

DAFTAR PUSTAKA

- Abdi, Y., Li, X., & Càmara-Turull, X. (2022). 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*, 24(4), 5052–5079. <https://doi.org/10.1007/s10668-021-01649-w>
- Ayu, N., Suhadak, W., & Husaini, A. (2015). Pengaruh Good Corporate Governance (GCG) Dan Pengungkapan Corporate Social Responsibility (CSR) Terhadap Nilai Perusahaan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Periode 2011-2013). *Jurnal Administrasi Bisnis STI Universitas Brawijaya*, 26(1), 86224. <https://www.neliti.com/publications/86224/>
- Baier, P., Berninger, M., & Kiesel, F. (2020). Environmental, Social and Governance Reporting in Annual Reports: A Textual Analysis. *SSRN Electronic Journal*. <https://doi.org/10.2139/SSRN.3206751>
- Bashatweh, A. D., Abutaber, T. A., AlZu'bi, M. J., KHader, L. F. A., Al-Jaghbir, S. A., & AlZoubi, I. J. (2023). Does Environmental, Social, and Governance (ESG) Disclosure Add Firm Value? Evidence from Sharia-Compliant Banks in Jordan. *Lecture Notes in Networks and Systems*, 487, 585–595. https://doi.org/10.1007/978-3-031-08084-5_42
- Brealey, R. A. ., Myers, S. C. ., & Allen, Franklin. (2020). *Principles of corporate finance*. 24.
- Brigham, E. F., & Houston, J. F. (2010). *Dasar-dasar Manajemen Keuangan Buku 1 -11/E*. <https://openlibrary.telkomuniversity.ac.id/home/catalog/id/10185.slug/dasar-dasar-manajemen-keuangan-buku-1-11-e-.html>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Bandung: Alpabeta
- Chariri, A. (2008). *Questioning The Popularity Of Agency Theory In Accounting Research*. <https://www.researchgate.net/publication/277872283>
- Creswell, J. W. (2014). The Selection of a Research Approach. *Research Design*, 3–23. <https://doi.org/45593:01>
- Damodaran, Aswath. (2025). *Investment Valuation, University Edition : Tools and Techniques for Determining the Value of Any Asset*. <https://www.wiley.com/en->

[sg/Investment+Valuation%2C+University+Edition%3A+Tools+and+Techniques+for+Determining+the+Value+of+any+Asset%2C+4th+Edition-p-9781394262748](https://www.semanticscholar.org/paper/9781394262748)

Deegan, C., & Gordon, B. (1996). A Study of the Environmental Disclosure Practices of Australian Corporations. *Accounting and Business Research*, 26(3), 187–199. <https://doi.org/10.1080/00014788.1996.9729510>

Dwiastuti, D. S., & Dillak, V. J. (2019). Pengaruh Ukuran Perusahaan, Kebijakan Hutang, dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(1), 137–146. <https://doi.org/10.17509/jaset.v11i1.16841>

ESG: Definisi, Contoh, dan Hubungannya dengan Perusahaan -. (n.d.). Retrieved April 28, 2025, from <https://www.esgi.ai/id/apa-itu-esg/>

ESG Disclosure | SSE Initiative. (n.d.). Retrieved April 29, 2025, from <https://sseinitiative.org/esg-disclosure>

ESG: Time for clarity and action | ACCA Global. (n.d.). Retrieved April 29, 2025, from <https://www.accaglobal.com/gb/en/member/sectors/internal-audit/our-publications/esg-time-for-clarity-and-action.html>

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>

Fuadah, L. L., Mukhtaruddin, M., Andriana, I., & Arisman, A. (2022). The Ownership Structure, and the Environmental, Social, and Governance (ESG) Disclosure, Firm Value and Firm Performance: The Audit Committee as Moderating Variable. *Economies*, 10(12). <https://doi.org/10.3390/economics10120314>

Ghazali, A., Studi Manajemen Keuangan, P., Negeri Jakarta, P., & Studi Manajemen Keuangan Politeknik Negeri Jakarta Jl GA Siwabessy, P. D. (2020). *Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia)*.

