

THE EFFECT OF GREEN ACCOUNTING, MEDIA EXPOSURE, AND TAX AGGRESSIVENESS ON CORPORATE SOCIAL RESPONSIBILITY (Study on Property, Real Estate, and Building Construction Sector Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period)

Immanuel Suchi Lyo

Department of Accounting, Palangka Raya University , Palangka, Palangka Raya , Indonesia

Fitria Husnatarina

Department of Accounting, Palangka Raya University, Palangka, Palangka Raya , Indonesia

Golda Belladonna Umbing

Department of Accounting, Palangka Raya University, Palangka, Palangka Raya , Indonesia

©2024

pp : 43-50

Sustainability Accounting Journal

Article Info

Keywords:

Green Accounting,
Media Exposure,
Tax Aggressiveness,
Corporate Social Responsibility.

ABSTRACT (Tahoma, 10 pt)

This study aims to understand and find out how the influence of green accounting, media exposure, and tax aggressiveness on corporate social responsibility. The research was conducted on property, real estate, and building construction sector companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The research method used in research is quantitative research. The research method used in research is quantitative research. The sample selection process in the study using the purposive sampling method resulted in research samples totaling 44 samples from the total population with a total of 176 companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The data analysis technique used in the study is multiple linear regression in order to understand how the influence of green accounting, media exposure, and tax aggressiveness on corporate social responsibility.

The results showed that green accounting, media exposure and tax aggressiveness had no effect on corporate social responsibility. The Adjusted R Square value is obtained as much as 0.610, this can be interpreted that the variables of green accounting, media exposure, and tax aggressiveness are only able to explain 61% of the variation in corporate social responsibility. While the remaining 39% of corporate social responsibility variables were explained by other variables that were not included in the study.

This is an open access article
under theCC BY-NC license



Corresponding Author:

Name of Corresponding
Affiliation
address
E-mail

I. INTRODUCTION

Every company established has the same goals, namely: Get maximum profit and keep adding value. (Agnes, 2023). Currently, companies are required to be able to contribute into various aspects including economic aspects, social aspects and environmental aspects (Syekha, 2021). According to

The Effect Of Green Accounting, Media Exposure, And Tax Aggressiveness On Corporate Social Responsibility (Study On Property, Real Estate, And Building Construction Sector Companies Listed On The Indonesia Stock Exchange For The 2018-2021 Period) – Lyo, et.al

Pp: 43 - 50

Husnatarina Company (2011) Must account for the company's performance openly to shareholders and stakeholders. The company should concentrate on triple bottom line, which not only prioritizes profit (profit), but also Community Welfare (People) and Environmental Protection (planet)(Latifah, 2022). The emergence of various social and environmental problems such as pollution, depreciation of natural resources and also company waste recently, it has become more difficult to control, giving rise to unrest in society (Cyhintia, 2023). Meanwhile Regulation Government No. 47 of 2012 concerning the Implementation of Responsibilities the Company's Social and Environmental (TJSLP) has made it mandatory to implement CSR for each company is added to the existence of Law No. 40 In 2007 article 66 paragraph (2c) which also requires every company to report on the implementation of CSR in its annual report.

Cases in the property, real estate and building construction sectors which is reported by KALTIM POST in 2023 happened to The Premiere Hills owned by PT. Agung Podomoro Group on Jalan MT Haryono, Lok Bahu Village, Sungai Kunjang District, Samarinda City, East Kalimantan Province. The existence of development activities carried out by the company has an impact on environmental damage as a result floods occur and landslides. In addition, the relevant government assesses the company not serious in overcoming the problem of environmental damage as a result of the development activity. (<https://kaltimpost.jawapos.com>). In addition, in research that has been conducted by Syeikha (2021) a similar case occurred in Meikarta District 2 apartment in Cibatu, Bekasi. The construction of the apartment has been planned since in 2017 but until 2022 it has not been resolved. Some consumers who have purchased units make demands against parties apartment developer. In addition, there are issues regarding its licensing. In 2023 the case is still continuing Commission VI of the House of Representatives RI summons the leadership of PT Lippo Cikarang, Tbk. It was found that out of 18,000 units only 4,200 units have been handed over since the Suspension of Debt Payment Obligations. With the company's efforts to establish good relations with the community, it can be done by implementing Corporate Social Responsibility. (<https://www.cnbcindonesia.com/market>).

