Jurnal Riset Akuntansi Mercu Buana JRAMB Online ISSN 2548-4338, Print ISSN 2460-1233
Vol 12, N0 01, May 2026

DETERMINANTS OF SUSTAINABILITY REPORTING QUALITY: EMPIRICAL EVIDENCE ON GREEN ACCOUNTING, DIGITAL INNOVATION, AND CYBER GOVERNANCE

Lisna Lisnawati[1]*, Erfan Erfiansyah [2]
[1,2] Universitas Muhammadiyah Bandung, Jl. Soekarno Hatta No. 752, Bandung 40614, Indonesia
Email : [1]lisna.lisnawati@umbandung.ac.id*, [2]erfan@umbandung.ac.id
*Correspondence Author

Artikel Info
Diterima : 13-03-2026 **Direvisi : 09-05-2026** **Disetujui: 20-05-2026** **Publikasi : 25-05-2026**

Kata Kunci: Akuntansi Hijau, Inovasi Digital., Kualitas Laporan Keberlanjutan.

Abstrak
Laporan keberlanjutan sudah berada pada tahapan yang matang untuk diimplementasikan, baik secara praktik maupun secara standar, di Indonesia. Namun, terdapat kesenjangan kualitas laporan keberlanjutan di banyak sektor, di antaranya pada sektor industri. Tujuan penelitian ini adalah menguji faktor-faktor yang bisa memengaruhi kualitas penyajian laporan keberlanjutan. Metode yang digunakan adalah kuantitatif dengan pengujian data sekunder menggunakan Partial Least Squares-Structural Equation Modelling. Data dikumpulkan melalui analisis konten terhadap laporan keberlanjutan/keuangan/integrated sektor industri tahun 2024. Menggunakan teknik purposive sampling, sampel ditentukan sebanyak 100 perusahaan pada sektor industri. Hasil penelitian menunjukkan akuntansi hijau dan inovasi digital memiliki pengaruh terhadap kualitas laporan keberlanjutan, sedangkan tata kelola siber tidak berpengaruh terhadap kualitas laporan keberlanjutan. Tata kelola siber tidak berpengaruh karena fokus utamanya pada pengelolaan risiko dan keamanan sistem informasi, bukan pada kelengkapan pengungkapan keberlanjutan. Studi ini memberikan implikasi secara praktis bagi perusahaan untuk meningkatkan kualitas laporan keberlanjutan melalui penerapan akuntansi hijau dan inovasi digital. Studi ini juga menambah penelitian empiris terkait kualitas laporan keberlanjutan.

Keywords: *Green Accounting, Digital Innovation, Sustainability Reporting Quality.*

Abstract
Sustainability reporting is at a mature stage for implementation, both in practice and as a standard in Indonesia. However, there are gaps in the quality of sustainability reports across many sectors, including the industrial sector. The purpose of this study is to examine factors that may influence the quality of sustainability report presentation. The method used is quantitative, with secondary data testing using PLS-SEM. Data were collected using content analysis of SR/FR/AR in the industrial sector in 2024. Using a purposive sampling technique, a sample of 100 industrial companies was selected. The findings indicate that green accounting and digital innovation influence the quality of sustainability reports, whereas cyber governance does not. Cyber governance has no effect because its primary focus is on risk management and information system security, rather than on the completeness of sustainability disclosures. This study provides practical implications for companies seeking to improve the quality of sustainability reports through green accounting and digital innovation. This study also contributes to the empirical research on the quality of sustainability reports.

How to cite:

Lisnawati, L., & Erfiansyah, E. (2026). Determinants of Sustainability Reporting Quality: Empirical Evidence on Green Accounting, Digital Innovation, and Cyber Governance. *JRAMB, 12*(01), 41-50.. doi: https://doi.org/10.26486/8fye7g60

INTRODUCTION

The adoption of sustainability reporting is increasing both in quantity and quality. With the introduction of IFRS S1 and S2, sustainability reporting will gain a clearer foothold. Sustainability

transparency by entities must be accompanied by strong cyber governance to prevent corporate data breaches. The massive 2017 data breach at Equifax demonstrated the company's weak cybersecurity governance. Despite the company's numerous social responsibility and governance reports, the incident undermined public trust in its sustainability commitments and corporate governance. In Indonesia, sustainability reporting is already well established. However, gaps in the quality of sustainability reporting remain across many sectors.

