DAFTAR REFERENSI

Acosta Garcia, C., Verleyen, I., & Roggeman, A. (2024). Corporate social responsibility and tax avoidance: the moderating role of economic freedom. *Society and Business Review*, *19*(4), 620–647. https://doi.org/10.1108/SBR-11-2023-0345

Afdhal, T. febri, & Wuryan Andayani. (2024). Pengaruh Pengungkapan Esg Terhadap Nilai Perusahaan Sektor Tambang Di Indonesia Yang Terdaftar Pada Bei Tahun 2018-2022. *Telaah Ilmiah Akuntansi Dan Perpajakan*, *2*(4), 593–605. https://doi.org/10.21776/tiara.2024.2.4.138

AL-Janabi, A. M. A., Saei, M. J., & Hesarzadeh, R. (2024). The Impact of Adherence to Sustainable Development, as Defined by the Global Reporting Initiative (GRI-G4), on the Financial Performance Indicators of Banks: A Comparative Study of the UAE and Iraq. *Journal of Risk and Financial Management*, *17*(1). https://doi.org/10.3390/jrfm17010017

Anam, H. (2023). Determinants of earnings quality: An empirical study in Indonesia. *Akuntansi Dan Teknologi Informasi*, *16*(1), 49–62. https://doi.org/10.24123/jati.v16i1.5258

Angelique, P., Sitompul, G. O., & Sinaga, T. J. G. (2024). The Effect of ESG Disclosure and Audit Quality on Company Value in the Basic Material Sector, with Company Size as a Moderator (2021–2023). *Jurnal Ekonomi*, *13*(4), 865–879. https://doi.org/10.54209/ekonomi.v13i04

Basuki, A. T. (2021). *Analisis Data Panel dalam Ekonomi Mikro*.

Cahyaningtyas, S. R., Muhsya, S. A., & Husnaini, W. (2024). and Company Performance : Empirical Evidence in. *Jurnal Ekonomi Akuntansi Dan Manajemen*, *23*(2), 134–154.

Company, P., Jensen, C., & Meckling, H. (1976). *Theory Of The Firm : Managerial Behavior , Agency Costs And Ownership Structure I . Introduction and summary In this paper WC draw on recent progress in the theory of (1) property rights , firm . In addition to tying together elements of the theory of e*. *3*, 305–360.

Diah Permata Sari, & Wahyu Widodo. (2022). Pengaruh Good Corporate Governance DanPengungkapan Corparate Social ResponsibilityTerhadap Kualitas Laba Dan Dampaknya Pada ReturnSaham Dengan Leverage Dan Firm Size SebagaiControl Variable. *Jurnal Bina Bangsa Ekonomika*, *15*(2), 628–647.

Dwi Putri, Y., & Purnomo, H. (2023). Pengaruh *sustainability reporting* disclosure dan manajemen laba akrual terhadap kualitas laba perusahaan. *Equilibrium Jurnal Bisnis & Akuntansi*, *XVII*(1), 28–42.

Environmental, P. (2025). *Jea 1,2*. *7*(3), 896–914.

Farah Aulia Rianti, & Vinola Herawaty. (2024). Pengaruh Sustainability Report Quality, Kinerja Lingkungan, Dan Kualitas Laba Terhadap Cost of Equity Dengan Komite Audit Sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, *4*(2), 705–714. https://doi.org/10.25105/v4i2.20936

Ghozali, H, I. (2021). Bab 6 Analisis Regresi. In *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26*.

Ghozali, I. (2021). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10. In *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26*.

Gianina Geralda Ginting, & Susi Sarumpaet. (2025). The Effect of Sustainability Reporting Practices on Environmental Performance in Manufacturing Firms Listed on the Indonesia Stock Exchange from 2018 to 2022. *International Journal of Economics, Commerce, and Management*, *2*(4), 197–209. https://doi.org/10.62951/ijecm.v2i4.1010

Global Reporting Initiative. (2023). *Gri Standards Terkonsolidasi*.

Hakim, M. Z., & Naelufar, Y. (2020). Pengaruh Kualitas Laba terhadap Nilai Perusahaan. *Jurnal Akuntansi*, *8*(2), 123–135.

Hutasoit, S., Harahap, K., & Nasution, A. H. (2020). Pengaruh Corporate Social Responsibility Terhadap Earning Quality Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015 - 2017. *JAKPI - Jurnal Akuntansi, Keuangan & Perpajakan Indonesia*, *8*(1), 1. https://doi.org/10.24114/jakpi.v8i1.19134

Ika, S., Indriani, L., Setianan, A., & Widagdo, A. (2022). *Corporate Social Responsibility Disclosures and Earnings Quality: Evidence from Indonesia*. 8–11. https://doi.org/10.4108/eai.10-8-2022.2320882

Jakeem, J., & Firmansyah, A. (2026). *Sustainability Performance And Earnings Management : The Role Of Board Meetings*. *8*(1), 201–217.

Khaerunnisa, N., & Widiyati, D. (2026). Faktor-Faktor yang Mempengaruhi Pengungkapan Sustainability Report. *RIGGS: Journal of Artificial Intelligence and Digital Business*, *5*(1), 7163–7173. https://doi.org/10.31004/riggs.v5i1.7135

Khatri, I., & Kjærland, F. (2023). Sustainability reporting practices and environmental performance amongst nordic listed firms. *Journal of Cleaner Production*, *418*(January). https://doi.org/10.1016/j.jclepro.2023.138172

Kumar, Sunil; Lochab,A.; Mishra, M. (2021). The Impact of Business Model Innovation (BMI) and Organisational Values on Firm Performance: Mediating Role of Corporate Sustainability. In *Corporate Sustainability-A New Paradigm* (Vol. 32, Number 3, pp. 56–71).

