

## DAFTAR PUSTAKA

- Aksan, I., & Gantayowati, E. (2020). Disclosure on Sustainability Reports, Foreign Board, Foreign Ownership, Indonesia Sustainability Reporting Awards and Firm Value. *Journal of Accounting and Strategic Finance*, 3(1), 33–51. <https://doi.org/10.33005/jasf.v3i1.69>
- Akuchi, B. N., & Egbunike, P. A. (2023). *Environmental Responsibility Disclosure and Performance of oil and gas firms listed in Nigeria : Moderating Role of Earnings management*. 9(3), 214–230.
- Alamsyah, M. F. (2019). Pengaruh Profitabilitas, Ukuran Perusahaan dan Nilai Pasar terhadap Harga Saham pada Sub Sektor Pertambangan Logam dan Mineral di Bursa Efek Indonesia (BEI). *Jurnal Manajemen*, 11(2), 170–178.
- Almashhadani, M., & Almashhadani, H. A. (2023). The Impact of Sustainability Reporting on Promoting Firm performance. *International Journal of Business and Management Invention (IJBMI) ISSN*, 12, 101–111. <https://doi.org/10.35629/8028-1204101111>
- Amerta, A., & Soenarno, N. Y. (2022). The Impact of Enterprise Risk Management, Corporate Social Responsibility, and Sustainability Report on Firm Value in Banking Sector of Indonesia, Malaysia, and Thailand. *International Journal Vallis Aurea*, 8(1), 49–65. <https://doi.org/10.2507/IJVA.8.1.4.89>
- Ashraf, Y., & Nazir, M. S. (2023). Corporate sustainability and environmental reporting: triggers and consequences. *Environmental Science and Pollution Research*, 30(26), 68743–68769. <https://doi.org/10.1007/s11356-023-27160-5>
- Asy'ari, A. N. (2023). *Pengaruh Informasi Akuntansi Biaya dan Pengungkapan CSR terhadap Nilai Perusahaan Serta Implikasi pada Tanggung Jawab Perusahaan kepada Stakeholder*. Universitas Jendral Soedirman Purwokerto.
- Baboukardos, D., Gaia, S., Lassou, P., & Soobaroyen, T. (2023). The multiverse of non-financial reporting regulation. In *Accounting Forum* (Vol. 47, Issue 2, pp. 147–165). Taylor and Francis Ltd. <https://doi.org/10.1080/01559982.2023.2204786>
- Bae, S. M., Masud, M. A. K., & Kim, J. D. (2018). A cross-country investigation of corporate governance and corporate sustainability disclosure: A signaling theory perspective. *Sustainability (Switzerland)*, 10(8). <https://doi.org/10.3390/su10082611>
- Bakry, A. E. A., Azhar, Z., & Kishan, K. (2023). The effects of amended sustainability reporting requirements on corporate social responsibility reporting and firm value: the moderating role of assurance. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-11-2022-0414>
- Brigham, E. F., & Houston, J. F. (2011). *Dasar-Dasar Manajemen Keuangan* (11th ed.). Salemba Empat.
- Brigham, E. F., & Houston, J. F. (2015). *Fundamentals of Financial Management* (8th ed.). Cengage Learning.
- Buallay, M. A., Al Marri, M., Nasrallah, N., Hamdan, A., Barone, E., & Zureigat,

