

DAFTAR PUSTAKA

- Aboud, 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>
- Al Amosh, H., & Khatib, S. F. A. (2022). Ownership structure and environmental, social and governance performance disclosure: the moderating role of the board independence. *Journal of Business and Socio-Economic Development*, 2(1), 49–66. <https://doi.org/10.1108/jbsed-07-2021-0094>
- Al Amosh, H., & Mansor, N. (2018). *Sustainability and Corporate Reporting: A Review on Environmental and Social Accounting Disclosure*. www.ijafb.com
- Al Amosh, H., & Mansor, N. (2021). Disclosure of integrated reporting elements by industrial companies: evidence from Jordan. *Journal of Management and Governance*, 25(1), 121–145. <https://doi.org/10.1007/s10997-020-09541-x>
- Amalia, N. A., & Khuzaini. (2021). Pengaruh Ukuran Perusahaan, Leverage dan Struktur Modal terhadap Kinerja Keuangan. *Jurnal Ilmu Dan Riset Manajemen*, 10(5).
- Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037/0022-3514.51.6.1173>
- Brooks, C., & Oikonomou, I. (2018). The effects of environmental, social and governance disclosures and performance on firm value: A review of the literature in accounting and finance. *The British Accounting Review*, 50(1), 1–15. <https://doi.org/10.1016/j.bar.2017.11.005>
- Cerciello, M., Busato, F., & Taddeo, S. (2023). The effect of sustainable business practices on profitability. Accounting for strategic disclosure. *Corporate Social Responsibility and Environmental Management*, 30(2), 802–819. <https://doi.org/10.1002/csr.2389>
- Chen, S., Song, Y., & Gao, P. (2023). Environmental, social, and governance (ESG) performance and financial outcomes: Analyzing the impact of ESG on financial performance. *Journal of Environmental Management*, 345, 118829. <https://doi.org/10.1016/j.jenvman.2023.118829>
- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review*, 20(1), 65. <https://doi.org/10.2307/258887>
- Durlista, M. A., & Wahyudi, I. (2023). Pengaruh Pengungkapan Environmental, Social dan Governance (ESG) terhadap Kinerja Perusahaan pada Perusahaan Sub Sektor Pertambangan Batu Bara Periode 2017-2022. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 7(3), 210–232.

- Dyck, A., Lins, K. V., Roth, L., & Wagner, H. F. (2019). Do institutional investors drive corporate social responsibility? International evidence. *Journal of Financial Economics*, 131(3), 693–714. <https://doi.org/10.1016/j.jfineco.2018.08.013>
- Ellili, N. O. D. (2023). Impact of corporate governance on environmental, social, and governance disclosure: Any difference between financial and <scp>non-financial</scp> companies? *Corporate Social Responsibility and Environmental Management*, 30(2), 858–873. <https://doi.org/10.1002/csr.2393>
- Faisal, A., Samben, R., & Pattisahusiwa, S. (2017). *Analisis kinerja keuangan*. 14(1), 6–15.
- Fajartania, L., & Utayati, S. (2018). Pengaruh Ukuran Perusahaan dan Struktur Modal terhadap Nilai Perusahaan melalui Profitabilitas. *Jurnal Ilmu Dan Riset Manajemen*, 7(1).
- Farihadhy, K. S. P., & Anis, I. (2024). Praktik ESG terhadap Profitabilitas Perusahaan dengan Kepemimpinan berkelanjutan sebagai Variabel Moderasi. *Journal of Management and Bussines (JOMB)*, 6(3), 1130–1142. <https://doi.org/10.31539/jomb.v6i3.8941>
- Gati, V., Harymawan, I., & Nasih, M. (2024). Indonesia Shariah Stock Index (ISSI) firms and environmental, social, and governance (ESG) disclosure in Indonesia. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-12-2022-0354>
- Ghazali, A., & Zulmaita. (2020). Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia). *Seminar Nasional Akuntansi Manajemen*.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (8th ed.). Badan Penerbit Universitas Diponegoro.
- 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>
- Guo, M., & Zheng, C. (2021). Foreign ownership and corporate social responsibility: Evidence from china. *Sustainability (Switzerland)*, 13(2), 1–22. <https://doi.org/10.3390/su13020508>
- Halim, Moh., & Sampurno, V. (2015). Faktor-Faktor yang Mempengaruhi Kelengkapan Laporan Keuangan (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI) Periode 2012-2014. *Jurnal Manajemen Dan Bisnis Indonesia*, 1(2).
- Harymawan, I., Putra, F. K. G., Fianto, B. A., & Wan Ismail, W. A. (2021). Financially Distressed Firms: Environmental, Social, and Governance Reporting in Indonesia. *Sustainability*, 13(18), 10156. <https://doi.org/10.3390/su131810156>
- Hutabarat, F. M. B. A. (2020). *Analisis Kinerja Keuangan Perusahaan*.