Ghozali 2018 | PDF. (n.d.). Retrieved May 8, 2025, from <https://www.scribd.com/document/653374381/Ghozali-2018>

Gray, R., Owen, D., & Adams, C. (1996). *Accounting & accountability: changes and challenges in corporate social and environmental reporting*. https://books.google.com/books/about/Accounting_Accountability.html?hl=id&id=KaJhQgAACAAJ

- GRI - Standards.* (n.d.). Retrieved April 28, 2025, from https://www.globalreporting.org/standards/?utm_source=chatgpt.com
- Hubbard, R. Glenn., & O'Brien, A. Patrick. (2019). *Macroeconomics*. 702.
- Jeanice, J., & Kim, S. S. (2023). Pengaruh Penerapan ESG Terhadap Nilai Perusahaan di Indonesia. *Owner*, 7(2), 1646–1653. <https://doi.org/10.33395/owner.v7i2.1338>
- Kasus pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek, S., & Julidha Salma Izzah, A. (2024). PENGARUH KINERJA PERUSAHAAN DAN ESG DISCLOSURE TERHADAP NILAI PERUSAHAAN. *DIPONEGORO JOURNAL OF ACCOUNTING*, 13(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Kim, S., and Li, Z. C. (2021). *Understanding the Impact of ESG Practices in Corporate Finance*. *Sustainability*, 2021, 13(7), 3746. (n.d.). Retrieved April 28, 2025, from <https://www.sciepub.com/reference/374745>
- Lestari, E., & Bahar, H. (n.d.). GREEN INNOVATION, FINANCIAL PERFORMANCE, AND FIRM VALUE: A CONTENT ANALYSIS METHOD. *Jurnal Value*, 18(1), 115–124.
- Lestari, S. A., Ramdan, E. P., Risnawati, R., & Pribadi, E. M. (2022). <title>. *JPT: JURNAL PROTEKSI TANAMAN (JOURNAL OF PLANT PROTECTION)*, 6(1), 1. <https://doi.org/10.25077/jpt.6.1.1-12.2022>
- Lonkani, R. (2018). Firm Value. In *Firm Value - Theory and Empirical Evidence*. InTech. <https://doi.org/10.5772/intechopen.77342>
- Melinda, A., & Wardhani, R. (2020). THE EFFECT OF ENVIRONMENTAL, SOCIAL, GOVERNANCE, AND CONTROVERSIES ON FIRMS' VALUE: EVIDENCE FROM ASIA. In *International Symposia in Economic Theory and Econometrics* (Vol. 27, pp. 147–173). Emerald Publishing. <https://doi.org/10.1108/S1571-038620200000027011>
- Mengenal Environmental, Social, dan Governance (ESG).* (n.d.). Retrieved April 28, 2025, from <https://mirekel.id/mengenal-environmental-social-dan-governance-esg/>
- Metode Penelitian Kuantitatif, Kualitatif, dan R&D_ Sugiyono 2020 - Flip eBook Pages 1-50 | AnyFlip.* (n.d.). Retrieved May 8, 2025, from <https://anyflip.com/xobw/rfpq/basic>
- Ningwati, G., Septiyanti, R., & Desriani, N. (2022). Pengaruh Environment, Social and Governance Disclosure terhadap Kinerja Perusahaan. *Goodwood Akuntansi Dan Auditing Reviu*, 1(1), 67–78. <https://doi.org/10.35912/GAAR.V1I1.1500>

