

DAFTAR PUSTAKA

- Adams, C. & Zutshi, A. 2006. Why Businesses Should Act Responsibly and Be Accountable. *Accountants Today*, 32: 25–28.
- Amiruddin. 2013. <http://amiruddinami.blogspot.co.id/2013/06/etika-lingkungan-dalam-pengelolaan.html>
- Amiruddin. 2012. Etika Lingkungan Dalam Pengelolaan Lingkungan Hidup. Program Studi Ilmu Lingkungan. Universitas Sriwijaya Palembang.
- Anggraini. 2006. Karakteristik Perusahaan dan Pengungkapan Tangung Jawab Sosial: Studi empiris pada Perusahaan yang Tercatat di Bursa Efek Jakarta. Skripsi. Universitas Sumatera Utara. Medan.
- Anonim .2009 .Undang-undang Republik Indonesia Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup. Jakarta: Sekretariat Negara.
- Arikunto, Suharsimi. 2007. *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Astiti, Widhiyanti .2014. IMPLEMENTASI GREEN ACCOUNTING BERBASIS UNIVERSITY SOCIAL RESPONSIBILITY (USR) DI UNIVERSITAS NEGERI YOGYAKARTA. *Jurnal Nominal*. Vol.III No. 2 Tahun 2014
- Bebbington, J. (1997). “Engagement, education, and sustainability”. *Accounting, Auditing & Accountability Journal*. Volume 10. No 3., pp.365-381.
- Belkaoui, A. R. and Picur, R.D. (1991). “Cul-tural determinism and the perception of accounting concepts”. *The International Journal of Accounting.*, 26: 118-130.
- Cavalluzzo, Ken S. dan Ittner, Christoper D. 2004. “Implementing Performance Measurement Innovations: Evidence from Government”. *Accounting Organizations and Society*, Hlm. 243-267.
- Chang, Huei C. 2007. *Environmental Management Accounting Within Universities: Current State And Future Potential*. Thesis School of Accounting and Law University RMIT Business.
- Cooper, C. (1992). “The non and nom of accounting for (m)other nature”. *Accounting, Auditing & Accountability Journal*, Vol. 5 No.3, pp. 16- 39.
- Deegan, C. 2002. The Legitimizing Effect Of Social And Environmental Disclosures: A Theoretical Foundation. *Accounting, Auditing and Accountability Journal*, Vol. 15, Page 282-311.

- Deegan, Craig dan Ben Gordon. 1996. A Study of the Environmental Disclosure Practices of Australian Corporations. *Accounting and Business Research*, 26 No. 3:187-199
- DiMaggio, P.J. dan W.W. Powell. 1983. The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*.
- Dunk, Allan .S. (2002). *“Product Quality, Environmental Accounting, and Quality Performance. Accounting, auditing & accountanility journal, vol 15 No 5pp 719-732.*
- Ghozali, I. dan Castellan. 2002. *Statistik Non.Parametrik*: Badan Penerbit UNDIP.
- Ghozali, Imam dan Anis Chariri. 2007. *Teori Akuntansi*. Semarang : Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate Dengan Sess*. Cetakan keempat. Badan Penerbit Universitas Diponegoro. Semarang.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariance Dengan Program IBM SPSS 19, Edisi 5*. Semarang : Badan Penerbit Universitas Diponegoro.
- Gond, Jean-Pascal dan Oliver Herrbach. 2006. “Social Reporting as an Organisational Learning Tool? A theoretical Framework”. *Journal of Business Ethics*, Vol. 65, Issue 4, pp. 359 – 371.
- Gray, R., Kouhy, R. and Lavers S. (1995).“Corporate Social andEnvironmental Reporting : A Review of the Literature and a Longitudinal Study of UK Disclosure”. *Accounting, Auditing & Accountability Journal*, Vol. 8, 47-77.
- Haniffa, R.M and T.E. Cooke , 2002, Culture, Corporate Governance and Disclosure in Malaysian Corporation. *ABACUS*, Vol. 38. No 3, 2002 .
- Harahap, Sofyan Syafri. 2001.*Teori Akuntansi*.Raja Gafindo Persada. Jakarta.
- Hemmatfar Mahmood, Ph. D.& Salehi Mahdi, Ph. D. 2011. Competitive Advantages and Strategic Information Systems International. *Journal of Business and Management* Vol. 5, No. 7
- Jamil, Che Zuriana, et al. 2015. “Environmental management accounting practices in small medium manufacturing firms”. *Procedia - Social and Behavioral Sciences* 172 (2015) 619 – 626.
- Januarti, Indira dan D. Apriyanti. 2005. “Pengaruh Tanggung Jawab Sosial Perusahaan terhadap Kinerja Keuangan”. *Jurnal Maksi*. Vol 5 No.2 Agustus 227-243.
- Manuhara P. Wahyu. 2000. “Audit Lingkungan: Pengungkapan Isu Lingkungan Dalam Laporan Keuangan Auditan“. *Jurnal Akuntansi & Investasi* Vol. 1 No. 2 hal: 85-92 ISSN: 1411-6227.

