

DAFTAR PUSTAKA

- Alsayegh, M., Rahman, R. A., & Homayoun, S. (2020). Corporate Economic, Environmental, and Social Sustainability Performance Transformation through ESG Disclosure. *Sustainability*, *12*(3910). doi:doi:10.3390/su12093910
- Azmi, W., Hassan, M. K., Houston, R., & Karim, M. S. (2021). ESG activities and banking performance: International evidence from emerging economies. *Journal of International Financial Markets, Institutions and Money*, *70*(101277). doi:10.1016/j.intfin.2020.101277
- Beatty, R. (1989). Auditor Reputation and the Pricing of Initial public offering. *Accounting Review*, *LXIV*(4), 693-707.
- Brigham, Eugene, F., & Joel, F. H. (2013). *Dasar-dasar Manajemen Keuangan*. Jakarta: Salemba Empat.
- Buallay, A., El Khoury, R., & Hamdan, A. (2021). Sustainability reporting in smart cities: A multidimensional performance measures. *Cities*(103397). doi:doi:10.1016/j.cities.2021.103397
- 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). Retrieved from 10.1051/shsconf/20173408001
- Camelia Oprean-Stan 1, C. O.-S. (2020). Impact of Sustainability Reporting and Inadequate Management of ESG Factors on Corporate Performance and Sustainable Growth. *Sustainability*, *12*(8536). doi:10.3390/su12208536
- Clarkson, P., Li, Y., Richardson, G.D., & Vasvari, F. (2008). "Revisiting the relation between environmental performance and environmental disclosure – an empirical analysis". *Accounting Organizations and Society*, *33*(4/5), 303-327.
- Deegan, C., Rankin, M., & Tobin, J. (2002). An Examination of the Corporate Social and Environmental Disclosures of BHP from 1983-1997: A Test of Legitimacy Theory. *Accounting, Auditing and Accountability Journal*, *15*, 312-343. doi:10.1108/09513570210435861
- Ding, W. L. (2021). Corporate immunity to the COVID-19 pandemic. *Journal of Financial Economics*, *141*(2), 802–830. doi:10.1016/j.jfineco.2021.03.005
- Dwi Urip Wardoyo, M. L. (2022). PENGARUH SUSTAINABILITY REPORT TERHADAP NILAI PERUSAHAAN (Studi Perusahaan Non Keuangan dari tahun 2018-2020) Proxy : PBV (Price to Book Value). *JURNAL PUBLIKASI EKONOMI DAN AKUNTANSI*, *2*(2), 161-166.
- El Khoury, R. N. (2021). ESG and financial performance of banks in the MENAT region: concavity–convexity patterns. *Journal of Sustainable Finance & Investment*, 1–25. doi:10.1080/20430795.2021.1929807

- Elkington, J. (1998). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Gabriola Island, Stony Creek: New Society Publishers.
- Ersoy, E., Swiecka, B., Grima, S., Özen, E., & Romanova, I. (2022). The Impact of ESG Scores on Bank Market Value? Evidence from the U.S. Banking Industry. *Sustainability*, 14(9527). doi:<https://doi.org/10.3390/su14159527>
- Exchange, S. (2020). "Practice Note 7.6 Sustainability Reporting Guide". Singapore Exchange. Retrieved June 5, 2022, from <http://rulebook.sgx.com/rulebook/practice-note-76-sustainability-reporting-guide>
- Freeman, E., Harrison, J. S., Wicks, A. C., Parmar, B., & Colle, S. d. (2010). *Stakeholder Theory : The State of the Art*.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23* (8 ed.). Universitas Diponegoro.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. d. (2007). *Teori Akuntansi*. Semarang: Universitas Diponegoro.
- Gujarati, D. N. (2006). *Ekonometrika Dasar*. Jakarta: Erlangga.
- Hadjoh, R., & Sukartha, I. M. (2013). Pengaruh Ukuran Perusahaan, Kinerja Keuangan dan Eksposur Media Pada Pengungkapan Informasi Lingkungan. *Jurnal Ekonomi Universitas Udayana*.
- Harahap, & Syafri, S. (2008). *Analisis Kritis atas Laporan Keuangan*. Jakarta: PT Raja Grafindo Persada.
- Hery. (2017). *Kajian Riset Akuntansi: Mengulas Berbagai Hasil Penelitian Terkini dalam Bidang Akuntansi*. Jakarta: PT. Grasindo.
- Herzig, Christian, & Stefan, S. (2006). Corporate sustainability reporting: An overview In Sustainability Accounting and Reporting. In M. B. Edited by Schaltegger Stefan, *Corporate sustainability reporting: An overview In Sustainability Accounting and Reporting* (pp. 301–24). Springer.
- Hörisch, J., Schaltegger, S., & Freeman, R. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275(124097). doi:10.1016/J.JCLEPRO.2020.124097
- Husada, E. V. (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. doi:10.52859/jba.v8i2.173
- Huynh, Q. L. (2020). A triple of corporate governance, social responsibility and earnings management. *Journal of Asian Finance, Economics and Business*, 7(3). doi:10.13106

