

DAFTAR PUSTAKA

- Afdal, Z. A., & Linarti, U. (2023). Preventive Maintenance Analysis Using Monte Carlo Simulation and Failure Mode and Effect Analysis (FMEA) . *Jurnal Ilmiah Teknik Industri*, 22(2), 251–262. <https://doi.org/10.23917/jiti.v22i2.21900>
- Aldianto, L., Anggadwita, G., Permatasari, A., Mirzanti, I. R., & Williamson, I. O. (2021). Toward a business resilience framework for startups. *Sustainability (Switzerland)*, 13(6), 1–19. <https://doi.org/10.3390/su13063132>
- Alexander, H. B. (2023). *Mayoritas Emiten Energi Punya Tingkat Risiko ESG Tinggi, Siapa Paling Parah?* Kompas.Com. <https://lestari.kompas.com/read/2023/11/12/204856886/mayoritas-emiten-energi-punya-tingkat-risiko-esg-tinggi-siapa-paling-parah>
- Amalia, R., & Kusuma, I. W. (2023). Pengaruh Kinerja Lingkungan, Sosial, Dan Tata Kelola Terhadap Kinerja Pasar Dengan Kontroversi Esg Sebagai Variabel Pemoderasi. *ABIS: Accounting and Business Information Systems Journal*, 11(2), 175–194. <https://doi.org/10.22146/abis.v11i2.84771>
- Arif, M., Sajjad, A., Farooq, S., Abrar, M., & Joyo, A. S. (2020). The impact of audit committee attributes on the quality and quantity of *Environmental, Social and Governance (ESG)* disclosures. *Corporate Governance (Bingley)*, 21(3), 497–514. <https://doi.org/10.1108/CG-06-2020-0243>
- Ariswari, P. M. A., & Damayanthi, I. G. A. E. (2019). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Manajemen pada Pengungkapan CSR dengan Ukuran Perusahaan sebagai Variabel Kontrol Putu. *E-Jurnal Akuntansi Universitas Udayana*, 298(1), 372–389.
- Bapenas. (2023). *Energi*. Kementrian PPN/ Bapenas. <https://lcdi-indonesia.id/grk-energi/>
- Bisnis.com. (2023). *Daftar 82 Saham Energi, Batu Bara, Minyak dan Gas di Pasar Modal*. Bisnis.Com. <https://market.bisnis.com/read/20230822/7/1687149/daftar-82-saham-energi-batu-bara-minyak-dan-gas-di-pasar-modal>
- Chiaramonte, L., Dreassi, A., Girardone, C., & Piserà, S. (2022). Do ESG strategies enhance bank stability during financial turmoil? Evidence from Europe. *European Journal of Finance*, 28(12), 1173–1211. <https://doi.org/10.1080/1351847X.2021.1964556>

- David, F. R., & David, F. R. (2017). *Strategic Management: concepts and cases*. In *Pearson Education* (sixteenth). Pearson Education.
<https://doi.org/10.1007/978-3-322-84457-6>
- Dessler, G. (2020). *Human resource management-Pearson* (16th ed.). Pearson.
- Farooq, K., Yusliza, M. Y., Wahyuningtas, R., Haque, A. U., Muhammad, Z., & Saputra, J. (2021). Exploring challenges and solutions in performing employee ecological behaviour for a sustainable workplace. *Sustainability (Switzerland)*, 13(17), 1–19. <https://doi.org/10.3390/su13179665>
- Fionasari, D., Savitri, E., & Andreas. (2017). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Agresivitas Pajak (Studi pada Perusahaan yang Listing di Bursa Efek Indonesia). *SOROT*, 12(2), 95–105.
- Gamble, J. E., Peteraf, M. A., & Thompson, A. A. (2021). *Strategic Management*. McGraw Hill.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Undip.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Multivariate Data Analysis*. Pearson Education.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). A Primer on *Partial least squares* Structural Equation Modeling (PLS-SEM). In *Long Range Planning*. SAGE.
- Hair, J. F., Hult M., G. T., Ringle, C. M., & Sarstedt, M. (2017). A primer on *partial least squares* structural equation modeling (PLS-SEM). In *Sage* (2nd ed.). Sage.
- Harrison, J. S., Barney, J. B., Freeman, R. E., & Phillips, R. A. (2019). *The cambridge handbook of stakeholder theory*. Cambridge University Press.
<https://doi.org/10.1017/9781108123495>
- Hill, J. (2020). *Environmental, Social, and Governance (ESG) Investing: A Balanced Analysis of the Theory and Practice of a Sustainable Portfolio*. Elsevier.
- Huang, Q., Fang, J., Xue, X., & Gao, H. (2023). Does digital innovation cause better ESG performance? an empirical test of a-listed firms in China. *Research in International Business and Finance*, 66.
<https://doi.org/10.1016/j.ribaf.2023.102049>
- Hulland, J. (1999). of Four Recent Studies. *Strategic Management Journal*, 20(2), 195–204.