- Mardikawati, Shela, dkk. 2014. "Evaluasi Penerapan Akuntansi Manajemen Lingkungan pada PT. II. Jurnal Gema Aktualita," Vol. 3 No.2.
- Mehenna, Y. and Vernon P. D., (2004). "Environmental Accounting : An Essential Component Of Business Strategy". Business Strategy and the Environment. Bus. Strat. Env. 13, 65–77.
- Meyer, J. W., & Rowan, B. (1977). "Institutionalized organizations: Formal structure as myth and ceremony". American Journal of Sociology, 83, 340-363.
- Musyarofah, Siti .2013. "Analisis Penerapan *Green Accounting* di Kota Semarang". Journal AAJ 2 (3)(2013), Universitas Negeri Semarang.
- Neolaka, Almos. 2008. Kesadaran Lingkungan. Jakarta : Rineka
- Ridha, M. Arsyadi dan Hardo Basuki (2012). "Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, dan Komitmen Manajemen terhadap Transparansi Pelaporan Keuangan".
- Rochmi, Naili. (2007). "Pengaruh Kondisi Sosial Politik dan Mekanisme Islamic Governance Terhadap Pengungkapan Pertanggungjawaban Sosial". Ekonomi. Universitas Diponegoro, Semarang.
- Sari, M. P dan Hadiprajitno, P. B. 2013. "Pengawasan Implementasi "*GREEN ACCOUNTING*" Berbasis *University Social Responsibility (USR)* di Universitas Negeri Semarang Serta Studi Komparasi Universitas Se-Kota Semarang". Jurnal Akuntansi & Auditing. Vol. 9 No.2:169-198.
- Sekaran, Uma. 2006. Research Method for Business, 4 ed. USA: John Wiley & Sons, Inc.
- Siregar, Syofian. 2015. Statistika Terapan: Untuk Perguruan Tinggi. Jakarta: Prenadamedia Group.
- Stanislaus S. Uyanto, Ph. D. 2009. Pedoman Analisis Data dengan SPSS. Yogyakarta: Badan Penerbit Graha Ilmu.
- Sugiyono. 2001. Statistika untuk Penelitian. Bandung: Alfabeta.
- Undang-Undang Nomor 40 Tahun 2007 Pasal 74 Tentang tanggungjawab sosial dan lingkungan.
- Wahana komputer. 2010. Mengolah Data Statistik Hasil Penelitian dengan SPSS 17. Yogyakarta: Badan Penerbit Andi.
- Wibisono, Yusuf. 2007. Membedah Konsep dan Aplikasi CSR (Coorporate Social Responsibility). Gresik : Fascho Publishing.
- Wiedmann, T. and Manfred, L. (2006). "Third Annual International Sustainable Development Conference Sustainability – Creating the Culture". 15-16 November 2006, Perth, Scotland.

Yousef F. H. (2003). "Green Accounting in Developing Countries: The Case of U.A.E and Jordan". *Manajerial Finance*. Vol. 29, No. 8.

Yudiana, Anastasia Friska. 2000. *Akuntansi Sosial Ekonomi: Masalah Pengukuran dan Pelaporannya*, UNS, Skripsi, tidak dipublikasikan.