## **DAFTAR PUSTAKA**

- Akal, A. T. U., Gaffar, S., R, M., Basir, M., & Mashuddin, N. (2023). Disclosure of Corporate Social Responsibility on Firm Value Trough Financial Performance. *Atestasi: Jurnal Ilmiah Akuntansi*, 6(1), 83–102. https://doi.org/10.57178/atestasi.v6i1.605
- Ang, R., Shao, Z., Liu, C., Yang, C., & Zheng, Q. (2022). The relationship between CSR and financial performance and the moderating effect of ownership structure: Evidence from Chinese heavily polluting listed enterprises. Sustainable Production and Consumption, 30, 117–129. https://doi.org/10.1016/j.spc.2021.11.030
- Astuti, F. Y., Wahyudi, S., & Mawardi, W. (2019). Analysis Of Effect Of Firm Size, Institutional Ownership, Profitability, And Leverage On Firm Value With Corporate Social Responsibility (Csr) Disclosure As Intervening Variables (Study On Banking Companies Listed On Bei Period 2012-2016). 

  \*JURNAL BISNIS STRATEGI, 27(2), 95. https://doi.org/10.14710/jbs.27.2.95-109
- Balance, L. (n.d.). Statistics on Green Credit of 21 Major Banks V1.0 Volume of Energy Conservation and Emission Reduction Number Categories Standard Coal CO 2 equivalent Chemical Oxygen Demand NH 3-N SO 2 Nitrogen Oxides Saved Water.
- Bhagwanji Kapadia, S. (2021). Analytical Perspectives on Green Finance and Corporate Social Responsibility. *UIJRT | United International Journal for Research & Technology |*, 02, 3.
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. In *Source: The Pacific Sociological Review* (Vol. 18, Issue 1). https://www.jstor.org/stable/1388226?seq=1&cid=pdf-
- Dwiarso Utomo, S. (2020). Financial Performance as an Intervening Variable on the Relationship of Corporate Social Responsibility Disclosure and Firm Value: Evidence From Indonesia.
- Dyah, P., & Paramitha, P. (2020). The Role of Profitability in Mediating the Effect of Capital Structure and Liquidity on Firm Value in Food and Beverage Sub-Sector in Indonesian Stock Exchange. *Jurnal Ekonomi Dan Bisnis Jagaditha*, 7(2), 80–91. https://doi.org/10.22225/jj.7.2.2154.8-19
- Green Loan Principles Supporting environmentally sustainable economic activity. (2018).

- Gunawan, J., Permatasari, P., & Sharma, U. (2022). Exploring sustainability and green banking disclosures: a study of banking sector. *Environment, Development and Sustainability*, 24(9), 11153–11194. https://doi.org/10.1007/s10668-021-01901-3
- Hartanto, R., Pramono, I. P., & Mardini, R. (2022). Disclosure of the Proportion and Classification of Green Credit in the Indonesian Banking Sector.
- Harun, M. S., Hussainey, K., Mohd Kharuddin, K. A., & Farooque, O. al. (2020).
   CSR Disclosure, Corporate Governance and Firm Value: a study on GCC Islamic Banks. *International Journal of Accounting and Information Management*, 28(4), 607–638. https://doi.org/10.1108/IJAIM-08-2019-0103
- He, L., Wu, C., Yang, X., & Liu, J. (2019a). Corporate social responsibility, green credit, and corporate performance: an empirical analysis based on the mining, power, and steel industries of China. *Natural Hazards*, *95*(1–2), 73–89. https://doi.org/10.1007/s11069-018-3440-7
- Huang, G., Ye, F., Li, Y., Chen, L., & Zhang, M. (2022). Corporate social responsibility and bank credit loans: Exploring the moderating effect of the institutional environment in China. *Asia Pacific Journal of Management*. https://doi.org/10.1007/s10490-021-09800-x
- Lai, X., Yue, S., & Chen, H. (2022). Can green credit increase firm value? Evidence from Chinese listed new energy companies. *Environmental Science and Pollution Research*, 29(13), 18702–18720. https://doi.org/10.1007/s11356-021-17038-9
- Laili, C. N., Atim, D., & Nur, K. I. (2019). The Influence of Corporate Governance, Corporate Social Responsibility, Firm Size on Firm Value: Financial Performance as Mediation Variable. *Universitas Brawijaya. Journal of Applied Management* (*JAM*, 17(1), 179–186. https://doi.org/10.21776/ub.jam.2019.017.01.20
- Lauren, N., Daud, I., Malini, H., & Jaya, A. (2023). Does corporate social responsibility moderate financial performance and firm size on firm value? In *IJAFIBS* (Vol. 11, Issue 3). www.ijafibs.pelnus.ac.id
- Lian, Y., Gao, J., & Ye, T. (2022). How does green credit affect the financial performance of commercial banks? ——Evidence from China. *Journal of Cleaner Production*, *344*. https://doi.org/10.1016/j.jclepro.2022.131069
- Maslahatul, A., & Sutrisno, F.; (2024). Determinan green credit dan pengaruhnya terhadap profitabilitas perbankan di Indonesia (Vol. 6).
- Miah, M. D., Rahman, S. M., & Mamoon, M. (2021). Green banking: the case of commercial banking sector in Oman. *Environment, Development and*