Maryvonne Lumley & James Wilkinson. (2014). Pengaruh Corporate Social

Responsibility (Csr) Terhadap Kualitas Laba Dengan Corporate Governance Sebagai Variabel Moderating. *Developing Employability for Business*, *11*(1), 38–60.

Maulana Sahid, I., & Henny I, D. (2023). Pengaruh Green Intellectual Capital Index, Biaya Corporate Social Responsibility, Ukuran Perusahaan, Struktur Modal Dan Keputusan Investasi Terhadap Kinerja Keuangan. *Jurnal Akuntansi Trisakti*, *10*(2), 273–290. https://doi.org/10.25105/jat.v10i2.17683

Napitupulu, B. ., Simanjuntak, P., Hutabarat, L., Damanik, H., Harianja, H., Sirait Mulia, T. ., & Tobing Lumban, R. E. . (2017). Teknik dan Analisa Data dengan SPSS - STATA - EVIEWS. *Madenatera*, *13*(1).

Pardosi, L. (2025). Pengaruh Green Banking, Sustainability Reporting, dan Kualitas Laba Terhadap Kinerja Perusahaan pada Bank Umum Konvensional di Indonesia (Periode 2020-2024). *Jurnal Ilmiah Literasi Indonesia*, *1*(2), 490–504. https://doi.org/10.63822/k6d82n31

Putu Dina Cristina, & Gerianta Wirawan Yasa. (2024). The Influence of Earnings Quality and Dividend Policy on Company Value. *International Journal of Management Research and Economics*, *2*(4), 150–169. https://doi.org/10.54066/ijmre-itb.v2i4.2350

Rahayu, E. P., & Sumarta, N. H. (2025). Pengaruh Pengungkapan dan Biaya Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Manufaktur (Studi Empiris pada Perusahaan Sub Sektor Industri Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2023). *Indonesian Journal of Economics*, *2*(6), 1906–4.

Rani Putri, Finomia Honesty, F., & Nuri Honesty, H. (2024). Pengaruh Environmental, Social, Governance (ESG) Disclosure, dan Kinerja Keuangan Terhadap Return Saham. *ECo-Buss*, *7*(2), 1520–1535. https://doi.org/10.32877/eb.v7i2.1990

Rifka Alkhilyatul Ma'rifat, I Made Suraharta, I. I. J. (2024a). *No Title 済無No Title No Title No Title* (Vol. 2).

Rifka Alkhilyatul Ma'rifat, I Made Suraharta, I. I. J. (2024b). *No Title 済無No Title No Title No Title*. *2*, 306–312.

Sabrina, D. A., Sriyono, S., & Yulianti, R. (2025). The Effect of Environmental, Social, and Governance (ESG) Disclosure on Basic Material Company Financial Performance. *Jurnal Ilmu Manajemen*, *22*(1), 98–114. https://doi.org/10.21831/jim.v22i1.81565

Samosir, D. K. B. M., Tambun, S., & Pebriana, H. (2025). Pengaruh Kecurangan Laporan Keuangan, Kualitas Laba dan Komisaris Independen terhadap Nilai Perusahaan dengan Sustainability Disclosure sebagai Pemoderasi. *Media Akuntansi Perpajakan*, *10*(1), 62–73.

https://doi.org/10.52447/map.v10i1.8336

Sherly Amalia Rahmah, Nur Ainiyah, & Nurdiana Fitri Isnaini. (2024). Pengaruh Pengungkapan Kinerja Lingkungan, Kinerja Sosial dan Kinerja Ekonomi terhadap Nilai Perusahaan pada Sektor Pertambangan dan Energi yang Terdaftar di BEI Periode 2019-2023. *Pajak Dan Manajemen Keuangan*, *1*(4), 153–166. https://doi.org/10.61132/pajamkeu.v1i4.432

Silfadan Lafina Jaya Okta1, Imarotus Suaidah2, D. W. A. (2022). *Pengaruh Pengungkapan Akuntansi Manajemen*. *3*(1), 112–127.

Siswantaya, I. G. (2022). Pengaruh Pengungkapan CSR Terhadap Kualtas Laba. *Universitas Atma Jaya Yogyakarta*, *34*(2), 115–130.

Sululing, S., Pagalung, G., & Amiruddin. (2025). Esg Disclosure and Its Effect on Earnings Quality. *Veredas Do Direito*, *22*(5), e223581. https://doi.org/10.18623/rvd.v22.n5.3581

Tamara, Y., & Khairani, S. (2023). Pengaruh Pengungkapan Sustainability Report, Ukuran Perusahaan Terhadap Kinerja Perusahaan. *MDP Student Conference*, *2*(2), 501–506. https://doi.org/10.35957/mdp-sc.v2i2.4334

Trisakti, J. E. (2022). *Pengaruh Intellectual Capital Dan Esg Terhadap*. *2*(2), 595–610.

Vonny Adelia, W. W. (2023). Jurnal Senopati. *Senopati*, *5*(1), 56–68.

Wijaya, D. H., & Dwijayanti, S. P. F. (2023). Pengaruh Esg Disclosure Terhadap Kinerja Keuangan Dimoderasi Dengan Gender Diversity. *Jurnal Ilmiah Mahasiswa Akuntansi*, *12*(2), 124–133. https://doi.org/10.33508/jima.v12i2.5353