

BIBLIOMETRICS IN GREEN INNOVATION

Putri umbu tanda^{1*}, Nela Tia Nur Rinda²

¹Universitas Sarjanawiyata Tamansiswa, Indonesia

²Universitas Ahmad Dahlan, Indonesia

*e-mail: putriumbutanda@gmail.com

Article History	ABSTRACT
Received: December 22, 2025	Purpose: This study aims to map the development, trends, and knowledge structure of <i>green innovation</i> research in the academic literature from 2015 to 2025.
Revised & Accepted: January 04, 2026	Method: This study employs a bibliometric approach using data sourced from Google Scholar. The research population includes all publications related to <i>green innovation</i> indexed during the observation period, with an initial sample of 164 articles that were screened and refined into 30 valid publications. The analytical tools used include Publish or Perish (PoP) for data collection, Microsoft Excel for data cleaning and processing, and VOSviewer for bibliometric visualization and mapping.
Available online: July 14, 2026	Findings: The results indicate a significant increase in the number of <i>green innovation</i> publications, particularly during the 2023–2025 period. Bibliometric visualizations reveal the formation of several major clusters linking <i>green innovation</i> to financial performance, firm value, sustainability practices, green accounting, and corporate governance. Furthermore, overlay analysis shows that the integration of <i>green innovation</i> with financial performance is a relatively recent research topic with substantial opportunities for future studies.
Keywords: Green Innovation; Bibliometric Analysis; Financial Performance; Green Accounting	Novelty: The novelty of this study lies in its comprehensive bibliometric mapping of <i>green innovation</i> literature over the past decade and in identifying new research opportunities, particularly regarding the relationship between <i>green innovation</i> , firm performance, and sustainable accounting practices.

INTRODUCTION

Research on environmentally friendly innovation has shown rapid advancement in recent years, in line with increasing global sustainability challenges, regulatory pressures, and stakeholder demands for more environmentally responsible business practices. Green innovation is no longer viewed merely as an adjustment to environmental strategies, but rather as a process of organizational transformation through product innovation, technological development, production processes, and sustainable business models, which can enhance efficiency, firm value, and financial performance (Haryanto et al., 2025).

The growing interest in green innovation is also closely associated with the emergence of green accounting practices, green supply chain management, ESG disclosure, and material flow cost accounting, which are increasingly linked to corporate governance mechanisms and strategic decision-making processes (Christy & Tjun, 2024). However, despite the increasing number of empirical studies on green innovation, comprehensive bibliometric-based reviews of this research field remain very limited.

The data source of this study focuses on green innovation articles published between 2015 and 2025. By conducting searches using keywords relevant to the research topic and utilizing the tools provided by Publish or Perish, we successfully collected articles that aligned with the research objectives and refined the initial results. As a result, the final sample consisted of 164 items. These articles were then analyzed and bibliographically mapped using RIS data and VOSviewer software.

Therefore, the approach applied in this study is primarily qualitative, with a focus on literature review and bibliometric analysis

Green innovation can be defined as the creation of new products, methods, or management systems that help reduce environmental impacts and improve resource-use efficiency (Soegieharto et al., 2025). This concept not only encompasses clean technological innovations but also includes environmentally friendly process innovations, green product innovations, and green management innovations, which collectively contribute to the development of a sustainable business ecosystem. In practice, green innovation has been proven to have a significant influence on various aspects of organizational performance, ranging from financial performance and firm value to competitive advantage (Maharani & Akbar, 2025).

In Indonesia, awareness of the importance of green innovation has been increasingly growing in line with the government's commitment to the Sustainable Development Goals (SDGs) and the implementation of stricter environmental regulations. Companies are beginning to realize that green innovation is not merely a matter of regulatory compliance but also a business approach that can enhance competitiveness and generate long-term profitability (Haryanto et al., 2025). This condition has encouraged numerous empirical studies investigating the determinants and impacts of green innovation practices within organizational settings in Indonesia.

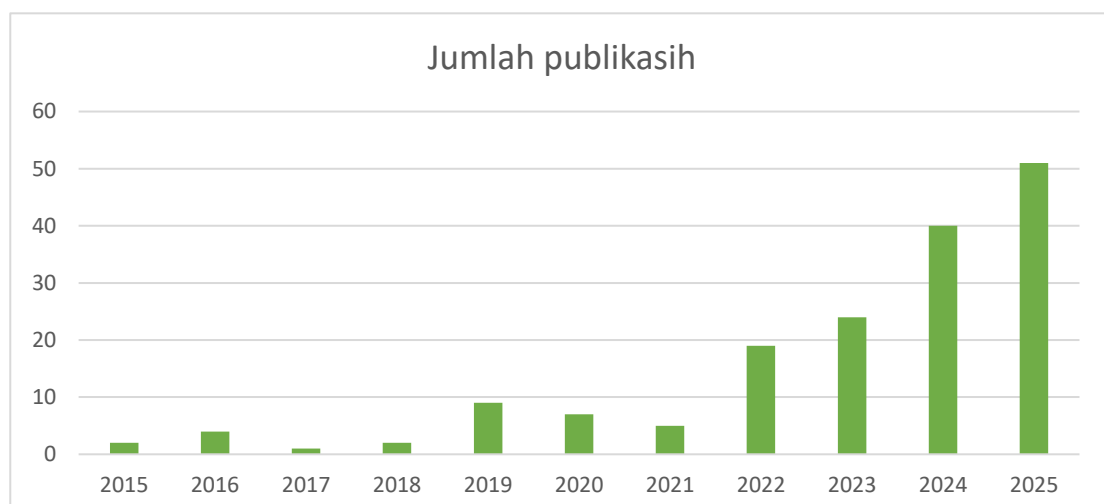


Figure 1 of Green Innovation Journal Publications (2015–2025)

