

## DAFTAR PUSTAKA

- Atrianingsih, S., & Nyale, M. H. Y. (2022). Pengaruh Debt To Equity Ratio (DER) dan Return on Asset (ROA) terhadap Nilai Perusahaan dengan Sales Growth Sebagai Variabel Moderasi. *JIIP - Jurnal Ilmiah Ilmu Pendidikan*, 5(7), 2700–2709. <https://doi.org/10.54371/jiip.v5i7.746>
- Aurillia Salsabila, & Jacobus Widiatmoko. (2022). Pengaruh Green Accounting terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Mediasi pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2018-2021. *Jurnal Mirai Manajemen*, 7(1), 410–424.
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact of ESG performance on firm value and profitability. *Borsa Istanbul Review*, 22(November 2022), S119–S127. <https://doi.org/10.1016/j.bir.2022.11.006>
- Badollah, Y. A. I. (2024). Pengaruh kinerja keuangan terhadap nilai perusahaan pada industri infrastruktur telekomunikasi. *Journal of Economics, Management And Accounting*, 2(2), 249–262. <https://penerbitgoodwood.com/index.php/gaar/article/view/1454>
- Bayu, I. K., Jaya, A., & Martadinata, I. P. H. (2024). Pengaruh Pengungkapan Environmental , Social , and Governance ( ESG ) Terhadap Profitabilitas. *13*(2), 59–71.
- Buallay, A. (2018). Audit committee characteristics: an empirical investigation of the contribution to intellectual capital efficiency. *Measuring Business Excellence*, 22(2), 183–200. <https://doi.org/10.1108/MBE-09-2017-0064>
- Chininga, E., Alhassan, A. L., & Zeka, B. (2024). ESG ratings and corporate financial performance in South Africa. *Journal of Accounting in Emerging Economies*, 14(3), 692–713. <https://doi.org/10.1108/JAEE-03-2023-0072>
- Chouaibi, S., Chouaibi, J., & Rossi, M. (2022). ESG and corporate financial performance: the mediating role of green innovation: UK common law versus Germany civil law. *EuroMed Journal of Business*, 17(1), 46–71. <https://doi.org/10.1108/EMJB-09-2020-0101>
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Dianissa, R. P., & Asmara, R. (2025). Pengaruh ROE , Sales Growth Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (Jebma)*, 5(1), 77–88.
- Efron, B., & Tibshirani, R. J. (2003). An Introduction to the Bootstrap. *Statistical Science*, 18(2), 168–174. <https://doi.org/10.1214/ss/1063994971>

