

DAFTAR PUSTAKA

- Achua, C. F., & Lusier, R. N. (2013). *Effective Leadership* (Fifth Edit). South Western, Australia: Cengage Learning.
- Agustini, R. M., & Gunadarma, U. (2015). Dampak Implementasi RGEC Terhadap Nilai Perusahaan Yang Go Public. *Kinerja*, 19(2), 126–138.
- Ahmed, S. U, Z. Islam, and I. H. (2012). Corporate Social Responsibility and Financial Performance: Evidence from the Financial Sector. *Journal of Organizational Management*, 1(1), 14–21. [https://doi.org/https://doi.org/10.22495/cocv8i2p3](https://doi.org/10.22495/cocv8i2p3)
- Alamgir, H., Cooper, S. P., & Delclos, G. L. (2013). Garments fire: History repeats itself. *American Journal of Industrial Medicine*, 56(9), 1113–1115. <https://doi.org/10.1002/ajim.22196>
- Alareeni, B. A., & Hamdan, A. (2020). ESG impact on performance of US S & P 500-listed firms. 20(7), 1409–1428. <https://doi.org/10.1108/CG-06-2020-0258>
- Aprilia, A. W., Febriany, R., Haryono, L., & Marsetio, N. C. (2020). Pengaruh Karakteristik Direksi Terhadap Kinerja Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi*, 12(2), 233–255. <https://doi.org/10.28932/jam.v12i2.2800>
- Ari Retno, H. (2010). *Pengaruh Environmental Performance Terhadap Environmental Disclosure Dan Economic Performance Serta Enviromental Disclosure Terhadap Economic Performance*. 1–109.
- Bani-Khalid, T., & Kouhy, R. (2017). *The Impact of National Contextual Factors on Corporate Social and Environmental Disclosure (CSED): The Perceptions of Jordanian Stakeholders Corporate environmental accountability in the Nigerian oil and gas industry: The case of gas flaring View project . October 2019*. <https://www.researchgate.net/publication/336605129>

- Berger, R., Dutta, S., Raffel, T., Houndsmills, G. S., & Mac-, U. K. P. (2010). Innovating at the Top : How Global CEOs Drive Innovation for Growth and Profit Determinants of Innovative Behaviour : A Firm ' s internal Practices and Its External Environment. *Technology*, 454–456.
- Berscheid, E. et. (1973). Anticipating informed consent: an empirical approach. *The American Psychologist*, 28(10), 913–925. <https://doi.org/10.1037/h0035597>
- Boycko, M., Shleifer, A., & Robert W, V. (1996). Theory_Privatisation.Pdf. In *Economic Journal* (Vol. 106, Issue March, pp. 309–319). http://scholar.harvard.edu/files/shleifer/files/theory_privatisation.pdf
- Brigham, Eugene F., & Houston, J. F. (2010). *Essential of Financial Management. Terjemahan*. Salemba Empat, Jakarta Selatan.
- Buallay, A. (2019). Management of Environmental Quality: An International Journal Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, 30(1), 98–115.
- Buallay, A., Fadel, S. M., Alajmi, J., & Saudagaran, S. (2020). *Sustainability reporting and bank performance after fi nancial crisis crisis*. <https://doi.org/10.1108/CR-04-2019-0040>
- Budiarti, E., & Sulistyowati, C. (2014). Struktur Kepemilikan dan Struktur Dewan Perusahaan. *Jurnal Manajemen Teori Dan Terapan*, 7(3), 161–177.
- Burhany, D. I. (2014). Pengaruh Implementasi Akuntansi Lingkungan Terhadap Kinerja Lingkungan Dan Pengungkapan Informasi Lingkungan (Studi pada Perusahaan Pertambangan Umum yang Mengikuti PROPER Periode 2008-2009). *Indonesia Journal of Economics and Business*, 1(2), 1–8. https://scholar.google.com/scholar?hl=en&as_sdt=0%2C5&q=akuntansi+lingkungan%2C+kinerja+lingkungan&oq=akunta#d=gs_qabs&u=%23p%3DW9rL_B

