

DAFTAR PUSTAKA

- Abidin, E. T. I., & Nina, A. (2022). *PENGARUH RETURN ON INVESTMENT (ROI), RETURN ON EQUITY (ROE) DAN LEVERAGE TERHADAP RETURN SAHAM*” (Studi Normatif Perusahaan Manufaktur Sub Sektor Farmasi Bursa Efek Indonesia Tahun 2015-2019) *Eka Tarika Ilham Abidin, Nina Adelina*. 13, 62–76.
- Afrenza, C., & Astuti, T. D. (2023). Pengaruh Good Corporate Governance Terhadap Profitabilitas Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2020-2022. *Value*, 4(2), 117–132. <https://doi.org/10.36490/value.v4i2.934>
- Anggrawati, N. M. L. P. S., Yuniarta2, G. A., & Yudiantara, I. G. A. P. (2025). *The Influence of Firm Size and Solvency on the Firm Value of Technology Sector Companies Listed on the Indonesia Stock Exchange for the 2022 – 2024 Period Akuntansi , Universitas Pendidikan Ganesha , Bali , Indonesia*. 4(3), 57–68.
- Aurellia, O., Sanjaya, P., & Cahyonowati, N. (2022). Pengaruh Kepemilikan Manajerial Terhadap Return Saham Dengan Profitabilitas Sebagai Variabel Intervening Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *Diponegoro Journal of Accounting*, 11(4), 1–9. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Bagaswara, A., & Wati, L. N. (2020). Pengaruh Faktor Internal Dan Eksternal Terhadap Return Saham Dengan Moderasi Good Corporate Governance (Gcg). *Jurnal Ekobis : Ekonomi Bisnis & Manajemen*, 10(2), 263–277. <https://doi.org/10.37932/j.e.v10i2.145>
- Cahyaningtyas, N., Subkhan, M. R., & Muslim, A. I. (2025). Pengaruh Ukuran Perusahaan dan Komite Audit terhadap Kualitas audit pada Perusahaan Industrial Goods yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2021-2023. *Brainy*, 6(1), 54–62.
- Chiu, A. A., Chen, L. N., & Hu, J. C. (2020). A study of the relationship between corporate social responsibility report and the stock market. *Sustainability (Switzerland)*, 12(21), 1–18. <https://doi.org/10.3390/su12219200>
- Dahal, M., Sangma, A., Das, J., & Ray, P. (2024). Mandatory CSR spending, ESG and firm performance: evidence from Bombay stock exchange. *Rajagiri Management Journal*, 18(2), 137–150. <https://doi.org/10.1108/ramj-08-2022-0132>
- Dewi, A. P. K., Kristianingsih, K., & Purwihartuti, K. (2022). Return Saham pada Perusahaan yang Terdaftar di LQ45: Kajian Model Profitabilitas dan Rasio Pasar. *Indonesian Journal of Economics and Management*, 2(3), 573–582. <https://doi.org/10.35313/ijem.v2i3.3755>
- Digdowiseiso, K. (2023). The Relationships between Current Ratio, Firm Age, Good Corporate Governance, and Corporate Social Responsibility: The Moderating Effects of Firm Size. *Shirkah: Journal of Economics and Business*, 8(3), 252–267. <https://doi.org/10.22515/shirkah.v8i3.629>
- Ermadiela Hanjani, E., & Budi Yanti, H. (2024). The Influence Of Environmental, Social, Governance (Esg) Disclosures and Company Size on Stock Returns. *Journal of Social and Economics Research*, 6(1), 1748–1761.

