

DAFTAR PUSTAKA

- About, A., & Diab, A. (2018). The Impact Of Social, Environmental And Corporate Governance Disclosures On Firm Value. *Journal of Accounting in Emerging Economies*, 8(4), 442–458. <https://doi.org/10.1108/JAEE-08-2017-0079>
- Afifah, H. N., & Syafruddin, M. (2021). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Dengan Risiko Sebagai Variabel Mediasi. *Diponegoro Journal Of Accounting*, 10(2), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Akmala, S., & Rohman, A. (2021). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan. *Diponegoro Journal Of Accounting*, 10(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Alareeni, B., & Hamdan, A. (2020). ESG Impact On Performance Of US S&P 500-Listed firms. *Corporate Governance*, 20(7), 1409–1428. <https://doi.org/10.1108/CG-06-2020-0258>
- Albitar, K., Hussainey, K., Kolade, N., & Gerged, A. (2019). ESG Disclosure And Firm Performance Before And After IR: The Moderating Role Of Governance Mechanisms. *International Journal of Accounting and Information Management*, 28, 1–21. <https://doi.org/10.1108/IJAIM-09-2019-0108>
- Amalia, L., & Rokhyadi, A. (2020). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Subsektor Advertising, Printing, Dan Media. *Jurnal Ilmiah Mahasiswa Ekonomi Manajemen*, 5(1), 187–200. <https://jim.usk.ac.id/EKM/article/view/14365/pdf>
- Antonius, F., & Ida, I. (2023). Pengaruh Environmental, Social, Governance (Esg) Dan Intellectual Capital Terhadap Kinerja Perusahaan. *Jurnal Ekobis: Ekonomi, Bisnis Dan Manajemen*, 13(2). <https://ejournal.utmj.ac.id/ekobis/article/view/803>
- Arifin, M. A. (2020). Intellectual Capital Terhadap Profitabilitas Perusahaan Consumer Goods Informasi Artikel Abstrak. *Jurnal Ratri (Riset Akuntansi Tridinanti)*, 2(1), 79–89. <http://www.univ-tridinanti.ac.id/ejournal/index.php/ratri>
- Astari, R. K., & Darsono. (2020). Pengaruh Intellectual Capital Terhadap Kinerja Perusahaan. *Diponegoro Journal Of Accounting*, 9(2), 1–10. <http://ejournal-s1.undip.ac.id/index.php/accounting>

- Asy'arie, M. R., Suriana, I., & Agustin, K. L. (2022). Analisis Rasio Profitabilitas Untuk Menilai Kinerja Keuangan Pada Pt Bank Rakyat Indonesia (Persero) Periode (2015-2021). *Jurnal Tugas Akhir Mahasiswa Akuntansi Poltekba (Jmap)*. <https://ejournal.poltekba.ac.id/index.php/jmap/article/view/373/184>
- Atkins, J., Maroun, W., Atkins, B. C., & Barone, E. (2018). From The Big Five To The Big Four? Exploring Extinction Accounting For The Rhinoceros. *Accounting, Auditing and Accountability Journal*, 31(2), 674–702. <https://doi.org/10.1108/AAAJ-12-2015-2320>
- Atul, U. N., Sari, Y. N. I., & Lestari, Y. J. (2022). Analisis Rasio Keuangan Untuk Mengukur Kinerja Keuangan Perusahaan. *E-Jurnal Akuntansi TSM*, 2(3), 89–96. <https://doi.org/10.34208/ejatsm.v2i3.1396>
- Avilya, L. T., & Ghozali, I. (2022). Pengaruh Intellectual Capital, Good Corporate Governance Dan Corporate Social Responsibility Terhadap Kinerja Keuangan Dengan Manajemen Laba Sebagai Variabel Mediasi (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2018-2020). *Diponegoro Journal Of Accounting*, 11(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact Of ESG Performance On Firm Value And Profitability. *Borsa Istanbul Review*, 22(2), 119–127. <https://doi.org/10.1016/j.bir.2022.11.006>
- Bacha, S., Ajina, A., & Saad, S. Ben. (2020). CSR Performance And The Cost Of Debt: Does Audit Quality Matter? *The International Journal of Business in Society*, 21(1), 137–158. <https://doi.org/10.1108/CG-11-2019-0335>
- Balatbat, M., Siew, R., & Carmichael, D. (2012). ESG Scores And Its Influence On Firm Performance: Australian Evidence. *Australian School of Business School of Accounting*. https://www.researchgate.net/publication/260907931_ESG_Scores_and_its_influence_on_firm_performance_Australian_Evidence
- Barney, J., Wright, M., & Ketchen, D. J. (2001). The Resource-Based View Of The Firm: Ten Years After 1991. *Journal of Management*, 27(6), 625–641. <https://doi.org/10.1177/014920630102700601>
- Besir, T. K., & Yuyetta, E. N. A. (2023). Pengaruh Komponen Intellectual Capital Terhadap Kinerja Keuangan Pada Perusahaan Perbankan (Studi Pada Bank Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2019-2021). *Diponegoro Journal Of Accounting*, 12(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>