- Nugroho, N. A., & Hersugondo, H. (2022). *Analisis Pengaruh Environmental, Social, Governance (ESG) Disclosure terhadap Kinerja Keuangan Perusahaan* (Vol. 15, Issue 2). <http://journal.stekom.ac.id/index.php/E-Bisnis>■page233
- Prabawati, P. I., & Rahmawati, I. P. (2022). The effects of Environmental, Social, and Governance (ESG) scores on firm values in ASEAN member countries. *Jurnal Akuntansi Dan Auditing Indonesia*, 26(2), 2022. <https://doi.org/10.20885/jaai.vol26.i>
- Prastiwi, A., Faisal, F., Nur, E., & Yuyetta, A. (n.d.). *BOARD CHARACTERISTICS, ENVIRONMENTAL SOCIAL GOVERNANCE DISCLOSURE AND CORPORATE PERFORMANCE: EVIDENCE FROM INDONESIA PUBLIC LISTED COMPANIES*.
- Shakil, M. H. (2021). Environmental, social and governance performance and financial risk: Moderating role of ESG controversies and board gender diversity. *Resources Policy*, 72. <https://doi.org/10.1016/J.RESOURPOL.2021.102144>
- Sosial, K., Keuangan Dan Luas Pengungkapan Sosial, K., & Hadi Sekolah Tinggi Agama Islam Negri KUDUS, N. (n.d.). *INTERAKSI TANGGUNGJAWAB*.
- Spence, M. (1973). Job market signaling. *Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.2307/1882010>
- Suaryana, A., Akuntansi, J., & Ekonomi, F. (2011). IMPLEMENTASI AKUNTANSI SOSIAL DAN LINGKUNGAN DI INDONESIA. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 6(1). <https://ojs.unud.ac.id/index.php/jiab/article/view/2639>
- sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. <https://openlibrary.telkomuniversity.ac.id/home/catalog/id/198273/slug/metode-penelitian-kuantitatif-kualitatif-dan-r-d.html>
- Sukamulja, S., Ekonomi, F., Atma, U., & Yogyakarta, J. (n.d.). GOOD CORPORATE GOVERNANCE DI SEKTOR KEUANGAN: DAMPAK GCG TERHADAP KINERJA PERUSAHAAN (Kasus di Bursa Efek Jakarta). In *Good Corporate Governance ... (Sukmawati Sukamulja. www.fcgi.*
- Sunaryo. (n.d.). EVALUASI TINGKAT KEAKURATAN ANTARA MODEL SPRINGATE DENGAN MODEL ALTMAN DALAM MEMPREDIKSI DELISTING PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA. In *Sunaryo /Journal of Business Strategy and Execution* (Vol. 7, Issue 2).

- Sustainable Stock Exchanges Report on Progress (2018) | SSE Initiative.* (n.d.). Retrieved April 16, 2025, from <https://sseinitiative.org/publication/sustainable-stock-exchanges-report-on-progress-2018>
- Teori Portofolio Dan Analisis Investasi Edisi Ketujuh | Perpustakaan Pascasarjana.* (n.d.). Retrieved April 28, 2025, from https://digilib.usm.ac.id/pasca/index.php?p=show_detail&id=653
- Tilling, M. V. (n.d.). *Refinements to Legitimacy Theory in Social and Environmental Accounting.*
- Utomo Mudzakir, F., & Rini Demi Pangestuti, I. (n.d.). PENGARUH ENVIRONMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE TERHADAP NILAI PERUSAHAAN DENGAN ROA DAN DER SEBAGAI VARIABEL KONTROL (Studi Pada Perusahaan Listing di BEI Periode 2017-2021). *DIPONEGORO JOURNAL OF MANAGEMENT*, 12(2). <http://ejournal-s1.undip.ac.id/index.php/dbr>
- WAYAN RUSTIARINI Jurusan Akuntansi, N. (2011). PENGARUH STRUKTUR KEPEMILIKAN SAHAM PADA PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 6(1). <https://ojs.unud.ac.id/index.php/jiab/article/view/2652>
- Whitelock, V. G. (2015). Environmental social governance management: A theoretical perspective for the role of disclosure in the supply chain. *International Journal of Business Information Systems*, 18(4), 390–405. <https://doi.org/10.1504/IJBIS.2015.068477>; PAGE:STRING:ARTICLE/CHAPTER
- Wooldridge, J. M. . (2010). *Econometric analysis of cross section and panel data*. 1064.
- Yip, Y. Y., & Lee, H. H. (2018). Does ESG disclosure create value to firms? The Malaysian case. *Journal of Social Sciences Research*, 2018(Special Issue 6), 515–521. <https://doi.org/10.32861/jssr.spi6.515.521>