

## DAFTAR PUSTAKA

- Abbas, Y. A., Sabti, Y. M., Al-Jazaeri, M. B. M., Khadher, H. A. H. A., & Taengkliang, B. (2023). Product Quality and Corporate Financial Performance of Bursa Malaysia. *South Asian Journal of Social Sciences and Humanities*, 4(1), 177-188.
- Abeysekera, I. (2022). *A framework for sustainability reporting*. <https://doi.org/10.1108/SAMPJ-08-2021-0316>
- Ahmad, G. N., Ajasri, R., & Warokka, A. (2017). *THE EFFECT OF COMPANY CHARACTERISTICS TOWARDS CARBON EMISSION DISCLOSURE AND ITS IMPACT ON ECONOMIC CONSEQUENCES IN NON-FINANCIAL REGISTERED COMPANIES IN INDONESIA , MALAYSIA , THAILAND AND THE PHILIPPINES PERIOD FOR 2008-2017*.
- Arnakim, L. Y., & Kibtiah, T. M. (2021). Response of ASEAN member states to the spread of COVID-19 in Southeast Asia. *IOP Conference Series: Earth and Environmental Science*, 729(1). <https://doi.org/10.1088/1755-1315/729/1/012100>
- Article, F. L. (2021). *Borsa \_ Istanbul Review The influence of country governance on the capital structure and investment financing decisions of firms : An international investigation*. <https://doi.org/10.1016/j.bir.2021.04.008>
- Audina, A. (n.d.). *Pengaruh Tingkat Pengungkapan Corporate Social Responsibility Terhadap Information Asymmetry Dengan Variabel Kontrol*

*Dividend Yield Dan Market-To-Book Ratio Pada Perusahaan Terbuka Di Indonesia.* 85–97.

Balcilar, M., & Demirer, R. (n.d.). *Effect of Global Shocks and Volatility on Herd Behavior in an Emerging Market : Evidence from Borsa Istanbul.* September 2015. <https://doi.org/10.1080/1540496X.2015.1011520>

Bo, H., Li, T., & Sun, Y. (2016). Board attributes and *herding* in corporate investment: evidence from Chinese-listed firms. *European Journal of Finance*, 22(4–6), 432–462. <https://doi.org/10.1080/1351847X.2013.788536>

Bolarinwa, S. T. (2019). *Re-examining the determinants of capital structure in Nigeria.* <https://doi.org/10.1108/JEAS-06-2019-0057>

Cahan, S. F., Villiers, C. De, Jeter, D. C., Naiker, V., & Van, C. J. (2015). *Are CSR Disclosures Value Relevant? Cross-Country Evidence Are CSR Disclosures Value Relevant? Cross-Country Evidence.* 8180(November). <https://doi.org/10.1080/09638180.2015.1064009>

Cao, S., & Wang, J. (2021). Waiting and following : Within-industry *herding* behavior in annual report disclosure. *China Journal of Accounting Research.* <https://doi.org/10.1016/j.cjar.2021.05.004>

Chen, C., Demirer, R., & Chen, C. (2018). *The profitability of herding : evidence from Taiwan.* <https://doi.org/10.1108/MF-12-2016-0357>

Cho, S. J., Chung, C. Y., & Young, J. (2019). *Study on the Relationship between CSR and Financial Performance.* 1–26. <https://doi.org/10.3390/su11020343>

Espinosa-méndez, C. (2022). Civil unrest and *herding* behavior : evidence in an emerging market. *Economic Research-Ekonomska Istraživanja*, 35(1), 1243–

1261. <https://doi.org/10.1080/1331677X.2021.1962382>

Firdaus, I. (n.d.). *Pengaruh DER , PER dan ROA Terhadap PBV Pada Industri Perbankan. XXIV(02), 242–255.*

Ghosh, N., & Gupta, D. (2022). *Decarbonization strategy of businesses , stock return performance and investment styles : a systematic review.*

Guevara-Rosero, G., Carrión-Cauja, C., Simbaña-Landeta, L., & Camino-Mogro, S. (2023). Productivity determinants in the service industry: differences between high and low knowledge intensive sectors. *Academia Revista Latinoamericana de Administración*, (ahead-of-print).

Harris, C., & Roark, S. (2018). PT US CR. *Finance Research Letters*. <https://doi.org/10.1016/j.frl.2018.09.005>

Irawan, D., & Kusuma, N. (2019). *PENGARUH STRUKTUR MODAL DAN UKURAN PERUSAHAAN. 17(1), 66–81.*

Jin, X. (2021). Corporate tax aggressiveness and capital structure decisions : Evidence from China. *International Review of Economics and Finance*, 75(September 2020), 94–111. <https://doi.org/10.1016/j.iref.2021.04.008>

Jusmarni. (2016). *Pengaruh Sustainability Reporting Terhadap Kinerja Keuangan dari sisi Market Value Ratios dan Asset Management Ratios. 11(April), 29–45.*

Kurniawan, T., Sofyani, H., & Rahmawati, E. (2018). *Pengungkapan Sustainability Report dan Nilai Perusahaan : Studi Empiris di Indonesia dan Singapura. XVI(1), 1–20.*

Leary, M. T., & Roberts, M. R. (2010). *Do Peer Firms Affect Corporate*

*Financial Policy? \**

*Manager See Manager Do: The Impact of Geographic Herding on Corporate Social Responsibility* John R. Nofsinger 1\* Fernando M. Patterson 2  
January 14, 2022. (2022). 1–25.

