

DAFTAR PUSTAKA

- Abidin, Z., & Johari, M. Z. (2020). Kepemilikan Institutional and Audit Committee on Firm Value: The Role of CSR. *Journal of Accounting and Finance (JACFIN)*, 1(01).
- Adams, R., Mehran, H. (2003). Is corporate governance different for bank holding companies?. *Economic Policy Review* 9, 123-142.
- Adenugba, A. A., Ige, A. A., & Kesinro, O. R. (2016). Financial leverage and firms' value: A study of selected firms in Nigeria. *European Journal of Research and Reflection in Management Sciences*, 4(1).
- Adnan, S. M., Hay, D., & van Staden, C. J. (2018). The influence of culture and corporate governance on corporate social responsibility disclosure: A cross country analysis. *Journal of Cleaner Production*, 198, 820-832.
- Alabdullah, T. T. Y., Ahmed, E. R., & Muneerali, M. (2019). Effect of board size and duality on corporate social responsibility: what has improved in corporate governance in Asia?. *Journal of Accounting Science*, 3(2), 121-135.
- Alpi, M. F. (2017). Studi Kebijakan Hutang : Anta Seden Dan Dampaknya Terhadap Nilai Perusahaan. *Jurnal Riset Finansial Bisnis*, 1(2), 9–20. <https://doi.org/10.5281/zenodo.1034686>
- Al-Sartawi, A. M. M., & Sanad, Z. (2019). Kepemilikan Institutional and corporate governance: evidence from Bahrain. *Afro-Asian Journal of Finance and Accounting*, 9(1), 101-115.
- Andarsari, P. R. (2019). The Effect Of Firm Size, Gross Profit Margin And Kepemilikan Institutional On Disclosure Of Corporate Social Responsibility (CSR). *Jurnal Apresiasi Ekonomi*, 7(3), 301-308.
- Anfimiadou, A., B. Al Najjar. (2012). Environmental Policies and Firm Value. *Business Strategy and the Environment*, Vol. 21, No. 1, pp. 49-59.
- Antoro, W., Sanusi, A., & Asih, P. (2020). The Effect of Profitability, Company Size, Company Growth on Firm Value Through Capital Structure in Food and Beverage Companies on the Indonesia Stock Exchange 2014-2018 Period.
- Antoro, W., Sanusi, A., & Asih, P. (2020). The Effect of Profitability, Company Size, Company Growth on Firm Value Through Capital Structure in Food and Beverage Companies on the Indonesia Stock Exchange 2014-2018 Period. *International Journal of Advances in Scientific Research and Engineering (ijasre)* DOI: 10.31695/IJASRE.2020.33876
- Ardha, A. (2018). The Influence Of Company Size, Managerial Share Ownership, And Profitability On Firm Value Of Manufacturing Company Listed On BEI. *Jurnal Ilmiah Mahasiswa FEB*, 6(2).

- Astuti, F. Y., Wahyudi, S., & Mawardi, W. (2018). Analysis Of Effect Of Firm Size, Institutional Ownership, Profitability, And Leverage On Firm Value With Corporate Social Responsibility (CSR) Disclosure As Intervening Variables (Study On Banking Companies Listed On BEI Period 2012-2016). *Jurnal Bisnis Strategi*, 27(2), 95-109.
- Bagh, T., Khan, M. A., Azad, T., Saddique, S., & Khan, M. A. (2017). The Corporate Social Responsibility and Firms' Financial Performance: Evidence from Financial Sector of Pakistan. *International Journal of Economics and Financial*, 7(2), 301–308
- Baydoun, N., & Willett, R. (2000). Islamic Corporate Reports. *ABACUS*, 36(1).
- Bonn, I., Yoshikawa, T., & Phan, P. H. (2004). Effects of board structure on firm performance: A comparison between Japan and Australia. *Asian Business & Management*, 3(1), 105-125.
- Bowen, G., Appiah, D., & Okafor, S. (2020). The Influence of Corporate Social Responsibility (CSR) and Social Media on the Strategy Formulation Process. *Sustainability*, 12(15), 6057.
- Brennan, Niamh, (2006). Boards of Directors and Firm Performance: is there an expectations gap. *Journal of Corporate Governance*, Vol. 14. No. 6. pp. 189-220
- Brickley, J.A., Coles, J.L., and Jarrell, G.A. (1997). Leadership structure: Separating the CEO and chairman of the board. *Journal of Corporate Finance*, Vol. 4. pp. 577-593.
- Brigham EF, Daves PR. (2007) *Intermediate Financial Management*. 9th ed. Rosenberg A von, editor. Ohio: Thomson Higher Education; 1040 p. 2007.
- Brigham, Eugene F dan Joel F. Houston. (2014). *Fundamentals of Financial Management*, 14th Edition. Mason: South-Western Cengage Learning.
- Bukair, A. A., & Rahman, A. A. (2015). The effect of the board of directors' characteristics on corporate social responsibility disclosure by Islamic banks. *Journal of Management Research*, 7(2), 506.
- Cahyaningdyah, D & Ressany, Y. D. (2012). Pengaruh Kebijakan Manajemen Keuangan terhadap Nilai Persahaan. *Jurnal Dinamika Manajemen*.
- Cambarihan, William Sucuahi., and Jay, Mark. (2016). Influence of Profitability to the Firm Value of Diversified Companies in the Philippines. *Journal of Management*, Vol. 37, No. 1, pp. 39-67.
- Chabachib, M., Fitriana, T. U., Hersugondo, H., Pamungkas, I. D., & Udin, U. (2020). Firm value improvement strategy, corporate social responsibility, and Institutional ownership. *International Journal of Economics and Management Systems*, 5.

