

## DAFTAR PUSTAKA

- Ahmed, I. A. (2019). Capital Structure, Ownership Structure and Corporate Governance of SMEs in Ghana. *JABM JOURNAL of ACCOUNTING - BUSINESS & MANAGEMENT*, 26(01), 45. <https://doi.org/10.31966/jabminternational.v26i01.397>
- Anik, S., Chariri, A., & Isgiyarta, J. (2021). *The Effect of Intellectual Capital and Good Corporate Governance on Financial Performance and Corporate Value : A Case Study in Indonesia*. 8(4), 391–402. <https://doi.org/10.13106/jafeb.2021.vol8.no4.0391>
- Arman, A. (2016). *The effect of foreign ownership on financial performance of banking companies listed on the Indonesia Stock Exchange ( IDX )*. 18(3), 381–390. <https://doi.org/10.14414/jebav.v18i3.508>
- Basri, M., & Abareshi, A. (2015). Implementing good corporate governance in Indonesia : a strategic approach. *Journal of Accounting- Business and Management*, 22(April), pp.28-45.
- Brigham, & Houston. (2020). *Dasar-Dasar Manajemen Keuangan*. Salemba Empat.
- Budiyono, & Wulansari, F. A. (2018). GOOD CORPORATE GOVERNANCE MANAGEMENT ON ( Empirical Study on Chemical Companies listed on the Indonesia Stock Exchange Period 2013-2015 ). *International Journal of Economics, Business and Accounting Research*, 2(1), 46–56.
- Devi, S., Made, N., Warasniasih, S., Masdiantini, P. R., & Musmini, L. S. (2020). *The Impact of COVID-19 Pandemic on the Financial Performance of Firms on the Indonesia Stock Exchange*. 23(2), 226–242. <https://doi.org/10.14414/jebav.v23i2.2313>
- Fahmi, I. (2017). *Analisis Kinerja Keuangan*. Alfabeta.
- Franita, R. (2018). *Mekanisme Good Corporate Governance Dan Nilai Perusahaan*. LPPI AQLI.
- Fuadah, L. L., Safitri, R. H., & Yuliani, Y. (2019). Factors Influencing Sustainability Reporting and Financial Performance in Indonesia. *Sriwijaya International Journal of Dynamic Economics and Business*, 3(1), 53. <https://doi.org/10.29259/sijdeb.v3i1.53-72>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Gu, S., Naa, R., & Dodoo, A. (2020). *The Impact of Firm Performance on Annual Report*

*Readability : Evidence from Listed Firms in Ghana.* 22(3), 444–454.

<https://doi.org/10.14414/jebav.v22i3.2097>

Haryanto, S., Rahadian, N., Mbapa, M. F. I., Rahayu, E. N., & Febriyanti, K. V. (2018).

Kebijakan Hutang, Ukuran Perusahaan dan Kinerja Keuangan Terhadap Nilai Perusahaan: Industri Perbankan di Indonesia. *AFRE (Accounting and Financial Review)*, 1(2). <https://doi.org/10.26905/afr.v1i2.2279>

Haryono, S. (2017). *Metode SEM Untuk Penelitian Manajemen AMOS LISREL PLS* (1st ed.). Luxima Metro Media.

Hermawan, A., & Ajimat, A. (2020). Pengaruh kinerja keuangan terhadap nilai perusahaan dengan good corporate governance sebagai variabel moderasi (studi pada perusahaan sektor tambang sub sektor migas dan batu bara di Bursa Efek Indonesia periode 2004 - 2018. *Prosiding Seminar Nasional Hasil Penelitian Dan Pengabdian Kepada Masyarakat*, 1(1), 21–30.

Hery. (2017). *Kajian Riset Akuntansi*. PT. Grasindo.

Hidayat, A., & Yuliah, N. (2018). the Effect of Good Corporate Governance and Tax Planning on Company Value. *Eaj (Economics and Accounting Journal)*, 1(3), 234. <https://doi.org/10.32493/eaj.v1i3.y2018.p234-241>

Honggowati, S., Rahmawati, R., Aryani, Y. A., & Probohudono, A. N. (2017). Corporate Governance and Strategic Management Accounting Disclosure. *Indonesian Journal of Sustainability Accounting and Management*, 1(1), 23. <https://doi.org/10.28992/ijsam.v1i1.24>

Ibrahim, R. (2019). *Corporate governance effect on financial distress : evidence from Indonesian public listed companies*. 21(3), 415–422.

