

## DAFTAR PUSTAKA

- Abdi, Y., Li, X., & Càmara-Turull, X. (2022). Exploring the impact of sustainability (ESG) disclosure on firm value and financial performance (FP) in airline industry: the moderating role of size and age. *Environment, Development and Sustainability*, 24(4), 5052–5079. <https://doi.org/10.1007/s10668-021-01649-w>
- Akbar, F., & Fahmi, I. (2020). Pengaruh Ukuran Perusahaan, Profitabilitas Dan Likuiditas Terhadap Kebijakan Dividen Dan Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Ekonomi Manajemen*, 5(1), 62–81. <http://jim.unsyiah.ac.id/ekm>
- Algifari. (2021). *Pengolahan Data Panel Eviews*. UPP STIM YKPN.
- Amalia, F. P. N., Aryati, T., & Delfina, C. (2023). The Effect of Business Strategy and Environmental Disclosure on Firm Value. *Devotion : Journal of Research and Community Service*, 4(7), 1401–1414. <https://doi.org/10.59188/devotion.v4i7.505>
- Aprilianti, L., & Herianingrum, S. (2021). Dampak Eksternalitas Pt. Eratex Djaja Probolinggo Dalam Perspektif Ekonomi Islam. *Jurnal Ekonomi Syariah Teori Dan Terapan*, 8(1), 85. <https://doi.org/10.20473/vol8iss20211pp85-96>
- Badan Pusat Statistik. (2023). *Inflasi year-on-year (y-on-y) pada Desember 2022 sebesar 5,51 persen. Inflasi tertinggi terjadi di Kotabaru sebesar 8,65 persen*. <https://www.bps.go.id/id/pressrelease/2023/01/02/1949/inflasi-year-on-year--y-on-y--pada-desember-2022-sebesar-5-51-persen--inflasi-tertinggi-terjadi-di-kotabaru-sebesar-8-65-persen-.html>
- Baltagi, B. H. (2021). *Econometric Analysis of Panel Data*. In *Springer* (6th ed.). Springer Cham. <https://doi.org/https://doi.org/10.1007/978-3-030-53953-5>
- Bhawono, A. (2024). Petisi Untuk Fesyen yang Ngaku Hijau, Ternyata Kotor. *Betahita*. <https://betahita.id/news/detail/9833/petisi-untuk-fesyen-yang-ngaku-hijau-ternyata-kotor-.html?v=1706741492>
- Bisnis.com. (2023). *Daftar 149 Saham Consumer Cyclical Mulai GJTL hingga CNMA*. <https://market.bisnis.com/read/20230908/7/1693002/daftar-149-saham-consumer-cyclical-mulai-gjtl-hingga-cnma>
- Bocken, N. M. P., & Short, S. W. (2021). Unsustainable business models – Recognising and resolving institutionalised social and environmental harm. *Journal of Cleaner Production*, 312(May), 127828. <https://doi.org/10.1016/j.jclepro.2021.127828>
- Bon, S. F., & Hartoko, S. (2022). The Effect of Dividend Policy, Investment Decision, Leverage, Profitability, and Firm Size on Firm Value. *European Journal of Business and Management Research*, 7(3), 7–13. <https://doi.org/10.24018/ejbmr.2022.7.3.1405>

- Brigham, E. F., & Houston, J. F. (2022). Fundamentals of Financial Management. In *Fundamentals Of Financial Management* (16th ed.). Cengage Learning. <https://doi.org/10.59646/ffm/152>
- Bursa Efek Indonesia. (2023). *Saham EMTK, BUKA, hingga GOTO Jeblok, Sektor Teknologi Jadi Pecundang di 2023*. <https://www.idxchannel.com/market-news/saham-emtk-buka-hingga-goto-jeblok-sektor-teknologi-jadi-pecundang-di-2023>
- D'Amato, A., & Falivena, C. (2020). Corporate social responsibility and firm value: Do firm size and age matter? Empirical evidence from European listed companies. *Corporate Social Responsibility and Environmental Management*, 27(2), 909–924. <https://doi.org/10.1002/csr.1855>
- Damayanti, A., & Hardiningsih, P. (2021). Determinan Pengungkapan Laporan Berkelanjutan. *Jurnal Akuntansi Dan Pajak*, 22(1), 175. <https://doi.org/10.29040/jap.v22i1.2756>
- Damodaran, A. (2019). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* (4th ed.). John Wiley & Sons.
- Dang, H. N., Vu, V. T. T., Ngo, X. T., & Hoang, H. T. V. (2019). Study the Impact of Growth, Firm Size, Capital Structure, and Profitability on Enterprise Value: Evidence of Enterprises in Vietnam. *Journal of Corporate Accounting and Finance*, 30(1), 144–160. <https://doi.org/10.1002/jcaf.22371>
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Donaldson, T., & Preston, L. E. E. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review*, 20(1), 65–91.
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.
- Fajriah, A. L., Idris, A., & Nadhiroh, U. (2022). Pengaruh Pertumbuhan Penjualan, Pertumbuhan Perusahaan, Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Jurnal Ilmiah Manajemen Dan Bisnis*, 7(1), 1–12. <https://doi.org/10.38043/jimb.v7i1.3218>
- Febriyana, N., & Widati, L. W. (2022). Pengaruh Leverage, Ukuran Perusahaan, dan Profitabilitas Terhadap Kualitas Laba. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(12), 5596–5605.
- Firmansyah, A., Husna, M. C., & Putri, M. A. (2021). Corporate Social Responsibility Disclosure, Corporate Governance Disclosures, and Firm Value In Indonesia Chemical, Plastic, and Packaging Sub-Sector Companies. *Accounting Analysis Journal*, 10(1), 9–17. <https://doi.org/10.15294/aaj.v10i1.42102>

- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Cambridge University Press.
- Friske, W., Hoelscher, S. A., & Nikolov, A. N. (2023). The impact of voluntary sustainability reporting on firm value: Insights from signaling theory. *Journal of the Academy of Marketing Science*, 51(2), 372–392. <https://doi.org/10.1007/s11747-022-00879-2>
- Gerged, A. M., Beddewela, E., & Cowton, C. J. (2021). Is corporate environmental disclosure associated with firm value? A multicountry study of Gulf Cooperation Council firms. *Business Strategy and the Environment*, 30(1), 185–203. <https://doi.org/10.1002/bse.2616>
- Global Reporting Initiative. (2023). *The global standards for sustainability impacts*. <https://www.globalreporting.org/standards/>
- Gusmiarni, & Manalu, T. D. (2023). Pengaruh Struktur Modal, Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2014-2018. *Journal Intelektual*, 2(1), 103–115. <https://doi.org/10.61635/jin.v2i1.144>
- Gz, A. A., & Lisiantara, G. A. (2022). Pengaruh profitabilitas, struktur modal, ukuran perusahaan, likuiditas dan kebijakan dividen terhadap nilai perusahaan. *Owner: Riset & Jurnal Akuntansi*, 6(4), 3974–3987. <https://doi.org/10.33395/owner.v6i4.1030>
- Hardiningsih, P., Srimindarti, C., Anggana Lisiantara, G., & Kartika, A. (2024). How does environmental, social, governance disclosure and political connection performance affect firm value? An empirical study in Singapore. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2377764>
- Hardiyansah, M., Agustini, A. T., & Purnamawati, I. (2021). The Effect of Carbon Emission Disclosure on Firm Value: Environmental Performance and Industrial Type. *Journal of Asian Finance, Economics and Business*, 8(1), 123–133. <https://doi.org/10.13106/jafeb.2021.vol8.no1.123>
- Harrison, J. S., Barney, J. B., Freeman, R. E., & Phillips, R. A. (2019). *The Cambridge handbook of stakeholder theory*. Cambridge University Press.
- Hertina, D., Hidayat, M. B. H., & Mustika, D. (2019). Ukuran Perusahaan, Kebijakan Hutang Dan Profitabilitas Pengaruhnya Terhadap Nilai Perusahaan. *Jurnal Ecodemica*, 3(1), 1–10.
- Husada, E. V., & Handayani, S. (2021). Pengaruh Pengungkapan ESG Terhadap Kinerja Keuangan Perusahaan. *Jurnal Bina Akuntansi*, 8(2), 122–144.
- Imnana, L., Siaila, S., & Wenno, M. (2023). Pengaruh Profitabilitas Dan Leverage Terhadap Nilai Perusahaan Pada Perusahaan Sub Sektor Food and Beverage. *Manis: Jurnal Manajemen Dan Bisnis*, 7(1), 59–71. <https://doi.org/10.30598/manis.7.1.59-71>

