

## DAFTAR PUSTAKA

- Agustini, L. L., & Sulindawati, N. L. G. E. (2020). Pengaruh Risk Based Bank Rating dan Ukuran Perusahaan terhadap Profitabilitas pada Perbankan. *Jurnal Ilmiah Akuntansi dan Humanika*, 10(3), 342–351.
- Al-Homaidi, E. A., Almaqtari, F. A., Yahya, A. T., & Khaled, A. S. D. (2020). *Internal and External Determinants of Listed Commercial Banks' Profitability in India: Dynamic GMM Approach*. *International Journal of Monetary Economics and Finance*, 13(1), 34–67.
- Al-Homaidi, E. A., Tabash, M. I., & Ahmad, A. (2020). *The Profitability of Islamic Banks and Voluntary Disclosure: Empirical Insights from Yemen*. *Cogent Economics and Finance*, 8(1), 1–22. Cogent.
- Al-homaidi, E. A., Tabash, M. I., Farhan, N. H. S., & Almaqtari, F. A. (2018). *Bank-specific and macro-economic determinants of profitability of Indian commercial banks : A panel data approach*. *Cogent Economics & Finance*, 6(1), 1–26.
- Anggraini, D., Aryani, D. N., & Prasetyo, I. B. (2020). Analisis Implementasi Green Banking dan Kinerja Keuangan Terhadap Profitabilitas Bank di Indonesia (2016-2019). *Jurnal Bisnis, Manajemen dan Informatika*.
- Ardiansyah, M. (2014). Bayang-bayang Teori Keagenan pada Produk Pembiayaan Perbankan Syariah. *Ijtihad: Jurnal Wacana Hukum Islam dan Kemanusiaan*, 14(2).
- Argantara, Z. R., Mujibno, & Priyojadmiko, E. (2021). Pengaruh Karakteristik Bank terhadap Profitabilitas Perbankan Syariah Melalui *Good Corporate Governance* (GCG) Sebagai Variabel Moderasi. *Jurnal Lentera Kajian Keagamaan, Keilmuan, dan Teknologi*, 2(1), 276–288.
- Arriela Doloksaribu. (2013). “Pengaruh Rasio Indikator Tingkat Kesehatan Bank Terhadap Pertumbuhan Laba Perusahaan Perbankan Go Public”. *Jurnal Akutansi dan Perbankan*. Vol.1 no.2. Semester genap 2013. <http://jimfeb.ub.ac.id/index.php/jimfeb/article/view/450/395> diakses pada 2 Oktober 2013. (Studi Empiris pada Perusahaan Perbankan yang terdaftar di BEI Periode Tahun 2009-2011).
- Aryawati, N. P. A., Harahap, T. K., Yanti, N. N. S. A., Mahardika, I. M. N. O., Widiniarsih, D. M., Ahmad, M. I. S., Mattunrung, A. A., et al. (2022). *Manajemen Keuangan*. Sukoharjo: Tahta Media Group.
- Bai, Y. (2011). *Financing a Green Future An examination of China's banking sector for green finance*. IIIIEE Theses 2011:02
- Bank Syariah Indonesia. (2021). *Asbisindo: Bank Syariah Harus Berperan Dorong Pemulihan Ekonomi Nasional*.

