

## DAFTAR PUSTAKA

- Abdullah, H., & Tursoy, T. (2021). Capital structure and firm performance: evidence of Germany under IFRS adoption. *Review of Managerial Science*, 15(2), 379–398. <https://doi.org/10.1007/s11846-019-00344-5>
- Aditama, F. (2022). Analisis Pengaruh Environment, Social, Governance (Esg) Score Terhadap Return Saham Yang Terdaftar Di Index Idx30. *Contemporary Studies in Economic, Finance and Banking*, 1(4), 592–602. <https://doi.org/10.21776/csefb.2022.01.4.05>
- Adyastuti, N. A., & Khafid, M. (2022). The Pengaruh Ukuran Perusahaan, Arus Kas Bebas, Leverage, dan Profitabilitas Terhadap Manajemen Laba. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 6(2), 2071–2084.
- Ahmad, N., Mobarek, A., & Roni, N. N. (2021). Revisiting the impact of ESG on financial performance of FTSE350 UK firms: Static and dynamic panel data analysis. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1900500>
- Ahmed, A., & Teru, P. (2020). The impact of capital structure on financial performance of the listed deposit money banks: Evidence from Nigeria. *International Journal of Research in Finance and Management*, 3(2), 13–18. <https://doi.org/https://doi.org/10.47752/sjbmm.41.12.16>
- Alareeni, B. A., & Hamdan, A. (2020). ESG impact on performance of US S&P 500-listed firms. *Corporate Governance (Bingley)*, 20(7), 1409–1428. <https://doi.org/10.1108/CG-06-2020-0258>
- Albitar, K., Hussainey, K., Kolade, N., & Gerged, A. M. (2020). ESG disclosure and firm performance before and after IR: The moderating role of governance mechanisms. *International Journal of Accounting and Information Management*, 28(3), 429–444. <https://doi.org/10.1108/IJAIM-09-2019-0108>
- Alsayegh, M. F., Rahman, R. A., & Homayoun, S. (2020). Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure. *Sustainability (Switzerland)*, 12(9). <https://doi.org/10.3390/su12093910>
- Alsulami, F. (2024). The Operational Risk Disclosure Threshold Effect in the Earnings Management–Sustainability Firm Performance Nexus in Saudi Arabia: A Dynamic Panel Threshold Regression Model. *Sustainability (Switzerland)*, 16(10). <https://doi.org/10.3390/su16104264>
- Amanda, D. D., & Hanif, A. (2022). Unmasking the Illusion of ESG Impact on Company Performance. *Indonesian Journal of Law and Economics Review*, 14(3), 6–14.
- Amiliyana, N., & Rahayu, S. (2024). Pengaruh Leverage, Kebijakan Dividen Dan

- Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Ekonomika*, 15(01), 1–25. <https://doi.org/10.35334/jek.v0i0.4396>
- Aminah, S. (2019). Pengaruh Current Ratio, Earning Per Share, Return on Equity terhadap Debt To Equity Ratio pada Perusahaan yang Termasuk di Jakarta Islamic Index (JII) Periode 2013-2017. *Jurnal Pemikiran Dan Pengembangan Ekonomi Syariah*, 4(2), 25–34.
- Anggraini, P., & Wahyudi, I. (2022). Pengaruh Reputasi Perusahaan, Environmental, Social and Governance dan Kualitas Audit Terhadap Tax Avoidance. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(2), 643–649. <https://doi.org/10.32670/fairvalue.v5i2.2120>
- Ardiany, Y., & Rahim, R. (2020). Pengaruh Manajemen Risiko, Independen Board, Dan Board Compensation Terhadap Kinerja Keuangan Bank. *Al-Masraf: Jurnal Lembaga ...*, 5(2), 101–118. <http://journal.febi.uinib.ac.id/index.php/almasraf/article/view/287>
- Arsham, H. (2020). “*System Simulation: The Shortest Route to Application*”. <http://home.ubalt.edu/ntsbarsh/simulation/sim.htm>.
- Arwani, A. (2024). *Grand Theory: Esensi Ilmu Sosial dan Ekonomi*. Eureka Media Aksara.
- Badayi, S. A., Matemilola, B. T., Bany-Ariffin, A. N., & Wei Theng, L. (2021). Does corporate social responsibility influence firm probability of default? *International Journal of Finance and Economics*, 26(3), 3377–3395. <https://doi.org/10.1002/ijfe.1966>
- Bassen, A., & Kovács, A. M. (2020). Environmental, Social and Governance Key Performance Indicators from a Capital Market Perspective. *Wirtschafts- Und Unternehmensethik*, 809–820. [https://doi.org/10.1007/978-3-658-16205-4\\_66](https://doi.org/10.1007/978-3-658-16205-4_66)
- Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur. *Simpósio Nacional, September*, 15–16.
- Boubaker, S., Celler, A., Manita, R., & Saeed, A. (2020). Does Corporate Social Responsibility Reduce Financial Distress Risk? *Economic Modelling*, 91, 835–851.
- Bringham, E. F., & Joel, F. H. (2020). *Fundamentals of financial management* (Concise 10). Cengage Learning.
- Bumin, M., & Ertugtul, A. (2024). Effect of ESG Scores on Firm Performance: Evidence from Borsa Istanbul Sustainability Index. *International Journal of Academic Research in Business and Social Sciences*, 14(4), 1021–1035. <https://doi.org/10.6007/ijarbss/v14-i4/21379>
- Chakroun, S., & Ben Amar, A. (2022). Earnings management, financial performance and the moderating effect of corporate social responsibility:

- evidence from France. *Management Research Review*, 45(3), 331–362. <https://doi.org/10.1108/MRR-02-2021-0126>
- Chakroun, S., Ben Amar, A., & Ben Amar, A. (2022). Earnings management, financial performance and the moderating effect of corporate social responsibility: evidence from France. *Management Research Review*, 45(3), 331–362. <https://doi.org/10.1108/MRR-02-2021-0126>
- Chofifah, E., & Parasetya, M. T. (2024). Pengaruh Manajemen Laba Terhadap Kinerja Keuangan Dengan Tanggung Jawab Sosial Perusahaan Sebagai Variabel Moderasi. 13(3), 1–13. <http://ejournals-s1.undip.ac.id/index.php/accounting>
- Christiana, I., & Ardila, I. (2020). Good Corporate Governance Sebagai Variabel Intervening Antara Manajemen Laba Dengan Nilai Perusahaan. *Jurnal Ilmu Manajemen*, 10(1), 59. <https://doi.org/10.32502/jimn.v10i1.2677>
- Dakhllah, M. M., Rashid, N., Wan Abdullah, W. A., Qawqzeh, H. K., & Mustafa Dakhllah, A. (2020). Accrual-based earnings management, real earnings management and firm performance: evidence from public shareholders listed firms on Jordanian's stock market. *Journal of Advanced Research in Dynamical and Control Systems*, 12(1), 16–27. <https://doi.org/10.5373/JARDCS/V12I1/20201004>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. In *The accounting Review* (Vol. 70, Issue 20, pp. 193–225).
- Difa, A. P. S., & Larasati, A. Y. (2024). Enhancing Value: The Impact of Environmental, Social, and Governance Disclosure on Indonesian Basic Materials Sector Companies. *Jurnal Akuntansi*, 16(1), 27–40. <https://doi.org/10.28932/jam.v16i1.8140>
- Durlista, M. A., & Wahyudi, I. (2023). Pengaruh Pengungkapan Environmental, Social Dan Governance (Esg) Terhadap Kinerja Perusahaan Pada Perusahaan Sub Sektor Pertambangan Batu Bara Periode 2017-2022. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(3), 210–232. <https://doi.org/10.31955/mea.v7i3.3327>
- Ellili, N. O. D. (2022). Impact of ESG disclosure and financial reporting quality on investment efficiency. *Corporate Governance (Bingley)*, 22(5), 1094–1111. <https://doi.org/10.1108/CG-06-2021-0209>
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman Publishing Inc.
- Gao, S., Meng, F., Wang, W., & Chen, W. (2023). Does ESG always improve corporate performance? Evidence from firm life cycle perspective. *Frontiers in Environmental Science*, 11(January), 1–14. <https://doi.org/10.3389/fenvs.2023.1105077>
- Ghazali, A., & Zulmaita. (2020). Pengaruh pengungkapan environmental, social,

