

DAFTAR PUSTAKA

- Abdi, Y., Li, X., & Càmara-Turull, X. (2021). Exploring the impact of sustainability (ESG) disclosure on firm value and financial performance (FP) in airline industry: the moderating role of size and age. *Environment, Development and Sustainability*, 0123456789. <https://doi.org/10.1007/s10668-021-01649-w>
- Aboud, A., & Diab, A. (2018). The impact of social, environmental and corporate governance disclosures on firm value: Evidence from Egypt. *Journal of Accounting in Emerging Economies*, 8(4), 442–458. <https://doi.org/10.1108/JAEE-08-2017-0079>
- Alsayegh, M. F., & Rahman, R. A. (2020). *Corporate Economic, Environmental, and Social Sustainability Performance Transformation through ESG Disclosure*. 12, 2–15. <https://doi.org/doi:10.3390/su12093910>
- Amir, A. Z., & Serafeim, G. (2018). Why and how investors use ESG information: Evidence from a global survey. *Financial Analysts Journal*, 74(3), 87–103. <https://doi.org/10.2469/faj.v74.n3.2>
- Astuti, A. D., & Juwenah, J. (2017). Pengaruh Pengungkapan Sustainability Report Terhadap Nilai Perusahaan Yang Tergabung Dalam LQ 45 Tahun 2012-2013. *Accountthink: Journal of Accounting and Finance*, 2(01), 301–313. <https://doi.org/10.35706/acc.v2i01.733>
- Atan, R., Alam, M. M., Said, J., & Zamri, M. (2018). The impacts of environmental, social, and governance factors on firm performance: Panel study of Malaysian companies. *Management of Environmental Quality: An International Journal*, 29(2), 182–194. <https://doi.org/10.1108/MEQ-03-2017-0033>
- Basuki, A. T., & Prawoto, N. (2017). *Analisis Regresi Dalam Penelitian Ekonomi dan Bisnis* (1st ed.). Raja Grafindo Persada.
- Basyaib, F. (2007). *Keuangan Perusahaan Pemodelan Menggunakan Microsoft Excel*. Kencana Prenada Media Group.
- Brigham, E. F., & Houston, J. F. (2001). *Manajemen Keuangan* (8th ed.). Erlangga.
- Brigham, E. F., & Houston, J. F. (2018). *Dasar-Dasar Manajemen Keuangan* (M. Masykur & Y. Setyaningsih (eds.); 14th ed.). Cengage Learning, Salemba Empat.
- Buallay, A. (2019). Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, 30(1), 98–115. <https://doi.org/10.1108/MEQ-12-2017-0149>
- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory Of The

- Corporation: Concept, Evidence, and Implication. *Academy of Management Review*, 20(1), 65–91.
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Fatemi, A., Glaum, M., & Kaiser, S. (2018). ESG performance and firm value: The moderating role of disclosure. *Global Finance Journal*, 38, 45–64. <https://doi.org/10.1016/j.gfj.2017.03.001>
- Gaio, C., & Raposo, C. (2011). Earnings quality and firm valuation: International evidence*. *Accounting and Finance*, 51(2), 467–499. <https://doi.org/10.1111/j.1467-629X.2010.00362.x>
- Ghozali. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N. (2013). *Basic Econometrics* (4th ed.). The McGraw–Hill Companies.
- Gujarati, D. N., & Porter, D. C. (2015). *Dasar-dasar Ekonometrika*. Salemba Empat.
- Hardiyanti, R. T., Septiyanti, R., & Dharma, F. (2021). Market Reaction to the Announcement of Covid-19: Event Study in Indonesia. *Journal Dimensie Management and Public Sector*, 2(2), 25–32. <https://doi.org/10.48173/jdmps.v2i2.89>
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan ESG Terhadap Kinerja Keuangan Perusahaan. *Jurnal Bina Akuntansi*, 8(2), 122–144. <https://doi.org/https://doi.org/10.52859/jba.v8i2.173>
- John, E. (1998). Accounting for the Triple Bottom Line. *Measuring Business Excellence*, 2(3), 18–22. <https://doi.org/http://dx.doi.org/10.1108/eb025539>
- Kurniawan, T., Sofyani, H., & Rahmawati, E. (2018). Pengungkapan Sustainability Report dan Nilai Perusahaan: Studi Empiris di Indonesia dan Singapura. *Kompartemen: Jurnal Ilmiah Akuntansi*, 16(1), 1–20. <https://doi.org/10.30595/kompartemen.v16i1.2100>
- Li, Y., Gong, M., Zhang, X. Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. *British Accounting Review*, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>
- Maryanti, E., & Fithri, W. N. (2017). Corporate Social Responsibility, Good Corporate Governance, Kinerja Lingkungan Terhadap Kinerja Keuangan Dan Pengaruhnya Pada Nilai Perusahaan. *Journal of Accounting Science*, 1(1), 21–37. <https://doi.org/10.21070/jas.v1i1.773>
- Melinda, A., & Wardhani, R. (2020). The Effect of Environmental, Social,