- Hutabarat, M. I. (2022). Pengaruh ROA, Pertumbuhan Penjualan, Likuiditas dan Ukuran Perusahaan terhadap Struktur Modal Perusahaan Manufaktur Sektor Makanan dan Minuman di BEI. *Owner*, 6(1), 348–358. <https://doi.org/10.33395/owner.v6i1.589>
- Inawati, W. A., & Rahmawati. (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>
- Jannah, A. M., & Rochmatullah, M. R. (2022). Analysis Of The Effect Of Company Size And Capital Structure On The Financial Performance Of The Banking Sector Listed On The Indonesia Stock Exchange In 2020-2022. *Jurnal Ekonomi*, 13(3), 891–901.
- Khairunnisa, K. H. N., & Haryati, T. (2024). Pengungkapan ESG dan Kinerja Keuangan bagi Nilai Perusahaan Dimoderasi oleh Ukuran Perusahaan. *Religion Education Social Laa Roiba Journal*, 6, 3075. <https://doi.org/10.47476/reslaj.v6i6.2337>
- Kurniawan, I., & Rokhim, R. (2023). Is ESG Companies' Performance Influenced by Ownership Structure? Evidence in ASEAN. *Interdisciplinary Social Studies*, 2397–2413.
- Liwan, N. A., Suwandi, M., & Bulutoding, L. (2024). Financial Management Accountability in the Perspective of Shari'ah Enterprise Theory. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, 2(1), 293–307. <https://doi.org/10.61990/ijamesc.v2i1.167>
- Maharani, A., Agustia, D., & Qomariyah, A. (2024). *The Impacts of Green Investment and Firm Value: Exploring from the Mediation Role of Sustainability Performance*. <https://doi.org/10.21203/rs.3.rs-5243226/v1>
- Meutia, I., Kartasari, S. F., & Yaacob, Z. (2022). Stakeholder or Legitimacy Theory? The Rationale behind a Company's Materiality Analysis: Evidence from Indonesia. *Sustainability (Switzerland)*, 14(13). <https://doi.org/10.3390/su14137763>
- Moreno, M. L. P., & Duarte-Atoche, T. (2019). Relationship between sustainable disclosure and performance-An extension of Ullmann's model. *Sustainability (Switzerland)*, 11(16). <https://doi.org/10.3390/su11164411>
- Nastiti, A. S. (2017). Pengaruh Pengungkapan Islamic Social Reporting terhadap Earnings Response Coefficient. *Jurnal Ekonomi Akuntansi Dan Manajemen*, 16(1).
- Ningsih, D. A., & Wuryani, E. (2021). Kepemilikan Institusional, Leverage Dan Ukuran Perusahaan Terhadap Kinerja Keuangan. *AKUNESA: Jurnal Akuntansi Unesa*, 9(2). <https://jurnal.unesa.ac.id/index.php/akunesa>
- Ningwati, G., Septiyanti, R., & Desriani, N. (2022). Pengaruh Environment, Social and Governance Disclosure terhadap Kinerja Perusahaan. *Goodwood Akuntansi Dan Auditing Reviu*, 1(1), 67–78. <https://doi.org/10.35912/gaar.v1i1.1500>
- Nisa, A. Z., Titisari, K. H., & Masitoh, E. (2023). Pengaruh Pengungkapan Environmental, Social, dan Governance terhadap Kinerja Perusahaan. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 5(5), 2400–2411. <https://doi.org/10.47467/alkharaj.v5i5.3410>

