

DAFTAR PUSTAKA

- Afandi, P. (2018). *Manajemen sumber daya manusia (Teori, konsep dan indikator)*. Zanafa Publishing.
- Al-Amin, Wira Andespa, H. B. (2022). Peran Baitul Maal Wa Tamwil (BMT) Sidogiri Unit Cabang Sui Kunyit Terhadap Pemberdayaan Usaha Mikro Kecil di Desa Sui Kunyit Hulu. *Jurnal Multidisiplin Ilmu*, 1(6), 1222–1223. <https://journal.mediapublikasi.id/index.php/bullet/article/view/2035>
- 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>
- Alfinur, A., & Hidayat, C. W. (2021). *Firm Size, Sales Growth, Profitability dan Firm Value pada sektor basic industry and chemical*. *Management and Business Review*, 5(1), 85–92. <https://doi.org/10.21067/mbr.v5i1.5545>
- Almeyda, R., & Darmansya, A. (2019). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance. *IPTEK Journal of Proceedings Series*, 0(5), 278. <https://doi.org/10.12962/j23546026.y2019i5.6340>
- Andanarini, D., Savitri, M., Kurniasari, D., & Mbiliyora, A. (2021). Pengaruh Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan dengan Struktur Modal sebagai variabel intervening (Studi pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019). *21(2)*, 500–507.
- 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>
- Asbullah, M., Barus, I., Al-Amin, A.-A., & Irnayenti, I. (2023). Pengaruh Pelatihan Budidaya Lele Terhadap Minat Berwirausaha Masyarakat Sui Kunyit Hulu. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(1), 923–932. <https://doi.org/10.31955/mea.v7i1.2951>
- Atan, R., Razali, F. A., Said, J., & Zainun, S. (2016). *Environmental, Social and Governance (ESG) disclosure and its effect on firm's performance: A comparative study*. *International Journal of Economics and Management*, 10(Specialissue2), 355–375.
- Atrianingsih, S., & Nyale, M. H. Y. (2022). Pengaruh *Debt To Equity Ratio (DER)* dan *Return on Asset (ROA)* terhadap Nilai Perusahaan dengan *Sales Growth* Sebagai Variabel Moderasi. *JlIP - Jurnal Ilmiah Ilmu Pendidikan*, 5(7), 2700–

2709. <https://doi.org/10.54371/jiip.v5i7.746>

- Aulia Fadilah, & Yuni Rosdiana. (2024). Pengaruh *Environmental, Social dan Governance (ESG) Disclosure* terhadap Kinerja Perusahaan. *Bandung Conference Series: Accountancy*, 4(1), 300–306. <https://doi.org/10.29313/bcsa.v4i1.11584>
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). *Impact of ESG Performance on Firm Value and Profitability*. *Borsa Istanbul Review*, 22, S119–S127. <https://doi.org/10.1016/j.bir.2022.11.006>
- Bagaskara, R. S., Titisari, K. H., & Dewi, R. R. (2021). Pengaruh *Profitabilitas, Leverage, Ukuran Perusahaan dan Kepemilikan Manajerial* terhadap Nilai Perusahaan *The Effect of Profitability, Leverage, Firm Size and Managerial Ownership on Firm Value*. 23(1), 29–38.
- Bappenas. (2021). Tujuan Pembangunan Berkelanjutan. <https://sdgs.bappenas.go.id/%0A>
- Bisnis.com. (2020.). “*Kinerja Emiten Lesu di Semester I/2020, Bagaimana di Paruh Kedua?*” Retrieved June 25, 2024, from <https://market.bisnis.com/read/20200803/192/1274051/kinerja-emiten-lesu-di-semester-i2020-bagaimana-di-paruh-kedua>
- Brigham, E. F., & Houston, J. F. (2019). *Dasar-dasar Manajemen Keuangan. Penerjemah Ali Akbar Yulianto*. Salemba Empat.
- Buallay, A., Fadel, S. M., Alajmi, J. & Saudagaran, S. (2020). *Sustainability Reporting and Bank Performance after Financial Crisis: Evidence from developed and developing countries*.
- Buallay, A. (2019). *Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector*. *Management of Environmental Quality: An International Journal*, 30(1), 98–115. <https://doi.org/10.1108/MEQ-12-2017-0149>
- Caesaria, A. F., & Basuki, B. (2017). *The study of sustainability report disclosure aspects and their impact on the companies' performance*. *SHS Web of Conferences*, 34, 08001. <https://doi.org/10.1051/shsconf/20173408001>
- Cahan, S. F., De Villiers, C., Jeter, D. C., Naiker, V., & Van Staden, C. J. (2016). *Are CSR Disclosures Value Relevant? Cross-Country Evidence*. *European Accounting Review*, 25(3), 579–611. <https://doi.org/10.1080/09638180.2015.1064009>
- Cecilia, Rambe, S., & Torong, M. Z. B. (2015). Analisis pengaruh *Corporate Social Responsibility, Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Perkebunan yang Go Public di Indonesia, Malaysia, dan Singapura*. *Simposium Nasional Akuntansi*, 18, 1–22.
- Chaidir. (2015). Pengaruh Struktur Modal, Profitabilitas, Dan Pertumbuhan

