

DAFTAR PUSTAKA

- Afriyadi, A. D. (2020). *Perusahaan Tambang Cari Utang Rp225 Miliar di Tengah Corona*. Detik Finance. <https://finance.detik.com/bursa-dan-valas/d-5003451/perusahaan-tambang-cari-utang-rp-225-miliar-di-tengah-corona>
- Agus Widarjono. (2019). *Ekonometrika Pengantar dan Aplikasinya* (Ketiga). Ekonesia.
- Ajija, S. R., Sari, D. W., & Setianto, R. H. (2018). *Cara Cerdas Menguasai Eviews*. Salemba Empat.
- Akhmad Suryahadi. (2020). *Sepanjang 2019 sektor pertambangan turun drastis, begini prospeknya di 2020*. Investasi. <https://investasi.kontan.co.id/news/sepanjang-2019-sektor-pertambangan-turun-drastis-begini-prospeknya-di-2020>
- Al Amosh, H., & Khatib, S. F. A. (2022). Ownership structure and environmental, social and governance performance disclosure: the moderating role of the board independence. *Journal of Business and Socio-Economic Development*, 2(1), 49–66. <https://doi.org/10.1108/jbsed-07-2021-0094>
- Alabdullah, T. T. Y. (2021). Ownership Structure and the Failure or Success of Firm Performance: Evidence from Emerging Market; Cross-sectional Analysis. *International Journal of Business and ...*, 10(8), 17–20. <https://doi.org/10.35629/8028-1008011720>
- Almashhadani, M., & Almashhadani, H. A. (2022). The impact of ownership on profitability: An conceptual study. *International Journal of Business and Management Invention*, 11(6), 1–6. <https://doi.org/10.35629/8028-1106030106>
- Almeyda, R., & Darmansya, A. (2019). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance. *IPTEK Journal of Proceedings Series*, 0(5), 278. <https://doi.org/10.12962/j23546026.y2019i5.6340>
- Ambarwati, L. O., Mai, M. U., & Rani Putri Kusuma Dewi. (2021). Struktur Modal dan Kinerja Perusahaan pada Perusahaan yang Terdaftar di Jakarta Islamic Index. *Indonesian Journal of Economics and Management*, 10, 27. <https://doi.org/10.46367/iqtishaduna.v10i2.419>
- Aulia, T. A., Wahyuni, N. I., & Purnamawati, I. (2018). Pengaruh Struktur Modal Terhadap Kinerja Perusahaan Berdasarkan Siklus Hidup Perusahaan. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 5(1), 69. <https://doi.org/10.19184/ejeba.v5i1.7740>
- Brigham, E. F., & Houston, J. F. (2018). *Dasar-Dasar Manajemen Keuangan Essentials of Financial Management* (14th ed.). Salemba Empat.
- Burton, J. (2019). *U.S. Mines Produced an Estimated \$82.2 Billion in Minerals During 2018*. <https://www.usgs.gov/news/national-news-release/us-mines->

