

DAFTAR PUSTAKA

- Agoes, S., & Ardana, I. C. (2014). *Etika Bisnis serta Profesi: Tantangan Membangun Manusia Seutuhnya*. Salemba Empat.
- Ang, R. (2014). *Buku Pintar Pasar Modal Indonesia*. Mediasoft Indonesia.
- Anggraini, F. R. (2006). Pengungkapan Informasi Sosial serta Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan. *Simposium Nasional Akuntansi IX*.
- Boediono, G. S. (2014). *Corporate Governance: Teori serta Implikasi*. BPFE Yogyakarta.
- Branco, M. C., & Rodrigues, L. L. (2014). Corporate Social Responsibility Disclosure: A Study of Proxies for the Public Visibility of Portuguese Banks. *Accounting and Business Research*, 38(2), 123–138.
- Brigham, E. F., & Houston, J. F. (2014). *Dasar-dasar Manajemen Keuangan* (11th ed.). Salemba Empat.
- Buhmann, K. (2014). Corporate Social Responsibility: What Role for Law? Some Aspects of Law and CSR. *Corporate Governance: The International Journal of Business in Society*, 6(2), 188–202.
- Citro, R. (2014). Profitabilitas serta Pengaruhnya terhadap Leverage Perusahaan. *Jurnal Keuangan serta Bisnis*, 6(1), 21–30.
- Danty, M. R., Yulianti, A., & Rahmawati, F. (2022). Pengaruh Whistleblowing serta Pengetahuan Akuntansi terhadap Pencegahan Fraud. *Jurnal Akuntansi serta Keuangan Indonesia*, 19(1), 10–25. <https://doi.org/10.9744/jaki.19.1.10-25>
- Darsono. (2014). *Manajemen Keuangan*. CV Andi Offset.
- Deegan, C. (2002). Introduction: The Legitimising Effect of Social and Environmental Disclosures—A Theoretical Foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311.
- Deegan, C., & Unerman, J. (2014). *Financial Accounting Theory* (2nd ed.). McGraw-Hill Education.

- Djuitaningsih, T. (2014). Pengaruh Komisaris Independen terhadap Kinerja Perusahaan. *Jurnal Akuntansi Multiparadigma*, 5(3), 467–478.
- Doi, M. A., & Puji, H. (2016). Risk Disclosure pada Annual Report sektor di Indonesia. *Jurnal Ilmiah Akuntansi serta Bisnis*, 11(1), 27–40.
- Dwi, P. R., & Afriyenti, M. (2021). Pengaruh Mekanisme Good Corporate Governance serta Pengungkapan Corporate Social Responsibility terhadap Return Saham. *Jurnal Akuntansi serta Keuangan*, 10(2), 134–145.
- Eny, M., & Fithri, W. N. (2017). Corporate Social Responsibility, Good Corporate Governance, Kinerja Lingkungan terhadap Kinerja Keuangan serta Pengaruhnya pada Nilai Perusahaan. *Jurnal Riset Keuangan serta Akuntansi*, 3(1), 1–15.
- Fahmi, I. (2017). *Analisis Laporan Keuangan*. Alfabeta.
- Faizal, G. N., & Syafruddin, M. (2020). Pengaruh Good Corporate Governance serta Corporate Social Responsibility Terhadap Kinerja Keuangan dengan Manajemen Laba sebagai Variabel Mediasi. *Diponegoro Journal of Accounting*, 9(1), 1–15.
- Fama, E. F., & French, K. R. (2014). A Five-Factor Asset Pricing Model. *Journal of Financial Economics*, 116(1), 1–22.
- Gu, J. (2023). Firm Performance and Corporate Social Responsibility: Spatial Context and Effect Mechanism. *Journal of Cleaner Production*, 406, 136963. <https://doi.org/10.1016/j.jclepro.2023.136963>
- Habib, M. (2014). The Relationship between Financial Performance and Disclosure: Evidence from the Banking Sector. *International Journal of Accounting and Finance*, 5(1), 50–62.
- Halim, A. (2015). *Analisis Investasi serta Aplikasinya*. Salemba Empat.
- Hannifa, R. (2002). Social Reporting Disclosures: An Overview. *Journal of Financial Reporting*, 15(1), 10–25.
- Hartono, J. (2014). *Teori Portofolio serta Analisis Investasi* (10th ed.). BPFE Yogyakarta.
- Hofstrand, D. (2014). Financial Ratios: Profitability. *Iowa State University Extension and Outreach*.

