

## DAFTAR PUSTAKA

- Adow, A. H. (2024). Green accounting standards and environmental sustainability in Alkharj: Mediating role of social performance. *Uncertain Supply Chain Management*, 12(4), 2299–2308. <https://doi.org/10.5267/j.uscm.2024.6.003>
- Agyemang, A. O., Yusheng, K., Twum, A. K., Edziah, B. K., & Ayamba, E. C. (2023). Environmental accounting and performance: Empirical evidence from China. *Environment, Development and Sustainability*, 26(2), 3687–3712. <https://doi.org/10.1007/s10668-022-02853-y>
- Alajärvi, L., Timonen, J., Lavikainen, P., & Martikainen, J. (2021). Attitudes and Considerations towards Pharmaceuticals-Related Environmental Issues among Finnish Population. *Sustainability*, 13(22), 12930. <https://doi.org/10.3390/su132212930>
- Alifiarisma Maricar & Sunu Priyawan. (2024). Implementasi Akuntansi Lingkungan Dalam Hubungannya Dengan Konsep Triple Bottom Line Menuju Green Economy Guna Mencapai Keberlanjutan Pada PT Varia Usaha Beton (VUB) Sidoarjo. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 2(1), 08–23. <https://doi.org/10.61132/jepi.v2i1.244>
- Andrades, J., Larrán Jorge, M., Muriel, M. J., & Calzado, M. Y. (2024). Sustainability reporting in Spanish public hospitals: Has it become an institutionalized norm among these organizations? *Qualitative Research in Accounting & Management*, 21(4), 369–395. <https://doi.org/10.1108/GRAM-10-2021-0190>
- Annisa, N., Malle, S. S., & Randriany, S. (2022). SEMIOTIC ANALYSIS TOWARD THE GREEN ACCOUNTING MEANING BASED MASLAHAH. *Al-Masraf: Jurnal Lembaga Keuangan Dan Perbankan*, 7(2), 125. <https://doi.org/10.15548/al-masraf.v7i2.411>
- Appuhami, R., & Tashakor, S. (2017). The Impact of Audit Committee characteristics on CSR Disclosure: An Analysis of Australian Firms. *Australian Accounting Review*, 27(4), 400–420. <https://doi.org/10.1111/auar.12170>



- Ardini, L., & Fahlevi, M. (2024). Circular economy from an environmental accounting perspective: Strengthening firm performance through green supply chain management and import regulation in Indonesia's plastic recycling industry. *Uncertain Supply Chain Management*, 12(3), 1633–1646. <https://doi.org/10.5267/j.uscm.2024.3.017>
- Aulia, M., Pujiningsih, S., & Putri, D. M. (2024). Visualization of CSR in the Cigarette Industry: Crafted Imagery, Vague Reality. *Jurnal Akuntansi Aktual*, 35. <https://doi.org/10.17977/um004v11i112024p035>
- Bebbington, J., Laine, M., Larrinaga, C., & Michelon, G. (2023). Environmental Accounting in the *European Accounting Review: A Reflection*. *European Accounting Review*, 32(5), 1107–1128. <https://doi.org/10.1080/09638180.2023.2254351>
- Bebbington, J., & Unerman, J. (2020). Advancing research into accounting and the UN Sustainable Development Goals. *Accounting, Auditing & Accountability Journal*, 33(7), 1657–1670. <https://doi.org/10.1108/AAAJ-05-2020-4556>
- Belkhir, L., & Elmeligi, A. (2019). Carbon footprint of the global pharmaceutical industry and relative impact of its major players. *Journal of Cleaner Production*, 214, 185–194. <https://doi.org/10.1016/j.jclepro.2018.11.204>
- Braun, M.-G., Díaz-Rodríguez, A., Diorazio, L., Fei, Z., Fraunhofer, K., Hayler, J., Hickey, M., McLaws, M., Richardson, P., Roiban, G.-D., Parsons, A. T., Steven, A., Terrett, J., White, T., & Yin, J. (2019). Green Chemistry Articles of Interest to the Pharmaceutical Industry. *Organic Process Research & Development*, 23(6), 1118–1133. <https://doi.org/10.1021/acs.oprd.9b00158>
- Braun, M.-G., Engl, O., Fraunhofer, K., Hayler, J., Hickey, M., Latham, J., Lovelle, L. E., McLaws, M., Richardson, P., Roosen, P. C., Steven, A., Terrett, J. A., White, T., & Yin, J. (2020). Green Chemistry Articles of Interest to the Pharmaceutical Industry. *Organic Process Research & Development*, 24(6), 897–908. <https://doi.org/10.1021/acs.oprd.0c00154>
- Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organisational analysis (Elements of the Sociology of Corporate Life)*. Heinemann Educational Books.
- , S., Cesarini, M., & Ruberti, M. (2024). Sustainability disclosure in the pharmaceutical and chemical industries: Results from bibliometric analysis