produced-estimated-822-billion-minerals-during-2018

- Dewi, D. K. (2018). *Harga Batubara Acuan Juli 2018 Capai USD 104,65 per Ton, Harga Mineral Acuan Secara Umum Naik*. Kementerian Energi Dan Sumber Daya Mineral. <https://www.esdm.go.id/id/media-center/arsip-berita/harga-batubara-acuan-juli-2018-capai-usd-10465-per-ton-harga-mineral-acuan-secara-umum-naik#:~:text=HBA> Juli 2018 ditetapkan sebesar, %2Fton%2C%22 tambah Agung.
- Dinh, H. T., & Pham, C. D. (2020). The effect of capital structure on financial performance of Vietnamese listing pharmaceutical enterprises. *Journal of Asian Finance, Economics and Business*, 7(9), 329–340. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO9.329>
- Fibriani, C. D., Islahuddin, I., & Zuraida, Z. (2022). The Effect of Government Ownership, Foreign Ownership, Managerial Ownership, Institutional Ownership on Financial Performance With Corporate Governance as Moderate in Soe Companies. *Journal of World Science*, 1(9), 756–770. <https://doi.org/10.36418/jws.v1i9.93>
- Fitriyani, A. (2015). *Determinan Struktur Modal dan Nilai Perusahaan Pertambangan di Bursa Efek Indonesia [Universitas Jember]*. <https://repository.unej.ac.id/handle/123456789/71774>
- 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). *Prosiding SNAM PNJ*.
- Ghozali, I. (2017). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Badan Penerbit Universitas Diponegoro.
- Giannopoulos, G., Fagernes, R. V. K., Elmarzouky, M., & Hossain, K. A. B. M. A. (2022). The ESG Disclosure and the Financial Performance of Norwegian Listed Firms. *Journal of Risk and Financial Management*, 15(6). <https://doi.org/10.3390/JRFM15060237>
- Guitarra, P. (2022). *Smelter Bauksit Mahal, Pak Jokowi Mau Kasih Insentif Modal?* CNBC Indonesia. <https://www.cnbcindonesia.com/news/20220215122323-4-315510/smelter-bauksit-mahal-pak-jokowi-mau-kasih-insentif-modal>
- Gujarati, D. N. (2017). *Dasar-dasar Ekonometrika (Terjemahan)* (5th ed.). Salemba Empat.
- Hanim, S., Suhadak, & Nuzula, N. F. (2018). The Effect of Capital Structure and Ownership Structure on Financial Performance and Dividend Policy on Manufacturing Companies in the Indonesia Stock Exchange. *Wacana*, 21(3), 160–171.
- Heliola, S., Salim, D. F., & Waspada, I. (2020). Pengaruh Struktur Modal terhadap Kinerja Perusahaan pada 50 Leading Companies in Market Capitalization di Bursa Efek Indonesia Tahun 2013-2018. *Jurnal Riset Akuntansi Dan Keuangan*, 8(1), 151–158.

Indira Putriningtyas, 2023

PENGARUH ENVIRONMENT, SOCIAL, GOVERNANCE DISCLOSURE, STRUKTUR MODAL DAN KEPEMILIKAN MANAJERIAL TERHADAP KINERJA KEUANGAN DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI PERUSAHAAN PERTAMBANGAN DI INDONESIA DAN DI AMERIKA

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S2 Manajemen

[www.upnvj.ac.id - www.library.upnvj.ac.id - www.repository.upnvj.ac.id]

- Herdiawan, J. (2022). *Presidensi G20 Indonesia 2022*. Departemen Komunikasi Bank Indonesia. <https://www.bi.go.id/id/g20/default.aspx>
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan *Esg* Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bei Periode 2017-2019). *Jurnal Bina Akuntansi*, 8(2), 122–144. <https://doi.org/10.52859/jba.v8i2.173>
- I, I, Ida, & Rahyuda, H. (2020). Impact of Structural Capital and Company Size on the Growth of Firm Value through Financial Performance with *Good Corporate Governance* as a Moderating Variable: Property and Real Estate Business in Indonesia. *International Journal of Economics and Business Administration*, VIII(Issue 4), 332–352. <https://doi.org/10.35808/ijeba/591>
- Indra Wijaya, I. P., & Putu Wirawati, N. G. (2019). *Good Corporate Governance* Sebagai Pemoderasi Pengaruh Profitabilitas dan Corporate Social Responsibility pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 26, 1436. <https://doi.org/10.24843/eja.2019.v26.i02.p22>
- Iqbal, M., & Javed, F. (2017). The Moderating Role of Corporate Governance on the Relationship between Capital Structure and Financial Performance. *International Journal of Research in Business and Social Science* (2147-4478), 6(1), 89–105. <https://doi.org/10.20525/ijrbs.v6i1.624>
- Isabeau van Halm. (2021). *Mining profits rise during the pandemic, while communities are left behind*. Mining Technology. <https://www.mining-technology.com/analysis/mining-profits-pandemic-communities-left-behind/>
- Junius, D., Adisurjo, A., Rijanto, Y. A., & Adelina, Y. E. (2020). The Impact of *ESG* Performance to Firm Performance. *Jurnal Aplikasi Akuntansi*, 5(1), 21–41.
- Kristiani, L. A., & Werastuti, D. N. S. (2020). Pengaruh Kinerja Lingkungan Dan Kinerja Sosial Terhadap Kinerja Keuangan Dengan *Good Corporate Governance* Sebagai Variabel Pemoderasi. *JIMAT (Jurnal Ilmiah ...)*, 11(3), 487–498. <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/26619>
- Kusnandar, V. B. (2022). *Pertambangan Batu Bara dan Lignit Tumbuh 6,6% pada 2021*. <https://databoks.katadata.co.id/datapublish/2022/04/04/pertambangan-batu-bara-dan-lignit-tumbuh-66-pada-2021>
- Kusumawardhani, I., & Murdianingrum, S. L. (2021). The Effect of Institutional Ownership, Managerial Ownership and Deferred Tax Expense on Earnings Management in Indonesia. *RSF Conference Series: Business, Management and Social Sciences*, 1(3), 243–250. <https://doi.org/10.31098/bmss.v1i3.325>
- Kusumawati, E., & Adi Setiawan. (2019). The Effect of Managerial Ownership, Institutional Ownership, Company Growth, Liquidity, and Profitability on Company. *Jurnal Riset Akuntansi Dan Keuangan Indonesia*, 4(2). <https://doi.org/10.24843/jiab.2021.v16.i02.p02>
- Mahrani, M., & Soewarno, N. (2018). The effect of *good corporate governance* mechanism and corporate social responsibility on financial performance with

