

DAFTAR PUSTAKA

- Ahmad, N., Mobarek, A., & Roni, N. N. (2021). Revisiting the impact of ESG on financial performance of FTSE350 UK firms: Static and dynamic panel data analysis. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1900500>
- Barney, J. B., & Harrison, J. S. (2020). *Stakeholder Theory at the Crossroads*. In *Business and Society* (Vol. 59, Issue 2). <https://doi.org/10.1177/0007650318796792>
- Barroga, E., Matanguihan, G. J., Furuta, A., Arima, M., Tsuchiya, S., Kawahara, C., Takamiya, Y., & Izumi, M. (2023). Conducting and Writing Quantitative and Qualitative Research. *Journal of Korean Medical Science*, 38(37). <https://doi.org/10.3346/jkms.2023.38.e291>
- Basuki, A. T., & Prawoto, N. (2017). Analisis Regresi dalam Penelitian Ekonomi dan Bisnis. *PT Rajagrafindo Persada*.
- Bui, T. N., Nguyen, X. H., & Pham, K. T. (2023). The Effect of Capital Structure on Firm Value: A Study of Companies Listed on the Vietnamese Stock Market. *International Journal of Financial Studies*, 11(3). <https://doi.org/10.3390/ijfs11030100>
- Casteel, A., & Bridier, N. L. (2021). Describing populations and samples in doctoral student research. *International Journal of Doctoral Studies*, 16. <https://doi.org/10.28945/4766>
- Chen, Z., & Xie, G. (2022). ESG disclosure and financial performance: Moderating role of ESG investors. *International Review of Financial Analysis*, 83. <https://doi.org/10.1016/j.irfa.2022.102291>
- De Lucia, C., Paziienza, P., & Bartlett, M. (2020). Does good ESG lead to better financial performances by firms? Machine learning and logistic regression models of public enterprises in Europe. *Sustainability (Switzerland)*, 12(13). <https://doi.org/10.3390/su12135317>
- Domanović, V. (2021). The Relationship between ESG and Financial Performance Indicators in the Public Sector: Empirical Evidence from the Republic of Serbia. *Management: Journal of Sustainable Business and Management Solutions in Emerging Economies*. <https://doi.org/10.7595/management.fon.2021.0032>
- Dube, S., & Maroun, W. (2017). Corporate social responsibility reporting by South African mining companies: Evidence of legitimacy theory. *South African*

Journal of Business Management, 48(1).
<https://doi.org/10.4102/sajbm.v48i1.17>

- Erin, O., Adegboye, A., & Bamigboye, O. A. (2022). Corporate governance and sustainability reporting quality: evidence from Nigeria. *Sustainability Accounting, Management and Policy Journal*, 13(3), 680–707. <https://doi.org/10.1108/SAMPJ-06-2020-0185>
- Ghazali, A., & Zulmaita, Z. (2022). Pengaruh Pengungkapan *Environmental, Social, and Governance* (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi pada Perusahaan Sektor Infrastruktur *Seminar Nasional Akuntansi Dan*
- Giannopoulos, G., Fagernes, R. V. K., Elmarzouky, M., & Hossain, K. A. B. M. A. (2022). The ESG Disclosure and the Financial Performance of Norwegian Listed Firms. *Journal of Risk and Financial Management*, 15(6). <https://doi.org/10.3390/JRFM15060237>
- Guevara, A. J. D., & Dib, V. C. (2022). ESG PRINCIPLES, CHALLENGES AND OPPORTUNITIES. *RISUS-JOURNAL ON INNOVATION AND SUSTAINABILITY*, 13(4).
- Hamidah, H., & Puspawati, D. (2023). The Effect of ESG-Corporate, Company Size, and Size of Board Director on Financial Performance with Audit Quality as a Moderating Variable in Public Companies in Indonesia. *American Journal of Sciences and Engineering Research*, 6(2), 312–319. www.iajournals.com
- Hamm, J. A., Wolfe, S. E., Cavanagh, C., & Lee, S. (2022). (Re)Organizing legitimacy theory. *Legal and Criminological Psychology*, 27(2). <https://doi.org/10.1111/lcrp.12199>
- Hardiningsih, P., Januarti, I., Yuyetta, E. N. A., Srimindarti, C., & Udin, U. (2020). The effect of sustainability information disclosure on financial and market performance: empirical evidence from Indonesia and Malaysia. *International Journal of Energy Economics and Policy*, 10(2). <https://doi.org/10.32479/ijEEP.8520>
- Jamieson, M. K., Govaart, G. H., & Pownall, M. (2023). Reflexivity in quantitative research: A rationale and beginner's guide. In *Social and Personality Psychology Compass* (Vol. 17, Issue 4). <https://doi.org/10.1111/spc3.12735>
- Kasmir. (2013). Analisis Laporan Keuangan. In *Raja Grafindo Persada*.
- Liu, Y., Kim, C. Y., Lee, E. H., & Yoo, J. W. (2022). Relationship between Sustainable Management Activities and Financial Performance: Mediating Effects of Non-Financial Performance and Moderating Effects of Institutional Environment. *Sustainability (Switzerland)*, 14(3). <https://doi.org/10.3390/su14031168>

