

DAFTAR PUSTAKA

- Aditama, F. W. (2022). Analisis Pengaruh Environment, Social, Governance (Esg) Score Terhadap Return Saham Yang Terdaftar Di Index Idx30. *Contemporary Studies in Economic, Finance and Banking*, 1(4), 592–602. <http://dx.doi.org/10.21776/csefb.2022.01.4.05>.
- Alareeni, B. A., & Hamdan, A. (2020). ESG impact on performance of US S&P 500-listed firms. *Corporate Governance (Bingley)*, 20(7), 1409–1428. <https://doi.org/10.1108/CG-06-2020-0258>
- Ameer, R., & Othman, R. (2012). Sustainability practices and corporate financial performance: A study based on the top global corporations. *Journal of Business Ethics*, 108(1), 61–79. <https://doi.org/10.1007/s10551-011-1063-y>
- Bodhanwala, S., & Bodhanwala, R. (2018). Does corporate sustainability impact firm profitability? Evidence from India. *Management Decision*, 56(8), 1734–1747. <https://doi.org/10.1108/MD-04-2017-0381>
- 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. <https://doi.org/10.1108/MEQ-12-2017-0149>
- 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>

Buallay, A., Fadel, S. M., Al-Ajmi, J. Y., & Saudagaran, S. (2020). Sustainability reporting and performance of MENA banks: is there a trade-off? *Measuring Business Excellence*, 24(2), 197–221. <https://doi.org/10.1108/MBE-09-2018-0078>

Buallay, A., Fadel, S. M., Alajmi, J., & Saudagaran, S. (2020). Sustainability reporting and bank performance after financial crisis: Evidence from developed and developing countries. *Competitiveness Review*, 31(4), 747–770. <https://doi.org/10.1108/CR-04-2019-0040>

Dini, N., & Manda, G. S. (2020). Pengaruh Car, Npl, Nim, Bopo, Ldr Dan Suku Bunga Sbi Terhadap Roa Bank Bumh Periode Tahun 2009-2018. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 9, 899. <https://doi.org/10.24843/eeb.2020.v09.i09.p05>

Ernst & Young, 2013. (2013). Value of Sustainability Reporting : A Study by The Center for Corporate Citizenship and Ernst & Young LLP. *Ernst & Young*, 1–15. www.BCCorporateCitizenship.org

Hersugondo, & Zahroh, B. M. (2021). PENGARUH KINERJA ENVIRONMENTAL, SOCIAL, DAN GOVERNANCE TERHADAP KINERJA KEUANGAN DENGAN KEKUATAN CEO SEBAGAI VARIABEL MODERASI (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019). *DIPONEGORO JOURNAL OF MANAGEMENT Volume 10, Nomor 3, Tahun 2021, Halaman 1-15 ISSN (Online): 2337-3792, 10(3), 1–15.*

- 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. <https://doi.org/10.52859/jba.v8i2.173>
- López, M. V., Garcia, A., & Rodriguez, L. (2007). Sustainable development and corporate performance: A study based on the Dow Jones sustainability index. *Journal of Business Ethics*, 75(3), 285–300. <https://doi.org/10.1007/s10551-006-9253-8>
- Mulpiani, W. (2019). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Perusahaan Publik di Indonesia. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 2(2), 77–90. <https://doi.org/10.29303/akurasi.v2i2.16>
- Nabil Al Faruq, Syukra, R., & Nuky, E. (2021). 144 Emiten Sudah Implementasikan ESG. INVESTOR.Id. <https://investor.id/market-and-corporate/262737/144-emiten-sudah-implementasikan-esg>
- Nugroho, N. A., & Hersugondo Hersugondo. (2022). Analisis Pengaruh Environment, Social, Governance (ESG) Disclosure Terhadap Kinerja Keuangan Perusahaan. *E-Bisnis : Jurnal Ilmiah Ekonomi Dan Bisnis*, 15(2), 233–243. <https://doi.org/10.51903/e-bisnis.v15i2.810>
- OJK Institute. (2022). *The Impact of ESG on the Performance of the Financial Services Industry*. OJK INSTITUTE. <https://www.ojk.go.id/ojk-institute/id/capacitybuilding/upcoming/223/the-impact-of-esg-on-the-performance-of-the-financial-services-industry>
- Puspitandari, J., & Septiani¹, A. (2017). Pengaruh Sustainability Report Disclosure

Terhadap Kinerja Perbankan. *Diponegoro Journal of Accounting*, 6(3), 1–12.
<http://ejournal-s1.undip.ac.id/index.php/accounting>

Rahi, A. F., Akter, R., & Johansson, J. (2022). Do sustainability practices influence financial performance? Evidence from the Nordic financial industry. *Accounting Research Journal*, 35(2), 292–314. <https://doi.org/10.1108/ARJ-12-2020-0373>

Ramadhan, A. J., & Hidayat, T. (2023). Effect of the Covid-19 Pandemic on Firm Value with Profitability as Moderation. *IDEAS: Journal of Management ...*, 2(2), 11–19. <http://ejournal.president.ac.id/presunivojs/index.php/IDEAS/article/view/4350%0A>
<http://ejournal.president.ac.id/presunivojs/index.php/IDEAS/article/viewFile/4350/1453>

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>

Scholtens, B. (2008). A note on the interaction between corporate social responsibility and financial performance. *Ecological Economics*, 68(1–2), 46–55. <https://doi.org/10.1016/j.ecolecon.2008.01.024>

Sisaye, S. (2021). The influence of non-governmental organizations (NGOs) on the development of voluntary sustainability accounting reporting rules. *Journal of Business and Socio-Economic Development*, 1(1), 5–23.

<https://doi.org/10.1108/jbsed-02-2021-0017>

Sparta, S. (2020). Dampak Good Corporate Governance Terhadap Kinerja Perbankan: Market Risk sebagai Intervening. *Equity*, 23(2), 167–188.
<https://doi.org/10.34209/equ.v23i2.2073>

Wawan, B. (2022). *Berharap Perusahaan Menerapkan ESG*. Sindo News.
<https://nasional.sindonews.com/read/941827/16/berharap-perusahaan-menerapkan-esg-1668485518?showpage=all>

Yawika, M. K., & Handayani, S. (2019). The Effect of ESG Performance on Economic Performance in the High Profile Industry in Indonesia. *Journal of International Business and Economics*, 7(2), 112–121.
<https://doi.org/10.15640/jibe.v7n2a12>