- Bihari, S. C. (2011). *Green banking-towards socially responsible banking in India*. *International Journal of Business Insights & Transformation*, 4(1), 82-87.
- Bose, S., Khan, H. Z., & Monem, R. M. (2021). *Does Green Banking Performance Pay Off? Evidence from a Unique Regulatory Setting in Bangladesh Running*. *Corporate Governance: An International Review*, 29(2), 162–187.
- Bose, S., Khan, H. Z., Rashid, A., & Islam, S. (2018). What Drives Green Banking Disclosure ? An Institutional and Corporate Governance Perspective What drives green banking disclosure ? An institutional and corporate governance perspective. *Asia Pacific Journal of Management*, 35(2), 501–527. *Asia Pacific Journal of Management*.
- Branco, M.N., & Rodrigues, L. L. (2006). *Communication of corporate social responsibility by Portuguese banks A legitimacy theory perspective*. *Corporate Communications: An International Journal*, 11(3), 232-248.
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information—a dual test of media agenda setting theory and legitimacy theory. *Accounting and business research*, 29(1), 21-41.
- Darmawati, et al. (2005): “Hubungan Corporate Governance dan Kinerja Perusahaan”. *Jurnal Riset Akuntansi Indonesia*. Vol. 8, No. 1; 65-81.
- Dialysa, F. (2015). Green Banking : One Effort To Achieve The Principle Of Good Corporate Governance (GCG). *First International Conference on Economics and Banking*, 128-132.
- Dhar, S., & Chowdhury, M. A. F. (2021). *Impact of Environmental Accounting Reporting Practices on Financial Performance : Evidence From Banking Sector of Bangladesh*. *International Journal of Asian Business and Information Management*, 12(1), 24–42.
- Dietrich, A., & Wanzenried, G. (2009). *What Determines the Profitability of Commercial Banks ? New Evidence from Switzerland*. 12th conference of the Swiss society for financial market researches, Geneva (pp. 1–39).
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *Pacific Sociological Review*, 18(1), 122–136.
- Dura, J. (2022). Pengungkapan Kinerja Ekonomi, Sosial, Lingkungan Pada Financial Performance Perusahaan Manufaktur. Bandung: Media Sains Indonesia.
- Eksandy, Arry. (2018). “Pengaruh Good Corporate Governance terhadap Kinerja Keuangan pada Perbankan Syariah Indonesia”. *Jurnal Akuntansi*, Vol.5, No.1

- Fadillah, A. R. (2017). Analisis Pengaruh Dewan Komisaris Independen, Kepemilikan Manajerial dan Kepemilikan Institusional Terhadap Kinerja Perusahaan yang Terdaftar di LQ45. *Jurnal Akuntansi*, 12(1).
- Fadhillah, R. (2018). "Pengaruh Penerapan Good Corporate Governance terhadap Kinerja Keuangan dan Risiko Pembiayaan di Bank Umum Syariah". *Industrial Research Workshop anda Seminar*, Vol. 9.
- Fernando P.M.P., & Fernando, K.S.D. (2017). *Study of Green Banking Practices in the Sri Lankan Context: A Critical Review*. In: Lau E., Tan L., Tan J. (eds) *Selected Papers from the Asia-Pacific Conference on Economics & Finance* (APEF 2016). Springer, Singapore
- Firdaus, M. (2020). Aplikasi Ekonometrika dengan E-Views, Stata dan R. Bogor: IPB Press.
- Firdaus, M. M. (2021). Metodologi Penelitian Kuantitatif dilengkapi Analisis Regresi IBM SPSS Statistics Version 26.0. Bengkulu-Riau: Dotplus Publisher.
- Fitrah, & Lutfiyah. (2017). Metodologi Penelitian : Penelitian Kualitatif Tindakan Kelas & Studi Kasus. Sukabumi: Jejak.
- Ghozali, I., & Ratmono, D. (2013). Analisis Multivariat dan Ekonometrika (1st ed.). Badfan Penerbit Universitas Diponegoro.
- Govindarajan, V. (2019). *Impact of participation in the Budgetary Process on Managerial Attitudes and Performance: Universalistic and Contingency Perspectives*. *Decision Sciences*, 17(4), 496–516.
- Gupta, N., & Mahakud, J. (2020). *Ownership, bank size, capitalization and bank performance : Evidence from India*. *Cogent Economics & Finance*, 8(1).
- Gusmawanti, A. (2019). Pengaruh Rasio Financing To Deposit Ratio (Fdr), Non Performing Financing (Npf), Biaya Operasional Pendapatan Operasional (Bopo) Terhadap Profitabilitas Bank Umum Syariah Di Indonesia. *Jurnal Lentera Kajian Keagamaan, Keilmuan, dan Teknologi*, 2(1), 276–288.
- Hadianto, T. R., & Pertiwi, T. K. (2021). Analisis Profitabilitas dengan Penyaluran Kredit Sebagai Variabel Intervening pada Perusahaan Perbankan di Bursa Efek Indonesia. *Jurnal Dinamika Ekonomi Pembangunan*, 4(1), 21–29.
- Hakim, L., & Sugianto. (2018). *Determinant Profitability and Implications on the Value of the Company : Empirical Study on Banking Industry in IDX*. *International Journal of Economics and Financial Issues*, 8(1), 205–216.
- Handajani, L. (2019). *Corporate Governance dan Green Banking Disclosure: Studi pada Bank di Indonesia*. *Jurnal Dinamika Akuntansi dan Bisnis*, 6(2), 121– 136. LPPM Unsyiah.

