

DAFTAR PUSTAKA

- Abdullah, H., & Agaki, R. F. (2014). Pengaruh Earning Per Share, Price Earnings Ratio, Dan Price to Book Value Terhadap Dividend Payout Ratio pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2008- 2011. *Jurnal Ekonomi Dan Bisnis*.
- Alfira Riski, I., & Prasetyono. (2023). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Periode Tahun 2017-2021). *DIPONEGORO JOURNAL OF MANAGEMENT*, 12(4).
<http://ejournal-s1.undip.ac.id/index.php/dbr>
- 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>
- Baier, F., & Kunter, M. (2020). Construction and validation of a test to assess (pre-service) teachers' technological pedagogical knowledge (TPK). *Studies in Educational Evaluation*, 67.
<https://doi.org/10.1016/j.stueduc.2020.100936>
- Chariri, A., & Ghazali, I. (2007). *Teori Akuntansi*. Universitas Diponegoro.
- De Lucia, C., Pazienza, P., & Bartlett, M. (2020). Does good ESG lead to better financial performances by firms? Machine learning and logistic regression models of public enterprises in Europe. *Sustainability (Switzerland)*, 12(13).
<https://doi.org/10.3390/su12135317>
- Dehkordi, B. B., & Royaei, R. (2013). Role of Corporate Governance in Organization. *GSTF International Journal on Business Review (GBR)*, 2(3).
https://doi.org/10.5176/2010-4804_2.3.224
- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. In *Source: The Academy of Management Review* (Vol. 20, Issue 1).
<https://www.jstor.org/stable/258887>

- Fakhruddin, M., & Hadianto, M. S. (2001). *Perangkat dan Model Analisis Investasi di Pasar Modal.*
- Ferdinand, A. (2006). *Structural Equation Modeling dalam Penelitian Manajemen.*
- Ferriani, F., & Natoli, F. (2020). *Covid-19 Notes ESG RISK IN TIMES OF COVID-19.*
- Freeman, R. E. E., & McVea, J. (2005). A Stakeholder Approach to Strategic Management. *SSRN Electronic Journal.* <https://doi.org/10.2139/ssrn.263511>
- Ghozali, I. (2016). *Analisis Multivariate Lanjutan Dengan Program SPSS 23.* Universitas Diponegoro.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25.*
- Gibson Brandon, R., Krueger, P., & Schmidt, P. S. (2021). *ESG Rating Disagreement and Stock Returns.* http://ssrn.com/abstract_id=3433728 www.ecgi.global/content/working-papersElectroniccopyavailableat:<https://ssrn.com/abstract=3433728>
- Gray, R., Javad, M., Power, D. M., & Sinclair, C. D. (2001). Social and environmental disclosure and corporate characteristics: A research note and extension. *Journal of Business Finance and Accounting*, 28(3–4), 327–356. <https://doi.org/10.1111/1468-5957.00376>
- Hermuningsih, S. (2013). Pengaruh Profitabilitas, Growth Opportunity, Struktur Modal Terhadap Nilai Perusahaan Pada Perusahaan Publik di Indonesia. In *Buletin Ekonomi Moneter dan Perbankan*.
- Hery. (2019). *Analisis Laporan Keuangan Integrated And Comprehensive Edition.*
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan ESG Terhadap Keuangan Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di BEI Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144.
- Jusriani, I. F., & Raharjo, S. N. (2013). Analisis Pengaruh Profitabilitas, Kebijakan, Dividen, Kebijakan Utang, dan Kepemilikan Manajerial Terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar

- di Bursa Efek Indonesia Periode 2009-2011). *Diponegoro Journal of Accounting*, 2(23373806), 1–10.
- Kim, S., & Li, Z. (2021). Understanding the impact of esg practices in corporate finance. *Sustainability (Switzerland)*, 13(7). <https://doi.org/10.3390/su13073746>
- Lako, A. (2015). *Green Economy: Menghijaukan Ekonomi, Bisnis, dan Akuntansi*.
- Lys, T., Naughton, J. P., & Wang, C. (2015). Signaling through corporate accountability reporting. *Journal of Accounting and Economics*, 60(1), 56–72. <https://doi.org/10.1016/j.jacceco.2015.03.001>
- Market, J., Author, S., & Spence, M. (1973). Job Market Signaling. In *Source: The Quarterly Journal of Economics* (Vol. 87, Issue 3).
- Maryanti, E., & Fithri, W. N. (2017). Corporate Social Responsibility, Good Corporate Governance, Kinerja Lingkungan Terhadap Kinerja Keuangan Dan Pengaruhnya Pada Nilai Perusahaan. *Journal Of Accounting Science*, 1(25483501).
- Masruroh, A., & Makaryanawati, M. (2020). Pengaruh Pengungkapan Tanggung Jawab Sosial terhadap Nilai Perusahaan pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Aktual*, 7(1), 67–80. <https://doi.org/10.17977/um004v7i12020p67>
- Melinda, A., & Wardhani, R. (2020). The Effect Of Environmental, Social, Governance, And Controversies On Firms' Value : Avidence From Asia. In *International Symposia in Economic Theory and Econometrics* (Vol. 27, pp. 147–173). Emerald Publishing. <https://doi.org/10.1108/S1571-038620200000027011>
- Mercyana, C., Hamidah, & Kurnianti, D. (2022). Pengaruh Struktur Modal, Profitabilitas, Ukuran Perusahaan dan Likuiditas terhadap Nilai Perusahaan Infrastruktur yang Terdaftar di Bursa Efek Indonesia Periode 2016- 2020. *Jurnal Bisnis, Manajemen, Dan Keuangan*, 3.
- Morris, R. D. (1987). Signaling, Agency Theory and Accounting Policy Choice. *Accounting and Business Research*, 18.

- Pangkerego, C. V. (2022). Analisis Kemampuan Laba, Good Corporate Governance (GCG) Dan Arus Kas Operasi Dalam Memprediksi Arus Kas Masa Depan. *Jurnal Akuntansi Dan Auditing*, 19(1), 60–74.
- Pflieger, J., Fischer, M., Kupfer, T., & Eyerer, P. (2005). The contribution of life cycle assessment to global sustainability reporting of organizations. *Management of Environmental Quality: An International Journal*, 16(2), 167–179. <https://doi.org/10.1108/14777830510583182>
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh Environmental, Social, Governance (ESG) Disclosure Terhadap Kinerja Perusahaan. *DIPONEGORO JOURNAL OF ACCOUNTING*, 9, 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Santoso, S. (2015). *Menguasai Statistik Multivariat*.
- Scott-Phillips, T. C., Kirby, S., & Ritchie, G. R. S. (2009). Signalling signalhood and the emergence of communication. *Cognition*, 113(2), 226–233. <https://doi.org/10.1016/j.cognition.2009.08.009>
- Shaikh, I. (2021). Environmental, Social, And Governance (ESG) Practice And Firm Performance: An International Avidence. *Journal of Business Economics and Management*, 23(1), 218–237. <https://doi.org/10.3846/jbem.2022.16202>
- Sugiyono. (2011). *Metode Penelitian Pendidikan : Pendekatan Kuantitatif, Kualitatif, dan R&D*.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&B*.
- Suratno, & Ignatus Bondan. (2006). Pengaruh Environmental Performance terhadap Environmental Disclosure dan Economic Performance (Studi Empris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Jakarta periode 2001-2004). *Simposium Nasional Akuntansi*.
- Syafrullah, S., & Muharam, H. (2017). Analisis Pengaruh Kinerja Environmental, Social, dan Governance (ESG) Terhadap Abnormal Return (Studi pada Perusahaan Indonesia dan Malaysia yang mengungkapkan ESG score dan terdaftar pada Bursa Efek Indonesia dan Bursa Malaysia Tahun 2010-2015). *Diponegoro Journal of Management*, 6(2), 1–14.

- Tandelilin, E. (2007). *Analisis Investasi dan Manajemen Portofolio*.
- Velte, P. (2019). Does CEO power moderate the link between ESG performance and financial performance?: A focus on the German two-tier system. *Management Research Review*, 43(5), 497–520.
<https://doi.org/10.1108/MRR-04-2019-0182>
- Weston, J. F., & Copeland. (2001). *Manajemen Keuangan Jilid 1, Edisi Ke-9*.
- Xie, J., Nozawa, W., Yagi, M., Fujii, H., & Managi, S. (2019). Do environmental, social, and governance activities improve corporate financial performance? *Business Strategy and the Environment*, 28(2), 286–300.
<https://doi.org/10.1002/bse.2224>
- Zaitul. (2021). *ESG Disclosure dan Nilai Perusahaan*.