QUp6EJ

- Bursa Efek Indonesia. (2011). *Pedoman-Tata-Kelola-Perusahaan-Pt-Bursa-Efek-Indonesia.Pdf*.
- Busenbark, J. R., Krause, R., Boivie, S., & Graffin, S. D. (2016). Toward a Configurational Perspective on the CEO: A Review and Synthesis of the Management Literature. *Journal of Management*, 42(1), 234–268. <https://doi.org/10.1177/0149206315618448>
- Camilia, I. (2016). “Pengaruh kinerja lingkungan dan biaya lingkungan terhadap kinerja keuangan perusahaan manufaktur” *Perbanas Institutional Repository, STIE Surabaya*, pp. 1–14.
- Carlson, R. S., & Bierman, H. (1966). Financial Accounting Theory. In *The Journal of Finance* (Vol. 21, Issue 3). <https://doi.org/10.2307/2977845>
- Carnahan, S., Agarwal, R., & Campbell, B. (2010). The Effect of Firm Compensation Structures on the Mobility and Entrepreneurship of Extreme Performers. *Business, September 2011*, 1–43. <https://doi.org/10.1002/smj>
- Certo, S. T., Holmes, R. M., & Holcomb, T. R. (2007). The influence of people on the performance of IPO firms. *Business Horizons*, 50(4), 271–276. <https://doi.org/10.1016/j.bushor.2007.02.006>
- Citrajaya, D., & Ghozali, I. (2020). Pengaruh Corporate Social Responsibility Dan Aktivitas Csr Dalam Dimensi Tata Kelola, Lingkungan, Dan Sosial Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2017-2018). *Diponegoro Journal of Accounting*, 9(2), 1–14.
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure: An

- empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327.
<https://doi.org/10.1016/j.aos.2007.05.003>
- D.R. Hansen & M/M. Mowen. (2018). “*Cornerstones of Cost Management*,” 4th Edition. Boston: Cengage Learning, 2018.
- Danovan, G., & Gibson, K. (2000). *Environmental Disclosure in The Corporate Annual Report: A Longitudinal Australian Study Paper For Presentation in The 6th Interdisciplinary Environmental Association Conference*. Monteval, Canada.
- De Lucia, C., Pazienza, 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 (Switzerland)*, 12(13), 1–29.
<https://doi.org/10.3390/su12135317>
- 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>
- Elijido-Ten, E. (2007). Applying stakeholder theory to analyze corporate environmental performance: Evidence from Australian listed companies. *Asian Review of Accounting*, 15(2), 164–184.
<https://doi.org/10.1108/13217340710823378>
- Elkington, J. (1998). Triple bottom line.pdf. *Environmental Quality Management*, 8(1), 37–51.
- Fatemi, A., Glaum, M., & Kaiser, S. (2018). ESG performance and firm value: The moderating role of disclosure. *Global Finance Journal*, 38, 45–64.
<https://doi.org/10.1016/j.gfj.2017.03.001>
- Fehre, K., & Weber, F. (2016). Challenging corporate commitment to CSR. *Management Research Review*, 39(11), 1410–1430. <https://doi.org/10.1108/mrr->

03-2015-0063

- Ferial, F., Suhadak, S., & Handayani, S. (2016). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Dan Efeknya Terhadap Nilai Perusahaan (Studi Pada Badan Usaha Milik Negara yang Terdaftar di Bursa Efek Indonesia Periode 2012-2014). *Jurnal Administrasi Bisnis SI Universitas Brawijaya*, 33(1), 146–153.
- Freeman, R. E. (2004). The Stakeholder Approach Revisited. *Zeitschrift Für Wirtschafts- Und Unternehmensethik*, 5(3), 228–241. <https://doi.org/10.5771/1439-880x-2004-3-228>
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariant dan Ekonometrika : Teori, Konsep dan Aplikasi dengan EViews 10 Edisi 2* (Edisi 2). Badan Penerbit Universitas Diponegoro.
- Gray, R., Kouhy, R., Lavers, S., Gray, R., Kouhy, R., & Lavers, S. (1995). A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47–125. <https://doi.org/10.1108/09513579510146996%0ADownloaded>
- Gumanti, T. A. (2009). *Teori Sinyal dalam Manajemen Keuangan*. Manajemen Dan Usahawan Indonesia, (September 2009), 1–29.
- Guthrie, J. dan L. D. P. (1990). Corporate social disclosure practice: a comparative international analysis. *Accounting, Auditing and Accountability Journal*, Pp. 77-108.
- Hambrick, D. C. (1986). Upper Echelons : The organization as a reflection of its top managers. *Academy of Management Review*, 9(2), 193–206.
- Hancock, L. (2010). Book Review: Book Review. *Criminology & Criminal Justice*, 10(4), 419–420. <https://doi.org/10.1177/1748895810383807>
- Hansen, D. R. & M. M. M. (2013). Akuntansi Manajemen. *Journal of Chemical*

Information and Modeling, 53(9), 1689–1699.