- <https://idm.or.id/JSER/index>.
- Ferial, F., Suhadak, & Handayani, S. R. (2016). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan dan Efeknya Terhadap Nilai Perusahaan. *Jurnal Administrasi Bisnis*, 33(1), 146–153.
- Frasetio, & Herman Halim, F. (2024). *Ijeba (International Journal of Economic , Business and Applications) the Coal Sub-Sector Listed on the Indonesia Stock*. 104–113.
- Ghozali, I. (2018). *APLIKASI ANALISIS MULTIVARIATE DENGAN PROGRAM IBM SPSS 25*.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate Data Analysis Eighth Edition*. www.cengage.com/highered
- Handayati, P., Sumarsono, H., & Narmaditya, B. S. (2022). Corporate Social Responsibility Disclosure and Indonesian Firm Value: the Moderating Effect of Profitability and Firm'S Size. *Journal of Eastern European and Central Asian Research*, 9(4), 703–714. <https://doi.org/10.15549/jeecar.v9i4.940>
- Holly, A., & Loandy, B. K. (2022). *PERAN MEKANISME GOOD CORPORATE GOVERNANCE DALAM MENINGKATKAN REPUTASI PERUSAHAAN SERTA DAMPAKNYA TERHADAP KINERJA KEUANGAN*.
- Huang, F., Chen, M., & Liu, R. (2023). The nature of corporate social responsibility disclosure and investment efficiency: Evidence from China. *Frontiers in Environmental Science*, 11(December 2008), 1–24. <https://doi.org/10.3389/fenvs.2023.1028745>
- Ismi, R., Rapini, T., & Riawan, R. (2022). Analisis Pengaruh Kepemilikan Asing Good Corporate Governance Dan Sales Growth Terhadap Nilai Perusahaan. *The Academy Of Management and Business*, 1(2), 88–94. <https://doi.org/10.55824/tamb.v1i2.149>
- Jensen, M., & Meckling, W. (1976). Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. 3, 2(4), 305–360. *Journal of Financial Economics*, 3(2(4)), 205–360. <https://doi.org/10.1177/0018726718812602>
- Jogiyanto, H. (2022). *Teori portofolio dan analisis investasi*.
- Jumroh, L. A. (2024). The Influence Of The Implementation Of Good Corporate Governance On The Quality Of Financial Performance At Muamalat Bank In Sorong District In 2018-2022. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 12(1), 1109–1122. <https://doi.org/10.37676/ekombis.v12i1.5209>
- Nawangsari, A. T. (2026). *The effect of ESG on financial performance of energy sector companies in Indonesia and Malaysia during 2020 – 2023 The effect of ESG on financial performance of energy sector companies in Indonesia and*. 8(1), 25–42. <https://doi.org/10.20885/jca.vol8.iss1.art3>
- Nurhayati, P. (2021). PENGARUH CORPORATE GOVERNANCE DAN KINERJA KEUANGAN TERHADAP FINANCIAL DISTRESS (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2015-2019) Puji Nurhaya. *Jurnal Akuntansi Dan Keuangan*, 22(2), 939–946.
- Nuryana, Y., & Surjandari, A. S. (2019). The Effect of Good Corporate Governance Mechanism, and Earning Management on Company Financial Performance. *Global Journal of Management and Business Research*, 19(1), 26–39.