Perusahaan Terhadap Nilai Perusahaan Sub Sektor Transportasi Yang Tercatat Di Bursa Efek Indonesia Periode 2012-2014. *JIMFE*.

Christine, D., Wijaya, J., Chandra, K., & Pratiwi, M. (2019). Pengaruh Profitabilitas, *Leverage*, Total Arus Kas dan Ukuran Perusahaan terhadap *Financial Distress* pada Perusahaan *Property* dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia Tahun 2014- 2017. *2(2)*, 340–351.

CNN Indonesia. (2021.). *BI: Kinerja Industri Manufaktur Turun pada Kuartal III 2021*. Retrieved June 25, 2024, from <https://www.cnnindonesia.com/ekonomi/20211013102932-92-707082/bi-kinerja-industri-manufaktur-turun-pada-kuartal-iii-2021>

De Lucia, C., Paziienza, P., & Bartlett, M. (2020). *Does good ESG lead to better financial performances by firms? Machine learning and logistic regression models of public enterprises in Europe*. *Sustainability (Switzerland)*, *12(13)*, 1–26. <https://doi.org/10.3390/su12135317>

Du, S., Bhattacharya, C. B., & Sen, S. (2010). *Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication*. *International Journal of Management Reviews*, *12(1)*, 8–1.

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>

El Ghouli, S., Guedhami, O., & Kim, Y. (2017). *Country-level institutions, firm value, and the role of corporate social responsibility initiatives*. In *Journal of International Business Studies* (Vol. 48, Issue 3). <https://doi.org/10.1057/jibs.2016.4>

Faisal, F. (2018). *ICGA-Faisal-Andri*.

Fatemi, A., Glaum, M., & Kaiser, S. (2018). *ESG performance and firm value: The moderating role of disclosure*. *Global Finance Journal*, *38*, 45–64.

Firman Alamsyah, I., Esra, R., Awalia, S., Andi Nohe, D., Matematika, J., & Matematika dan Ilmu Pengetahuan Alam, F. (2022). Analisis Regresi Data Panel Untuk Mengetahui Faktor Yang Memengaruhi Jumlah Penduduk Miskin Di Kalimantan Timur. *Prosiding Seminar Nasional Matematika, Statistika, Dan Aplikasinya*, 254–266.

Fitrianingsih, D., & Asfaro, S. (2022). Pengaruh *Good Corporate Governance* Terhadap Kinerja Keuangan Perusahaan Perbankan Di Bursa Efek Indonesia. *Jurnal Revenue: Jurnal Ilmiah Akuntansi*, *3(1)*, 21–30. <https://doi.org/10.46306/rev.v3i1.37>

Freeman, R. E., Phillips, R., & Sisodia, R. (2020). *Tensions in Stakeholder Theory*. *Business and Society*, *59(2)*, 213–231.