Source: The Authors, 2025

The publication count diagram reflects a highly active development of research related to Green Innovation and Green Accounting issues underlying the presented data. From a bibliometric analysis perspective, the growth pattern of publications indicates that this topic represents an emerging research field that is increasingly gaining recognition within the academic community. During the initial phase from 2015 to 2018, research on this theme was relatively limited, with only a small number of publications, ranging from one to three articles per year (Hanifa Zulhaimi Company, 2019), indicating that the topic was still in its early stage of development. However, the graph begins to show a significant increase starting in 2019, rising to nine publications and continuing to grow rapidly in subsequent years. The peak of this growth occurred in more recent years, with 24 publications in 2023, followed by a remarkable surge in 2024 with 40 publications, and reaching the highest level in 2025 with 51 publications.

This rapid growth indicates the emergence of significant new research developments and strong scholarly interest in sustainability-related issues, particularly in enhancing financial performance through Green Innovation (Haryanto et al., 2025), the importance of Green Accounting in improving the quality of Sustainability Reporting (Maharani & Akbar, 2025), and research on Green Intellectual Capital (Kholmi & Nafiza, 2022). The significant surge, especially in 2025 as the peak year of publications, confirms the objective of this bibliometric study: to quantitatively explore and delineate the knowledge structure in this area by highlighting recent trends in research performance, where Green Innovation emerges as the dominant theme in the contemporary literature

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Conceptually, green innovation refers to a firm's efforts to create environmentally friendly products, operational practices, or organizational systems aimed at reducing negative environmental impacts (Chen, 2008). This concept extends beyond product-related technologies to include innovations in production processes, supply chain management, and environmental management frameworks. Chen (2008) argues that the drivers of green innovation lie in green core competencies, including a firm's ability to build a green image and develop environmentally friendly products. This perspective emphasizes that green innovation is not merely a response to environmental regulations, but also a competitive strategy capable of enhancing corporate reputation and organizational performance.

Over time, the concept of green innovation has expanded to encompass broader sustainability dimensions. Dangelico and Pujari (2010) explain that green product innovation represents a key process through which firms integrate environmental considerations into new product development. Their findings indicate that corporate motivations for engaging in green innovation are driven not only by regulatory pressures but also by consumer demand, opportunities for product differentiation, and the potential to reduce operational costs. These results suggest that green innovation generates significant value and can provide firms with long-term competitive advantages.

Recent studies indicate that green innovation has a strong relationship with various dimensions of firm performance. Ramadhan et al. (2023) find that environmental management accounting and green innovation have a positive effect on managerial performance. This study suggests that integrating environmental accounting practices with green innovation enhances managerial decision-making and improves operational efficiency. These findings are consistent with the resource-based view, which emphasizes that a firm's ability to create valuable assets and distinctive capabilities, including those related to environmental sustainability, can serve as sources of competitive advantage.

Haryanto et al. (2025) demonstrate that green innovation mediates the relationship between Corporate Social Responsibility (CSR) practices and financial performance. Their findings indicate that corporate investments in CSR initiatives can be translated into competitive advantages through the development of green innovation. In this context, green innovation acts as an intermediary that links a firm's commitment to social and environmental aspects with tangible financial benefits. This result supports the view that green innovation should not be regarded merely as a cost burden, but rather as a strategic investment capable of generating favorable financial returns.

The relationship between green innovation and firm value has also become an increasingly prominent research focus. Samhadi et al. (2024) find that green innovation has a significant effect on firm value, with good corporate governance acting as a moderating variable. This study concludes that the effectiveness of green innovation in enhancing firm value is strongly influenced by the quality of corporate governance. Sound corporate governance strengthens the positive impact of green innovation on firm value by promoting transparency, accountability, and stakeholder trust. These findings suggest that green innovation and good corporate governance constitute a complementary strategic combination that, when implemented simultaneously, can maximize firm value.

Based on the theoretical framework presented and referring to the bibliometric analysis methodology using VOSviewer, this study develops several research propositions to be examined through bibliometric visualization analysis.

Drawing on theory and prior studies, it is proposed that green innovation research forms several major clusters that reflect dominant themes within the literature. Network visualization analysis using VOSviewer is expected to identify clusters encompassing: (1) green innovation and organizational performance, representing studies that examine the impact of green innovation on various performance dimensions such as financial performance, operational performance, and firm value (Wahyuni et al., 2024; Widoretno et al., 2025; Haryanto et al., 2025); (2) green innovation and sustainability practices, which include studies on the integration of green innovation with practices

such as green accounting, CSR, and sustainability reporting (Christy & Tjun, 2024; Maharani & Akbar, 2025); (3) green supply chain and collaborative innovation, representing research on green innovation within supply chain contexts and inter-organizational collaboration (Soegieharto et al., 2025; Ario Wicaksono et al., 2025); and (4) enablers and barriers of green innovation, which cover studies focusing on factors that facilitate or hinder the implementation of green innovation.