Previous studies have shown that quality sustainability reporting and audit quality can reduce information asymmetry between stakeholders (Butar Butar & Itan 2025). Another study demonstrated that the quality of sustainability reporting can influence a company's profitability (Satwika & Wirama, 2024). The quality of sustainability reports is significantly influenced by several determinants, such as industry type, company size, and green accounting (Chorunisah & Meutia, 2021; Aisyah, Fajar, and Akbar, 2025). Within the corporate sustainability landscape, green accounting is a fundamental pillar of high-quality sustainability reporting (Zikrullahi & Ph, 2023). Through the recognition, measurement, and reporting of green accounting, environmental performance can be measured, which has been shown to influence the quality of sustainability reports (Herny & Herawaty, 2024).

Furthermore, technological developments have also influenced corporate sustainability reporting practices. Digital innovation enables companies to manage, integrate, and distribute data more efficiently and in real time (Lisnawati, Aryati, and Gunawan 2024). Digital innovation also expands stakeholder access to corporate information, encouraging companies to improve the quality of sustainability reporting disclosures to make them more credible and informative. On the other hand, the increasing use of digital technology in business processes and reporting also presents new challenges related to information security and governance. Therefore, cyber governance is a crucial aspect in ensuring the integrity, security, and reliability of data used in sustainability reporting (Lisnawati, 2024).

Cyber governance requires greater attention not only in the financial services sector but also in the industrial sector, requiring increased vigilance. Cybersecurity in the industrial sector is fundamental to business continuity, as a single vulnerability can halt operations and undermine public trust, as evidenced by the disruption of Toyota's production due to a cyberattack and the Bank Syariah Indonesia case, which paralyzed banking services. This phenomenon underscores the importance of cyber governance not only in the financial but also in the industrial sector, and underscores the need for greater attention. Unfortunately, research on cyber governance in the industrial sector is currently very limited, leaving a significant research gap, even though the industrial sector plays an important role in a country's economy.

Although various studies have examined factors influencing SR, those integrating perspectives on green accounting practices, technology, and cybersecurity remain relatively limited, especially in the industrial sector. Therefore, the Novelty of this study lies in the addition of two dimensions to the cyber governance research variable—cyber awareness and culture—as measurement tools, and in the inclusion of information security governance. In addition, this research will examine the quality of sustainability reports issued by companies in the industrial sector by presenting the results of analyses of the values obtained for each dimension of sustainability report quality. The research results are expected to contribute to the development of sustainability accounting literature and provide practical implications for companies in improving the quality of sustainability reporting in the era of digital transformation.

Institutional sustainability theory explains how companies respond to regulatory, normative, mimetic, and opportunity-seeking pressures (Lisnawati & Siahaan, 2025), whether they meet or ignore demands. This theory is a grand theory used to explain the entire set of variables in this study. Meanwhile, the middle theory used as a reference is cybersecurity theory. Intellectual capital cybersecurity theory explains how cybersecurity can be built from and for a company's intellectual capital (Balozian, Leidner, and Xue 2022). This intellectual capital encompasses knowledge, discipline, and community within a company to fortify all existing systems. This theory is relevant as a middle theory in this research because cybersecurity can be realized in the industrial sector if a company possesses intellectual capital embedded in its human resources.

High-quality sustainability reports are characterized by the disclosure of information that is relevant, transparent, and accountable, effectively reflecting a company’s responsibility across

economic, social, and environmental dimensions (Wiredu et al., 2023). Information containing ESG aspects is certainly realized through the recognition, measurement, and reporting of environmental accounting. Green accounting is a record that integrates environmental and social factors into corporate financial results (Rounaghi, 2019). Prior research indicates that green accounting positively influences the quality of sustainability reporting (Aisyah & Akbar, 2025). Another study revealed that green accounting is a framework that fully supports sustainability reporting (Zik-rullahi & Ph, 2023) and improves sustainability performance (Indriastuti & Mutamimah, 2023; Rahman, 2023).

