

DAFTAR PUSTAKA

- Adu-Gyamfi, M., He, Z., Nyame, G., Boahen, S., & Frempong, M. F. (2021). Effects of internal csr activities on social performance: the employee perspective. *Sustainability (Switzerland)*, 13(11), 1–28. <https://doi.org/10.3390/su13116235>
- Afifah, H., & Ramdani, D. (2023). Pengaruh ROA dan ROE terhadap Kinerja Keuangan Perusahaan Sektor Hotel, Rekreasi dan Pariwisata. *Manajemen Kreatif Jurnal (MAKREJU)*, 1(2), 47–65.
- Ainun, M. B. (2020). Pengaruh Tenure CEO terhadap Readability Narasi Pengungkapan. *Jurnal Ekonomi Bisnis Dan Kewirausahaan*, 9(1), 71. <https://doi.org/10.26418/jebik.v9i1.37114>
- Al Amosh, H., Khatib, S. F. A., & Ananzeh, H. (2023). Environmental, social and governance impact on financial performance: evidence from the Levant countries. *Corporate Governance (Bingley)*, 23(3), 493–513. <https://doi.org/10.1108/CG-03-2022-0105>
- Alareeni, B. A., & Hamdan, A. (2020). ESG impact on performance of US S&P 500-listed firms. *Corporate Governance (Bingley)*, 20(7), 1409–1428. <https://doi.org/10.1108/CG-06-2020-0258>
- Alfaiz, D. R., & Aryati, T. (2019). Pengaruh Tekanan Stakeholder Dan Kinerja Keuangan Terhadap Kualitas Sustainability Report Dengan Komite Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan Methodist*, 2(2), 112–130.
- Ali, W., & Frynas, J. G. (2018). The role of normative CSR-promoting institutions in stimulating CSR disclosures in developing countries. *Corporate Social Responsibility and Environmental Management*, 25(4), 373–390. <https://doi.org/10.1002/csr.1466>
- Alifah, S., & Harto, P. (2021). The Effect of CEO Power on Firm Performance Moderated by Corporate Social Responsibility (CSR) Disclosure (Empirical Evidence in Manufacturing Companies Listed on Indonesia Stock Exchange (IDX) For Period 2018-2020). *Diponegoro Journal of Accounting*, 11(1), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Almeyda, R., & Darmansya, A. (2019). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance. *IPTEK Journal of Proceedings Series*, 0(5), 278. <https://doi.org/10.12962/j23546026.y2019i5.6340>
- Alqatamin, R. M., Aribi, Z. A., & Arun, T. (2017). The effect of the CEO's characteristics on EM: Evidence from Jordan. *International Journal of Accounting and Information Management*, 25(3), 356–375

- Aluchna, M., & Kaminski, B. (2017). Ownership structure and company performance: a panel study from Poland. *Baltic Journal of Management*, 12(4), 485–502. <https://doi.org/10.1108/BJM-01-2017-0025>
- Amedu, S., & Dulewicz, V. (2018). The relationship between CEO personal power, CEO competencies, and company performance. *Journal of General Management*, 43(4), 188–198. <https://doi.org/10.1177/0306307018762699>
- Ayaba, Ofe Hosea. 2012. Chief Executive Officer's (CEO's) Educational Background and Firm Performance. An empirical study Manufacturing and IT listed firms in the Stockholm Stock Exchange.
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact of ESG performance on firm value and profitability. *Borsa Istanbul Review*, 22, S119–S127. <https://doi.org/10.1016/j.bir.2022.11.006>
- Bahadori, N., Kaymak, T., & Seraj, M. (2021). Environmental, social, and governance factors in emerging markets: The impact on firm performance. *Business Strategy and Development*, 4(4), 411–422. <https://doi.org/10.1002/bsd2.167>
- Barba Navaretti, G., Castellani, D., & Pieri, F. (2022). CEO age, shareholder monitoring, and the organic growth of European firms. *Small Business Economics*, 59(1), 361–382. <https://doi.org/10.1007/s11187-021-00521-5>
- Barker, V., & Mueller, G. (2002). CEO characteristics and firm R&D spending. *Management*
- Basar, N. F., Hamzah, F., & Aisyah, N. (2023). Penerapan Konsep Triple Bottom Line Pada Usaha Ayam Potong Ud. Firman Di Maros Sulawesi Selatan. *Jurnal Akuntansi Kompetif*, 6(1), 104–114. <https://doi.org/10.35446/akuntansikompetif.v6i1.1181>
- Belenzon, S., Shamshur, A., & Zarutskie, R. (2019). CEO's age and the performance of closely held firms. *Strategic Management Journal*, 40(6), 917–944. <https://doi.org/10.1002/smj.3003>
- Brigham, Eugene F, Joel F Houston, 2014, Dasar-Dasar Manajemen Keuangan, Edisi 11 Buku 1, Jakarta: Salemba Empat.
- Buallay, A. (2019). Management of Environmental Quality: An International Journal 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>
- Cahyono, S., Sawarjuwono, T., Wendi, W., Airlangga, U., No, J. A., Belitung, U. B., No, G. I. V, Ijuk, B., & Belitung, B. (2023). *Masa Jabatan CEO , Keragaman Dewan Direktur , dan Pengungkapan CSR : Eksplorasi Studi Kepustakaan Indonesia Corresponding Author : Nama Penulis : Suham Cahyono PENDAHULUAN Pengungkapan laporan CSR (Corporate Social*

