

DAFTAR PUSTAKA

- Adams, C. A. (2017). *Understanding Integrated Reporting*. Routledge.
<https://doi.org/10.4324/9781351275002>
- Almeyda, R., & Darmansyah, A. (2019). *The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance*.
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact of ESG performance on firm value and profitability. In *Borsa Istanbul Review* (Vol. 22, pp. S119–S127). Borsa Istanbul Anonim Sirketi.
<https://doi.org/10.1016/j.bir.2022.11.006>
- Bacha, S., Ajina, A., & Ben Saad, S. (2021). CSR performance and the cost of debt: does audit quality matter? *Corporate Governance: The International Journal of Business in Society*, 21(1), 137–158. <https://doi.org/10.1108/CG-11-2019-0335>
- Bani-Khalid, T., & Kouhy, R. (2017). *The Impact of National Contextual Factors on Corporate Social and Environmental Disclosure (CSED): The Perceptions of Jordanian Stakeholders*.
- Buallay, A. (2019). Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, 30(1), 98–115.
<https://doi.org/10.1108/MEQ-12-2017-0149>
- Chakroun, S., Salhi, B., Ben Amar, A., & Jarboui, A. (2019). The impact of ISO 26000 social responsibility standard adoption on firm financial performance.

Management Research Review, 43(5), 545–571. <https://doi.org/10.1108/MRR-02-2019-0054>

Chariri, A., & Ghozali, I. (2007). *Teori Akuntansi*. Semarang: Badan Penerbit UNDIP.

Chininga, E., Alhassan, A. L., & Zeka, B. (2023). ESG ratings and corporate financial performance in South Africa. *Journal of Accounting in Emerging Economies*. <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>

Dakhli, A. (2022). The impact of corporate social responsibility on firm financial performance: does audit quality matter? *Journal of Applied Accounting Research, 23(5)*, 950–976. <https://doi.org/10.1108/JAAR-06-2021-0150>

Dewi, K., & Monalisa, M. (2016). Effect of Corporate Social Responsibility Disclosure on Financial Performance with Audit Quality as a Moderating Variable. *Binus Business Review, 7(2)*, 149. <https://doi.org/10.21512/bbr.v7i2.1687>

Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *Academy of Management Review, 20(1)*, 65–91. <https://doi.org/10.5465/amr.1995.9503271992>

- Eccles, R. G., Ioannou, I., & Serafeim, G. (2011). *The Impact of a Corporate Culture of Sustainability on Corporate Behavior and Performance*.
- EY. (2013). *Value of sustainability reporting A study by EY and Boston College Center for Corporate Citizenship*.
- Faisal, A., Samben, R., & Pattisahusiwa, S. (2017). *Analisis kinerja keuangan*. 14(1), 6–15.
- Friede, G., Busch, T., & Bassen, A. (2015). ESG and financial performance: aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance & Investment*, 5(4), 210–233.
<https://doi.org/10.1080/20430795.2015.1118917>
- Gardberg, N. A., & Fombrun, C. J. (2006). Corporate Citizenship: Creating Intangible Assets Across Institutional Environments. *Academy of Management Review*, 31(2), 329–346.
<https://doi.org/10.5465/amr.2006.20208684>
- Ghozali, I., & Latan, H. (2015). *Partial Least Squares: Concepts, Techniques and Applications using SmartPLS 3* (978th-602nd-097-229th–9th ed.).
- Ghozali, I., & Latan, H. (2016). *Partial Least Squares Concepts, Methods and Applications Using WarpPLS 50* (I. Ghozali & H. Latan, Eds.). Badan Penerbit Universitas Diponegoro.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Constructing a research database of social and environmental reporting by UK companies. *Accounting, Auditing & Accountability Journal*, 8(2), 78–101.
<https://doi.org/10.1108/09513579510086812>

- Hoang, T. V. H., Dang, N. H., Tran, M. D., van Vu, T. T., & Pham, Q. T. (2019). Determinants influencing financial performance of listed firms: Quantile regression approach. In *International Journal of English Language and Literature Studies* (Vol. 9, Issue 1, pp. 78–90). Asian Economic and Social Society. <https://doi.org/10.18488/journal.aefr.2019.91.78.90>
- Hwang, P., & Gaur, A. S. (2009). Organizational Efficiency, Firm Capabilities, and Economic Organization of MNEs. *Multinational Business Review*, 17(3), 143–162. <https://doi.org/10.1108/1525383X200900021>
- Jensen, J. C., & Berg, N. (2012). Determinants of Traditional Sustainability Reporting Versus Integrated Reporting. An Institutional Approach. *Business Strategy and the Environment*, 21(5), 299–316. <https://doi.org/10.1002/bse.740>
- Kadek, A., & Suardhika, M. S. (2016). *PENGARUH STRUKTUR KEPEMILIKAN SAHAM, STRUKTUR MODAL DAN PROFITABILITAS PADA NILAI PERUSAHAAN*.
- Khanchel, I., Lassoued, N., & Baccar, I. (2023). Sustainability and firm performance: the role of environmental, social and governance disclosure and green innovation. *Management Decision*. <https://doi.org/10.1108/MD-09-2021-1252>
- Lang, L. H. P., Stulz, RenéM., & Walkling, R. A. (1989). Managerial performance, Tobin's Q, and the gains from successful tender offers. *Journal of Financial Economics*, 24(1), 137–154. [https://doi.org/10.1016/0304-405X\(89\)90075-5](https://doi.org/10.1016/0304-405X(89)90075-5)