In addition to green accounting impacting the quality of sustainability reports, digitalization also impacts sustainability. Digital innovation is considered a catalyst and a key contributor to the sustainability transition (Mäkitie et al., 2023a). This is evident from several studies showing that digital innovation impacts sustainability performance (Lisnawati & Gunawan, 2024; Khin & Ho, 2019). Other studies also prove that digitalization is a major driver of environmental change and sustainable transformative innovation (Sareen & Haarstad, 2021). The digitalization adopted by entities certainly goes hand in hand with risks such as cybercrime. Cybercrime affecting companies can undermine the reputation and trust of stakeholders in the financial sector (Akinbowale & Zerihun, 2020).

Cybersecurity adoption practices have also been implemented in the housing sector of developing countries and have been shown to support sustainable development (Ibrahim et al., 2026). Another study on cyber governance finds that, when measured through the proportion of independent commissioners, institutional ownership, audit committees, managerial ownership, and the use of artificial intelligence, it does not influence financial performance in the banking sector (Lisnawati, 2024). There are three integrated elements, namely process, technology, and personnel, to build an effective cybersecurity governance program to protect the company from cyber attacks (Alashi & Badi, 2020). Several previous studies have shown diverse determinants that influence the quality of sustainability reports. Therefore, this study will be retested to find answers to the research problem with the following hypothesis:

H1. Green Accounting has a positive effect on the Quality of Sustainability Reports.
H2. Digital Innovation has a positive effect on the Quality of Sustainability Reports.
H3. Cyber Governance has a positive effect on the Quality of Sustainability Reports.

METHOD

This study uses quantitative methods to examine the influence of variables. The data used is secondary, sourced from various industrial-sector company reports, such as annual reports, sustainability reports, integrated reports, and company websites. The population of this study comprised all 406 companies in the industrial sector as of December 2024. A sample of 100 companies was selected using a purposive sampling method, based on the following criteria: firms that consistently published annual reports (AR), financial reports (FR), and sustainability reports (SR) in 2024, and those that had implemented digitalization.

Table 1. Operationalization of variables and development of measuring instruments

Variable	Definition	Dimension
Green Accounting	Green accounting refers to the process of identifying, measuring, recording, summarizing, reporting, and disclosing information concerning the economic, social, and environmental impacts of a company's activities (Lako, 2018)	1. Natural resource assets (GA1) 2. Environmental investment (GA2) 3. Environmental contingent liabilities (GA3) 4. CSR Donation (GA4) 5. Environmental cost (GA6) (LAKO, 2018)

Digital Innovation	The integration of digital and physical elements to create new products (Yoo & Lyytinen, 2010)	1. Digital products, services, and solutions (DI1) 2. Digital supply chain (DI2) 3. Digital accounting (DI3) 4. Digital culture (DI4) (Lisnawati & Gunawan 2024)
Cyber Governance	Modern computing governance with a systems approach (Azmi & Kautsarina, 2019)	1. Board of Commissioners Proportion (CG1) 2. Institutional Ownership (CG2) 3. Audit Committee (CG3) 4. Managerial Ownership (CG4) 5. Artificial Intelligence (CG5) (Qasaimeh & Jaradeh, 2022) 6. Cyber awareness and culture (CG6) 7. Information security governance (CG7) **[Novelty]**
Sustainability Reporting Quality	The quality of a sustainability report is determined by the information it presents (Satwika & Wirama, 2024).	1. Accuracy 2. Timeliness 3. Balance 4. Comparability 5. Clarity 6. Reliability (Permatasari & El-Bannany 2020)