- Responsibility) merupakan bentuk tangg. 14(1), 54–68.*
- Candra, K. A., & Susi Dwi Mulyani. (2023). Pengaruh Karakteristik Ceo Dan Karakteristik Perusahaan Terhadap Corporate Social Responsibility Perusahaan Di Indonesia. *Jurnal Ekonomi Trisakti*, 3(2), 3459–3468. <https://doi.org/10.25105/jet.v3i2.18046>
- Chau, G., & Gray, S. J. (2010). Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong. *Journal of International Accounting, Auditing and Taxation*, 19(2), 93–109. <https://doi.org/10.1016/j.intaccaudtax.2010.07.002>
- Chen, Long, and Albert Tsang. 2017. “CEO Tenure and Corporate Social Responsibility (CSR) Reporting.” Working Paper. George Mason Univerisity.
- Chen, W. (Tina), Zhou, G. (Stephen), & Zhu, X. (Kevin). (2019). CEO tenure and corporate social responsibility performance. *Journal of Business Research*, 95(August 2018), 292–302. <https://doi.org/10.1016/j.jbusres.2018.08.018>
- Chen, Z., & Xie, G. (2022). ESG disclosure and financial performance: Moderating role of ESG investors. *International Review of Financial Analysis*, 83(July), 102291. <https://doi.org/10.1016/j.irfa.2022.102291>
- Chițimiea, A., Minciuc, M., Manta, A. M., Ciocoiu, C. N., & Veith, C. (2021). The drivers of green investment: A bibliometric and systematic review. *Sustainability (Switzerland)*, 13(6). <https://doi.org/10.3390/su13063507>
- Citrajaya, D., & Ghazali, I. (2020). Pengaruh Corporate Social Responsibility Dan Aktivitas Csr Dalam Dimensi Tata Kelola, Lingkungan, Dan Sosial Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2017- 2018). Diponegoro Journal of Accounting, 9(2), 1–14
- Clarkson, M. B. E. (1995). A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance Published by : Academy of Management Linked references are available on JSTOR for this article : A Stakeholder Framework for Analyzing And Evaluating Corporate Social Perfor. *Academy of Management Review*, 20(1), 92–117.
- Cristi, & Edi. (2022). Pengaruh Karakteristik Ceo Terhadap Manajemen Laba Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 1689–1703.
- Damodaran, A. (2007). Return on Capital (ROC), Return on Invested Capital (ROIC) and Return on Equity (ROE): Measurement and Implications Aswath Damodaran Stern School of Business. *Return on Capital (ROC), Return on Invested Capital (ROIC) and Return on Equity (ROE): Measurement and Implications*, July, 1–69. <https://deliverypdf.ssrn.com/delivery>

- Davis, J. G., & Garcia-Cestona, M. (2023). CEO age, financial reporting quality, and the role of clawback provisions. *Journal of Financial Reporting and Accounting*, 2021. <https://doi.org/10.1108/JFRA-04-2023-0176>
- Demise, N. (2006). OECD principles of corporate governance. *Corporate Governance in Japan: From the Viewpoints of Management, Accounting, and the Market*, 109–117. https://doi.org/10.1007/978-4-431-30920-8_10
- Demsetz, H. (1983), “The structure of ownership and the theory of the firm”, *Journal of Law and Economics*, Vol. 26 No. 2, pp. 375-390
- Dian Pramitya Khairunnisa, & -, E. W. (2023). Pengaruh Kinerja Esg Terhadap Kinerja Keuangan Perusahaan. *Jurnal Riset Akuntansi Aksioma*, 22(2), 16–27. <https://doi.org/10.29303/aksioma.v22i2.218>
- Donaldson, T., & Preston, L. E. E. (1995). *The Stakeholder Theory of the Corporation : Concepts , Evidence , and Implications Author (s): Thomas Donaldson and Lee E . Preston Source : The Academy of Management Review , Jan ., 1995 , Vol . 20 , No . 1 (Jan ., 1995), pp . Published by : Academy . 20(1), 65–91.*
- Doshi, M., Jain, R., Sharma, D., Mukherjee, D., & Kumar, S. (2024). Does ownership influence ESG disclosure scores? *Research in International Business and Finance*, 67(PA), 102122. <https://doi.org/10.1016/j.ribaf.2023.102122>
- Dowling, J. and Pfeffer, J. (1976) Organizational Legitimacy: Social Values and Organizational Behavior. *Pacific Sociological Review*, 18, 122-136. <https://doi.org/10.2307/1388226>
- Ekonomika, J., & Bisnis, D. (2022). Praktik Pengungkapan Informasi Environmental, Social And Governance (ESG) Dalam Penerapan GCG. *Jurnal Ekonomika Dan Bisnis (JEBS)*, 2(3), 754. <https://doi.org/10.47233/jebs.v2i3.267>
- Erlim, K. W., & Juliana, R. (2017). Pendidikan Ceo Terhadap Performa Perusahaan Di Indonesia. *Jurnal Manajemen Maranatha*, 16, 177–186.
- Fadhilah, A. T., Suharman, H., & Handoyo, S. (2021). The Determinants of Environmental Performance: A Study on Indonesia Listed Firms. *Journal of Accounting Auditing and Business*, 4(2), 70–79.
- Falah, L. J., & Mita, A. F. (2022). ESG disclosure and the role of CEO narcissism on firm value: the case of ASEAN-5. *Global Business and Economics Review*, 27(2), 133–148. <https://doi.org/10.1504/gber.2022.125036>
- Fan, Y., Boateng, A., King, T., & MacRae, C. (2019). Board-CEO friendship ties and firm value: Evidence from US firms. *International Review of Financial Analysis*, 65, 1–17. <https://doi.org/10.1016/j.irfa.2019.101373>
- Farrakhova, I. (2022). How CEO Affects ESG and the Financial Performance of