- Che Azmi, A., Ab Aziz, N., Non, N. and Muhamad, R. (2016), "Sharia disclosures: An exploratory study from the perspective of Sharia-compliant companies and professional users", *Journal of Islamic Accounting and Business Research*, Vol. 7, No. 3, pp. 237–252.
- Chintrakarn, P., Jiraporn, P., Kim, J. C., & Kim, Y. S. (2016). The effect of corporate governance on corporate social responsibility. *Asia-Pacific Journal of Financial Studies*, 45(1), 102-123.
- Chintrakarn, P., Tong, S., Jiraporn, P., & Kim, Y. S. (2020). Using geographic density of firms to identify the effect of board size on firm value and corporate policies. *Asia-Pacific Journal of Financial Studies*, 49(1), 36-66.
- Copeland, T. E., Weston, J. F., & Shastri, K. (2008). *Finanzierungstheorie und Unternehmenspolitik: Konzepte der kapitalmarktorientierten Unternehmensfinanzierung*. Pearson Deutschland GmbH.
- Dalton, D. R., Daily, C. M., Johnson, J. L., & Ellstrand, A. E. (1999). Number of directors and financial performance: A meta-analysis. *Academy of Management journal*, 42(6), 674-686.
- Dalton, D., Daily, C., Johnson, J., Ellstrand, A. (1999). Number of directors and financial performance: A metaanalysis. *Academy of Management Journal*, 42, 674-686
- Daniati N, Suhairi N (2006). Influence the information content of the component cash flows, gross profit, and the size of the expected return stock companies (survey on textile and automotive industries listed on the JSE). Padang: National Symposium on Accounting 9.
- Darmadji, T., & Fakhruddin, H. (2012). Capital market in Indonesia a question and answer approach.
- Dewi, I. R. (2014). "Pengaruh struktur modal terhadap nilai perusahaan (Studi pada sektor pertambangan yang terdaftar di BEI periode 2009-2012)". *Jurnal Administrasi Bisnis*, Vol. 17, No. 1, hlm: 1-9.
- Dey, A. (2008). Corporate governance and agency conflicts. *Journal of Accounting Research*, 46(5): 1143–1181
- Doğan, M. (2020). Kepemilikan Institutional and firm value: A study on BIST manufacturing index. *Ekonomika*, 66(4), 29-46.
- Dyduch, J., & Krasodomska, J. (2017). Determinants of corporate social responsibility disclosure: An empirical study of Polish listed companies. *Sustainability*, 9(11), 1934.
- Fadil, Vicky. 2016 . Kondisi Properti Indonesia 2016 Sama Dengan Tahun Lalu; wartaekonomi <https://www.wartaekonomi.co.id/read96127/kondisi-properti-indonesia-2016-sama-dengan-tahun-lalu> diakses pada 14 Juni 2021

- Faizal. (2004). Analisis Agency Costs, Struktur Kepemilikan dan Mekanisme Corporate Governance. Simposium Nasional Akuntansi VII Denpasar Bali. 2-3 Desember.
- Fajaria, A. Z., & Isnalita, N. I. D. N. (2018). The Effect of Profitability, Liquidity, Leverage and Firm Growth of Firm Value with its Dividend Policy as a Moderating Variable. *International Journal of Managerial Studies and Research (IJMSR)*, 6(10), 55-69.
- Fama, E. (1978). The Effects Of A Firm's Investment And Financing D. *The American Economic Review*, 68(3), 272–284.
- FCGI, (2002). The Essence of Good Corporate Governance, Konsep dan Implementasi Perusahaan Publik dan Korporasi Indonesia, FCGI
- Ferdinand, A. (2014). Metode Penelitian Manajemen edisi kelima. *Badan Penerbit Universitas Diponegoro, Semarang*.
- Ferry, M. G., and W. H. Jones (1979) Determinants of Financial Structures: A New Methodological Approach. *The Journal of Finance* 34:3, 631–644.
- Frista, F., & Fernando, K. (2020). The effect of internationalization, industrial type, and company size on corporate social responsibility disclosure. *Jurnal Siasat Bisnis*, 24(2), 138-147.
- Gallego-Álvarez, I., & Quina-Custodio, I. A. (2016). Disclosure of corporate social responsibility information and explanatory factors. *Online Information Review*.
- Ghalandari, K. (2013). The Moderating Effects Of Growth Opportunities On The Relationship Between Capital Structure And Dividend Policy And Ownership Structure With Firm Value In Iran: Case Study Of Tehran Securities Exchange. *Research Journal Of Applied Sciences, Engineering And Technology*, 5(4), 1424–1431.
- Guest, P. M. (2009). The impact of board size on firm performance: Evidence from the UK. *European Journal of Finance*, 15(4): 385–404.
- Gunadi, I. G. N. B., Wiksuana, I. G. B., Purbawangsa, I. B. A., & Rahyuda, H. (2020). Impact of Structural Capital and Company Size on the Growth of Firm Value through Financial Performance with Good Corporate Governance as a Moderating Variable: Property and Real Estate Business in Indonesia. *International Journal of Economics & Business Administration (IJEBA)*, 8(4), 332-352.
- Gunarsih, T. (2004). Ownership structure as a corporate governance mechanism. *Kompak. Nomor 8*.
- Habbash, M. (2016). Corporate governance and corporate social responsibility disclosure: evidence from Saudi Arabia. *International Journal of Corporate Strategy and Social Responsibility*, 1(2), 161-178.