- Pradnyaningsih, N. W. ., & Suarjaya, A. A. G. (2022). Pengaruh faktor fundamental perusahaan terhadap return saham. *E-Jurnal Manajemen*, 11(7), 1377–1377.
<https://doi.org/https://doi.org/10.24843/ejmunud.2022.v11.i07.p06>
- Putu, & Yadnya. (2020). *LEVERAGE, PROFITABILITAS, DAN KEPEMILIKAN MANAJERIAL BERPENGARUH TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN REAL ESTATE DAN PROPERTY*. 9(2), 737–757.
<https://doi.org/https://doi.org/10.24843/EJMUNUD.2020.v09.i02.p17> ISSN
- Rahmantari, N. L. L. (2021). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Ukuran Perusahaan Dan Profitabilitas Sebagai Variabel Moderasi Pada Perusahaan Farmasi Yang Terdaftar Di Bursa Efek Indonesia. *Ganec Swara*, 15(1), 813. <https://doi.org/10.35327/gara.v15i1.179>
- Rahmawantari, D. M. (2023). Pengaruh Corporate Social Responsibility dan Mekanisme Good Corporate Governance Terhadap Kinerja Perusahaan. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 10(1), 1042.
<https://doi.org/10.35137/jabk.v10i1.876>
- Regmi, R., Zhang, Z., & Zhang, H. (2023). Entrepreneurship strategy, natural resources management and sustainable performance: A study of an emerging market. *Resources Policy*, 86.
<https://doi.org/10.1016/j.resourpol.2023.104202>
- Riawan, R. (2017). PENGARUH KEBIJAKAN DIVIDEN DALAM MEMEDIASI RETURN ON ASSET DAN FIRM SIZE TERHADAP RETURN SAHAM (Studi Pada Perusahaan Yang Tergabung Dalam LQ45 di Bursa Efek Indonesia (BEI) Tahun 2011 – 2014). *Jurnal Akuntansi Dan Pajak*, 17(02). <https://doi.org/10.29040/jap.v17i02.14>
- Safrianti, S. (2020). ANALISIS PENGARUH UKURAN PERUSAHAAN DAN UMUR PERUSAHAAN TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE PADA PERUSAHAAN SEKTOR INDUSTRI DASAR DAN KIMIA DI BURSA EFEK INDONESIA PADA TAHUN 2013-2019. *CREATIVE RESEARCH MANAGEMENT JOURNAL*, 3(1), 63–76. <https://doi.org/https://doi.org/10.32663/crmj.v3i1.1265>
- Samari, W. (2020). *GOOD CORPORATE GOVERNANCE IMPLEMENTATION AS A*. 1(3), 526–537. <https://doi.org/10.38035/DIJEFA>
- Saragih, A. S. S., & Said, H. S. (2023). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Jurnal Akademi Akuntansi*, 6(3), 345–358.
<https://doi.org/10.22219/jaa.v6i3.27236>
- Sari, I., & Daito, A. (2024). the Influence of the Effectiveness of Good Corporate Governance and Disclosure of Corporate Social Responsibility on Tax Avoidance and Its Impact on Company Value. *International Journal of Environmental, Sustainability, and Social Science*, 5(1), 55–64.
<https://doi.org/10.38142/ijesss.v5i1.942>
- Sembiring, S. V. dan H. B. Y. (2023). Sembiring. *Jurnal Ekonomi Trisaksti*, 3(2), 2713–2724.
- Spence, M. (1973). *Job Market Signaling*. *The Quarterly Journal of Economics*. 87, 355–374.
<https://doi.org/https://doi.org/http://www.jstor.org/about/terms.html>

- Suchman, M. C. (1995). *Managing Legitimacy: Strategic and Institutional Approaches*.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*.
- Tri, W., Syafrida, H., & Maya, S. (2025). The Role of Profitability in Moderating the Relationship between Sustainability Reporting and ESG Disclosure on Firm Value of Energy Sector in Indonesia. *Journal of Applied Accounting and Taxation*, 10(2), 287–297.
<https://doi.org/https://doi.org/10.30871/jaat.v10i2.11261>
- William, W., & Bambang, S. (2024). The influence of corporate social responsibility disclosure and good corporate governance mechanisms on stock returns with financial performance as a moderating variable in Indonesia. *Jurnal Ekonomi*, 13(1), 2278–2290.
<https://doi.org/10.54209/ekonomi.v13i01>
- Yerah, M. (2016). CORPORATE SOCIAL RESPONSIBILITY (CSR) SEBAGAI WUJUD KONKRIT KEPEDULIAN PERUSAHAAN. 2(2), 166–190.
<https://doi.org/10.4018/978-1-4666-7294-9.ch009>
- Zogning, F. (2017). Agency Theory: A Critical Review. *European Journal of Business and Management Wwww.iiste.Org ISSN*, 9(2), 1–8. www.iiste.org