- Q. (2023). Sustainability reporting in banking and financial services sector: a regional analysis. *Journal of Sustainable Finance and Investment*, 13(1), 776–801. <https://doi.org/10.1080/20430795.2021.1978919>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. In *Journal of Management* (Vol. 37, Issue 1, pp. 39–67). <https://doi.org/10.1177/0149206310388419>
- Cooper, D. J., & Schindler, P. (2014). *Business research methods*. McGraw-hill.
- Corazza, L., Scagnelli, S. D., & Mio, C. (2017). Simulacra and Sustainability Disclosure: Analysis of the Interpretative Models of Creating Shared Value. *Corporate Social Responsibility and Environmental Management*, 24(5), 414–434. <https://doi.org/10.1002/csr.1417>
- DeAngelo, L. E. (1986). Accounting Numbers as Market Valuation Substitutes: A Study of Management Buyouts of public Stockholders. *The Accounting Review*, 61(3), 400–420. <https://www.jstor.org/stable/247149>
- Dechow, P. M., & Dichev, I. D. (2002). The quality of accruals and earnings: The role of accrual estimation errors. *Accounting Review*, 77(SUPPL.), 35–59. <https://doi.org/10.2308/accr.2002.77.s-1.35>
- Dechow, P. M., Hutton, A. P., Kim, J. H., & Sloan, R. G. (2012). Detecting Earnings Management: A New Approach. *Journal of Accounting Research*, 50(2), 275–334. <https://doi.org/10.1111/j.1475-679X.2012.00449.x>
- Dechow, P. M., & Sloan, R. G. (1991). Executive incentives and the horizon problem. An empirical investigation. *Journal of Accounting and Economics*, 14(1), 51–89. [https://doi.org/10.1016/0167-7187\(91\)90058-S](https://doi.org/10.1016/0167-7187(91)90058-S)
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management Author(s): Detecting Earnings Management. In *Source: The Accounting Review* (Vol. 70, Issue 2).
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14(1), 57–74.
- Friske, W., Hoelscher, S. A., & Nikolov, A. N. (2023). The impact of voluntary sustainability reporting on firm value: Insights from signaling theory. *Journal of the Academy of Marketing Science*, 51(2), 372–392. <https://doi.org/10.1007/s11747-022-00879-2>
- Fristiani, N. L., Pangastuti, D. A., & Harmono, H. (2020). Intellectual Capital Dan Kinerja Keuangan Terhadap Nilai Perusahaan: Pada Industri Perbankan. *AFRE (Accounting and Financial Review)*, 3(1). <https://doi.org/10.26905/afr.v3i1.4223>
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program SPSS. In *Alfabeta* (Edisi 9, Vol. 1, Issue 1). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika Teori, Konsep, dan Aplikasi dengan Eviews* (Edisi 2). Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed.). McGraw-Hill Irwinisbn.
- Gunawan, Y., & Mayangsari, S. (2015). Pengaruh Sustainability Reporting Terhadap Nilai Perusahaan Dengan Investment Opportunity Set Sebagai Variabel Moderating. *Jurnal Akuntansi Trisakti*, 2(1), 1–12.

- <https://doi.org/10.25105/jat.v2i1.4828>
- Hasanah, V. N., Nuraina, E., & Styaningrum, F. (2023). Sustainability Reporting, Foreign Ownership, Firm Value as a Function of Investment Opportunity Set. *Jurnal Dinamika Akuntansi*, 15(1), 13–23. <https://doi.org/10.15294/jda.v15i1.35793>
- Healy, P. M. (1985). The effect of bonus schemes on accounting decisions. *Journal of Accounting and Economics*, 7(1–3), 85–107. [https://doi.org/10.1016/0165-4101\(85\)90029-1](https://doi.org/10.1016/0165-4101(85)90029-1)
- Husnaint, W., & Basuki, B. (2020). ASEAN Corporate Governance Scorecard: Sustainability Reporting and Firm Value. *Journal of Asian Finance, Economics and Business*, 7(11), 315–326. <https://doi.org/10.13106/jafeb.2020.vol7.no11.315>
- Iliemena, R. O., Wobo, H. O., & Goodluck, H. C. (2023). Corporate Governance Sustainability Reporting and Shareholders' Wealth Creation. *Proceedings of the 7th Annual International Academic Conference on Accounting and Finance Disruptive Technology: Accounting Practices, Financial and Sustainability Reporting*, 308–318.
- Insyaroh, D. W., & Widiatmoko, J. (2022). Pengaruh Good Corporate Governance Terhadap Manajemen Laba Dan Dampaknya Terhadap Nilai Perusahaan. *Jurnal Ilmiah Akuntansi Peradaban*, 8(1), 33–51.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Jogiyanto, H. (2013). *Metode penelitian bisnis: salah kaprah dan pengalaman-pengalaman* (6th ed.). BPF.
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. In *Source: Journal of Accounting Research* (Vol. 29, Issue 2).
- Karaman, A. S., Kilic, M., & Uyar, A. (2018). Sustainability reporting in the aviation industry: worldwide evidence. *Sustainability Accounting, Management and Policy Journal*, 9(4), 362–391. <https://doi.org/10.1108/SAMPJ-12-2017-0150>
- Khotimah, D. N., Endiana, I. D. M., & Arizona, I. P. E. (2021). Pengaruh Kompensasi Bonus Dan Leverage Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2012). *Karya Riset Mahasiswa Akuntansi*, 2(2), 40–62.
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39(1), 163–197. <https://doi.org/10.1016/j.jacceco.2004.11.002>
- Kurniawati, D., Riwayati, H. E., & Firdaus, A. (2022). *Effect of Sustainability Report on Manufacturing Sector Firm Value with Profitability As A Moderation Variable*. 3(5). <https://doi.org/10.31933/dijdbm.v3i5>
- Kuzey, C., & Uyar, A. (2017). Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey. *Journal of Cleaner Production*, 143, 27–39. <https://doi.org/10.1016/j.jclepro.2016.12.153>
- Laskar, N. (2018). Impact of corporate sustainability reporting on firm