In the network visualization, the size of each node indicates the frequency of occurrence of each theme, with more established themes such as “green innovation,” “sustainability,” “environmental performance,” and “firm value” expected to appear as larger nodes. Meanwhile, the thickness of the connecting lines represents the strength of co-occurrence between themes, indicating topics that are frequently examined together. Different colors assigned to each cluster facilitate the identification of coherent and interrelated thematic groups.

RESEARCH METHODOLOGY

This study employs a bibliometric study approach, which is a quantitative method used to analyze patterns in academic literature—such as journals, articles, and books—with the aim of understanding global research trends (Widoretno et al., 2025). The data sources in this study were obtained from exported records of scientific documents from the Google Scholar database. Google Scholar was selected because it is a credible and high-quality source, offers advanced citation analysis features for mapping research trends, and provides accurate data filtering capabilities. Its broad coverage includes various types of publications across multiple disciplines and languages, making it an appropriate choice for obtaining a comprehensive overview of developments in green innovation research.

In the first stage of the study, journal articles were retrieved using the keyword “green innovation” from the Google Scholar database, covering publications from 2015 to 2025. The search was conducted on December 15, 2025. The selection of the 2015–2025 time period was based on the consideration that this interval reflects a significant increase in publications related to green innovation, in line with growing global awareness of sustainability issues and the implementation of the Sustainable Development Goals (SDGs) initiated in 2015. Subsequently, the researchers established inclusion and exclusion criteria to ensure that the data used were relevant to the research objectives.

The analytical tools used in this study include Microsoft Excel for data extraction, as well as Publish or Perish (PoP) and VOSviewer as supporting applications. Microsoft Excel was utilized to manage and extract bibliometric data from Google Scholar, including data cleaning processes, duplicate identification, and the organization of publication metadata. The Publish or Perish (PoP) application was employed to retrieve data sources from Google Scholar. The data collection process was conducted by searching using the keyword “green innovation” and filtering journal ISSN numbers from the list of accounting journals indexed in SINTA 2. Meanwhile, VOSviewer was used to visualize publications based on linkages, total link strength, occurrences, and year of publication.

From the initial search results, a total of 164 publications were obtained and subsequently screened according to the predetermined criteria. After the screening process, the data were sorted based on Google Scholar Rank, which indicates the level of publication influence based on citation counts and relevance. From this ranking process, the top 164 publications were selected for further analysis. The data from the selected 164 publications were then re-examined to ensure quality and accuracy through a data cleaning stage. Finally, 30 valid publications that met all criteria were selected and prepared for analysis using VOSviewer.

The results of the three types of visualization analyses were then interpreted integratively to identify the main research themes in green innovation, understand the structure and patterns of relationships among concepts, analyze the evolution of research topics, identify research gaps, and formulate recommendations for future research agendas.

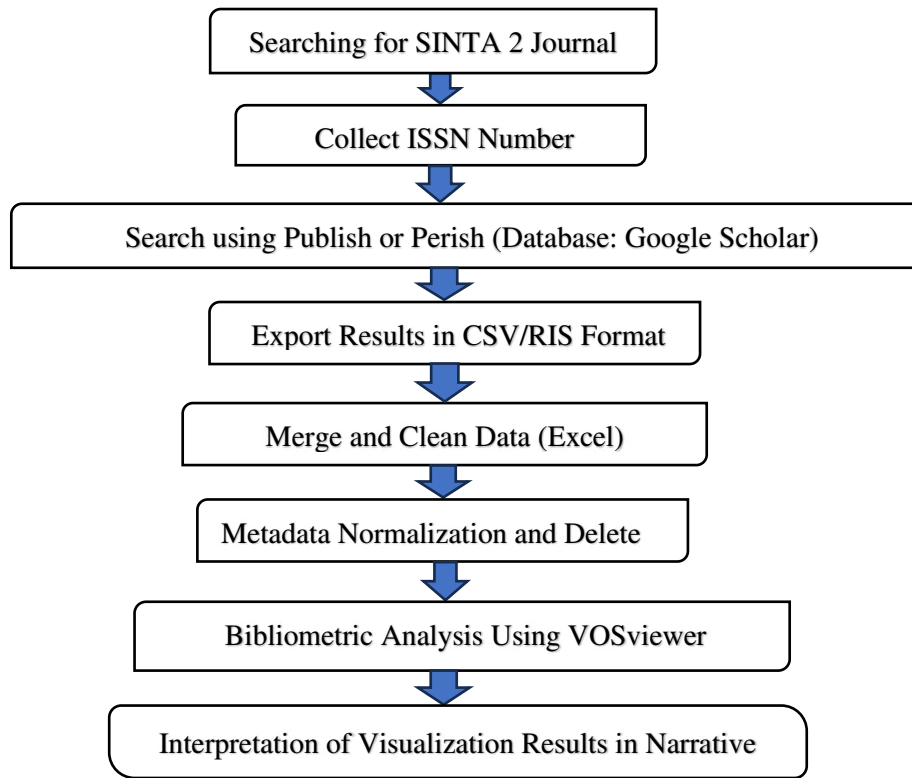


Figure 2 Stages of the Bibliometric Method
Source: The Authors, 2025

Based on the established bibliometric analysis framework, this study begins with the identification and collection of primary data sources. The process starts by determining target journals indexed in SINTA 2, followed by the collection of ISSN numbers to ensure the validity of the literature sources. After the source parameters are defined, article data are retrieved using the Publish or Perish software based on the Google Scholar database. At this stage, the researchers input specific keywords and set a publication year range to obtain relevant and up-to-date data.