<https://doi.org/10.1177/0007650318773750>

- 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 Indoneisa. *Prosiding SNAM PNJ*, 1–13.
- Ghozali, I. (2019). Aplikasi Analisis Multivariate dengan Program IBM SPSS. 25. Badan Penerbit Universitas Diponegoro.
- Giannopoulos, G., Fagernes, R. V. K., Elmarzouky, M., & Hossain, K. A. B. M. A. (2022). *The ESG Disclosure and the Financial Performance of Norwegian Listed Firms*. *Journal of Risk and Financial Management*, 15(6). <https://doi.org/10.3390/JRFM15060237>
- Hansen, D.R., & Mowen, M. M. (2018). *Cornerstones of Cost Management* (4th ed.). Cengage Learning.
- Hasti, W. W., Maryani, M., & Makshun, A. (2022). Pengaruh *Leverage*, Struktur Modal, dan Ukuran Perusahaan terhadap Kinerja Keuangan pada Perusahaan Sektor Pertambangan. *Reviu Akuntansi, Manajemen, Dan Bisnis*, 2(2), 139–150. <https://doi.org/10.35912/rambis.v2i2.1544>
- Hayat, H. (2020). Paradigma *Good Governance* Menuju *Shared Governance* Melalui Reformasi Birokrasi dan Inovasi Pelayanan Publik. *Aristo*, 8(1), 1. <https://doi.org/10.24269/ars.v8i1.2270>
- Hertina, D., & Saudi, M. H. M. (2019). Stock return: Impact of return on asset, return on equity, debt to equity ratio and earning per share. *International Journal of Innovation, Creativity and Change*, 6(12), 93–104.
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan ESG Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bei Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144. <https://doi.org/10.52859/jba.v8i2.173>
- Icam, S. (2020). Statistika Penelitian. *Universitas Negeri Gorontalo, Program Doktor Ilmu Pendidikan Pascasarjana Universitas Negeri Gorontalo*, 1–15. <https://d1wqtxts1xzle7.cloudfront.net/62615506/>
- Indonesia Stock Exchange. (2024). Laporan Keuangan dan Tahunan. Retrieved June 25, 2024, from <https://www.idx.co.id/id/perusahaan-tercatat/laporan-keuangan-dan-tahunan/>
- Initiative, G. R. (2016). *Sustainability Reporting Guidelines*. www.globalreporting.org
- Inne, A., Ubud, S. P. D., & Kusuma, R. D. D. (2021). *The Effect of Profitability, Firm Size, Liquidity, Sales Growth on Firm Value mediated Capital Structure*. *International Journal of Business, Economics and Law*, 24(4), 15–22.
- J Puspitandari, A. S. (2017). *The Effect of Sustainability Report Disclosure on*

Banking Performance. Diponegoro Journal of Accounting.