- and AI-based comparison of financial reports. *Journal of Cleaner Production*, 447, 141511. <https://doi.org/10.1016/j.jclepro.2024.141511>
- Cassel, C., Cunliffe, A. L., & Grandy, G. (2017). *The SAGE Handbook of Qualitative Business and Management Research Methods: Methods and Challenges*. Sage Publications, Ltd.
- Chang, G., Osei Agyemang, A., Faruk Saeed, U., & Adam, I. (2024). Assessing the impact of financing decisions and ownership structure on green accounting disclosure: Evidence from developing economies. *Heliyon*, 10(5), e26672. <https://doi.org/10.1016/j.heliyon.2024.e26672>
- Chen, F., Huang, Z., Wang, F., & Xie, Z. (2022). Can corporate social responsibility disclosure alleviate asset price volatility? Evidence from China. *Economic Modelling*, 116, 105985. <https://doi.org/10.1016/j.econmod.2022.105985>
- Chi, L. H. D., & Hang, B. T. T. (2023). Corporate social responsibility expenditure and financial performance: A comparison of Vietnamese listed and unlisted banks. *Cogent Economics & Finance*, 11(1), 2203987. <https://doi.org/10.1080/23322039.2023.2203987>
- Chong, S., Narayan, A. K., & Ali, I. (2019). Photographs depicting CSR: Captured reality or creative illusion? *Pacific Accounting Review*, 31(3), 313–335. <https://doi.org/10.1108/PAR-10-2017-0086>
- Contrafatto, M. (2014). The institutionalization of social and environmental reporting: An Italian narrative. *Accounting, Organizations and Society*, 39(6), 414–432. <https://doi.org/10.1016/j.aos.2014.01.002>
- Creswell, J. W., & Creswell, J. D. (2018). *Research Design Qualitative, Quantitative, and Mixed Methods Approaches* (Fifth). SAGE Publisher.
- Cue, B. W., & Zhang, J. (2009). Green process chemistry in the pharmaceutical industry. *Green Chemistry Letters and Reviews*, 2(4), 193–211. <https://doi.org/10.1080/17518250903258150>
- Damayanti, R. A., Syarifuddin, & Rahmawati H.S. (2019). Break-off Environmental Caging: Agenda to Encourage the Birth of Local Government Biodiversity Reporting in Indonesia. *Proceedings of the 3rd International Conference on Accounting, Management and Economics 2018 (ICAME 2018)*. Proceedings of the 3rd International Conference on Accounting, Management and Economics 2018 (ICAME 2018), Makassar, Indonesia. <https://doi.org/10.2991/icame-18.2019.70>



- Davison, J. (2011). Barthesian perspectives on accounting communication and visual images of professional accountancy. *Accounting, Auditing & Accountability Journal*, 24(2), 250–283. <https://doi.org/10.1108/095135711111100708>
- Denzim, Norman. K., & Lincoln, Yvonna. S. (2005). *Handbook of Qualitative Research*. Sage Publications.
- Dhar, B. K., Sarkar, S. M., & Ayithey, F. K. (2022). Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh. *Corporate Social Responsibility and Environmental Management*, 29(1), 71–78. <https://doi.org/10.1002/csr.2174>
- Fang, W., Peng, Y., Muir, D., Lin, J., & Zhang, X. (2019). A critical review of synthetic chemicals in surface waters of the US, the EU and China. *Environment International*, 131, 104994. <https://doi.org/10.1016/j.envint.2019.104994>
- Gernaey, K. V., Cervera-Padrell, A. E., & Woodley, J. M. (2012). A perspective on PSE in pharmaceutical process development and innovation. *Computers & Chemical Engineering*, 42, 15–29. <https://doi.org/10.1016/j.compchemeng.2012.02.022>
- Gimenez, C., Sierra, V., & Rodon, J. (2012). Sustainable operations: Their impact on the triple bottom line. *International Journal of Production Economics*, 140(1), 149–159. <https://doi.org/10.1016/j.ijpe.2012.01.035>
- Global Reporting Initiative (GRI). (2025). <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-bahasa-indonesia-translations/>
- Gray, R., & Bebbington, J. (2000). Environmental accounting, managerialism and sustainability: Is the planet safe in the hands of business and accounting? In *Advances in Environmental Accounting & Management* (Vol. 1, pp. 1–44). Emerald (MCB UP ). [https://doi.org/10.1016/S1479-3598\(00\)01004-9](https://doi.org/10.1016/S1479-3598(00)01004-9)
- GRI Standards. (2025). *A Short Introduction to the GRI Standards*.
- Gunnarsson, L., Snape, J. R., Verbruggen, B., Owen, S. F., Kristiansson, E., argiotta-Casaluci, L., Österlund, T., Hutchinson, K., Leverett, D., Marks, ., & Tyler, C. R. (2019). Pharmacology beyond the patient – The environmental risks of human drugs. *Environment International*, 129, 320–32. <https://doi.org/10.1016/j.envint.2019.04.075>