- performance: an empirical examination in Asia. *Journal of Asia Business Studies*, 12(4), 571–593. <https://doi.org/10.1108/JABS-11-2016-0157>
- Loh, L., Thomas, T., & Wang, Y. (2017). Sustainability reporting and firm value: Evidence from Singapore-listed companies. *Sustainability (Switzerland)*, 9(11). <https://doi.org/10.3390/su9112112>
- Mahrani, M., & Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- McVay, S. E. (2006). Earnings management using classification shifting: An examination of core earnings and special items. *Accounting Review*, 81(3), 501–531. <https://doi.org/10.2308/accr.2006.81.3.501>
- Media Digital. (2023). *B20 Indonesia Dukung Standarisasi Laporan Keberlanjutan Berbasis Lingkungan, Sosial dan Tata Kelola*. <https://ekonomi.bisnis.com/read/20220625/9/1547814/b20-indonesia-dukung-standardisasi-global-laporan-berkelanjutan-berbasis-lingkungan-sosial-dan-tata-kelola-usaha>
- Meini, Z., & Chotimah, L. C. (2022). The Effect of Sustainability Reporting Disclosure and Liquidity on Company Value with Ownership Concentration Variables as Moderating. *Budapest International Research and ...*, 20417–20431. <https://doi.org/10.33258/birci.v5i3.6059>
- Morri, G., Anconetani, R., & Pistrutto, L. (2023). Corporate governance and executive compensation: do they impact on operating performance and valuation of real estate firms? *Journal of Property Investment and Finance*, 41(6), 601–615. <https://doi.org/10.1108/JPIF-10-2022-0070>
- Mutiha, A. H. (2022). *The Quality of Sustainability Report Disclosure and Firm Value: Further Evidence from Indonesia*. 26. <https://doi.org/10.3390/proceedings2022083026>
- Nadifah, R., Dian Indira Kusuma, P., & Arofah, T. (2020). The Effect of Corporate Social Responsibility Disclosure, Leverage, and Free Cash Flow on Earnings Management. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, 5(1), 99–119.
- Nguyen, T. T. D. (2020). An empirical study on the impact of sustainability reporting on firm value. *Journal of Competitiveness*, 12(3), 119–135. <https://doi.org/10.7441/joc.2020.03.07>
- Pamungkas, N. B., & Meini, Z. (2023). The Effects of Sustainability Reporting and Intellectual Capital Disclosure on Firm Value, with Profitability As A Moderator. *Jurnal Ekonomi*, 12(01), 2023. <http://ejournal.seaninstitute.or.id/index.php/Ekonomi>
- Putra, A. Y. S., Suherman, S., & Kurnianti, D. (2020). Corporate Social Responsibility Dan Nilai Perusahaan: Moderasi Corporate Governance. *Jurnal Ekonomi, Akuntansi Dan Manajemen Multiparadigma (JEAMM)*, 1(2), 1–13. <https://doi.org/10.51182/jeamm.v1i2.1832>
- Rahyuni, N. W. N., Sanjaya, Ik. P. W., & Lestari, N. L. P. R. W. (2021). Pengaruh Kinerja Keuangan Perusahaan Sektor Pertanian. *Jurnal Riset Akuntansi Warmadewa*, 4(1), 26–31.