Once the raw data are obtained, the next step involves data management and cleaning. The search results from Publish or Perish are exported in CSV or RIS formats and subsequently processed using Microsoft Excel. This process includes document merging, metadata normalization, and the removal of duplicate or incomplete entries. These procedures are conducted to ensure that the metadata to be analyzed are consistent and of high quality before proceeding to the visualization stage.

The final stage of the methodology is bibliometric analysis and network visualization using VOSviewer software. The normalized data are imported into the application to generate relational maps, including keyword co-occurrence and co-authorship networks. The resulting visualizations are then interpreted in depth in the form of analytical narratives. Through this series of procedures, research trends and research gaps can be systematically identified in accordance with the predefined research objectives.

Tabel 1
Number and Percentage of Publications (2015–2025)

No	Tahun	Jumlah Publikasi	Presentase
1	2025	51	0,31
2	2024	40	0,24
3	2023	24	0,14
4	2022	19	0,11
5	2021	5	0,03
6	2020	7	0,04
7	2019	9	0,05

No	Tahun	Jumlah Publikasi	Presentase
8	2018	2	0,01
9	2017	1	0
10	2016	4	0,02
11	2015	2	0,01
Total		164	100%

Source: The Authors, 2025

RESULTS AND DISCUSSION

Based on the data presented in Table 1, publications on green innovation research during the 2015–2025 period exhibit a highly significant upward trend, with a total of 164 articles analyzed. In the initial phase, from 2015 to 2018, the number of publications was very low and sporadic, ranging from 1 to 4 articles per year and contributing less than 2% of the total. This indicates that green innovation during this period was still at an early stage of conceptual development and had not yet become a major focus in the academic literature.

Entering the 2019–2021 period, an initial increase can be observed, although the trend was not yet stable. In 2019, there were 9 publications (5%), followed by a decline in 2020 and 2021. This fluctuation reflects a transitional phase of research, in which green innovation began to attract scholarly attention, but the direction and focus of studies were still evolving. External factors such as changes in global environmental policies and economic conditions may also have influenced publication dynamics during this period.

The most prominent increase occurred during the 2022–2025 period, which represents the dominant phase in the distribution of publications. The number of articles rose sharply from 19 publications (11%) in 2022 to 24 publications (14%) in 2023, followed by a significant surge in 2024 with 40 publications (24%), and reached its peak in 2025 with 51 publications (31%). Cumulatively, more than 80% of the publications were released after 2022, indicating an accelerated growth of research interest and intensity.

Overall, this distribution pattern confirms that green innovation has evolved from a relatively marginal topic into a central theme in contemporary research, particularly in the contexts of sustainability, business strategy, and environmental policy. The sharp upward trend in recent years also suggests that this topic continues to offer substantial potential for future research development.

Tabel 2
Number of Articles in Each Nationally Accredited Journal

No	Author	Journal	Sample	Number of Citations*
1	Wijayanti Et Al., (2024)	Jurnal Reviu Akuntansi Dan Keuangan,	143 Sample	1 Times
2	Mariyamah,(2019)	Jurnal Akuntansi Dan Auditing Volume	155 Sample	30 Times
3	Ramadhan Et Al., (2023)	Jurnal Akuntansi Dan Keuangan,	48 Sample	19 Times
4	Hapsari Et Al., (2025)	JIA (Jurnal Ilmiah Akuntansi)	75 Sample	1 Times
5	Haryanto Et Al., (2025)	Jurnal Dinamika Akuntansi Dan Bisnis	126 Sample	-
6	Pesak & Miran, (2024)	Jurnal Riset Akuntansi Dan Keuangan	120 Sample	4 Times
7	Meilani & Sukmawati, (2023)	Jurnal Riset Akuntansi Dan Keuangan	30 Sample	16 Times

No	Author	Journal	Sample	Number of Citations*
8	Chairunnisa Et Al., (2025)	Jurnal Reviu Akuntansi Dan Keuangan,	373 Sample	-
9	Wahyuni Et Al., (2024)	Jurnal Reviu Akuntansi Dan Keuangan,	60 Sample	5 Times
10	Kholmi & Nafiza, (2022)	Jurnal Akuntansi Dan Bisnis Indonesia	-	134 Times
11	Christy & Tjun, (2024)	Jurnal Aset (Akuntansi Riset)	-	3 Times
12	Sudarmaji Et Al., (2022)	Atestasi: Jurnal Ilmiah Akuntansi	44 Sample	4 Times
13	Dwi RT Et Al., (2024)	Jurnal Riset Akuntansi Dan Keuangan	-	4 Times
14	Widoretno Et Al., (2025)	Jurnal Akuntansi Dan Keuangan Indonesia	4 Sample	-
15	Soegieharto Et Al., (2025)	Jurnal Akuntansi Dan Keuangan,	24 Sample	1 Times
16	Harya Ningsi Et Al.,(2024)	Jurnal Ilmiah Akuntansi	35 Sample	1 Times
17	Maharani & Akbar, (2025)	Jurnal Ilmiah Akuntansi,	43 Sample	1 Times
18	O.P Et Al., (2022)	Jurnal Program Studi Akuntansi	5 Sample	-
19	Kholmi & Nafiza, (2022)	Jurnal Pengaruh Green Process Innovation	12 Sample	2 Times
20	Nengsih Et Al., (2022)	Jurnal Riset Akuntansi Dan Keuangan,	-	165 Times
21	Wijayanti Et Al., (2024)	Jurnal Ilmiah Akuntansi Dan Bisnis	12 Sample	1 Times
22	Ario Wicaksono Et Al., (2025)	Media Riset Akuntansi, Auditing & Informasi	24 Sample	-
27	Perusahaan Hanifa Zulhaimi, (2019)	Jurnal Riset Akuntansi Dan Keuangan	-	170 Times
28	Nurul Melani Haifa Et Al., (2025)	Jurnal Pendidikan, Sosial & Humaniora	-	12 Times
29	Rachmawati, N.D.(2025)	Jurnal Riset Akuntansi Dan Keuangan Indonesia	170 Sample	1 Times
30	Sugandi & Etikariena, (2024)	Jurnal Ilmiah Bidang Akuntansi Dan Manajemen	120 Sample	3 Times

