

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>
- Agustina, D. (2016). Faktor-Faktor yang Mempengaruhi Price Earning Ratio. *Jurnal Bisnis Dan Akuntansi*, 18(2), 209–216.
- Al-Dhaimesh, O. H., & Al Zobi, M. K. (2019). The effect of sustainability accounting disclosures on financial performance: An empirical study on the Jordanian banking sector. *Banks and Bank Systems*, 14(2), 1–8. [https://doi.org/10.21511/bbs.14\(2\).2019.01](https://doi.org/10.21511/bbs.14(2).2019.01)
- Anggraeni, N., & Sitanggang, J. P. (2019). Pengaruh Price Earnings Ratio Dan Kebijakan Dividen Terhadap Return Saham (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Periode 2013). *Ekonomi Dan Bisnis*, 1(2), 95–110. <https://doi.org/10.35590/jeb.v1i2.701>
- Badan Pusat Statistik. (2019). *Survei Nasional ESG 2019*. 08121379579. <https://babel.bps.go.id/indicator/26/959/1/persentase-rumah-tangga-dengan-kepemilikan-aset-dan-jenis-aset-yang-dimiliki.html>
- Bătae, O. M., Dragomir, V. D., & Feleagă, L. (2021). The relationship between environmental, social, and financial performance in the banking sector: A European study. *Journal of Cleaner Production*, 290. <https://doi.org/10.1016/j.jclepro.2021.125791>
- Buallay, A. (2019). Management of Environmental Quality: An International Journal Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, 30(1), 98–115.
- Buallay, A. (2020). Sustainability reporting and firm's performance: Comparative study between manufacturing and banking sectors. *International Journal of Productivity and Performance Management*, 69(3), 431–445. <https://doi.org/10.1108/IJPPM-10-2018-0371>
- Bukhori, M. R. T., & Sopian, D. (2017). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Keuangan. *Sikap*, 2(1), 20–34.
- El Khoury, R., Nasrallah, N., & Alareeni, B. (2021). ESG and financial performance of banks in the MENAT region: concavity–convexity patterns. *Journal of Sustainable Finance and Investment*, 0(0), 1–25. <https://doi.org/10.1080/20430795.2021.1929807>
- Fadhilah, R., Idawati, W., & Praptiningsih. (2021). PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, LEVERAGE, DAN STRUKTUR

KEPEMILIKAN INSTITUSIONAL TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL MODERASI. *Jurnal Akunida*, 7(1).

Firdaus, M. M. (2021). *METODOLOGI PENELITIAN KUANTITATIF; DILENGKAPI ANALISIS REGRESI IBM SPSS STATISTICS VERSION 26.0*. CV. DOTPLUS Publisher.
<https://books.google.co.id/books?id=IJ8hEAAAQBAJ>

Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). *Accounting Theory* (7th ed.). John Wiley & Sons, Inc.

GRI. (2016). GRI 101: foundation 2016 101. *GRI Standards*, GRI101(1), 29. www.globalreporting.org

Hassan, A., Elamer, A. A., Fletcher, M., & Sobhan, N. (2020). Voluntary assurance of sustainability reporting: evidence from an emerging economy. *Accounting Research Journal*, 33(2), 391–410. <https://doi.org/10.1108/ARJ-10-2018-0169>

Husada, E. V., & Handayani, S. (2021). PENGARUH PENGUNGKAPAN ESG TERHADAP KINERJA KEUANGAN PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN YANG TERDAFTAR DI BEI PERIODE 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144.

IFRS Foundation. (2021). *Going concern — a focus on disclosure*. January, 1–4. <https://cdn.ifrs.org/-/media/feature/news/2021/going-concern-jan2021.pdf?la=en>

Ikatan Bankir Indonesia. (2014). *Mengelola Bank Komersial*. Gramedia.

Karyawati, N. N. A., Yuniarta, G. A., & Sujana, E. (2017). Pengaruh Tingkat Pengungkapan Laporan Keberlanjutan terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Non-Keuangan yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2015). *Jurnal Akuntansi Universitas Pendidikan Ganesha*, 7(1), 1–10.

Keown, A. J., Martin, J. D., & Petty, J. W. (2014). *Foundations of Finance*. Pearson Education.

