

DAFTAR PUSTAKA

- Amanti, L. (2012). Pengaruh good corporate governance terhadap nilai perusahaan dengan pengungkapan corporate social responsibility sebagai variabel pemoderasi (Studi kasus pada perusahaan rokok yang terdaftar di BEI). *Jurnal Akuntansi AKUNESA*, 1(1).
- Ambarsari, N. D., & Sidiq, A. (2013). Analisis Financial Leverage, Profitabilitas Dan Earning Per Share (Eps) Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (Bei). *Riset Manajemen dan Akuntansi STIE Atma Bhakti*, 4(7), 221238.
- Amiraslani, H., Lins, K. V., Servaes, H., & Tamayo, A. (2017). A matter of trust? The bond market benefits of corporate social capital during the financial crisis.
- Anindita, M. (2014). Pengaruh ukuran perusahaan, profitabilitas dan tipe industri terhadap pengungkapan sukarela pelaporan keberlanjutan. *Vol., No., hlm*, 1-15.
- Brigham, E. F., & Daves, P. R. (2014). *Intermediate financial management*: Cengage Learning.
- Brundtland, G. H., Khalid, M., Agnelli, S., Al-Athel, S., & Chidzero, B. (1987). Our common future. *New York*, 8.
- Campbell, D. (2002). Voluntary Disclosure of Misson Statement in Corporate Annual Reports: Signaling What and To Whom?
- Chong, M. E., Lee, S. W., Saw, T. Y., Toh, S. Z., & Yip, Y. S. (2019). *Enterprise Risk Management (ERM): an empirical analysis of factor associated with PLC firm value in Malaysia*. UTAR.
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. *Journal of management*, 37(1), 39-67.
- Daines, R. (2001). Does Delaware law improve firm value? *Journal of financial economics*, 62(3), 525-558.
- Darmaji, T., & Handy, M. F. (2006). *Pasar Modal di Indonesia: Pendekatan Tanya Jawab*. Jakarta
- Salemba Empat.
- Deswanto, R. B., & Siregar, S. V. (2018). The associations between environmental disclosures with financial performance, environmental performance, and firm value. *Social Responsibility Journal*.
- Dögl, C., & Holtbrügge, D. (2014). Corporate environmental responsibility, employer reputation and employee commitment: An empirical study in developed and emerging economies. *The International Journal of Human Resource Management*, 25(12), 1739-1762.
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, 20(1), 65-91.
- Elkington, J. (1998). Partnerships from cannibals with forks: The triple bottom line of 21st - century business. *Environmental quality management*, 8(1), 37-51.
- Endiramurti, S. R., Rosadi, A. B., & Probodono, A. N. (2019). GOING CONCERN COMPANY AND ITS RELATION TO SUSTAINABILITY REPORT DISCLOSURE: EVIDENCE FROM SOEs IN INDONESIA. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 3(01), 12-24.
- Endraswati, H., & Novianti, A. (2015). Pengaruh Rasio Keuangan dan Harga Saham dengan EPS sebagai Variabel Moderasi pada Perusahaan Manufaktur yang Terdaftar di DES. *Muqtasid: Jurnal Ekonomi dan Perbankan Syariah*, 6(1), 59-80.

- Fabozzi, F. J. (1999). *Manajemen investasi*: Salemba Empat.
- Fatchan, I. N., & Trisnawati, R. (2018). Pengaruh Good Corporate Governance Pada Hubungan Antara Sustainability Report dan Nilai Perusahaan (Studi Empiris Perusahaan Go Public di Indonesia Periode 2014-2015). *Riset Akuntansi Dan Keuangan Indonesia*, 1(1), 25-34.
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and stakeholders: A new perspective on corporate governance. *California management review*, 25(3), 88-106.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (Edisi 8)*. Semarang: Badan Penerbit : Universitas Diponegoro.
- GRI. (2018). GRI 101: Landasan: GRI.
- Gul, F. A., & Tsui, J. S. (2001). Free cash flow, debt monitoring, and audit pricing: Further evidence on the role of director equity ownership. *Auditing: A Journal of Practice & Theory*, 20(2), 71-84.
- Hapsoro, D., & Husain, Z. F. (2019). Does sustainability report moderate the effect of financial performance on investor reaction? Evidence of Indonesian listed firms. *International Journal of Business*, 24(3), 308-328.
- Harmono. (2009). *Manajemen Keuangan Berbasis Balance Scorecard. Pendekatan Teori, Kasus dan Riset Bisnis*. Jakarta: Bumi Aksara.
- Haruman, T. (2007). *Pengaruh Keputusan Keuangan dan Kepemilikan Institusional terhadap Nilai Perusahaan (Studi Kasus Pada Perusahaan Manufaktur Yang Listing di BEJ)*.
- Johari, J. (2019). Sustainability reporting and firm performance: Evidence in Malaysia. *International Journal of Accounting*, 4(17), 32-45.
- Kasmir. (2014). *Analisis Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Kencana, M. R. B. (2019). BEI Dorong Perusahaan Tercatat Terapkan Pembangunan Berkelanjutan.
- Kumar, P. (2017). Impact of earning per share and price earnings ratio on market price of share: a study of auto sector in India. *International Journal of Research*, 5(2).
- Kusumadilaga, R. (2010). *Pengaruh corporate social responsibility terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderating (Studi empiris pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia)*. Perpustakaan FE UNDIP.
- Latifah, S. W., & Luhur, M. B. (2017). Pengaruh Pengungkapan Sustainability Report terhadap nilai perusahaan dengan profitabilitas sebagai pemoderasi. *Jurnal Akuntansi dan Bisnis*, 17(1), 13-18.
- Loh, L., Thomas, T., & Wang, Y. (2017). Sustainability reporting and firm value: Evidence from Singapore-listed companies. *Sustainability*, 9(11), 2112.
- Manoppo, C. P. (2016). the Influence of ROA, ROE, ROS, and EPS on Stock Price. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 3(4).
- Muallifin, O. R., & Priyadi, M. P. (2016). Dampak Pengungkapan Sustainability Report terhadap kinerja keuangan dan kinerja pasar. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 5(12).
- Mukhtasyam, N. U. Z., Pagalung, G., & Arifuddin. (2020). Effect of Profitability, Liquidity, and Solvability on Share Prices with Earning Per Share (EPS) As a Moderating Variables. *International Journal of Innovative Science and Research Technology*, 5(8).
- Muwidha, M., Himma, M., & Riwijanti, R. (2019). ANALISIS PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN DIVIDEN DAN EARNING PER SHARE SEBAGAI VARIABEL PEMODERASI PADA PERUSAHAAN YANG TERGABUNG DALAM