*) Citation calculations are based on Google Scholar up to December 7, 2025

Source: The Authors, 2025

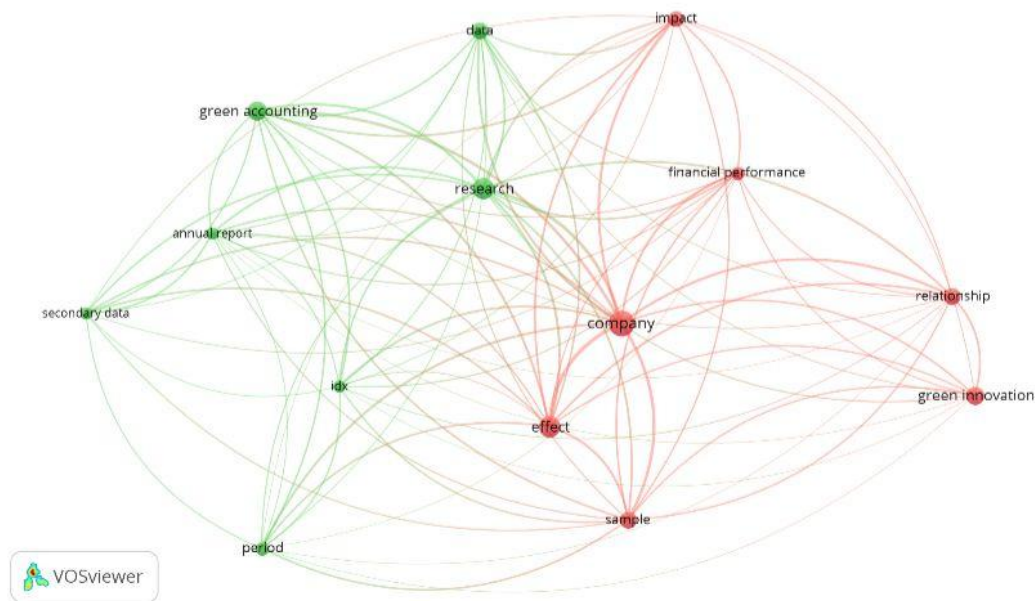


Figure 3.
Network Visualization Co-occurrence based on Author Keywords
Source: The Authors, 2025

Based on the visualization presented in Figure 3, which illustrates the network generated by VOSviewer and the existing journal references, an in-depth analysis of the knowledge structure and the progress of green innovation research can be conducted. VOSviewer, as a bibliometric analysis software, produces visualizations that display co-occurrence networks of the most frequently appearing keywords or terms in the literature, where the distance between nodes and the thickness of the links reflect the strength of connections among concepts.

The cluster analysis generated by VOSviewer reveals two main groups, which are distinguished by different colors. The green cluster, which dominates the left side of the visualization, groups concepts closely related to environmental practices and measurement. Within this cluster, green accounting appears as a central node with a relatively large size. Other concepts in this cluster, such as “environmental performance,” “secondary data,” “annual report,” and “period,” indicate that studies in this group focus on methodological approaches and data sources used to evaluate the implementation of corporate green practices. The close proximity between “annual report” and “secondary data” suggests that most research in this area relies heavily on secondary data derived from corporate annual reports as the primary source of information.

The red cluster, which dominates the right side of the visualization, groups concepts that are more oriented toward business impacts and outcomes. Nodes such as *company*, *impact*, *effect*, and *financial performance* form a tightly connected sub-cluster, indicating that research in this area focuses on evaluating the impact of green practices on firms’ financial performance. Notably, *green innovation* is positioned within the red cluster and exhibits strong linkages, suggesting its central role in connecting environmental initiatives with business performance outcomes.