- Jaka, I., & Habsyah Fitri, A. (2020). Pengaruh Pertumbuhan Aset Terhadap Profitabilitas Perbankan Dengan Variabel Mediasi Diversifikasi Aset. *Jurnal RAK (Riset Akuntansi Keuangan)*, 5(1), 70–84. <https://doi.org/10.31002/rak.v5i1.2808>
- Jensen, M. C. (2017). *Value maximisation, Stakeholder theory and the corporate objective function. Unfolding Stakeholder Thinking: Theory, Responsibility and Engagement*, 01, 65–84. doi:<https://doi.org/10.2307/3857812>.
- Juandi, B. A., Djamereng, A., & Budiandriani, B. (2019). Pengaruh *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* terhadap *Return on Equity* pada PT. Utama Karya. *PARADOKS: Jurnal Ilmu Ekonomi*, 2(4), 118-125.
- Jufrizen, I. N. A. F. (2020). Pengaruh *Debt to Equity Ratio* , *Return on Equity* , *Return on Assets* dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Farmasi. *Jurnal Humaniora*. 4(1), 183–195.
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). *The Impact of ESG Performance to Firm Performance*. *Jurnal Aplikasi Akuntansi*, 5(1), 21–41.
- Kartika, F., Dermawan, A., & Hudaya, F. (2023). Pengungkapan *Environmental, Social, dan Governance (ESG)* dalam meningkatkan nilai perusahaan publik di Bursa Efek Indonesia. *SOSIOHUMANIORA: Jurnal Ilmiah Ilmu Sosial Dan Humaniora*, 9(1), 29–39. <https://doi.org/10.30738/sosio.v9i1.14014>
- Kasmir. (2021). Analisis Laporan Keuangan (Vol. 12). PT Rajagrafindo Persada.
- Kaur, A., & Singh, B. (2018). *Corporate reputation: Do board characteristics matter? Indian evidence*. *Indian Journal of Corporate Governance*, 11(2), 122–134.
- Kuangan, K. (2022). Kementerian Keuangan Catat Penerimaan Pajak Hingga Oktober 2022 Capai 97,5 Persen Dari Target APBN. <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Konpres-APBN-Kita-%281%29%0A>
- Kuangan, O. J. (2017). Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik. <https://ojk.go.id/id/regulasi/Pages/Penerapan-Kuangan-Berkelanjutan-bagi-Lembaga-Jasa-Kuangan,-Emiten,-dan-Perusahaan-Publik.aspx%0A>
- Kim, S., & Li, Z. (2021). *Understanding the impact of ESG practices in corporate finance*. *Sustainability (Switzerland)*, 13(7), 1–15. <https://doi.org/10.3390/su13073746>
- Krishnamoorthy, R. (2021). *Environmental, Social, and Governance (ESG) Investing: Doing Good to Do Well*. *Open Journal of Social Sciences*, 09(07), 189–197. <https://doi.org/10.4236/jss.2021.97013>

- Lelkes, Y. (2016). *Winners, Losers, and the Press: The Relationship Between Political Parallelism and the Legitimacy Gap*. *Political Communication*, 33(4), 523–543. <https://doi.org/10.1080/10584609.2015.1117031>
- Lindsey, K.; Mauck, N.; Olsen, B. (2021). *The coming wave of small business succession and the role of stakeholder synergy theory*. *Glob. Finance. J.*
- LUSIANA, D., & AGUSTINA, D. (2018). Faktor-faktor yang mempengaruhi nilai perusahaan pada perusahaan non keuangan. *Jurnal Bisnis Dan Akuntansi*, 19(1), 81–91. <https://doi.org/10.34208/jba.v19i1.67>
- Maama, H. (2021). *Institutional environment and environmental, social and governance accounting among banks in West Africa*. *Meditari Accountancy Research*, 29(6), 1314–1336. <https://doi.org/10.1108/MEDAR-02-2020-0770>.
- Makhdalena, M., Zulvina, D., Zulvina, Y., Amelia, R. W., & Wicaksono, A. P. (2023). *ESG and Firm Performance in Developing Countries: Evidence From ASEAN*. *Etikonomi*, 22(1), 65–78. <https://doi.org/10.15408/etk.v22i1.25271>
- Malle, A. Y., Pirttimaa, R., & Saloviita, T. (2015). *This is an electronic reprint of the original article . This reprint may differ from the original in pagination and typographic detail*. *International Journal of Special Education*, 30(2), 70–84.
- Martha, H., & Khomsiyah, K. (2023). *The Effects of Environmental, Social, and Governance (ESG) on Corporate Performance*. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 17(1), 112–120. <https://doi.org/10.32815/jibeka.v17i1.1380>
- 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(June 2020), 147–173. <https://doi.org/10.1108/S1571-038620200000027011>
- Merry Susanti, C. (2019). Faktor Yang Mempengaruhi Nilai Perusahaan Perusahaan Non Keuangan Yang Terdaftar Di BEI. *Jurnal Paradigma Akuntansi*, 1(3), 646. <https://doi.org/10.24912/jpa.v1i3.5567>
- Miralles-Quirós, M. M., Miralles-Quirós, J. L., & Hernández, J. R. (2019). *ESG performance and shareholder value creation in the banking industry: International differences*. *Sustainability (Switzerland)*, 11(5). <https://doi.org/10.3390/su11051404>
- Mohammad, W. M. W., & Wasiuzzaman, S. (2021). *Environmental, Social and Governance (ESG) disclosure, competitive advantage and performance of firms in Malaysia*. *Cleaner Environmental Systems*.
- Murashima, M. (2020). *Do investors' reactions to CSR-related news communication differ by shareholder? An empirical analysis from Japan*. *Corporate Governance (Bingley)*, 20(5), 781–796. <https://doi.org/10.1108/CG-11-2019-0346>

