

DAFTAR PUSTAKA

- Abdallah, S. Ben, Saïdane, D., & Slama, M. Ben. (2020). CSR and Banking Soundness: A Causal Perspective. *Business Ethics: A European Review*, 1–16. <https://doi.org/10.1111/beer.12294>
- Anggarsini, N. W., & Suprasto, H. B. (2018). Pengaruh Tingkat Kesehatan Bank dan Corporate Social Responsibility pada Nilai Perusahaan Perbankan. *E-Jurnal Akuntansi Universitas Udayana*, 25(2), 1308–1338. <https://doi.org/10.24843/eja.2018.v25.i02.p19>
- Aprilia, W., & Hapsari, N. (2021). Pengaruh Tingkat Kesehatan Bank melalui Metode RGEC terhadap Nilai Perusahaan (Studi Kasus pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020). *Jurnal Ilmian Akuntansi Dan Keuangan*, 16(2), 1–15. <http://ejournal.uikabogor.ac.id/index.php/neraca/index>
- Ardimas, W., & Wardoyo. (2014). Pengaruh Kinerja Keuangan dan Corporate Social Responsibility terhadap Nilai Perusahaan pada Bank Go Public yang Terdaftar di BEI. *BENEFIT: Jurnal Manajemen Dan Bisnis*, 18(1), 57–66.
- Arif, A. (2023, March). *Emisi Karbon Dioksida Mencapai Rekor Tertinggi pada 2022*. Kompas.Id. <https://bit.ly/3toanVQ>
- Asfahaliza, A. N. P., & Anggraeni, P. W. (2022). Pengaruh Penerapan Green Banking terhadap Profitabilitas Perbankan di Indonesia Periode 2016-2021. *Contemporary Studies In Economic, Finance, and Banking*, 1(2), 298–311. <https://doi.org/10.21776/csefb.2022.01.2.10>
- Aslam, W., & Jawaid, S. T. (2022). Green Banking Adoption Practices: Improving Environmental, Financial, and Operational Performance. *International Journal of Ethics and Systems*. <https://doi.org/10.1108/IJOES-06-2022-0125>
- Badan Meteorologi, K. dan G. (2023). *Ekstrem Perubahan Iklim*. <https://bit.ly/3LE8omm>
- Burke, M., Hsiang, S. M., & Miguel, E. (2015). Global Non-linear Effect of Temperature on Economic Production. *Nature*, 1–5. <https://doi.org/10.1038/nature15725>
- Dunne, D. (2019). *Profil Carbon Brief: Indonesia*. <https://www.carbonbrief.org/the-carbon-brief-profile-indonesia/>
- Ernst & Young. (2013). *Value of Sustainability Reporting*.
- Fauziah, F. (2017). *Kesehatan Bank, Kebijakan Dividen dan Nilai Perusahaan: Teori dan Kajian Empiris*. Pustaka Horizon.
- Febrin, S., & Sulhan, M. (2022). Analisis Pengaruh Penilaian Kesehatan Bank melalui Komponen RGEC terhadap Nilai Perusahaan Bank Umum Syariah di Indonesia yang Dimoderasi oleh Dana Pihak Ketiga. *Jurnal Ekonomi Dan Bisnis*, 10(1), 103–115.

- Gaies, B., & Jahmane, A. (2022). Corporate Social Responsibility, Financial Globalization and Bank Soundness in Europe – Novel Evidence From a GMM Panel VAR Approach. *Finance Research Letters*, 47, 1–11. <https://doi.org/10.1016/j.frl.2022.102772>
- Gaudio, B. L. Del, Previtali, D., Verdoliva, V., & Vigne, S. (2022). Syndicated Green Lending and Green Bank Performance. *Journal of International Financial Management & Accounting*, 33(3), 412–427.
- Gunawan, J., Permatasari, P., & Sharma, U. (2022). Exploring Sustainability and Green Banking Disclosures: A Study of Banking Sector. *Environment, Development and Sustainability*, 24(9), 11153–11194. <https://doi.org/10.1007/s10668-021-01901-3>
- Hadi, M. R., Hasan, M. F., Flayyih, H. H., & Hussein, M. K. (2023). Green Banking: A Literature Review on Profitability and Sustainability Implications. *Ishtar Journal of Economics and Business Studies (IJEBS)*, 4(2), 1–7. <https://doi.org/10.55270/ijebs.v4i2.27>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, Marko. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (2nd ed.). SAGE.
- Handajani, L., Rifai, A., & Husnan, L. H. (2019). Kajian tentang Inisiasi Praktik Green Banking pada Bank BUMN. *Jurnal Economia*, 15(1), 1–16. <https://journal.uny.ac.id/index.php/economia>
- Hossain, A., Hossain Md Sazzad, Rahman, M. M., & Karim, M. R. (2020). The Effects of Green Banking Practices on Financial Performance of Listed Banking Companies in Bangladesh. *Canadian Journal of Business and Information Studies*, 2(6), 120–128. <https://doi.org/10.34104/cjbis.020.01200128>
- Hoyt, R. E., & Liebenberg, A. P. (2011). The Value of Enterprise Risk Management. *Journal of Risk and Insurance*, 78(4), 795–822. <https://doi.org/10.1111/j.1539-6975.2011.01413.x>
- Ifada, L. M., Indriastuti, M., & Hanafi, R. (2020). The Role of Cash Holding in Increasing Firm Value. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 81–86.
- Irawan, K. I. (2023). *Peningkatan Pembiayaan Hijau Dirangsang "Gempuran" Kebijakan*. Kompas.Id. <https://bit.ly/48y11Z9>
- Irianti, A. S., & Saifi, M. (2017). Pengaruh Tingkat Kesehatan Bank dengan Menggunakan Metode Risk-Based Bank Rating terhadap Nilai Perusahaan (Studi Pada Perusahaan Perbankan Umum Konvensional Sektor Bank Umum Swasta Devisa yang Terdaftar di BEI periode 2013-2015). *Jurnal Administrasi Bisnis (JAB)*, 50(1), 56–64.
- Jihadi, M., Vilantika, E., Hashemi, S. M., Arifin, Z., Bachtiar, Y., & Sholichah, F. (2021). The Effect of Liquidity, Leverage, and Profitability on Firm Value: Empirical Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 423–431. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0423>