- Bontis, N., Keow, W., & Richardson, S. (2000). Intellectual Capital and Business Performance in Malaysian Industry. *Journal of Intellectual Capital*, 1(1), 85–100. <https://doi.org/10.1108/14691930010324188>
- 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>
- Bukh, P. N. (2003). The Relevance Of Intellectual Capital Disclosure: A Paradox? *Accounting, Auditing & Accountability Journal*, 16(1), 49–56. <https://doi.org/10.1108/09513570310464273>
- Cahyati, A. D. (2012). Intellectual Capital: Pengukuran, Pengelolaan Dan Pelaporan. *Jurnal Riset Akuntansi & Komputerisasi Akuntansi*, 3(1). <https://jurnal.unismabekasi.ac.id/index.php/jrak/article/view/144>
- Chininga, E., Alhassan, A. L., & Zeka, B. (2024). ESG Ratings And Corporate Financial Performance In South Africa. *Journal of Accounting in Emerging Economies*, 14(3), 692–713. <https://doi.org/10.1108/JAEE-03-2023-0072>
- Chowdhury, L. A. M., Rana, T., Akter, M., & Hoque, M. (2018). Impact Of Intellectual Capital On Financial Performance: Evidence From The Bangladeshi Textile Sector. *Journal Of Accounting & Organizational Change*, 14(4), 429–454. <https://doi.org/10.1108/JAOC-11-2017-0109>
- Cuozzo, B., Dumay, J., Palmaccio, M., & Lombardi, R. (2017). Intellectual Capital Disclosure: A Structured Literature Review. *Journal Of Intellectual Capital*, 18(1), 9–28. <https://doi.org/10.1108/JIC-10-2016-0104>
- Dadashinasab, M., & Sofian, S. (2014). The Impact of Intellectual Capital on Firm Financial Performance by Moderating of Dynamic Capability. *Asian Social Science*, 10(17), 93–100. <https://doi.org/10.5539/ass.v10n17p93>
- Dakhli, A. (2021). 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>
- Delvina, E. M., & Hidayah, R. (2023). The Effect Of ESG (Environmental, Social And Governance) Performance On Company Value And Company Performance. *Management Studies and Entrepreneurship Journal*, 4(5), 5436–5444. <http://journal.yrpiiku.com/index.php/msej>

