

## DAFTAR PUSTAKA

- Aditama, F. W. (2022). Analisis Pengaruh *Environment, Social, Governance* (ESG) Score terhadap *Return Saham* yang terdaftar di Index IDX30. 1(4), 592–602.
- Agbakwuru, V., Onyenahazi, O. B., Antwi, B. O., & Oyewale, K. (2024). *The Impact of Environmental, Social, and Governance ( ESG ) Reporting on on Corporate Financial Performance. International Journal of Research Publication and Reviews*, 5(September), 3629–3644. <https://doi.org/10.55248/gengpi.5.0924.2710>
- Agustine, V. A., Angraini, H. N., Riandy, I. M., & Lastiati, A. (2022). Dampak ESG Score terhadap Profitabilitas Perusahaan. 1–9.
- Alareeni, B. A., & Hamdan, A. (2021). *ESG impact on performance of US S & P 500-listed fi rms. July*. <https://doi.org/10.1108/CG-06-2020-0258>
- Ardiansyah, R., & Hersugondo. (2024). Hubungan ESG *Disclosure* dengan Kinerja Keuangan Perusahaan Berperingkat PROPER di Indonesia. 1(1), 76–87.
- Bosi, M. K., Lajuni, N., & Wellfren, A. C. (2022). *Sustainability Reporting through Environmental, Social, and Governance: A Bibliometric Review*.
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of financial management (15th ed.)*. Cengage Learning. <https://www.cengage.com/c/fundamentals-of-financial-management-15e-brigham/9781337395250/>
- Cooper, R. D., & Schindler, S. P. (2014). *Business Research Methods* (12 th). PT Media Global Edukasi.
- Dowling, J., & Pfeffer, J. (1975). *Organizational legitimacy: Social values and organizational behavior. Pacific Sociological Review*, 18(1), 122–136.
- Durlista, M. A., & Wahyudi, I. (2023). Pengaruh Pengungkapan *Environmental, Social dan Governance* (ESG) Terhadap Kinerja Perusahaan. 7(3), 210–232.
- Energy Institute. (2023). *Statistical Review of World Energy*.
- Gharchia, S. E. De, & Mindosa, B. (2023). Pengaruh *Environmental, Social, dan Governance* terhadap Profitabilitas pada Perusahaan terdaftar. 12(2), 68–86.
- Ghazali, A., & Zulmaita. (2020). Pengaruh Pengungkapan *Environmental, Social, and Governance* (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia).
- Ghozali, I. (2018). Aplikasi Analisis *Multivariate* dengan Program SPSS. Badan Penerbit Universitas Diponegoro.
- Hanafi, M. M. (2016). Analisis Laporan Keuangan. UPP STIM YKPN.

- Harahap, S. S. (2018). Analisis Kritis atas Laporan Keuangan. Raja Grafindo Persada.
- Hartomo, H. M., & Adiwibowo, A. S. (2023). Pengaruh Pengungkapan *Environmental, Social, Governance* (ESG) terhadap Kinerja Perusahaan. 12, 1–14.
- Harymawan, I., Kristanto, F., Fianto, B. A., & Adibah, W. (2021). *Financially Distressed Firms: Environmental, Social, and Governance Reporting in Indonesia*. 1–18.
- Hasnan, S., Zakwan, M., Adil, Z., Adil, Z., Haziq, M., & Mohd, D. (2023). *Factors Affecting Corporate Environmental, Social and Governance (ESG) Reporting: A Literature Review*. *Accounting and Finance Research*, 12(4), 13–22. <https://doi.org/10.5430/afr.v12n4p13>
- Hidayah, N., Aziz, A., & Alshdaifat, S. M. (2024). *ESG Reporting: Impacts, Benefits and Challenges*. June. <https://doi.org/10.1007/978-981-97-2981-4>
- Hill, J. (2020). *Environmental, Social, and Governance (ESG) Investing A Balanced Analysis of the Theory and Practice of a Sustainable Portfolio*. Candice Janco.
- Inawati, W. A., & Rahmawati. (2023). Dampak *Environmental, Social, dan Governance* (ESG) Terhadap Kinerja Keuangan. *Jurnal Akademi Akuntansi*, 6(2), 225–241. <https://doi.org/10.22219/jaa.v6i2.26674>
- International Energy Agency. (2023). *CO 2 Emissions in 2023 A new record high, but is there light at the end of the tunnel?*
- Jati, D. A. S., & Sofie. (2024). Pengaruh *ESG Disclosure*, Likuiditas, dan Profitabilitas terhadap Nilai Perusahaan. *Jurnal Ekonomi Trisakti*, 4(2), 365–374.
- John, E. (1997). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*.
- Kartika, F., Dermawan, A., & Hudaya, F. (2023). Pengungkapan *environmental , social , governance* ( ESG ) dalam meningkatkan nilai perusahaan publik di Bursa Efek Indonesia. *Jurnal Ilmiah Ilmu Sosial Dan Humaniora*, 9(February), 29–39.
- Kasmir. (2018). Analisis Laporan Keuangan. PT Rajagrafindo Persada.
- Katadata Green. (2024a). Katadata ESG Index. <https://green.katadata.co.id/dashboard/welcome>
- Katadata Green. (2024b). Mengenal Berbagai Standar Laporan Keberlanjutan. <https://green.katadata.co.id/infografik/65dc3c32660e2/mengenal-berbagai-standar-laporan-berkelanjutan>
- Kementrian ESDM. (2024). Target Bauran Energi Indonesia Tahun 2023 Kembali Melesat. IX.
- KPMG International. (2022). *Survey of Sustainability Reporting 2022*.