Some research related to CSR disclosure has been widely researched before, but still provides different empirical evidence. But in this study, it will focus on three factors, namely: green accounting, media exposure and tax aggressiveness. The reason researchers choose companies in the property, real estate, and building construction sectors is because they dominate companies listed on the Indonesia Stock Exchange. In addition, another reason is that companies in the property, real estate, and building construction sectors are large sectors that are able to absorb large numbers of workers who are able to absorb large numbers of workers and have a chain effect on other sectors of the economy. Companies in the property, real estate, and building construction sectors have influence on other sectors and are also one of the pillars of the country's economic growth. There are still many cases regarding CSR in this sector. In addition, a significant decline in the growth rate of this sector has led to a sluggish economy in 2018 to 2021. For this reason, researchers are interested in researching the "Effect of Green Accounting, Media Exposure, and Tax Aggressiveness on Corporate Social Responsibility (Study on Property, Real Estate and Building Construction Sector Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period)."

II. LITRATURE REVIEW

This theory was first proposed in the theory of Strategic Management: A Stakeholder Approach by Freeman (1984) This stakeholder theory states that the prosperity and success of a company depends heavily on the ability of the company itself by aligning the various interests of stakeholders. According to Carroll (2018) the definition of stakeholder theory:

"Stakeholders are those groups or individuals with whom an organization interacts or has interdependencies. It also should be noted that each of the stakeholder groups may be further subdivided into more specific stakeholder subgroups, each of them posing special challenges for business."

Legitimacy theory is a theory first proposed by Dowling & Pfeffer (1975) which has a focus on the interaction between companies and society. This theory considers that society is one of the important factors in the development of the company in the long run. Legitimacy theory is a theory that can be used to explain related to social areas and environmental accounting (Dewi, 2017). The focus of legitimacy theory is the interaction between companies and society, that companies are organizations that are part of society so it is important for companies to pay attention to social norms

in society. Legitimacy is mandatory for companies because there are limits emphasized by social norms and values and reactions to these limits will encourage analysis of company behavior with concern for the surrounding environment. (Hidayah, 2023).

H₁ : Green Accounting has a positive influence on Corporate Social Responsibility

Based on the results of research conducted by (Cyhintia, 2023) green accounting has a positive influence and significance on corporate social responsibility disclosure. Referring to the theory of legitimacy where the company's operational activities must be accepted by the community, so that the activities carried out by a company need to pay attention to the values and norms that apply in society.

H₂ Media Exposure has a positive influence on Corporate Social Responsibility

Based on the results of research conducted by (Hidayah, 2023) that media exposure has a positive and significant effect on corporate social responsibility (CSR) disclosure, the results of this study are supported by stakeholder theory that companies must pay attention to the interests of parties related to the company in operational activities, so that companies must meet the needs of stakeholders in a fast and effective way through the website.

H₃: Tax Aggressiveness has no effect on Corporate Social Responsibility

Research by Kurniawan, 2023 the result tax aggressiveness has no effect influence on corporate social responsibility. According Husnatarina, 2011 CSR has not been carried out by companies in Indonesia as effectively as it should be. supported by legitimacy theory which states that industries that are aggressive on taxes will reveal more CSR in several fields with the aim of seeking attention and easing the burden on the community (Wardhani, 2017).

H₄ : Green Accounting, Media Exposure, and Tax Aggressiveness has positive and influence on Corporate Social Responsibility

Research conducted by (Cyhintia, 2023) green accounting has a positive influence and significance on corporate social responsibility disclosure. Referring to the theory of legitimacy where the company's operational activities must be accepted by the community, so that the activities carried out by a company need to pay attention to the values and norms that apply in society.

III. METHODS

The research was conducted on property, real estate, and building construction sector companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The research method used in research is quantitative research. The research method used in research is quantitative research. The sample selection process in the study using the purposive sampling method resulted in research samples totaling 44 samples from the total population with a total of 176 companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The data analysis technique used in the study is multiple linear regression in order to understand how the influence of green accounting, media exposure, and tax aggressiveness on corporate social responsibility.

