

## DAFTAR PUSTAKA

- Abbas, A., & Frihatni, A. A. (2023). Gender diversity and firm performances suffering from financial distress: evidence from Indonesia. *Journal of Capital Markets Studies*, 7(1), 91–107. <https://doi.org/10.1108/JCMS-12-2022-0045>
- Agustia, Y. P., & Suryani, E. (2018). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Leverage, Dan Profitabilitas Terhadap Manajemen Laba (Studi Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016). *Jurnal ASET (Akuntansi Riset)*, 10(1), 71–82. <https://doi.org/10.17509/jaset.v10i1.12571>
- Ahmad, M., & Shah, S. Z. A. (2022). Overconfidence heuristic-driven bias in investment decision-making and performance: mediating effects of risk perception and moderating effects of financial literacy. *Journal of Economic and Administrative Sciences*, 38(1), 60–90. <https://doi.org/10.1108/JEAS-07-2020-0116>
- Ahmed, M. (2024). The Impact of Workforce Diversity on Organizational Performance A Case Study of Unilever. *IRAPA International Journal of Business Studies*, 1(1), 18–33. <https://doi.org/10.48112/ijbs.v1i1.777>
- Alahdal, W. M., Hashim, H. A., Almaqtari, F. A., Salleh, Z., & Pandey, D. K. (2024). The moderating role of board gender diversity in <sc>ESG</sc> and firm performance: Empirical evidence from Gulf countries. *Business Strategy & Development*, 7(3). <https://doi.org/10.1002/bsd2.70004>
- Al-Amarneh, A., Yaseen, H., Bani Atta, A., & Khalaf, L. (2023). Nexus between information technology investment and bank performance: The case of Jordan. *Banks and Bank Systems*, 18(1), 68–76. [https://doi.org/10.21511/bbs.18\(1\).2023.06](https://doi.org/10.21511/bbs.18(1).2023.06)
- Amelia Dwi Astuti. (2018). Implikasi Kebijakan Indonesia dalam Menangani Kasus Pencemaran Lingkungan oleh PT. Freeport terhadap Keamanan Manusia di Mimika Papua. *Journal of International Relations*, 4(3), 547–555.
- Amin, A., Ur Rehman, R., Ali, R., & Ntim, C. G. (2022). Does gender diversity on the board reduce agency cost? Evidence from Pakistan. *Gender in Management: An International Journal*, 37(2), 164–181. <https://doi.org/10.1108/GM-10-2020-0303>

- Amri, M. (2017). PENGARUH KOMPENSASI MANAJEMEN TERHADAP PENGHINDARAN PAJAK DENGAN MODERASI DIVERSIFIKASI GENDER DIREKSI DAN PREFERENSI RISIKO EKSEKUTIF PERUSAHAAN DI INDONESIA. *Jurnal ASET (Akuntansi Riset)*, 9(1), 1. <https://doi.org/10.17509/jaset.v9i1.5253>
- Arumsari, A., Siawati, S., Sandi, S. P. H., & Hidayaty, D. E. (2023). Efektivitas Jumlah Karyawan pada Kedai Grains Coffee Karawang. *Lentera: Multidisciplinary Studies*, 1(4), 232–237. <https://doi.org/10.57096/lentera.v1i4.40>
- Baby Maria, M., & Hussain, F. (2024). Impact of board gender diversity on performance of public sector *vis-à-vis* private sector banks in India. *Gender in Management: An International Journal*, 39(8), 1095–1113. <https://doi.org/10.1108/GM-06-2023-0232>
- 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*.
- Ben Fatma, H., & Chouaibi, J. (2023). Gender diversity, financial performance, and the moderating effect of CSR: empirical evidence from UK financial institutions. *Corporate Governance: The International Journal of Business in Society*, 23(7), 1506–1525. <https://doi.org/10.1108/CG-11-2022-0445>
- Burhany, D. I., & Nurniah, N. (2018). AKUNTANSI MANAJEMEN LINGKUNGAN, ALAT BANTU UNTUK MENINGKATKAN KINERJA LINGKUNGAN DALAM PEMBANGUNAN BERKELANJUTAN. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 17(3), 279–298. <https://doi.org/10.24034/j25485024.y2013.v17.i3.262>
- Dapingga, S. P., & Romli, R. (2024). Pengaruh Keberagaman Gender Dewan Direksi dan Ukuran Perusahaan terhadap Kinerja Keuangan pada Perusahaan Indeks LQ45 yang Terdaftar di Bursa Efek Indonesia. *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen, Dan Akuntansi*, 21(1), 1–17. <https://doi.org/10.26874/portofolio.v21i1.449>
- De Lucia, C., Paziienza, P., & Bartlett, M. (2020). Does Good ESG Lead to Better Financial Performances by Firms? Machine Learning and Logistic Regression Models of Public Enterprises in Europe. *Sustainability*, 12(13), 5317. <https://doi.org/10.3390/su12135317>