- and governance (ESG) terhadap tingkat profitabilitas perusahaan (studi empiris pada perusahaan sektor infrastruktur yang terdaftar di bursa efek Indonesia. *Prosiding SNAM PNJ*, 1–13.
- Gutierrez, L. G. (2023). The Value Relevance of Repetitive Information—Is the Expected Social and Environmental Disclosure Informational? *Journal of Management and Sustainability*, 13(1), 1. <https://doi.org/10.5539/jms.v13n1p1>
- Handoyo, S., & Anas, S. (2024). The effect of environmental, social, and governance (ESG) on firm performance: the moderating role of country regulatory quality and government effectiveness in ASEAN. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2371071>
- Hanggraeni, D. (2023). *ESG (Environmental Social Governance) & GRC (Governance Risk Compliance): Konsep, Metode dan Hasil Penelitian*. PT Penerbit IPB Press.
- Hidayati, A., Lakoni, I., & Seventeen, W. L. (2021). Analisis Hubungan Struktur Modal Berdasarkan Trade Off Theory Dan Pecking Order Theorypada Sektor Perbankan Yang Terdaftar Pada Indeks LQ 45. *Jurnal Manajemen Dan Perbankan (JUMPA)*, 8(3), 1–15. <https://doi.org/10.55963/jumpavol4no1feb2017.v8i3.400>
- Hörisch, J., Schaltegger, S., & Freeman, R. E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275. <https://doi.org/10.1016/j.jclepro.2020.124097>
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan ESG Terhadap Kinerja Keuangan Perusahaan (Studi Empiris PerusahaanSektor Keuangan yang Terdaftar di BEI Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2).
- Individual Investors Interest in Sustainability is on the Rise*. (2024). Morgan Stanley Institute for Sustainable Investing. <https://www.morganstanley.com/ideas/sustainable-investing-on-the-rise>
- Irfani, A. S. (2020). *Manajemen Keuangan dan Bisnis: Teori dan Aplikasi*. PT Gramedia Pustaka Utama.
- Jamaludin. (2025). Analisis Return on Equity ( ROE ) Dalam Menilai Kinerja. *Jurnal Manajemen, Akuntansi Dan Bisnis*, 3834, 55–66.
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360. <https://doi.org/10.1057/9781137341280.0038>
- Karina, R., & Rosmery, D. (2023). Pengaruh Manajemen Laba terhadap Kinerja Keuangan di Moderasi Tanggung Jawab Sosial Perusahaan. *Jurnal Ekonomi Akuntansi Dan Manajemen*, 22(1), 35. <https://doi.org/10.19184/jeam.v22i1.36419>

- Kawi, Y. A. S., & Natalylova, K. (2022). Pengaruh Environmental Disclosure, Social Disclosure, Profitabilitas, dan Faktor Lain Terhadap Nilai Perusahaan. *E-Jurnal Akuntansi*, 2(3), 381–392.
- Kelvin, K., & Haryanto, H. (2023). Analisis Pengaruh Struktur Modal Terhadap Kinerja Perusahaan pada Perbankan Syariah di Indonesia. *Jurnal Ilmiah Ekonomi Islam*, 9(2), 1940. <https://doi.org/10.29040/jiei.v9i2.8845>
- Khairi, H., & Alfarisi, F. (2019). Analisis Fraud Diamond Theory dalam Mendeteksi Terjadinya Manajemen Laba pada Laporan Keuangan Perusahaan. *Jurnal Manajemen*, 10(2), 176. <https://doi.org/10.32832/jm-uika.v10i2.2552>
- Ladyve, G. M., Ask, N. S., & Mawardi, M. C. (2020). Kinerja Lingkungan, Biaya Lingkungan, dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan Yang Terdaftar di Bursa Efek Indonesia Tahun 2015 -2018. *E-Jra*, 09(06), 122–133.
- Larasati, R. A., & Hersugondo, H. (2024). *Peran Moderasi Manajemen Laba Pada Pengaruh Corporate Social Responsibility (CSR) Terhadap Kinerja Perusahaan*. 8(2), 341–354.
- Lastari, A. W. (2023). *Kinerja Perusahaan Food and Beverages yang Terdaftar di Bursa Efek Indonesia*. PT Literasi Nusantara Abadi Grup.
- Lee, S. P., & Isa, M. (2023). Environmental, social and governance (ESG) practices and financial performance of Shariah-compliant companies in Malaysia. *Journal of Islamic Accounting and Business Research*, 14(2), 295–314. <https://doi.org/10.1108/JIABR-06-2020-0183>
- Lisin, A., Kushnir, A., Koryakov, A. G., Fomenko, N., & Shchukina, T. (2022). Financial Stability in Companies with High ESG Scores: Evidence from North America Using the Ohlson O-Score. *Sustainability (Switzerland)*, 14(1), 1–13. <https://doi.org/10.3390/su14010479>
- Lukis, J. P., & Sugiharti, R. R. (2021). *Pengantar Ekonometrika Dasar Teori dan Aplikasi Praktis untuk Sosial-Ekonomi*. Pustaka Rumah Cinta.
- Luqyana, I. (n.d.). *ESG: Definisi, Contoh, dan Hubungannya dengan Perusahaan*. PT Esgi Indonesia Berkelanjutan. Retrieved November 30, 2024, from <https://www.esgi.ai/apa-itu-esg/>
- Maas, N. (2022). *Moderating the relationship between ESG performance and tax avoidance*.
- Maghiszha, D. F. (2024). *97 Persen Emiten Sudah Lapor Sustainability Report 2023, BEI Soroti Hal Ini*. IDX Channel. <https://www.idxchannel.com/market-news/97-persen-emiten-sudah-lapor-sustainability-report-2023-bei-soroti-hal-ini/all>
- Melinda, A., & Wardhani, R. (2020). The Effect of Environmental, Social,