Source: developed by the author

The data collection technique uses a content analysis method with an index as a measuring tool. The scoring starts from a score of 0, indicating no disclosure; A score of 1 is assigned when the disclosure includes at least one word; a score of 2 is given when it contains two to three words; and a score of 3 is awarded if it consists of one sentence. A score of 4 is assigned when the disclosure includes two sentences (treated as one paragraph), while a score of 5 is given when it contains two to five paragraphs (Lisnawati, 2024). Data analysis used Partial Least Squares Equation Modeling (PLS-SEM), a testing model that does not require normal data distribution (Hair et al., 2017). The testing used two evaluations: the measurement model—convergent validity, internal consistency, and discriminant validity tests —and the structural model—to test the proposed hypotheses.
Structural Model - Regression Equation

$$SRQit = ß0 + ß1GAit + ß2DIit + ß3CGit + e \quad \text{.....1}$$

Information:
SRQ: Sustainability Reporting Quality
GA: Green Accounting
DI: Digital Innovation
CG: Cyber Governance
i : Company- i
t : Year- t

RESULTS AND DISCUSSION

Results

Descriptive Statistics

The test results show that the minimum data for all tested variables yielded varying results, indicating that industrial sector companies have disclosed the dimensions studied. The maximum data for all variables are [5,000] and are close to the maximum value. This indicates that the industrial sector has disclosed its accounting and digitalization through semi- and full disclosure. The mean for all variables is above their standard deviations, indicating good data representation.

Table 2. Descriptive Statistics

Variable	Min	Max	Mean	Deviation standards
Green Accounting	1.000	4.000	2.900	0.911
Digital Innovation	1.000	4.000	3.080	0.614
Cyber Governance	1.000	5.000	2.180	0.684
Sustainability Reporting Quality	3.000	5.000	4.810	0.605

Source: SMART PLS

Measurement Model Test

The measurement model in this study was employed to evaluate the data's validity and reliability, encompassing convergent validity, internal consistency, and discriminant validity. The results demonstrate that the data satisfy the required validity and reliability criteria. Based on the convergent validity assessment, several outer loading values did not meet the recommended threshold (>0.5) (Chin, 1998), including dimensions GA1, GA2, GA5, CG1, CG2, RLR, and TML. Therefore, they were removed from the proposed initial model. The internal consistency test using Cronbach's alpha yielded values> 0.5 for all tested variables, indicating reliable data. The composite reliability values were satisfactory for all variables, with all exceeding 0.7, indicating reliable data.

Table 3. Measurement Models

Construct	Dimensions	Outer loading (>0.5)	AVE (>0.5)	Cronbach's alpha (>0.5)	Composite reliability (0.7)
Green Accounting	2	0.771	0.538	0.670	0.705
Digital Innovation	3	0.911	0.528	0.578	0.764
Cyber governance	5	0.712	0.517	0.636	0.719
Sustainability Reporting quality	3	0.906	0.569	0.781	0.785

Source: SMART PLS

Structural Model Test

Applying the inner model to examine causal relationships among variables yields the following results:

Table 4. Hypothesis testing

Construct	Direction Prediction	Coefficient	T-value	P-value
GA → SRQ	+ (H1)	0.188	1.826	0.009**
DI → SRQ	+ (H2)	0.226	1.507	0.033**
CB → SRQ	+ (H3)	-0.291	0.892	0.373

Sig * 0.1 **0.05 ***0.01

GA (green accounting), DI (digital innovation), CB (cyber governance), SRQ (sustainability reporting quality).

Source: SMART PLS

Testing with two bootstrapping steps for H1 (GA to SRQ) showed a positive effect with a coefficient of 0.188, as predicted. H2 (DI to SRQ) yielded the same result: a positive effect with a coefficient of 0.226. In contrast, H3 (CB to SRQ) showed a negative effect, contrary to the prediction. Based on these results, the regression equation for this study is:

SRQ = 0.188GA + 0.226DI – 0.291 CB……..……2

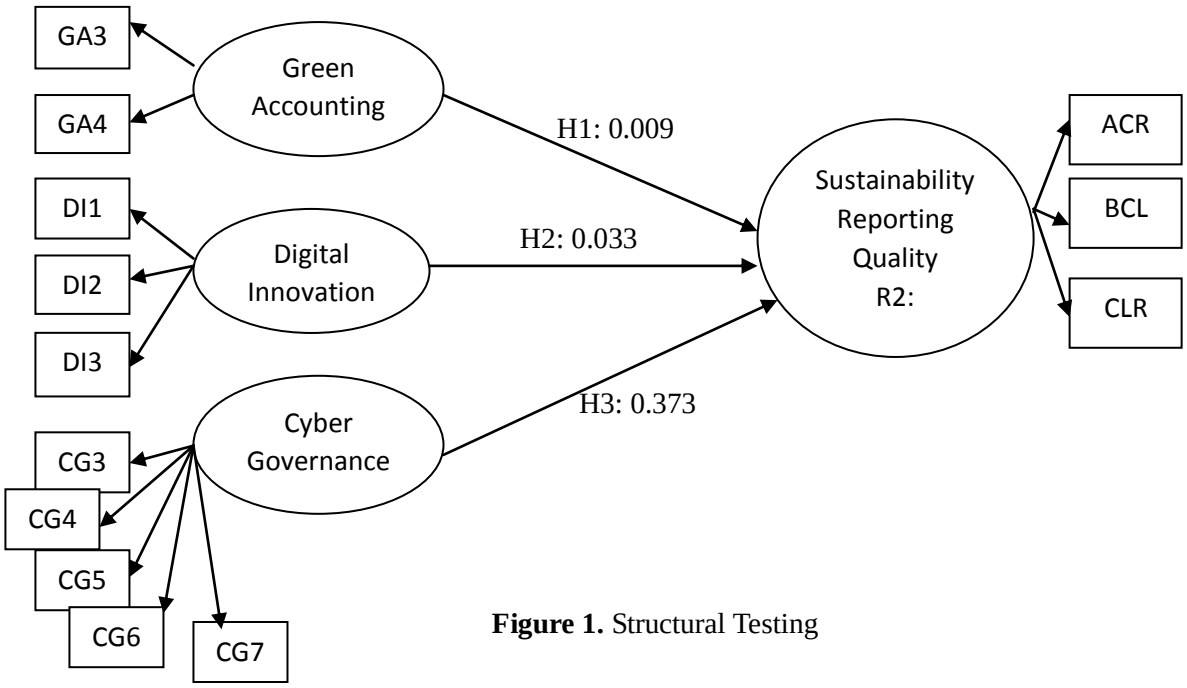

Figure 1. Structural Testing

Discussion

Green Accounting and Sustainability Report Quality

Using structural model testing, two hypotheses (H1 and H2) were accepted, and one (H3) was rejected. Sustainability reporting is now at a mature stage for implementation, even surpassing previously established standards. This is indicated by the increasing quality of sustainability reports disclosed by companies. Of the 100 companies analyzed in the industrial sector, it can be concluded that sustainability disclosures are already full, as seen from their compliance with the criteria established by both the GRI and POJK No. 51. In 2022, sustainability report disclosure was still considered to be in the early stages of implementation (Lisnawati & Gunawan, 2022). However, now in 2026, it has reached a high-quality stage.

All aspects, including the implementation of green accounting and digitalization, certainly support this. The findings show that green accounting has a significant positive impact on the quality of sustainability reports (H1) disclosed by the industrial sector. This finding aligns with previous studies demonstrating that green accounting is a framework that supports high-quality sustainability reports (Aisyah & Akbar, 2025; Zik-rullahi & Ph, 2023). The institutional theory of sustainability (Lisnawati & Siahaan, 2025) states that there are four sustainability demands, including implementing green accounting, as it has been proven to improve sustainability quality.

Green accounting positively impacts the quality of sustainability reports by enabling companies to present more measurable, systematic, and data-driven environmental information, such as environmental costs, emissions, and resource management efforts. This approach makes sustainability reports more relevant, transparent, and verifiable, thereby enhancing credibility among stakeholders. Furthermore, integrating green accounting encourages consistent disclosure and minimizes bias or merely normative claims, ensuring that sustainability reports truly reflect a company's environmental performance and support more informed decision-making.