- Devi, B. E., Khairunnisa, & Budiono, E. (2017). The Influence Of Intellectual Capital On The Company Financial Performance. *Jurnal Akuntansi*, 3(2), 15–26. <https://e-jurnal.lppmunsera.org/index.php/Akuntansi/article/view/214/275>
- Dewi, R., Rizki, N., & Saad, B. (2023). Dampak Good Corporate Governance terhadap Kinerja Keuangan. *Jurnal Keuangan Dan Perbankan*, 17(1), 45–56. <https://journal.ibs.ac.id/index.php/jkp/article/view/319>
- Dwipayani, C. C., & Prastiwi, A. (2014). Pengaruh Intellectual Capital Terhadap Profitabilitas Dan Kinerja Pasar. *Diponegoro Journal Of Accounting*, 3(1), 1–9. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- EY. (2013). *Value Of Sustainability Reporting - A Study By EY And Boston College For Corporate Citizenship*. https://globalsustain.org/wp-content/uploads/2021/12/ACM_BC_Corporate_Center.pdf
- Fadhillah, R. R., & Marsono. (2023). Pengaruh Kinerja Komponen Environmental, Social, Dan Governance Terhadap Kinerja Keuangan. *Diponegoro Journal Of Accounting*, 12(4), 1–11. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/41617/30078>
- Freeman. (1984). *Strategic Management: A Stakeholder Approach*. <https://doi.org/10.1017/CBO9781139192675>
- Fu, T., & Li, J. (2023). An Empirical Analysis Of The Impact Of ESG On Financial Performance: The Moderating Role Of Digital Transformation. *Frontiers In Environmental Science*, 11, 1–11. <https://doi.org/10.3389/fenvs.2023.1256052>
- Geofanny, T. S., & Fitra, H. (2024). Pengaruh Struktur Aset, Growth dan Profitabilitas Terhadap Struktur Modal. *Jurnal Eksplorasi Akuntansi*, 6(2), 444–872. <https://doi.org/10.24036/jea.v6i2.1510>
- Ghazali, A., & Zulmaita. (2020). Pengaruh Pengungkapan Environmental, Social, And Governance (Esg) Terhadap Tingkat Profitabilitas Perusahaan. *Seminar Nasional Akuntansi Dan Manajemen*, 3, 1–13. <https://prosiding-old.pnj.ac.id/index.php/snampnj/article/view/5533>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 25 Edisi 9*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, A. (2007). *Teori Akuntansi (Edisi 3)*. Badan Penerbit Universitas Diponegoro.

- Giannopoulos, G., Kihle Fagernes, R. V., Elmarzouky, M., & Afzal Hossain, K. A. B. M. (2022). The ESG Disclosure and the Financial Performance of Norwegian Listed Firms. *Journal of Risk and Financial Management*, 15(6), 1–44. <https://doi.org/10.3390/jrfm15060237>
- Gillan, S. L., Koch, A., & Starks, L. T. (2021). Firms And Social Responsibility: A Review Of ESG And CSR Research In Corporate Finance. *Journal of Corporate Finance*, 66, 101889. <https://doi.org/10.1016/j.jcorpfin.2021.101889>
- Gogan, L. M., Duran, D. C., & Draghici, A. (2015). Structural Capital - A Proposed Measurement Model. *Procedia Economics and Finance*, 23, 1139–1146. [https://doi.org/10.1016/S2212-5671\(15\)00503-1](https://doi.org/10.1016/S2212-5671(15)00503-1)
- Hartomo, H. M., & Adiwibowo, A. (2023). Pengaruh Pengungkapan Environmental, Social, Governance (Esg) Terhadap Kinerja Perusahaan. *Diponegoro Journal Of Accounting*, 4(4), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Haryanto, C. M. (2016). Pengaruh Intellectual Capital Dan Corporate Social Responsibility Disclosure Terhadap Kinerja Perusahaan. *Jurnal EQUITY UPN Veteran Jakarta*, 21(1). <https://doi.org/10.34209/equ.v21i1.634>
- Henisz, W., Koller, T., & Nuttall, R. (2019). *Five Ways That ESG Creates Value* (Vol. 6, Issue 3). <https://www.mckinsey.com/business-functions/strategy-and-corporate-finance/our-insights/five-ways-that-esg-creates-value>
- Hermawan, S., Hariyanto, W., Sriyono, & Fediyanto, N. (2020). Keterkaitan The Resources Based Theory dengan Intellectual Capital Disclosure, Implementasi Pada Website, dan Respon Manajemen Perguruan Tinggi. *Jurnal Akuntansi Terapan Indonesia*, 3(2), 55–69. <https://doi.org/10.18196/jati.030227>
- Hidayat, W. W. (2022). The Effect Of Leverage And Liquidity On The Value Of The Firm With Age As A Moderating Variable On Companies In Indonesia. *Jurnal Ekonomi Modernisasi*, 18(2), 264–275. <https://doi.org/10.21067/jem.v18i2.7236>
- Himawa, H. M. (2020). Pengaruh Profitabilitas, Ukuran Perusahaan, Dan Leverage Terhadap Nilai Perusahaan. *Jurnal Ilmiah Mahasiswa FEB*, 9(1), 1–37. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/6907>
- Hira, N. U., Ahmad, W., Amanat, A., Khattak, S. H., Khan, M. T., Khan, S., Abdullah, F., Shoaib, S., & Ahmad, A. (2023). The Impact Of Environmental, Social, And Governance Factors (ESG) On Firms' Financial Performance: Evidence From Pakistan. *Journal of Positive School Psychology*, 7(2), 383–404.