- Companies. *Journal of Corporate Finance Research*, 16(4), 93–118. <https://doi.org/10.17323/j.jcfr.2073-0438.16.4.2022.93-118>
- Firsti Zakia Indri, & Gerry Hamdani Putra. (2022). Pengaruh Ukuran Perusahaan Dan Konsentrasi Pasar Terhadap Kualitas Laporan Keuangan Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2016-2020. *Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, 2(2), 236–252. <https://doi.org/10.55606/jimek.v2i2.242>
- Freeman, R. E. (1984). Strategic management: A stakeholder approach. In Strategic Management: A Stakeholder Approach. <https://doi.org/10.1017/CBO9781139192675>
- Friedman, M. (2007). The Social Responsibility of a Business Is to Increase Its Profits. In Corporate Ethics and Corporate Governance (pp. 173-178). Berlin Heidelberg: Springer. https://doi.org/10.1007/978-3-540-70818-6_14
- Gallego-Alvarez, I., & Pucheta-Martinez, M. C. (2019). Corporate social responsibility reporting and corporate governance mechanisms: An international outlook from emerging markets. *Business Strategy and Development*, 3,77–9
- Garcia-Blandon, J., Argilés-Bosch, J. M., & Ravenda, D. (2019). Exploring the relationship between CEO characteristics and performance. *Journal of Business Economics and Management*, 20(6), 1064-1082
- Garner, J. F. (1983). World conservation strategy (UK). In *Journal of Planning & Environment Law* (Issue September).
- Ghardallou, W. (2022). Corporate Sustainability and Firm Performance: The Moderating Role of CEO Education and Tenure. *Sustainability (Switzerland)*, 14(6). <https://doi.org/10.3390/su14063513>
- Ghozali, Imam dan Ratmono, Dwi. 2017. Analisis Multivariat dan Ekonometrika dengan Eviews 10. Badan Penerbit Universitas Diponegoro: Semarang.
- Ghozali, Imam. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25. Semarang: Badan Penerbit Universitas Diponegoro.
- Giannopoulos, G., Fagernes, R. V. K., Elmarzouky, M., & Hossain, K. A. B. M. A. (2022). The ESG Disclosure and the Financial Performance of Norwegian Listed Firms. *Journal of Risk and Financial Management*, 15(6). <https://doi.org/10.3390/JRFM15060237>
- Habib, A., & Hossain, M. (2013). CEO/CFO characteristics and financial reporting quality: A review. *Research in Accounting Regulation*, 25(1), 88–100. <https://doi.org/10.1016/j.racreg.2012.11.002>
- Hakim, A. (2016). Dinamika Pelaksanaan Good Governance Di Indonesia (Dalam Perspektif Yuridis dan Implementasi). *Civil Service*, 10(1), 15–34.
- Hakim, L., & Tantri, M. (2023). CEO Power, CEO Founder, CEO Financial

- Expertise, CEO Ownership, CEO Tenure on Bank Performance in Indonesia. *Atestasi : Jurnal Ilmiah Akuntansi*, 6(1), 13–35. <https://doi.org/10.57178/atestasi.v6i1.570>
- Hambrick, D. C. (2007). Upper Echelons Theory: An Update The Academy of Management Review UPPER ECHELONS THEORY: AN UPDATE. *Source: The Academy of Management Review*, 32(2), 334–343. <http://www.jstor.org/stable/20159303%5Cnhttp://about.jstor.org/terms>
- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *Academy of Management Review*, 9(2), 193–206. <https://doi.org/10.5465/amr.1984.4277628>
- Hanif, A., Fitriyah, H., & Febriansah, R. E. (2020). Peran Environmental Performance Terhadap Kinerja Perusahaan Dengan Corporate Social Responsibility Sebagai Variabel Mediasi. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 6(2), Inpress. <https://doi.org/10.34204/jafe.v6i2.2264>
- Hansen, & Mowen. (2013). *Management Accounting*. Salemba Empat. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2012). *Cost Accounting: A Managerial Emphasis* (14th ed). Prentice Hall.
- Hidayat, R. R., Lestari, H. S., & Margaretha, F. (2022). *Board Committees Terhadap Firm Performance*. 6(3), 88–110.
- Huang, D. Z. X. (2021). Environmental, social and governance (ESG) activity and firm performance: a review and consolidation. *Accounting and Finance*, 61(1), 335–360. <https://doi.org/10.1111/acfi.12569>
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan Esg Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bei Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144. <https://doi.org/10.52859/jba.v8i2.173>
- Husted, B. W., & Sousa-Filho, J. M. de. (2017). The impact of sustainability governance, country stakeholder orientation, and country risk on environmental, social, and governance performance. *Journal of Cleaner Production*, 155, 93–102. <https://doi.org/10.1016/j.jclepro.2016.10.025>
- Ikhwal, N. (2016). Analisis Roa Dan Roe Terhadap Profitabilitas Bank Di Bursa Efek Indonesia. *Al-Masraf: Jurnal Lembaga Keuangan Dan Perbankan*, 1(2), 211–227. <http://journal.febi.uinib.ac.id/index.php/almasraf/article/view/57>
- Ilham. (2019). Pengaruh Dimensi Karakteristik Chief Executive Officer (CEO) Dan Good Corporate Governance (GCG) Terhadap Kinerja Keuangan. *Jurnal Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 6(2), 1–20. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/4862>
- Indonesia. (2009). Undang-Undang Republik Indonesia Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup. Tambahan Lembaran Negara Republik Indonesia Nomor 5059. Pemerintah Pusat.

