

DAFTAR PUSTAKA

- Adiwuri, D., & Nurleli. (2022). Pengaruh Pengungkapan Akuntansi Lingkungan dan Mekanisme Good Corporate Governance terhadap Kinerja Lingkungan. *Jurnal Riset Akuntansi*, 8–15. <https://doi.org/10.29313/jra.v2i1.670>
- Akhsa, N. (2021). *PENGARUH KINERJA LINGKUNGAN , KINERJA KEUANGAN , FIRM SIZE , DAN FIRM VALUE TERHADAP ENVIRONMENTAL INFORMATION DISCLOSURE*. 10, 1–15.
- Alareeni, B. A., & Hamdan, A. (2020). ESG impact on performance of US S&P 500-listed firms. *Corporate Governance (Bingley)*, 20(7), 1409–1428. <https://doi.org/10.1108/CG-06-2020-0258>
- Alex, M. K., & Ngaba, D. (2018). Effect of Firm Size on Financial Performance on Banks: Case of Commercial Banks in Kenya. *International Academic Journal of Economics and Finance*, 3(1), 175–190. http://www.iajournals.org/articles/iajef_v3_i1_175_190.pdf
- Andrade, C. (2021). A Student's Guide to the Classification and Operationalization of Variables in the Conceptualization and Design of a Clinical Study: Part 1. *Indian Journal of Psychological Medicine*, 43(2), 177–179. <https://doi.org/10.1177/0253717621994334>
- Azzahra, S. (2019). *Pengaruh Firm Size Dan Leverage Ratio Terhadap Kinerja Keuangan Pada Perusahaan Pertambangan*. 9(April), 13–20.
- Dang, C. D., & Li, F. (2015). Measuring Firm Size in Empirical Corporate Finance * Measuring Firm Size in Empirical Corporate Finance Abstract. *Tesis*, 519.
- Dewi, S. N. (2019). Pengaruh Kinerja Lingkungan Terhadap Kinerja Keuangan dengan Corporate Sosial Responsibility Sebagai Variabel Intervening. *Jurnal Ekonomi Manajemen Sumber Daya*, 21(2), 144–150.

- Dikah, E., Handayani, T., & Wahyudin, A. (2020). *The Role of Financial Performance in Increasing Environmental Performance with Firm Size as Moderating Variable*. 9(3), 193–199. <https://doi.org/10.15294/aaj.v9i3.42093>
- Effendi, B. (2018). Ukuran Perusahaan, Dewan Komisaris dan Environmental Disclosure. *Jurnal Riset Akuntansi Tirtayasa*, 3(1), 1–19.
- Elsayed, K. (2014). Effect of Available Resources on Firm Environmental and Firm Size Orientation: An Empirical Study of UK Firms. *Journal of Business Ethics*, 65(3), 297–308. <https://doi.org/10.1007/s10551-006-6402-z>
- Fianko, S. K., Amoah, N., Jnr, S. A., & Dzogbewu, T. C. (2021). Green Supply Chain Management and Environmental Performance: The moderating role of Firm Size. *International Journal of Industrial Engineering and Management*, 12(3), 163–173. <https://doi.org/10.24867/IJIEM-2021-3-285>
- Gregorius, P. (2019). Pengaruh Kinerja Lingkungan dan Pengungkapan Lingkungan Terhadap Kinerja Keuangan (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI). *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 3(1), 14–26. <http://journal.unla.ac.id/index.php/jasa/article/view/532>
- Hashmi, S. D., Gulzar, S., Ghafoor, Z., & Naz, I. (2020). Sensitivity of firm size measures to practices of corporate finance: evidence from BRICS. *Future Business Journal*, 6(1), 1–19. <https://doi.org/10.1186/s43093-020-00015-y>
- Hoang, T. V. H., Dang, N. H., Tran, M. D., van Vu, T. T., & Pham, Q. T. (2019). Determinants influencing financial performance of listed firms: Quantile regression approach. *International Journal of English Language and Literature Studies*, 9(1), 78–90. <https://doi.org/10.18488/journal.aefr.2019.91.78.90>
- Kinansih, L. P., & Asrori. (2020). Determinant Environmental Disclosure with Environmental Performance as an Intervening Variable. *Gorontalo Accounting Journal*, 3(1), 55–67.

