

## DAFTAR REFERENSI

- Aisyah. (2017). Analisis Kinerja Keuangan Terhadap Laba Perusahaan Lembaga Pengembangan Teknologi Tepat Guna Malindo Di Kecamatan Baebunta Kabupaten Luwu Utara. *Jurnal Manajemen*, 3(2), 21-25.
- Aisyah, N., Darminto, & Husaini, A. (2013). Pengukuran Kinerja Keuangan Perusahaan Menggunakan Metode Rasio Keuangan Dan Metode Eva (Economic Value Added). *Jurnal Administrasi Bisnis* 2(1), 108-117. Retrieved from [Administrasibisnis.studentjournal.ub.ac.id](http://Administrasibisnis.studentjournal.ub.ac.id)
- Amruddin, Priyanda, R., Agustina, T. S., Ariantini, N. S., Rusmayani, N. G. A. L., Aslindar, D. A., . . . Wicaksono, D. (2022). *Metodologi Penelitian Kuantitatif*. Sukoharjo: Pradina Pustaka.
- Azzahra, A. S., & Nasib. (2019). Pengaruh Firm Size Dan Leverage Ratio Terhadap Kinerja Keuangan Pada Perusahaan Pertambangan. *JWEM STIE MIKROSKIL*, 9(1), 13-20.
- Brigham, E. F., & Houston, J. F. (2009). *Fundamentals of Financial Management* (M. R. Reynolds Ed. 12th ed.). USA: South-Western Cengage Learning.
- Câmara, P., & Morais, F. (2022). *The Palgrave Handbook of ESG and Corporate Governance*. Switzerland: Palgrave Macmillan.
- Coram, P., G. Monroe, and D. R. Woodliff. 2009. The value of assurance on voluntary non-financial disclosure: An experimental evaluation. *Auditing: A Journal of Practice & Theory* \_May\_: 137–151.
- Darwin, M., Mamondol, M. R., Sormin, S. A., Nurhayati, Y., Tambunan, H., Sylvia, D., . . . Gebang, A. A. (2021). *Metode Penelitian Pendekatan Kuantitatif* (T. S. Tambunan Ed.). Bandung: Media Sains Indonesia dan Penulis.
- David R. Anderson, D. J. S., Thomas A. Williams. (2008). *Statistics for business and economics* (10th Ed.). USA: Thomson South-Western.

- Esty, D. C., & Cort, T. (2020). *Values at Work: Sustainable Investing and ESG Reporting*. Switzerland: Palgrave Macmillan.
- Field, A. (2013). *Discovering Statistics Using IBM SPSS* (4th Ed.). London: SAGE Publications Ltd.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang::Badan Penerbit Universitas Diponegoro.
- GRI. (2022a). The ABC of ESG ratings – an invitation for common ground. *The GRIPerspective*(8), 1-3. Retrieved from [www.globalreporting.org](http://www.globalreporting.org)
- GRI. (2022b). ESG standards, frameworks and everything in between. *The GRI Perspective*(4), 1-4. Retrieved from [www.globalreporting.org](http://www.globalreporting.org)
- Helene Sandberg, A. A., Victor Tiberius. (2022). Environmental, social, and governance ratings and financial performance: Evidence from the European food industry. *Bus Strat Env*, 1-19. doi:10.1002/bse.3259
- IDX. (2020). Panduan Indeks IDX ESG Leaders Versi 1.1. In (pp. 1-7): Bursa Efek Indonesia.
- IDX. (2023). Rise of ESG Investments. Retrieved from <https://esg.idx.co.id/rise-of-esg-investments>
- IPCC. (2021). *Summary for Policymakers. In: Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. Retrieved from Cambridge University Press, Cambridge, United Kingdom and New York, NY, USA:
- Isbanah, Y. (2015). Pengaruh ESOP, Leverage, And Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan Di Bursa Efek Indonesia. *Jurnal Riset Ekonomi dan manajemen*, 15(1). doi:10.17970/jrem.15.150103.ID
- Jewell, J., & Mankin, J. A. (2012). What Is Your ROA? An Investigation Of The Many Formulas For Calculating Return On Assets. *Academy of Educational Leadership Journal, Volume, 15*(Special Issue), 79-91.