- Governance, and Controversies on Firms' Value: Evidence From Asia. *International Symposia in Economic Theory and Econometrics*, 27, 147–173. <https://doi.org/10.1108/S1571-038620200000027011>
- Miller, N. (n.d.). *ESG Score*. Corporate Finance Institute. <https://corporatefinanceinstitute.com/resources/esg/esg-score/>
- Mudiansyah, I., Wahyuni, N., & Lestari, Y. O. (2020). Pengaruh Struktur Modal, Ukuran Perusahaan dan Agency Cost Terhadap Kinerja Perusahaan Manufaktur Terdaftar di BEI. *Jurnal Ilmiah Akuntansi Peradaban*, 6(1), 108–123. <http://103.55.216.56/index.php/jiap/article/view/14472>
- Nareswari, N., Tarczynska-Luniewska, M., & Al Hashfi, R. U. (2023). Analysis of Environmental, Social, and Governance Performance in Indonesia: Role of ESG on Corporate Performance. *Procedia Computer Science*, 225, 1748–1756. <https://doi.org/10.1016/j.procs.2023.10.164>
- Nguyen, H. T., & Nguyen, A. H. (2020). The impact of capital structure on firm performance: Evidence from Vietnam. *Journal of Asian Finance, Economics and Business*, 7(4), 97–105. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO4.97>
- Ningwati, G., Septiyanti, R., & Desriani, N. (2022). Pengaruh Environment, Social and Governance Disclosure terhadap Kinerja Perusahaan. *Goodwood Akuntansi Dan Auditing Review*, 1(1), 67–78. <https://doi.org/10.35912/gaar.v1i1.1500>
- Noviani, A. V., Atahau, A. D. R., & Robiyanto, R. (2019). Capital Structure, Profitability and Firm Value Moderating Effect of Good Corporate Governance. *Jurnal Ekonomi Dan Bisnis*, 22(2), 391–415.
- Nur Amalia, A. (2021). Pengaruh Ukuran Perusahaan, Leverage Dan Struktur Modal Terhadap Kinerja Keuangan. *Jurnal Ilmu Dan Riset Manajemen*, 10(5), 1–17.
- Olsen, B. C., Awuah-Offei, K., & Bumblauskas, D. (2021). Setting materiality thresholds for ESG disclosures: A case study of U. S. mine safety disclosures. *Resources Policy*, 70(October), 101914. <https://doi.org/10.1016/j.resourpol.2020.101914>
- Omotayo, F. I. (2024). *Capital Structure and Firm Performance of Listed Non-Financial Companies on the Nigerian Stock Exchange*. 8(02), 187–205.
- Opere, S., Houqe, M., & van Zijl, T. (2023). Earnings management and underperformance after seasoned equity offerings: a cross-country study. *International Journal of Managerial Finance*, 19(5), 1053–1075. <https://doi.org/10.1108/IJMF-02-2022-0075>
- Peny, & Meiliana. (2022). Peny Pengaruh Praktik Tata Kelola Perusahaan terhadap Kinerja Keuangan Perusahaan Non-Keuangan Dimediasi Manajemen Risiko. *Jurnal Pendidikan Akuntansi (JPAK)*, 9(3), 417–426.