- Kurniawansyah, D., & Mutmainah, S. (2013). Analisis Hubungan Financial Performance dan Corporate Social Responsibility. *Diponegoro Journal of Accounting Issn: 2337-3806*, 2(November 2011), 1–12.
- Lee, D. (2019). *Implementation of Collaborative Activities for Sustainable Supply Chain Innovation : An Analysis of the Firm Size Effect*.
- Leni, M. N. (2017). STATISTIK DESKRIPTIF. *Jurnal Hikmah*, 14, 49–55. <https://doi.org/10.1021/ja01626a006>
- Li, R., & Ramanathan, R. (2018). Impacts of industrial heterogeneity and technical innovation on the relationship between environmental performance and financial performance. *Sustainability (Switzerland)*, 10(5). <https://doi.org/10.3390/su10051653>
- Lin, W. L., Cheah, J. H., Azali, M., Ho, J. A., & Yip, N. (2019). Does firm size matter? Evidence on the impact of the green innovation strategy on corporate financial performance in the automotive sector. *Journal of Cleaner Production*, 229, 974–988. <https://doi.org/10.1016/j.jclepro.2019.04.214>
- Majidah, & Muhamad, M. (2020). Sustainability Report: Women directors, competencies of commissioners and corporate characteristics. *1st International Conference on Economics, Business, Entrepreneurship, and Finance (ICEBEF 2018)*, 65(Icebef 2018), 27–35.
- Martínez-Ferrero, J., & Lozano, M. B. (2021). The nonlinear relation between institutional ownership and environmental, social and governance performance in emerging countries. *Sustainability (Switzerland)*, 13(3), 1–16. <https://doi.org/10.3390/su13031586>
- Mauliddina, S. (2018). Pengaruh Environmental Performance, ISO 14001 dan Environmental Cost Terhadap Kinerja Keuangan Perusahaan Manufaktur. In *UIN Syarif Hidayatullah*.
- Megawati, H. (2021). Good Corporate Governance Dan Kinerja Keuangan. *Media Akuntansi Dan Perpajakan Indonesia*, 2(2), 139–160.

<https://doi.org/10.37715/mapi.v2i2.1724>

Nasution, D. A. D. (2018). Analisis Pengaruh Pengelolaan Keuangan Daerah, Akuntabilitas dan Transparansi terhadap Kinerja Keuangan Pemerintah. *Jurnal Studi Akuntansi & Keuangan*, 2(3), 149–162. <https://ejurnal.id/index.php/jsak/issue/view/26>

Ningsih, T. W., Titisari, K. H., & Nurlaela, S. (2019). Pengaruh Corporate Governance Terhadap Financial Performance (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di BEI Tahun 2015-2017). *Proseding Seminar Nasional Akuntansi*, 2(1), 1–20.

Njatrijani, R., Rahmanda, B., & Saputra, R. D. (2019). Hubungan Hukum dan Penerapan Prinsip Good Corporate Governance dalam Perusahaan. *Gema Keadilan*, 6(3), 242–267. <https://doi.org/10.14710/gk.2019.6481>

Perez-sindin, J. S. (2020). *The SAGE Encyclopedia of Communication Research Methods*. October. <https://doi.org/10.4135/9781483381411.n557>

Permatasari, M. P., & Setyastrini, N. L. P. (2019). Pengungkapan Tanggung Jawab Sosial Perusahaan Ditinjau Dari Teori Legitimasi dan Teori Stakeholder. *Jurnal Akuntansi Dan Perpajakan*, 5(1), 29–43.

Prabowo, A., & Djastuti, I. (2021). Pengaruh Kinerja Environmental, Social, Dan Governance Terhadap Kinerja Keuangan Dengan Kekuatan Ceo Sebagai Variabel Moderasi. *Journal of Management ISSN (Online): 2337-3792*, 4(2), 1–12.