IV. RESULTS AND DISCUSSION

(Tahoma, Size 10) The results and discussion can display data in the form of tables and images. Results must be supported by related references or can be compared with previous research. The results and discussion can display data in the form of tables and images. Results must be supported by related references or can be compared with previous research. The table below shows the results of the descriptive statistics of each variable The purpose of the descriptive statistical test results above is to provide an overview of information about the average value (mean), maximum value, minimum value and standard deviation.

Table 1. Descriptive Statistics Results

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	
Green Accounting	176	.00	1.00	.9886	.10630	
Media Exposure	176	.00	1.00	.9943	.07538	

The Effect Of Green Accounting, Media Exposure, And Tax Aggressiveness On Corporate Social Responsibility (Study On Property, Real Estate, And Building Construction Sector Companies Listed On The Indonesia Stock Exchange For The 2018-2021 Period) – Lyo, et.al
 Pp: 43 - 50

Tax Aggressiveness	176	.00	97	6.000	13.2
			.00	0	8329
CSR	176	.00	94	82.47	8.01
			.00	16	850
Valid N (listwise)	176				

Source: *Output* Processed SPSS 25, 2023

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		176
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	79.99237261
Most Extreme Differences	Absolute	.034
	Positive	.034
	Negative	-.021
Test Statistic		.034
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: *Output* Source: *Output* SPSS 25 processed, 2023
 The output test results in the table above obtained a significance value of 0.200 > 0.05. So it is assumed that with all variables, normality is met.

Table 3. Multicollinearity Test

Coefficients^a								
Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	75.000	7.160		10.475	.000		
	GA	11.595	7.381	.103	1.571	.118	.945	1.059
	ME	-4.133	1.854	-.146	-2.230	.027	.944	1.060
	AP	.037	.036	.066	1.028	.305	.998	1.002

a. Dependent Variable: CSR

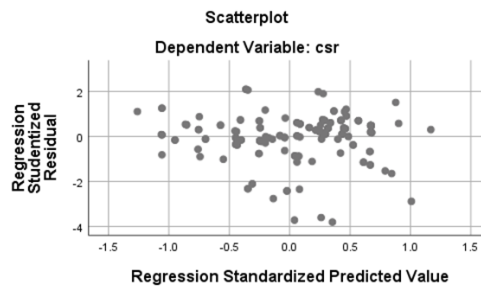
Source : *Output* Processed SPSS 25, 2023
 Based on the table above, it can be seen from the VIF value for the variable Understanding Technology (X1) of 2.312 < 10, Understanding Accounting (X2) of 2.394 < 10, Socialization and Training (X3) of 1.364 < 10 and the tolerance value of Understanding Technology (X1) of 0.433 > 0.10, Understanding

The Effect Of Green Accounting, Media Exposure, And Tax Aggressiveness On Corporate Social Responsibility (Study On Property, Real Estate, And Building Construction Sector Companies Listed On The Indonesia Stock Exchange For The 2018-2021 Period) – Lyo, et.al

Pp: 43 - 50

Accounting (X2) of 0.418 > 0.10, Socialization and Training (X3) of 0.733 > 0.10. Because tolerance < 10 and VIF > 0.10, there is no multicollinearity.

Picture Heteroscedasticity Test



Source: *Output* Processed SPSS 25, 2023

Based on the table above of the heterokedasticity test results, on the scatterplot graph it is known that there is no certain pattern, where the points are scattered irregularly below and above 0. Based on these results, it can be concluded that there is no sign of occurrence.

Results of Multiple Regression Analysis

Table 4.4 Autocorrelation Test

Runs Test

	Unstandardized Residual
Test Value ^a	1.40610
Cases < Test Value	88
Cases >= Test Value	88
Total Cases	176
Number of Runs	31
Z	-.769
Asymp. Sig. (2-tailed)	.759

a. Median

Source : *Output* Processed SPSS 25, 2023

According to table 4 of the autocorrelation test analysis results above, a test value of 1.40610 with an Asymp value is generated. A significant (2-tailed) sig of .759 means that the value exceeds 0.05. Based on these results, it can be concluded that there are no autocorrelation problems in the regression model.