- Sustainability, 23(2), 2681–2697. https://doi.org/10.1007/s10668-020-00695-0
- Mohammadi, S., & Saeidi, H. (2022). Corporate social responsibility and financial accounting concepts: evidence from an emerging market. *Sustainability Accounting, Management and Policy Journal*, 13(3), 740–764. https://doi.org/10.1108/SAMPJ-10-2019-0364
- Musleh Alsartawi, A. (2020). Does it pay to be socially responsible? Empirical evidence from the GCC countries. *International Journal of Law and Management*, 62(5), 381–394. https://doi.org/10.1108/IJLMA-11-2018-0255
- Ngo, Q. T., Tran, H. A., & Tran, H. T. T. (2022). The impact of green finance and Covid-19 on economic development: capital formation and educational expenditure of ASEAN economies. *China Finance Review International*, 12(2), 261–279. https://doi.org/10.1108/CFRI-05-2021-0087
- Ngurah, G., Gunadi, B., Wiksuana, G. B., Bagus, I., Purbawangsa, A., & Rahyuda, H. (2020). Impact of Structural Capital and Company Size on the Growth of Firm Value through Financial Performance with Good Corporate Governance as a Moderating Variable: Property and Real Estate Business in Indonesia. In *International Journal of Economics and Business Administration: Vol. VIII* (Issue 4).
- . PERKENALAN Rhenaldi Natanael Kurniawan1. (n.d.). https://doi.org/10.24912/ijaeb.v1.i2.871-879
- Qonita, F., Moeljadi, M., & Ratnawati, K. (2022). The Influence of Corporate Social Responsibility on Firm Value Through Corporate Reputation and Financial Performance. In *International Journal of Environmental*, *Sustainability, and Social Sciences* (Vol. 3, Issue 3).
- Shao, C., Wei, J., & Liu, C. (2021). Empirical analysis of the influence of green credit on the industrial structure: A case study of china. *Sustainability* (*Switzerland*), 13(11). https://doi.org/10.3390/su13115997
- Wang, Y., Lei, X., Zhao, D., Long, R., & Wu, M. (2021). The dual impacts of green credit on economy and environment: Evidence from China. *Sustainability* (*Switzerland*), *13*(8). https://doi.org/10.3390/su13084574
- Xi, B., Wang, Y., & Yang, M. (n.d.). *Green credit, green reputation, and corporate financial performance: evidence from China*. https://doi.org/10.1007/s11356-021-15646-z/Published
- Yao, S., Pan, Y., Sensoy, A., Uddin, G. S., & Cheng, F. (2021). Green credit policy and firm performance: What we learn from China. *Energy Economics*, 101. https://doi.org/10.1016/j.eneco.2021.105415

- Yin, W., Zhu, Z., Kirkulak-Uludag, B., & Zhu, Y. (2021). The determinants of green credit and its impact on the performance of Chinese banks. *Journal of Cleaner Production*, 286. https://doi.org/10.1016/j.jclepro.2020.124991
- Zhou, G., Sun, Y., Luo, S., & Liao, J. (2021). Corporate social responsibility and bank financial performance in China: The moderating role of green credit. *Energy Economics*, 97. https://doi.org/10.1016/j.eneco.2021.105190