Green accounting in the industrial sector is currently voluntary, with entities able to report or not. With the implementation of IFRS S1 and S2 starting January 1, 2024, entities will gradually be required to disclose sustainability- or green-based financial statements. Green accounting has been widely implemented in the industrial sector, although it has not been explicitly announced. This is evident in the recognition, measurement, and reporting of environmental costs, environmental investments, and CSR costs, which are components of green accounting. These components, in addition to being disclosed in the annual report, are also included in the sustainability report and are often a primary concern for stakeholders. The existence of these components is a crucial factor in implementing green accounting and supports the quality of sustainability reports.

Digital Innovation and Sustainability Report Quality

In addition to green accounting, digital innovation also impacts the quality of sustainability reports (H2). These results align with the institutional theory of sustainability (Lisnawati & Siahaan, 2025), which argues that digitalization can support stakeholder demands. Utilizing digital technology is one way to leverage opportunities to achieve high-quality sustainability reports. These findings are consistent with earlier studies that show that digital innovation is a catalyst for producing high-quality sustainability reports (Mäkitie et al., 2023; Lisnawati & Gunawan, 2024).

Digital innovation positively impacts the quality of sustainability reports by improving the accuracy, transparency, and timeliness of non-financial data collection and processing. The use of technology enables companies to monitor environmental, social, and governance (ESG) performance in real time, making the information presented more relevant and verifiable. Such as smart factory technology for energy-use sensors, the Internet of Things for distribution monitoring, and SAP S/4HANA as a financial and environmental integration tool. Furthermore, digitalization encourages data standardization and integration across units, reduces the risk of manual errors, and strengthens accountability through well-documented audit trails. Consequently, the resulting sustainability reports are more credible, comprehensive, and able to meet stakeholder expectations, which increasingly demand information transparency.

Cyber Governance and Sustainability Report Quality

Meanwhile, cyber governance does not affect the quality of sustainability reports (H3). This finding contradicts the intellectual capital theory of cybersecurity, which explains how cybersecurity can be built from and for a company's intellectual capital (Balozian & Xue, 2022). Cyber governance does not influence the quality of sustainability reports, as it primarily concentrates on managing risks and securing information systems rather than enhancing the substance or completeness of environmental, social, and governance disclosure. Furthermore, the immature implementation of cyber governance in many organizations is often administrative in nature and not yet integrated with the sustainability reporting process, resulting in a negligible impact on report quality.

This study also proposes two new dimensions of cyber governance: cyber awareness and culture (CG6) and information security governance (CG&), which are effective dimensions of cyber governance (as shown in the structural model test in Figure 1). Although cyber governance does not directly influence the quality of sustainability reports, the two new dimensions proposed can drive cyber governance, as the foundation, culture, and governance of information security constitute the organization's behavioral and control arrangements for digital risks.

Sustainability Report Quality Analysis

The quality of sustainability reports in the industrial sector has reached a well-established stage, with full disclosure being the key. This is evidenced by the large number of industrial companies in the very high (5%) and high (71%) SRQ categories among the 100 industrial companies analyzed. Disclosure quality is primarily assessed by accuracy, balance, and clarity, which together account for the highest ratings in sustainability report quality. To further visualize the proportion of sustainability reports produced by the industrial sector, the percentages are presented in Figure 2.

Figure 2. Quality of Sustainability Reports in the Industrial Sector

The data and information disclosed in sustainability reports are generally presented in detail and accurately, both in terms of activities and the impacts they generate. Furthermore, the information is presented in a balanced and honest manner, highlighting both the positive and negative aspects of sustainability performance. Most importantly, the high quality of the sustainability report is evident in the ease of access to the information the company reports.