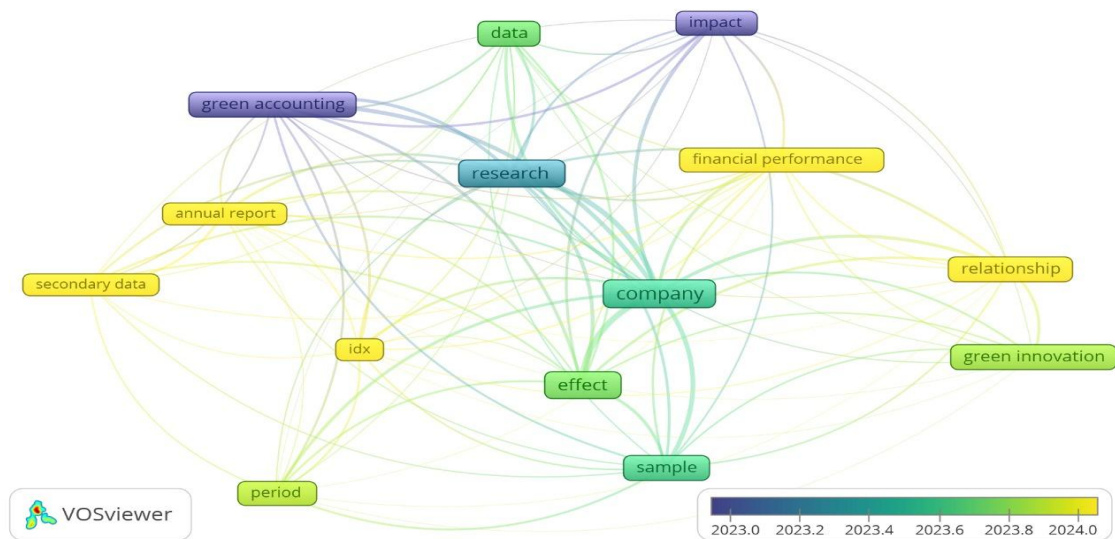


Figure 4.
Overlay Visualization based on Authors' Co-occurrence.
Source: The Authors, 2025

Based on the overlay visualization results in the VOSviewer application, this display shows the publication periods of the generated keywords using a color gradient ranging from dark blue to bright yellow along the 2023–2024 timeline. The darker or more intense the color displayed on a node, the more frequently the corresponding keyword has been discussed in earlier studies, indicating that it represents a more established research topic. Conversely, lighter or brighter colors particularly those shown in vivid yellow reflect topics that can be classified as more recent, less extensively explored, or still in the process of development.

Based on the overlay visualization results shown in the figure, it can be concluded that the keywords *green innovation* and *relationship* appear in lighter or yellow shades, indicating that these topics represent relatively new and still evolving research areas during the 2023–2024 period. This suggests the presence of research gaps or substantial opportunities for further in-depth investigation. In contrast, keywords such as *green accounting*, *impact*, and *research* are displayed in darker or blue shades, indicating that these topics have become more established and have been extensively discussed in previous academic literature. Accordingly, studies that integrate green innovation with firms' financial performance continue to exhibit high novelty and relevance for future research

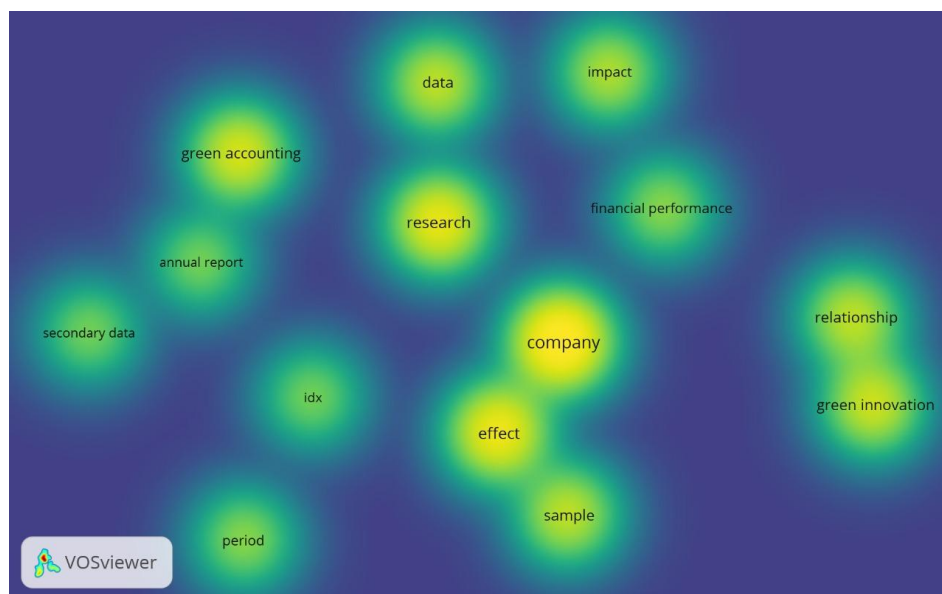


Figure 5.
Overlay Visualization based on Authors' Co-occurrence.
Source: The Authors, 2025

This figure presents the density visualization of research keywords in the bibliometric study of green innovation, processed using VOSviewer software. The visualization illustrates the level of occurrence density and the strength of interconnections among keywords in the analyzed scientific publications. Yellow areas represent the highest density, indicating that the corresponding keywords appear frequently and have strong relationships with other keywords, while green to blue areas indicate lower levels of density.

Based on the visualization results, the areas with the highest density are dominated by the keywords *green innovation*, *company*, *performance*, *effect*, and *relationship*. This indicates that the primary focus of green innovation research centers on firms as the unit of analysis, with an emphasis on examining the relationships and effects of green innovation on firm performance. These findings suggest that green innovation is perceived as an important strategic approach for enhancing firm performance, competitiveness, and long-term sustainability.