- Hunjra, A. I., Mehmood, R., & Tayachi, T. (2020). How Do Corporate Social Responsibility and Corporate Governance Affect Stock Price Crash Risk? *Corporate Social Responsibility and Environmental Management*, 27(3), 1371–1380. <https://doi.org/10.1002/csr.1870>
- Husnan, S., & Pudjiastuti, E. (2014). *Dasar-dasar Manajemen Keuangan*. UPP STIM YKPN.
- Jama'an, A. S. (2014). Konservatisme Akuntansi: Sebuah Tinjauan Konseptual. *Jurnal Akuntansi Multiparadigma*, 5(1), 1–11.
- Kasmir. (2014). *Analisis Laporan Keuangan*. Raja Grafindo Persada.
- Kim, Y., Park, M. S., & Wier, B. (2014). Is Earnings Quality Associated with Corporate Social Responsibility? *The Accounting Review*, 87(3), 761–796. <https://doi.org/10.2308/accr-10209>
- KNKG. (2014). *Pedoman Umum Good Corporate Governance Indonesia*. Komite Nasional Kebijakan Governance.
- Kuncorowati, R., Kuncara, E., & Putra, H. (2021). The Effect of CSR on Stock Price: Empirical Study on Mining Companies. *Jurnal Akuntansi*, 25(2), 181–192.
- Margaretha, F., & Karnida, D. (2016). Faktor-faktor yang Mempengaruhi Struktur Modal. *Jurnal Manajemen Indonesia*, 15(2), 111–123.
- Mahrani, M., & Soewarno, N. (2018). The Effect of Good Corporate Governance Mechanism and Corporate Social Responsibility on Financial Performance with Earnings Management as Mediating Variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- Martono, N. (2014). *Manajemen Keuangan Perusahaan*. Erlangga.
- Messier, W. F., Glover, S. M., & Prawitt, D. F. (2017). *Auditing and Assurance Services: A Systematic Approach*. McGraw-Hill Education.
- Munawir, S. (2014). *Analisa Laporan Keuangan*. Liberty Yogyakarta.
- Nataryah, S. (2010). Analisis Faktor-faktor yang Mempengaruhi Harga Saham. *Jurnal Ekonomi serta Bisnis*, 15(1), 1–17.

- Nurulrahmatiah, N., Pratiwi, A., & Nurhayati. (2020). Pengaruh Good Corporate Governance serta Kinerja Keuangan terhadap Harga Saham sektor Sektor Makanan serta Minuman. *Jurnal Manajemen*, 12(2), 102–114.
- Nuryaman. (2015). The Influence of Corporate Governance Practices on Earnings Management and Corporate Social Responsibility Disclosure. *Research Journal of Finance and Accounting*, 6(18), 114–124.
- Nuswandari, C. (2011). Pengaruh Corporate Governance terhadap Kinerja Perusahaan. *Jurnal Akuntansi serta Auditing Indonesia*, 15(1), 1–10.
- Othman, R., Thani, A. M., & Ghani, E. K. (2009). Determinants of Islamic Social Reporting among Top Shariah-Approved Companies in Bursa Malaysia. *Research Journal of International Studies*, 12, 4–20.
- Penman, S. H. (2015). *Financial Statement Analysis and Security Valuation*. McGraw-Hill Education.
- Purwaningtyas, P. (2011). Good Corporate Governance serta Pengaruhnya terhadap Harga Saham. *Jurnal Keuangan serta Perbankan*, 15(2), 235–246.
- Riyanto, B. (2014). *Dasar-Dasar Pembelanjaan Perusahaan*. BPFE Yogyakarta.
- Sartono, A. (2014). *Manajemen Keuangan Teori serta Aplikasi*. BPFE Yogyakarta.
- Sayekti, Y. (2011). Strategic Corporate Social Responsibility serta Implikasinya terhadap Nilai Perusahaan: Studi Empiris pada sektor yang Tercatat di Bursa Efek Indonesia. *Jurnal Akuntansi serta Keuangan Indonesia*, 8(2), 189–209.
- Sembiring, R. (2005). Karakteristik sektor serta Pengungkapan Tanggung Jawab Sosial: Studi Empiris pada sektor yang Tercatat di Bursa Efek Jakarta. *Jurnal Maksi*, 5(1), 71–85.
- Siallagan, M., & Machfoedz, M. (2014). Mekanisme Corporate Governance, Kualitas Laba serta Nilai Perusahaan. *Jurnal Riset Akuntansi Indonesia*, 7(1), 1–19.
- Sudana, I. M. (2014). *Manajemen Keuangan Perusahaan*. Erlangga.
- Suhadak, Kurniaty, Handayani, S. R., & Rahayu, S. M. (2019). Stock Return and Financial Performance as Moderation Variable in Influence of Good