- Hair J.F. et.al (1995), "Multivariate Data Analysis With Reading", Fourth Edition, Prentice Hall. New Jersey
- Haj-Salem, I., Ayadi, S. D., & Hussainey, K. (2020). The joint effect of corporate risk disclosure and corporate governance on firm value. *International Journal of Disclosure and Governance*, 17(2), 123-140.
- Halimah, S. N., & Rahmawati, R. (2019). The Role of Company Size on CSR Commitment, the Existence of Female's Board, Managerial Ownership, Board Size to Disclosure of Corporate Social Responsibility in Islamic Banking. *Indonesian Journal of Contemporary Accounting Research*, 1(1), 1-8.
- Haniffa, R. and Hudaib, M. A. (2002), "A theoretical framework for the development of the Islamic perspective of accounting", *Accounting, Commerce and Finance: The Islamic Perspective Journal*, Vol. 6, 1-71.
- Harjito, Agus dan Martono, (2011). *Manajemen Keuangan*, Edisi Kedua, Cetakan Pertama, Yogyakarta: Penerbit EKONISIA.
- Hartono, J. (2017). *Teori Portofolio dan Analisis Investasi* (5 ed.). Yogyakarta: BPFE.
- Harun, M. S., Hussainey, K., Kharuddin, K. A. M., & Al Farooque, O. (2020). CSR disclosure, corporate governance and firm value: a study on GCC Islamic banks. *International Journal of Accounting & Information Management*.
- Hastuti, W. (2014). The Influence of company size, company growth, and industry type on corporate social responsibility disclosures in annual reports empirical studies on manufacturing companies listing on the IDX. *Accounting Journal*, 2(3), 1-23.
- Hatane, S. E., Setiadi, M., & Tarigan, J. (2017). Board Size, Gender Diversity And Managerial Ownership Toward Vaic And Firm Value. (Doctoral dissertation, Petra Christian University).
- Heikal, M., Khaddafi, M., & Ummah, A. (2014). Influence analysis of return on assets (ROA), return on equity (ROE), net profit margin (NPM), debt to equity ratio (DER), and current ratio (CR), against corporate profit growth in automotive in Indonesia Stock Exchange. *International Journal of Academic Research in Business and Social Sciences*, 4(12), 101.
- Hernández, J. P. S. I., Yañez-Araque, B., & Moreno-García, J. (2020). Moderating effect of firm size on the influence of corporate social responsibility in the economic performance of micro-, small-and medium-sized enterprises. *Technological Forecasting and Social Change*, 151, 119774.
- Hery. (2017). *Kajian Riset Akuntansi: Mengulas Berbagai Hasil Penelitian Terkini dalam Bidang Akuntansi dan Keuangan*. Jakarta: PT Grasindo.