- Nahavandi, S. (2019). *Industry 5.0 definition. Sustainability*, 11, 43–71.
- Napitupulu, R. B., Simanjuntak, T. P., Hutabarat, L., Damanik, H., Harianja, H., Sirait, R. T. M., & Lumban Tobing, C. E. R. (2021). Penelitian Bisnis, Teknik dan Analisa dengan SPSS-STATA-Eviews.
- Ningsih, D. A., & Wuryani, E. (2021). Kepemilikan Institusional, *Leverage* Dan Ukuran Perusahaan Terhadap Kinerja Keuangan. *AKUNESA: Jurnal Akuntansi Unesa*, 9(2), 18–23.
- Nollet, J., Filis, G., & Mitrokostas, E. (2016). *Corporate Social Performance, Corporate Financial Performance, and Firm Size: A Meta-Analysis. Economic Modelling*, 44(0), 3–12.
- Nuriyanto. (2019). Analisis Pengaruh Tingkat Pertumbuhan Asset (*Asset Growth*) Dan Struktur Aktiva Terhadap Profitabilitas (ROA) Dengan *Capital Structure* Sebagai Variabel Intervening Pada Bank Umum Syariah Di Indonesia Periode 2016-2018 Skripsi. *Skirpsi*, 1–90. <http://www.elsevier.com/locate/scp>
- Pratama, I. G. B. angga, & Wiksuana, I. G. B. (2020). Pengaruh Ukuran Perusahaan dan *Leverage*. *E-Jurnal Manajemen Unud*, 5(2), 1338–1367.
- Rachmat, A. D. N. (2023). Pengaruh *Total Asset Turn Over* Terhadap *Return on Equity*. *Jiip - Jurnal Ilmiah Ilmu Pendidikan*, 6(3), 1447–1453. <https://doi.org/10.54371/jiip.v6i3.1698>
- Rahayu, Maryati, & Sari, B. (2018). Kepemilikan Institusional, Manajemen Laba Dan *Leverage* Terhadap Kinerja Perusahaan. 2 (1), 67–78.
- Rosmita Rasyid, R. E. (2019). Pengaruh *Firm Size, Profitability, Sales Growth, Dan Leverage* Terhadap *Firm Value* Pada Perusahaan Manufaktur yang Terdaftar di BEI Pada Tahun 2015-2017. *Jurnal Paradigma Akuntansi*, 1(2), 468. <https://doi.org/10.24912/jpa.v1i2.5016>
- 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>
- Rudyanto, A., & Siregar, S. V. (2018). *The effect of stakeholder pressure and corporate governance on the sustainability report quality. International Journal of Ethics and Systems*, 34(2), 233–249. <https://doi.org/10.1108/IJOES-05-2017-0071>
- Safitri, Y. M., & Kurnia. (2021). Pengaruh Profitabilotas, *Leverage*, Arus Kas dan Ukuran Perusahaan Terhadap Kondisi *Financial Distress*. *Jurnal Ilmu Dan Riset Akuntansi*, 10(4), 1–19. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/3869>
- Sandberg, H., Alnoor, A., & Tiberius, V. (2023). *Environmental, Social, and Governance Ratings and Financial Performance: Evidence from the European Food Industry. Business Strategy and the Environment*, 32(4), 2471–2489.