- Hidayah, L. H., & , Dewi Saptantinah Puji Astuti, D. K. (2020). Pengaruh Pengungkapan Sustainability Report Dan Leverage Terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Sektor Pertambangan yang terdaftar di BEI Tahun 2012 – 2017) Liina. *Xiandai Huagong/Modern Chemical Industry*, 40(5), 186–189.
- Hoffman, A. (2001). *Dari Bidah ke Dogma: Sebuah Institusi Sejarah Nasional Environmentalisme Perusahaan*. Stanford University Press: Palo Alto, CA.
- Hui, K. W., & Matsunaga, S. R. (2015). Are CEOs and CFOs rewarded for disclosure quality? *Accounting Review*, 90(3), 1013–1047. <https://doi.org/10.2308/accr-50885>
- Husnan, S., & Pudjiastuti, E. (2015). *Dasar - Dasar Manajemen Keuangan*. UPP STIM YKPN.
- Ikhsan, A. (2008). *Akuntansi Lingkungan dan Pengungkapannya* (edisi pert). Graha Ilmu, Yogyakarta.
- Ikhsan, A. (2009). *Akuntansi Manajemen Lingkungan*. Graha Ilmu. Yogyakarta.
- Ilham, M., & Indrawati, N. K. (2016). Pengaruh Dimensi Karakteristik Chief Executive Officer (CEO) Dan Good Corporate Governance (GCG) Terhadap Kinerja Keuangan (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia). *Jurnal Ilmu Manajemen (JIM)*.
- Ismail, W., & Laksito, H. (2020). *Pengaruh Lingkup Corporate Sosial Responsibility Terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Non Keuangan yang terdaftar di Bursa Efek Indonesia Tahun 2016-2018)*. 9(40), 1–13.
- Javeed, S. A., & Lefen, L. (2019). An analysis of corporate social responsibility and firm performance with moderating effects of CEO power and ownership structure:

- A case study of the manufacturing sector of Pakistan. *Sustainability (Switzerland)*, 11(1). <https://doi.org/10.3390/su11010248>
- Jones, C. P. (2009). *Investment Analysis and Management (An Indonesian Adaptation)*. Jakarta: Salemba Empat.
- Jouber, H. (2019). How does CEO pay slice influence corporate social responsibility? U.S.–Canadian versus Spanish–French listed firms. *Corporate Social Responsibility and Environmental Management*, 26(2), 502–517. <https://doi.org/10.1002/csr.1728>
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). the Impact of Esg Performance To Firm Performance and Market Value. *Jurnal Aplikasi Akuntansi*, 5(1), 21–41. <https://doi.org/10.29303/jaa.v5i1.84>
- Krehnke, D. C. (2007). Corporate governance. *Information Security Management Handbook, Sixth Edition*, 35–44. https://doi.org/10.9774/gleaf.978-1-909493-82-7_20
- Ladyve, G. M., Noor Shodiq Ask, & M. Cholid Mawardi. (2020). Pengaruh Kinerja Lingkungan, Biaya Lingkungan, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015 - 2018. *E-Jra*, 09(06), 1–12.
- Li, F., Li, T., & Minor, D. (2016). CEO power, corporate social responsibility, and firm value: a test of agency theory. *International Journal of Managerial Finance*, 12(5), 611–628. <https://doi.org/10.1108/IJMF-05-2015-0116>
- Li, Y., Gong, M., Zhang, X. Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. *British Accounting Review*, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>
- Lie, L. (2009). Penggunaan MRA dengan Spss untuk Menguji Pengaruh Variabel