Martellini, L., Milhau, V., & Tarelli, A. (2017). PT. *Journal of Corporate Finance*. <https://doi.org/10.1016/j.jcorpfin.2017.11.011>

Pais, M. F. (2017). *Do Managers Herd when Choosing the Firm ' s Capital Structure? Evidence from a Small European Economy*.

Peterson, S. J. (2010). *An Investigation Of The Relationships Among Leader And Follower Psychological Capital , Service Climate , And Job Performance*. 937–963.

Practices, C. (2022). *Climate Reporting in ASEAN State of Corporate Practices*. July.

Pujiningsih, V. D. (2020). *Pengaruh Sustainability Report Terhadap Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Pemoderasi*. 8(3), 579–594. <https://doi.org/10.17509/jrak.v8i3.22841>

Purwanti, Y. D., & Nurastuti, P. (2020). Pengaruh Analisis Fundamental dan Risiko Sistemik terhadap Harga Saham pada Pasar Modal Syariah (The Effect of Fundamental Analysis and Systematic Risk on Stock Prices in The Sharia Capital Market). *Ekonomi Manajemen Bisnis*, 01(01), 103–118.

Rera, R. (2021). *Jurnal Ilmu Sosial Hong Kong*. 57, 0–7.

Ryan, Cooper, & Tauer. (2013). 濟無No Title No Title No Title. *Paper Knowledge . Toward a Media History of Documents*, 12–26.

Salazar, H. A., Oerlemans, L., & Stroe-beizen, S. Van. (2012). *Social influence on sustainable consumption : evidence from.* 1–9.

<https://doi.org/10.1111/j.1470-6431.2012.01110.x>

Shah, S. S. H., Khan, M. A., Meyer, N., Meyer, D. F., & Oláh, J. (2019). Does herding bias drive the firm value? Evidence from the Chinese equity market.

*Sustainability (Switzerland)*, 11(20), 1–20.

<https://doi.org/10.3390/su11205583>

Song, H., Pham, T., Thi, H., Campus, C., St, H., Sheffield, S., & Kingdom, U.

(2020). CSR disclosure and firm performance : The mediating role of corporate reputation and moderating role of CEO integrity. *Journal of Business Research*,

120(January 2019), 127–136.

<https://doi.org/10.1016/j.jbusres.2020.08.002>

Strozzilaan, B. (2021). *GRI 11 : Oil and Gas 2021 Frequently Asked Questions ( FAQs )*.

Sudiyatno. (2010). *Tobin's q*. 2(1), 9–21.

Sukotjo. (2010). Upaya Untuk Menjadi “The Real Market Leader.” *Jurnal Majalah Ilmiah Ekonomika*, 13(4), 141–147.

Taylor, J., & Vithayathil, J. (2018). *Are corporate social responsibility ( CSR ) initiatives such as sustainable development and environmental policies value*

*enhancing or window dressing? January*, 1–10.

<https://doi.org/10.1002/csr.1513>

Thijssens, T., Bollen, L., & Hassink, H. (2015). Secondary Stakeholder Influence on CSR Disclosure: An Application of Stakeholder Salience Theory. *Journal*

of *Business Ethics*, 132(4), 873–891. <https://doi.org/10.1007/s10551-015-2623-3>

Ukpong, I., Tan, H., & Yarovaya, L. (2021). Determinants of industry *herding* in the US stock market. *Finance Research Letters*, i(January), 101953. <https://doi.org/10.1016/j.frl.2021.101953>

Wang, S., Wang, G., & Chen, Z. (2019). *Who can realize the “ spot value ” of corporate social responsibility? Evidence from Chinese investors ’ profiles.* 11(4), 717–743. <https://doi.org/10.1108/SAMPJ-02-2019-0031>

Zaid, M. A. A., Wang, M., Abuhijleh, S. T. F., Issa, A., Saleh, M. W. A., & Ali, F. (2020). *Corporate governance practices and capital structure decisions : the moderating effect of gender diversity.* 20(5), 939–964. <https://doi.org/10.1108/CG-11-2019-0343>

Zhu, L., Li, H., Zheng, D., Zhu, L., Li, H., & Zheng, D. (2020). Institutional Industry *Herding* in China Institutional Industry *Herding* in China. *The Chinese Economy*, 0(0), 1–19. <https://doi.org/10.1080/10971475.2020.1720963>