- Halmi, Said, D., & Kartini. (2017). *Accounting for Biodiversity pada PT. Vale Indonesia Tbk*. Universitas Hasanuddin.
- Hamsir, M. A., Damayanti, R. A., & Indrijawati, A. (2021). The Meaning of Triple Bottom Line in Sustainability Reporting. *Internatonal Journal of Innovative Science and Research*, 6(1), 344–354.
- Hayoun, S. (2018). The semio-logic of financial accounting: A non-essentialist conceptualisation of the IFRS balance sheet. *Accounting, Auditing & Accountability Journal*, 31(7), 2055–2082. <https://doi.org/10.1108/AAAJ-06-2017-2977>
- Hoed, B. H. (2014). *Semiotik & Dinamika Sosial Budaya* (3rd ed.). Komunitas Bambu.
- Hosain, M. S. (2025). Corporate board characteristics and CSR budget of selected Bangladeshi banks: Moderating role of corporate reputation. *Asian Journal of Economics and Banking*, 9(1), 126–143. <https://doi.org/10.1108/AJEB-08-2023-0083>
- Hsiao, P.-C. K., Low, M., & Scott, T. (2024). Institutionalisation of sustainability performance measurement and reporting: Insights from Victoria (Australia) and New Zealand universities. *The British Accounting Review*, 101527. <https://doi.org/10.1016/j.bar.2024.101527>
- Jamali, D. (2006). Insights into triple bottom line integration from a learning organization perspective. *Business Process Management Journal*, 12(6), 809–821. <https://doi.org/10.1108/14637150610710945>
- James Kamwachale Khomba. (2012). Relevance of financial reporting systems: Single-bottom line or triple-bottom line. *African Journal of Business Management*, 6(9). <https://doi.org/10.5897/ajbm11.2956>
- Johansen, J., & Larsen, S. (2002). *Signs in Use (an introduction to semioics)*. Routledge.
- Jones, R. S., & West, E. (2019). Environmental sustainability in veterinary anaesthesia. *Veterinary Anaesthesia and Analgesia*, 46(4), 409–420. <https://doi.org/10.1016/j.vaa.2018.12.008>
- Shah, A., Aburishah, K., Shaheen, L., & Aldabbas, Q. (2023). The intellectual structure of sustainability accounting in the corporate environment: A literature review. *Cogent Business & Management*, 10(2), 2211370. <https://doi.org/10.1080/23311975.2023.2211370>