<https://journalppw.com/plugins/generic/pdfJsViewer/pdf.js/web/...Findex.php%2Fjpsp%2Farticle%2Fdownload%2F15601%2F10047%2F19154>

- Ibrahim, Makaryanawati, & Juliardi, D. (2023). Corporate Social Responsibility and Firm Financial Performance: The Mediating Role of Firm Innovation. *International Journal of Business*, 4(2), 766–781. <https://doi.org/10.56442/ijble.v4i2.243>
- Ikatan Akuntan Indonesia. (2007). *Standar Akuntansi Keuangan per 1 September 2007*. Salemba Empat.
- Jayanti, H., Kurniawan, A. P., & Nuwa, C. A. W. (2023). Pengaruh Profitabilitas Terhadap Harga Saham Pada Perusahaan Rokok Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2015-2021. *JURNAL JEMPPER*, 2(3), 190–200.
- Kartika, I., Indriastuti, M., & Sutapa, S. (2021). The Role of Intellectual Capital and Good Corporate Governance Toward Financial Performance. *Jurnal ASET (Akuntansi Riset)*, 13(1), 50–62. <https://doi.org/10.17509/jaset.v13i1.33999>
- Kengkathran*, S. (2019). Environmental, Social and Governance (ESG) Disclosure and Its Impact on Financial Performance of Top 100 Companies in Malaysia and Australia. *International Journal of Engineering and Advanced Technology*, 9(1), 3579–3584. <https://doi.org/10.35940/ijeat.A2691.109119>
- Krueger, P., Sautner, Z., Tang, D. Y., & Zhong, R. (2021). The Effects of Mandatory ESG Disclosure around the World. *SSRN Electronic Journal*, 9(1), 1–10. <https://doi.org/10.2139/ssrn.3832745>
- Kuryanto, B., & Syafruddin, M. (2008). Pengaruh Modal Intelektual Terhadap Kinerja Perusahaan. *Simposium Nasional Akuntansi*, 11, 1–30. http://eprints.undip.ac.id/17133/1/SNA11Kuryanto_Syafruddin.pdf
- Lamusu, F. N. (2019). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan (Studi pada Perusahaan Sub Sektor Property dan Real Estate di Bursa Efek Indonesia Periode 2013-2017). *Jurnal Ilmiah Mahasiswa FEB*, 7(2), 1–16. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/6069>
- Lase, P. D. L., Telaumbanua, A., & Harefa, A. R. (2022). Analisis Kinerja Keuangan Dengan Pendekatan Rasio Profitabilitas. *Jurnal Akuntansi, Manajemen Dan Ekonomi (JAMANE)*, 1(2), 254–260. <https://doi.org/10.56248/jamane.v1i2.37>