- earnings management as mediating variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- Manurung, M. R. A., & Wijaya, J. R. T. (2022). The Effect Of Family Ownership, Institutional Ownership, Managerial Ownership, Blockholder Ownership, And Board Of Directors On Company Performance. *Ratio : Reviu Akuntansi Kontemporer Indonesia*, 3(2), 125. <https://doi.org/10.30595/ratio.v3i2.14773>
- Margo Yuwono. (2022). *Pertambangan*. Pejabat Pengelola Informasi Dan Dokumentasi Badan Pusat Statistik. <https://www.bps.go.id/subject/10/pertambangan.html#subjekViewTab1>
- Marsella, M., & Priyanto, A. A. (2022). Pengaruh Current Ratio (CR) Dan *Debt To Asset Ratio (DAR)* Terhadap *Return On Asset (ROA)*. *Jurnal Sekuritas (Saham, Ekonomi, Keuangan, Dan Investasi)*, 5(2), 145–158. <https://doi.org/10.31539/costing.v4i2.1661>
- Martani, D. (2022). *Akuntansi untuk perusahaan pertambangan*. Ui.ac.id. <https://doi.org/http://staff.blog.ui.ac.id/martani/>
- McGinnis, L. (2020). Fatal U.S Mining Accidents Dropped In 2019. Mine Safety & Health Administration. <https://www.dol.gov/newsroom/releases/msha/msha20200130>
- Meiliana Sari, R. (2021). Determinasi Corporate Governance Rating: Analisis Profitabilitas, Ukuran Perusahaan, Leverage, Pertumbuhan Dan Nilai Perusahaan (Literature Review Manajemen Keuangan). *Jurnal Ekonomi Manajemen Sistem Informasi*, 2(5), 639–649. <https://doi.org/10.31933/jemsi.v2i5.597>
- Mishelei Loen. (2022). Pengaruh Leverage, Earning Power, Dan Kepemilikan Manajerial Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 9(1), 582. <https://doi.org/10.35137/jabk.v9i1.634>
- Mohammad, H. S., Bujang, I., & Hakim, T. A. (2019). Capital structure and financial performance of Malaysian construction firms. *Asian Economic and Financial Review*, 9(12), 1306–1319. <https://doi.org/10.18488/journal.aefr.2019.912.1306.1319>
- Nassar, S. (2016). The Impact of Capital Structure on Financial Performance of the Firms: Evidence From Borsa Istanbul. *Journal of Business & Financial Affairs*, 5(1). <https://doi.org/10.4172/2167-0234.1000173>
- Nassar, S. (2021). The Impact of Capital Structure on Financial Firm Performance of Palestinian Listed Companies. *International Journal of Academic Accounting, Finance & Management Research (IJAAFMR)*, 5(8), 56–61. [https://doi.org/10.1016/s2212-5671\(15\)01508-7](https://doi.org/10.1016/s2212-5671(15)01508-7)
- Nicholas LePan. (2021). *Listing Requirements: From Junior Explorer to Global Mining Company*. Visual Capitalist. <https://www.visualcapitalist.com/mining-listing-requirements/>
- Nini, N., Patrisia, D., & Nurofik, A. (2020). The Effect of Capital Structure on