- Jakarta.
- Indonesia Stock Exchange. (2020). Panduan Indeks IDX ESG Leaders. (Lampiran Pengumuman BEI No.: Peng-00363/BEI.POP/11-2020 Tanggal 30 November 2020. Jakarta.
- International Union for Conservation of Nature and Natural Resources.(1980). World conservation strategy: Living resource conservation for sustainable development. Gland: IUCN.
- Irma Dj Mobonggi, N. A. , R. , I. K. H. (2022). Analisis-Regresi-Data-Panel-Dengan-Pendekatan-Common-Effect-Model-Dan-Fixed-Effect-Model-Pada-Kasus-Produksi-Tanaman-Jagung (1). *INTERVAL: Jurnal Ilmiah Matematika*, 2(2), 53–67.
- Javeed, S. A., & Lefen, L. (2019). An analysis of corporate social responsibility and firm performance with moderating effects of CEO power and ownership structure: A case study of the manufacturing sector of Pakistan. *Sustainability (Switzerland)*, 11(1). <https://doi.org/10.3390/su11010248>
- Jensen, M., & Meckling, W. (2012). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *The Economic Nature of the Firm: A Reader, Third Edition*, 283–303. <https://doi.org/10.1017/CBO9780511817410.023>
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). The Impact of ESG Performance to Firm Performance and Market Value. *Jurnal Aplikasi Akuntansi*, 5(1), 21–Indonesia Stock Exchang. (2023). Tata Kelola Perusahaan. <https://www.idx.co.id/id/tentang-bei/tata-kelola-perusahaan41>. <https://doi.org/10.29303/jaa.v5i1.84>
- Kay, I., Brindisi, C., & Martin, B. (2020). The stakeholder model and ESG, Harvard Law School Forum on Corporate Governance. <https://corpgov.law.harvard.edu/2020/09/14/the-stakeholder-model-and-esg>.
- Kasmir. 2019. Analisis Laporan Keuangan. Edisi Pertama. Cetakan Keduabelas. PT Raja Grafindo Persada. Jakarta
- Koroleva, E., Baggieri, M., & Nalwanga, S. (2020). Company Performance: Are Environmental, Social, and Governance Factors Important? *International Journal of Technology*, 11(8), 1468–1477. <https://doi.org/10.14716/ijtech.v11i8.4527>
- Kotsantonis, S., & Serafeim, G. (2019). Four Things No One Will Tell You About ESG Data. *Journal of Applied Corporate Finance*, 31(2), 50–58. <https://doi.org/10.1111/jacf.12346>
- Kristiani, L. A., & Werastuti, D. N. S. (2020). Pengaruh Kinerja Lingkungan Dan Kinerja Sosial Terhadap Kinerja Keuangan Dengan Good Corporate Governance Sebagai Variabel Pemoderasi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 11(3), 487–498.

- Kristiawan, N. B. (2020). Ceo Characteristics, Ownership Concentration and Corporate Social Responsibility Disclosure. *Jurnal Bisnis Dan Akuntansi*, 22(2), 147–166. <https://doi.org/10.34208/jba.v22i2.701>
- Kuncorowati, P. F., Miqdad, M., & Roziq, A. (2021). Pengaruh Profitabilitas, Ukuran Perusahaan, Dan Good Corporate Governance Terhadap Pengungkapan Corporate Sosial Responsiblty Dan Dampaknya Terhadap Abnormal Return Pada Perusahaan LQ45. *Jurnal Akuntansi Dan Pajak*, 22(1), 78–94. <https://doi.org/10.29040/jap.v22i1.1920>.
- Kusuma, M. (2020). Penghasilan Komprehensif lain dan Prediksi Arus Kas Masa Depan : Bukti dari Indonesia. Seminar Nasional SENIMA Ke 5 Universitas Negeri Surabaya, Senima 5, 815–832. <http://bit.ly/ProsidingSenima5>
- Kusuma, M. (2021). Measurement of Return on Asset (ROA) based on Comprehensive Income and its Ability to Predict Investment Returns: an Empirical Evidence on Go Public Companies in Indonesia before and during the Covid-19 Pandemic. *Ekuilibrium : Jurnal Ilmiah Bidang Ilmu Ekonomi*, 16(1), 94. <https://doi.org/10.24269/ekuilibrium.v16i1.3238>
- Kusumasari, L. (2018). Functions, Age, Education, Tenure of CEO, and Employee Commitment Toward Firm Performance. *KnE Social Sciences*, 3(10), 64–73. <https://doi.org/10.18502/kss.v3i10.3361>
- Lavin, J. F., & Montecinos-Pearce, A. A. (2021). Esg disclosure in an emerging market: An empirical analysis of the influence of board characteristics and ownership structure. *Sustainability (Switzerland)*, 13(19). <https://doi.org/10.3390/su131910498>
- Lestari, T., & Mutmainah, K. (2020). Pengaruh Karakteristik Dewan Komisaris Dan Dewan Direksi Terhadap Kinerja Keuangan. *Journal of Economic, Business and Engineering (JEBE)*, 2(1), 34–41. <https://doi.org/10.32500/jabe.v2i1.1455>
- Lewis, B.W.; Walls, J.L.; Dowell, G.W.S. Difference in degrees: CEO characteristics and firm environmental disclosure.
- Liana, L. (2009). Mra Dengan Spss. *Jurnal Teknologi Informasi DINAMIK*, XIV(2), 90–97.
- Lim-U-Sanno, K. (2021). How the Chief Executive Officer Characteristics Influence the Sustainable Development Report of Thai Set 100 Listed Company? *Journal of Management Information and Decision Sciences*, 24(Special Issue 1), 01–12.
- Mahajan, R., Lim, W. M., Sareen, M., Kumar, S., & Panwar, R. (2023). Stakeholder theory. *Journal of Business Research*, 166(December 2022), 114104. <https://doi.org/10.1016/j.jbusres.2023.114104>
- Manmeet Kaur and Madhu Vij, (2018), Corporate governance index and firm performance: empirical evidence from Indian banking, Afro-Asian Journal of