- Indrarini, S. (2019). *Nilai perusahaan melalui kualitas laba (Good governance dan kebijakan perusahaan)*. Scopindo Media Pustaka.
- Intan, K. (2021, October 19). *Sektor consumer non-cyclicals tertekan sejak awal tahun, ini pemberatnya*. [https://investasi.kontan.co.id/news/sektor-consumer-non-cyclicals-tertekan-sejak-awal-tahun-ini-pemberatnya?page=all#google\\_vignette](https://investasi.kontan.co.id/news/sektor-consumer-non-cyclicals-tertekan-sejak-awal-tahun-ini-pemberatnya?page=all#google_vignette)
- Jihadi, M., Vilantika, E., Hashemi, S. M., Arifin, Z., Bachtiar, Y., & Sholichah, F. (2021). The Effect of Liquidity, Leverage, and Profitability on Firm Value: Empirical Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 423–431. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0423>
- Jumiari, N. K. V., & Julianto, I. P. (2020). Pengaruh Intellectual Capital, Kebijakan Keuangan, dan Kinerja Keuangan terhadap Nilai Perusahaan (TOBIN'S Q). *Jurnal Ilmiah Akuntansi Dan Humanika*, 10(3), 276–287.
- Kamila, V., & Nurmatias, N. (2022). Determinan Nilai Perusahaan Sektor Properti dan Real Estate di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 32(5), 1145. <https://doi.org/10.24843/eja.2022.v32.i05.p03>
- Kaplale, Y. S., Murni, Y., & Ani, S. M. (2023). Pengaruh Environmental Disclosure, Social Disclosire dan Mekanisme Governance Terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2018-2020). *Jurnal Ilmiah Akuntansi Pancasila (JIAP)*, 3(2), 163–177. <https://doi.org/10.35814/jiap.v3i2.4033>
- Kurniawansyah, D., & Kurnianto, S. (2020). The influence of corporate social responsibility, corporate governance and firm size, on the value of manufacturing companies in Indonesia: Profitability as mediation. *International Journal of Innovation, Creativity and Change*, 10(12), 448–462.
- Landhiani, J. N. (2023). Inilah Berbagai Penerapan Aspek ESG yang Dilakukan oleh Gajah Tunggal. *Trenasia*. <https://www.trenasia.com/inilah-berbagai-penerapan-aspek-esg-yang-dilakukan-oleh-gajah-tunggal>
- Latifah, S. W., Rosyid, M. F., Purwanti, L., & Oktavendi, T. W. (2019). Analysis of Good Corporate Governance, Financial Performance and Sustainability Report. *Jurnal Reviu Akuntansi Dan Keuangan*, 9(2), 200. <https://doi.org/10.22219/jrak.v9i2.8902>
- Lepore, L., & Pisano, S. (2022). Environmental Disclosure: Critical issues and New Trends. In *Environmental Disclosure: Critical Issues and New Trends*. Routledge. <https://doi.org/10.4324/9781003245933>
- Li, Q., Wang, S., He, Z., Li, H., & Xiang, E. (2023). Does stock market index adjustment affect environmental information disclosure? Evidence from China. *International Review of Financial Analysis*, 87(October 2022), 102628. <https://doi.org/10.1016/j.irfa.2023.102628>
- Long, F., Chen, Q., Xu, L., Wang, J., & Vasa, L. (2022). Sustainable corporate environmental information disclosure: Evidence for green recovery from polluting firms of China. *Frontiers in Environmental Science*, 10(September),