- JAKARTA ISLAMIC INDEX (JII). *Adbis: Jurnal Administrasi dan Bisnis*, 12(2), 148-161.
- Natalia, R. (2014). Pengaruh Sustainability Reporting Terhadap Kinerja Keuangan Perusahaan Publik Dari Sisi Profitability Ratio. *Business Accounting Review*, 2(1), 111-120.
- PERATURAN OTORITAS JASA KEUANGAN NOMOR 51/POJK.03/2017 TENTANG PENERAPAN KEUANGAN BERKELANJUTAN BAGI LEMBAGA JASA KEUANGAN, EMITEN, DAN PERUSAHAAN PUBLIK, (2017).
ojk.go.id. (2017). Retrieved from <https://www.ojk.go.id/sustainable-finance/id/publikasi/riset-dan-statistik/Pages/Sustainability-Report-bagi-Lembaga-Jasa-Keuangan-dan-Emiten.aspx>.
- Pratama, M., Purnamawati, I., & Sayekti, Y. (2020). Analisis Pengaruh Kinerja Lingkungan dan Pengungkapan Sustainability Reporting Terhadap Nilai Perusahaan. *Jurnal Akuntansi Universitas Jember*, 17(2), 110.
- Raharjo, D., & Muid, D. (2013). Analisis Pengaruh Faktor-Faktor Fundamental Rasio Keuangan Terhadap Perubahan Harga Saham. *Diponegoro Journal of Accounting*, 444-454.
- Ratnasari, D., & Muniarty, P. (2020). Debt to Equity Ratio (DER), Earning Per Share (EPS) Analysis of Company Value at PT Indosat, Tbk. *Ilomata International Journal of Management*, 1(3), 83-87.
- Ross, S. A. (1977). The determination of financial structure: the incentive-signalling approach. *The bell journal of economics*, 23-40.
- Rusmanto, T., & Williams, C. (2015). Compliance evaluation on CSR activities disclosure in Indonesian publicly listed companies. *Procedia-Social and Behavioral Sciences*, 172, 150-156.
- Sharma, S., Durand, R. M., & Gur-Arie, O. (1981). Identification and analysis of moderator variables. *Journal of marketing research*, 18(3), 291-300.
- Siraj-Blatchford, J., Mogharreban, C., & Park, E. (2016). *International research on education for sustainable development in early childhood*: Springer.
- Taylor, J., Vithayathil, J., & Yim, D. (2018). Are corporate social responsibility (CSR) initiatives such as sustainable development and environmental policies value enhancing or window dressing? *Corporate social responsibility and environmental management*, 25(5), 971-980.
- Verrecchia, R. E. (1983). Discretionary disclosure. *Journal of accounting and economics*, 5, 179-194.
- Wang, M.-C. (2017). The relationship between firm characteristics and the disclosure of sustainability reporting. *Sustainability*, 9(4), 624.
- Wibisono, Y. (2007). *Membedah konsep & aplikasi CSR: corporate social responsibility*: Fascho Pub.
- Wibowo, I., & Faradiza, S. A. (2014). Dampak pengungkapan sustainability report terhadap kinerja keuangan dan pasar perusahaan.
- Wicaksana, A. W., Djaelani, A. Q., & ABS, M. K. (2018). Analisis Pengaruh Return On Assets (Roa), Earning Per Share (Eps), Dan Debt To Equity Ratio (Der) Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Yang Tercantum Dalam Indeks Lq45 Bei Periode 2013-2016). *Jurnal Ilmiah Riset Manajemen*, 7(01).
- Wiratna, S. (2014). SPSS untuk Penelitian. *Jakarta: Penerbit Baru*.
- Yusuf, A. M. (2016). *Metode penelitian kuantitatif, kualitatif & penelitian gabungan*: Prenada Media.