Finance and Accounting, 8, (2), 190-207

- Manning, B., Braam, G., & Reimsbach, D. (2019). Corporate governance and sustainable business conduct—Effects of board monitoring effectiveness and stakeholder engagement on corporate sustainability performance and disclosure choices. *Corporate Social Responsibility and Environmental Management*, 26(2), 351–366. <https://doi.org/10.1002/csr.1687>
- Mariani, D., Utara, P., & Lama, K. (2018). *Jurnal Akuntansi dan Keuangan Vol . 7 No . 1 April 2018 FEB Universitas Budi Luhur ISSN : 2252 7141.* 7(1), 59–78.
- Marjono, C. C., & Wijaya, H. (2022). Pengaruh Masa Jabatan CEO Terhadap Manajemen Laba Akrual. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 11(1), 57–78. <https://doi.org/10.21831/nominal.v11i1.41432>
- Marnelly, T. R. (2012). Tinjauan Teori dan Praktek di Indonesia. *Jurnal Aplikasi Bisnis*, 3(1), 49–59.
- Marthin, M., Salinding, M. B., & Akim, I. (2018). Implementasi Prinsip Corporate Social Responsibility (Csr) Berdasarkan Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. *Journal of Private and Commercial Law*, 1(1), 111–132. <https://doi.org/10.15294/jpcl.v1i1.12358>
- Maryanti, E., & Fithri, W. N. (2017). Corporate Social Responsibilty, Good Corporate Governance, Kinerja Lingkungan Terhadap Kinerja Keuangan Dan Pengaruhnya Pada Nilai Perusahaan. *Journal of Accounting Science*, 1(1), 21–37. <https://doi.org/10.21070/jas.v1i1.773>
- Michael Spence. (1973). Job Market Signaling Author (s): Michael Spence Published by : Oxford University Press Stable URL : <https://www.jstor.org/stable/1882010>. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Mubarak, R. (2021). *PENGANTAR EKONOMETRIKA Edisi Pertama*.
- Muttakin, M. B., Khan, A., & Mihret, D. G. (2018). The Effect of Board Capital and CEO Power on Corporate Social Responsibility Disclosures. *Journal of Business Ethics*, 150(1), 41–56. <https://doi.org/10.1007/s10551-016-3105-y>
- Napitupulu, R. B., Simanjuntak, T. P., Hutabarat, L., Damanik, H., Harianja, H., Sirait, R. T. M., & Tobing, C. E. R. L. (2021). Penelitian Bisnis : Teknik dan Analisa Data dengan SPSS - STATA - EVIEWS. *Madenatera*, 1, 230.
- Nariswari, T. N., & Nugraha, N. M. (2020). Profit Growth : Impact of Net Profit Margin, Gross Profit Margin and Total Assests Turnover. *International Journal of Finance & Banking Studies* (2147-4486), 9(4), 87–96. <https://doi.org/10.20525/ijfbs.v9i4.937>
- Naseem, M. A., Lin, J., Rehman, R., Ishfaq, M., & Ali, R. (2019). Apakah struktur modal memediasi hubungan antara karakteristik CEO dan kinerja perusahaan?
- Nathaniel, M. A., Jessica, S., Retno, N., Vania, Y., & Gunawan, P. (2020).