- Reintjes, G. (2017). Do investors care about the Quality of Sustainability reports. *The Relationship between Sustainability Reporting ...*, 1–36. [https://www.academia.edu/download/80126945/MHTEC\\_RU\\_Guus\\_Reintjes\\_s\\_4367944.pdf](https://www.academia.edu/download/80126945/MHTEC_RU_Guus_Reintjes_s_4367944.pdf)
- Sandria, F. (2021). *Deretan Skandal Lapkeu di Pasar Saham RI, Indofarma-Hanson*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson/3>
- Sari, S. U. R. (2016). *Comparison of Multivariable Spline Omparison of Multivariable Spline Nonparametric Regression Model Using Nonparametric Regression Model Using Generalized Cross Validation (Gcv) and Generalized Cross Validation (Gcv) and Unbiassed Risk (Ubr) in Selecting*. 102.
- Schipper, K. (1989). Commentary on Earning Management. In Commentary on Earnings Management. *Accounting Horizons*, 91–102.
- Scott, Wi. R. (2015). *Financial Accounting Theory Seventh Edition* (Pearson (ed.); Seventh Ed).
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business : a skill-building approach* (Seventh). John Wiley and Sons Ltd.
- Setioningsih, R., & Budiarti, L. (2022). *Analisis Pengaruh Laporan Keberlanjutan Terhadap Nilai Perusahaan Dengan Ukuran Perusahaan Sebagai Moderasinya*. 375–390.
- Spence Michael. (1973). Spence1973. *The Quarterly Journal of Economics*, 87(3), 355–374. <http://www.jstor.org/stable/1882010>
- 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), 152–174. <https://doi.org/10.1108/SBR-06-2022-0172>
- Stubben, S. R. (2010). Discretionary revenues as a measure of earnings management. *Accounting Review*, 85(2), 695–717. <https://doi.org/10.2308/accr.2010.85.2.695>
- Subagio, D. I., & Januarti, I. (2022). Pengaruh Modal Intelektual Terhadap Nilai Perusahaan Dengan Manajemen Laba Sebagai Variabel Moderasi. *Journal of Applied Managerial Accounting*, 6(1), 102–114. <https://doi.org/10.30871/jama.v6i1.3853>
- Sugiyono. (2016). *Metode Penelitian kuantitatif, kualitatif, R& D*. Alfabeta.
- Suteja, J., Gunardi, A., & Mirawati, A. (2016). International Journal of Economics and Financial Issues Moderating Effect of Earnings Management on the Relationship Between Corporate Social Responsibility Disclosure and Profitability of Banks in Indonesia. *International Journal of Economics and Financial Issues*, 6(4), 1360–1365. <http://www.econjournals.com>
- Suwardika, I. N. A., & Mustanda, I. K. (2017). *Pengaruh leverage, ukuran perusahaan, pertumbuhan perusahaan, dan profitabilitas terhadap nilai perusahaan pada perusahaan properti*. 6(3), 1248–1277. <https://ojs.unud.ac.id/index.php/Manajemen/article/download/27276/17919>
- Suyono, E., & Farooque, O. Al. (2018). Do governance mechanisms deter earnings management and promote corporate social responsibility? *Accounting Research Journal*, 31(3), 479–495.

