

DAFTAR PUSTAKA

- Alya Salsabilla, N., Kusumawardani, N., & Lampung, U. (2023). Environmental Disclosure, Social Disclosure, Governance Disclosure On Financial Performance, And Moderating Effect Of Board Gender Diversity Environmental Disclosure, Social Disclosure, Governance Disclosure Terhadap Kinerja Keuangan Dan Board Gender Dive. *Management Studies and Entrepreneurship Journal*, 4(4), 3701–3712. <http://journal.yrpioku.com/index.php/msej>
- 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>
- Ayu, Maristiana Pujiati, Ani Dewi, A. S. N. (2023). Analisis Kinerja Keuangan Perusahaan Yang Terdaftar Di Bei Pada Masa Pandemi Covid-19. *Media Mahardhika*, 21(3), 489–499. <https://doi.org/10.29062/mahardika.v21i3.646>
- Azmi, S. N., & Takarini, N. (2022). Analisis Kinerja Keuangan Perbankan Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmu Manajemen*, 11(2), 149. <https://doi.org/10.32502/jimn.v11i2.3527>
- Babbie, E. R. (2020). The Practice of Social Research. In *Cengage Learning*. https://www.google.co.id/books/edition/The_Practice_of_Social_Research/IFvjDwAAQBAJ?hl=id&gbpv=0
- Basuki, A. T., & Prawoto, N. (2016). Analisis regresi dalam penelitian ekonomi dan bisnis : dilengkapi aplikasi SPSS dan Eviews. In *Ekonomi - Penelitian Statistik Metode Penelitian Kuantitatif*. Jakarta : Rajawali Pers, 2016.
- Behl, A., Kumari, P. S. R., Makhija, H., & Sharma, D. (2022). Exploring the relationship of ESG score and firm value using cross-lagged panel analyses: case of the Indian energy sector. *Annals of Operations Research*, 313(1), 231–256. <https://doi.org/10.1007/s10479-021-04189-8>
- Brigham, E. F., & Houston, J. F. (2018). Dasar-Dasar Manajemen Keuangan. In *SALEMBA EMPAT*. Salemba Empat.
- Buallay, A. (2019). *Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector*. <https://doi.org/https://www.emerald.com/insight/content/doi/10.1108/MEQ-12-2017-0149/full/html>
- Buallay, A. (2022). Sustainability reporting and agriculture industries' performance: worldwide evidence. *Journal of Agribusiness in Developing and Emerging Economies*, 12(5), 769–790. <https://doi.org/10.1108/JADEE-10-2020-0247>

- Caniago, I., Darmawan, J., & Utami, U. R. (2021). Pengaruh Inflasi, Non Performing Finance, dan Return On Asset Terhadap Pertumbuhan Asset Perbankan Syariah Di Indonesia. *Seminar Nasional Perbanas Institute*, 27–37.
- Chirsty, E., & Sofie. (2023). Pengaruh Pengungkapan Environmental Social Dan Gov. *Jurnal Ekonomi Trisakti*, 3(2), 3899–3908.
- Destiani, T., & Hendriyani, R. M. (2021). Analisis Rasio Keuangan untuk Menilai Kinerja Keuangan Perusahaan. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 4(1), 33–51. <https://doi.org/10.47467/alkharaj.v4i1.488>
- Fadhillah, R. R., & Marsono. (2023). Pengaruh Kinerja Komponen Environmental, Social, Dan Governance Terhadap Kinerja Keuangan. *Diponegoro Journal of Accounting*, 12(4), 1–11.
- Febriyani, D., & Mursidah, I. (2021). Ekonomi Dan Perbankan Syariah Di Tengah Era Digital. *Muamalatuna*, 12(2), 1–14. <https://doi.org/10.37035/mua.v12i2.3969>
- Ghazali, A., & Zulmaita. (2020). Pengaruh pengungkapan environmental, social, and governance (ESG) terhadap tingkat profitabilitas perusahaan (studi empiris pada perusahaan sektor infrastruktur yang terdaftar di bursa efek Indoneisa. *Prosiding SNAM PNJ*, 1–13.
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9*. http://slims.umn.ac.id//index.php?p=show_detail&id=19545
- Hery, S. E. M. S. C. R. P. R. S. A. C. (2017). *Riset Akuntansi*. Gramedia Widiasarana Indonesia. <https://books.google.co.id/books?id=tsRGDwAAQBAJ>
- Husada Dan Handayani. (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).
- Irham fahmi, S.E., M. S. (2021). *Analisis Laporan Keuangan*. Alfabeta.
- Ismail, N. (2019). *Metodologi Penelitian Sosial*. https://www.google.co.id/books/edition/METODOLOGI_PENELITIAN_SO_SIAL/tretDwAAQBAJ?hl=id&gbpv=0
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). The Impact of ESG Performance to Firm Performance. *Jurnal Aplikasi Akuntansi*, 5(1), 21–41.
- Karaman, A. S., Kilic, M., & Uyar, A. (2018). Sustainability reporting in the aviation industry: worldwide evidence. *Sustainability Accounting, Management and Policy Journal*, 9(4), 362–391. <https://doi.org/10.1108/SAMPJ-12-2017-0150>

