

DAFTAR PUSTAKA

- Adisti, AZ, & Machdar, NM (2024). Pengaruh Financial Distress, CSR Disclosure, dan Earnings Quality terhadap Nilai Perusahaan yang Dimoderasi Likuiditas. CEMERLANG?: Jurnal Manajemen dan Ekonomi Bisnis, 4(1), 45–56.
- Agustin, H., & Bertuah, E. (2024). Factor Determinant Profitability and Financial Distress of Non-Financial Sector Companies in Indonesia. *Owner : Riset Dan Jurnal Akuntansi*, 8(3), 2393–2405. <https://doi.org/10.33395/owner.v8i3.2193>
- Amruddin, et.al. (2022). Metodologi Penelitian Kuantitatif. CV Pradina Pustaka Grup.
- Antaiwan, B. junaidi, & Simanjuntak, N. P. (2023). The Effect of Good Corporate Governance on Financial Performance. *Jurnal Akuntansi, Manajemen Dan Bisnis Digital*, 2(1), 67–78. <https://doi.org/10.37676/jambd.v2i1.359>
- Azizah, S., & Lismawati, L. (2024). The Effect of Financial Performance on Financial Distress. *Jurnal Ilmiah Akuntansi Kesatuan*, 12(1), 167–178. <https://doi.org/10.37641/jiakes.v12i1.2470>
- Bambang Sudaryana, D., Ak, M., Agusiady, H. R., & SE, M. (2022). Metodologi Penelitian Kuantitatif. Deepublish.
- Batae, O.-M., Dragomir, V. D., & Feleaga, L. (2020). Environmental, social, governance (ESG), and financial performance of European banks. *Journal of Accounting and Management Information Systems*, 19(3), 480–501.
- BEI, S. P. (2023). *Jumlah Perusahaan Tercatat di BEI Melampaui Angka 900*. I Dx.Co.Id.
- Candio, P. (2024). The effect of ESG and CSR attitude on financial performance in Europe: A quantitative re-examination. *Journal of Environmental Management*, 354(120390). <https://doi.org/10.1016/j.jenvman.2024.120390>
- Dao, B. T. T., Coenders, G., Lai, P. H., Dam, T. T. T., & Trinh, H. T. (2024). An empirical examination of financial performance and distress profiles during COVID-19: the case of fishery and food production firms in Vietnam. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-09-2023-0509>
- Dharmawati, T., Gultom, J., Indrianti, M. A., Gobel, Y. A., & Suhairin, S. (2024). Pengaruh Esg (Environmental, Social, And Governance) Dan Keputusan Keuangan Terhadap Kinerja Keuangan Perusahaan. *Jurnal Ilmiah Edunomika*, 8(2), 1–8. <https://doi.org/10.29040/jie.v8i2.12882>