- Governance, and Controversies on Firms' Value: Evidence from Asia. *International Symposia in Economic Theory and Econometrics*, 27, 147–173. <https://doi.org/10.1108/s1571-038620200000027011>
- Nafisah, N. I., Halim, A., & Sari, A. R. (2020). Pengaruh Return on Assets (RoA), Debt To Equity Ratio(Der), Current Ratio (Cr), Return on Equity (Roe), Price Earning Ratio (Per), Total Assets Turnover (Tato), Dan Earning Per Share (Eps) Terhadap Nilai Perusahaan. *Jurnal Riset Mahasiswa Akuntansi*, 6(2), 1–17. <https://doi.org/10.21067/jrma.v6i2.4217>
- Qureshi, M. A., Kirkerud, S., Theresa, K., & Ahsan, T. (2020). The impact of sustainability (environmental, social, and governance) disclosure and board diversity on firm value: The moderating role of industry sensitivity. *Business Strategy and the Environment*, 29(3), 1199–1214. <https://doi.org/10.1002/bse.2427>
- Rahayu, M., & Sari, B. (2018). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan. *Jurnal Bina Akuntansi*, 2. <https://doi.org/10.52859/jba.v8i2.148>
- Riny. (2018). Analisis Faktor Yang Mempengaruhi Nilai Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Bisnis Dan Kewirausahaan*, 14(3), 152. <https://doi.org/10.31940/jbk.v14i3.1058>
- Safriani, M. N dan Utomo, D. C. (2020). Pengaruh Environmental, Social, Governance (ESG) Disclosure terhadap Kinerja Perusahaan. *Ejournal Undip*, 9 Nomor 3, 1–11.
- Şamiloglu, F., Oztop, A. O., & Kahraman, Y. E. (2017). The Determinants of Firm Financial Performance: Evidence From Istanbul Stock Exchange (BIST). *IOSR Journal of Economics and Finance (IOSR-JEF)*, 8(6), 62–67. <https://doi.org/10.9790/5933-0806016267>
- Sari, N. A., Budi, A., & Safriansyah. (2017). Sustainability Report dan Nilai Perusahaan Di Bursa Efek Indonesia. *Jurnal Spread*, 7(1), 21–30.
- Sparta, & Ayu, D. (2016). Dampak Enviromental Performance. *Jurnal Keuangan an Perbankan*, vol.13(1), P.35-54.
- Sparta, S. (2020). Dampak Good Corporate Governance Terhadap Kinerja Perbankan: Market Risk sebagai Intervening. *Equity*, vol.23(2), P.167. <https://doi.org/10.34209/equ.v23i2.2073>
- Spence. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Subramanyam, K. R. (2013). Financial statement analysis. McGraw Hill Education.. In *Journal of Chemical Information and Modeling* (11th ed., Vol. 53, Issue 9).
- Sugiyono. (2012). *Metode Penelitian Kuantitatif, Kualitatif, Dan R & D*. Alfabeta.
- Sujoko, S. (2007). Pengaruh Struktur Kepemilikan, Strategi Diversifikasi,

- Leverage, Faktor Intern Dan Faktor Ekstern Terhadap Nilai Perusahaan (Studi Empirik Pada Perusahaan Manufaktur Dan Non Manufaktur Di Bursa Efek Jakarta). *JURNAL MANAJEMEN DAN KEWIRAUSAHAAN*, 09, 41–48. <https://doi.org/10.24034/j25485024.y2007.v11.i2.317>
- Syafitri, T., & et al. (2018). “Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan (Studi pada Perusahaan Industri Sub Sektor Logam dan Sejenisnya yang Terdaftar di BEI Periode 2012-2016).” *Jurnal Administrasi Bisnis (JAB)*, 56(1), 110–117.
- Tarigan, J., & Semuel, H. (2015). Pengungkapan Sustainability Report dan Kinerja Keuangan. *Jurnal Akuntansi Dan Keuangan*, 16(2), 88–101. <https://doi.org/10.9744/jak.16.2.88-101>
- Tobin, J. (1969). Equilibrium Approach To Monetary Theory. *Money, Credit and Banking*, 1(1), 15–29.
- Umar, Z., Kenourgios, D., & Papathanasiou, S. (2020). The static and dynamic connectedness of environmental, social, and governance investments: International evidence. *Economic Modelling*, 93(September 2019), 112–124. <https://doi.org/10.1016/j.econmod.2020.08.007>
- Wijaya, H., Tania, D., & Cahyadi, H. (2021). Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan. *Jurnal Bina Akuntansi*, 8(2), 109–121. <https://doi.org/10.52859/jba.v8i2.148>
- Winarno. (2015). *Analisis Ekonometrika dan Statistik dengan Eviews* (4th ed.). UPP SKIM YKPN.
- Xie, J., Nozawa, W., Yagi, M., Fujii, H., & Managi, S. (2019). Do environmental, social, and governance activities improve corporate financial performance? *Business Strategy and the Environment*, 28(2), 286–300. <https://doi.org/10.1002/bse.2224>
- Yermack, D. (1996). Higher Market Valuation for Firms with a Small Board of Directors. *Journal of Financial Economics*, 40(40), 185–211.
- Yoon, B., Lee, J. H., & Byun, R. (2018). Does ESG performance enhance firm value? Evidence from Korea. *Sustainability (Switzerland)*, 10(10). <https://doi.org/10.3390/su10103635>
- Yudanti, A. F., & Wardoyo, D. U. (2022). Pengaruh Return On Asset dan Debt to Equity Ratio Terhadap Nilai Perusahaan. *Cakrawala Ilmiah*, 1(5), 1103–1112. <https://doi.org/https://doi.org/10.21067/jrma.v6i2.4217>
- Zaitul, Sri Wahyuni, A., & Hamdi, M. (2021). *ESG Disclosure dan Nilai Perusahaan*. 148, 148–162.