In addition, relatively high density is also observed for keywords such as *green accounting*, *annual report*, and *data*, reflecting a close association between green innovation and accounting practices as well as corporate reporting, particularly through the use of annual reports and secondary data. Meanwhile, methodological keywords such as *sample*, *period*, and *secondary data* appear in areas with lower density, indicating that methodological aspects currently play a supporting role. This condition opens opportunities for future research to deepen methodological approaches and expand the scope of analysis in green innovation studies.

CONCLUSION AND RECOMMENDATIONS

Based on the results of the bibliometric analysis, it can be concluded that research on green innovation has experienced very rapid growth over the past decade, in line with increasing attention to sustainability issues and firm performance. Visualizations using vosviewer indicate that green innovation is not only viewed as an environmental practice but also as a business strategy that contributes to improved financial performance, firm value, and competitive advantage.

Furthermore, this study reveals strong linkages among green innovation, green accounting, Corporate Social Responsibility (CSR), and corporate governance, which together form the main research clusters in the literature. The overlay visualization findings confirm that the integration of green innovation with financial performance represents a relatively new topic and remains open for further investigation. Therefore, this study provides an important contribution as an initial mapping for future researchers in developing empirical and conceptual studies on green innovation, particularly in the fields of accounting and sustainability management.

DECLARATION OF ARTIFICIAL INTELLIGENCE USAGE

During the preparation of this article, the author used Artificial Intelligence (AI) technology, specifically ChatGPT, as a supporting tool for improving grammar, sentence formulation, and the organization of writing ideas. The use of ChatGPT did not involve data analysis, scientific decision-making, or the drawing of research conclusions. All content of this article has been reviewed, edited, and remains the full responsibility of the author.

CONFLICT OF INTEREST

The author declares that there are no conflicts of interest, whether financial, personal, or professional, that could have influenced the research process, writing, or publication of this article.

FUNDING AND ACKNOWLEDGEMENTS

This research was self-funded by the author. The author would like to express sincere gratitude to all parties who provided support, feedback, and assistance during the research process and the preparation of this article.

REFERENCES

- Ario Wicaksono, D. D., Rahardja, L., Florencia Irena Lawita, & Euro Priasaddha Dhammika Lie. (2025). Does Green Supply Chain Innovation Have an Impact on Revised Firm Valuation? *Media Riset Akuntansi, Auditing & Informasi*, 25(1), 1–24. <https://doi.org/10.25105/v25i1.19363>

- Azizah, W., & Fujianti, L. (2024). Green Accounting and Earnings Management In Indonesian Manufacturing Companies. *Atestasi: Jurnal Ilmiah Akuntansi*, 7(2), 884–894. <https://doi.org/10.57178/atestasi.v7i2.841>
- Chairunnisa, C., Tojibussabirin, M., & Iqbal, S. (2025). Analysis Influence Of Total Quality Management On Competitive Advantages With Technological Innovation And Knowledge Management As Moderating Variables. *Jurnal Reviu Akuntansi Dan Keuangan*, 15(1), 1–16. <https://doi.org/10.22219/jrak.v15i1.37710>
- Christy, Y., & Tjun, L. T. (2024). Green Accounting and Sustainable Corporate Performance: Environmental Performance as a Moderating Variable. *Jurnal ASET (Akuntansi Riset)*, 16(2), 321–322. <https://ejournal.upi.edu/index.php/aset/article/view/71239>
- Dwi RT, D. R., Heryana, T., & Basuki, T. I. (2024). Analysis of the Implementation Green Accounting and Material Flow Cost Accounting on Corporate Sustainability. *Jurnal Riset Akuntansi Dan Keuangan*, 12(2), 849–860. <https://doi.org/10.17509/jrak.v12i2.71994>
- Handananingrum, E. R., & Chariri, A. (2025). Tren Green Investment selama Satu Dekade: Analisis Bibliometrik. *Reviu Akuntansi Dan Bisnis Indonesia*, 9(2), 489–511. <https://doi.org/10.18196/rabin.v9i2.27402>
- Hapsari, D. W., Febiana, R., & Ustadi, M. N. (2025). Green Accounting, Leverage, and Cash Holding: Key Factors in Determining Firm Value. *Jurnal Ilmiah Akuntansi*, 9(2), 763–781. <https://doi.org/10.23887/jia.v9i2.84568>
- Harya Ningsi, E., Manurung, L., Lubis, I. T., & Widodo, S. (2024). Integrasi Akuntansi Hijau dan Nilai Perusahaan terhadap Kinerja Keuangan. *Atestasi: Jurnal Ilmiah Akuntansi*, 7(2), 1043–1053. <https://doi.org/10.57178/atestasi.v7i1.869>
- Haryanto, H., Hartono, C., & Hesniati, H. (2025). Unlocking Profitability: How CSR Practices Drive Financial Performance Through Green Innovation. *Jurnal Dinamika Akuntansi Dan Bisnis*, 12(1), 21–40. <https://doi.org/10.24815/jdab.v12i1.39531>
- Kholmi, M., & Nafiza, S. A. (2022). Pengaruh Penerapan Green Accounting dan Corporate Social Responsibility Terhadap Profitabilitas (Studi Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2018-2019). *Reviu Akuntansi Dan Bisnis Indonesia*, 6(1), 143–155. <https://doi.org/10.18196/rabin.v6i1.12998>
- Maharani, S. A., & Akbar, F. S. (2025). Green intellectual capital and sustainable performance: the role of green competitive advantage and green innovation. *Atestasi: Jurnal Ilmiah Akuntansi*, 8(2), 286–295. <https://doi.org/10.57178/Atestasi.V8i2.1577>
- Mariyamah. (2019). 35061-104779-1-Sm. *Jurnal Akuntansi Dan Auditing*, 16(2), 105–123.
- Maulana, R., & Mulyadi, R. (2022). Pengaruh Green Innovation Terhadap Firmvalue dengan environmental Management accounting sebagaivariabel Intervening. *Accounting and Management Journal*, , 6(2), 1–12.
- Meilani, S. E. R., & Sukmawati, R. A. (2023). Peran Green Innovation Dan Environmental Responsibility Terhadap Nilai Perusahaan Sektor Manufaktur di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 11(3), 605–620. <https://doi.org/10.17509/jrak.v11i3.60311>
- Nengsih, T. A., Majid, M. N., & Reza, P. A. (2022). Pengaruh Penerapan Green Accounting dan Environmental Performance terhadap Return on Asset. *Pengaruh Penerapan Green Accounting Dan Environmental Performance Terhadap Economic Performance*, 7(2), 455. <https://doi.org/10.33087/jmas.v7i2.428>
- Nurul Melani Haifa, Indah Nabilla, Virda Rahmatika, Rully Hidayatullah, & Harmonedi Harmonedi. (2025). Identifikasi Variabel Penelitian, Jenis Sumber Data dalam Penelitian Pendidikan. *Dinamika Pembelajaran: Jurnal Pendidikan Dan Bahasa*, 2(2), 256–270. <https://doi.org/10.62383/dilan.v2i2.1563>