- Handajani, L., Akram, & Rifai, A. (2021). *Sustainable Banking and Bank Performance*. Jurnal Ilmiah Akuntansi dan Bisnis, 16(1).
- Hanif, Ningsih, N. W., & Iqbal, F. (2020). *Green Banking Terhadap Profitabilitas Bank Umum Syariah di Indonesia*. Fidusia: Jurnal Ilmiah Keuangan dan Perbankan, 3(02), 86–99.
- Hardanto, S. S. (2006). *Manajemen Resiko Bagi Bank Umum*. Elex Media Komputindo.
- Hariyani, Iswi. “Restrukturisasi Dan Penghapusan Kredit Macet”. PT Elex Media Komputindo, Jakarta, 2010.
- Hartono, Daniel F., & Nugrahanti, Yeterina W. (2014). Pengaruh Mekanisme Corporate Governance Kinerja Keuangan Perusahaan Perbankan. *Dinamika Akuntansi, Keuangan dan Perbankan*, Vol. 3, No. 2.
- Indrarini, S. (2019). *Nilai Perusahaan Melalui Kualitas Laba (Good Governance dan Kebijakan Perusahaan)*. Surabaya: Scopindo Media Pustaka.
- Iramani, R., Muazaroh, M., & Mongid, A. (2018). Positive contribution of the good corporate governance rating to stability and performance : evidence from Indonesia. *Problems and Perspectives in Management*, 16(2), 1–11.
- Islam, M. T., Kokubu, K., & Nishitani, K. (2021). Corporate social reporting in the banking industry of Bangladesh : a test of legitimacy theory. *Social Responsibility Journal*, 17(2), 198–225.
- Jeris, S. S. (2021). *Factors Influencing Bank Profitability in a Developing Economy: Panel Evidence from Bangladesh*. *International Journal of Asian Business and Information Management*, 12(3), 333–346.
- 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. LPPM Unsyiah.
- Kasmir. (2010). *Pengantar Manajemen Keuangan, Edisi 2*. Prenadamedia Group. Jakarta.
- Kasmir. (2015). *Analisis Laporan Keuangan, Edisi 8*. PT RajaGrafindo Persada. Jakarta.
- Kasmir. (2015). *Manajemen Perbankan, Edisi 13*. Rajawali Pers. Jakarta.
- 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*, (April), 1–20.
- Kiswanto, & Purwanti, A. (2016). Pengaruh Tingkat Kesehatan Bank Menurut Risk Based Bank Rating Terhadap Kinerja Keuangan Dengan Good Corporate Governance Sebagai Variabel Pemoderasi Pada Bank Umum

