

DAFTAR PUSTAKA

- Abebe, N. A., & Dhaliwal, N. K. (2024). An empirical investigation of corporate governance attributes and firm performance: Evidence from the Ethiopian insurance industry. *SN Business & Economics*, 4(10).
- Akbaş, M. Ç. (2024). Measuring the impact of enterprise risk management on performance, value, and risk indicators of Borsa Istanbul XBANK companies with data mining prediction models. *Palgrave Communications*, 11(1), 1-15.
- Anugerah, R., Rizki Ariyanto, N., & Nelly Sari, R. (2023). Effect of enterprise risk management and corporate governance mechanisms on firm performance: Evidence from listed companies in Indonesia. *Problems and Perspectives in Management*, 21(3), 589–600.
- Arimby, R., & Astuti, T. D. (2023). Pengaruh good corporate governance terhadap Kinerja Keuangan Pada perusahaan Pertambangan Yang terdaftar di be. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(3), 1099–1112.
- Azaria, S., Dewi, R., & Siddi, P. (2023). Pengaruh Manajemen Risiko dan Karakteristik Komite Audit Terhadap Kinerja Keuangan. *Jurnal Kajian Pendidikan Ekonomi Dan Ilmu Ekonomi*, 8(2).
- Bancin, K. A., & Harmain, H. (2022). Pengaruh good corporate governance terhadap Kinerja Keuangan perusahaan terdaftar di be tahun 2016-2020. *Owner*, 6(4), 3714–3723.
- Beck, T., Demirgüç-Kunt, A., & Levine, R. (2005). SMEs, Growth, and Poverty: Cross-Country Evidence. *Journal of Economic Growth*, 10(3), 199-229.
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management* (15th ed.). Cengage Learning.
- Bursa Efek Indonesia. (2021). *Panduan Klasifikasi Industri IDX-IC*. <https://www.idx.co.id>
- Butar, W. A., Gaol, M. B., & Manurung, A. (2024a). Pengaruh Corporate Social Responsibility (CSR) Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada perusahaan manufaktur sub sektor Makanan Dan Minuman Yang Terdaftar di Bursa Efek Indonesia periode 2020 – 2022). *Akademik: Jurnal Mahasiswa Ekonomi & Bisnis*, 4(1), 245–254.

- Cahyaningrum, S. P., Titisari, K. H., & Astungkara, A. (2022). Pengaruh Penerapan good corporate governance dan corporate social responsibility terhadap Kinerja Keuangan perusahaan. *Owner*, 6(3), 3027–3035.
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International Journal of Management Reviews*, 12(1), 85–105.
- Chen, M. J., & Hambrick, D. C. (1995). Speed, stealth, and selective attack: How small firms differ from large firms in competitive behavior. *Academy of Management Journal*, 38(2), 453-482.
- Clarkson, M. B. E. (1995). "A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance." *Academy of Management Review*, 20(1), 92–117.
- Coad, A., Segarra, A., & Teruel, M. (2013). Like Milk or Wine: Does Firm Performance Improve with Age? *Structural Change and Economic Dynamics*, 24, 173–189.
- Committee of Sponsoring Organizations of the Treadway Commission (COSO). (2017). *Enterprise Risk Management – Integrating with Strategy and Performance*.
- Daljono. (2000). *Analisis Faktor-faktor yang Mempengaruhi Kualitas Laba*. Universitas Gadjah Mada.
- Dang, C., Li, Z. F., & Yang, C. (2018). Measuring Firm Size in Empirical Corporate Finance. *Journal of Banking & Finance*, 86, 159–176.
- Donaldson, T., & Preston, L. E. (1995). "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications." *Academy of Management Review*, 20(1), 65–91.
- Elkington, J. (1998). *Cannibals with forks: The triple bottom line of 21st-century business*. New Society Publishers.
- Eljelly, A. (2004). Liquidity-Profitability Tradeoff: An Empirical Investigation in an Emerging Market. *International Journal of Commerce and Management*, 14(2), 48–61.

- Forum for Corporate Governance in Indonesia (FCGI). (2001). *Corporate governance: Tata kelola perusahaan* (Jilid I, Edisi ke-3). Jakarta: FCGI.
- Fraser, J., & Simkins, B. J. (2021). *Enterprise risk management: Today's leading research and best practices for tomorrow's executives* (2nd ed.). Wiley.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman.
- Freeman, R. E., Harrison, J. S., & Parmar, B. L. (2010). *Stakeholder Theory: The State of the Art*. Cambridge University Press.
- George, A. K., Kayal, P., & Maiti, M. (2023). Nexus of Corporate Social Responsibility Expenditure (CSR) and Financial Performance: Indian Banks. *The Quarterly Review of Economics and Finance*, 90, 190–200.
- Ghozali, I. (2020). *25 Grand Theory: Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis*.
- Ghozali, I. (2020). *Tata Kelola Perusahaan dan Stabilitas Keuangan*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (Edisi ke-10). Badan Penerbit Universitas Diponegoro.
- Gill, A., & Mathur, N. (2011). "Factors that Influence Financial Liquidity of Small Business Firms in Canada." *Journal of Small Business and Enterprise Development*, 18(2), 205–226.
- Global Reporting Initiative (GRI). (2021). *GRI Standards: Universal Standards 2021*.
- Gujarati, D. N., & Porter, D. C. (2020). *Basic Econometrics* (6th ed.). McGraw-Hill.
- Hall, G., Hutchinson, P., & Michaelas, N. (2009). Industry effects on the determinants of unquoted SMEs' capital structure. *International Journal of the Economics of Business*, 16(1), 89-106.
- Hannan, M. T., & Freeman, J. (1984). Structural inertia and organizational change. *American Sociological Review*, 49(2), 149-164.
- Horvey, S. S., & Odei-Mensah, J. (2024). Enterprise Risk Management and Performance of the South African Insurers: The Moderating Role of Corporate Governance. *Risk Management*, 26(4), 18.

