

DAFTAR PUSTAKA

- Abdi, Y., Li, X., & Xavier, C. (2021). *Impact of Sustainability on Firm Value and Financial Performance in the Air sustainability Impact of Sustainability on Firm Value and Financial Performance in the Air Transport Industry*. November 2020. <https://doi.org/10.3390/su12239957>
- Al-ahdal, W. M., Alsamhi, M. H., Tabash, M. I., & Farhan, N. H. S. (2020). *Research in International Business and Finance The impact of corporate governance on financial performance of Indian and GCC listed firms : An empirical investigation*. 51(August 2019).
- 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>
- Almeyda, R., & Darmansya, A. (2019). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance. *IPTEK Journal of Proceedings Series*, 0(5), 278. <https://doi.org/10.12962/j23546026.y2019i5.6340>
- Atan, R., Said, J., & Zamri, M. (2018). *The Impacts of Environmental , Social , and Governance Factors on Firm Performance : Panel Study on Malaysian Companies*. December. <https://doi.org/10.1108/MEQ-03-2017-0033>
- Barber, M. (2006). *Global trends affecting the public sector*. 3.
- Bassen A, & Kovacs A.M. (2008). *Enironmental, social and governance key*

performance indicator from a capital market perspective. 9(2), 182–193.

Bodhanwala. (2018). *Does corporate sustainability impact firm profitability?*

Evidence from India. <https://doi.org/10.1108/MD-04-2017-0381>

Buallay, A. (2022). *Toward sustainability reporting in the MENA region : the*

effects on sector ' s performance. 48(8), 1137–1155.

<https://doi.org/10.1108/MF-09-2021-0422>

Diaye, M.-A., & Oueghlissi, S.-H. H. & R. (2022). *ESG performance and*

economic growth: a panel co-integration analysis. 49, 99–122.

<https://doi.org/10.1007/s10663-021-09508-7>

Elkington, J. (2013). Enter the triple bottom line. *The Triple Bottom Line: Does It*

All Add Up, 1(1986), 1–16. <https://doi.org/10.4324/9781849773348>

Fatemi, A., Glaum, M., & Kaiser, S. (2017). ESG performance and firm value:

The moderating role of disclosure. *Globe Finance Journal.*

<https://doi.org/10.1016/j.gfj.2017.03.001>

Freeman, R. E. (1984). *A Stakeholder Approach to Strategic Management Darden*

Graduate School of Business Administration University of Virginia Working

Paper No . 01-02 A Stakeholder Approach to Strategic Management.

January 2001. <https://doi.org/10.2139/ssrn.263511>

Ghozali, I. (2018). Application of multivariate analysis with IBM SPSS 25

Program. In *Agency* (Vol. 1, Issue 1, pp. 1–99).

Gunawan, J., Paulina Permatasari, & Hasan Fauzi. (2022). The evolution of

sustainability reporting practices in Indonesia. *Journal of Cleaner*

Production. <https://doi.org/10.1016/j.jclepro.2022.131798>

Hamrouni, A., Miloudi, A., & Benkraiem, R. (2015). Signaling firm performance through corporate voluntary disclosure. *Journal of Applied Business Research*, 31(2), 609–620. <https://doi.org/10.19030/jabr.v31i2.9157>

Maji, S. G., & Lohia, P. (2023). Environmental, social and governance (ESG) performance and firm performance in India. *Society and Business Review*, 18(1), 175–194. <https://doi.org/10.1108/SBR-06-2022-0162>

Morris, R. D. (2016). Signalling , Agency Theory and Accounting Policy Choice. *Accounting and Business Research*, 4788(December). <https://doi.org/10.1080/00014788.1987.9729347>

Ould, N., & Ellili, D. (2022). *Impact of ESG disclosure and financial reporting quality on investment efficiency*. 22(5), 1094–1111. <https://doi.org/10.1108/CG-06-2021-0209>

Rahman, R. A. (2021). *Determinants of Corporate Environment , Social and Governance (ESG) Reporting among Asian Firms*.

Shaikh, I. (2022). *ENVIRONMENTAL , SOCIAL , AND GOVERNANCE (ESG) PRACTICE AND FIRM PERFORMANCE : AN INTERNATIONAL EVIDENCE*. 23(2), 218–237.

Spence Michael. (1973). Spence1973. *The Quarterly Journal of Economics*, 87(3), 355–374. <http://www.jstor.org/stable/1882010>

Sugiyono. (2015). *Metode penelitian*.

- Sugiyono. (2019). *Metode kuantitatif dan kualitatif, R&D.*
- UN Tourism. (2017). *2017 International Year of Sustainable Tourism for Development.* <https://www.unwto.org/tourism4development2017>
- United Nation. (2017). *The Sustainable Development Goals Report.*
<https://unstats.un.org/sdgs/report/2017>
- Velte, P. (2019). *The bidirectional relationship between ESG performance and earnings management – empirical evidence from Germany.*
<https://doi.org/10.1108/JGR-01-2019-0001>
- Wang, F., & Sun, Z. (2022). *Does the Environmental Regulation Intensity and ESG Performance Have a Substitution Effect on the Impact of Enterprise Green Innovation : Evidence from China.*
- Wardhani, R. (2021). *The Effect of Environmental , Social , Governance , and Controversies on Firms ' Value : Evidence from Asia CHAPTER 11 THE EFFECT OF ENVIRONMENTAL , SOCIAL , GOVERNANCE , AND CONTROVERSIES ON FIRMS ' VALUE : EVIDENCE FROM ASIA Anna Melinda and Ratna Wardh. June 2020.* <https://doi.org/10.1108/S1571-038620200000027011>
- Wei, I., Ting, K., Azizan, N. A., & Bhaskaran, R. K. (2019). *Corporate Social Performance and Firm Performance : Comparative Study among Developed and Emerging Market Firms.*
- Yoon, B., & Lee, J. H. (2018). *Does ESG Performance Enhance Firm Value ? Evidence from Korea.* <https://doi.org/10.3390/su10103635>

Zhou, G., Liu, L., & Luo, S. (2022). Sustainable development, ESG performance and company market value: Mediating effect of financial performance.

Business Strategy and the Environment, 31(7), 3371–3387.

<https://doi.org/10.1002/bse.3089>