- Syariah dan Unit Usaha Syariah di Indonesia. *Jurnal Akuntansi Indonesia*, 5(1), 15–36.
- Komite Nasional Kebijakan Governance (KNKG). (2011). *Pedoman Umum Good Governance Bisnis Syariah*.
- Kristiani, L. A., & Werastuti, D. N. S. (2020). Pengaruh Kinerja Lingkungan dan Kinerja Sosial terhadap Kinerja Keuangan dengan Good Corporate Governance Sebagai Variabel Pemoderasi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, 11(3), 487–498.
- Kumar, V., & Bird, R. (2020). Factors influencing the profitability of banks in India and China. *Applied Economics Letters*, 1–5. Routledge.
- Kurniawan, L. L. (2021). Pengaruh Kinerja Keuangan Terhadap Green Banking Disclosure dengan Mekanisme Kontrol sebagai Variabel Moderasi. *Jurnal Ilmiah Wahana Akuntansi*, 16(1), 1–16.
- Kuswara, D. P., Lestari, E. P., & Retnaningsih, T. K. (2019). *Determinant of Islamic Banking Profitability in Indonesia*. *Jurnal Organisasi dan Manajemen*, 15(1), 36–45.
- Leonard Tiopan Panjaitan. 2015. *Bank Ramah Lingkungan*. Jakarta: Penebar Plus+
- Lymperopoulos, C., Chaniotakis, I.E., & Soureli, M. (2012). *A Model of Green Bank Marketing*. *Journal of Financial Services Marketing*, 17(2), 177-186, <https://doi.org/10.1057/fsm.2012.10>
- Mardiana, P, P. E., & Dianata, A. W. M. (2018). *The Effect of Risk Management on Financial Performance with Good Corporate Governance as a Moderation Variable*. *Management and Economics Journal (MEC-J)*, 2(3), 257–268.
- Masdupi, E. (2014). Pengaruh Efisiensi Operasional Terhadap Profitabilitas Sektor Perbankan. *Jurnal Kajian Manajemen Bisnis*, 3(1).
- Masukujjaman, M.D. & Aktar, S. (2013). *Green Banking in Bangladesh : A Commitment towards th e Global initiatives*. *Journal of Business and Technology*, 8(1-2), 17-40 <https://doi.org/10.3329/jbt.v8i1-2.1828>
- Muchtar, E. H. (2021). *Corporate Governance: Konsep dan Implementasinya pada Emiten Saham Syariah*. Indramayu: Adab.
- Nasution, N., & Nasrizal, N. (2020). The Influence of Islamic Corporate Governance Towards Financial Performance (Empirical Study on Sharia Commercial Banks in Indonesia Year 2013-2017). *Indonesian Journal of Economics, Social, and Humanities*, 2(2), 79-90. <https://doi.org/10.31258/ijesh.2.2.79-90>

- Nath, Vikas, Nitin Nayak, dan Ankit Goel, (2014). Green Banking Practices-A Review, *International Journal Of Research In Business Management*, Vol.2, No.4, h.48
- Ngatno, Apriatni, E. P., & Youlianto, A. (2021a). *Moderating Effects of Corporate Governance Mechanism on the Relation between Capital Structure and Firm Performance*. *Cogent Business & Management*, 8(1), 1–22.
- Öhman, P., & Yazdanfar, D. (2018). *Organizational-level profitability determinants in commercial banks: Swedish evidence*. *Journal of Economic Studies*, 45(6), 1175–1191.
- Orazalin, N., Mahmood, M., & Lee, K. J. (2016). *Corporate governance, financial crises and bank performance: Lessons from top Russian banks*. *Corporate Governance: The International Journal of Business in Society*, 15(5), 798–814.
- Otoritas Jasa Keuangan. (2022). Laporan Perkembangan Keuangan Syariah Indonesia.
- Otoritas Jasa Keuangan.2020. Surat Edaran Otoritas Jasa Keuangan Republik Indonesia Nomor 9/SEOJK.03/2020 Tentang Transparansi Dan Publikasi Laporan Bank Umum Syariah. Jakarta, 30 Juni 2020.
- Prasojo. 2015. Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Bank Syariah. *Jurnal Dinamika Akuntansi & Bisnis*. Vol. 2.No.1.
- Rachman, A. A., & Saudi, M. H. (2021). *Green Banking And Profitability (Banks Registered On The Sri-Kehati Index In Indonesia Stock Exchange 2015 - 2019)*. *Turkish Journal of Computer and Mathematics Education*, 12(8), 473–486.
- Ratnasari, T., Surwanti, A., & Pribadi, F. (2021). *Implementation of Green Banking and Financial Performance on Commercial Banks in Indonesia. Recent Developments in Asian Economics International Symposia in Economic Theory and Econometrics*. Emerald Publishing Limited.
- Rivai dan Arviyan Arifin, *Islamic Banking*. (Jakarta: PT Bumi Aksara, 2010), hlm.29
- Roziq, A., Sumartin, D. P., & Sulistiyo, A. B. (2021). Capital, Efficiency, NonPerforming Financing and Profitability: Sharia Banks in Indonesia. *International Journal of Management (IJM)*, 12(1), 1230–1239.
- Rosdwianti, M. K., & Dzulkirom AR, M. (2016). Pengaruh Corporate Social Responsibility (CSR) Terhadap Profitabilitas Perusahaan. *Jurnal Administrasi Bisnis S1 Universitas Brawijaya*, 38(2), 16–22.