- Gabriela, N., Jatmiko, T., & Prabowo, W. (2024). Pengaruh ESG Terhadap Kinerja Keuangan Perusahaan Dengan Manajemen Laba Sebagai Variabel Mediasi (Studi Empiris Pada Seluruh Perusahaan Yang Terdaftar di Bursa Efek Indonesia Tahun 2021). *Diponegoro Journal of Accounting*, 13(1), 1–15.
- Gangi, F., Daniele, L. M., Varrone, N., Coscia, M., & D'Angelo, E. (2024). The impact of business ethics on ESG engagement and the effect on corporate financial performance: evidence from family firms. *Management Decision*. <https://doi.org/10.1108/MD-10-2023-1931>
- Ghozali, Imam. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 (10th ed.), Semarang: Badan Penerbit Universitas Diponegoro.
- Handayani, L. P. L., Endiana, I. D. M., & Pramesti, I. G. A. A. (2022). Pengaruh Good Corporate Governance, Profitabilitas, dan Likuiditas Terhadap Nilai Perusahaan. *Jurnal Kharisma*, 4(3), 55–66. <https://ejournal.unmas.ac.id/index.php/kharisma/article/view/5455>
- Kasmir, K. (2022). *Pengantar Metodologi Penelitian (Untuk Ilmu Manajemen, Akuntansi Dan Bisnis)* (Cetakan I). Raja Grafindo Persada.
- Kuangan, K. (2022). *Pembangunan Infrastruktur Jadi Salah Satu Fokus APBN 2023*. Kemenkeu.Go.Id.
- Linuwih, D. R., & Parasetya, M. T. (2024). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Perusahaan ((Studi Empiris pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2019 –2021). *Diponegoro Journal of Accounting*, 13(1), 1–15.
- Mas'udiyah, N. F., Santika, N., Oktaviani, N., Ramadhani, C. B., Nanda, M., & Hidayati, C. (2024). Analisis Perbandingan Laporan Keuangan untuk Menilai Kinerja Keuangan Perusahaan Konstruksi Tahun 2020-2022 (Studi Kasus BEI). *Wawasan: Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, 2(2), 45–64. <https://doi.org/10.58192/wawasan.v2i2.1841>
- Muslih, M., & Alfani, Z. (2022). Pengaruh Profitabilitas, Ukuran Perusahaan, Ukuran Dewan Komisaris, Dan Komite Audit Terhadap Pengungkapan Corporate Social Responsibility (Studi Pada Perusahaan Pertambangan Subsektor Batubara yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020). *E-Proceeding of Management*, 9(5), 3167–3176.
- Muslih, M., Almada, S. E. R., & Inawati, W. A. (2022). Pengaruh Ukuran Perusahaan, Corporate Governance, Dan Leverage Terhadap Nilai Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020. *EProceedings of Management*, 9(4), 2016–2025.

- Muslih, M., & Mulyaningtyas, C. T. (2019). Pengaruh Corporate Governance, Kompetensi dan Karakteristik Perusahaan Terhadap Pengungkapan Risiko Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(1), 179–188. <https://doi.org/10.17509/jaset.v11i1.17303>
- Neacșu, M., & Georgescu, I. E. (2023). Financial Performance - Organizational Sustainability Relationship. Literature Review. *Literature Review. Scientific Annals of Economics and Business*, 70(SI), 99–120. <https://doi.org/10.47743/saeb-2023-0016>
- Nilasari, A., & Ismunawan. (2021). “Pengaruh Kinerja Keuangan, Risk Based Capital, Ukuran Perusahaan Dan Makroekonomi Terhadap Financial Distress.” *Jurnal Ekonomi Bisnis Dan Kewirausahaan*, 10(1), 55–72. <https://doi.org/10.26418/jebik.v10i1.44793>
- Nurbaiti, A., & Pratiwi, Y. (2023). Pengaruh Ukuran Komite Audit, Kepemilikan Publik, Ukuran Dewan Komisaris, Dan Risk Management Committee Terhadap Pengungkapan Manajemen Risiko. *Kompak: Jurnal Ilmiah Komputerasi Akuntansi*, 7(1), 234–243.
- Nurwulandari, A., Hasanudin, H., Subiyanto, B., & Pratiwi, Y. C. (2022). Risk Based bank rating and financial performance of Indonesian commercial banks with GCG as intervening variable. *Cogent Economics & Finance*, 10(1), 2127486. <https://doi.org/10.1080/23322039.2022.2127486>
- Prihapsari, S. D., & Adilah, N. A. (2022). *Buku Informasi Statistik Infrastruktur PUPR 2022 ISBN*. Kementerian Pekerjaan Umum dan Perumahan Rakyat.
- Ramadhan, P., Rani, P., & Wahyuni, E. S. (2023). Disclosure of Carbon Emissions, Covid-19, Green Innovations, Financial Performance, and Firm Value. *Jurnal Akuntansi Dan Keuangan*, 25(1), 1–16. <https://doi.org/10.9744/jak.25.1.1-16>
- Rusydi, A. R., Palutturi, S., Noor, N. B., & Pasinringi, S. A. (2020). The implementation of good corporate governance (GCG) at public hospital in Indonesia: A literature review. *Enfermeria Clinica*, 30(4), 145–148. <https://doi.org/10.1016/j.enfcli.2019.10.057>
- Safriani, MN, & Utomo, DC (2020). PENGARUH PENGUNGKAPAN ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) TERHADAP KINERJA PERUSAHAAN. *Jurnal Akuntansi Diponegoro*, 9 (3).
- Sari, P. S., & Widiatmoko, J. (2023). Pengaruh Environmental, Social, and Governance (ESG) Disclosure terhadap Kinerja Keuangan dengan Gender Diversity sebagai Variabel Moderasi. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(9), 3634–3642.