- Dempere, J., & Abdalla, S. (2023). The Impact of Women's Empowerment on the Corporate Environmental, Social, and Governance (ESG) Disclosure. *Sustainability*, 15(10), 8173. <https://doi.org/10.3390/su15108173>
- Dian, P., & Erna. (2023). PENGARUH KINERJA ESG TERHADAP KINERJA KEUANGAN PERUSAHAAN. *Jurnal Riset Akuntansi Aksioma*, 22(2), 16–27. <https://doi.org/10.29303/aksioma.v22i2.218>
- Enny, N. P., Padmayanti, W., Nyoman, N., Suryandari, A., Budhananda Munidewi, I. A., Universitas, (, & Denpasar, M. (n.d.). *FAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA*.
- Fan, Y., Li, S., & Yang, W. Q. (2024). The impact of the percentage of female directors on corporate ESG score. *Finance Research Letters*, 63. <https://doi.org/10.1016/j.frl.2024.105376>
- Fathonah, A. N. (2018). Pengaruh Gender Diversity dan Age Diversity Terhadap Kinerja Keuangan The Effects of Gender Diversity and Age Diversity on Financial Performance. *Jurnal Riset Akuntansi Dan Keuangan*, 6(3), 373–380. <https://doi.org/10.17509/jurnal>
- Fujii, H., Iwata, K., Kaneko, S., & Managi, S. (2013). Corporate Environmental and Economic Performance of Japanese Manufacturing Firms: Empirical Study for Sustainable Development. *Business Strategy and the Environment*, 22(3), 187–201. <https://doi.org/10.1002/bse.1747>
- Ghozali. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*.
- Grover, K. L. (2022). Gender Mainstreaming on the Boards of Directors of Banks: Its impact on Bank Performance. *International Journal for Research in Applied Science and Engineering Technology*, 10(2), 207–210. <https://doi.org/10.22214/ijraset.2022.40226>
- Hambrick, D. C., & Mason, P. A. (1984). The Organization as a Reflection of Its Top Managers. *In The Academy of Management Review*.
- Hassan Omer, W. K., Aljaaidi, K. S., Md Yusof, M. 'Atef, & Selamat, M. H. (2020). The associations of board of directors' characteristics with modified audit opinion. *AD-Minister*, 37, 5–34. <https://doi.org/10.17230/Ad-minister.37.1>