CONCLUSION

Sustainability reporting in the industrial sector is already well established and mandatory under POJK No. 51 of 2017. The quality of sustainability reports remains variable, but tends toward compliance-oriented, full-disclosure reports. Test results indicate that green accounting and digital innovation influence the quality of sustainability reports, while digital governance has no proven effect. The primary focus of cyber governance is on risk management and information system security, rather than on improving the substance or completeness of environmental, social, and governance (ESG) disclosures. The implications of this research, particularly for the empirical literature on environmental accounting, are that digital innovation is a determining factor in the quality of sustainability reports. Furthermore, the dimensions of cyber awareness and culture, as well as information security governance, can serve as measuring tools for cyber governance. Practical implications for companies include encouraging the maximization of technological and digital innovation as effective tools for improving the quality of non-financial reports, particularly sustainability reports.

REFERENCES

Aisyah, S., Maharani Fajar, & Syaiful Akbar. (2025). "Atestation: Accounting Scientific Journal: The Role of Green Accounting in Improving the Quality of Sustainability Reports." 8(2): 286–95. https://doi.org/10.57178/atestasi.v8i2.1577.

Akinbowale, Oluwatoyin Esther, Heinz Eckart Klingelhöfer, and Mulatu Fekadu Zerihun. 2020. “Analysis of Cyber-Crime Effects on the Banking Sector Using the Balanced Score Card: A Survey of Literature.” Journal of Financial Crime 27(3): 945–58. https://doi.org/10.1108/JFC-03-2020-0037.

Alashi, S. A., & Dhuha H. Badi. (2020). "The Role of Governance in Achieving Sustainable Cybersecurity for Business Corporations." 3(1): 97–112. https://journals.nauss.edu.sa/index.php/JISCR/article/view/1225/964.

Azmi, R., & Kautsarina Kautsarina. (2019). "Revisiting Cyber Definition." (July). https://id.scribd.com/document/787297528/Revisiting-Cyber-Definition.

Balozian, P., Dorothy Leidner, & Botong Xue. (2022). "Toward an Intellectual Capital Cyber Security Theory: Insights from Lebanon." Journal of Intellectual Capital 23(6): 1328–47. https://doi.org/10.1108/JIC-05-2021-0123.

Butar Butar, Dea Tiara Moonalisa, & Iskandar Itan. (2025). "Impact of Sustainability Reporting on Firm Value with Audit Quality as Moderator: Coal Companies." Jurnal Ilmiah Akuntansi Kesatuan 13(3): 535–44. https://doi.org/10.37641/jiakes.v13i3.3399.

Fahira Choirunisah1, Inten Meutia2, Emylia Yuniarti3. 2021. "Factors Affecting Quality." : 689–702. https://doi.org/10.31851/jmwe.v20i4.13688.

Ghazi M Qasaimeh, & Hussam Eddin Jaradeh. (2022). "The Impact of Artificial Intelligence on the Effective Application of Cyber Governance in Jordanian Commercial Banks." International Journal of Technology, Innovation and Management (IJTIM) 2(1): 68–86. https://doi.org/10.54489/ijtim.v2i1.61.

Hair, Joseph F., G.Tomas Hult, Christian Ringle, and Marko Sarstedt. 2017. Sage A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM) - Joseph F. Hair, Jr., G. Tomas M. Hult, Christian Ringle, Marko Sarstedt. https://uk.sagepub.com/en-gb/eur/a-primer-on-partial-least-squares-structural-equation-modeling-pls-sem/book270548.

Herny, H, & Vinola Herawaty. (2024). "The Effect of Green Accounting Implementation, Environmental Performance, and Sustainability Growth on Financial Reporting Quality with Profitability as A Moderating Variable." 4: 151–60. https://doi.org/10.52970/grfm.v4i2.479.

Ibrahim, A., Ahmed Farouk, A. H., & Mohamed Elseknidy. (2026). "Results in Engineering Cyber Technology in Construction Projects : A Pathway to Efficiency and Sustainability." 29(December 2025). https://doi.org/10.1016/j.rineng.2025.108615.

Indriastuti, M., & Mutamimah Mutamimah. (2023). "Green Accounting and Sustainable Performance of Micro, Small, and Medium Enterprises: The Role of Financial Performance as Mediation." The Indonesian Journal of Accounting Research 26(02): 249–72. https://doi.org/10.33312/ijar.691.