- Pengaruh Karakteristik Ceo Terhadap Tingkat Performa Corporate Social Responsibility (Csr) Perusahaan Di Indonesia. *Jurnal Akuntansi*, 8(1), 31–50. <https://doi.org/10.26460/ja.v8i1.1194>
- Nollet, Joscha, George Filis, and Evangelos Mitrokostas. 2016. Corporate social responsibility and financial performance: A non-linear and disaggregated approach. *Economic Modelling* 52: 400–7
- Nugroho, N. A., & Hersugondo Hersugondo. (2022). Analysis of the Effect of Environment, Social, Governance (ESG) Disclosure on the Company's Financial Performance. *E-Bisnis : Jurnal Ilmiah Ekonomi Dan Bisnis*, 15(2), 233-243. <https://doi.org/10.51903/e-bisnis.v15i2.810>
- Nurjanah, L., Berlianna, T. M., Anggreani, R. A., Mudzalifah, S., Adinugroho, T. R., & Prasetyo, H. D. (2021). Rasio Profitabilitas dan Penilaian Kinerja Keuangan UMKM. *Jurnal Manajemen Bisnis*, 18(4), 591–606. <https://doi.org/10.38043/jmb.v18i4.3321>
- Oktapiani, O., Siregar, M. E. S., & Ahmad, G. N. (2023). The impacts of CEO ownership and origin on firm performance: evidence from an emerging economy. *Global Advances in Business Studies*, 2(1), 25–36. <https://doi.org/10.55584/gabs002.01.3>
- Organization for Economic Co-Operation and Development. (2004). OECD Principles of Corporate Governance. France.
- Otoritas Jasa Keuangan. (2017). Peraturan Otoritas Jasa Keuangan Nomor 51 / POJK.03 / 2017 tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik. Lembaran Negara Republik Indonesia Tahun 2017 Nomor 169. Jakarta.
- Orenstein, M., & Cooke, B. (2022). *ESG / Why should governments care and what can governments do? OVERN ENTS GOVERN MENTS VERN NTS*.
- Peni, E. (2014). CEO and Chairperson characteristics and firm performance. *Journal of Management and Governance*, 18(1), 185–205. <https://doi.org/10.1007/s10997-012-9224-7>
- Perdana, M., Salim, U., Ratna, K., & Rofiq, A. (2023). *The Effect of Environmental Social Governance (ESG) Performance and Financial Performance on Firm Value: Evidence from the Banking Sector in ASEAN*. Atlantis Press International BV. https://doi.org/10.2991/978-94-6463-214-9_20
- Purwitasari, D., Sumardi, & Larasati, M. (2023). Pengaruh Tingkat Risiko Environmental Social Governance (ESG) dan Leverage terhadap Kinerja Perusahaan Pada Indeks IDXESGL Tahun 2020-2022. *Jurnal Informatika Ekonomi Bisnis*, 5, 522–529. <https://doi.org/10.37034/infeb.v5i2.255>
- Puspitaningtyas, Z. (2019). Empirical evidence of market reactions based on signaling theory in Indonesia Stock Exchange. *Investment Management and Financial Innovations*, 16(2), 66–77.

- [https://doi.org/10.21511/imfi.16\(2\).2019.06](https://doi.org/10.21511/imfi.16(2).2019.06)
- Putra, A. (2021). the Effect of Ceo Characteristics on Pre-Earnings Management Profitability. *Jurnal Akuntansi Dan Keuangan Indonesia*, 18(2), 116–147. <https://doi.org/10.21002/jaki.2021.07>
- Putra, Y. P. (2018). Pengaruh Kinerja Lingkungan Terhadap Kinerja Keuangan Dengan Pengungkapan Corporate Social Responsibility (CSR) Sebagai Variabel Intervening. *BALANCE Jurnal Akuntansi Dan Bisnis*, 2(2), 227. <https://doi.org/10.32502/jab.v2i2.1175>
- Rahi, A. F., Akter, R., & Johansson, J. (2022). Do sustainability practices influence financial performance? Evidence from the Nordic financial industry. *Accounting Research Journal*, 35(2), 292–314. <https://doi.org/10.1108/ARJ-12-2020-0373>
- Rahman, H. U., Zahid, M., & Al-Faryan, M. A. S. (2023). ESG and firm performance: The rarely explored moderation of sustainability strategy and top management commitment. *Journal of Cleaner Production*, 404(February), 136859. <https://doi.org/10.1016/j.jclepro.2023.136859>
- Rahmawati, I., & Juliarto, A. (2024). *SEBAGAI VARIABEL MODERASI (Studi Empiris pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2018 - 2021)*. 13, 1–14.
- Rhee, R. J. (2018). A legal theory of shareholder primacy. *Minnesota Law Review*, 102(5), 1951–2017.
- Ricotta, F., Golikova, V. and Kuznetsov, B. (2021), “The role of CEO characteristics in firm innovative performance: a comparative analysis of EU countries and Russia”, Working paper, available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3925412
- Robbins, Stephen P. 2001. Perilaku Organisasi: Konsep, Kontroversi, Aplikasi, Jilid 1, Edisi 8, Prenhallindo, Jakarta.
- Rona Tumiur Mauli Carolin Simorangkir. (2019). Pengaruh Kinerja Keuangan Terhadap Return Saham Perusahaan Pertambangan. *Jurnal Bisnis Dan Akuntansi*, 21(2), 155–164. <https://doi.org/10.34208/jba.v21i2.616>
- Rusli, Y. M. (2019). Environmental Performance Versus Corporate Financial Performance (Environemntal Media Exposure di Indonesia). *Equity*, 22(1), 89–108. <https://doi.org/10.34209/equ.v22i1.928>
- Safitri, V. R., Rizkianto, E., & Prabowo, H. (2020). Pengaruh Nilai ESG Dengan Kebutuhan Modal Kerja : Analisis Perusahaan Listing Indonesia Periode 2015-2020 The Effect of ESG Score on Working Capital Requirement : Analysis of Indonesian Listing Companies for the Period 2015-2020. *Jurnal Manajemen Dan Usahawan Indonesia*, 46(1), 20–33.
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh Environmental, Social,