- Fama, E. F. (1978). American Economic Association The Effects of a Firm's Investment and Financing Decisions on the Welfare of Its Security 05:53:43 AM All use subject to JSTOR Terms and Conditions. *Source: The American Economic Review*, 68(3), 272–284.
- Fitri Prasetyorini, B. (2013). Pengaruh Ukuran Perusahaan, Leverage, Price Earning Ratio Dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Ilmu Manajemen*, 1(1), 183–196.
- Fitriana, D. A., Wiratno, A., Pratiwi, U., Ulfah, P., & Soedirman, U. J. (2024). *Pengaruh Kinerja Lingkungan, Carbon Emission Disclosure , dan Kinerja Keuangan Terhadap Nilai Perusahaan*. 3(1), 50–64.
- Gunawan, F., & Sugianto, Y. (2021). Pengaruh Earning Pershare (EPS), Opini Audit, Return On Equity (ROE), Dan Debt To Equity Ratio (DER) Terhadap Return Saham Pada Perusahaan Yang terdaftar dalam Bursa Efek Indonesia (BEI). *Akuntansi Prima*, 3(2), 65–85. <https://doi.org/10.34012/japri.v2i2.1710>
- Hidayat, T., Triwibowo, E., & Marpaung, N. (2021). Pengaruh corporate governance perception index dan kinerja keuangan terhadap nilai perusahaan. *Jurnal Akuntansi Bisnis Pelita Bangsa*, 6(1), 1–18. <https://doi.org/10.52364/synergy.v1i2.6>
- Hikmah, N., & Daljono, D. (2023). The Impact of ESG Disclosure, Liquidity, and Leverage on Firm Value Mediated by Profitability Performance. *Kontigensi : Jurnal Ilmiah Manajemen*, 11(2), 817–831. <https://doi.org/10.56457/jimk.v11i2.504>
- Husada dan Handayani. (2021). Pengaruh Pengungkapan ESG terhadap Kinerja Keuangan (Studi Empiris Pada Perusahaan Sektor Keuangan yang Terdaftar di BEI Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144.
- Ilya, R., Sugiarto, Lestari, P., & Irianto, S. (2024). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Pertumbuhan Penjualan, Leverage dan Likuiditas Terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Kontrol. *Jurnal Riset Akuntansi (JRAS)*, 3(1), 31–49. <https://doi.org/ISSN2830-571X>
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). The Impact of ESG Performance to Firm Performance. *Jurnal Aplikasi Akuntansi*, 5(1), 21–41.
- Lindra, F. R., Suparlinah, I., Wulandari, R. A. S., & Sunarmo, A. (2022). Pengaruh Good Corporate Governance Terhadap Manajemen Laba. *Jurnal Ekonomi, Bisnis Dan Akuntansi (JEBA)*, 24(2), 1–16. <http://jp.feb.unsoed.ac.id/index.php/jeba/article/viewFile/3008/1977>
- Liu, H., & Lyu, C. (2022). Can ESG Ratings Stimulate Corporate Green Innovation? Evidence from China. *Sustainability (Switzerland)*, 14(19). <https://doi.org/10.3390/su141912516>

- Martha, H., & Khomsiyah, K. (2023). the Effects of Environmental, Social, and Governance (Esg) on Corporate Performance. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 17(1), 112–120. <https://doi.org/10.32815/jibeka.v17i1.1380>
- Mudzakir, F. U., & Pangestuti, I. R. D. (2023). Pengaruh Environmental, Social and Governance Disclosure Terhadap Nilai Perusahaan dengan ROA dan DER sebagai Variabel Kontrol. *Diponegoro Journal of Management*, 12(2), 1–13. <http://ejournal-s1.undip.ac.id/index.php/dbr>
- 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>
- Olsen, B. C., Awuah-Offei, K., & Bumblauskas, D. (2021). Setting materiality thresholds for ESG disclosures: A case study of U. S. mine safety disclosures. *Resources Policy*, 70(October), 101914. <https://doi.org/10.1016/j.resourpol.2020.101914>
- Prahari, D., & Ramadhanti, W. (2024). The Effect of Profitability and Leverage on Carbon Emissions Disclosure with Medi Exposure as Moderating Variable. *Jurnal Riset Akuntansi Soedirman (JRAS)*, 3(2), 29–42. <https://doi.org/ISSN 2830-571X>
- Putra, F. K., & Budastra, M. A. (2024). the Mediating Role of Financial Performance in Environmental, Social, and Governance (Esg) and Firm Value. *Jurnal Akuntansi Bisnis*, 17(1), 1. <https://doi.org/10.30813/jab.v17i1.4931>
- Qureshi, M. A., Kirkerud, S., Theresa, K., & Ahsan, T. (2020). The impact of sustainability (environmental, social, and governance) disclosure and board diversity on firm value: The moderating role of industry sensitivity. *Business Strategy and the Environment*, 29(3), 1199–1214. <https://doi.org/10.1002/bse.2427>
- Rahayu, S., Suyono, E., Setyorini, C. T., & Soedirman, U. J. (2022). Pengaruh Corporate Governance Dan Tipe Industri Terhadap Pengungkapan Kinerja Sosial Dan Lingkungan Pada Perusahaan Yang Listing Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Soedirman*, 1(1). <https://doi.org/10.32424/1.jras.2022.1.1.6042>
- Rahmah, N. A., Purwohedi, U., & Handarini, D. (2024). The Moderating Role of Profitability and Firm Size in ESG Disclosure Towards Firm Value. *International Journal Of Education, Social Studies, And Management (IJESSM)*, 4(2), 700–719. <https://doi.org/10.52121/ijessm.v4i2.345>
- Safriani, M., & Utomo, D. (2020). Pengaruh Environmental, Social dan Governance (ESG) Disclosure terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9(3), 1–11. <https://doi.org/10.29313/bcsa.v4i1.11584>
- Sandberg, H., Alnoor, A., & Tiberius, V. (2023). Environmental, social, and