- 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>
- Jayani, D. H. (2021). *Kebutuhan Energi Indonesia Diproyeksikan Capai 2,9 Miliar Setara Barel Minyak pada 2050*. <https://databoks.katadata.co.id/datapublish/2021/12/03/kebutuhan-energi-indonesia-diproyeksikan-capai-29-miliar-setara-barel-minyak-pada-2050>
- Jiang, S.-H., Li, D.-Q., Cao, Z.-J., Zhou, C.-B., & Phoon, K.-K. (2015). Efficient System Reliability Analysis of Slope Stability in Spatially Variable Soils Using Monte Carlo Simulation. *Journal of Geotechnical and GeoEnvironmental Engineering*, 141(2), 1–13. [https://doi.org/10.1061/\(asce\)gt.1943-5606.0001227](https://doi.org/10.1061/(asce)gt.1943-5606.0001227)
- Johan, & Toti, G. K. (2022). Pengungkapan *Environmental, Social, & Governance* (ESG) terhadap Profitabilitas serta Nilai Perusahaan dalam Indeks SRI-KEHATI 2015-2020. *Media Riset Bisnis & Manajemen*, 22(1), 35–48.
- Jose, P. (2013). *Doing Stats Mediation and Moderation*. The Guilford Press.
- Kementrian ESDM. (2023). *Capaian ESDM Tahun 2022: Realisasi PNBP Capai 138 Persen, Subsidi Energi Tetap Dipertahankan*. Kementrian ESDM. <https://migas.esdm.go.id/post/read/capaian-esdm-tahun-2022-realisasi-pnbp-capai-138-persen-subsidi-energi-tetap-dipertahankan>
- Koh, H. K., Burnasheva, R., & Suh, Y. G. (2022). Perceived ESG (*Environmental, Social, Governance*) and Consumers' Responses: The Mediating Role of Brand Credibility, Brand Image, and Perceived Quality. *Sustainability (Switzerland)*, 14(8), 1–15. <https://doi.org/10.3390/su14084515>
- Krisnawati, A., Yudoko, G., & Bangun, Y. R. (2014). Building a novel model of Performance Measurement System for Corporate Social Responsibility towards sustainable development. *ICMIT 2014 - 2014 IEEE International Conference on Management of Innovation and Technology*, 514–519. <https://doi.org/10.1109/ICMIT.2014.6942480>
- Meng, T., Dato Haji Yahya, M. H., Ashhari, Z. M., & Yu, D. (2023). ESG performance, investor attention, and company reputation: Threshold model analysis based on panel data from listed companies in China. *Heliyon*, 9(10), 2–15. <https://doi.org/10.1016/j.heliyon.2023.e20974>
- Menicucci, E., & Paolucci, G. (2022). Board Diversity and ESG Performance: Evidence from the Italian Banking Sector. *Sustainability (Switzerland)*, 14(20), 1–19. <https://doi.org/10.3390/su142013447>
- Mgbame, C. O., Aderin, A., Ohalehi, P., & Chijoke-Mgbame, A. M. (2021).

Achieving Sustainability through *Environmental Social Governance* Reporting: Overcoming the Challenges. In *Environmentalism and NGO Accountability*. Emerald Publishing Limited.