- Lestari, N. P., & Juliarto, A. (2017). Pengaruh Dimensi Struktur Kepemilikan Terhadap Kinerja Perusahaan Manufaktur. *Diponegoro Journal Of Accounting*, 6(3), 1–10. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Machfiroh, I. S., Pyadini, A. N., & Riyani, A. (2020). Analysis Of The Effect Of Liquidity, Solvability And Profitability On Stock Prices In Agricultural Sectors Listed In Indonesia Stock Exchange (IDX). *Jurnal Ilmiah Akuntansi*, 4(1), 22–34. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>
- Margolis, J. D., Elfenbein, H. A., & Walsh, J. P. (2009). Does it Pay to Be Good...And Does it Matter? A Meta-Analysis of the Relationship between Corporate Social and Financial Performance. *SSRN Electronic Journal*, 1–68. <https://doi.org/10.2139/ssrn.1866371>
- Marzoeki, J. J. (2018). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Perbankan Di Indonesia. *Jurnal Akuntansi Dan Manajemen*, 14(1), 61–82. <https://ejournal.stei.ac.id/index.php/index/search/authors/view?firstName=Josofiene&middleName=Johan&lastName=Marzoeki&affiliation=Sekolah%20Tinggi%20Ilmu%20Ekonomi%20Indonesia%20Jakarta&country=ID>
- Mohan, S., & Shaneeb. (2021). Impact of Intellectual Capital on Financial Performance in Indian Textile Industries. *Academy of Accounting and Financial Studies Journal*, 25(3), 1–14. <https://www.researchgate.net/publication/354598477>
- Muryanti, Y. D., & Subowo. (2017). The Effect of Intellectual Capital Performance, Profitability, Leverage, Managerial Ownership, Institutional Ownership, and Independent Commissioner on The Disclosure of Intellectual Capital Article History. *Accounting Analysis Journal*, 6(1), 56–62. <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Nawaz, T., & Ohlrogge, O. (2023). Clarifying the impact of corporate governance and intellectual capital on financial performance: A longitudinal study of Deutsche Bank (1957–2019). *International Journal of Finance and Economics*, 28(4), 3808–3823. <https://doi.org/10.1002/ijfe.2620>
- Ningrum, N. R., & Rahardjo, S. N. (2012). Analisis Pengaruh Intellectual Capital Dan Corporate Governance Terhadap Financial Performance. *Diponegoro Journal Of Accounting*, 1(2), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Ningwati, G., Septiyanti, R., & Desriani, N. (2022). Pengaruh Environment, Social and Governance Disclosure terhadap Kinerja Perusahaan. *Goodwood*

- Akuntansi Dan Auditing Reviu (GAAR)*, 1(1), 67–78.
<https://doi.org/10.35912/gaar.v1i1.1500>
- Nugroho, N. A., & Hersugondo, H. (2022). Analisis Pengaruh Environmental, Social, Governance (ESG) Disclosure terhadap Kinerja Keuangan Perusahaan. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 15(2), 233–243.
<http://journal.stekom.ac.id/index.php/E-Bisnis>
- Nurhaliza, S., & Harmain, H. (2022). Analisis Rasio Profitabilitas Dalam Menilai Kinerja Keuangan Perusahaan Pada Pt. Indofood Sukses Makmur Tbk Yang Terdaftar Di Bei. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(3), 1189–1202. <https://doi.org/10.31955/mea.v6i3.2440>
- OECD. (2005). *Corporate Governance of State-Owned Enterprises*. Organization for Economic. <https://www.oecd-ilibrary.org/docserver/9789264009431-6-en.pdf?expires=1727280873&id=id&accname=guest&checksum=9561A9AEFDF2555CE9509C4E2B6A3BF4>
- Otoritas Jasa Keuangan. (2021). *Roadmap Keuangan Berkelanjutan Tahap II (2021 – 2025)*. [https://ojk.go.id/id/berita-dan-kegiatan/publikasi/Pages/Roadmap-Kuangan-Berkelanjutan-Tahap-II-\(2021-2025\).aspx](https://ojk.go.id/id/berita-dan-kegiatan/publikasi/Pages/Roadmap-Kuangan-Berkelanjutan-Tahap-II-(2021-2025).aspx)
- Peppard, J., & Rylander, A. (2001). Leveraging Intellectual Capital at APiON. *Journal of Intellectual Capital*, 2(3), 225–235.
<https://doi.org/10.1108/14691930110399978>
- Pradana, I. A. Y., & Laksito, H. (2023). Pengaruh Environmental, Social And Governance Disclosure Terhadap Financial Performances. *Diponegoro Journal Of Accounting*, 12(4), 1–10.
<https://ejournal3.undip.ac.id/index.php/accounting/article/view/41603/0>
- Pramudityo, W. A., & Sofie. (2023). Pengaruh Komite Audit, Dewan Komisaris Independen, Dewan Direksi Dan Kepemilikan Institusional Terhadap Kinerja Keuangan Perusahaan. *Jurnal Ekonomi Trisakti*, 3(2), 3873–3880.
<https://doi.org/10.25105/jet.v3i2.18026>
- Prastiwi, A., Faisal, F., & Yuyetta, E. N. A. (2018). Board Characteristics, Environmental Social Governance Disclosure And Corporate Performance: Evidence From Indonesia Public Listed Companies. *The 2018 Fifth International Conference on Governance and Accountability*.
- Priatna, H. (2016). Pengukuran Kinerja Perusahaan Dengan Rasio Profitabilitas. *Akurat Jurnal Ilmiah Akuntansi*, 7(2), 44–53.
<https://ejournal.unibba.ac.id/index.php/akurat/article/view/103>