Prasinta, D. (2012). Accounting Analysis Journal Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan. *Accounting Analysis Journal*, 1(2), 1–7. <http://journal.unnes.ac.id/sju/index.php/aaaj>

Purbosanjoyo, P. (2018). The Effect of Environmental Performance, Corporate Social Responsibility Disclosure, and Independent Commissioners On Financial Performance. *Jurnal Akuntansi Trisakt*, 5(1), 183–198. <https://doi.org/10.5296/ajfa.v10i1.12592>

- Putra, I. G. B. N. P., Ag, A. A. P., Purnama, M., & Deny, G. (2019). *Pengaruh Kepemilikan Institusional Dan Kepemilikan Manajerial Pada Konservatisme Akuntansi*. 18, 41–51.
- Saputra, M. F. M. (2020). Pengaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Keuangan Dengan Pengungkapan Lingkungan Sebagai Variabel Intervening (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar di BEI Tahun 2014-2018). *Jurnal Riset Akuntansi Tirtayasa*, 5(2), 123–138. <https://doi.org/10.48181/jratirtayasa.v5i2.8956>
- Sari, G. A. C. N., Yuniarta, G. A., & Wahyuni, M. A. (2018). Pengaruh Mekanisme Good Corporate Governance, Profitabilitas, dan Kinerja Lingkungan Terhadap Environmental Disclosure (Studi pada Perusahaan Sektor Pertambangan dan Sektor Perkebunan yang Terdaftar di BEI dan Terdaftar di PROPER Tahun 2013-2017). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 9(3), 145–155.
- Sihombing, L. S. (2014). Pengaruh Struktur Kepemilikan Terhadap Kinerja Lingkungan (Studi Pada Perusahaan Yang Memperoleh Proper). *Diponegoro Journal of Accounting*, 3(3), 519–529.
- Suryarahman, E., & Trihatmoko, H. (2021). Effect of Environmental Performance and Board of Commissioners on Environmental Disclosures. *Assets: Jurnal Akuntansi Dan Pendidikan*, 10(1), 1. <https://doi.org/10.25273/jap.v10i1.5984>
- Syaputra, A. R. (2022). Analisa Dampak Pemegang Kepentingan (Stakeholders) Dalam Bisnis. *Jurnal PUSDANSI*, 2(4), 1–10. <http://pusdansi.org/index.php/pusdansi/article/view/129%0Ahttp://pusdansi.org/index.php/pusdansi/article/download/129/132>
- Tarighi, H., Appolloni, A., Shirzad, A., & Azad, A. (2022). Corporate Social Responsibility Disclosure (CSR) and Financial Distressed Risk (FDR): Does Institutional Ownership Matter? *Sustainability (Switzerland)*, 14(2). <https://doi.org/10.3390/su14020742>

- Titisari, K. H., & Alviana, K. (2012). Jurnal Akuntansi Dan Keuangan Indonesia Pengaruh Environmental Performance Terhadap Economic Performance. *Jurnal Akuntansi Dan Keuangan Indonesia*, 9(1), 56–67.
- Ulya, M., & Prastiwi, A. (2014). Pengaruh Corporate Governance Terhadap Kinerja Ekonomi dengan Kinerja Lingkungan Sebagai Variabel Intervening. *Diponegoro Journal Of Accounting*, 3(3), 1–14.
- Utomo, M. N., Wahyudi, S., Muharam, H., & Sianturi, J. A. T. P. (2018). Commissioner board monitoring to create firm performance through environmentally friendly management. *Journal of Environmental Management and Tourism*, 9(3), 659–676. [https://doi.org/10.14505/jemt.9.3\(27\).26](https://doi.org/10.14505/jemt.9.3(27).26)
- Vanessa, F., & Meiden, C. (2020). Faktor-Faktor Yang Mempengaruhi Pengungkapan Tanggung Jawab Sosial Perusahaan pada Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2018. *Jurnal Ilmu Komputer Dan Bisnis*, 11(2), 2515–2530.