- governance ratings and financial performance: Evidence from the European food industry. *Business Strategy and the Environment*, 32(4), 2471–2489. <https://doi.org/10.1002/bse.3259>
- Saputry, A., & Sari, W. (2024). Pengaruh Return On Asset ( ROA ), Return On Equity ( ROE ) Dan Net Profit Margin ( NPM ) Terhadap Pertumbuhan Laba Pada PT . XL Axiata Tbk berkembang dari waktu ke waktu , perkembangan teknologi komunikasi mau tidak menggunakan sosial media sebagai tempat. *Aktivitas Jurnal Ilmiah Akuntansi*, 2(1), 18–35.
- Schroders. (2022). Sustainability Institutional Investor Study 2022. In *Schroders*.
- Schroders Institutional Investor Study. (2022). *Institutional Investor Study 2022*. <https://www.schroders.com/en/global/individual/institutional-investor-study-2022/investment/>
- Sekaran, U., & Bougie, R. (2015). Marketing Research An Applied Orientation Sixth Edition. In *Paper Knowledge . Toward a Media History of Documents* (17th ed., Vol. 3, Issue April). John Willey & Sons Ltd.
- Setiawan, M. B. (2024). *Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Pengungkapan Corporate Social Resonsibility Sebagai Variabel Moderasi Kurnia Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya*.
- Setiawati, L. P. E., Mariati, N. P. A. M., & Dewi, K. I. K. (2023). Pengaruh Kinerja Keuangan dan Ukuran terhadap Nilai Perusahaan. *Remik*, 7(1), 222–228. <https://doi.org/10.33395/remik.v7i1.12024>
- Siahaan, D. B., & Herijawati, E. (2023). Pengaruh Current Ratio, Debt To Equity Ratio, Dan Return On Equity Terhadap Nilai Perusahaan. *Journal Of Social Science Research*, 3(4), 1742–1751.
- Spence. (1973). Job Market Signalling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Statistik Lingkungan Hidup. (2023). *Statistik Lingkungan Hidup Indonesia 2023*.
- Sugiyono. (2023). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. In Sutopo (Ed.), *Alfabeta (Bandung)* (5th ed., Vol. 5). Alfabeta.
- Sumarno, D. C., Andayani, W., & Prihatiningtyas, Y. W. (2023). The Effect of Environmental, Social and Governance (ESG) Assessment on Firm Value with Profitability as a Mediating Variable. *Asia Pacific Management and Business Application*, 12(1), 55–64. <https://doi.org/10.21776/ub.apmba.2023.012.01.4>
- Thanh Nguyen, D., Gia Hoan, T., & Gia Tran, H. (2022). Help or Hurt? The Impact of ESG on Firm Performance in S&P 500 Non-Financial Firms. *Australasian Accounting, Business and Finance Journal*, 16(2), 91–102.
- United Nations Global Compact. (2004). *Who Cares Wins Connecting Financial Markets to a Changing World*.

- Wulandari, A., & Widyawati, D. (2019). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 8(1), 1–22. <https://doi.org/10.25105/jipak.v6i2.4486>
- Yeye, O., & Egbunike, C. F. (2023). Environmental, Social and Governance (ESG) disclosure and firm value of manufacturing firms: The moderating role of profitability. *International Journal of Financial, Accounting, and Management*, 5(3), 311–322. <https://doi.org/10.35912/ijfam.v5i3.1466>
- Zhou, G., Liu, L., & Luo, S. (2022). Sustainable development, ESG performance and company market value: Mediating effect of financial performance. *Business Strategy and the Environment*, 31(7), 3371–3387. <https://doi.org/10.1002/bse.3089>