- Ibhagui, O. W., & Olokoyo, F. O. (2018). Leverage and firm performance: New evidence on the role of firm size. *The North American Journal of Economics and Finance*, 45, 57–82. <https://doi.org/10.1016/j.najef.2018.02.002>
- Ibrahim, H. B., Ouma, C., & Koshal, J. N. (2019). Effect of gender diversity on the financial performance of insurance firms in Kenya. *International Journal of Research in Business and Social Science (2147- 4478)*, 8(5), 274–285. <https://doi.org/10.20525/ijrbs.v8i5.495>
- Imam Ghozali, & Anis Chariri. (2007). *Teori Akuntansi*. Badan Penerbit UNDIP.
- Inamdar, M. M. (2024). Moderating role of ESG disclosures and its impact on firm financial performance. *The Quarterly Review of Economics and Finance*, 97, 101892. <https://doi.org/10.1016/j.qref.2024.101892>
- Ionascu, M., Ionascu, I., Sacarin, M., & Minu, M. (2018). Women on boards and financial performance: Evidence from a European emerging market. *Sustainability (Switzerland)*, 10(5). <https://doi.org/10.3390/su10051644>
- Jane Lenard, M., Yu, B., Anne York, E., & Wu, S. (2014). Impact of board gender diversity on firm risk. *Managerial Finance*, 40(8), 787–803. <https://doi.org/10.1108/MF-06-2013-0164>
- Joseph, B. G., Abdullahi, M., & Gugong, B. K. (2023). BOARD CHARACTERISTICS AND EARNINGS MANAGEMENT OF LISTED CONSUMER GOODS FIRMS IN NIGERIA. *Gusau Journal of Accounting and Finance*, 4(1), 1–17. <https://doi.org/10.57233/gujaf.v4i1.197>
- Jufrizen, J. (2021). Pengaruh Fasilitas Kerja Dan Disiplin Kerja Terhadap Kinerja Karyawan Melalui Motivasi Kerja. *Sains Manajemen*, 7(1), 35–54. <https://doi.org/10.30656/sm.v7i1.2277>
- Kabir, A., Ikra, S. S., Saona, P., & Azad, Md. A. K. (2023). Board gender diversity and firm performance: new evidence from cultural diversity in the boardroom. *LBS Journal of Management & Research*, 21(1), 1–12. <https://doi.org/10.1108/LBSJMR-06-2022-0022>
- Kılıç, & Kuzey. (2018). Determinants of forward-looking disclosures in integrated reporting. *Managerial Auditing Journal*.
- Kocmanová, A., Pavláková Dočekalová, M., Škapa, S., & Širáňová, L. (2016). Measuring Corporate Sustainability and Environmental, Social, and Corporate

- Governance Value Added. *Sustainability*, 8(9), 945. <https://doi.org/10.3390/su8090945>
- Kumalasari, M., Aminda, R. S., & Nurhayati, I. (2023). Analisis Rasio Return On Assets (ROA) dan Return On Equity (ROE) terhadap Kinerja Keuangan. *COMSERVA : Jurnal Penelitian Dan Pengabdian Masyarakat*, 3(06), 2465–2480. <https://doi.org/10.59141/comserva.v3i06.1017>
- Lee, K. W., & Thong, T. Y. (2023). Board gender diversity, firm performance and corporate financial distress risk: international evidence from tourism industry. *Equality, Diversity and Inclusion: An International Journal*, 42(4), 530–550. <https://doi.org/10.1108/EDI-11-2021-0283>
- Lie Liana. (n.d.). *95-Article Text-279-1-10-20110708*.
- Liu, O. L., & Wilson, M. (2009). Gender Differences in Large-Scale Math Assessments: PISA Trend 2000 and 2003. *Applied Measurement in Education*, 22(2), 164–184. <https://doi.org/10.1080/08957340902754635>
- Liu, Y., Zhang, F., & Zhang, H. (2024). CEO foreign experience and corporate environmental, social, and governance (ESG) performance. *Business Strategy and the Environment*, 33(4), 3331–3355. <https://doi.org/10.1002/bse.3647>
- Michael C. Jensen, & William H. Meckling. (1976). THEORY OF THE FIRM : MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Journal of Financial Economics*, 305–360.
- Muhammad Hidayat, Cahyaningtyas, S. R., & Mariadi, Y. (2023). ANALISIS MEKANISME GOOD CORPORATE GOVERNANCE TERHADAP KINERJA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2021. *Jurnal Riset Mahasiswa Akuntansi*, 3(2), 119–134. <https://doi.org/10.29303/risma.v3i2.645>
- Neldra Kendrila, Zul Ami, & Siti Samsiah. (2022). Pengaruh Karakteristik Komposisi Manajemen Puncak Terhadap Kinerja Keuangan. *SINTAMA: Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 2, 30–43.
- Nguyen, D. T., Hoang, T. G., Phi, N. T. M., & Truong, T. H. H. (2023). Do ESG ratings mediate the relationship between board gender diversity and firm financial performance? Evidence from the U.S. Market. *The Economics and Finance Letters*, 10(2), 163–171. <https://doi.org/10.18488/29.v10i2.3396>