Table 5 multiple regression analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	80.594	1.215		66.341	.000
	GA	1.120	1.217	.070	.920	.359
	ME	1.545	1.313	.090	1.177	.241
	TA	.048	.046	.079	1.042	.299

a. Dependent Variable: CSR

Source: Output SPSS, 2023

From the table above, the constant and beta coefficient for each variable can be calculated so that the following regression equation can be created:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$CSR = 80.594 + 1.120 GA + 1.545 ME + 0.048 TA$$

Based on the results of multiple regression analysis can be explained as follows:

1. Constant value of 80.594 which shows the situation when the SAK-EMKM Implementation variable has not been influenced by other variables, namely the variable green accounting (X1), media exposure (X2), tax aggressiveness (X3).
2. The value of β_1 for the variable green accounting (X1) is 1.120, it shows that every increase in the variable understanding of technology by 1 unit, CSR will decrease by 1.120 units assuming other variables do not change or are constant.
3. The β_2 value for the media exposure variable (X2) is 1.545, which means that every increase in the accounting understanding variable by 1 unit, CSR will decrease by 1.545 units, assuming other variables do not change or are constant.
4. The value of β_3 for tax aggressiveness variable (X3) is 0.048 which indicates that every increase in tax aggressiveness variable by 1 unit, CSR will decrease by 0.048 units assuming other variables do not change or are constant.

Table 6. Partial Test (t)

		Coefficients ^a			
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	3.549	3.450		1.029
	GA	1.974	3.477	.026	.568
	ME	77.221	4.868	.726	15.863
	TA	.034	.020	.056	1.715
					Sig.
					.305
					.571
					.000
					.088

a. Dependent Variable: csr

Source : *Output* Processed SPSS 25, 2023

The results of the t test can be explained as follows:

1. The effect of green accounting (X1) on CSR (Y) seen from the coefficient table, the t_{count} value of green accounting variable is 0.568 < from t table 1.653 and the significance is 0.571. So green accounting has no effect on CSR.
2. The effect of media exposure (X2) on the CSR (Y) seen from the table, the t_{count} value of this variable is 15.863 > from t table 1.653 and the significance is 0.000. So media exposure has a positive and significant effect on CSR.
3. The effect of tax aggressiveness (X3) on CSR (Y) seen from the table above, the t_{count} value of this variable is 1.715 < from t table 1.653 and the significance value is 0.000. So tax aggressiveness has no effect on CSR.

V. CONCLUSION (Tahoma, size 11, Bold, Left)

Based on the results of calculations and analysis from the discussion on, the conclusions of this study are:

1. The research results partially show that green accounting has no effect on corporate social responsibility: in property, real estate and building construction companies listed on the IDX for the 2018-2021 period. Because the implementation of green accounting is still not implemented in companies
2. Partial research results show that media exposure has effect positive and significant on corporate social responsibility in property, real estate and building construction companies listed on the IDX for the 2018-2021 period. Because companies tend not to make disclosures in the media, their companies have a low level of disclosure results. On the other hand, in the case of companies that have previously made disclosures via the web but did not make media disclosures in the following year, it was motivated by a lack of
3. Partial research results show that tax aggressiveness has no effect on the capital structure of property, real estate and building construction companies listed on the IDX for the 2018-2021

period. The absence of transparency regarding companies that carry out aggressive paik in their annual reports to the wider public means that the public does not know which ones companies that carry out tax aggressiveness.

4. Simultaneous research results show that the influence of green accounting, media exposure and paik aggressiveness has no effect on corporate social responsibility in property, real estate and building construction companies listed on the BEI for the 2018-2021 period

ACKNOWLEDGEMENT

Thanks so much for my lecture Mrs. Dr. Fitria Husnatarina, SE., M.Si, Ak., CA, Mrs. Golda Belladonna Umbing, SE., M. Acc, Bapak, Mama, Theo, Rara, Hosi, Daniel, Gabriel, Michelle, and my family and my friend.

