

## DAFTAR PUSTAKA

- Abernathy, J., Stefaniak, C., Wilkins, A., & Olson, J. (2017). Literature review and research opportunities on credibility of corporate social responsibility reporting. *American Journal of Business*, 32(1), 24–41.
- Alan, Y., Kuzey, C., Acar, M. F., & Açıkgöz, A. (2016). The relationships between corporate social responsibility, environmental supplier development, and firm performance. *Journal of Cleaner Production*, 112, 1872–1881.
- Bătae, O. M., Dragomir, V. D., & Feleagă, L. (2021). The relationship between environmental, social, and financial performance in the banking sector: A European study. *Journal of Cleaner Production*, 290.
- Brammer, S., Brooks, C., & Pavelin, S. (2006). Corporate social performance and stock returns: UK evidence from disaggregate measures. *Financial Management*.
- Broadstock, D.C., Chan, K., Cheng, L.T.W., Wang, X. (2021). The role of ESG performance during times of financial crisis: Evidence from COVID-19 in China.
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information - A dual test of media agenda setting theory and legitimacy theory. *Accounting and Business Research*, 29(1), 21–41.
- Clarkson, P. M., Overell, M. B., & Chapple, L. (2011). Environmental Reporting and its Relation to Corporate Environmental Performance. *Abacus*.
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311.

- Henri, J. F., & Journeault, M. (2010). Eco-control: The influence of management control systems on environmental and economic performance. *Accounting, Organizations and Society*, 35(1), 63–80.
- Ji, H., & Miao, Z. (2020). Corporate social responsibility and collaborative innovation: The role of government support. *Journal of Cleaner Production*, 260, 121028.
- Kabir, R., & Thai, H. M. (2017). Does corporate governance shape the relationship between corporate social responsibility and financial performance? *Pacific Accounting Review*, 29(2), 227–258.
- Lestari, N., & Lelyta, N. (2019). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan. *Equity*, 22(1), 1.
- Lewis, B. W., Walls, J. L., & Dowell, G. W. S. (2014). Difference in degrees: CEO characteristics and firm environmental disclosure. *Strategic Management Journal*.
- Lo, F. Y., & Liao, P. C. (2021). Rethinking financial performance and corporate sustainability: Perspectives on resources and strategies. *Technological Forecasting and Social Change*, 162(June 2020), 120346.
- Marquis, C., Beunza, D., Ferraro, F., & Thomason, B. (2011). Driving Sustainability at Bloomberg L.P. *Harvard Business School Case*.
- Nyeadi, J. D., Ibrahim, M., & Sare, Y. A. (2018). Corporate social responsibility and financial performance nexus. *Journal of Global Responsibility*, 9(3), 301–328.
- Okafor, A., Adusei, M., & Adeleye, B. N. (2021). Corporate social responsibility and financial performance: Evidence from U.S tech firms. *Journal of Cleaner Production*, 292.
- Paniagua, J., Rivelles, R., & Sapena, J. (2018). Corporate governance and financial performance: The role of ownership and board structure. *Journal of Business Research*, 89(February), 229–234.

- Partalidou, X., Zafeiriou, E., Giannarakis, G., Sariannidis, N. (2020). The effect of corporate social responsibility performance on financial performance: the case of food industry.
- Sial, M. S., Chunmei, Z., Khan, T., Nguyen, V. K. (2018) Corporate social responsibility, firm performance and the moderating effect of earnings management in Chinese firms.
- Setyaningsih, R. D., & Asyik, N. F. (2016). Pengaruh Kinerja Lingkungan Terhadap Kinerja Keuangan Dengan Corporate Social Responsibility sebagai Pemoderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 5(4), 1–15.
- Sucipto. 2003. Penilaian Kinerja Keuangan. USU Digital Library. Medan.
- Reverte, C., Gómez-Melero, E., & Cegarra-Navarro, J. G. (2016). The influence of corporate social responsibility practices on organizational performance: Evidence from Eco-Responsible Spanish firms. *Journal of Cleaner Production*, 112, 2870–2884.
- Riantani, S., & Sopyan, J. S. (2011). *Score Dan Tobin ' S Q*. 1–15.
- Saygili, E., Arslan S., Birkan, A.O. (2021). ESG practies and corporate financial performance: Evidence from Borsa Istanbul.
- Sen, S., & Bhattacharya, C. . (2001). Does doing good always lead to doing better? Consumer reactions to CSR. *Journal of Marketing Research*, 38(2), 225–243.
- Shakil, M.H. (2021). Environmental, social and governance performance and financial risk: Moderating role of ESG controversies and board gender diversity.
- van der Laan Smith, J., Adhikari, A., & Tondkar, R. H. (2005). Exploring differences in social disclosures internationally: A stakeholder perspective. *Journal of Accounting and Public Policy*, 24(2), 123–151.
- Velte, P. (2019). The bidirectional relationship between ESG performance and earnings management – empirical evidence form Germany.
- Waddock, S. A., & Graves, S. B. (1997). The corporate social performance-financial performance link. *Strategic Management Journal*.

- Wang, Z., & Sarkis, J. (2017). Corporate social responsibility governance, outcomes, and financial performance. *Journal of Cleaner Production*, 162, 1607–1616.
- Wilmshurst, T. D., & Frost, G. R. (2000). Corporate environmental reporting: A test of legitimacy theory. *Accounting, Auditing & Accountability Journal*.
- Wulandari, R. D., & Hidayah, E. (2013). Pengaruh Environmental Performance Dan Environmental Disclosure Terhadap Economic Performance (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2009- 2011). *Jurnal Ekonomi Dan Bisnis Islam*, 7(2), 233–244