- Jufrizen, & Sari, M. (2019). Pengaruh Current Ratio, Debt To Equity Ratio Dan Firm Size Terhadap Return On Equity. *Jurnal Riset Akuntansi*, 18(1), 156-191.
- Juhmani, O. (2014). Determinants of Corporate Social and Environmental Disclosure on Websites: the Case of Bahrain. *Universal Journal of Accounting and Finance*, 2(4), 77-87. doi:10.13189/ujaf.2014.020402
- Kartika, F., Dermawan, A., & Hudaya, F. (2023). Pengungkapan environmental, social, governance (ESG) dalam meningkatkan nilai perusahaan publik di Bursa Efek Indonesia. *SOSIOHUMANIORA: Jurnal Ilmiah Ilmu Sosial Dan Humaniora*, 9(1), 29-39. doi:10.30738/sosio.v9i1.14014
- Kaymaz, Ö., Kaymaz, Ö., & Sayar, A. R. Z. (2015). *Corporate Financial Reporting and Performance: A New Approach*. New York: Palgrave Macmillan.
- Khorin, A., & Krikunov, A. (2021). ESG-Risk Factors and Value Multiplier of Telecommunications Companies. *Journal of Corporate Finance Research*, 15(4), 56-65. doi:10.17323/j.jcfr.2073-0438.15.4.2021.56-65
- Kim, Li, S., & Zhichuan. (2021). Understanding the Impact of ESG Practices in Corporate Finance. *Sustainability*, 13(7), 3746. doi:10.3390/su13073746
- Kurnia, L., & Arafat, M. Y. (2015). Pengaruh Manajemen Laba Dan Ukuran Perusahaan Terhadap Biaya Modal Ekuitas Pada Perusahaan Manufaktur Yang Terdaftar Dibursa Efek Indonesia. *Jurnal Ilmiah Wahana Akuntansi*, 10(1), 45-70.
- Landi, G., & Sciarelli, M. (2019). Towards a more ethical market: the impact of ESG rating on corporate financial performance. *Social Responsibility Journal*, 15(1), 11-27. doi:10.1108/srj-11-2017-0254
- Lessambo, F. I. (2022). *Financial Statements: Analysis, Reporting and Valuation*. Switzerland: Palgrave Macmillan.

- Newbold, P., Carlson, W., & Thorne, B. (2022). *Statistics for Business and Economics* (10th Global ed.). United Kingdom: Pearson.
- Ni Nyoman Putu Martini G, N. E., Arik Susbiyani. (2019). Pengaruh Corporate Social Responsibility, Firm Size Dan Struktur Modal Terhadap Kinerja Keuangan dan Firm Value Pada Perusahaan LQ 45 Yang Listed Di Bursa Efek Indonesia. *JSMBI( Jurnal Sains Manajemen Dan Bisnis Indonesia )*, 9(2), 215-229.
- O'Donovan, G. (2002). Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344-371. doi:10.1108/09513570210435870
- Oktariyani, A. (2016). Pengaruh Kinerja Keuangan, Leverage, Ukuran Perusahaan Dan Sertifikasi Lingkungan Terhadap Kualitas Pengungkapan Lingkungan. *Jurnal Penelitian dan pengembangan akuntansi*, 10(2), 103-136.
- Priandhana, F. (2022). Pengaruh Risiko Environment Social and Governance Terhadap Kinerja Keuangan Perusahaan (Studi Pada Perusahaan Didalam Indeks IDXESGL). *Business Economic, Communication, and Social Sciences (BECOSS)Journal*, 4(1), 59-63. doi:10.21512/becossjournal.v4i1.7797
- Putri, R. A., Rokhmawati, A., & Fitri. (2022). The Effect Of Firm Size And Leverage On Financial Performance With Good Corporate Governance As A Moderating Variable. *International Journal of Economics, Business and Applications*, 7(2), 37-52.
- Raisa Almeyda, A. D. (2019). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance. *IPTEK Journal of Proceeding Series*(5), 278-290.
- Roestanto, A., et al. (2022). "Pengaruh Ukuran Perusahaan, Umur Perusahaan, Jenis Industri, Dan Struktur Kepemilikan Terhadap Environmental, Social, And Governance (ESG) Disclosure (Studi Empiris Perusahaan Di Indonesia Yang Terdaftar Di IDX 2017-2020)." Edisi Februari 08(01): 1-18.

- Santoso, S. (2012). *Panduan Lengkap SPSS*. Jakarta: Elex Media Komputindo.
- Sekaran, U. (2003). *Research methods for business: A skill-building approach* (4th ed.).  
New York, USA: John Wiley & Sons, Inc.
- Silvola, H., & Landau, T. (2021). *Sustainable Investing: Beating the Market with ESG*.  
Switzerland: Palgrave Macmillan
- SSE. (2018). *A paper prepared for the Sustainable Stock Exchanges 2018 Global Dialogue*. Retrieved from [www.SSEinitiative.org](http://www.SSEinitiative.org)
- Sumilat, H., & Destriana, N. (2017). Faktor-Faktor Yang Mempengaruhi Pengungkapan Corporate Social Responsibility. *Jurnal Bisnis Dan Akuntans*, 19(1a), 129-140. doi:10.34208/jba.v19i1a-2.307
- Sustainalytics. (2023). ESG Risk Ratings. *Get clear insights into corporate ESG risks*. Retrieved from <https://www.sustainalytics.com/esg-data>
- Wahyuni, S. T., & Christine, D. (2023). Pengaruh Penjualan dan Beban Pokok Penjualan Terhadap Laba Bersih. *Owner*, 7(2), 1553-1568. doi:10.33395/owner.v7i2.1309
- Weetman, P. (2019). *Financial and Management Accounting An Introduction* (8th ed.). New York: Pearson.
- Zikmund, W. G., Babin, B. J., & Carr, J. C. (2009). *Business Research Method* (8th ed.). Colorado: South-Western College Pub.