1–12. <https://doi.org/10.3389/fenvs.2022.1019499>

- Lukman, H., & Callista, P. (2024). Determinants Of Earning Persistence In Consumer Cyclical Sector In Indonesia. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 11(1), 101–112. <https://doi.org/10.30656/jak.v11i1.6475>
- Machmuddah, Z., Sari, D. W., & Utomo, S. D. (2020). Corporate social responsibility, profitability and firm value: Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 7(9), 631–638. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO9.631>
- Masitah, S., & Khalifaturofi'ah, S. O. (2023). Nilai Perusahaan Sektor Consumer Cyclical Era Pandemic: Diantara Faktor Determinan yang Mempengaruhi. *BALANCE: Economic, Business, Management and Accounting Journal*, 20(1), 11. <https://doi.org/10.30651/blc.v20i1.15563>
- Masruroh, A., & Makaryanawati, M. (2020). Pengaruh Pengungkapan Tanggung Jawab Sosial terhadap Nilai Perusahaan pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Aktual*, 7(1), 67–80. <https://doi.org/10.17977/um004v7i12020p67>
- McGrath, M. (2023, May 19). *Pemanasan global: Kenaikan suhu Bumi berpotensi tembus ambang batas 1,5 Celcius untuk pertama kalinya*. <https://www.bbc.com/indonesia/articles/cpr1pnl1gqxo>
- Mediyanti, S., Kadriyani, E., Sartika, F., Astuti, I. N., Eliana, E., & Wardayani, W. (2021). JUPIIS : Jurnal Pendidikan Ilmu-ilmu Sosial Tobin ' s Q Ratio Sebagai Alat Ukur Nilai Perusahaan Bank Tobin ' s Q Ratio as a Measure Tool for the Value of a Islamic. *JUPIIS: Jurnal Pendidikan Ilmu-Ilmu Sosial*, 13(1), 242–247.
- Melinda, A., & Wardhani, R. (2020). The Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence From Asia. *International Symposia in Economic Theory and Econometrics*, 27(2020), 147–173. <https://doi.org/10.1108/S1571-038620200000027011>
- Mohammad, W. M. W., & Wasiuzzaman, S. (2021). Environmental, Social and Governance (ESG) disclosure, competitive advantage and performance of firms in Malaysia. *Cleaner Environmental Systems*, 2(100015), 1–11. <https://doi.org/10.1016/j.cesys.2021.100015>
- Mulyana, R. N. (2023, February 20). *Menakar Prospek Saham Sektor Barang Konsumen Non-Primer yang Tengah Jadi Sorotan*. <https://investasi.kontan.co.id/news/menakar-prospek-saham-sektor-barang-konsumen-non-primer-yang-tengah-jadi-sorotan>
- Novita, H., Samosir, R., Rutmia, Sarumaha, K., & Saragih, E. (2022). Pengaruh Harga Saham, Ukuran Perusahaan, Profitabilitas Dan Leverage Terhadap Nilai Perusahaan Manufaktur Terdaftar BEI 2018-2020. *Akurasi Jurnal Studi Akuntansi Dan Keuangan*, 5(1), 77–86.
- Nurwulandari, A., Wibowo, Y., & Hasanudin. (2021). Effect of Liquidity, Profitability, Firm Size on Firm Value with Capital Structure as Intervening

Achmad Akira Dinata, 2024

**PENGARUH ENVIRONMENTAL DISCLOSURE, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN**

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Manajemen

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]

- Variable. *ATESTASI: Jurnal Ilmiah Akuntansi*, 4(2), 257–271. <https://doi.org/10.33096/atestasi.v4i2.835>
- Pangestuti, D. C., Muktiyanto, A., Geraldina, I., & Darmawan. (2022). Role of Profitability, Business Risk, and Intellectual Capital in Increasing Firm Value. *Journal of Indonesian Economy and Business*, 37(3), 311–338. <https://doi.org/10.22146/jieb.v37i3.3564>
- Pedron, A. P. B., Macagnan, C. B., Simon, D. S., & Vancin, D. F. (2021). Environmental disclosure effects on returns and market value. *Environment, Development and Sustainability*, 23(3), 4614–4633. <https://doi.org/10.1007/s10668-020-00790-2>
- Perwita, E. (2023). *PT MD Pictures (FILM): Analisis Kinerja, Pendapatan, dan Proyeksi Tahun 2023*. <https://theinvestor.id/artikel/pt-md-pictures-film- analisis-kinerja-pendapatan-dan-proyeksi-tahun-2023/>
- Porajow, M. D. F. S. (2024). Kinerja Keuangan Dan Nilai Perusahaan Pembelajaran Dari Perusahaan Sektor Consumer Cyclical Di Bursa Efek Indonesia. *Journal Ilmiah Manajemen Bisnis Dan Inovasi UNSRAT*, 11(1), 1113–1130. <https://ejournal.unsrat.ac.id/index.php/jmbi/article/view/56564>
- Pratama, M. F. G. P., Purnamawati, I., & Sayekti, Y. (2019). Analisis Pengaruh Kinerja Lingkungan dan Pengungkapan Sustainability Reporting Terhadap Nilai Perusahaan. *Jurnal Akuntansi Universitas Jember*, 17(2), 82–91.
- PricewaterhouseCoopers Indonesia. (2023). *Tren dan Arah Sustainability Report Indonesia di Masa Mendatang*. <https://www.pwc.com/id/en/media-centre/press-release/2023/indonesian/tren-dan-arrah-sustainability-report-indonesia-di-masa-mendatang.html>
- Pulino, S. C., Ciaburri, M., Magnanelli, B. S., & Nasta, L. (2022). Does ESG Disclosure Influence Firm Performance? *Sustainability*, 14(13), 1–18. <https://doi.org/10.3390/su14137595>
- Reschiwati, R., Syahdina, A., & Handayani, S. (2020). Effect of liquidity, profitability, and size of companies on firm value. *Utopia y Praxis Latinoamericana*, 25(Extra 6), 325–332. <https://doi.org/10.5281/zenodo.3987632>
- Rinsman, T. C. S., & Prasetyo, A. B. (2020). The Effects of Financial and Environmental Performances on Firm Value with Environmental Disclosure as an Intervening Variable. *Jurnal Dinamika Akuntansi*, 12(2), 90–99. <https://doi.org/10.15294/jda.v12i2.24003>
- Rivandi, M., & Petra, B. A. (2022). Pengaruh Ukuran Perusahaan, Leverage, dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Sub Sektor Makanan Dan Minuman. *Jurnal Inovasi Penelitian*, 2(8), 2571–2580.
- Rizanika, A., Ahmad, G. N., & Mahfirah, T. F. (2024). Pengaruh Likuiditas, Aktivitas, Solvabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan Sektor Consumer Cyclical Di Indonesia. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, 9(204), 472–486.