- Imperiale, F., Pizzi, S., & Lippolis, S. (2023). Sustainability reporting and ESG performance in the utilities sector. *Utilities Policy*, 80(0957-1787). doi:10.1016/101468
- Indonesia Financial Services Authority, (. J. (2017). *“Implementation of Sustainability Finance for Financial Services Institutions, Issuers and Public Companies”*. International Finance Corporation. Retrieved June 5, 2022, from https://www.ifc.org/wps/wcm/connect/bab66a7c-9dc2-412f-81f6-f83f94d79660/Indonesia+OJK+Sustainable+Finance+Regulation_English.pdf?MOD=AJPERES&CVID=IVXU.Oy
- Ioannou, Ioannis, & George, S. (2017). The Consequences of Mandatory Corporate Sustainability Reporting. *Harvard Business School Research Working Paper*(11).
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). THE IMPACT OF ESG PERFORMANCE TO FIRM PERFORMANCE AND MARKET VALUE. *Jurnal Aplikasi Akuntansi*, 5(1), 21–41. Retrieved from <https://doi.org/10.29303/jaa.v5i1.84>
- KPMG. (2017). Survey of Corporate Sustainability Reporting. *KPMG*. Retrieved from <https://home.kpmg/xx/en/home/campaigns/2017/10/survey-of-corporate-responsibility-reporting-2017.html>
- Kurniasih, T., & Sari, M. M. (2013). "Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan Dan Kompensasi Rugi Fiskal Pada Tax Avoidance.". *Buletin Studi Ekonomi*, 18(1).
- Kuswanto, H., Sholihin, M., & Djajadikerta, H. G. (2022). Exploring the implementation of sustainable development goals: a comparison between private and state-owned enterprises in Indonesia. *Environment, Development and Sustainability*. doi:10.1007/s10668-022-02505-1
- Lina. (2013). Faktor-Faktor Penentu Pengungkapan Modal Intelektual. *Media Riset Akuntansi*, 3(1), 48-64.
- Lisin, Anton, 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*, 14(1), 479.
- Lucia, C. D., Pazienza, 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*, 12(13). doi: 10.3390/su12135317
- M, K. T. (2013). Pengaruh Profitabilitas, Leverage, Corporate Governance, Ukuran Perusahaan, dan Komposisi Rugi Fiskal pada Tax Avoidance. *Buletin Studi Ekonom*, 18, 58-66.
- Mahmut, A., Güzhan, G., & Ergun, K. (2022). Impact of ESG performance on firm value and profitability. *Borsa Istanbul Review*.
- Malaysia, B. (2021). *“Listing Requirements”*. Bursa Malaysia. Retrieved June 5, 2022, from https://www.bursamalaysia.com/regulation/listing_requirements

- Markovskaya, E., Nikolaishvili, N., & Kashperyuk, P. (2021). The impact of oil companies' sustainability on. *IOP Conference Series: Earth and Environmental Science*, 937 022079. doi:doi:10.1088/1755-1315/937/2/022079
- Munir, A., Khan, F. U., Taunsvi, M. U., & Khuram, S. (2019). Relationship between Corporate Governance, Corporate Sustainability and Financial Performance. *Pakistan Journal of Commerce and Social Sciences*, 13.
- Nemoto, N., & Morgan, P. J. (2020). Environmental, social, and governance investment: Opportunities and risks for Asia. Asian Development Bank Institute. *Sustainability*, 12(3910). doi:10.3390/su12093910
- Peng, L. S., & Isa, M. (2020). Environmental, Social and Governance (ESG) Practices and Performance in Shariah Firms: Agency or Stakeholder Theory? *Asian Academy of Management Journal of Accounting and Finance*, 16(1), 1-34.
- Prol, J. L., & Kim, K. (2022). Risk-return performance of optimized ESG equity portfolios in the NYSE. *Finance Research Letters*, 50(103312). doi:10.1016/j.frl.2022.103312
- Puspitaningtyas, Z. (2017). Pembudayaan Pengelolaan Keuangan Berbasis Akuntansi Bagi Pelaku Usaha Kecil Menengah. *Jurnal Akuntansi*, XXI(3), 361-372.
- Puspitasari, Ngadiman, & Christiany. (2014). PENGARUH LEVERAGE, KEPEMILIKAN INSTITUSIONAL, DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK (TAX AVOIDANCE) PADA PERUSAHAAN SEKTOR MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 2010-2012. *Jurnal Akuntansi*, XVIII(3), 408-421.
- Rahman, R. A., & Alsayegh, M. (2021). Determinants of Corporate Environment, Social and Governance (ESG) Reporting among Asian Firms. *Journal of Risk and Financial Management.*, 14(4:167). doi:10.3390/jrfm14040167
- Refinitiv. (n.d.). *Refinitiv*. Retrieved from <https://www.refinitiv.com/en/financial-data/company-data>
- Republic of the Philippines Securities and Exchange Commission. (2019). "*Sustainability Reporting Guidelines for Publicly-Listed Companies*". Republic of the Philippines Securities and Exchange Commission. Retrieved June 6, 2022, from <https://www.sec.gov.ph/corporate-governance/sustainability-report/>
- Rudianto. (2013). *Akuntansi Manajemen Informasi untuk Pengambilan Keputusan Strategis*. Jakarta: Erlangga.
- Sanchez, P., Joaquin, Marival Segarra, O., & Angel Peiro, S. (2021). Building a Theoretical Framework for Corporate Sustainability. *Sustainability*, 13(273).
- Sawir. (2009). *Analisis Kinerja Keuangan dan Perencanaan Keuangan Perusahaan*. Jakarta: PT Gramedia Pustaka Utama.
- Sawir, A. (2005). *Analisis Kinerja Keuangan dan Perencanaan Keuangan Perusahaan*. Jakarta: Gramedia Pustaka.