- Hidayah, N. E. F., & Rahmawati, R. (2019). The Effect of Capital Structure, Profitability, Institutional Ownership, and Liquidity on Firm Value. *Indonesian Journal of Contemporary Management Research*, 1(1), 55-64.
- Hidayat, A., Rohaeni, N., & Nuraeni, Y. S. (2020). Effect Of Capital Structure And Company Size On Firm Value With Profitability As A Moderator Variable In Metal Sector Manufacturing Companies And The Like Listed On The Indonesia Stock Exchange (Idx) Period 2013-2017. *Lèktoras*, 2(01).
- Himmelberg, C. P., Hubbard, R. G., & Palia, D. (1999). Understanding the Determinants of Managerial Ownership and the Link between Ownership and Performance. *Journal of Financial Economics*, 53, 353-384.
- Hirdinis, M. (2019). Capital structure and firm size on firm value moderated by profitability. *International Journal of Economics and Business Administration* Volume VII, Issue 1, 2019
- Hu, K. H., Lin, S. J., & Hsu, M. F. (2018). A fusion approach for exploring the key factors of corporate governance on corporate social responsibility performance. *Sustainability*, 10(5), 1582.
- Hulland J, Chow, Y.H., & Lam S. (1996). Use of Causal Models in Marketing Research: A Review. *International Journal of Research in Marketing*. pp. 181-197.
- Husna, A. (2020). The Effect of Managerial Ownership and Company Size on Firm value with Capital Structure as Moderating Variables in Manufacturing Companies Listed in Indonesia Stock Exchange 2016-2018. *Journal of Research in Business, Economics, and Education*, 2(5), 1168-1180.
- Husnan, Suad dan Enny Pudjiastuti. (2015) *Dasar-Dasar Manajemen Keuangan*, Edisi Ketujuh. Yogyakarta: UPP STIM YKPN
- Ibrahim, R. P., & Hatane, S. E. (2017). Pengaruh Corporate Governance Terhadap Firm Value Melalui Intellectual Capital Disclosure Sebagai Variabel Mediasi. *Business Accounting Review*, 5(2), 73-84.
- Ilmi, M., Kustono, A. S., & Sayekti, Y. (2017). Effect of Good Corporate Governance, Corporate Social Responsibility Disclosure and Managerial Ownership to The Corporate Value with Financial Performance as Intervening Variables: Case on Indonesia Stock Exchange. *International Journal of Social Science and Business*, 1(2), 75-88.
- Iqbal, N., Ahmad, N., Basheer, N. A., & Nadeem, M. (2012). Impact of Corporate Social Responsibility on Financial Performance of Corporations: Evidence from Pakistan. *International Journal of Learning and Development*, 2(6). <https://doi.org/10.5296/ijld.v2i6.2717>

- Islahuddin, R and Nurlela. (2008). *Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Prosentase Kepemilikan Manajemen Sebagai Variabel Moderating (Studi Empiris Pada Perusahaan Yang Terdaftar Di Bursa Efek Jakarta)*. Simposium Nasional Akuntansi XI. 23- 24 Juli 2008. Pontianak.
- Jain, T., & Jamali, D. (2016). Looking inside the black box: The effect of corporate governance on corporate social responsibility. *Corporate governance: an international review*, 24(3), 253-273.
- Jallo, A., & Mus, A. R. (2017). Effect of corporate social responsibility, good corporate governance and ownership structure on financial performance and firm value: A Study in Jakarta Islamic Index. *IOSR Journal of Business and Management (IOSR-JBM)* e-ISSN: 2278-487X, p-ISSN: 2319-7668. Volume 19, Issue 11. Ver. II (November. 2017), PP 64-75
- Jemadu, Liberty. (2014) Saham Sektor Properti Catatkin Kinerja Tertinggi Sepanjang 2014
<https://www.suara.com/bisnis/2014/12/18/000400/saham-sektor-properti-catatkin-kinerja-tertinggi-sepanjang-2014> diakses pada 14 Juni 2021
- Jensen, M. (1993). The modern industrial revolution, exit, and the failure of internal control systems. *Journal of Finance* 48, 831-880.
- John, K., and Senbet, L. W. (1998). Corporate governance and board effectiveness. *Journal of Banking and Finance*, 22(4): 371–403.
- Kartini, Dupla 2018 Saham properti kembali merangkak naik
<https://investasi.kontan.co.id/news/saham-properti-kembali-merangkak-naik> diakses pada 14 Juni 2021
- Kasmir, S. E. (2015). *Studi Kelayakan Bisnis: Edisi Revisi*. Prenada Media.
- Khafid, Baroroh, N., & Firmansyah, M. (2018). The Role of Corporate Governance in Moderating the Influence of Company Growth and Size on Corporate Social Responsibility Disclosure. *KnE Social Sciences*, 27-45.
- Khoiriyah, R. (2020). The Effect of Islamic Social Reporting on Firm Value (Case Study on Islamic Banks In Indonesia). *Journal of Research in Business, Economics, and Education*, 2(4), 821-830.
- Kiliç, M., Kuzey, C., & Uyar, A. (2015). The impact of ownership and board structure on Corporate Social Responsibility (CSR) reporting in the Turkish banking industry. *Corporate Governance*.
- Kurnia, P., Darlis, E., & Putr, A. A. (2020). Carbon Emission Disclosure, Good Corporate Governance, Financial Performance, and Firm Value. *The Journal of Asian Finance, Economics, and Business*, 7(12), 223-231.
- Languju, O. (2016). "Pengaruh Return On Equity, Ukuran Perusahaan, Price Earning Ratio dan Struktur Modal terhadap Nilai Perusahaan Property

and real estate terdaftar di Bursa Efek Indonesia”. *Jurnal Berkala Ilmiah Efisiensi*, Vol. 16, No. 2, hlm: 387-398.

