

## DAFTAR PUSTAKA

- A . K. R., Saputra, M. S., & Wahyuni, L. (2022). PENGARUH PENERAPAN GREEN ACCOUNTING DAN KINERJA LINGKUNGAN TERHADAP KINERJA KEUANGAN DENGAN TATA KELOLA PERUSAHAAN PERUSAHAAN SEBAGAI VARIABEL MODERASI. *Jurnal Akuntansi Trisakti*, 9(2), 229–244. <https://doi.org/10.25105/jat.v9i2.14559>
- A critical review of the application of the legitimacy theory to corporate social responsibility. (2021). *International Journal of Managerial Studies and Research*, 9(3). <https://doi.org/10.20431/2349-0349.0903001>
- Almajali, A. Y., Alamro, S. A., & Al-Soub, Y. Z. (2012). Factors Affecting the Financial Performance of Jordanian Insurance Companies Listed at Amman Stock Exchange. *Journal of Management Research*, 4(2). <https://doi.org/10.5296/jmr.v4i2.1482>
- Bella, B. O. S., & Ety Murwaningsari. (2023). PENGARUH PENGUNGKAPAN ESG DAN INVESTASI LINGKUNGAN TERHADAP KINERJA PERUSAHAAN DENGAN INISIATIF HIJAU SEBAGAI VARIABEL MODERASI. *Jurnal Ekonomi Trisakti*, 3(2), 3125–3134. <https://doi.org/10.25105/jet.v3i2.17896>
- Braam, G. J. M., Uit De Weerd, L., Hauck, M., & Huijbregts, M. A. J. (2016). Determinants of corporate environmental reporting: The importance of environmental performance and assurance. *Journal of Cleaner Production*, 129, 724–734. <https://doi.org/10.1016/j.jclepro.2016.03.039>
- 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>

- Buallay, A. (2020). Sustainability reporting and firm's performance: Comparative study between manufacturing and banking sectors. *International Journal of Productivity and Performance Management*, 69(3), 431–445. <https://doi.org/10.1108/IJPPM-10-2018-0371>
- Cahyaningtyas, S. R., Isnaini, Z., & Ramadhani, R. S. (2022). GREEN CORPORATE SOCIAL RESPONSIBILITY: GREEN INNOVATION DAN NILAI PERUSAHAAN. *Jurnal Aplikasi Akuntansi*, 6(2), 87–108. <https://doi.org/10.29303/jaa.v6i2.137>
- Chung, R., Bayne, L., & Birt, J. (2024). The impact of environmental, social and governance (ESG) disclosure on firm financial performance: evidence from Hong Kong. *Asian Review of Accounting*, 32(1), 136–165. <https://doi.org/10.1108/ARA-07-2022-0165>
- Dewi, R., & Rahmianingsih, A. (2020a). MENINGKATKAN NILAI PERUSAHAAN MELALUI GREEN INNOVATION DAN ECO-EFFISIENSI. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 12(2), 225–243. <https://doi.org/10.35313/ekspansi.v12i2.2241>
- Dewi, R., & Rahmianingsih, A. (2020b). MENINGKATKAN NILAI PERUSAHAAN MELALUI GREEN INNOVATION DAN ECO-EFFISIENSI. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan Dan Akuntansi*, 12(2), 225–243. <https://doi.org/10.35313/ekspansi.v12i2.2241>
- Elsa Monica, & Deni Darmawati. (2023). PENGUNGKAPAN LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN GREEN INNOVATION SEBAGAI VARIABEL MODERASI. *Jurnal Ekonomi Trisakti*, 3(2), 3547–3558. <https://doi.org/10.25105/jet.v3i2.18044>
- Friede, G., Busch, T., & Bassen, A. (2015). ESG and financial performance: aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance and Investment*, 5(4), 210–233. <https://doi.org/10.1080/20430795.2015.1118917>

- Galbreath, J. (2013). ESG in Focus: The Australian Evidence. *Journal of Business Ethics*, 118(3), 529–541. <https://doi.org/10.1007/s10551-012-1607-9>
- Ghazali, A., Studi Manajemen Keuangan, P., Negeri Jakarta, P., & Studi Manajemen Keuangan Politeknik Negeri Jakarta Jl GA Siwabessy, P. D. (2020). *Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia)*.
- Hendrawan, A. S., & Suhartini, D. (n.d.). Green Innovation Pada Kinerja Perusahaan Manufaktur di Indonesia? *JAMBURA ECONOMIC EDUCATION JOURNAL*, 7(1). <https://ejurnal.ung.ac.id/index.php/jej/index>,
- Husada, E. V., & Handayani, S. (2021). *PENGARUH PENGUNGKAPAN ESG TERHADAP KINERJA KEUANGAN PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN YANG TERDAFTAR DI BEI PERIODE 2017-2019)*.
- Intari, A. P. N., & Khusnah, H. (2023). Pengaruh Green Innovation Terhadap Kinerja Keuangan dengan Kinerja Lingkungan sebagai Mediasi. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 12(2), 149–160. <https://doi.org/10.32639/jiak.v12i2.805>
- Ismail, W., & Laksito, H. (n.d.). PENGARUH LINGKUP CORPORATE SOCIAL RESPONSIBILITY TERHADAP AGRESIVITAS PAJAK (Studi Empiris pada Perusahaan Non Keuangan yang terdaftar di Bursa Efek Indonesia Tahun 2016-2018). *DIPONEGORO JOURNAL OF ACCOUNTING*, 9(4), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- 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>