0117

- Suyono, E., Sunarmo, A., Budianto, R., Ekonomi dan Bisnis, F., Jenderal Soedirman, U., & Sultan Ageng Tirtayasa, U. (2022). Telaah Konseptual atas Berbagai Model Pengukuran Earnings Management: Edisi Revisi. *Soedirman Accounting, Auditing and Public Sector Journal*. <https://doi.org/10.32424/1.saap.2022.1.2.7906>
- Swarnapali, R., Student, P., & Le, L. (2018). Corporate Sustainability Reporting And Firm Value: Evidence From A Developing Country. In *The International Journal of Organizational Innovation* (Vol. 10).
- Syabilla, T. A., & Andi, K. A. (2023). Pengaruh Manajemen Laba Dan Profitabilitas Perusahaan Terhadap Nilai Perusahaan Sebelum Dan Selama Pandemi Covid-19. *Jurnal Kajian Penelitian Pendidikan Dan Kebudayaan (JKPPK)*, 1(3). <https://doi.org/10.59031/jkppk.v1i3.130>
- Thamaree, A., & Zaby, S. (2023). Bibliometric Review Of Research On Corporate Governance And Firm Value. *Journal of Governance and Regulation*, 12(1), 42–52. <https://doi.org/10.22495/jgrv12i1art4>
- Thompson, E. K., Ashimwe, O., Buerthey, S., & Kim, S.-Y. (2022). The value relevance of sustainability reporting: does assurance and the type of assurer matter? *Sustainability Accounting, Management and Policy Journal*, 13(4), 858–877. <https://doi.org/10.1108/SAMPJ-08-2021-0329>
- Tobin James. (1969). A General Equilibrium Approach To Monetary Theory. In *Journal of Money, Credit and Banking* (Vol. 1, Issue 1).
- Tucker, J. W., & Zarowin, P. A. (2006). Does Income Smoothing Improve Earnings Informativeness? *The Accounting Review*, 81(1), 251–270. <https://doi.org/10.2308/ACCR.2006.81.1.251>
- Uwuigbe, U., Uwuigbe, O. R., Emmanuel, O., & Asiriwu, O. (2018). Sustainability reporting and firm performance: A bi-directional approach Ownership structure and corporate performance of multinational banks: Evidence from Nigeria View project IFRS Adoption and Accounting Quality: Evidence from the Nigerian Banking Sector View project. In *Article in Academy of Strategic Management Journal*. <https://www.researchgate.net/publication/328651991>
- Wagner, D. N. (2019). The Opportunistic Principal. *Kyklos*, 72(4), 637–657. <https://doi.org/10.1111/kykl.12213>
- Widianingsih, D., Achyani, F., & Trisnawati, R. (n.d.). Mediating Financial Performance on Firm Value. *The International Journal of Business Management and Technology*, 6. [www.theijbmt.com](http://www.theijbmt.com)
- Widianingsih, D., Achyani, F., & Trisnawati, R. (2022). *Mediating Financial Performance on Firm Value*. 6(5), 26–42.
- Wijaya, D. C. T., & Budiasih, I. G. A. N. (2018). Manajemen Laba Terhadap Nilai Perusahaan Pada Pergantian CEO. *E-Jurnal Akuntansi*, 1662. <https://doi.org/10.24843/eja.2018.v25.i03.p02>
- Yang, B., Jahanger, A., Usman, M., & Khan, M. A. (2021). The dynamic linkage between globalization, financial development, energy utilization, and environmental sustainability in GCC countries. *Environmental Science and Pollution Research*, 28(13), 16568–16588. <https://doi.org/10.1007/s11356->

020-11576-4

- Yondrichs, Muliati, Laupe, S., Mayapada, A. G., Jurana, & Ridwan. (2021). The effect of fundamental factors, sustainability reporting, and corporate governance on firm value. *Universal Journal of Accounting and Finance*, 9(6), 1503–1509. <https://doi.org/10.13189/ujaf.2021.090627>
- Yu, M., & Zhao, R. (2015). Sustainability and firm valuation: An international investigation. *International Journal of Accounting and Information Management*, 23(3), 289–307. <https://doi.org/10.1108/IJAIM-07-2014-0050>
- Yulianingsih, P.-, Sueb, M.-, & Hasyir, D. A. (2018). The Effect Of Sustainability Report Disclosure and GCG Toward Firm Value Moderated By Information Asymmetry in CGPI Participants 2012-2015. *Jurnal Akuntansi Maranatha*, 10(2), 241–260. <https://doi.org/10.28932/jam.v10i2.1090>

<https://www.globalreporting.org>

<https://www.idx.co.id>

<https://kpmg.com>

<https://www.ksei.co.id>