- Laurensia, C. (2018). Pengaruh Good Corporate Governance Dan Disclosure Terhadap Firm Value Pada Perusahaan Terbuka Yang Mengikuti Program Cgpi Periode 2009-2014. *Calyptra*, 7(1), 95-108.
- Lee, D., Park, J., & Ahn, J. H. (2001). On the explanation of factors affecting e-commerce adoption. *ICIS 2001 Proceedings*, 14.
- Li, Z., Liao, G., & Albitar, K. (2020). Does corporate environmental responsibility engagement affect firm value? The mediating role of corporate innovation. *Business Strategy and the Environment*, 29(3), 1045-1055.
- Liao, L., Lin, T. P., & Zhang, Y. (2018). Corporate board and corporate social responsibility assurance: Evidence from China. *Journal of Business Ethics*, 150(1), 211-225.
- Lim, J. S., & Greenwood, C. A. (2017). Communicating corporate social responsibility (CSR): Stakeholder responsiveness and engagement strategy to achieve CSR goals. *Public Relations Review*, 43(4), 768-776.
- Ling, D. C., Wang, C., & Zhou, T. (2020). Institutional common ownership and firm value: Evidence from real estate investment trusts. *Real Estate Economics*.
- Lipton, M., Lorsch, J. W. (1992). Modest proposal for improved corporate governance. *A. Bus.Law.*, 1(1), 59-77.
- Listyaningsih, E., Dewi, R., & Baiti, N. (2018). The effect of good corporate governance on corporate social responsibility disclosure on Jakarta Islamic index. *Indonesian Journal of Business and Entrepreneurship (IJBE)*, 4(3), 273-273.
- Lozano, M. B., Martínez, B., & Pindado, J. (2016). Corporate governance, ownership and firm value: Drivers of ownership as a good corporate governance mechanism. *International Business Review*, 25(6), 1333-1343.
- Lutfi, M., & Arsitha, J. (2016). The analysis of factors affecting price earnings ratio on the company shares registered in Jakarta Islamic Index. *Academic Journal of Economic Studies*, 2(3), 55-63.
- Machfoedz, M. (1994). Financial Ratio Analysis and The Predictions of Earnings Changes in Indonesia, 114 -137.
- 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. doi:10.1108/ajar-06-2018-0008

- Mak, Y. T., & Roush, M. L. (2000). Factors affecting the characteristics of boards of directors: an empirical study of New Zealand initial public offering firms. *Journal of Business Research*, 47(2), 147-159.
- Manurung, D. T., Kusumah, R. W. R., Hapsari, D. W., & Husnatarina, F. (2017). Effect of corporate governance, financial performance and environmental performance on corporate social responsibility disclosure. *International Journal of Arts and Commerce*, 6(5), 15-28.
- Margareta, (2006). Analysis of the Influence of Intellectual Capital on Market Value and Financial Performance of Companies With Value Added Methods Intellectual Coefficient. *Journal of Business and Accounting*, August, 8(2), pp. 199-217
- Marsidi, A., Annuar, H. A. and Abdul Rahman, A. R. (2017), "Disclosures and perceptions of practitioners on items of financial and social reporting index developed for Malaysian Islamic banks", *International Journal of Business and Society*, Vol. 18, No 3, pp. 563–578.
- Marsudi, A. S., & Soetanto, G. P. (2020). The Effect of Good Corporate Governance [GCG] on Disclosure of Corporate Social Responsibility [CSR] and Its Implications on Firm Value. In *International Conference on Management, Accounting, and Economy (ICMAE 2020)* (pp. 95-98). Atlantis Press.
- Mayogi, D. G & Fidiana. (2016). Pengaruh Profitabilitas, Kebijakan Dividen dan Kebijakan Utang terhadap Nilai Perusahaan. *Jurnal Ilmu dan Riset Akuntansi*. 5(1): 1-18.
- Modigliani, F., and Miller, M. H., (1958). The Cost of Capital, Corporation Finance, and The Theory of Investment. *Corporation Finance and the Theory of Investment*, Volume 48, pp. 261-297.
- Mughal, S. (2014). Corporate Social Disclosure In Pakistan: A Case Study Of Fertilizers Industry. *Journal of Economics and Sustainable Development*, 5(11), 48+56.
- Muthmainah, Dinda Audriene 2017, Perusahaan Properti Kompak Alami Pertumbuhan Kinerja 2017, CNN Indonesia <https://www.cnnindonesia.com/ekonomi/20180301091523-92-279598/perusahaan-properti-kompak-alami-pertumbuhan-kinerja-2017> diakses pada 14 juni 2021
- Nawaiseh, M. E., Boa, S. S. A., & El-shohnah, R. A. Z. Y. (2015). Influence of firm size and profitability on corporate social responsibility disclosures by banking firms (CSR): Evidence from Jordan. *Journal of Applied Finance and Banking*, 5(6), 97.
- Nega, F. T. (2017). The relationship between financial performance, firm size, leverage and corporate social responsibility.