- Pulic, A. (2000). VAIC™ An Accounting Tool For IC Management. *International Journal of Technology Management*, 20(5), 702–714. <https://doi.org/10.1504/IJTM.2000.002891>
- Puspitarini, P. A., & Panjaitan, Y. (2018). Pengaruh Tata Kelola, Kinerja, Dan Karakteristik Perusahaan Terhadap Pengungkapan Modal Intelektual Perusahaan Properti Dan Real Estate Yang Terdaftar Di BEI Periode Tahun 2012-2016. *Jurnal Ilmu Akuntansi*, 10, 150–168. <https://ejournals.umn.ac.id/index.php/Akun/article/view/983/713>
- Putri, R. A., Maryani, M., & Damayanti, D. (2023). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi, Keuangan, Dan Manajemen (JAKMAN)*, 4(4), 287–299. <https://doi.org/10.35912/jakman.v4i4.2348>
- Ramadhan, R. H., & Laksito, H. (2022). Pengaruh Modal Intelektual Dan Pengungkapannya Serta Komite Audit Terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2018-2020). *Diponegoro Journal Of Accounting*, 11(4), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Ratnadi, C. A., Mahanavami, G. A., & Wimpascima, I. B. N. (2021). Intellectual Capital Pengaruhnya Terhadap Return On Assets (Roa) Pada Perusahaan Sub Sektor Otomotif Dan Komponen Di Bursa Efek Indonesia. *Warmadewa Management and Business Journal (WMBJ)*, 3(2), 60–68. <https://ejournal.warmadewa.ac.id/index.php/wmbj>
- Reed, K. K. (2000). The Dynamics Of Intellectual Capital. *Doctoral Dissertations, University of Connecticut*. <https://www.proquest.com/docview/304594739>
- Riahi-Belkaoui, A. (2003). Intellectual Capital And Firm Performance Of US Multinational Firms:A Study Of The Resource-Based And Stakeholder Views. *Journal of Intellectual Capital*, 4(2), 215–226. <https://doi.org/10.1108/14691930310472839>
- Ruan, L., & Liu, H. (2021). Environmental, Social, Governance Activities And Firm Performance: Evidence From China. *Sustainability (Switzerland)*, 13(2), 1–16. <https://doi.org/10.3390/su13020767>
- 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://ejournal-s1.undip.ac.id/index.php/accounting>