Khin, S., & Theresa C.F. Ho. (2019). "Digital Technology, Digital Capability and Organizational Performance: A Mediating Role of Digital Innovation." International Journal of Innovation Science 11(2): 177–95. https://doi.org/10.1108/IJIS-08-2018-0083.

Lako, A. (2018). "Conceptual Framework Of Green Accounting." Accounting. https://www.researchgate.net/publication/333384989.

Lisnawati, Lisna. 2024. "How Financial Performance Is Influenced By Adaptation To Financial Technology And Cyber." 4(2): 90–98. https://journal.moestopo.ac.id/index.php/jakpi/article/view/4687.

Lisnawati, Lisna, Titik Aryati, and Juniati Gunawan. (2024). "Implementation of Digital Innovation on Sustainability Performance: The Moderating Role of Green Accounting in the Industrial Sector." Eastern-European Journal of Enterprise Technologies 1(13(127)): 59–68. https://doi.org/10.15587/1729-4061.2024.298639.

Lisnawati, Lisna, and Juniati Gunawan. 2022. "Is Environmental Performance Able to Strengthen the Effect of Green Strategy and Green Intellectual on the Expansion of Sustainability Report Disclosure ?" 24(4): 1–12. https://www.iosrjournals.org/iosr-jbm/pages/24(4)Series-3.html.

Lisnawati, L., & Magda Siahaan. (2025). "Can Green and Blue Thematic Financing Enhance Sustainability Value? Evidence from Southeast Asia." International Journal of Ethics and Systems. https://doi.org/10.1108/IJOES-11-2024-0374.

Mäkitie, Tuukka, Jens Hanson, Sigrid Damman, and Mari Wardeberg. 2023a. "Digital Innovation's Contribution to Sustainability Transitions." Technology in Society 73(April). ———. 2023b. "Digital Innovation's Contribution to Sustainability Transitions." Technology in Society 73(July 2022). https://doi.org/10.1016/j.techsoc.2023.102255.

Permatasari, P., Juniati Gunawan, & Magdi El-Bannany. (2020). "A Comprehensive Measurement for Sustainability Reporting Quality: Principles-Based Approach." Indonesian Journal of Sustainability Accounting and Management 4(2): 249. https://doi.org/10.28992/ijsam.v4i2.282.

Rahman, M. (2023). "The Impact of Green Accounting on Environmental Performance: Mediating Effects of Energy Efficiency."1–38. https://doi.org/10.21203/rs.3.rs-2604713/v1 .

Rounaghi, M. M. (2019). "Economic Analysis of Using Green Accounting and Environmental Accounting to Identify Environmental Costs and Sustainability Indicators." International Journal of Ethics and Systems 35(4): 504–12. https://doi.org/10.1108/IJOES-03-2019-0056.

Sareen, S., & Håvard Haarstad. (2021). "Digitalization as a Driver of Transformative Environmental Innovation." Environmental Innovation and Societal Transitions 41(October): 93–95. https://doi.org/10.1016/j.eist.2021.09.016 .

Satwika & Wirama (2024). 2024. "The Effect Of Sustainability Report Quality On Company Profitability In The IDX ESG Leaders Index." 18(1978): 1839–50. https://doi.org/10.33758/mbi.v18i7.612.

Wynne W Chin. (1998). "The Partial Least Squares Approach to SEM chapter. PDF." https://www.researchgate.net/publication/311766005_The_Partial_Least_Squares_Approach_to_Structural_Equation_Modeling.

Yoo, Y., Ola Henfridsson, & Kalle Lyytinen. (2010). "The New Organizing Logic of Digital Innovation: An Agenda for Information Systems Research." Information Systems Research 21(4): 724–35. https://doi.org/10.1287/isre.1100.0322.

Zik-rullahi, Ahmed Abubakar, and D Ph. 2023. "Green Accounting : A Fundamental Pillar of Corporate Sustainability Reporting." 9(8): 59–72. https://doi.org/10.56201/jafm.v9.no8.2023.pg59.72.