- O.p, s., a.a, a., h.o, f., f, o., u. D, a., & c.d., c. (2022). Mediating Effect of Work Motivation on Green Human Resource Management Practices and Employees' Behavioural Outcomes. *Jurnal Akuntansi Dan Bisnis: Jurnal Program Studi Akuntansi*, 8(2), 87–103. <https://doi.org/10.31289/Jab.V8i2.7518>
- Perusahaan Hanifa Zulhaimi, K. (2019). Pengaruh Penerapan Green Accounting Terhadap. *Jurnal Riset Akuntansi Dan Keuangan*, 3(1), 603–616.
- Pesak, P. J., & Miran, M. (2024). *Jurnal Riset Akuntansi dan Keuangan Profitability as Moderation on The Influence of Green Accounting on Sustainability Development*. 12(April), 711–722.
- Rachmawati, W. (n.d.). *Green Finance and Competitiveness in Fintech Adoption: Digital Transformation and Sustainability in Indonesian Banks*. 93–106.
- Ramadhan, P., Rani, P., & Wahyuni, E. S. (2023). Disclosure of Carbon Emissions, Covid-19, Green Innovations, Financial Performance, and Firm Value. *Jurnal Akuntansi Dan Keuangan*, 25(1), 1–16. <https://doi.org/10.9744/jak.25.1.1-16>
- Samhadi, Roekhudin, & Syaiful Iqbal. (2024). The Moderating Role Of Good Corporate Governance In The Relationship Between Green Innovation, Environmental Disclosure And Firm Value. *Jurnal Reviu Akuntansi Dan Keuangan*, 14(3), 553–569. <https://doi.org/10.22219/jrak.v14i3.33925>
- Soegieharto, D. H., Rosdini, D., & Sukmadilaga, C. (2025). Green Innovation: A Meta-Analytic Exploration of Green Supply Chain and Knowledge Sharing Dynamics. *Jurnal Akuntansi Dan Keuangan*, 26(2), 142–160. <https://doi.org/10.9744/jak.26.2.142-160>
- Sudarmaji, E., Medita Putri, I., Nasip, I., Muslim, M., & Oktrivina, A. (2022). Unveiling the Nexus between Green Accounting, Environmental Performance, and Corporate Social Responsibility Disclosure for Profitability Maximization. *Atestasi: Jurnal Ilmiah Akuntansi*, 5(1), 321–335. <https://doi.org/10.57178/atestasi.v5i1.624>
- Sugandi, R. F., & Etikariena, A. (2024). *Leading innovation in the public sector: Exploring the mediating role of motivation to learn and the moderating role of power distance*. 21(1), 114–143. <https://doi.org/10.31106/jema.v21i1.21791>
- Wahyuni, E. D., Leniwati, D., & Salsabila, N. (2024). Akuntansi Manajemen Lingkungan, Inovasi Hijau, dan Dampaknya Terhadap Kinerja Manajerial. *Jurnal Reviu Akuntansi Dan Keuangan*, 14(2), 429–441. <https://doi.org/10.22219/jrak.v14i2.32141>
- Widoretno, E. P., Choirunnisa, A., Aulia, M., & Fajri, N. (2025). How Esg Performance Influences Financial Performance in Europe: Unpacking the Mediation Effect of Green Innovation. *Jurnal Akuntansi Dan Keuangan Indonesia*, 22(2). <https://doi.org/10.7454/jaki.v22i2.2031>
- Wijayanti, M. P. A., Harymawan, I., & Fitriani, N. (2024). Interacting Roles of Executive Compensation on Organizational Slack and Firm's Innovation Performance. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 19(1), 80. <https://doi.org/10.24843/jiab.2024.v19.i01.p06>