- Karasek, R., & Bryant, P. (2012). Signaling Theory: Past, Present, and Future. *Academy of Strategic Management Journal*, 11(1), 91–99.
- Karyani, E., & Obrien, V. V. (2020). Green Banking and Performance: The Role of Foreign and Public Ownership. *Jurnal Dinamika Akuntansi Dan Bisnis*, 7(2), 221–234. <https://doi.org/10.24815/jdab.v7i2.17150>
- Khan, H. Z., Bose, S., Sheehy, B., & Quazi, A. (2021). Green banking disclosure, firm value and the moderating role of a contextual factor: Evidence from a distinctive regulatory setting. *Business Strategy and the Environment*, 30(8), 3651–3670. <https://doi.org/10.1002/bse.2832>
- Kweeswara, C. O., & Irawan, J. F. P. (2023). Green Banking, Kesehatan Bank dan Profitabilitas dengan Corporate Social Responsibility sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 33(4), 968. <https://doi.org/10.24843/EJA.2023.v33.i04.p07>
- Maheswari, I. G. A. G., & Suryanawa, I. K. (2016). Pengaruh Tingkat Kesehatan Bank dan Ukuran Bank terhadap Nilai Perusahaan. *E-Jurnal Akuntansi Universitas Udayana*, 16(2), 1319–1346.
- Murwaningsari, E., & Rachmawati, S. (2023). The Effect of Green Banking and Green Investment on Firm Value with Eco-Efficiency as Moderation. *International Journal of Social and Management Studies (IJOSMAS)*, 4(2), 141–150.
- Mustofa, U. A., Edy, R. N. A. P., Kurniawan, M., & Kholid, M. F. N. (2020). Green Accounting Terhadap CSR pada Bus di Indonesia dengan Kinerja Keuangan Sebagai Variabel Intervening. *Jurnal Ilmiah Ekonomi Islam*, 6(3), 508. <https://doi.org/10.29040/jiei.v6i3.1372>
- Ningsih, H. T. K., Barus, M. J., & Polem, I. (2023). Penilaian Tingkat Kesehatan sebelum dan sesudah Covid-19 pada Bank Umum Syariah dengan menggunakan Metode Camels. *Proceeding of National Conference on Accounting & Finance*, 5, 105–114. <https://doi.org/10.20885/ncaf.vol5.art13>
- Nisha, N., Iqbal, M., & Rifat, A. (2020). Green Banking Adoption: An Examination of State-Owned Banks of Bangladesh. *International Journal of Technology and Human Interaction*, 16(2), 69–89. <https://doi.org/10.4018/IJTHI.2020040106>
- Otoritas Jasa keuangan. (2016). *POJK No 4/POJK.03/2016 tentang Penilaian Tingkat Kesehatan Bank Umum* (pp. 1–28).
- Otoritas Jasa Keuangan. (2017). *Peraturan Otoritas Jasa Keuangan No 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten dan Perusahaan Publik*.
- Otoritas Jasa Keuangan. (2019). *POJK No 40/POJK.03/2019 tentang Penilaian Kualitas Aset Bank Umum*.
- Otoritas Jasa Keuangan. (2021a). *POJK No 12/POJK.03/2021 tentang Bank Umum*.
- Otoritas Jasa Keuangan. (2021b). *Di Masa Pandemi, OJK Terus Menjaga Stabilitas Jasa Keuangan*. <https://pasarmodal.ojk.go.id/News/Detail/20532>