- Miao, Y., Shi, Y., & Jing, H. (2023). Effect of servitization on performance in manufacturing firms: A mediating effect model of digitalisation moderated by ESG performance. *Heliyon*, 9(10), 1–20. <https://doi.org/10.1016/j.heliyon.2023.e20831>
- Naeem, N., & Çankaya, S. (2022). The Impact of ESG Performance over Financial Performance: A Study on Global *Energy* and Power Generation Companies. *International Journal of Commerce and Finance*, 8(1), 1–25.
- Nitlarp, T., & Mayakul, T. (2023). The Implications of Triple Transformation on ESG in the *Energy* Sector: Fuzzy-Set Qualitative Comparative Analysis (fsQCA) and Structural Equation Modeling (SEM) Findings. *Energies*, 16, 1–26. <https://doi.org/10.3390/en16052090>
- Nurchayono, N., & Kristiana, I. (2019). Pengaruh Corporate *Social* Responsibility (CSR) Terhadap Agresivitas Pajak: Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2017. *Maksimum*, 9(1), 12–19. <https://doi.org/10.26714/mki.9.1.2019.12-19>
- Pamungkas, I., Irawan, H. T., Arhami, A., & Dirhamsyah, M. (2018). Simulasi Monte Carlo Untuk Menentukan Keandalan Pada Bagian Boiler Di Pembangkit Listrik Berbasis Batubara. *Jurnal Optimalisasi*, 4(2), 83–96. <https://doi.org/10.35308/jopt.v4i2.1505>
- Pangestu, T. S., & Soesanto, E. (2023). Sektor Migas Di Perusahaan Pertamina. *Jurnal Mahasiswa Kreatif*, 1(4), 25–38.
- Patimah, A. S., & Suratman. (2020). Dampak Eksploitasi Minyak Dan Gas Bumi Pada Degradasi Biota Perairan Dan Penurunan Kualitas Air Permukaan. *Jurnal Offshore: Oil, Production Facilities and Renewable Energy*, 4(1), 17–27. <https://doi.org/10.30588/jo.v4i1.732>
- Patten, M. L., & Newhart, M. (2018). Understanding Research Methods. In *Understanding Research Methods* (10th ed.). Routledge.
- Peng, Y., Chen, H., & Li, T. (2023). The Impact of Digital Transformation on ESG: A Case Study of Chinese-Listed Companies. *Sustainability*, 15(20), 1–21. <https://doi.org/10.3390/su152015072>
- Puriwat, W., & Tripopsakul, S. (2021). Understanding food delivery mobile application technology adoption: A utaut model integrating perceived fear of covid-19. *Emerging Science Journal*, 5(Special issue), 94–104. <https://doi.org/10.28991/esj-2021-SPER-08>

- Ren, S., & Isa, S. M. (2023). The Impact of Digital Transformation on Corporate Sustainability: Evidence from Listed Companies in China. *Journal of International Business, Economics and Entrepreneurship*, 8(1), 1–10. <https://doi.org/10.3390/su15032117>
- Robbins, S. P., & Judge, T. A. (2022). Organizational Behavior Seventeenth Edition. In *Fortune*. Pearson.
- Rukmana, A. N. U., Akram, & Pituringsih, E. (2020). Prediktor Pengungkapan Corporate Social Responsibility Dan Pengaruhnya Terhadap Nilai Perusahaan. *Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 8(4), 156–167.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business :A Skill-Building Approach* (7th ed.). Wiley.
- 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>
- Tripopsakul, S., & Puriwat, W. (2022). Understanding the Impact of ESG on Brand Trust and Customer Engagement. *Journal of Human, Earth, and Future*, 3(4), 430–440. <https://doi.org/10.28991/HEF-2022-03-04-03>
- Vivianita, A., Roestanto, A., Juhanes, & Evi. (2022). Determinan Pengungkapan ESG (*Environment Social Govern-ance*) dengan Profitabilitas Sebagai Variabel Moderasi. *InFestasi*, 18(2), 155–164. <https://doi.org/10.21107/infestasi.v18i2.17181>
- Wong, K. K.-K. (2013). *Partial least squares* Structural Equation Modeling (PLS-SEM) Techniques Using SmartPLS. *Marketing Bulletin*, 24(1), 1–32.
- Wu, S., Li, X., Du, X., & Li, Z. (2022). The Impact of ESG Performance on Firm Value: The Moderating Role of Ownership Structure. *Sustainability*, 14(21), 1–22. <https://doi.org/10.3390/su142114507>
- Xue, Q., Wang, H., Ji, X., & Wei, J. (2023). Local government centralization and corporate ESG performance: Evidence from China's county-to-district reform. *China Journal of Accounting Research*, 16(3), 1–18. <https://doi.org/10.1016/j.cjar.2023.100314>
- Zhao, Q., Li, X., & Li, S. (2023). Analyzing the Relationship between Digital Transformation Strategy and ESG Performance in Large Manufacturing Enterprises: The Mediating Role of Green Innovation. *Sustainability (Switzerland)*, 15(13), 1–22. <https://doi.org/10.3390/su15139998>