

DAFTAR PUSTAKA

- Al-Matari, E. M., Al-Swidi, A. K., & Fadzil, F. H. B. (2014). Komite audit characteristics and executive committee characteristics and firm performance in Oman: Empirical study. *Asian Social Science*, 10(12), 98–113. <https://doi.org/10.5539/ass.v10n12p98>
- Al-Shammari, M. A., Banerjee, S. N., & Rasheed, A. A. (2022). Corporate social responsibility and firm performance: a theory of dual responsibility. *Management Decision*, 60(6), 1513–1540. <https://doi.org/10.1108/MD-12-2020-1584>
- Appuhami, R., & Tashakor, S. (2017). The Impact of Komite audit Characteristics on CSR Disclosure: An Analysis of Australian Firms. *Australian Accounting Review*, 27(4), 400–420.
- Aras, D. C. & G. (2008). *Corporate Social Responsibility*. © 2008 David Crowther, Güler Aras & Ventus Publishing ApS.
- Brigham, E.F. dan Gapenski, Louis C. 1996. *Intermediate finance management* (5th ed.). Harbor Drive: The Dryden Press
- Brigham, Eugene F & Houston, J. F. (2011). *Dasar-Dasar Manajemen Keuangan*. Buku Dua, Edisi Dua. Jakarta: PT. Salemba Empat
- Cahyaningtyas, S. R., Isnaini, Z., & BS, D. R. S. H. (2019). Pengungkapan Corporate Social Responsibility Dan Asimetri Informasi: Peran Kepemilikan Keluarga. *Jurnal Riset Akuntansi Aksioma*, 18(2), 116–145.
- Chen, X., & Huang, R. (2018). The impact of diverse corporate social responsibility practices on consumer product evaluations. *Journal of Product and Brand Management*, 27(6), 701–715. <https://doi.org/10.1108/JPBM-01-2017-1390>
- Christiani, L., Herawaty, V. (2019). Perusahaan Dengan Manajemen Laba Sebagai Variabel Moderasi. In *Seminar Nasional Cendekiawan ke* (Vol. 5).
- Ciftci, I., Tatoglu, E., Wood, G., Demirbag, M., & Zaim, S. (2019). Corporate governance and firm performance in emerging markets: Evidence from Turkey. *International Business Review*, 28(1), 90–103. <https://doi.org/10.1016/j.ibusrev.2018.08.004>
- Dao, B. T. T., & Ngo, H. A. (2020). Impact of corporate governance on firm performance and earnings management a study on vietnamese non-financial companies. *Asian Economic and Financial Review*, 10(5), 480–501. <https://doi.org/10.18488/journal.aefr.2020.105.480.501>
- Darmawan. 2013. *Metode Penelitian Kuantitatif*. Bandung: Remaja Rosdakarya
- Deswanto, R. B., & Siregar, S. V. (2018). The associations between environmental disclosures with financial performance, environmental performance, and firm value. *Social Responsibility Journal*, 14(1), 180–193. <https://doi.org/10.1108/SRJ-01-2017-0005>
- Dzahabiyya, J., Jhoansyah, D., & Danial, R. D. M. (2020). Analisis Nilai Perusahaan