Imron, G. S., Hidayat, R., & Alliyah, S. (2013). Pengaruh Kinerja Keuangan dan Ukuran Perusahaan terhadap Nilai Perusahaan dengan Corporate Sosial Responsibility dan Good Corporate Governance sebagai Variabel Moderasi. *Potensio*, 18(2), 82–93.

Indawati. (2018). Analisis Pengaruh Kinerja Keuangan Terhadap Good Corporate Governance Serta Dampaknya Terhadap Nilai Perusahaan. *Scientific Journal of Reflection: Economic, Accounting, Management and Bussines*, 1(4), 401–410. <https://doi.org/10.5281/zenodo.1436996>

Junianto, S. F. (2018). Corporate Governance Dan Karakteristik Perusahaan Sebagai

- Determinan Kinerja Keuangan Perusahaan. *Journal of Islamic Finance and Accounting*, 1, 91–107.
- Khorompis, K. I. P. H., & Wirajaya, I. G. A. (2017). Pengaruh Kinerja Pada Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 21(1), 1–28.
- Krisnando, & Sakti, S. H. (2019). Pengaruh Good Corporate Governance dan Ukuran Perusahaan terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Manajemen*, 16(01), 73–95.
- Kusmana, Y. L. F., & Sukotjo, H. (2017). Analisis Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan Moderasi CSR dan GCG. *Jurnal Ilmu Dan Riset Akuntansi Riset Akuntansi*, 6 No.5.  
<http://jurnalmahasiswa.stiesia.ac.id/index.php/jirm/article/download/1509/1523>
- Latief, A. (2019). Corporate Governance dan Dampaknya terhadap Kinerja Keuangan dan Nilai Perusahaan. *Jurnal Ilmiah Manajemen Dan Bisnis*, 20(2), 106–122.  
<https://doi.org/10.30596/jimb.v20i2.3434>
- Maji, S. G., De, U. K., & Gunardi, A. (2020). Simultaneous Association between Quality of Corporate Environmental Performance and Financial Performance: Evidence from Select Asian Countries. *Indonesian Journal of Sustainability Accounting and Management*, 4(1), 78. <https://doi.org/10.28992/ijsam.v4i1.206>
- Maryanti, E., & Fithri, W. N. (2017). Corporate Social Responsibility, Good Corporate Governance, Kinerja Lingkungan Terhadap Kinerja Keuangan Dan Pengaruhnya Pada Nilai Perusahaan. *Journal of Accounting Science*, 1(1), 21.  
<https://doi.org/10.21070/jas.v1i1.773>
- Moeljadi. (2014). Factors Affecting Firm Value: Theoretical Study on file:///D:/\_SKRIPSI/GCG/Skripsi/Jurnal/Factors Affecting Firms Value of Indonesia Public Manufacturing.pdfPublic Manufacturing Firms in Indonesia. *South East Asia Journal of Contemporary Business, Economics and Law*, 5(2), 6–15.
- Mukhtaruddin, M., Ubaidillah, U., Dewi, K., Hakiki, A., & Nopriyanto, N. (2019). Good Corporate Governance, Corporate Social Responsibility, Firm Value, and Financial Performance as Moderating Variable. *Indonesian Journal of Sustainability Accounting and Management*, 3(1), 55. <https://doi.org/10.28992/ijsam.v3i1.74>

