

DAFTAR PUSTAKA

- Anna, Y. D., dan D. R. D. R.T. 2019. "Sustainability Reporting: Analisis Kinerja Keuangan dan Nilai Perusahaan." *JURNAL ASET (Akuntansi Riset)*, Vol. 11, No. 2, h.238-255
- Adhima, M. F., dan B. Hariadi. 2012. "Pengaruh Pengungkapan *Sustainability Report* terhadap Profitabilitas Perusahaan: Studi Kasus pada Perusahaan Manufaktur yang terdaftar dalam Bursa Efek Indonesia." *Jurnal Ilmiah Mahasiswa FEB*, Vol. 1, No. 1, h.1-22
- Brigham, E. F. dan J. F. Houston. 2009. *Fundamentals of Financial Management, 12th Edition*. Mason: South-Western Cengage Learning.
- Ching, H. Y., F. Gerab, dan T. H. Toste. 2017. "The Quality of *Sustainability reports* and Corporate Financial Performance: Evidence From Brazilian Listed Companies." *Sage Open*, Vol. 7, No. 2, h. 1-9
- Deegan, C., M. Rankin, dan P. Voght. 2000. "Firms' disclosure reactions to major social incidents: Australian evidence." *Accounting Forum*, Vol. 24, No. 1, h.101-130
- Dowling, J., dan J. Pfeffer. 1975. "Organizational Legitimacy: Social Values and Organizational Behavior." *The Pacific Sociological Review*, Vol. 18, No. 1, h. 122-136
- Ernst & Young. 2020. "How will ESG performance shape your future?", https://www.ey.com/en_ca/assurance/how-will-esg-performance-shape-your-future. diakses 11 November 2022
- Fadillah, A., dan R. Suryawati. 2020. "The Effect of *Sustainability report* on Financial Performance and Corporate Value (Case study on companies participating in ASSRAT for period of 2015-2019)." *Paper disajikan pada 1st International Conference on Sustainable Management and Innovation*, Bogor, Indonesia, 14-16 September 2020
- Fernando, J. 2023. "P/E Ratio - Price-to-Earnings Ratio Formula, Meaning, and Examples", <https://www.investopedia.com/terms/p/price-earningsratio.asp>, diakses 5 April 2023.
- Fernando, J. 2023. "Return on Equity (ROE) Calculation and What It Means", <https://www.investopedia.com/terms/r/returnonequity.asp>, diakses 4 April 2023.
- Freeman, R. E. 1984. *Strategic Management: A Stakeholder Approach*. London: Pitman Publishing Inc
- Friedman, M. 1962. *Capitalism and Freedom*. Chicago: The University of Chicago Press.
- Ghozali, I. 2020. *25 Grand Theory Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis*. Semarang: Yoga Pratama.
- Ghozali, I., dan H. Latan. 2015. *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 untuk Penelitian Empiris*. Semarang: Badan Penerbit UNDIP.
- Gray, R., R. Kouhy, dan S. Lavers. 1995. "Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK

- disclosure." *Accounting, Auditing & Accountability Journal*. Vol. 8, No. 2, h.47-77
- Hair, J. F., C. M. Ringle, dan M. Sarstedt. 2011. "PLS-SEM: Indeed a Silver Bullet." *Journal of Marketing Theory and Practice*, Vol. 19, No. 2, h.139-151
- Hargrave, M. 2022. "Return on Assets (ROA): Formula and 'Good' ROA Defined", <https://www.investopedia.com/terms/r/returnonassets.asp>, diakses 4 April 2023.
- Hayes, A. 2021. "Q Ratio or Tobin's Q: Definition, Formula, Uses, and Examples", <https://www.investopedia.com/terms/q/qratio.asp>, diakses 5 April 2023.
- Horne, J. C. V., dan J. M. Wachowicz. 2008. *Fundamentals of Financial Management, 13th ed.* Harlow: Pearson Education Limited.
- Ilmi, M., A. S. Kustono, dan Y. Sayekti. 2017. "Effect of Good Corporate Governance, Corporate Social Responsibility Disclosure and Managerial Ownership to the Corporate Value with Financial Performance as Intervening Variables: Case on Indonesia Stock Exchange." *International Journal of Social Science and Business*, Vol. 1, No. 2, h.75-88
- Kasmir. 2017. *Pengantar Manajemen Keuangan, edisi kedua*. Jakarta: Prenada Media.
- Kusuma, R. A. W., dan D. Priantinah. 2018. "Pengaruh Pengungkapan *Sustainability Report* dan Ukuran Perusahaan terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Pemoderasi pada Perusahaan yang Bergabung di ISSI dan Konvensional Periode 2014-2016." *Jurnal Nominal*, Vol. 7, No. 2, h.91-105
- Mardiyanto, H. 2009. *Inti Sari Manajemen Keuangan: Teori, Soal, dan Jawaban*. Jakarta: Grasindo.
- Mcclure, B. 2022. "Using the Price-to-Book (P/B) Ratio to Evaluate Companies", <https://www.investopedia.com/investing/using-price-to-book-ratio-evaluate-companies/>, diakses 5 April 2023.
- Murphy, C. B. 2022. "What is Net Profit Margin? Formula for Calculation and Example", https://www.investopedia.com/terms/n/net_margin.asp#toc-understanding-net-profit-margin, diakses 4 April 2023.
- Natalia, R., dan J. Tarigan. 2014. "Pengaruh *Sustainability Reporting* terhadap Kinerja Keuangan Perusahaan Publik dari Sisi Profitability Ratio." *Business Accounting Review*, Vol. 2, No. 1, h.111-120
- O'Donovan, G. 2002. "Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory." *Accounting, Auditing & Accountability Journal*, Vol. 15, No.3, h.344-371
- Pusaka, S., dan N. K. Nisa. 2021. "Sustainability Reporting, Why is it Important for Businesses?", <https://majalahcsr.id/sustainability-reporting-why-is-it-important-for-businesses/>, diakses 2 Februari 2023.
- Puspita, N., dan Jasman. 2022. "Pengaruh Laporan Keberlanjutan (*Sustainability Report*) terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Moderasi." *Krisna: Kumpulan Riset Akuntansi*, Vol. 14, No. 1, h.63-69

- Rahardjo, S. S. 2018. *Etika dalam Bisnis & Profesi Akuntan dan Tata Kelola Perusahaan*. Jakarta: Salemba Empat.
- Rudianto. 2013. *Akuntansi Manajemen: Informasi untuk Pengambilan Keputusan Strategis*. Jakarta: Erlangga.
- Sarwono, J., dan U. Narimawati. 2015. *Membuat Skripsi, Tesis dan Disertasi dengan Partial Least Square SEM (PLS-SEM)*. Yogyakarta: Andi.
- Sejati, B. P., dan A. Prastiwi. 2015. "Pengaruh Pengungkapan *Sustainability Report* terhadap Kinerja dan Nilai Perusahaan." *Diponegoro Journal of Accounting*, Vol. 4, No. 1, h.1-12
- Sherman, E. H. 2015. *A Manager's Guide to Financial Analysis, Sixth Edition*. New York: American Management Association.
- Sihotang, E., L. M. Angela, A. S. Wibowo. 2018. "Analisis Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan dengan Pengungkapan Corporate Social Responsibility (CSR) sebagai Variabel Mederating (Studi empiris pada perusahaan manufaktur yang terdaftar di BEI pada tahun 2014-2016)." 10.13140/RG.2.2.18029.84969
- Ullman, A. A. 1985. "Data in Search of a Theory: A Critical Examination of the Relationships Among Social Performance, Social Disclosure, and Economic Performance of U.S. Firms." *Academy of Management Review*, Vol. 10, No. 3, h.540-557
- Wijayanti, R. 2016. "Pengaruh Pengungkapan *Sustainability Report* terhadap Kinerja Keuangan Perusahaan." *Paper disajikan pada Seminar Nasional dan The 3rd Call For Syariah Paper*, Surakarta, Indonesia, 28 Mei 2016.