- Sandberg, H., Alnoor, A., & Tiberius, V. (2023). Environmental, Social, And Governance Ratings And Financial Performance: Evidence From The European Food Industry. *Business Strategy And The Environment*, 32(4), 2471–2489. <https://doi.org/10.1002/bse.3259>
- Sanjaya, S., & Rizky, M. F. (2018). Analisis Profitabilitas Dalam Menilai Kinerja Keuangan Pada PT. Taspen (Persero) Medan. *KITABAH: Jurnal Akuntansi Dan Keuangan Syariah*, 2(2), 277–293. <https://jurnal.uinsu.ac.id/index.php/JAKS/article/view/4152/2132>
- Santoso, S. I., Djaelani, Y., & Destriyani. (2017). Pengaruh Intellectual Capital Terhadap Pertumbuhan, Nilai Pasar, Produktivitas Dan Profitabilitas. *Jurnal Ilmiah Akuntansi Peradaban*, 3(2), 86–113.
- Saputra, A. A. H. (2020). Hubungan Intellectual Capital Dengan Kinerja Perusahaan. *Jurnal Akuntansi Dan Auditing*, 16(2), 60–88. <https://doi.org/10.14710/jaa.16.2.60-88>
- Sardo, F., Serrasqueiro, Z., & Alves, H. (2018). On The Relationship Between Intellectual Capital And Financial Performance: A Panel Data Analysis On SME hotels. *International Journal of Hospitality Management*, 75(1), 67–74. <https://doi.org/10.1016/j.ijhm.2018.03.001>
- Sheila, & Wesari, L. K. (2016). Intellectual Capital dan Intellectual Capital Disclosure terhadap Market Performance pada Perusahaan Publik Indeks LQ-45. *Jurnal Akuntansi & Auditing Indonesia*, 20, 27–36.
- Simaremare, H. R., & Gaol, R. L. (2018). Pengaruh Corporate Sosial Responsibility (Csr) Terhadap Kinerja Keuangan Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 4(2), 157–174. <https://doi.org/https://doi.org/10.54367/jrak.v4i2.457>
- Singh, R. (2023). Dividend Policy, Firm Performance and ESG Disclosure: a study of Indian Firms. *SSRN Electronic Journal*, 1–19. <https://doi.org/10.2139/ssrn.4644024>
- Sirojudin, G. A., & Nazaruddin, I. (2014). Pengaruh Modal Intelektual dan Pengungkapannya Terhadap Nilai dan Kinerja Perusahaan. *Journal of Accounting and Investment*, 12(2), 77–89. https://journal.umy.ac.id/index.php/ai/article/view/1328/pdf_16
- Soewarno, N., & Tjahjadi, B. (2020). Measures that matter: an empirical investigation of intellectual capital and financial performance of banking firms in Indonesia. *Journal of Intellectual Capital*, 21(6), 1085–1106. <https://doi.org/10.1108/JIC-09-2019-0225>

- Sugiarti, R. (2018). Pengaruh Intellectual Capital (Cee, Hce, Sce) Dan Intellectual Capital Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening Pada Perusahaan Perbankan Di Indonesia. *Repository Universitas Muhammadiyah Purwokerto*, 16–52. <https://repository.ump.ac.id/7694/>
- Sunardi, N., Shoidah, N., Sulaksono, E. D., & Hanum, M. (2023). Analisis Rasio Profitabilitas Untuk Mengukur Kinerja Keuangan Pada PT Unilever Tbk. Periode 2017-2022. *Jurnal PERKUSI (Pemasaran, Keuangan & Sumber Daya Manusia)*, 3, 368–377. <https://openjournal.unpam.ac.id/index.php/JIPER/article/view/31979/15650>
- Susanto, Y. K., Pradipta, A., & Handojo, I. (2019). Determinant Of Intellectual Capital Disclosure. *International Journal of Business, Economics and Law*, 20(5), 83–89. https://www.ijbel.com/wp-content/uploads/2020/01/IJBEL20_237.pdf
- Tang, S. (2024). Intellectual Capital And Financial Performance On Banking Firms In Indonesia. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 8(1), 558–570. <https://journal.stiemb.ac.id/index.php/mea/article/view/3794/1671>
- Tarigan, E. S., & Septiani, A. (2017). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013-2015. *Diponegoro Journal Of Accounting*, 6(3), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Tatang, C., Agoes, S., & Wirianata, D. H. (2022). Faktor-Faktor Yang Memengaruhi Intellectual Capital Disclosure Pada Perusahaan Manufaktur. *Jurnal Ekonomi*, 27(3), 283–301. <https://doi.org/10.24912/je.v27i03.877>
- Thakur, V. S. (2017). Intellectual Capital: Its Effect on Financial Performance of Indian Public and Private Sector Banks. *Journal of Social Sciences*, 3(2), 100–106. <https://www.rroj.com/open-access/intellectual-capital-its-effect-on-financial-performance-ofindian-public-and-private-sector-banks-.pdf>
- Trichaya Avilya, L., & Ghozali, I. (2022). Pengaruh Intellectual Capital, Good Corporate Governance Dan Corporate Social Responsibility Terhadap Kinerja Keuangan Dengan Manajemen Laba Sebagai Variabel Mediasi (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2018-2020). *Diponegoro Journal Of Accounting*, 11(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Ulum, I. (2008). Intellectual Capital Performance Sektor Perbankan di Indonesia. *Jurnal Akuntansi Dan Keuangan*, 10, 77–84. <https://jurnalakuntansi.petra.ac.id/index.php/aku/article/view/17081>