- Lee Brown, D., Guidry, R. P., & Patten, D. M. (2009). *Sustainability reporting and perceptions of corporate reputation: An analysis using fortune* (pp. 83–104). [https://doi.org/10.1108/S1479-3598\(2010\)0000004007](https://doi.org/10.1108/S1479-3598(2010)0000004007)
- Lee, S. P., & Isa, M. (2023). Environmental, social and governance (ESG) practices and financial performance of Shariah-compliant companies in Malaysia. *Journal of Islamic Accounting and Business Research*, 14(2), 295–314. <https://doi.org/10.1108/JIABR-06-2020-0183>
- Murphy, G. B., Trailer, J. W., & Hill, R. C. (1996). Measuring performance in entrepreneurship research. *Journal of Business Research*, 36(1), 15–23. [https://doi.org/10.1016/0148-2963\(95\)00159-X](https://doi.org/10.1016/0148-2963(95)00159-X)
- Popli, M., Akbar, M., Kumar, V., & Gaur, A. (2017). Performance Impact of Temporal Strategic Fit: Entrainment of Internationalization with Pro-Market Reforms. *Global Strategy Journal*, 7(4), 354–374. <https://doi.org/10.1002/gsj.1160>
- Popli, M., Ladkani, R. M., & Gaur, A. S. (2017). Business group affiliation and post-acquisition performance: An extended resource-based view. *Journal of Business Research*, 81, 21–30. <https://doi.org/10.1016/j.jbusres.2017.08.003>
- Rastogi, S., Singh, K., & Kanoujiya, J. (2023). Firm's value and ESG: the moderating role of ownership concentration and corporate disclosures. *Asian Review of Accounting*. <https://doi.org/10.1108/ARA-10-2022-0266>
- Samy El-Deeb, M., Ismail, T. H., & El Banna, A. A. (2023). Does audit quality moderate the impact of environmental, social and governance disclosure

- on firm value? Further evidence from Egypt. *Journal of Humanities and Applied Social Sciences*. <https://doi.org/10.1108/JHASS-11-2022-0155>
- Sasongko, N., Djarot, I., & Dillon, H. (2023). Global Journal of Environmental Science and Management Adaptation variation of easiness on environmental, social, and governance components in the selected sustainability developments. *Global J. Environ. Sci. Manage*, 9, 1–14. <https://doi.org/10.22035/gjesm.2024.01>
- Savitri, D. A. M., Kurniasari, D., & Mbiliyora, A. (2021). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap Nilai Perusahaan dengan Struktur Modal sebagai Variabel Intervening (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2017-2019). *Jurnal Akuntansi Dan Pajak*, 21(02). <https://doi.org/10.29040/jap.v21i02.1825>
- Simnett, R., Vanstraelen, A., & Chua, W. F. (2009). Assurance on Sustainability Reports: An International Comparison. *The Accounting Review*, 84(3), 937–967. <https://doi.org/10.2308/accr-2009.84.3.937>
- Singh, A., Verma, S., & Shome, S. (2023). ESG-CFP relationship: exploring the moderating role of financial slack. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-03-2022-0536>
- Singh, D. A., & Gaur, A. S. (2009). Business Group Affiliation, Firm Governance, and Firm Performance: Evidence from China and India. *Corporate Governance: An International Review*, 17(4), 411–425. <https://doi.org/10.1111/j.1467-8683.2009.00750.x>

- Singh, D. A., & Gaur, A. S. (2013). Governance Structure, Innovation and Internationalization: Evidence From India. *Journal of International Management*, 19(3), 300–309. <https://doi.org/10.1016/j.intman.2013.03.006>
- Steyn, M. (2014). Organisational benefits and implementation challenges of mandatory integrated reporting. *Sustainability Accounting, Management and Policy Journal*, 5(4), 476–503. <https://doi.org/10.1108/SAMPJ-11-2013-0052>
- Sutrisno. (2009). *Manajemen sumber daya manusia*.
- Tarigan, J., & Semuel, H. (2015). Pengungkapan Sustainability Report dan Kinerja Keuangan. *Jurnal Akuntansi Dan Keuangan*, 16(2). <https://doi.org/10.9744/jak.16.2.88-101>
- Tobin, J., & Brainard, W. C. (1976). *Asset Markets and the Cost of Capital*. <https://elischolar.library.yale.edu/cowles-discussion-paper-series/659>
- Velte, P. (2017). Does ESG performance have an impact on financial performance? Evidence from Germany. *Journal of Global Responsibility*, 8(2), 169–178. <https://doi.org/10.1108/JGR-11-2016-0029>