- Strekalina, A., Zakirova, R., Shinkarenko, A., & Vatsaniuk, E. (2023). The Impact of ESG Ratings on Financial Performance of the Companies: Evidence from BRICS Countries. *Journal of Corporate Finance Research*, 17(4), 93–113. <https://doi.org/10.17323/j.jcfr.2073-0438.17.4.2023.93-113>
- Su, X., Wang, S., & Li, F. (2023). The Impact of Digital Transformation on ESG Performance Based on the Mediating Effect of Dynamic Capabilities. *Sustainability (Switzerland)*, 15(18). <https://doi.org/10.3390/su151813506>
- Sudaryana, B., & Agusady, H. (2022). *Metodelogi Penelitian Kuantitatif*. Deepublish Publisher.
- Sudaryono, S. (2019). *Metodelogi Penelitian Kuantitatif, Kualitatif dan Mix Method* (Cetakan 4). Rajawali Pers.
- Sugiyono, (2021). METODE PENELITIAN KUANTITATIF KUALITATIF dan R&D (M.Dr. Ir. Sutopo, S.Pd (ed); ke2 ed)
- Suzan, L., & Aini, C. (2022). The Influence of Intellectual Capital and Company Size On Financial Performance (Study on Banking Subsector Companies Listed on the Indonesia Stock Exchange in 2017- 2020). *IEOM Society International*, 3, 1556–1563.
- Suzan, L., & Ardiansyah, D. (2023). Good Corporate Governance, Intellectual Capital, And Operational Efficiency: Affect Company Value. *Urnal Akademi Akuntansi (JAA)*, 6(2), 294–311. <https://doi.org/10.22219/jaa.v6i2.27101>
- Suzan, L., & Zatayumni, J. F. (2023). Pengungkapan Manajemen Risiko: Good Corporate Governance, Dan Intellectual Capital Disclosure. *Jurnal E-Bis (Ekonomi-Bisnis)*, 7(2), 610–621. <https://doi.org/10.37339/e-bis.v7i2.1351>
- Tamba, JP, & Adiwibowo, AS (2021). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN. *Jurnal Akuntansi Diponegoro*, 10 (4)
- Wang, C., Li, J., & He, Y. (2023). Construction of Performance Evaluation Model for the Operation and Maintenance of Government Enterprise Cooperation Infrastructure Projects under the ESG Concept. *Social Security and Administration Management*, 4(7), 11–18. <https://doi.org/10.23977/socsam.2023.040702>
- Xu, Y., & Zhu, N. (2024). The Effect of Environmental, Social, and Governance (ESG) Performance on Corporate Financial Performance in China: Based on the Perspective of Innovation and Financial Constraints. *Sustainability (Switzerland)*, 16(8). <https://doi.org/10.3390/su16083329>

Yuliyanti, A., & Cahyonowati, N. (2023). PENGARUH DEWAN DIREKSI, DEWAN KOMISARIS, KOMISARIS INDEPENDEN, KOMITE AUDIT, MANAJERIAL KEPEMILIKAN, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KINERJA KEUANGAN. *Jurnal Akuntansi Diponegoro*, 12 (3).