- Governance (ESG) Disclosure terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9(3), 1–11. <http://ejournals1.undip.ac.id/index.php/accounting>
- Saidu, S. (2019). CEO characteristics and firm performance: focus on origin, education and ownership. *Journal of Global Entrepreneurship Research*, 9(1). <https://doi.org/10.1186/s40497-019-0153-7>
- Sanjaya, S., & Rizky, M. F. (2018). Analisis Profitabilitas Dalam Menilai Kinerja Keuangan Pada PT. Taspen (Persero) Medan. *E-Journal Universitas Islam Negeri Sumatera Utara*, 2(2), 277–293.
- Saputri, M. S. (2021). Pengaruh Jenis Kelamin, Usia Dan Tenure Ceo (Chief Executive Officers) Terhadap Praktik Manajemen Laba. *Jurnal Akuntansi AKUNESA*, 10(1), 81–91. <https://doi.org/10.26740/akunesa.v10n1.p81-91>
- Sarnisa., W. D., Rafianamaghfurin., Djasuli, M. (2022) Praktik Pengungkapan Informasi Environmental, Social And Governance (ESG) Dalam Penerapan GCG. <https://doi.org/10.47233/jebs.v2i3.267>
- Sari, R., N., Ahmad., G., N., Kurniati, D. Pengaruh Karakteristik CEO dan Good Corporate Governance terhadap Kinerja Perusahaan pada Perusahaan Manufaktur di BEI. *Jurnal Bisnis, Manajemen, dan Keuangan Volume 4 No. 1* (2023)
- Sekar Sari, P., Widiatmoko, J., & kunci, K. (2023). Pengaruh Environmental, Social, and Governance (ESG) Disclosure terhadap Kinerja Keuangan dengan Gender Diversity sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(9), 3634–3642. <https://journal.ikopin.ac.id/index.php/fairvalue>
- Septianingsih, A. (2022). Pemodelan Data Panel Menggunakan Random Effect Model Untuk Mengetahui Faktor Yang Mempengaruhi Umur Harapan Hidup Di Indonesia. *Jurnal Lebesgue : Jurnal Ilmiah Pendidikan Matematika, Matematika Dan Statistika*, 3(3), 525–536. <https://doi.org/10.46306/lb.v3i3.163>
- Setiadi, I. (2021). Pengaruh kinerja lingkungan, biaya lingkungan dan ukuran perusahaan terhadap kinerja keuangan. *Inovasi*, 17(4), 669–679. <https://doi.org/10.30872/jinv.v17i4.10054>
- Setiawan, R., & Gestanti, L. (2022). Ceo Characteristics, Firm Policy, and Firm Performance. *International Journal of Business and Society*, 23(1), 371–389. <https://doi.org/10.33736/ijbs.4620.2022>
- Shakil, M. H. (2022). Environmental, social and governance performance and stock price volatility: A moderating role of firm size. *Journal of Public Affairs*, 22(3), e2574.
- Sheikh, S. (2019). An examination of the dimensions of CEO power and corporate social responsibility. *Review of Accounting and Finance*, 18(2), 221–244. <https://doi.org/10.1108/RAF-01-2018-0034>

- 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>
- Smith, M., Yahya, K., & Marzuki Amiruddin, A. (2007). Environmental disclosure and performance reporting in Malaysia. *Asian Review of Accounting*, 15(2), 185–199. <https://doi.org/10.1108/13217340710823387>
- Stoian, C., & Gilman, M. (2017). Corporate Social Responsibility That “Pays”: A Strategic Approach to CSR for SMEs. *Journal of Small Business Management*, 55(1), 5–31. <https://doi.org/10.1111/jsbm.12224>
- Suandi, A., & Ruchjana, E. T. (2021). Pengaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Return on Assets (Roa). *Jurnal Riset Terapan Akuntansi*, 5(1), 2021. <https://jurnal.polsri.ac.id/index.php/jrtap/article/view/2419>
- Sudana, I. M., & Aristina, N. P. N. (2017). Chief Executive Officer (Ceo) Power, Ceo Keluarga, Dan Nilai Ipo Premium Perusahaan Keluarga Di Indonesia. *Jurnal Akuntansi*, 21(2), 219. <https://doi.org/10.24912/ja.v21i2.196>
- Sudana, I. M., & Dwiputri, E. (2018). Karakteristik CEO Dan Kinerja Perusahaan Non-Keuangan Yang Teraftar Di Bursa Efek Indonesia. *Jurnal Manajemen Dan Bisnis Indonesia*, 5(3), 299–314. <https://doi.org/10.31843/jmbi.v5i3.169>
- Sugiyono, (2017). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: CV. Alfabeta.
- Suharyani, R. (2019). Pengaruh Tekanan Stakeholder Dan Corporate Governance Terhadap Kualitas Sustainability Report. *Jurnal Akademi Akuntansi*, 2(1). <https://doi.org/10.22219/jaa.v2i1.8356>
- Suherman, S., Mahfirah, T. F., Usman, B., Kurniawati, H., & Kurnianti, D. (2023). CEO characteristics and firm performance: evidence from a Southeast Asian country. *Corporate Governance (Bingley)*, 23(7), 1526–1563. <https://doi.org/10.1108/CG-05-2022-0205>
- Suparmoko, M. (2020). Pembangunan Nasional Dan Regional. *Jurnal Ekonomika Dan Manajemen*, 9(1), 39–50.
- Suroyo. (2019). Pengaruh Kinerja Perusahaan Terhadap Corporate Governance Reporting Dengan Variabel Moderating Ceo Tenure. *Parameter*, 4(1). <https://doi.org/10.37751/parameter.v4i1.28>
- Suryandari, N. N. A., & Mongan, F. F. A. (2020). Nilai Perusahaan Ditinjau Dari Tanggung Jawab Sosial, Tata Kelola, Dan Kesempatan Investasi Perusahaan. *Accounting Profession Journal*, 2(2), 94–103. <https://doi.org/10.35593/apaji.v2i2.17>
- Susanto, Y. K., & Joshua, D. (2019). Pengaruh Tata Kelola Perusahaan Dan Karakteristik Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial

- Perusahaan. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 2(4), 572–590. <https://doi.org/10.24034/j25485024.y2018.v2.i4.4036>
- Tian, Y. (2022). A Literature Review on Upper Echelons Theory. *Proceedings of the 2022 2nd International Conference on Enterprise Management and Economic Development (ICEMED 2022)*, 656(Icemed), 169–173. <https://doi.org/10.2991/aebmr.k.220603.030>
- Tio, A., & Budiman, J. (2022). Analisa Pengaruh Tata Kelola Terhadap Kinerja Keuangan Perbankan Yang Terdaftar di Bursa Efek Indonesia. *SEIKO: Journal of Management & ...*, 4(3), 514–522. <https://doi.org/10.37531/sejaman.v4i3.2715>
- Tri Indah K, A. (2022). Pengaruh Kualitas Pelayanan Terhadap Kepuasan Pelanggan Pada Bimba Aueo Pondok Aren. *Akrab Juara : Jurnal Ilmu-Ilmu Sosial*, 7(2), 127. <https://doi.org/10.58487/akrabjuara.v7i2.1798>
- Triyani, A., & Setyahuni, S. W. (2020). Pengaruh Karakteristik Ceo Terhadap Pengungkapan Informasi Environmental, Social, and Governance (Esg). *Jurnal Ekonomi Dan Bisnis*, 21(2), 72. <https://doi.org/10.30659/ekobis.21.2.72-83>
- Triyani, A., Setyahuni, S. W., & Kiryanto, K. (2020). The Effect Of Environmental, Social and Governance (ESG) Disclosure on Firm Performance: The Role of Ceo Tenure. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(2), 261. <https://doi.org/10.22219/jrak.v10i2.11820>
- Velte, P. (2020). 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>
- Vernando, A., & Rakhman, F. (2018). Masa Kerja Ceo Dan Manajemen Laba (Ceo Tenure and Earnigs Management). *Jurnal Akuntansi Dan Keuangan Indonesia*, 15(2), 202–216. <https://doi.org/10.21002/jaki.2018.11>
- Vu, M. C., Phan, T. T., & Le, N. T. (2018). Relationship between board ownership structure and firm financial performance in transitional economy: The case of Vietnam. *Research in International Business and Finance*, 45, 512–528. <https://doi.org/10.1016/j.ribaf.2017.09.002>
- Wahdan Arum Inawati, & Rahmawati, R. (2023). Dampak Environmental, Social, Dan Governance (ESG) Terhadap Kinerja Keuangan. *Jurnal Akademi Akuntansi*, 6(2), 225–241. <https://doi.org/10.22219/jaa.v6i2.26674>
- Wangi, G. T., Aziz, A., Disclosure, S., & Disclosure, G. (2023). *Analisis Pengaruh ESG Disclosure , Likuiditas , Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Yang Terdaftar Di Indeks ESG Leaders*. 6(3), 44–53.
- Widarjono, Agus. (2018). *Ekonometrika Pengantar Dan Aplikasinya Disertai Panduan Eviews*. Edisi keli. Yogyakarta: UPP STIM YKPN Yogyakarta.

- Wijaya, M. A., & Darmawati, D. (2023). Pengaruh Karakteristik Ceo Terhadap Profitabilitas Perusahaan Pada Perusahaan Teknologi Yang Terdaftar Di Bei Tahun 2018-2022. *Jurnal Ekonomi Trisakti*, 3(2), 3349–3362. <https://doi.org/10.25105/jet.v3i2.18084>
- Wooldridge, J. M. (2016). *Introductory Econometrics: A Modern Approach*. Adrian MI: South-Western Cengage Learning.
- Xu, P., Xu, X., & Bai, G. (2022). Corporate environmental responsibility, CEO's tenure and innovation legitimacy: Evidence from Chinese listed companies. *Technology in Society*, 70(March), 102056. <https://doi.org/10.1016/j.techsoc.2022.102056>
- Ya, C., Huawei, L., & Song, Z. (2019). *Research on the Impact of CEO Background Characteristics on Accounting Information Quality*. *Mfssr*, 237–247. <https://doi.org/1.25236/mfssr.2019.052>
- Zahroh, B. M., & Hersugondo, H. (2021). Pengaruh Kinerja Environmental, Social, Dan Governance Terhadap Kinerja Keuangan Dengan Kekuatan Ceo Sebagai Variabel Moderasi (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019). *Diponegoro Journal of Management*, 10(4)