- Maama, H. (2021). Institutional environment and environmental, social and governance accounting among banks in West Africa. *Meditari Accountancy Research*, 29(6), 1314–1336. <https://doi.org/10.1108/MEDAR-02-2020-0770>
- Melinda, A., & Wardhani, R. (2020a). THE EFFECT OF ENVIRONMENTAL, SOCIAL, GOVERNANCE, AND CONTROVERSIES ON FIRMS' VALUE: EVIDENCE FROM ASIA. In *International Symposia in Economic Theory and Econometrics* (Vol. 27, pp. 147–173). Emerald Publishing. <https://doi.org/10.1108/S1571-038620200000027011>
- Melinda, A., & Wardhani, R. (2020b). THE EFFECT OF ENVIRONMENTAL, SOCIAL, GOVERNANCE, AND CONTROVERSIES ON FIRMS' VALUE: EVIDENCE FROM ASIA. In *International Symposia in Economic Theory and Econometrics* (Vol. 27, pp. 147–173). Emerald Publishing. <https://doi.org/10.1108/S1571-038620200000027011>
- Mulpiani, W. (2019). PENGARUH PENGUNGKAPAN SUSTAINABILITY REPORT TERHADAP KINERJA PERUSAHAAN PUBLIK DI INDONESIA. In *Jurnal Studi Akuntansi dan Keuangan* (Vol. 2, Issue 2).
- Naseem, T., Shahzad, F., Asim, G. A., Rehman, I. U., & Nawaz, F. (2020). Corporate social responsibility engagement and firm performance in Asia Pacific: The role of enterprise risk management. *Corporate Social Responsibility and Environmental Management*, 27(2), 501–513. <https://doi.org/10.1002/csr.1815>
- 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>
- PENJELASAN ATAS PERATURAN OTORITAS JASA KEUANGAN NOMOR 51 :POJK.03:2017.** (n.d.).
- Prastiwi, A., Faisal, F., Nur, E., & Yuyetta, A. (n.d.). **BOARD CHARACTERISTICS, ENVIRONMENTAL SOCIAL GOVERNANCE DISCLOSURE AND CORPORATE PERFORMANCE: EVIDENCE FROM INDONESIA PUBLIC LISTED COMPANIES.**

- Safriani, M. N., & Utomo, D. C. (n.d.). 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>
- Samy El-Deeb, M., Ismail, T. H., & El Banna, A. A. (2023). Does audit quality moderate the impact of environmental, social and governance disclosure on firm value? Further evidence from Egypt. *Journal of Humanities and Applied Social Sciences*, 5(4), 293–322. <https://doi.org/10.1108/jhass-11-2022-0155>
- Sekar Sari, P., Widiatmoko, J., & kunci, K. (n.d.-a). Pengaruh Environmental, Social, and Governance (ESG) Disclosure terhadap Kinerja Keuangan dengan Gender Diversity sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(9), 2023. <https://journal.ikopin.ac.id/index.php/fairvalue>
- Sekar Sari, P., Widiatmoko, J., & kunci, K. (n.d.-b). Pengaruh Environmental, Social, and Governance (ESG) Disclosure terhadap Kinerja Keuangan dengan Gender Diversity sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(9), 2023. <https://journal.ikopin.ac.id/index.php/fairvalue>
- Shafirah Pratama, I., Risma, D., & 2\*, D. (2022). Pengaruh pengungkapan corporate social responsibility terhadap institutional ownership pada perusahaan high-profile yang listing di bursa efek Indonesia. *Jurnal Ekonomi, Keuangan Dan Manajemen*, 18(3), 540. <https://doi.org/10.29264/jinv.v18i3.11701>
- Shakil, M. H., Mahmood, N., Tasnia, M., & Munim, Z. H. (2019). Do environmental, social and governance performance affect the financial performance of banks? A cross-country study of emerging market banks. *Management of Environmental Quality: An International Journal*, 30(6), 1331–1344. <https://doi.org/10.1108/MEQ-08-2018-0155>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. In *Source: The Academy of Management Review* (Vol. 20, Issue 3).

- Triyani, A., Setyahuni, S. W., & Kiryanto, K. (2020). The Effect Of Environmental, Social and Governance (ESG) Disclosure on Firm Performance: The Role of Ceo Tenure. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(2), 261. <https://doi.org/10.22219/jrak.v10i2.11820>
- Utomo, L. P., Pgri, S., & Jombang, D. (n.d.). *PENGUNGKAPAN ENVIRONMENTAL, SOCIAL, GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN SEKTOR ENERGI DI INDONESIA*. <https://journal.icma-nasional.or.id/index.php/JUTRIANCE>
- Wahdan Arum Inawati, & Rahmawati, R. (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>
- Zahroh, B. M., & Hersugondo, H. (2021). *THE EFFECT OF ESG PERFORMANCE ON THE FINANCIAL PERFORMANCE OF MANUFACTURING COMPANIES LISTED IN THE INDONESIAN*. <https://journal.afebi.org/index.php/ambr/article/view/475>