- Dengan Model Rasio Tobin's Q. *JAD: Jurnal Riset Akuntansi & Keuangan Dewantara*, 3(1), 46–55. <https://doi.org/10.26533/jad.v3i1.520>
- Fama, E. F., & Jensen, M. C. (1983). Corporations and Private Property: A Conference Sponsored by the Hoover Institution. *Journal of Law and Economics*, 26 No. 2(2), 301–325.
- Ghozali, Imam (2016), *Aplikasi Analisis Multivariate dengan Program SPSS*, Edisi Keempat, Semarang: Universitas Diponegoro.
- Gustiana, R., Nor, W., & Hudaya, M. (2019). Pengaruh Corporate Governance dan Ukuran Perusahaan Terhadap Kinerja Keuangan dan Firm Value dengan Sustainability Reporting sebagai Variabel Intervening. *Jurnal Riset Akuntansi Dan Perpajakan*, 6(2), 81–96.
- Gutsche, R., Schulz, J. F., & Gratwohl, M. (2017). Firm - value effects of CSR disclosure and CSR performance *. *Scceer Crest*.
- Hendratama, T. D., & Huang, Y. C. (2021). Corporate social responsibility, firm value and life cycle: evidence from Southeast Asian countries. *Journal of Applied Accounting Research*, 22(4), 577–597. <https://doi.org/10.1108/JAAR-09-2020-0194>
- Jallo, A., & Rahman Mus, A. (2017). *Effect of corporate social responsibility, good corporate governance and ownership structure on financial performance and firm value: A Study in Jakarta Islamic Index*. 19, 64–75. <https://doi.org/10.9790/487X-1911026475>
- Jensen, M.C., Meckling, W.H. 1976. Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 3(4), 305-360
- Josua, R., & Septiani, A. (2020). Analisis Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Laporan Keberlanjutan (Studi Empiris pada Perusahaan yang Terdaftar pada BEI Tahun 2015-2018). *Diponegoro Journal of Accounting*, 9(3), 1–9. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Kao, M. F., Hodgkinson, L., & Jaafar, A. (2019). Ownership structure, board of directors and firm performance: evidence from Taiwan. *Corporate Governance (Bingley)*, 19(1), 189–216. <https://doi.org/10.1108/CG-04-2018-0144>
- Lee, W. J., & Choi, S. U. (2021). Internal and external corporate social responsibility activities and firm value: Evidence from the shared growth in the supply chain. *Borsa Istanbul Review*, 21, S57–S69. <https://doi.org/10.1016/j.bir.2021.02.007>
- Madona, M. A., & Khafid, M. (2020). Pengaruh Good Corporate Governance terhadap Pengungkapan Sustainability Report dengan Ukuran Perusahaan sebagai Pemoderasi. *Jurnal Optimasi Sistem Industri*, 19(1), 22–32. <https://doi.org/10.25077/josi.v19.n1.p22-32.2020>
- Marhamah, & Edy Susanto. (2021). Pengaruh Corporate Social Responsibility Dan Mekanisme Good Corporate Governance Terhadap Nilai Perusahaan. *JAB, Vol.7 No.0*(ISSN: 2502- 3497).
- 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>
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021). The impact of board and komite audit characteristics on corporate social responsibility: evidence from the Iranian stock exchange. *International Journal of Productivity and Performance Management*, 70(8), 2207–2236. <https://doi.org/10.1108/IJPPM-10-2019-0506>
- Nahda, K., & Harjito, D. A. (2011). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Corporate Governance Sebagai Variabel Moderasi. *Jurnal Siasat Bisnis*, VOL 15 NO, 1–12.
- Peraturan OJK Nomor 55 /POJK.04/2015. Peraturan OJK Nomor 29 /POJK.04/2016.
- Puspaningrum, A.-N. D., & Indarti, M. K. (2021). Peran Kualitas Komite Audit Dalam Hubungan Corporate Social Responsibility Dengan Kualitas Laba. *Jurnal Ilmiah Universitas Batanghari Jambi*, 21(2), 719. <https://doi.org/10.33087/jiubj.v21i2.1490>
- Rahmawati, A., Roekhudin, R., & Prastiwi, A. (2021). Effect of good corporate governance and corporate social responsibility on firm value moderate by Profitabilitas. *International Journal of Research in Business and Social Science* (2147- 4478), 10(4), 59–66. <https://doi.org/10.20525/ijrbs.v10i4.1194>
- Retnaningsih, H. (2015). *Permasalahan Corporate Social Responsibility (CSR) Dalam Rangka Pemberdayaan Masyarakat. Pusat Pengkajian, Pengolahan Data dan Informasi (P3DI) Sekretariat Jenderal DPR RI.*
- Sari, I. M., Anugrah, R., & Nasir, A. (2020). Effect of Corporate Governance and Corporate Social Responsibility on Financial Performance. *Journal Of Auditing, Finance, And Forensic Accounting*, 8(2). <https://doi.org/10.21107/jaffa.v8i2.7449>
- Setiawan, E. M., & Ridaryanto, P. (2022). Analisis Pengaruh Efektifitas Dewan Komisaris Dan Komite Audit Terhadap Kualitas Sustainability Report. *Balance: Jurnal Akuntansi, Auditing, Dan Keuangan*, 19(1), 126–149. <https://ejournal.atmajaya.ac.id/index.php/balance/article/view/3510%0Ahttps://ejournal.atmajaya.ac.id/index.php/balance/article/download/3510/1635>
- Soelton, M., Ramli, Y., Anggraini, D., & Khosasi, D. (2020). Implementing Good Corporate Governance to Engage Corporate Social Responsibility in Financial Performance. In *European Research Studies Journal: Vol. XXIII* (Issue 1).
- Surjadi, C., & Tobing, R. L. (2016). Efek Moderasi Ukuran Perusahaan Pada Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan (Studi pada Perusahaan-Perusahaan Emiten yang Terdaftar Pada LQ 45 Periode Agustus 2014 s/d Januari 2015) (Vol. 11, Issue2).
- Undang-Undang Perseroan Terbatas Nomor 40 Tahun 2007.
- Utama, M. (2004). Komite Audit, Good Corporate Governance Dan Pengungkapan Informasi. *Jurnal Akuntansi Dan Keuangan Indonesia*, Vol. 1, 61–79.
- Veronica Siregar, S., & Bachtiar, Y. (2010). Corporate social reporting: empirical evidence from Indonesia Stock Exchange. *International Journal of Islamic and*

Middle Eastern Finance and Management, 3(3), 241–252.
<https://doi.org/10.1108/17538391011072435>

Worokinasih, S., & Zaini, M. L. Z. B. M. (2020). The mediating role of corporate social responsibility (CSR) disclosure on good corporate governance (GCG) and firm value. *Australasian Accounting, Business and Finance Journal*, 14(1 Special Issue), 88–96. <https://doi.org/10.14453/aabfj.v14i1.9>

Yoon, B., Lee, J. H., & Byun, R. (2018). Does ESG performance enhance firm value? Evidence from Korea. *Sustainability (Switzerland)*, 10(10).
<https://doi.org/10.3390/su10103635>

www.bloomberg.com

www.cnbcindonesia.com

www.kemenkeu.go.id

www.kompasiana.com

www.pikiran-rakyat.com

www.timesindonesia.co.id