<https://doi.org/10.1002/bse.3259>

- Sari, T. diah, Titisari, K. H., & Nurlaela, S. (2020). Pengaruh Kepemilikan Manajerial, Komite Audit, *Leverage* Dan Ukuran Perusahaan Terhadap Kinerja Keuangan. *Upajiwa Dewantara*, 4(1), 15–26. <https://doi.org/10.26460/mmud.v4i1.6328>
- Sharma, P., Pandey, P., Jain, V. K., & Dangwal, R. C. (2022). *Measurement of ESG Performance: A Study of Indian Companies*. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4153779>
- Soetjanto, J. R., & Thamrin, H. (2020). *Analysis of Factors that Effect Firm Value of Consumer Goods Industry Listed on Indonesia Stock Exchange*. *International Journal of Scientific and Research Publications (IJSRP)*, 10(05), 1–8. <https://doi.org/10.29322/ijsrp.10.05.2020.p10102>
- Starks, L. T. (2021). *Environmental, Social, and Governance Issues and the Financial Analysts Journal*. *Financial Analysts Journal*, 77(4), 5–21. <https://doi.org/10.1080/0015198X.2021.1947024>
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Susanti, M. K. & M. (2019). Faktor Yang Mempengaruhi Nilai Perusahaan Manufaktur Yang Terdaftar Di BEI. *Jurnal Paradigma Akuntansi*, 2(2), 566. <https://doi.org/10.24912/jpa.v2i2.7621>
- Suwardika, I. N. A., & Mustanda, I. K. (2017). *E-Jurnal Manajemen Unud*, 6(3), 1248–1277.
- Syazhuni, B. A. (2022). Pengaruh Struktur Utang , Ukuran Perusahaan , Dan Profitabilitas Terhadap Kualitas Laba. 5(2), 808–818.
- Tambun, S., & Endhah Maylani, A. (2020). Pengaruh *Leverage* dan Perubahan *Intangible Asset* Terhadap Kinerja Perusahaan dengan Komite Audit Sebagai Variabel Moderating. *Jurnal Akuntansi Manajerial (Managerial Accounting Journal)*, 5(1), 60–73. <https://doi.org/10.52447/jam.v5i1.4193>
- Tarmuji, I., Maelah, R., & Tarmuji, N. H. (2016). *The Impact of Environmental, Social and Governance Practices (ESG) on Economic Performance: Evidence from ESG Score*. *International Journal of Trade, Economics and Finance*, 7(3), 67–74. <https://doi.org/10.18178/ijtef.2016.7.3.501>
- Triyani, A., Setyahuni, S. W., & Kiryanto, K. (2020). *The Effect ff 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>
- Utomo, W., Andini, R., & Raharjo, K. (2016). Pengaruh *Leverage* (DER), *Price Book Value* (PBV), Ukuran Perusahaan (*Size*), *Return on Equity* (ROE), *Deviden Payout Ratio* (DPR) Dan Likuiditas (CR) Terhadap *Price Earning Ratio* (PER) Pada Perusahaan Manufaktur yang Listing di BEI Tahun 2009 -

2014. *Journal O*.

Velte, P. (2017). *Does ESG performance have an impact on financial performance? Evidence from Germany*. *Journal of Global Responsibility*, 8(2), 169–178.

Whitelock, V. G. (2015). *Relationship Between Environmental Social Governance (ESG) Management And Performance - The Role Of Collaboration In The Supply Chain*. *The University Of Toledo, December 2015*. http://rave.ohiolink.edu/etdc/view?acc_num=toledo1450087632

Yulimtinan, Z., & Atiningsih, S. (2021). *Leverage Ukuran Perusahaan Pertumbuhan Penjualan Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Mediasi*. *Balance: Jurnal Akuntansi Dan Bisnis*, 6(1), 69-82.

Zuraida, Z., Houqe, M. N., & van Zijl, T. (2018). *Value Relevance of Environmental, Social and Governance Disclosure*. *Research Handbook of Finance and Sustainability*, 98, 458–483. <https://doi.org/10.4337/9781786432636.00033>