- Ulum, I. (2013). Model Pengukuran Kinerja Intellectual Capital Dengan Ib-Vaic Di Perbankan Syariah. *Jurnal Penelitian Sosial Keagamaan*, 7(1), 185–206. <https://doi.org/10.18326/infl3.v7i1.185-206>
- Ulum, I. (2015). Intellectual Capital Disclosure: Suatu Analisis Dengan Four Way Numerical Coding System. *Jurnal Akuntansi & Auditing Indonesia*, 19(1), 39–50. <https://doi.org/10.20885/jaai.vol19.iss1.art4>
- Ulum, I. (2017). *Intellectual Capital: Model Pengukuran, Framework Pengungkapan, Kinerja Organisasi*. Universitas Muhammadiyah Malang. https://www.scribd.com/embeds/419591560/content?start_page=1&view_mode=scroll&access_key=key-fFexxf7r1bzEfWu3HKwf
- Usman, H., & Mustafa, W. (2019). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Dan Nilai Pasar Perusahaan Yang Listed Di Jakarta Islamic Index. *Jurnal AkMen*, 16(4), 529–535. <https://e-jurnal.stienobel-indonesia.ac.id/index.php/akmen>
- Veeravel, V., Murugesan, V. P., & Narayanamurthy, V. (2024). Does ESG Disclosure Really Influence The Firm Performance? Evidence From India. *The Quarterly Review Of Economics And Finance*, 95, 193–202. <https://doi.org/10.1016/j.qref.2024.03.008>
- Wan-Hussin, W. N., Qasem, A., Aripin, N., & Ariffin, M. S. M. (2021). Corporate Responsibility Disclosure, Information Environment and Analysts' Recommendations: Evidence from Malaysia. *Sustainability*, 13(6), 1–27. <https://doi.org/10.3390/su13063568>
- Wernerfelt, B. (1984). A Resource-Based View of the Firm. *Strategic Management Journal*, 5(2), 171–180. <https://web.mit.edu/bwerner/www/papers/AResource-BasedViewoftheFirm.pdf>
- Wright, P. M., McMahan, G. C., & McWilliams, A. (1994). Human Resources And Sustained Competitive Advantage: A Resource-Based Perspective. *The International Journal Of Human Resource Management*, 5(2), 301–326. <https://doi.org/10.1080/09585199400000020>
- Xu, J., & Zhang, Y. (2021). Does Intellectual Capital Measurement Matter in Financial Performance? An Investigation of Chinese Agricultural Listed Companies. *Agronomy*, 11(9), 3–44. <https://doi.org/10.3390/agronomy11091872>
- Yi, A., & Davey, H. (2010). Intellectual Capital Disclosure In Chinese (Mainland) Companies. *Journal Of Intellectual Capital*, 11(3), 326–347. <https://doi.org/10.1108/14691931011064572>

Yuen, M. K., Ngo, T., Le, T. D. Q., & Ho, T. H. (2022). The Environment, Social And Governance (ESG) Activities And Profitability Under COVID-19: Evidence From The Global Banking Sector. *Journal of Economics and Development*, 24(4), 345–364. <https://doi.org/10.1108/JED-08-2022-0136>