- Karliner, J., Sotterback, S., Boyd, R., & Ashby, B. (2019). *HEALTH CARE'S CLIMATE FOOTPRINT HOW THE HEALTH SECTOR CONTRIBUTES TO THE GLOBAL CLIMATE CRISIS AND OPPORTUNITIES FOR ACTION*. [https://global.noharm.org/sites/default/files/documents-files/5961/HealthCaresClimateFootprint\\_092319.pdf](https://global.noharm.org/sites/default/files/documents-files/5961/HealthCaresClimateFootprint_092319.pdf)
- Kevinia, C., Putri Syahara, P. S., Aulia, S., & Astari, T. (2024a). Analisis Teori Semiotika Roland Barthes Dalam Film Miracle in Cell No.7 Versi Indonesia. *COMMUSTY Journal of Communication Studies and Society*, 1(2), 38–43. <https://doi.org/10.38043/commusty.v1i2.4082>
- Kevinia, C., Putri Syahara, P. S., Aulia, S., & Astari, T. (2024b). Analisis Teori Semiotika Roland Barthes Dalam Film Miracle in Cell No.7 Versi Indonesia. *COMMUSTY Journal of Communication Studies and Society*, 1(2), 38–43. <https://doi.org/10.38043/commusty.v1i2.4082>
- KPMG International. (2021). *The KPMG Survey of Sustainability Reporting 2020*. <https://kpmg.com/xx/en/home/insights/2020/11/the-time-has-come-survey-of-sustainability-reporting.html>
- Kumar, V., Agrawal, S., Bhat, S. A., Américo-Pinheiro, J. H. P., Shahi, S. K., & Kumar, S. (2022). Environmental impact, health hazards, and plant-microbes synergism in remediation of emerging contaminants. *Cleaner Chemical Engineering*, 2, 100030. <https://doi.org/10.1016/j.clce.2022.100030>
- Kümmerer, K. (2010). Pharmaceuticals in the Environment. *Annual Review of Environment and Resources*, 35(1), 57–75. <https://doi.org/10.1146/annurev-environ-052809-161223>
- Lakhani, S., Acharya, D., Sakariya, R., Sharma, D., Patel, P., Shah, M., & Prajapati, M. (2022). A comprehensive study of bioremediation for pharmaceutical wastewater treatment. *Cleaner Chemical Engineering*, 4, 100073. <https://doi.org/10.1016/j.clce.2022.100073>
- Larrinaga, C., & Bebbington, J. (2021). The pre-history of sustainability reporting: A constructivist reading. *Accounting, Auditing & Accountability Journal*, 4(9), 162–181. <https://doi.org/10.1108/AAAJ-03-2017-2872>
- G., Gunnarsson, L., Snape, J., & Tyler, C. R. (2017). Integrating human and environmental health in antibiotic risk assessment: A critical analysis of protection goals, species sensitivity and antimicrobial resistance.



*Environment International*, 109, 155–169.  
<https://doi.org/10.1016/j.envint.2017.09.013>

Levy, D. L., Szejnwald Brown, H., & De Jong, M. (2010). The Contested Politics of Corporate Governance: The Case of the Global Reporting Initiative. *Business & Society*, 49(1), 88–115.  
<https://doi.org/10.1177/0007650309345420>

Lewa, E. M., Gatimbu, K. K., & Kariuki, P. W. (2025). Sustainability reporting in sub-Saharan Africa: Does audit committee diversity and executive compensation matter? *Social Sciences & Humanities Open*, 11, 101262.  
<https://doi.org/10.1016/j.ssaho.2024.101262>

Liu, C., & Wu, S. S. (2023). Green finance, sustainability disclosure and economic implications. *Fulbright Review of Economics and Policy*, 3(1), 1–24.  
<https://doi.org/10.1108/FREP-03-2022-0021>

Lu, L. W., & Taylor, M. E. (2018). A study of the relationships among environmental performance, environmental disclosure, and financial performance. *Asian Review of Accounting*, 26(1), 107–130. <https://doi.org/10.1108/ARA-01-2016-0010>

Made Endiana, I. D., & Ayu Suryandari, N. N. (2021). VALUE RELEVANCE OF SUSTAINABILITY REPORT: EVIDENCE FROM INDONESIA. *Jurnal Akuntansi Dan Keuangan Indonesia*, 18(2), 168–182.  
<https://doi.org/10.21002/jaki.2021.09>

Mezzelani, M., Gorbi, S., & Regoli, F. (2018). Pharmaceuticals in the aquatic environments: Evidence of emerged threat and future challenges for marine organisms. *Marine Environmental Research*, 140, 41–60.  
<https://doi.org/10.1016/j.marenvres.2018.05.001>

Miettinen, M. (2024). Are materiality determination practices evolving in the wake of increasing legislation on sustainability reporting? Findings from EU pharmaceutical companies' reports. *International Journal of Law and Management*, 66(3), 363–392. <https://doi.org/10.1108/IJLMA-09-2023-0221>



Lexy. J. (2006). *Metodologi Penelitian Kualitatif*. PT. Remaja osdakarya.

Å. (2018, October 2). Pharma and the environment: Pollution continues despite public pressure. *Pharmaceutical Tehcnology*.