Kharouf, H., Lund, D. J., Krallman, A., & Pullig, C. (2020). A signaling theory approach to relationship recovery. *European Journal of Marketing*, 54(9), 2139–2170. <https://doi.org/10.1108/EJM-10-2019-0751>

Melinda, A., & Wardhani, R. (2020). *The Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence from Asia*. 27, 147–173. <https://doi.org/10.1108/s1571-038620200000027011>

Miralles-Quirós, M. M., Miralles-Quirós, J. L., & Redondo-Hernández, J. (2019). The impact of environmental, social, and governance performance on stock prices: Evidence from the banking industry. *Corporate Social Responsibility*

- and *Environmental Management*, 26(6), 1446–1456.
<https://doi.org/10.1002/csr.1759>
- Mirza, D. S. (2012). PENGARUH KEMISKINAN, PERTUMBUHAN EKONOMI, DAN BELANJA MODAL TERHADAP INDEKS PEMBANGUNAN MANUSIA DI JAWA TENGAH TAHUN 2006-2009. *Economics Development Analysis Journal*, 1(1).
<https://doi.org/10.24843/eja.2021.v31.i02.p11>
- Nachrowi, D. N., & Usman, H. (2006). *Pendekatan Populer dan Praktis EKONOMETRIKA Untuk Analisis Ekonomi dan Keuangan*. Lembaga Penerbit Fakultas Ekonomi Indonesia.
- Nanicova, N. (2019). Pengaruh Kualitas Layanan Terhadap Kepuasan Pelanggan Noach Cafe And Bistro. *Agora*, 7(2).
- Nirino, N., Santoro, G., Miglietta, N., & Quaglia, R. (2021). Corporate controversies and company's financial performance: Exploring the moderating role of ESG practices. *Technological Forecasting and Social Change*, 162(September 2020), 120341.
<https://doi.org/10.1016/j.techfore.2020.120341>
- Nur Utomo, M., Rahayu, S., Kaujan, K., & Agus Irwandi, S. (2020). Environmental performance, environmental disclosure, and firm value: empirical study of non-financial companies at Indonesia Stock Exchange. *Green Finance*, 2(1), 100–113. <https://doi.org/10.3934/gf.2020006>
- Permata Sari, I. A., & Andreas, H. H. (2019). Pengaruh Pengungkapan Sustainability Reporting terhadap Keuangan Perusahaan di Indonesia. *International Journal of Social Science and Business*, 3(3), 206.
<https://doi.org/10.23887/ijssb.v3i3.20998>
- Pramesti, G. (2016). *Statistika Lengkap secara Teori dan Aplikasi dengan SPSS 23*. PT Elex Media Komputindo.
- RAN, TUK, Jikalahari, & Walhi. (2019). *Tinjauan atas Reformasi Keuangan Berkelanjutan di Indonesia*. 1–52. <https://www.tuk.or.id/2019/12/keuangan-berkelanjutan-indonesia/>
- Rehman, Z. U., Zahid, M., Rahman, H. U., Asif, M., Alharthi, M., Irfan, M., & Glowacz, A. (2020). Do corporate social responsibility disclosures improve financial performance? A perspective of the Islamic banking industry in Pakistan. *Sustainability (Switzerland)*, 12(8).
<https://doi.org/10.3390/SU12083302>
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh Environmental, Social, Governance (Esg) Disclosure Terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9(3), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Saygili, E., Arslan, S., & Birkan, A. O. (2021). ESG practices and corporate

- financial performance: Evidence from Bursa Istanbul. *Borsa Istanbul Review*.
<https://doi.org/10.1016/j.bir.2021.07.001>
- Shakil, M. H., Mahmood, N., Tasnia, M., & Munim, Z. H. (2019). Do environmental, social and governance performance affect the financial performance of banks? A cross-country study of emerging market banks. *Management of Environmental Quality: An International Journal*, 30(6), 1331–1344. <https://doi.org/10.1108/MEQ-08-2018-0155>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. ALFABETA.
- Sugiyono. (2017). *Metode Penelitian: Kuantitatif, Kualitatif, dan R&D*. ALFABETA.
- Syafrullah, S., & Muharam, H. (2017). Analisis Pengaruh Kinerja Environmental , Social , Dan Governance (Esg) Terhadap Abnormal Return. *Diponegoro Journal of Management*, 6(2), 1–14.
- Tandelilin, E. (2010). *Portofolio dan Investasi: Teori dan Aplikasi*. Kanisius.
- Tarigan, J., & Samuel, 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>
- Tempero, M. (2019). The time has come! *JNCCN Journal of the National Comprehensive Cancer Network*, 17(4), 295. <https://doi.org/10.6004/jnccn.2019.0020>
- Vesal, M., Siahtiri, V., & O’Cass, A. (2021). Strengthening B2B brands by signalling environmental sustainability and managing customer relationships. *Industrial Marketing Management*, 92(December 2019), 321–331. <https://doi.org/10.1016/j.indmarman.2020.02.024>
- Widarjono, A. (2009). *Ekonometrika: Pengantar dan Aplikasinya*. EKONISIA.
- WWF. (2020). *Sustainable banking assessment 2020*.
- Yasar, B., Martin, T., & Kiessling, T. (2020). An empirical test of signalling theory. *Management Research Review*, 43(11), 1309–1335. <https://doi.org/10.1108/MRR-08-2019-0338>