- Otoritas Jasa Keuangan. (2023a). *POJK no 17 tahun 2023 tentang Penerapan Tata Kelola Bagi Bank Umum*. www.peraturan.go.id
- Otoritas Jasa Keuangan. (2023b). *Statistik Perbankan Indonesia - Juni 2023*.
- Park, H., & Kim, J. D. (2020). Transition towards Green Banking: Role of Financial Regulators and Financial Institutions. *Asian Journal of Sustainability and Social Responsibility*, 5(5), 1–25. <https://doi.org/10.1186/s41180-020-00034-3>
- Peraturan Pemerintah. (2021). *Peraturan Pemerintah Republik Indonesia Nomor 5 Tahun 2021 tentang Penyelenggaraan Perizinan Berusaha Berbasis Risiko*. www.peraturan.go.id
- Pratiwi, A., Basyith, A., & Safitri, E. (2023). Disclosure of Green Banking, Profitability and Company Size on Company Value in Banking in Indonesia. *International Journal of Finance Research*, 4(2), 115–127. <https://doi.org/10.47747/ijfr.v4i2.1211>
- Presiden Republik Indonesia. (2009). *Undang-undang Republik Indonesia Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup*.
- Rahimah, E. (2022). Dampak Pandemi Covid 19 terhadap Kinerja Keuangan Sektor Perbankan di Indonesia. *Jurnal Implementasi Ekonomi Dan Bisnis*, 9(1), 2196–2205.
- Ramila, Ms. M., & Gurusamy, S. (2015). Impact of Green Banking Initiative on The Level of Carbon Foot Print - An Empirical Study. *Sumedha Journal of Management*, 4(1), 59–65.
- Ratnasari, T., Surwanti, A., & Pribadi, F. (2021). Implementation of green banking and financial performance on commercial banks in indonesia. In *International Symposia in Economic Theory and Econometrics* (Vol. 28, pp. 323–336). Emerald Group Holdings Ltd. <https://doi.org/10.1108/S1571-038620210000028018>
- Renouard, C., & Ezvan, C. (2018). Corporate Social Responsibility towards Human Development: A Capabilities Framework. *Business Ethics: A Eur Rev*, 1–12. <https://doi.org/10.1111/beer.12181>
- Romli, & Zaputra, A. R. R. (2021). Pengaruh Implementasi Green Banking, Corporate Social Responsibility terhadap Nilai Perusahaan pada Perusahaan Perbankan yang terdaftar di BEI. *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen Dan Akuntansi*, 18(2), 136–159.
- Sabatini, K., & Sudana, I. P. (2019). Pengaruh Pengungkapan Corporate Social Responsibility pada Nilai Perusahaan dengan Manajemen Laba sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 14(4), 56–69. <https://doi.org/10.24843/jiab.2019.v14.i01.p06>
- Sahoo, B. P., Singh, A., & Jain, N. (2016). Green Banking In India Problems And Prospects. *International Journal of Research -GRANTHAALAYAH*, 4(8), 92–99. <https://doi.org/10.29121/granthaalayah.v4.i8.2016.2566>

- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill Building Approach* (Seventh). John Wiley & Sons.
- Shaumya, K., & Arulrajah, A. A. (2016). Measuring Green Banking Practices: Evidence from Sri Lanka. *13th International Conference on Business Management*, 999–1023. <https://ssrn.com/abstract=2909735>
- Sholihin, M., & Ratmono, D. (2020). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis*.
- Siswanto, R., Sodik, & Suci, R. P. (2022). Analisis Komparatif Tingkat Kesehatan Bank sebelum dan di masa Pandemi Covid-19 menggunakan Metode RGEC. *Jurnal Akuntansi Dan Keuangan*, 19(3), 598–607. <https://doi.org/10.29264/jakt.v19i3.11758>
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Sudhalakshmi, K., & Chinnadorai, D. K. M. (2014). Green Banking Practices in Indian Banks. *International Journal of Management and Commerce Innovations*, 2(1), 232–235. www.researchpublish.com
- Sulistianingsih, H., & Maivalinda. (2018). Analisis Perbandingan Tingkat Kesehatan Bank Konvensional dan Bank Syariah dengan Menggunakan Pendekatan RGEC. *Menara Ekonomi*, 4(1), 39–47.
- Tiara, C., & Jayanti, D. (2022). Pengaruh Green Banking, Firm Age dan Firm Size Terhadap Nilai Perusahaan. *JPAK: Jurnal Pendidikan Akuntansi Dan Keuangan*, 10(2), 230–239. <https://doi.org/10.17509/jpak.v10i2.44526>
- Wijayanti, R. (2014). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan Perusahaan. *Seminar Nasional Dan The 3rd Call for Syariah Paper*, 39–51.
- Winarto, W. W. A., Nurhidayah, T., & Sukirno. (2021). Pengaruh Green Banking Disclosure terhadap Nilai Perusahaan Pada Bank Umum Syariah Di Indonesia. *Journal of Shariah Finance and Banking Vol 1, No 2, 2021, 1(2)*, 12–22.