- Ningrum, U. N., & Asandimitra, N. (2017). Pengaruh Kinerja Keuangan, Struktur Modal Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Dengan Gcg Dan Csr Sebagai Variabel Moderating Pada Perusahaan Peringkat Pertama Ara, Isra Dan Peringkat Emas Proper Yang Listing Di Bei Periode 2011-2015. *Jurnal Ilmu Manajemen (JIM)*, 5(3), 1–14.
- Odoemelam, N., & Okafor, R. (2018). The Influence of Corporate Governance on Environmental Disclosure of Listed Non-Financial Firms in Nigeria. *Indonesian Journal of Sustainability Accounting and Management*, 2(1), 25.  
<https://doi.org/10.28992/ijsam.v2i1.47>
- Oktaviani, M., Rosmaniar, A., & Hadi, S. (2019). Pengaruh Ukuran Perusahaan (Size) Dan Struktur Modal Terhadap Nilai Perusahaan. *BALANCE: Economic, Business, Management and Accounting Journal*, 16(1). <https://doi.org/10.30651/blc.v16i1.2457>
- Önder, S. (n.d.). *Effect of Corporate Governance on Sustainability Disclosures : Evidence from Turkey*. <https://doi.org/10.28992/ijsam.v4i1.207>
- Parinduri, A. Z., Pratiwi, R. K., & Purwaningtyas, O. I. (2019). Analysis of Corporate Governance, Leverage and Company Size on the Integrity of Financial Statements. *Indonesian Management and Accounting Research*, 17(1), 18.  
<https://doi.org/10.25105/imar.v17i1.4666>
- Prasinta, D. (2012). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan. *Accounting Analysis Journal*, 1(2), 1–7. <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Rahayu, S. M., & Ramadhanti, W. (2019). Corporate governance, intellectual capital, and performance of indonesian public company. *Journal of Economics, Business & Accountancy Ventura*, 21(3), 323. <https://doi.org/10.14414/jebav.v21i3.1470>
- Rosafitri, C. (2017). Interaksi Good Corporate Governance, Corporate Social Responsibility, Intellectual Capital Dan Pengaruhnya Terhadap Kinerja Keuangan Perusahaan. *Journal of Accounting Science*, 1(1), 1. <https://doi.org/10.21070/jas.v1i1.775>
- Sari, R. A., & Ardiansari, A. (2019). Determinant of Firm Value in Property, Real Estate and Construction Sector 2015-2017. *Management Analysis Journal*, 8(3), 293–301.
- Scott, W. R. (2020). *Financial Accounting Theory*.
- Setiawan, R., & Pradana, E. W. (2020). *Institutional Ownership , Newly Appointed CEO , and Dividend Initiation*. 22(3), 435–443. <https://doi.org/10.14414/jebav.v22i3.1725>

- Sinaga, F. F., & Mustafa, M. (2019). Analisis Pengaruh Kebijakan Hutang, Kebijakan Dividen dan Pertumbuhan Perusahaan terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Intervening pada Perusahaan Pembiayaan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Bisnis Dan Manajemen*, 13(1), 43–51.
- Siyoto, & Sodik. (2015). *Dasar Metodologi Penelitian*. Literasi Media Publishing.
- Subing, H. J. T. (2017). Good Corporate Governance, Profitabilitas, Ukuran Perusahaan dan Struktur Modal. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 9(1), 1–17.  
<https://doi.org/10.31937/akuntansi.v9i1.584>
- Sudaryana, B. (2017). *Metode Penelitian (Kuantitatif, Kualitatif & Mix Method) (Pertama)*. Rajawali Pers.
- Sugiyono. (2007). *Statistika Untuk Penelitian*. Alfabeta.
- Sugiyono. (2013). *METODE PENELITIAN KUANTITATIF, KUALITATIF DAN R & D* (19th ed.). Alfabeta.
- Sugiyono. (2015). *Metodologi Penelitian Pendidikan*. Alfabeta.
- Susanti, N., & Restiana, N. G. (2018). | 301 | Neneng Susanti (Indonesia), Nanda Gyska Restiana (Indonesia) What's the Best Factor to Determining Firm Value? *Jurnal Keuangan Dan Perbankan*, 22(2), 301–309.
- Suteja, J., Gunardi, A., & Auristi, R. J. (2017). Does Corporate Social Responsibility Shape the Relationship between Corporate Governance and Financial Performance? *Indonesian Journal of Sustainability Accounting and Management*, 1(2), 59.  
<https://doi.org/10.28992/ijsam.v1i1.33>
- Werastuti, D. N. S. (2014). Model mediasi dalam hubungan antara intelectual capital disclosure, nilai perusahaan, dan financial performance. *Jurnal Keuangan Dan Perbankan*, 18 (1), 14–28.