- <https://doi.org/10.26740/jpak.v9n3.p417-426>
- Rahmiyati, N., Sandari, T. E., & Hariyani, D. S. (2022). Pengaruh Likuiditas, Leverage, Perputaran Asset Terhadap Harga Saham Melaui Profitabilitas Sebagai Variabel Intervening. *Jurnal Riset Akuntansi Dan Manajemen Malahayati*, 11(2), 22–30. <https://doi.org/10.33024/jrm.v11i2.6277>
- Rangan, S. (1998). Earnings management and the underperformance of seasoned equity offerings. *Journal of Financial Economics*, 50(1), 63–99. [https://doi.org/10.1016/s0304-405x\(98\)00032-4](https://doi.org/10.1016/s0304-405x(98)00032-4)
- Refinitiv, E. (2022). *ESG Performance*. Revinitiv Eikon.
- Rehman, H., Ramzan, M., Haq, M. Z. U., Hwang, J., & Kim, K. B. (2021). Risk management in corporate governance framework. *Sustainability (Switzerland)*, 13(9), 1–17. <https://doi.org/10.3390/su13095015>
- Renaldo, N., Suharti, Suyono, & Suhardjo. (2022). *Manajemen Laba Teori dan Pembuktian*. CV. Literasi Nusantara Abadi.
- Robik, K., Naruli, A., & Kusuma, M. (2022). Moderasi Kualitas Audit Dalam Pengaruh Manajemen Laba Terhadap Kualitas Laba Komprehensif. *Jca (Jurnal Cendekia Akuntansi)*, 2(2), 27. <https://doi.org/10.32503/akuntansi.v2i2.2281>
- Ruan, L., & Liu, H. (2021). Environmental, social, governance activities and firm performance: evidence from China. *Sustainability (Switzerland)*, 13(2), 1–16. <https://doi.org/10.3390/su13020767>
- Sahir, S. H. (2021). *Metodologi Penelitian*. Penerbit KBM Indonesia.
- Sari, W. R., & Fatmawatie, N. (2023). Tinjauan Etika Bisnis Syariah Pada Manajemen Laba. *Jurnal Ilmiah Ekonomi Dan Manajemen*, 1(2), 24–31. <https://ejurnal.kampusakademik.co.id/index.php/jiem/article/view/45>
- Savitri, C., Faddila, S. P., & Irmawartini. (2021). *Statistik Multivariat Dalam Riset*. Widina Bhakti Persada Bandung.
- Scott, W. L. (2015). Financial Accounting Theory. In *Essentials of Logistics and Management, the Global Supply Chain, Third Edition*. <https://doi.org/10.1201/b16379>
- Seker, Y., & Gungor, N. (2022). Does ESG Performance Impact Financial Performance Evidence From The Utilities Sector. *Muhasebe Bilim Dünyası Dergisi*, 24.
- Setyadi, B. (2024). *Pengaruh Struktur Modal Perusahaan Pada Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia*. Jejak Pustaka.
- Shamsuddin, Z., Ahmad Kamel, A. M. M., Wan Daud, W. M. N., & Sallha Yusoff, W. (2020). Analysis of Capital Structure and Financial Performance in the Jordanian Insurance Sector. *Humanities & Social Sciences Reviews*, 8(3),