- Kumalasari Subroto, V., & Endrayati, E. (2023). *Kumpulan Teori Akuntansi*. Yayasan Prima Agus Teknik.
- Leony, E., Rizkiyanti, A., & Uzliawati, L. (2024). Pengaruh, *Enviromental, Social dan Governance Disclosure* terhadap Profitabilitas Perusahaan Sektor Makanan dan Minuman di Indonesia. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 8(1), 196–209.
- Martens, W., Ngoc, C., & Bui, M. (2023). *An Exploration of Legitimacy Theory in Accounting Literature*. 10. <https://doi.org/10.4236/oalib.1109713>
- Mauliddin, J. A., & Subardjo, A. (2022). Pengaruh *Leverage, Profitabilitas, Environmental Social dan Goverment (ESG)* terhadap Nilai Perusahaan yang mengungkapkan ESG Pada Tahun 2022. *Jurnal Ilmu Dan Riset Akuntansi*, 13(5).
- McKinsey & Company. (2020). *The ESG Premium: New Perspectives on Value and Performance*.
- Meadows, D. H., Meadows, D. L., Randers, J., & Behrens, W. W. (1972). *The Limits to Growth*. Universe Books.
- Nareswari, N., Tarczyńska-Juniewska, M., & Hashfi, R. U. Al. (2023). *Analysis of Environmental, Social, and Governance Performance in Indonesia: Role of ESG on Corporate Performance*. *Procedia Computer Science*, 225, 1748–1756. <https://doi.org/10.1016/j.procs.2023.10.164>
- Our World in Data. (2020). *Sector by sector: where do global greenhouse gas emissions come from?* [https://ourworldindata-org.translate.google/ghg-emissions-by-sector?\\_x\\_tr\\_sl=en&\\_x\\_tr\\_tl=id&\\_x\\_tr\\_hl=id&\\_x\\_tr\\_pto=tc](https://ourworldindata-org.translate.google/ghg-emissions-by-sector?_x_tr_sl=en&_x_tr_tl=id&_x_tr_hl=id&_x_tr_pto=tc)
- Pulino, S. C., Ciaburri, M., Magnanelli, B. S., & Nasta, L. (2022). *Does ESG Disclosure Influence Firm Performance ?* 1–18.
- Rahayu, K. (2024). Pengaruh Pengungkapan *Environment, Social, Governance* Terhadap Kinerja Perusahaan Sektor Perbankan. *Jurnal Ekonomi, Koperasi & Kewirausahaan*, 14(8), 1031–1042.
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh *Environmental, Social, Governance (ESG) Disclosure* Terhadap Kinerja Perusahaan. 9, 1–11.
- Sekaran, U. (2016). *Research Methods for Business* (Edisi 4). Salemba Empat.
- Tsang, A., & Cao, H. (2024). *Environmental, Social, and Governance (ESG) Disclosure: A Literature Review*. *The British Accounting Review*, 55(1), 101149. <https://doi.org/10.1016/j.bar.2022.101149>
- Wibowo, A. E. (2021). *Metodologi Penelitian: Pegangan untuk menulis karya ilmiah*. Penerbit Insania.