<https://www.pharmaceutical-technology.com/features/pharma-and-the-environment-pollution-trend/>

- Nica, I., Chiriță, N., & Georgescu, I. (2025). Triple Bottom Line in Sustainable Development: A Comprehensive Bibliometric Analysis. *Sustainability*, 17(5), 1932. <https://doi.org/10.3390/su17051932>
- Ojemaye, C. Y., & Petrik, L. (2019). Pharmaceuticals in the marine environment: A review. *Environmental Reviews*, 27(2), 151–165. <https://doi.org/10.1139/er-2018-0054>
- O'Reilly, S., Mac An Bhaird, C., Gorman, L., & Brennan, N. M. (2024). Accounting practitioners' perspectives on small- and medium-sized enterprises' environmental sustainability reporting. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-08-2023-0250>
- Owens, T. L. (2017). Higher education in the sustainable development goals framework. *European Journal of Education*, 52(4), 414–420. <https://doi.org/10.1111/ejed.12237>
- Pasamar, S., Bornay-Barrachina, M., & Morales-Sánchez, R. (2023). Institutional pressures for sustainability: A triple bottom line approach. *European Journal of Management and Business Economics*. <https://doi.org/10.1108/ejmbe-07-2022-0241>
- Pujiningsih, S., Prastiti, S. D., & Larasati, I. P. (2018). How to Research into Accounting using Emiotic Approaches by de Saussure, Barthes, and Baudrillard?: *Proceedings of the 2nd International Research Conference on Economics and Business*, 90–96. <https://doi.org/10.5220/0008786600900096>
- Putri, D., Abdullah, W., & Awaluddin, M. (2023). GREEN ACCOUNTING BERBASIS DEEP ECOLOGY DALAM MENUNJANG KEBERLANJUTAN PERUSAHAAN. *Islamic Accounting and Finance Review (Isafir)*.
- Redshaw, C. H., Stahl-Timmins, W. M., Fleming, L. E., Davidson, I., & Depledge, M. H. (2013). Potential Changes in Disease Patterns and Pharmaceutical Use in Response to Climate Change. *Journal of Toxicology and Environmental Health, Part B*, 16(5), 285–320. <https://doi.org/10.1080/10937404.2013.802265>
- H. A., Al-Shmam, M. A., Huang, H. H., Gunawan, B., & Alfaiza, S. A. (2020). THE ANALYSIS OF GREEN ACCOUNTING COST IMPACT ON



CORPORATIONS FINANCIAL PERFORMANCE. *International Journal of Energy Economics and Policy*, 10(6), 421–426.  
<https://doi.org/10.32479/ijeep.9238>

Roslani, E., Muhafidin, D., Rusli, B., & Sumaryana, A. (2025). Contextualizing Triple Bottom Line Sustainability Assessment in Secondary Education: A Rapid Appraisal from the Global South. *Sustainability*, 17(14), 6621.  
<https://doi.org/10.3390/su17146621>

Rujakat, A. (2018). *Pendekatan Penelitian Kualitatif (Qualitative Research Approach)*. Deepublish.

Rusdiansyah, N., Syarifuddin, & Damayanti, R. A. (2021). Local Wisdom Value: Biodiversity Reporting in the “Kajang Tribe” Perspective. *United International Journal for Research & Technology*, 02(06), 10–14.

Sadiku, M. N. O., Ashaolu, T. J., Adekunle, S. S., & Musa, S. M. (2021). Green Accounting: A Primer. *International Journal Of Scientific Advances*, 2(1).  
<https://doi.org/10.51542/ijscia.v2i1.10>

Samal, K., Mahapatra, S., & Hibzur Ali, M. (2022). Pharmaceutical wastewater as Emerging Contaminants (EC): Treatment technologies, impact on environment and human health. *Energy Nexus*, 6, 100076.  
<https://doi.org/10.1016/j.nexus.2022.100076>

Sammuto Bartolo, N., Azzopardi, L. M., & Serracino-Inglott, A. (2021). Pharmaceuticals and the environment. *Early Human Development*, 155, 105218. <https://doi.org/10.1016/j.earlhumdev.2020.105218>

Sanderson, K. (2011). Chemistry: It's not easy being green. *Nature*, 469(7328), 18–20. <https://doi.org/10.1038/469018a>

Selvi, Y., & Amalya, W. (2024). Pengaruh Pengungkapan Akuntansi Lingkungan dan Mekanisme Good Corporate Governance Terhadap Nilai Perusahaan. *Journal of Accounting and Finance Management*, 5(5).

Sinaga, J. T. G., & Siagian, V. (2024). Green Accounting and Auditor's Opinion on Firm Performance (Study From Consumer Non Cyclical in Indonesia). *Revista de Gestão Social e Ambiental*, 18(3), e05699.  
<https://doi.org/10.24857/rgsa.v18n3-184>



. P., & Rahman, Z. (2021). Integrating corporate sustainability and sustainable development goals: Towards a multi-stakeholder framework.