- Moderating terhadap Hubungan antara Variabel Independen dan Variabel Dependen. *Jurnal Teknologi Informasi DINAMIK*, XIV(2), 90–97. <https://www.unisbank.ac.id/ojs/index.php/fti1/article/view/95/90>
- Lock, I., & Seele, P. (2016). *Corporate Governance : The International Journal of Business in Society CSR Governance and Departmental Organization : A Typology of Best Practices*.
- Margolis, J. D., & Walsh, J. R. (2011). Misery Loves Rethinking Companies : Social Initiatives. *Administrative Science Quaterly*, 48(2), 268–305. <http://asq.sagepub.com/content/48/2/268.short>
- Maryanti, E., & Fithri, W. N. (2017). Corporate Social Responsibility, Good Corporate Governance, Kinerja Lingkungan Terhadap Kinerja Keuangan Dan Pengaruhnya Pada Nilai Perusahaan. *Journal of Accounting Science*, 1(1), 21. <https://doi.org/10.21070/jas.v1i1.773>
- Miller D, S. J. (2001). Belajar melintasi siklus hidup: eksperimen dan pertunjukan di antara kepala studio kayu Holly. *Jurnal Manajemen Strategis*, 22(8), 725–745.
- Mumtazah, F., & Purwanto, A. (2020). Analisis Pengaruh Kinerja Keuangan Dan Pengungkapan Lingkungan Terhadap Nilai Perusahaan. *Diponegoro Journal of Accounting*, 9(2), 1–11.
- Naseem, M. A., Lin, J., Rehman, R. ur, Ahmad, M. I., & Ali, R. (2020). Does capital structure mediate the link between CEO characteristics and firm performance? *Management Decision*, 58(1), 164–181. <https://doi.org/10.1108/MD-05-2018-0594>
- Natonis, S. A. (2019). Pengaruh Aspek Keperilakuan CEO terhadap Kinerja Perusahaan : Sebuah Studi Literatur. *Jurnal Akuntansi*, 3(2), 250–259.
- Niasari, R. (2019). Pengaruh kinerja lingkungan dan biaya lingkungan terhadap kinerja

keuangan perusahaan bumh tahun 2015-2018. *Skripsi*.

- Papadakis, V. M. (2006). Do CEOs shape the process of making strategic decisions? Evidence from Greece. *Management Decision*, 44(3), 367–394. <https://doi.org/10.1108/00251740610656269>
- Pflieger, J., Fischer, M., Kupfer, T., & Eyerer, P. (2005). The contribution of life cycle assessment to global sustainability reporting of organizations. *Management of Environmental Quality: An International Journal*, 16(2), 167–179. <https://doi.org/10.1108/14777830510583182>
- Pratiwi, L. N., Kusumastuti, E. D., Nuriasari, S., Akuntansi, J., Negeri, P., Syariah, P., & Audit, K. (2018). Pengaruh Implementasi Tata Kelola Perusahaan terhadap Kinerja Perbankan Syariah yang Terdaftar di Bursa Efek Indonesia. *Sigma-Mu*, 10, 30–37.
- Putranto, A. (2020). Garuda Indonesia dan Permasalahan Etika Bisnis. *Kumparan*. <https://kumparan.com/aulia-putranto/garuda-indonesia-dan-permasalahan-etika-bisnis-1uqGMCpw3t1/full>
- Putrawieka, K. D. (2018). Pengaruh Corporate Social Responsibility Lingkungan Dan Sosial Terhadap Kinerja Keuangan Perusahaan Dengan Tata Kelola Corporate Social Responsibility Sebagai Variabel Mediasi (Studi Empiris Seluruh Perusahaan Terdaftar di Bursa Efek Indonesia pada Tahun . *Diponegoro Journal of Accounting*, 7(4), 1–14.
- Qiu, Y., Shaukat, A., & Tharyan, R. (2016). Environmental and social disclosures: Link with corporate financial performance. *British Accounting Review*, 48(1), 102–116. <https://doi.org/10.1016/j.bar.2014.10.007>
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)