<https://doi.org/https://doi.org/10.30651/jms.v9i1.21915>

- Ross, S. A., Westerfield, R., & Jordan, B. D. (2022). *Fundamentals of Corporate Finance* (13th ed.). McGraw Hill.
- Saddam, M., Ali, O., & Ali, J. (2021). Pengaruh Profitabilitas Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Sektor Industri Barang Konsumsi Di Bursa Efek Indonesia Tahun 2017-2019). *Jurnal Neraca Peradaban*, 1(2), 128–135. <https://doi.org/https://doi.org/10.55182/jnp.v1i2.36>
- Santoso, B. A., & Junaeni, I. (2022). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, dan Pertumbuhan Aset Terhadap Nilai Perusahaan. *Owner: Riset Dan Jurnal Akuntansi*, 6(2), 1597–1609. <https://doi.org/10.33395/owner.v8i2.1997>
- Saputri, C. K., & Giovanni, A. (2021). Pengaruh profitabilitas, pertumbuhan perusahaan dan likuiditas terhadap nilai perusahaan. *Competence: Journal of Management Studies*, 15(1), 90–108. <https://doi.org/10.21107/kompetensi.v15i1.10563>
- Sari, D. K., & Wahidahwati. (2021). Pengaruh Pengungkapan Sustainability Report, Ukuran Perusahaan, Profitabilitas, Dan Leverage Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 10(4), 1–19.
- Sari, W. H., Agustin, H., & Mulyani, E. (2019). Pengaruh Good Corporate Governance dan Kinerja Lingkungan terhadap Pengungkapan Lingkungan. *Jurnal Eksplorasi Akuntansi*, 1(1), 18–34. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/1>
- Setiadi, I., & Agustina, Y. (2020). Pengungkapan Lingkungan, Profitabilitas dan Nilai Perusahaan. *Kompartemen: Jurnal Ilmiah Akuntansi*, 17(2), 198–207. <https://doi.org/10.30595/kompartemen.v17i2.5807>
- Sorongon, M. S., Soputan, G., & Tumiwa, R. A. F. (2022). Pengaruh Struktur Modal, Kebijakan Dividen, dan Profitabilitas Terhadap Nilai Perusahaan Sektor Cycicals Yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020. *Manajemen Dan Kewirausahaan*, 3(2), 125–138. <https://doi.org/10.53682/mk.v3i2.4107>
- Spence, M. (1973). Job Market Signaling. *Quarterly Journal of Economics*, 87, 281–306. <https://doi.org/10.1016/b978-0-12-214850-7.50025-5>
- Sugiyono. (2022). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Utomo, M. N., Rahayu, S., Kaujan, K., & Irwandi, S. A. (2020). Environmental performance, environmental disclosure, and firm value: empirical study of non-financial companies at Indonesia Stock Exchange. *Green Finance*, 2(1), 100–113. <https://doi.org/10.3934/GF.2020006>
- Velte, P. (2022). Meta-analyses on Corporate Social Responsibility (CSR): a literature review. In *Management Review Quarterly* (Vol. 72, Issue 3). Springer International Publishing. <https://doi.org/10.1007/s11301-021-00211-2>

- Wilestari, M., & Handayani, R. P. (2020). Analisis Corporate Social Responsibility dan Kepemilikan Manajerial Terhadap Nilai Perusahaan Pada Sektor Pertambangan Di Bursa Efek Indonesia Periode 2014-2018. *AKRUAL : Jurnal Akuntansi Dan Keuangan*, 1(2), 19–33. <https://doi.org/10.34005/akrual.v1i2.1019>
- Wirawati, N. G. P., Dwija Putri, I. G. A. M. A., & Badera, I. D. N. (2020). Pengaruh Ukuran Perusahaan, Leverage, Pengungkapan Lingkungan, dan Kinerja Lingkungan pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 30(9), 2417. <https://doi.org/10.24843/eja.2020.v30.i09.p19>
- Zutter, C. J., & Smart, S. B. (2022). *Principles of Managerial Finance* (16th ed.). Pearson Education Limited.