- I. N. Fajriah, and I. Ghozali. (2022). Pengaruh Pengungkapan Enterprise Risk Management (ERM) Terhadap Nilai Perusahaan Dengan Dimediasi Oleh Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2019). *Diponegoro Journal of Accounting*, 11(4).
- International Organization for Standardization (ISO). (2018). *ISO 31000:2018, Risk management: Guidelines*.
- Kasmir. (2010). *Analisis Laporan Keuangan* (Edisi 1-3). Jakarta: Rajawali Press.
- Karina, R., Lestari, F., & Ivone, I. (2023). The effect of enterprise risk management on financial performance and firm value: The role of environmental, social and governance performance. *Global Financial Accounting Journal*, 7(2), 213.
- Kholis, Azizul. (2020). *Corporate Social Responsibility Konsep Dan Implementasi* (Cetakan pertama). Economic & Business Publishing, Medan. ISBN 978-623-94335-3-6
- Kim, W., Lim, Y., & Lee, S. (2011). The Effect of Firm Size on Profitability. *Research Journal of Finance and Accounting*, 2(10), 15–20.
- Kim, Y., Li, H., & Li, S. (2014). Corporate social responsibility and stock price crash risk: Evidence from an international setting. *Journal of Banking & Finance*, 43, 1–13.
- Komite Nasional Kebijakan Governance (KNKG). (2006). *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta.
- Liow, F. E. R. I. (2023). *Kinerja Keuangan Perusahaan*. Yayasan Penerbit Muhammad Zaini.
- Loderer, C., & Waelchli, U. (2010). Firm age and performance. *SSRN Electronic Journal*.
- Lukiman, L., & Wirianata, H. (2024). The effect of good corporate governance and corporate social responsibility on financial performance. *International Journal of Application on Economics and Business*, 2(2), 3371–3383.
- Massubagiyo, S. A., & Widyawati, D. (2022). Pengaruh corporate social responsibility terhadap kinerja keuangan perusahaan. *Jurnal Ilmu dan Riset Akuntansi*, 11(5).

- Melania, S., & Tjahjono, A. (2022). Pengaruh corporate social responsibility, Ukuran Perusahaan, Umur Perusahaan dan board size terhadap Kinerja Keuangan. *Jurnal Riset Akuntansi Dan Bisnis Indonesia*, 2(1), 199–219.
- Moeller, R. R. (2016). *Brink's modern internal auditing: A common body of knowledge* (8th ed.). John Wiley & Sons.
- Nasrum, M. (2018). Corporate Governance: Konsep, Teori dan Aplikasi di Beberapa Negara Asia.
- Noviala, A., Dunakhir, S., & Samsinar. (2024). Pengaruh good corporate governance terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada perusahaan Bumh Yang Terdaftar di bursa efek Indonesia periode Tahun 2019-2021). *Bongaya Journal of Research in Accounting (BJRA)*, 7(1), 89–100.
- OECD. (2015). *G20/OECD Principles of Corporate Governance*. OECD Publishing.
- Okafor, A., Adeleye, B. N., & Adusei, M. (2021). Corporate social responsibility and financial performance: Evidence from U.S. tech firms. *Journal of Cleaner Production*, 292, 126078.
- Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate social and financial performance: A meta-analysis. *Organization Studies*, 24(3), 403–441.
- Permono, B., & Puspaningsih, A. (2022). Pengaruh Good Corporate Governance dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Perusahaan Manufaktur Sektor Makanan dan Minuman yang Terdaftar di BEI tahun 2017-2019). *Proceeding of National Conference on Accounting & Finance*, 4, 37-43.
- Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review*, 89(1/2), 62–77.
- Rajan, R. G., & Zingales, L. (1995). What do we know about capital structure? Some evidence from international data. *The Journal of Finance*, 50(5), 1421-1460.
- Rochmaniah, Ainur. (2020). Buku Ajar Corporate Sosial Responsibility Dan Community Development. 10.21070/2020/978-623-6833-77-3.
- Ross, S. A., Westerfield, R. W., & Jaffe, J. (2016). *Corporate Finance* (11th ed.). McGraw-Hill Education.

- Sholihah, U. & Fidiana. (2021). Analisis Pengaruh Good Corporate Governance dan Corporate Social Responsibility Terhadap Kinerja Keuangan. *Jurnal Ilmu Dan Riset Akuntansi*, 2, 1–2.
- Syofyan, E. (2021). *Good Corporate Governance (GCG)*. Malang: Unisma Press.
- Titania, H., & Taqwa, S. (2023). Pengaruh good corporate governance terhadap Kinerja Keuangan perusahaan. *Jurnal Eksplorasi Akuntansi*, 5(3), 1224–1238.
- Titman, S., & Wessels, R. (1988). The determinants of capital structure choice. *The Journal of Finance*, 43(1), 1-19.