- Nguyen, P., Rahman, N., Tong, A., & Zhao, R. (2016). Board size and firm value: evidence from Australia. *Journal of Management & Governance*, 20(4), 851-873.
- Noerirawan, Moch. Ronni., and Muid, Abdul (2012). Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap Nilai Perusahaan. *Diponegoro Journal of Accounting*. 1(2), pp. 1-12.
- Nugraha, R. 2016. "Analysis Of The Influence Of Capital Labour Intensive, Investment, Managerial Ownership, Operating *Leverage* Through Dividend And Financial *Leverage* As Intervening Variable on Firm Value In Indonesia Non Financial Sector Companies". *Jurnal Riset Manajemen Sains Indonesia (JRMSI)*, Vol. Vol 7, No. 1., No. hlm: 1-21.
- Nurlela, R. 2008. "Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Prosentase Kepemilikan Manajemen Sebagai Variabel Moderating". Artikel dipresentasikan pada *Simposium Nasional Akuntansi XI*, di Pontianak.
- Nurleni, N., & Bandang, A. (2018). The effect of managerial and Kepemilikan Institutional on corporate social responsibility disclosure. *International Journal of Law and Management*.
- Oh, W. Y., Cha, J., & Chang, Y. K. (2017). Does ownership structure matter? The effects of insider and Kepemilikan Institutional on corporate social responsibility. *Journal of Business Ethics*, 146(1), 111-124.
- Osazuwa, N. P., & Che-Ahmad, A. (2016). The moderating effect of profitability and leverage on the relationship between eco-efficiency and firm value in publicly traded Malaysian firms. *Social Responsibility Journal*.
- Othman, MM., and Akrouf, HB., 2013. A study of the determinants of corporate environmental disclosure in MENA emerging markets. *Journal of Reviews on Global Economics*, Volume 2, pp. 46-59.
- Othman, R. and Thani, A. M. (2010), "Islamic Social Reporting Of Listed Companies In Malaysia" *International Business & Economics Research Journal*, Vol. 9, No. 4, pp. 135-144
- Pagaddut, J. G. (2020). The Effect of Corporate Social Responsibility on Firm Value in the Context of Mergers and Acquisitions Using PLS-SEM. *International Journal of Management*, 11(9).
- Pucheta-Martínez, M. C., & Gallego-Álvarez, I. (2019). An international approach of the relationship between board attributes and the disclosure of corporate social responsibility issues. *Corporate Social Responsibility and Environmental Management*, 26(3), 612-627.
- Puryati, D. (2013). The Influence of Financial Performance and Kepemilikan Institutional on Disclosure of Corporate Social Responsibility:

Empirical Study of The Companies Listed on Indonesia Stock Exchange in 2012. *Journal of Management and Business*, 12(2).

Puspa, Anita Widya 2019, Pefindo : 2019, Kinerja Emiten Sektor Properti Masih Tertahan
<https://market.bisnis.com/read/20190517/192/923843/pefindo-2019-kinerja-emiten-sektor-properti-masih-tertahan> diakses pada 14 Juni 2021

Qoyum, A., Mutmainah, L., Setyono, J., & Qizam, I. (2017). The impact of good corporate governance, company size nn corporate social responsibility disclosure: Case study of Islamic banking in Indonesia. *Iqtishadia*, 10(1), 103-159.

Rachmat, R. A. H., & Waspada, I. (2020). Corporate Governance And Firm Value: The Mediating Role Of Intellectual Capital Disclosure In Indonesian Manufacturing Firms. *European Journal of Molecular & Clinical Medicine*, 7(2), 5320-5335.

Rahmawati, A. D. (2015). "Pengaruh Ukuran Perusahaan, Profitabilitas, Struktur Modal, Dan Keputusan Investasi Terhadap Nilai Perusahaan (Studi Pada Perusahaan Sektor Properti, Real Estate, Dan Building Construction Yang Terdaftar Di Bursa Efek Indonesia (Bei) Periode 2010-2013)". *Jurnal Administrasi Bisnis*, Vol. 23, No. 2, hlm: 1-7.

Raluca, B. M. (2013). Social Capital Framework And Its Influence On The Entrepreneurial Activity. *Annals of the University of Oradea, Economic Science Series*, 22(1).

Rashid, A. (2018). The influence of corporate governance practices on corporate social responsibility reporting. *Social Responsibility Journal*.

Ratnawati, V., Freddy, D., & Wahyuni, N. (2018). The Impact of Kepemilikan Institutional and a Firm's Size on Firm Value: Tax Avoidance as a Moderating Variable. *J. Fin. Bank. Review*, 3(1), 1-8.

Ratri, R. F., & Dewi, M. (2017). The effect of financial performance and environmental performance on firm value with Islamic social reporting (ISR) disclosure as intervening variable in companies listed at Jakarta Islamic Index (JII). In *SHS Web of Conferences* (Vol. 34, p. 12003). EDP Sciences.