- Corporate Governance towards Corporate Value. *International Journal of Business and Management Invention*, 8(1), 14–24.
- Suharli, M. (2014). Rasio Keuangan guna Menilai Kinerja Keuangan. *Jurnal Akuntansi Multiparadigma*, 5(2), 213–228.
- Susanti, I. (2014). Analisis Pengaruh Kepemilikan Institusional terhadap Kinerja Keuangan. *Jurnal Ekonomi serta Bisnis*, 9(1), 18–24.
- Sutrisno. (2014). *Manajemen Keuangan Teori, Konsep serta Aplikasi*. Ekonisia.
- Tasniah, M., AlHabshi, S. M. S. J., & Rosman, R. (2020). The Impact of Corporate Social Responsibility on Stock Price Volatility of the US Banks: A Moderating Role of Tax. *Journal of Financial Reporting and Accounting*, 18(1), 101–116. <https://doi.org/10.1108/JFRA-05-2019-0063>
- Tandelilin, E. (2014). *Portofolio serta Investasi: Teori serta Aplikasi*. Kanisius.
- Theresia, T. (2014). Corporate Governance serta Kinerja Keuangan: Perspektif Stakeholder. *Jurnal Akuntansi*, 6(2), 135–148.
- Untung, H. P. (2014). *CSR: Corporate Social Responsibility*. Sinar Harapan.
- Wardhani, R. (2019). Evaluasi Penerapan Good Corporate Governance pada Bank Umum. *Jurnal Keuangan serta Perbankan*, 23(3), 457–468.
- Watts, R. L. (2003). Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons*, 17(3), 207–221.
- Weston, J. F., & Copeland, T. E. (2014). *Managerial Finance*. Harcourt College Publishers.
- Widjaja, G. (2014). *Komisaris serta Direksi Perseroan Terbatas*. RajaGrafindo Persada.
- Widoatmojo, S. (2015). *Dasar-Dasar Investasi*. Erlangga.
- Windsor, D. (2014). Corporate Social Responsibility: Three Key Approaches. *Journal of Management Studies*, 43(1), 93–114.
- Wiryakusuma, G. (2019). Pengaruh Good Corporate Governance terhadap Kinerja Keuangan serta Harga Saham. *Jurnal Ekonomi serta Bisnis*, 14(1), 123–135.

- Wati, R. H. (2019). Pengaruh CSR terhadap Kinerja Keuangan serta Nilai Perusahaan. *Jurnal Akuntansi Indonesia*, 8(1), 50–63.
- Ying, M., & Tikuye, G. A. (2021). Impacts of Firm Performance on Corporate Social Responsibility Practices: The Mediation Role of Corporate Governance in Ethiopia Corporate Business. *Journal of Accounting and Taxation*, 13(1), 1–14. <https://doi.org/10.5897/JAT2020.0455>
- 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>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Harahap, S. S. (2016). *Teori Akuntansi*. RajaGrafindo Persada.
- Kasmir. (2014). *Analisis Laporan Keuangan*. RajaGrafindo Persada.
- Mauludy, R., & Faiqoh, F. (2018). Pengaruh Corporate Social Responsibility terhadap Kinerja Keuangan sektor dengan Ukuran sektor sebagai Variabel Moderasi. *Jurnal Ekonomi serta Bisnis*, 21(2), 173–190.
- Martono, N. (2014). *Manajemen Keuangan Perusahaan*. Erlangga.
- Ningsih, E. S., & Subarkah, C. (2018). Pengaruh Corporate Governance serta Profitabilitas terhadap Nilai Perusahaan. *Jurnal Ilmu serta Riset Manajemen*, 7(1), 1–17.
- Sekaran, U., & Bougie, R. (2014). *Research Methods for Business: A Skill-Building Approach* (6th ed.). Wiley.