- Karimah, Y., Yunia, R., & Jasuni, A. Y. (2023). Peran Struktur Modal terhadap Kinerja Keuangan. *Senmabis* ..., xx(xx). <http://prosiding.senmabis.nusaputra.ac.id/index.php/prosiding/article/view/119%0Ahttp://prosiding.senmabis.nusaputra.ac.id/index.php/prosiding/article/download/119/101>
- Khanchel, I., Lassoued, N., & Baccar, I. (2023). Sustainability and firm performance: the role of environmental, social and governance disclosure and green innovation. *Management Decision*, 61(9), 2720–2739. <https://doi.org/10.1108/MD-09-2021-1252>
- Khoiriyah, Y., Alam, J. Z. A. P., & Lampung, K. B. (2022). Faktor-Faktor Yang Mempengaruhi Kinerja Keuangan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018. *Jurnal TECHNOBIZ*, 5(1), 2655–3457. <https://ejurnal.teknokrat.ac.id/index.php/technobiz/article/download/1969/891>
- Kurniawan, D., & Samhaji. (2020). Pengaruh Leverage, Likuiditas, dan Ukuran Perusahaan Terhadap Kinerja Keuangan Emiten Perbankan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Manajemen*, 16(2), 62–75.
- Lavinia Conca, F. M. (2021). *The impact of direct environmental, social, and governance reporting: Empirical evidence in European-listed companies in the agri-food sector*. 30(2), 1080–1093. <https://doi.org/https://doi.org/10.1002/bse.2672>
- Longoni, A., & Raffaella Cagliano. (2018). Sustainable Innovativeness and the Triple Bottom Line: The Role of Organizational Time Perspective. *Journal of Business Ethics*, 4, 151. <https://doi.org/10.1007/s10551-016-3239-y>
- Luqyana, I. (2020). *ESG: Definisi, Contoh, dan Hubungannya dengan Perusahaan. ESG Intelligence*. <https://www.esgi.ai/apa-itu-esg>
- Lutfiana, D. E. S., & Hermanto, S. B. (2021). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Kinerja Keuangan. *Jurnal Ilmu Dan Riset Akuntansi*, 10(2003), 1–18.
- Maftuchah, I. (2018). Corporate ESG Profile on Performance: Evidence from Indonesian Insurance Industry. *OJK Working Paper, December*.
- Maulida Nur Safriani, & Dwi Cahyo Utomo. (2020). Pengaruh Environmental, Social dan Governance (ESG) Disclosure terhadap Kinerja Perusahaan. *Diponegoro Journal Of Accounting*, 9. <https://doi.org/10.29313/bcsa.v4i1.11584>
- Mediawati, E. & I. F. A. (2018). Dewan Pengawas Syariah dan Pengungkapan Sukarela Pada Bank Umum Syariah di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan Program Studi Akuntansi Fakultas Pendidikan Ekonomi Dan Bisnis Universitas Pendidikan Indonesia*, 6(Agustus), 259–268.