- Mcleod, S. (2023). Qualitative Vs Quantitative Research Methods & Data Analysis. *Psychology » Research Methodology*.
- Mulpiani, W. (2019). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Perusahaan Publik di Indonesia. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 2(2). <https://doi.org/10.29303/akurasi.v2i2.16>
- Oktalia, A., Emilyya, Agriffina, J., Ella, M., Cuandra, F., & Laulita, N. B. (2022). ANALISIS RANTAI PASOK SERTA SISTEM ERP DALAM KINERJA OPERASIONAL PT NESTLE INDONESIA. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 2(3). <https://doi.org/10.55047/transekonomika.v2i3.134>
- Pedersen, L. H., Fitzgibbons, S., & Pomorski, L. (2021). Responsible investing: The ESG-efficient frontier. *Journal of Financial Economics*, 142(2). <https://doi.org/10.1016/j.jfineco.2020.11.001>
- Perera-Aldama, L. (2023). GRI and materiality: discussions and challenges. *Sustainability Accounting, Management and Policy Journal*, 14(4). <https://doi.org/10.1108/SAMPJ-05-2022-0238>
- Pulino, S. C., Ciaburri, M., Magnanelli, B. S., & Nasta, L. (2022). Does ESG Disclosure Influence Firm Performance? *Sustainability (Switzerland)*, 14(13). <https://doi.org/10.3390/su14137595>
- Putra, H. K., Kamaliah, & Indrawati, N. (2020). Pengaruh ukuran perusahaan, leverage, profitabilitas, likuiditas, dan media exposure terhadap pengungkapan corporate social responsibility. *Jurnal Ilmu Akuntansi*, 9(2337–4314).
- Rahayu, A., & Agustina, R. (2022). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan dan Volume Perdagangan Saham (Studi pada Perusahaan Pertambangan Minyak dan Gas Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019). *JFAS: Journal of Finance and Accounting Studies*, 4(2). <https://doi.org/10.33752/jfas.v4i2.408>
- Rahmawati, M. I., & Subardjo, A. (2017). Pengaruh pengungkapan *environmental* Dan kinerja lingkungan terhadap kinerja ekonomi yang dimoderasi good corporate governance. *Jurnal Buletin Studi Ekonomi*, 22(2), 200–226.
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh *Environmental, Social, Governance* (ESG) Disclosure terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9(3).
- Schoonenboom, J. (2023). The Fundamental Difference Between Qualitative and Quantitative Data in Mixed Methods Research. *Forum Qualitative Sozialforschung*, 24(1). <https://doi.org/10.17169/fqs-24.1.3986>
- 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>
- Shofwatun, H., Kosasih, K., & Megawati, L. (2021). ANALISIS KINERJA KEUANGAN BERDASARKAN RASIO LIKUIDITAS DAN RASIO PROFITABILITAS PADA PT POS INDONESIA (PERSERO). *KRISNA: Kumpulan Riset Akuntansi*, 13(1). <https://doi.org/10.22225/kr.13.1.2021.59-74>
- Sreepriya, J., Suprabha, K. R., & Prasad, K. (2023). Does GRI compliance moderate the impact of sustainability disclosure on firm value? *Society and Business Review*, 18(1). <https://doi.org/10.1108/SBR-06-2022-0172>
- Sudana, I. M. (2019). *Manajemen keuangan perusahaan teori dan praktik*.
- Sugiyono, D. (2008). Metode penelitian kuantitatif, kualitatif dan R & D / Sugiyono. In *Bandung: Alfabeta*.
- Triyani, A., Setyahuni, S. W., & Makwuna, F. D. (2021). Pengaruh Kinerja Non Keuangan (*Environmental, Social, Governance*) terhadap Resiko Investasi Perusahaan. *JURNAL AKUNTANSI DAN BISNIS: Jurnal Program Studi Akuntansi*, 7(2). <https://doi.org/10.31289/jab.v7i2.5602>
- Winarno, S. H. (2019). Analisis NPM, ROA, dan ROE dalam Mengukur Kinerja Keuangan. *Jurnal STEI Ekonomi*, 28(02). <https://doi.org/10.36406/jemi.v28i02.254>
- Wirba, A. V. (2023). Corporate Social Responsibility (CSR): The Role of Government in promoting CSR. *Journal of the Knowledge Economy*. <https://doi.org/10.1007/s13132-023-01185-0>
- Yang, Y., Orzes, G., Jia, F., & Chen, L. (2021). Does GRI Sustainability Reporting Pay Off? An Empirical Investigation of Publicly Listed Firms in China. *Business and Society*, 60(7). <https://doi.org/10.1177/0007650319831632>
- Yoon, B., & Chung, Y. (2018). The effects of corporate social responsibility on firm performance: A stakeholder approach. *Journal of Hospitality and Tourism Management*, 37(August), 89–96. <https://doi.org/10.1016/j.jhtm.2018.10.005>
- Zhao, C., Guo, Y., Yuan, J., Wu, M., Li, D., Zhou, Y., & Kang, J. (2018). ESG and corporate financial performance: Empirical evidence from China's listed power generation companies. *Sustainability (Switzerland)*, 10(8). <https://doi.org/10.3390/su10082607>