- Nielsen, M. W., Alegria, S., Börjeson, L., Eitzkowitz, H., Falk-Krzesinski, H. J., Joshi, A., Leahey, E., Smith-Doerr, L., Woolley, A. W., & Schiebinger, L. (2017). Gender diversity leads to better science. *Proceedings of the National Academy of Sciences*, *114*(8), 1740–1742. <https://doi.org/10.1073/pnas.1700616114>
- Nima, I. M., Assmaningrum, N., Jody, E. S., Nurhandayani, A., & Atriani, D. (2024). Tanggung Jawab Direksi dalam Perseroan Terbatas: Implementasi Prinsip Good Corporate Governance (GCG). *Indonesian Journal of Law and Justice*, *1*(4), 9. <https://doi.org/10.47134/ijlj.v1i4.2679>
- Ouni, Z., Mansour, J. Ben, & Arfaoui, S. (2020). Board/executive gender diversity and firm financial performance in Canada: The mediating role of environmental, social, and governance (ESG) orientation. *Sustainability (Switzerland)*, *12*(20), 1–17. <https://doi.org/10.3390/su12208386>
- Paolone, F., Bifulco, G. M., & del Mar Perona Alfageme, M. (2024). Creating value through diversity: Analysis of the strategic management of <sc>BoD</sc> diversity in favor of sustainable performance. *Strategic Change*, *33*(3), 169–186. <https://doi.org/10.1002/jsc.2568>
- Prayogo, E., Handayani, R., & Meitiawati, T. (2023). ESG Disclosure dan Retention Ratio terhadap Nilai Perusahaan dengan Ukuran Perusahaan sebagai Pemoderasi. *Reviu Akuntansi Dan Bisnis Indonesia*, *7*(2), 368–379. <https://doi.org/10.18196/rabin.v7i2.18212>
- Putri, B. S. D., Mukhtaruddin, & Ika, S. F. (2024). PENGARUH ENVIRONMENT SOCIAL GOVERNANCE, KUALITAS AUDIT, RISIKO BISNIS TERHADAP NILAI PERUSAHAAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN INDEKS ESG LEADERS YANG TERDAFTAR DI BURSA EFEK INDONESIA) . *Edunomika*, *08*.
- Rahanra, C. P., Patinggi, P. N., & Bisai, C. M. (2022). Analisis Sektor Unggulan Dalam Meningkatkan Pertumbuhan Ekonomi Kabupaten Keerom Tahun 2003 – 2013. *Jurnal Kajian Ekonomi Dan Studi Pembangunan*, *2*(2). <https://doi.org/10.56076/jkesp.v2i2.2063>
- Rahmat, D., Febrianti, S., & Suharto, I. (2023). KOMPARASI KINERJA SAHAM PT UNILEVER INDONESIA TBK SEBELUM DAN PADA SAAT PANDEMI COVID-19 (PERIODE TAHUN 2017-2022). *Jurnal Ekonomi STIEP*, *8*(1), 147–152. <https://doi.org/10.54526/jes.v8i1.149>