- Company Financial Performance. *Jurnal Economia*, 16(2), 173–183. <https://doi.org/10.21831/economia.v16i2.30661>
- Odoemelam, N., & Okafor, R. (2018). The Influence of Corporate Governance on Environmental Disclosure of Listed Non-Financial Firms in Nigeria. *Indonesian Journal of Sustainability Accounting and Management*, 2(1), 25. <https://doi.org/10.28992/ijsam.v2i1.47>
- Oncioiu, I., Popescu, D. M., Aviana, A. E., Şerban, A., Rotaru, F., Petrescu, M., & Marin-Pantelescu, A. (2020). The role of environmental, social, and governance disclosure in financial transparency. *Sustainability (Switzerland)*, 12(17), 1–16. <https://doi.org/10.3390/SU12176757>
- Pamungkas, N., & Ruserlistyani. (2022). *Akuntansi Pertambangan Batubara (Konvergensi IFRS No.6)* (Issue 6, pp. 1–116). LPPM UPNVY Press. [http://eprints.upnyk.ac.id/15417/1/Buku Pertambangan Batu Bara.pdf](http://eprints.upnyk.ac.id/15417/1/Buku%20Pertambangan%20Batu%20Bara.pdf)
- Pandingan, S. M. T., Oktafiani, F., Panjaitan, S. R., Mutiara, S., & Jefri, R. (2022). Analysis of Public Ownership and Management Ownership on the Implementation of the Triple Bottom Line in the Plantation Sector Listed on the Indonesia Stock Exchange. *Budapest International Research and Critics Institute-Journal*, 5(1), 3489–3497.
- Pratiwi, V. R., & Winarsih. (2022). Pengaruh Intellectual Capital, Struktur Modal, Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan. *Konstelasi Ilmiah Mahasiswa Unissula (Kimu)*, 231–250.
- Pratomo, D., & Alma, N. (2020). Pengaruh Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, Dan Kepemilikan Asing Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018). *Jurnal Politeknik Caltex Riau*, 13(2), 98–107.
- Pulino, S. C., Ciaburri, M., Magnanelli, B. S., & Nasta, L. (2022). Does ESG Disclosure Influence Firm Performance? *Sustainability (Switzerland)*, 14(13), 1–18. <https://doi.org/10.3390/su14137595>
- Pushep. (2019). *Pembangunan Smelter Wajib Dilakukan, Jika tidak akan Dikenai Sanksi*. Pusat Studi Hukum Energi Dan Pertambangan. <https://pushep.or.id/pushep-pembangunan-smelter-wajib-dilakukan-jika-tidak-akan-dikenai-sanksi/>
- Rahayu, R. S. A., & Kartika, A. (2021). The Effect of Good Corporate Governance on The Profitability of Manufacturing Companies Listed on the Inodnesia Stock Exchange 2016-2020. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(3), 884.
- Reina, L. (2019). *3 Negara dengan Teknologi Termaju di Dunia*. Kinetika.Hmtk.Undip.Ac.Id. <https://kinetika.hmtk.undip.ac.id/2016/>
- Rida Mulyana. (2020). *Undang Undang No 3 Tahun 2020*. Kementerian Energi Dan Sumber Daya Mineral. [https://jdih.esdm.go.id/storage/document/UU No. 3 Thn 2020.pdf](https://jdih.esdm.go.id/storage/document/UU%20No.%203%20Thn%202020.pdf)

