectual capital and its consequences on company performance. *Journal of Intellectual Capital*, 11(1), 36-60. doi:<https://doi.org/10.1108/14691931011013325>
- Zhang, D., Rong, Z., & Ji, Q. (2019). Green innovation and firm performance: Evidence from listed companies in China. *Resources, Conservation and Recycling*, 144, 48-55. doi:10.1016/j.resconrec.2019.01.023

Zhao, Z., & Li, Y. (2017). The dynamic impact of intellectual capital on firm value: evidence from China. *Applied Economics Letters*, 25(1), 19-23. doi:10.1080/13504851.2017.1290769