- Safriani, M. N dan Utomo, D. C. (2020). Pengaruh Environmental, Social, Governance (ESG) Disclosure terhadap Kinerja Perusahaan. *Ejournal Undip*, 9 Nomor 3, 1–11.
- Sari, W., Agustin, H., & Mulyani, E. (2019). Pengaruh Good Corporate Governance dan Kinerja Lingkungan terhadap Pengungkapan Lingkungan. *Diponegoro Journal of Accounting*, 1(3), 18–14.
- Sejati, B. P., & Prastiwi, A. (2015). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Dan Nilai Perusahaan. *Diponegoro Journal of Accounting*, 0(0), 195–206.
- Simbolon, J., & Sueb, M. (2016). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Yang Terdaftar dalam Bursa Efek Indonesia). *Prosiding Simposium Nasional Akuntansi XIX*, 1411, 1–32.
- Sitanggang, R. P., & Ratmono, D. (2019). Pengaruh Tata Kelola Perusahaan Dan Pengungkapan Tanggung Jawab Sosial Perusahaan Terhadap Kinerja Keuangan Dengan Manajemen Laba Sebagai Variabel Mediasi. *Diponegoro Journal of Accounting*, 8(4), 1–15.
- Song, F., & Thakor, A. V. (2011). Information Control, Career Concerns and Corporate Governance. *SSRN Electronic Journal*, LXI(4), 1845–1896. <https://doi.org/10.2139/ssrn.686543>
- Sudana, I. M., & Aristina, N. P. N. (2017). Chief Executive Officer (Ceo) Power, Ceo Keluarga, Dan Nilai Ipo Premium Perusahaan Keluarga Di Indonesia. *Jurnal Akuntansi*, 21(2), 219. <https://doi.org/10.24912/ja.v21i2.196>
- Sugiyono, P. (2015). *Metode Penelitian Pendidikan*. Bandung. In Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D).
- Syafrullah, S., & Muharam, H. (2017). Analisis Pengaruh Kinerja Environmental ,

- Social , Dan Governance (Esg) Terhadap Abnormal Return. *Ejournal Undip*, 6(2), 1–14.
- Titisari, K. H., & Alviana, K. (2012). Pengaruh Environmental Performance Terhadap Economic Performance. *Jurnal Akuntansi Dan Keuangan Indonesia*, 9(1), 56–67. <https://doi.org/10.21002/jaki.2012.04>
- Triyani, A. (2020). *Pengungkapan Informasi Environmental , Social , and Governance*. 21(2), 72–83.
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007. (2007). *Undang-Undang Republik Perseroan Terbatas*. www.hukumonline.com
- Van Ness, R. K., Miesing, P., & Kang, J. (2010). Board of Director Composition and Financial Performance in a Sarbanes-Oxley World. *Academy of Business and Economics Journal*, 10(5), 56–74. http://www.academia.edu/download/36318069/Collection_of_Journal_of_Financial_Performance.pdf <http://www.albany.edu/faculty/vanness/AA/ARTICLES/DirectorSOX.pdf>
- Velte, P. (2017). Does ESG performance have an impact on financial performance? Evidence from Germany. *Journal of Global Responsibility*, 8(2), 169–178. <https://doi.org/10.1108/jgr-11-2016-0029>
- Velte, P. (2019). Does CEO power moderate the link between ESG performance and financial performance?: A focus on the German two-tier system. *Management Research Review*, 43(5), 497–520. <https://doi.org/10.1108/MRR-04-2019-0182>
- Verrecchia, R. E. (1990). Information quality and discretionary disclosure. *Journal of Accounting and Economics*, 12(4), 365–380. [https://doi.org/10.1016/0165-4101\(90\)90021-U](https://doi.org/10.1016/0165-4101(90)90021-U)
- Wahyuni, F. (2018). Nilai Perusahaan, Indeks Tata Kelola Perusahaan dan Struktur

Modal. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 13(2), 151–160.
<https://doi.org/10.24843/JIAB.2018.v13.i02.p08>

Widarjono, A. (2018). *Ekonometrika*. In Universitas Terbuka.

Zainab, A., & Burhany, D. I. (2020). Biaya Lingkungan , Kinerja Lingkungan , dan Kinerja Keuangan pada Perusahaan Manufaktur. *Industrial Research Workshop and National Seminar*, 992–998.

Zhu, Q., & Zhang, Q. (2015). Evaluating practices and drivers of corporate social responsibility: The Chinese context. *Journal of Cleaner Production*, 100, 315–324. <https://doi.org/10.1016/j.jclepro.2015.03.053>