- Riska Astari, N. K., & Suputra, I. D. . D. (2019). Pengaruh Ukuran Perusahaan, Kepemilikan Manajerial, dan Kinerja Keuangan Pada Manajemen Laba. *E-Jurnal Akuntansi*, 26, 1938. <https://doi.org/10.24843/eja.2019.v26.i03.p10>
- Riyanto, B. (2015). *Dasar – dasar pembelanjaan perusahaan* (4th ed.).
- Roestanto, A., Vivianita, A., & Nurkomalasari, N. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Jenis Industri, dan Struktur Kepemilikan Terhadap Environment, Social, and Governance (ESG) Disclosure (Studi Empiris Perusahaan di Indonesia yang terdaftar di IDX 2017-2020). *Jurnal Akuntansi STIE Muhammadiyah Palopo*, 08(1), 1–18.
- Rosalina, L. (2022). *Bank Mendanai USD 37,7 Miliar ke Perusahaan Tambang yang Menyebabkan Kerusakan Lingkungan dan Pelanggaran HAM*. Wahana Lingkungan Hidup Indonesia. <https://www.walhi.or.id/bank-mendanai-usd-37-7-miliar-ke-perusahaan-tambang-yang-menyebabkan-kerusakan-lingkungan-dan-pelanggaran-ham>
- Rosyidi, M. A. (2020). *Good Corporate Governance (GCG) dan Pedoman Etika dalam Perusahaan*. Binus.Ac.Id. <https://accounting.binus.ac.id/2020/06/30/good-corporate-governance-gcg-dan-pedoman-etika-dalam-perusahaan/>
- Rully R. Ramli. (2022). *Kementerian ESDM Tekankan Pentingnya Teknik Pertambangan yang Baik*. Kompas.Com. <https://money.kompas.com/read/2022/10/02/150500126/kementerian-esdm-tekanan-pentingnya-teknik-pertambangan-yang-baik>
- Sabda Awal. (2022). *Ini 63 Perusahaan Tambang Di Bursa Efek Indonesia Berdasarkan Sub Industri*. Stockbit. [https://snips.stockbit.com/investasi/perusahaan-tambang-di-bursa-efek-indonesia#:~:text=62 Perusahaan Tambang di BEI,Industri — Stockbit Snips %7C Berita Saham](https://snips.stockbit.com/investasi/perusahaan-tambang-di-bursa-efek-indonesia#:~:text=62%20Perusahaan%20Tambang%20di%20BEI,Industri%20—%20Stockbit%20Snips%20%7C%20Berita%20Saham)
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh *Environmental, Social, Governance (ESG) Disclosure* terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9(3), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Samsul, M. (2015). *Pasar modal dan manajemen portofolio* (2nd ed.). Erlangga.
- Sandria, F. (2021). *Dihantam Pandemi 2020, Intip Kinerja 10 Raksasa Batu Bara RI*. Market. <https://www.cnbcindonesia.com/market/20210303141134-17-227577/dihantam-pandemi-2020-intip-kinerja-10-raksasa-batu-bara-ri/2>
- Saygili, E., Arslan, S., & Birkan, A. O. (2022). ESG practices and corporate financial performance: Evidence from Borsa Istanbul. *Australasian Accounting Business and Finance Journal*, 22(3), 525–533. <https://doi.org/10.1016/j.bir.2021.07.001>
- Shaikh, I. (2022). *Environmental, Social, and Governance (Esg) Practice and Firm Performance: an International Evidence*. *Journal of Business Economics and Management*, 23(2), 218–237. <https://doi.org/10.3846/jbem.2022.16202>

- Sony. (2019). *Indonesia salah satu penghasil tambang terbesar di dunia*. Feb.Ugm.Ac.Id. <https://feb.ugm.ac.id/id/berita/2877-indonesia-salah-satu-penghasil-tambang-terbesar-di-dunia>
- Suartama, M. B., & Sukartha, M. (2020). the Effect of Managerial Ownership on Earnings Management of Acquirers on the Indonesian Stock Exchange. *American Journal of Humanities and Social Sciences Research*, 4(7), 31–34. www.ajhssr.com
- Sucofindo. (2018). *Prinsip GCG dan Tata Kelola Perusahaan*. <https://www.sucofindo.co.id/id/prinsip-gcg-dan-tata-kelola-perusahaan>
- Sugiyono. (2018). *Metode Penelitian Kombinasi (Mixed Methods)*. CV Alfabeta.
- Tedi Bharata. (2022). *Klaster Mineral dan Batu Bara*. BumN.Go.Id. <https://bumn.go.id/portfolio/cluster>
- The Indonesian Institute for Corporate Governance. (n.d.). *About Us*. <https://iicg.org/wp/about-us/>
- Usman, M. (2019). The Impact of Capital Structure on Financial Performance of Consumer Goods Industry in Nigeria. *Open Journal of Accounting*, 08(04), 47–62. <https://doi.org/10.4236/ojacct.2019.84004>
- Wicaksono, E. P. (2018). *Terendah Sepanjang 2018, Harga Batu Bara Sentuh USD 92,51 per Ton*. Liputan6.Com. <https://www.liputan6.com/bisnis/read/3798847/terendah-sepanjang-2018-harga-batu-bara-sentuh-usd-9251-per-ton>
- www.idx.co.id. (2023). *Laporan Keuangan Tahunan*. Bursa Efek Indonesia. <http://www.idx.co.id>
- www.nyse.com. (2023). *Listings Directory*. New York Stock Exchange. www.nyse.com
- Zahroh, B. M., & Hersugondo. (2021). Pengaruh Kinerja Environment, Social, dan Governance terhadap Kinerja Keuangan dengan Kekuatan CEO sebagai Variabel Moderasi. *Journal of Management*, 10, 1–15.