Retno, M., Reny Dyah dan Denies Priantinah. (2012). *Pengaruh Good Corporate Governance dan Pengungkapan Corporate Social Responsibility Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2007-2010)*, *Jurnal Nominal*, Vol. 1 No. 1. pp. 84-103

Robinson, Justin., Glen, Adrian., and Moore, Winston. (2018). *How does news impact on the stock prices of green firms in emerging market?*.

Research in International Business and Finance, Volume 45, pp. 446-453.

- Rosada, FLA, and Idayati, F. (2017). Influence the profitability of the value of automotive companies in the Indonesia Stock Exchange. *Journal of Science and Accounting Research*, 6 (1).
- Ross. (2010). *Fundamental of corporate finance* (9th ed.). New York: McGraw-Hill.
- S Joshi, G. (2018). Determinants of Corporate Social Responsibility Reporting in India. *Journal of Management*, 6(1).
- Salvatore, D. (2011). *Ekonomi Manajerial Dalam Perekonomian Global*. (S. Empat, Ed.). Jakarta.
- Salvatore, Dominick., (2005). *Ekonomi Manajerial dalam Perekonomian Global*. Jakarta: Salemba Empat.
- Samasta, A. S., Muharam, H., & Haryanto, A. M. (2018). The Effect Of Board Of Director, Audit Committee, Kepemilikan Institutional To Firm Value, With Firm Size, Financial Leverage, And Industrial Sector As Control Variables (Study On Listed Companies In Indonesian Stock Exchange Period 2011-2015). *Jurnal Bisnis Strategi*, 27(1), 53-62.
- Saputra, H. G & Fachrurrozie. (2015). Determinan Nilai Perusahaan Sektor Property, Real Estate & Building Construction di BEI. *Accounting Analysis Journal*. 4(2): 1-9.
- Sari, D., & Tjen, C. (2017). Corporate social responsibility disclosure, environmental performance, and tax aggressiveness. *International Research Journal of business studies*, 9(2).
- Sari, R. (2021). The effect of company size, profitability, and international share ownership on corporate social responsibility disclosure. *Point of View Research Accounting and Auditing*, 2(1), 35-42.
- Sari, R. M., & Patrisia, D. (2019). The Effect of Institutional Ownership, Capital Structure, Dividend Policy, and Company's Growth on Firm Value (Study of Property Real Estate and Building Construction Companies). In *Third Padang International Conference On Economics Education, Economics, Business and Management, Accounting and Entrepreneurship (PICEEBA 2019)* (pp. 192-200). Atlantis Press.
- Sastra, R. (2020). The Role of a Sustainability Report in Mediating the Effect of Board Size on Firm Value. *International Journal of Innovation, Creativity and Change*, 10(12), 437-446.
- Singh, P. J., Sethuraman, K., & Lam, J. Y. (2017). Impact of corporate social responsibility dimensions on firm value: Some evidence from Hong Kong and China. *Sustainability*, 9(9), 1532.

- Soliman, M. M., El Din, M. B., & Sakr, A. (2012). Ownership Structure and Corporate Social Responsibility (CSR): An Empirical Study of Listed Companies in Egypt. *The International Journal of Social Sciences*, 5(1).
- Subramanyam, K. R. (2014). *Financial statement analysis*. McGraw Hill Education.
- Sudiyatno, B., & Puspitasari, E. (2010). Tobin's q and Altman z-score as an indicator of business performance measurement. *Scientific Journal of Accounting Research*, 2 (1).
- Sujoko, Soebiantaro U. (2007) Pengaruh Struktur Kepemilikan Saham, Leverage, Faktor Intern Dan Faktor Ekstern Terhadap Nilai Perusahaan (Studi empirik pada perusahaan manufaktur dan non manufaktur di Bursa Efek Jakarta). *J Manag Entrep* [Internet]. 9(1):41–8. Available from: <http://www.petra.ac.id/~puslit/journals/dir.php?Departmentid=MAN>. 2007
- Swandari, F., & Sadikin, A. (2016). The effect of ownership structure, profitability, leverage, and firm size on corporate social responsibility (CSR). *Binus Business Review*, 7(3), 315-320.
- Syed, M. A., & Butt, S. A. (2017). Financial and non-financial determinants of corporate social responsibility: empirical evidence from Pakistan. *Social Responsibility Journal*.
- Tarjo. (2008). The Effect of Institutional and Leverage Ownership Concentration on Profit Management, Shareholder Value, and Cost of Equity Capital. *National Symposium on Accounting XI*. It 1-45.
- Tobin, J. (1969). A general equilibrium approach to monetary theory. *Journal of Money Credit and Banking*, 1(1), 15–29. <https://doi:10.2307/1991374>
- Tunpornchai, W., & Hensawang, S. (2018). Effects of Corporate Social Responsibility and Corporate Governance on Firm Value: Empirical Evidences of the Listed Companies on the Stock Exchange of Thailand in the SET100. *PSAKU International Journal of Interdisciplinary Research*, 7(1).
- Ullah, H., Fida, A., & Khan, S. (2012). The Impact of Ownership Structure on Dividend Policy Evidence from Emerging Markets KSE-100 Index Pakistan. *International Journal of Business and Social Science*, 3(9), 298-307.
- Uwuigbe, U., Peter, D.S. and Oyeniyi, A. (2014), “The effects of corporate governance mechanisms on earnings management of listed firms in Nigeria”, *Accounting and Management Information Systems*, Vol. 13 No. 1, pp. 159-174.
- Uzliawati, L., Rosiana, R., & Samudi, M. S. (2015). Influence of Firm Size, Profitability and Size of Board of Commissioners on Corporate Social