- Rahmat, R. (2024). THE INFLUENCE OF GENDER DIVERSITY ON BOARD AND COMPANY DEBT POLICY ON CORPORATE PERFORMANCE. *Berkala Akuntansi Dan Keuangan Indonesia*, 9(1), 134–155. <https://doi.org/10.20473/baki.v9i1.53597>
- Ramadan, G. R. (2021). Board Of Directors Gender Diversity And Real Earnings Management: Does Female Board Of Director Matter? *Jurnal Reviu Akuntansi Dan Keuangan*, 11(2), 306–320. <https://doi.org/10.22219/jrak.v11i2.15915>
- Sandberg, H., Alnoor, A., & Tiberius, V. (2023). Environmental, social, and governance ratings and financial performance: Evidence from the European food industry. *Business Strategy and the Environment*, 32(4), 2471–2489. <https://doi.org/10.1002/bse.3259>
- Setiani, E. P. (2023). The Impact of ESG Scores on Corporate Financial Performance: Moderating Role of Gender Diversity. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 12(1), 128–139. <https://doi.org/10.21831/nominal.v12i1.59778>
- Shawaaba, Dikrilla Sarla Maulani, Dita Ayu Nirmala, & Muhammad Fauzan Abimanyu Subekti. (2022). Analysis of Violations of Corporate Governance Principles in Smuggling Cases of Garuda Indonesia. *Publica: Jurnal Pemikiran Administrasi Negara*, 14(1), 91–97.
- Sormin, S. H., Miharja, I. S., & Wisudanto, W. (2023). ANALISIS GENDER DIVERSITY TERHADAP KINERJA KEUANGAN DAN NILAI PERUSAHAAN DENGAN ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) SEBAGAI VARIABEL MODERATING. *Sebatik*, 27(2). <https://doi.org/10.46984/sebatik.v27i2.2380>
- Suaidah, Y. M. (2020). Pengungkapan sustainability report dan pengaruhnya terhadap kinerja perusahaan. *Management and Business Review*, 4(1), 39–51. <https://doi.org/10.21067/mbr.v4i1.4619>
- Sutapa, S., & Hanafi, R. (2019). Dampak Islamic Corporate Governance, Islamic Social Reporting Pada Kinerja Keuangan Bank Syariah di Indonesia. *Jurnal Akuntansi Indonesia*, 8(2), 155. <https://doi.org/10.30659/jai.8.2.155-165>
- Tjahjadi, B., Hapsari, A. P., Soewarno, N., Sutarsa, A. A. P., & Fairuzi, A. (2024). Women on boards, corporate environment responsibility engagement and corporate financial performance: evidence from Indonesian manufacturing

- companies. *Gender in Management: An International Journal*, 39(8), 1017–1036. <https://doi.org/10.1108/GM-08-2021-0237>
- Wahyuni, H., & Suranto, S. (2021). Dampak Deforestasi Hutan Skala Besar terhadap Pemanasan Global di Indonesia. *JIIP: Jurnal Ilmiah Ilmu Pemerintahan*, 6(1), 148–162. <https://doi.org/10.14710/jiip.v6i1.10083>
- Wahyuni, W., Yulianto, Y., Maulidianti, A., Dosinta, N. F., & Yunita, K. (2023). DETERMINAN MANAJEMEN LABA PADA PERUSAHAAN PARIWISATA, HOTEL, DAN RESTORAN. *Jurnal Riset Akuntansi Aksioma*, 22(2), 189–201. <https://doi.org/10.29303/aksioma.v22i2.227>
- Wijaya, R. (2019). Analisis Perkembangan Return On Assets (ROA) dan Return On Equity (ROE) untuk Mengukur Kinerja Keuangan. *Jurnal Ilmu Manajemen*, 9(1), 40. <https://doi.org/10.32502/jimn.v9i1.2115>
- Winasis, S. E., Nur, E., & Yuyetta, A. (2017). PENGARUH GENDER DIVERSITY EKSEKUTIF TERHADAP NILAI PERUSAHAAN, TAX AVOIDANCE SEBAGAI VARIABEL INTERVENING: STUDI KASUS PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2012-2015. *DIPONEGORO JOURNAL OF ACCOUNTING*, 6(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Yuliani, R., & Rahmatiasari, A. (2021). Pengaruh Corporate Governance terhadap Financial Distress dengan Kinerja Keuangan sebagai Variabel Moderating (Perusahaan Manufaktur di BEI). *Reviu Akuntansi Dan Bisnis Indonesia*, 5(1), 38–54. <https://doi.org/10.18196/rabin.v5i1.11333>
- Zakaria, A., Suherman, S., Buchdadi, A. D., Rahmayanti, S. A., & Siregar, M. E. S. (2021). Do Gender and Education Matter for Company Financial Performance? Evidence from Indonesian Companies. *Jurnal Manajemen Dan Kewirausahaan*, 9(1), 14. <https://doi.org/10.26905/jmdk.v9i1.5801>