REFERENCE

- Agnes, K. (2023). The Effect of Green Accounting, Company Size, Profitability, Media Disclosure, and Board of Commissioners' Size on Corporate Social Responsibility Disclosure. *International Journal Papier Public Review*, 4(2). <https://doi.org/10.47667/ijppr.v4i1.203>
- Ainy, R. , N. , & B. Z. (2019). Tata Kelola Perusahaan, Tanggung Jawab Lingkungan dan Nilai Perusahaan: Studi Empiris di Indonesia dan Malaysia. *Accounting and Investment*, 20(2).
- Alkausar, B., Subekti, I., & Mardiaty, E. (2019). *International Journal of Social and Local Economic Governance (IJLEG) THE DETERMINANTS OF CORPORATE TAX AGGRESSIVENESS IN INDONESIA*. 5(1), 32–41. <http://ijleg.ub.ac.id>
- Armi Sulthon Fauzi, N. K. S. A. (2016). PENGARUH GCG DAN CSR TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI. *Investasi*, 12(1), 1–19.
- Atika Tri Ningsih dan Charoline Cheisviyanny. (2019). Analisis Pengungkapan Corporate Social Responsibility PT Bukit Asam, Tbk Berdasarkan Global Reporting Initiatives (GRI) dan Kaitannya dengan PROPER. *Eksplorasi Akuntansi*, 1(3), 848.
- Aulia. (2018). Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapan Corporate Social Responsibility (Studi Empiris Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Analisa Akuntansi Dan Perpajakan*, 2(2), 110–130.
- Citra Dewi, N. (n.d.). *ANALISIS PENERAPAN GREEN ACCOUNTING PADA RUMAH SAKIT UMUM DI KOTA PADANG, SUMATERA BARAT*.
- Cyhintia, L., & Sofyan, E. (2023). Pengaruh Akuntansi Hijau, Ukuran Perusahaan dan Pengungkapan Media Terhadap Pengungkapan Corporate Social Responsibility. *JURNAL EKSPLORASI AKUNTANSI*, 5(2), 579–591. <https://doi.org/10.24036/jea.v5i2.690>
- Dewi. (2017). Analisis Penerapan Green Accounting Pada Rumah Sakit Umum Do Kota Padang, Sumatera Barat . *Banquesyar'i201*, 3.
- Dowling, J. , & P. J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.
- Ghozali. (2018). *Aplikasi Analisis Multivariate Dengan Program IBS SPSS* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Hamdani. (2016). *Good Corporate Governance* (1st ed.). Media Wacana Media.
- Handayani, H. S. A. N. , & R. D. (2018). Pengaruh Agresivitas Pajak Terhadap Corporate Social Responsibility Dengan Variabel Kontrol Return on Asset Dan Leverage. *Ekonomika*, 13(1), 162–183.
- Hidayah, E. N., & Anwar, S. (2023). *Pengaruh Media Exposure , Profitabilitas , ISO 14001 dan Slack Resources Terhadap Pengungkapan CSR Dimoderasi Kepemilikan Institusional*. 2(2), 338–353.
- Husnatarina, F. (2011). Penerapan Corporate Social Responsibility (CSR) Dan Pergeseran Budaya Organisasi: Sebuah Tinjauan Analitis. *Manajemen*, 1, 35–46.
- Jaisinghani, D. , & S. A. K. (2022). Pengungkapan CSR dan Persistensi Keuntungan: Bukti dari India. *International Journal of Emerging Markets*, 17(3), 705–724.
- Kim, J. S. , S. H. , L. C.-K. and L. J. Y. (2017). The impact of four CSR dimensions on a gaming company's image and customers' revisit intentions. *International Journal of Hospitality Management*, 61, 73–81.
- Lako, A. (2018). *Akuntuntansi Hijau: Isu, Teori dan Aplikasi*. Salemba Empat.
- Lanis, R. , & R. G. (2015). Is Corporate Social Responsibility Performance Associated With Tax Avoidance. *International Journal of Trade, Economics and Finance*, 1(127), 440–454.

The Effect Of Green Accounting, Media Exposure, And Tax Aggressiveness On Corporate Social Responsibility (Study On Property, Real Estate, And Building Construction Sector Companies Listed On The Indonesia Stock Exchange For The 2018-2021 Period) – Lyo, et.al