- Nofal, M. (2020). *The Effect of Foreign Ownership on Firm Performance: Evidences from Indonesia.*
- Nugroho, A. B., & Juliarto, A. (2024). *The Impact Of ESG Disclosure On Firm Financial Performance in Indonesia with Ownership Structure As Moderating Variable Empirical Studies from Indonesia Stock Exchange (Stock Index KOMPAS100).* Universitas Diponegoro.
- 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■page233>
- Nurhayati, S. W. (2013). *Akuntansi Syariah di Indonesia.* Salemba Empat.
- Nurrahman, A., & Sudarno. (2013). Praktik Pengungkapan Sustainability Report. *Diponegoro Journal Of Accounting*, 2(1), 1–14. <http://ejournals.s1.undip.ac.id/index.php/accounting>
- Pradana, I. A. Y., & Laksito, H. (2023). Pengaruh Environmental, Social, and Governance Disclosure terhadap Financial Performances (Studi Empiris pada Perusahaan Non-Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021). *Diponegoro Journal of Accounting*, 12, 1–10.
- Pramukti, A., & Buana, A. P. (2019). Pengungkapan Tanggungjawab Sosial dan Kinerja Keuangan. *Owner*, 3(2), 301. <https://doi.org/10.33395/owner.v3i2.153>
- Prastiwi, B. I., & Dewi, R. (2019). Pengaruh Managerial Agency Cost terhadap Financial Distress dengan Struktur Kepemilikan sebagai Variabel Pemoderasi. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 14(1), 81–104. <https://doi.org/10.25105/jipak.v14i1.5016>
- Rasyid, F. (2022). *Metodologi Penelitian Kualitatif dan Kuantitatif Teori, Metode dan Praktek.*
- Ratajczak, P., & Mikołajewicz, G. (2021). The impact of environmental, social and corporate governance responsibility on the cost of short-and long-term debt. *Economics and Business Review*, 7(2), 74–96. <https://doi.org/10.18559/ebr.2021.2.6>
- Rivandi, M. (2021). Pengaruh Sturuktur Kepemilikan terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 16(1), 21–40. <https://doi.org/10.25105/jipak.v16i1.6439>
- Rohman, H. A. N., Ainiyah, N., & Ilmidaviq, M. B. (2024). Pengaruh Environmental, Social, and Governance (ESG) terhadap Financial Performance : Peran Struktur Kepemilikan sebagai Variabel Pemoderasi. *Jurnal Ilmiah Ekonomi, Akuntansi, Dan Pajak*, 1(3), 265–280. <https://doi.org/10.61132/jieap.v1i3.425>
- 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, 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sakawa, H., & Watanabel, N. (2020). Institutional ownership and firm performance under stakeholder-oriented corporate governance. *Sustainability (Switzerland)*, 12(3). <https://doi.org/10.3390/su12031021>
- Salsabilla, A. N., & Kusumawardani, N. (2023). Environmental Disclosure, Social Disclosure, Governance Disclosure On Financial Performance, And Moderating Effect Of Board Gender Diversity. *Management Studies and Entrepreneurship Journal*, 4(4), 3701–3712. <http://journal.yrpipku.com/index.php/msej>
- Sari, R. (2020). Pengaruh Kepemilikan Asing dan Leverage terhadap Kinerja Keuangan. *Balance : Jurnal Akuntansi dan Bisnis*, 5(1). <http://jurnal.um-palembang.ac.id/balance>
- Saripah, D., Diantimala, Y., & Arfan, M. (2024). Apakah Pengungkapan ESG Penting Bagi Investor? *Jurnal Reviu Akuntansi dan Keuangan*, 14(3), 605–622. <https://doi.org/10.22219/jrak.v14i3.33033>
- Subramanyam, K. R., & Wild, J. J. (2013). *Analisis Laporan Keuangan Financial Statement Analysis*. Salemba Empat.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif Kualitatif dan R&D*.
- Tanjaya, F., & Ratmono, D. (2024). Pengaruh Environmental, Social, dan Governance terhadap Kinerja Keuangan Perusahaan dengan Moderasi Board Size. *Diponegoro Journal of Accounting*, 13, 1–13.
- Triyuwono, I. (2001). Metafora Zakat dan Shari'ah Enterprise Theory sebagai Konsep Dasar Dalam Membentuk Akuntansi Syari'ah. In *JAAI VOLUME* (Vol. 5, Issue 2).
- Utomo, L. P., Pgri, S., & Jombang, D. (2024). Pengungkapan Environmental, Social, Governance terhadap Kinerja Keuangan Perusahaan Sektor Energi di Indonesia. *Jurnal Trial Balance (JUTRIANCE)*, 2, 52–61. <https://journal.icmanasional.or.id/index.php/JUTRIANCE>
- 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 (Switzerland)*, 13(6). <https://doi.org/10.3390/su13063568>
- Wasiuzzaman, S., Ibrahim, S. A., & Kawi, F. (2023). Environmental, social and governance (ESG) disclosure and firm performance: does national culture matter? *Meditari Accountancy Research*, 31(5), 1239–1265. <https://doi.org/10.1108/MEDAR-06-2021-1356>
- Widyaningrum, D., & Rohman, A. (2024). Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 13(2), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>

Yudha, F., & Rahman, A. (2024). Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) terhadap Efisiensi Investasi. *KRISNA: Kumpulan Riset Akuntansi*, 15(2), 251–262. <https://doi.org/10.22225/kr.15.2.2024.251-262>

Zaid, M. A. A., Abuhijleh, S. T. F., & Pucheta-Martínez, M. C. (2020). Ownership structure, stakeholder engagement, and corporate social responsibility policies: The moderating effect of board independence. *Corporate Social Responsibility and Environmental Management*, 27(3), 1344–1360. <https://doi.org/10.1002/csr.1888>