- Shaumya, K. & Arulrajah, A.A. (2016). *Measuring Green Banking Practices: Evidence from Sri Lanka. 13th International Conference on Business Management 2016*. SSRN: <https://ssrn.com/abstract=2909735> or <http://dx.doi.org/10.2139/ssrn.2909735>.
- S, Riyadi. (2018). “*The Influence of Investment Decisions, Funding Decisions, Risk of Strategy, To Efficiency, Finance Performance, Value of Firm, Good Corporate Governance As Moderating Variable*”. Archives of Business Research hal. 375-383.
- Suardana, I. B. R., Astawa, I. N. D., & Martini, L. K. B. (2018). *Influential Factors towards Return On Assets and Profit Change ( Study on all BPR in Bali Province )*. International Journal of Social Sciences and Humanities, 2(1), 105–116.
- Surya dan Ivan Yustiavandana. (2008). Penerapan Good Corporate Governance Mengesampingkan Hak-hak Istimewa dan Kelangsungan Usaha. Jakarta: Kencana Prenada Media Group.
- Suryaningtyas, A., & Rohman, A. (2019). Pengaruh Penerapan Corporate Governance terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Mediasi. Diponegoro Journal of Accounting, 8 No 4, 1-10.
- Syakhrun, M., Amin, A., & Anwar. (2019). Pengaruh CAR, BOPO, NPF dan FDR terhadap Profitabilitas pada Bank Umum Syariah di Indonesia. Bongaya Journal of Research in Management, 2(1), 1–10.
- Tan et al. 2007. Intellectual capital and financial returns of companies. Journal of Intellectual Capital Vol. 8 No. 1, 2007 pp. 76-95
- Tangkilisan, Hesel Nogi, 2003, Implementasi Kebijakan Publik: Transformasi Pemikiran George Edwards. Yogyakarta: YPAPI.
- Weber, O., & Feltmate, B. (2016). Sustainable banking: Managing the social and environmental impact of financial institutions, University of Toronto Press: Toronto, ON, Canada.
- Yadnya, I. D. G. S. A. (2022). Tanggung Jawab Sosial Dan Lingkungan Perusahaan Tinjauan Terhadap Berbagai Aspek Pendukung. Bandung: Feniks Muda Sejahtera.
- Yamin, S. (2021). SMARTPLS 3, AMOS & STATA Olah Data Statistik (Mudah & Praktis). Bekasi: Dewangga Energi Internasional.
- Yantiningih, N. D., Islahuddin, & Musnadi, S. (2016). Pengaruh kualitas penerapan Good Corporate Governance (GCG) terhadap Capital Adequacy Ratio (CAR). Jurnal Magister Akuntansi Pascasarjana Universitas Syiah Kuala, 5(1), 79–89.

- Yao, H., Haris, M., & Tariq, G. (2018). *Profitability Determinants of Financial Institutions : Evidence from Banks in Pakistan*. *International Journal of Financial Studies*, 6(53), 1–28.
- Yuniarti, S. (2013). Peran Perbankan dalam Implementasi Bisnis Hijau dan Pembangunan Keberlanjutan. *Jurnal Keuangan dan Perbankan*, 17(3), 463–472.
- Yusuf, M., & Surjaatmadja, S. (2018). Analysis of Financial Performance on Profitability with Non Performance Financing as Variable Moderation (Study at Sharia Commercial Bank in Indonesia Period 2012-2016). *International Journal of Economics and Financial Issues*, 8(4), 126–132.
- Zarkasyi, Moh. Wahyudin. (2008). *Good Corporate Governance Pada Badan Usaha Manufaktur, Perbankan Dan Jasa Keuangan Lainnya*. Bandung: Alfabeta.
- Zuhroh, I., & Amir, F. (2021). *Ekonometrika dengan Software Eviews*. Malang: UMM Press