Pp: 43 - 50

- Latifah, F. N., & Widiatmoko, J. (2022). PENGARUH STRUKTUR KEPEMILIKAN TERHADAP CORPORATE SOCIAL RESPONSIBILITY DAN DAMPAKNYA PADA NILAI PERUSAHAAN. In *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pendidikan Ganesha* (Vol. 13, Issue 03). www.wbcds.org
- Maama, H. , & A. K. O. (2019). Pratik Akuntansi Lingkungan: Studi Ekonomi Yang Sedang, Berkembang . *Qualitative Research in Financial Markes*, 11(4), 456–478.
- Mahalistianingsih, I., & Yuliandhari, W. S. (2021). Pengaruh Profitabilitas, Agresivitas Pajak dan Slack Resources Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(3), 479–488. <https://doi.org/10.37641/jiakes.v9i3.893>
- Manurung, D. K. R. W. , R. , H. D. W. , & H. F. (2017). Effect of Corporate Governance, Financial Performance and Environmental Performance on Corporate Social Responsibility Disclosure. *International Journal of Arts and Commerce*, 6(5), 15–28.
- Novitasari, S. V. R. dan A. S. (2017). Pengaruh Manajemen Laba, Corporate Governance, Dan Intensitas Modal Terhadap Agresivitas Pajak Perusahaan (Studi Empiiris Pada Perusahaan Property dan Real Estate Yang Terdaftar di BEI Periode 2010-2014). *Ilmu Ekonomi*, 4(1), 1901–1914.
- Pangestika, S., & Widiastuti, H. (2017). Pengaruh Media Exposure dan Kepemilikan Asing Terhadap Corporate Social Responsibility Expenditure dan Corporate Social Responsibility Disclosure (Studi Empiris pada Seluruh Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2016). In *Bisnis Indonesia* (Vol. 1, Issue 1).
- Plorensia Pancawati Hardiningsih, W. A. (2015). *PENGARUH AGRESIVITAS PAJAK DAN MEDIA EKSPLOSURE TERHADAP CORPORATE SOCIAL RESPONSIBILITY*. 4(2), 136–151. www.metrotvnews.com,
- Purnomo, M. M. (2021). Jurnal Akuntansi, Manajemen, dan Bisnis. *Jurnal Akuntansi, Manajemen, Dan Bisnis*, 8(1), 27–41.
- Putri, A. M. , H. N. , & A. M. (2019). Dampak Penerapan Green Accounting dan Kinerja Lingkungan Terhadap Profitabilitas Perusahaan Manufaktur di Bursa Efek Indonesia. *E-JRA Falkutas Ekonomi Dan Bisnis Universitas Islam Malang*, 8(3), 12–28.
- Rounaghi, M. M. (2019). Economic Analysis of Using Green Accounting and Environmental Accounting to Identify Environmental Costs and Sustainability Indicators. *International Journal Pf Ethics and Systems*, 35(4), 504–512.
- Sparta, S., & Rheadanti, D. K. (2019). Pengaruh Media Exposure Tehradap Pengungkapan Corporate Social Responsibility Perusahaan Manufaktur Terdaftar di BEI. *EQUITY*, 22(1), 12–25. <https://doi.org/10.34209/equ.v22i1.903>
- Sulistiawati, E. (2016). Green Accounting Terhadap Profitabilitas Pada Perusahaam Pertambangan Yang Terdaftar Di BEI. *Akuntansi Dan Keuangan*, 8(1), 865–872.
- Sulistiawati, E. (2017). Pengaruh Pengungkapan Corporate Social Responsibility dan Penerapan Good Corporate Governance Terhadap Tingkat Profitabilitas (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar DI BEI. *Akuntansi*, 21.
- Swat, A., Lindawati, L., & Puspita, M. E. (2015). CORPORATE SOCIAL RESPONSIBILITY: IMPLIKASI STAKEHOLDER DAN LEGITIMACY GAP DALAM PENINGKATAN KINERJA PERUSAHAAN. *Jurnal Akuntansi Multiparadigma JAMAL*, 6.
- Syekha, S. (2021). *Pengaruh Green Accounting, Media Exposure, Dan Agresivitas Pajak Terhadap Corporate Social Responsibility (Studi Kasus Perusahaan Sektor Property, Real Estate, and Building Construction pada Tahun 2018-2019 yang terlisting di Bursa Efek Indonesia)*.
- Wijaya, S. G. S. dan P. Th. B. H. (2017). Pengaruh Agresivitas Pajak Terhadap Pengungkapan Corporate Social Responsibility . *Akuntansi*, 6(4), 1–15.
- Zulhaimi. (2015). *PENGARUH PENERAPAN GREEN ACCOUNTING TERHADAP KINERJA PERUSAHAAN*.