- 1310–1320. <https://doi.org/10.18510/hssr.2020.83133>
- Sihabudin, Wibowo, D., & Mulyono, S. (2021). *Ekonometrika Dasar Teori dan Praktik Berbasis SPSS*. CV. Pena Persada.
- Sihombing, T. (2020). Analisis Kinerja Keuangan Terhadap Manajemen Laba Pada Perusahaan Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018. *Jurakunman (Jurnal Akuntansi Dan Manajemen)*, 13(2). <https://doi.org/10.48042/jurakunman.v13i2.54>
- Sugiyarti, L., & Rahmadhianti, T. (2024). *Environmental Disclosure: Environmental Performance, Institutional Ownership and Audit Committee Part of Good Corporate Governance*. 2(3), 908–917.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. CV. Alfabeta.
- Suhandi, S., & Nilwan, A. (2025). Pengaruh Kinerja Keuangan dan GCG Terhadap Struktur Modal ( Studi Kasus Pada Perusahaan Sektor Financial yang terdaftar di BEI tahun 2020 – 2023 ) Abstrak. *Jurnal Ekonomi, Manajemen, Dan Akuntansi*, 11(1), 560–570.
- Supriyanto. (2025). Analisis Rasio Profitabilitas Dan Solvabilitas: Mengungkap Kinerja Keuangan Pt Sri Rejeki Isman Tbk (Sritex) Pasca Pailit. *Review of Applied Accounting Research*, 5(1).
- Suretno, F., Adrianto, F., & Alfarisi, M. F. (2022). Effect of Environment, Social and Governance Disclosure on Firm Value. *JBTI : Jurnal Bisnis : Teori Dan Implementasi*, 13(2), 121–128. <https://doi.org/10.18196/jbt.v13i2.14458>
- Survei Investor Global PwC 2023. (2024). Pwc Indonesia. <https://www.pwc.com/id/en/media-centre/press-release/2024/indonesian/survei-investor-global-pwc-2023.html>
- Tanjaya, F., & Ratmono, D. (2024). Pengaruh Environmental, Social, Dan Governance (Esg) Terhadap Kinerja Perusahaan Dengan Variabel Moderasi Board Size. *Diponegoro Journal of Accounting*, 13(3), 1–13.
- Tenuta, P., & Cambrea, D. R. (2022). *Corporate Sustainability and Financial Performance. Sustainability: Measurement, Reporting and Effects on Firm Performance*. Springer International Publishing.
- Teoh, S. H., Welch, I., & Wong, T. J. (1998). Earnings management and the underperformance of seasoned equity offerings. *Journal of Financial Economics*, 50(1), 63–99. [https://doi.org/10.1016/s0304-405x\(98\)00032-4](https://doi.org/10.1016/s0304-405x(98)00032-4)
- Triyani, A., Setyahuni, S. W., & Kiryanto, K. (2020). The Effect Of Environmental, Social and Governance (ESG) Disclosure on Firm Performance: The Role of Ceo Tenure. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(2), 261. <https://doi.org/10.22219/jrak.v10i2.11820>
- Umobong, A. A. (2024). *Nexus of Earnings Management and Financial Performance of Manufacturing Firms in Nigeria*.

<https://doi.org/10.17148/IMRJR.2024.010203>

- Wahyuni, K. T. (2022). Pengaruh Struktur Modal terhadap Kinerja Perusahaan pada Saham Industri Kesehatan di Bursa Efek Indonesia. *JIIP - Jurnal Ilmiah Ilmu Pendidikan*, 5(5), 1374–1381. <https://doi.org/10.54371/jiip.v5i5.569>
- Wahyuningsih, D. (2020). Pengaruh Struktur Good Corporate Governance Terhadap Kinerja Perusahaan Dan Manajemen Laba. *Jurnal Akuntansi Trisakti*, 7(2), 287–302. <https://doi.org/10.25105/jat.v7i2.6254>
- Widyaningrum, D., & Rohman, A. (2024). Pengaruh Pengungkapan Environmental, Social, and Governance (Esg) Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 13(1), 1–9. <https://doi.org/10.33508/jima.v13i1.5025>
- Wisesa, W., Qolbi, I., Hidayat, R., Studi, P., Bisnis, A.S., Nasional, P., Jawa, V., Indonesia, B. E., Perusahaan, T. K., & Operasional, K. (2024). *Analisis Faktor-Faktor yang Mempengaruhi Pengambilan Keputusan Manajemen Laba Pada Perusahaan Bursa Efek Indonesia*. 10(1).
- Wulandari, S., & Suganda, A. D. (2021). Determining factors of earnings management based on accrual model. *Jurnal Akuntansi & Auditing Indonesia*, 25(1), 45–53. <https://doi.org/10.20885/jaai.vol25.iss1.art5>
- Xu, Y., & Zhu, N. (2024). The Effect of Environmental, Social, and Governance (ESG) Performance on Corporate Financial Performance in China: Based on the Perspective of Innovation and Financial Constraints. *Sustainability (Switzerland)* , 16(8). <https://doi.org/10.3390-su16083329>
- Yuliastuti, D., & Nurhayati, I. (2021). *Universitas Balikpapan Pengaruh Profitabilitas, Leverage, Firm Size, Earnings Power, Dan Tax Avoidance Terhadap*. 14, 1–16.
- Zainab, A., & Burhany, D. I. (2020). Biaya Lingkungan, Kinerja Lingkungan, dan Kinerja Keuangan pada Perusahaan Manufaktur. *Industrial Research Workshop and National Seminar*, 26–27.
- Zhu, D., Gao, X., Luo, Z., & Xu, W. (2022). Environmental performance and corporate risk-taking: Evidence from China. *Pacific-Basin Finance Journal*, 74(101811). <https://doi.org/https://doi.org/10.1016/j.pacfin.2022.101811>