- Responsibility Disclosure. JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi, 2(1).
- Velnampy, T. (2013). Corporate governance and firm performance: A study of Sri Lankan manufacturing companies. *Journal of Economics and Sustainable Development*, 4, (3).
- Velnampy, T., & Nimalthasan, P. (2013). Corporate governance practices, capital structure and their impact on firm performance: a study on Sri Lankan listed manufacturing companies. *Research Journal of Finance and Accounting*, 4(18).
- Voordeckers, W., Van Gils, A., & Van den Heuvel, J. (2007). Board composition in small and medium-sized family firms. *Journal of small business management*, 45(1), 137-156.
- Wagiu, F. A., & Mekel, P. A. (2014). The Effect Of Firm Size, Profitability, Leverage And Board Size on Disclosure of Corporate Social Responsibility in Company's Annual Reports. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 2(3).
- Wahyu, S., & Mardiana, M. (2019). Company Size Strengthens The Influence Of Asset Structure And Capital Structure On Firm Value. *EL MUHASABA: Jurnal Akuntansi (e-journal)*, 10(2), 202-212.
- Wahyudi, U. dan Pawestri, H. P. (2006). Implications of Ownership Structure on Firm Value: The Financial Decisions as an intervening variable. *SNA IX Padang*, 23-26 Agustus 2006.
- Wahyunia, S., & Pujihartob, D. R. R. (2020). Islamic Corporate Governance Index and Islamic Social Reporting Disclosure Index for Enhancing Firm Value: An Empirical Study of Islamic Banking in Indonesia. *system*, 12(1).
- Widyaningsih, D., (2018). Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, Serta Komite Audit Pada Nilai Perusahaan Dengan Pengungkapan CSR sebagai Variabel Moderating dan Firm Size sebagai Variabel Kontrol. *Jurnal Akuntansi dan Pajak*, 19(1), pp. 38-52.
- Wijanto, S. (2008). *Structural Equation Modelling dengan Lisrel 8.8*. Graha Ilmu, Yogyakarta
- Wijaya, D., & Hatane, S. E. (2017). Pengaruh Board Size Terhadap Firm Value Melalui Earning Management Sebagai Variabel Intervening. *Business Accounting Review*, 5(1), 73-84.
- Winarto, Yudho (2016). Laba bersih sektor properti anjlok 37% di 2015 <https://investasi.kontan.co.id/news/laba-bersih-sektor-properti-anjlok-37-di-2015> diakses pada 15 Juni 2021
- Worokinasih, S., & Zaini, M. L. Z. B. M. (2020). The Mediating Role of Corporate Social Responsibility (CSR) Disclosure on Good Corporate

Governance (GCG) and Firm Value. A Technical Note. *Australasian Accounting, Business and Finance Journal*, 14(1), 88-96.

Yermack, D. (1996), "Higher market valuation of companies with a small board of directors", *Journal of Financial Economics*, Vol. 40, pp. 185-211.

Yolana, C., & Dwi, M. (2005). Variabel-variabel yang Mempengaruhi Fenomena Underpricing pada Penawaran Saham Perdana di BEJ tahun 1994-2001. SNA VIII 15 – 16 September 2005, pp. 538-553. Solo

Yulianto, A., Suseno, D. A & Widiyanto. (2015). Testing Pecking Order Theory and Trade off Theory Models in Public Companies in Indonesia. *Handbook on Business Strategy and Social Sciences*. 3: 13-18.

Zahra, S. A., & Pearce, J. A. (1989). Boards of directors and corporate financial performance: A review and integrative model. *Journal of management*, 15(2), 291-334.

Zaid, M. A., Wang, M., & Abuhijleh, S. T. (2019). The effect of corporate governance practices on corporate social responsibility disclosure. *Journal of Global Responsibility*. Kepemilikan Institutional Corporate Social Reporting Disclosure

Zhu, Q., Cordeiro, J., and Sarkis, J., (2012). International and domestic pressures and responses of chinese firms to greening. *Ecological Economics*, Volume 83, pp. 144-153.

Zuhroh, I. (2019). The Effects of Liquidity, Firm Size, and Profitability on the Firm Value with Mediating Leverage. *KnE Social Sciences*, 203-230.

Zulkafli, Abdul Hadi., A. Zamri and M. Eky. (2017). *The Performance of Socially Responsible Investments in Indonesia: A Study of the Sri Kehati Index (SKI)*. *Gajah Mada International Journal of Business*, Vol. 19, No. 1, pp. 56-76.