- Minggu, A. M., Aboladaka, J., & Neonufa, G. F. (2023). Environmental, Social dan Governance (ESG) dan Kinerja Keuangan Perusahaan Publik di Indonesia. *Owner*, 7(2), 1186–1195. <https://doi.org/10.33395/owner.v7i2.1371>
- Negar Bahadori, T. K. (2021). *Environmental, social, and governance factors in emerging markets: The impact on firm performance*. 4(4), 411–422. <https://doi.org/https://doi.org/10.1002/bsd2.167>
- Novirianti, K. (2020). *ESG: Definisi, contoh, dan hubungannya dengan perusahaan*. <https://www.cesgs.or.id/id/2020/12/29/apa-itu-esg/>
- Pulino, S. C., Ciaburri, M., Magnanelli, B. S., & Nasta, L. (2022). Does ESG Disclosure Influence Firm Performance? *Sustainability (Switzerland)*, 14(13), 1–18. <https://doi.org/10.3390/su14137595>
- Purwanti, D. (2021). Determinasi Kinerja Keuangan Perusahaan: Analisis Likuiditas, Leverage Dan Ukuran Perusahaan (Literature Review Manajemen Keuangan). *Jurnal Ilmu Manajemen Terapan*, 2(5), 692–698. <https://doi.org/10.31933/jimt.v2i5.593>
- Ramić, H. (2019). *Relationship between ESG performance and financial performance of companies: an overview of the issue*. <https://doi.org/DOI:10.13140/RG.2.2.34837.68322>
- 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>
- Refinity. (2022). *Environmental, social, and governance*. 0–3.
- Revita, R. (2020). Pengaruh Enviromental, social, dan governance (ESG) disclosure terhadap nilai perusahaan. *Jurnal Ekonomi Dan Bisnis*, 4.
- Sari, A., & Maryama, S. (2024). Pengaruh Environmental, Social dan Governance (ESG) Terhadap Kinerja Keuangan Perusahaan. *Jurnal Proaksi*, 11(2), 399–415.
- Shafirah, M., & Suwandi, S. (2024). Pengaruh Good Corporate Governance, Ukuran Perusahaan Dan Leverage Terhadap Kinerja Keuangan Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 12(1), 109. <https://doi.org/10.29103/jak.v12i1.14915>
- Suganda, R. T. (2018). *Event Study, Teori dan Pembahasan*.
- Sugiyono. (2019). *Metode penelitian kuantitatif kualitatif dan R dan D*.

- Sukardi. (2021). Metodologi Penelitian Pendidikan Kompetensi dan Praktiknya (Edisi Revisi). In *Bumi Aksara*. https://www.google.co.id/books/edition/Metodologi_Penelitian_Pendidikan/gJo_EAAAQBAJ?hl=id&gbpv=0
- Swissia, P., & Efriyanti, N. (2019). Pengaruh Intellectual Capital dan Corporate Social Responsibility Terhadap Return On Aset. *Seminar Nasional Hasil Penelitian Dan Pengabdian IBI Darmajaya*, 56–67. <https://alibaba.kumparanews.com>.
- Yilmaz, I. (2021). Sustainability and financial performance relationship: international evidence. *World Journal of Entrepreneurship, Management and Sustainable Development*, 17(3), 537–549. <https://doi.org/10.1108/WJEMSD-10-2020-0133>
- Zumente, I., & Bistrova, J. (2021). Esg importance for long-term shareholder value creation: Literature vs. practice. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(2). <https://doi.org/10.3390/joitmc7020127>