*Cogent Business & Management*, 8(1), 1985686.  
<https://doi.org/10.1080/23311975.2021.1985686>

Sintadevi, N. P. R., Wibawa Yasa, G. S., & Prita Utami, M. A. J. (2024). Sustainability Reporting dan Green Accounting: Systematic Literature Review. *JSHP : Jurnal Sosial Humaniora Dan Pendidikan*, 8(2), 133–143.  
<https://doi.org/10.32487/jshp.v8i2.1876>

Slaper, T., & Hall, T. (2011). *The Triple Bottom Line: What Is It and How Does It Work?* (11th ed., Vol. 8). Indiana Buss.

Soysa, R. N. K., Pallegedara, A., Kumara, A. S., Jayasena, D. M., & Samaranayake, M. K. S. M. (2024). Construction of a sustainability reporting score index integrating sustainable development goals (SDGs). The case of Sri Lankan listed firms. *Journal of Asian Business and Economic Studies*, 31(3), 190–202. <https://doi.org/10.1108/JABES-05-2023-0149>

Sridhar, K. (2012). Corporate conceptions of triple bottom line reporting: An empirical analysis into the signs and symbols driving this fashionable framework. *Social Responsibility Journal*, 8(3), 312–326.  
<https://doi.org/10.1108/17471111211247901>

Suaidah, Y. M. (2020). Pengungkapan sustainability report dan pengaruhnya terhadap kinerja perusahaan. *Management and Business Review*, 4(1), 39–51. <https://doi.org/10.21067/mbr.v4i1.4619>

Sun, Y., Zhao, D., Cao, Y., & Xu, C. (2024). New trends in sustainability reporting: Exploring the online sustainability reporting practices by Irish universities. *Journal of Innovation & Knowledge*, 9(3), 100529.  
<https://doi.org/10.1016/j.jik.2024.100529>

Syarifuddin, S., & Damayanti, R. A. (2019). Biodiversity accounting: Uncover environmental destruction in Indonesia. *Social Responsibility Journal*, 16(6), 809–825. <https://doi.org/10.1108/SRJ-11-2018-0291>

Tri Setyo Mulyani, H. (2022). IMPLEMENTASI KESESUAIAN STANDAR GRI DALAM SUSTAINABILITY REPORT PADA PERUSAHAAN SEKTOR MINERAL DI BEI TAHUN 2020. *IJAB Indonesian Journal of Accounting and Business*, 3(2), 90–99. <https://doi.org/10.33019/ijab.v3i2.26>



- Tu, J.-C., & Huang, H.-S. (2015). Analysis on the Relationship between Green Accounting and Green Design for Enterprises. *Sustainability*, 7(5), 6264–6277. <https://doi.org/10.3390/su7056264>
- Vieira, M. T., Cremonesi, G. O. G., Spers, V. E. R., Medeiros, A. L., & Rigolid, A. G. M. (2021). *SUSTAINABILITY IN THE ECONOMIC, ENVIRONMENTAL AND SOCIAL DIMENSIONS AND THE RELATIONSHIP WITH SOCIAL RESPONSIBILITY INDICATORS*. 27(4).
- Wahyuni, S. (2016). *Qualitative Research Method: Theory and Practice* (2nd ed.). Salemba Empat.
- Wiredu, I., Osei Agyemang, A., & Agbadzidah, S. Y. (2023). Does green accounting influences ecological sustainability? Evidence from a developing economy. *Cogent Business & Management*, 10(2), 2240559. <https://doi.org/10.1080/23311975.2023.2240559>
- Wiyanda Vera Nurfajriani, M. W. I. (2024). *Triangulasi Data Dalam Analisis Data Kualitatif*. <https://doi.org/10.5281/ZENODO.13929272>
- World Business Council for Sustainable Development (WBCSD). (2002). *The Sustainable Mobility Project*.
- World Health Organization. (2018). *Climate Change and Health*. <https://www.who.int/news-room/fact-sheets/detail/climate-change-and-health>
- Yunus, A. (2023). Review Pengolahan Limbah Cair Industri Farmasi. *SAINTEK: Sains Dan Teknologi*.
- Zhou, S., Simnett, R., & Green, W. (2017). Does Integrated Reporting Matter to the Capital Market?: Does Integrated Reporting Matter to the Capital Market? *Abacus*, 53(1), 94–132. <https://doi.org/10.1111/abac.12104>