- Sgammato, A. (2022, July 13). *EY*. Retrieved from EY Website: <https://www.ey.com>
- SHAIKH, I. (2022). ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) PRACTICE AND FIRM PERFORMANCE: AN INTERNATIONAL EVIDENCE. *Journal of Business Economics and Management*, 233(2), 218-237. doi:<https://doi.org/10.3846/jbem.2022.16202>
- Shleifer, A. (1998). State versus private ownership. *Journal of Economic Perspectives*, 12(4), 133–150. doi:10.1257/jep.12.4.133
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta Cv.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta,CV.
- Sugiyono. (2019). *Statistika untuk Penelitian*. Bandung: CV Alfabeta.
- Supriyati, H. G. (2020). *International Journal of Finance & Banking Studies*. 9, 121–130.
- Sustainalytics. (2021, December 10). *How Today's Banks are Adopting ESG-Based Strategies to Become More Sustainable*. Retrieved from Sustainalytics Web site: <https://www.sustainalytics.com>
- Szilárd, E. (2022). Take it with a pinch of salt—ESG rating of stocks and stock indices. *International Review of Financial Analysis*, 83(102308). doi:10.1016/j.irfa.2022.102308
- Taliyang, S. M., Latif, R. A., & Mustafa, N. H. (2011). The Determinants of Intellectual Capital Disclosure Among Malaysian Listed Companies. *International Journal of Knowledge Management.*, 4(3), 25-33.
- Thailand, T. S. (2017). “*Corporate Governance Code 2017*”. Securities and Exchange Commission of Thailand. Retrieved June 6, 2022, from <https://www.sec.or.th/cgthailand/EN/Pages/CGCode/CGCodeIndex.aspx>
- Trisnawati, R. (1999). Pengaruh Informasi Prospektus pada Return Saham Pasar Perdana. *Simposium Nasional Akuntansi, II* .
- Velte, P. (2017). “Does ESG Performance Have an Impact on Financial Performance? Evidence from Germany.”. *Journal of Global Responsibility*, 8(2), 169–78. Retrieved from <https://doi.org/10.1108/jgr-11-2016-0029>
- Wanta, D., & Herawati, V. (2021). Sustainable Finance Disclosure on Banking Sector in Indonesia: The Relationship Esg with Company Performance and Institutional Ownership. *Journal of Research in Business and Management*, 9(12), 06-12.
- Waworuntu, R. S., Wantah, M. D., & Rusmanto, T. (2014). CSR and Financial Performance Analysis: Evidence from top ASEAN Listed Companies. *Procedia-Social and Behavioral Sciences*, 164, 493-500. doi:10.1016/j.sbspro.2014.11.107
- Wild, J. J., Subramanyam, K. R., & Halsey, R. F. (2005). *Analisis Laporan Keuangan*. Jakarta: Salemba Empat.

WWF. (2014). *ENVIRONMENTAL, SOCIAL AND GOVERNANCE INTEGRATION FOR BANKS: A GUIDE TO STARTING IMPLEMENTATION*.

Yoo, S., & Managi, S. (2022). Disclosure or action: Evaluating ESG behavior towards financial performance. *Finance Research Letters*, 44(102108). doi:10.1016/j.frl.2021.102108

Zahroh, B. &. (2021). The Effect of ESG Performance on The Financial Performance of Manufacturing Companies Listed in The Indonesian. *AFEBI Management and Business Review.*, 6(129). doi:10.47312/ambr.v6i2.475.

Zaman, S., & Ellili, N. O. (2022). The Effect of ESG Disclosure on the Financial Performance of UAE Banks. doi:10.2139/ssrn.4043024