

DAFTAR PUSTAKA

- Adel, C., Hussain, M. M., Mohamed, E. K. A., & Basuony, M. A. K. (2019). Is corporate governance relevant to the quality of corporate social responsibility disclosure in large European companies? *International Journal of Accounting and Information Management*, 27(2), 301–332. <https://doi.org/10.1108/IJAIM-10-2017-0118>
- Adi, Y. E. K., & Kusumaningtyas, M. (2020). CORPORATE GOVERNANCE, UKURAN PERUSAHAAN, LEVERAGE DAN REAL EARNINGS MANAGEMENT. In *Jurnal Akuntansi dan Auditing* (Vol. 17, Issue 1).
- Agustia, Y. P., & Suryani, E. (2018). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Leverage, dan Profitabilitas Terhadap Manajemen Laba (Studi Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2014- 2016). *Jurnal ASET (Akuntansi Riset)*, 10(1), 63–74.
- Aprilia, N., & Wahjudi, E. (2021). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan dengan Variabel Moderasi Corporate Governance. *Jurnal Riset Akuntansi Dan Keuangan*, 9(3), 525–534. <https://doi.org/10.17509/jrak.v9i3.32512>
- Bougie, R. (2019). Research Methods For Business: A Skill Building Approach (EIGHTH EDITION), Chichester: John Wiley & Sons, Inc.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a Stewardship Theory of Management. In *Academy of Management Review* (Vols. 22, No. 1, 20–47). [https://doi.org/https://doi.org/10.2307/259223](https://doi.org/10.2307/259223)
- Dewi, G. A. I. P., & Badera, I. D. N. (2021). Pengungkapan Corporate Social Responsibility, Mekanisme Good Corporate Governance, dan Nilai Perusahaan. *E-Jurnal Akuntansi*, 31, No. 11, 2774–2787. <https://doi.org/10.24843/EJA.2021.v>
- Djamilah, S. (2017). CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL PEMEDIASI PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN. *AKRUAL: Jurnal Akuntansi*, 9(1), 41–53. <http://journal.unesa.ac.id/index.php/aj>
- Freeman, R. E. E., & McVea, J. (2005). A Stakeholder Approach to Strategic Management. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.263511>
- Handayani, R. (2020). METODOLOGI PENELITIAN SOSIAL (1st ed., Vol. 1). Trussmedia Grafika.
- Hatane, S. E., Supangat, S., Tarigan, J., & Jie, F. (2019). Does internal corporate governance mechanism control firm risk? Evidence from Indonesia's three high-risk sectors. *Corporate Governance (Bingley)*, 19(6), 1362–1376. <https://doi.org/10.1108/CG-02-2019-0071>

- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Kartika Pratiwi, S., Cahyani Pangestuti, D., & Korespondensi, P. (2021). ANALISIS PROFITABILITAS PADA PERUSAHAAN PROPERTI DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA. *Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2, 97–113.
- Kuo, T. C., Chen, H. M., & Meng, H. M. (2021). Do corporate social responsibility practices improve financial performance? A case study of airline companies. *Journal of Cleaner Production*, 310. <https://doi.org/10.1016/j.jclepro.2021.127380>
- Kyere, M., & Ausloos, M. (2021). Corporate governance and firms financial performance in the United Kingdom. *International Journal of Finance and Economics*, 26(2), 1871–1885. <https://doi.org/10.1002/ijfe.1883>
- 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>
- Paniagua, J., Rivelles, R., & Sapena, J. (2018). Corporate governance and financial performance: The role of ownership and board structure. *Journal of Business Research*, 89, 229–234. <https://doi.org/10.1016/j.jbusres.2018.01.060>
- Park, E., & Kim, W. H. (2021). The effect of inventory turnover on financial performance in the US restaurant industry: The moderating role of exposure to commodity price risk. *Tourism Economics*, 27(7), 1417–1429. <https://doi.org/10.1177/1354816620923860>
- Putri Deswara, N., Krisnawati, A., & Sri Saraswati, R. (2021). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(1), 1569.
- Rezaee, Z., & Fogarty, T. (2019). *Business Sustainability, Corporate Governance, and Organizational Ethics* (1st ed., Vol. 1). John Wiley & Sons, Inc.
- Rosalia, J., Utami, W. B., & Pratiwi, D. N. (2022). PENGARUH STRUKTUR MODAL, PROFITABILITAS, KEBIJAKAN DIVIDEN, SALES GROWTH, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN (Studi Kasus Pada Perusahaan Properti dan Real Estate Yang Terdaftar Pada Bursa Efek Indonesia Tahun 2015-2019). *Jurnal Akuntansi Dan Pajak*.
- Sahut, J. M., Peris-Ortiz, M., & Teulon, F. (2019). Corporate social responsibility and governance. In *Journal of Management and Governance* (Vol. 23, Issue 4, pp. 901–912). Springer. <https://doi.org/10.1007/s10997-019-09472-2>
- Said, R., Joseph, C., & Sidek, N. Z. M. (2017). Corporate governance and corporate social responsibility (CSR) disclosure: The moderating role of cultural values.

Developments in Corporate Governance and Responsibility, 12, 189–206.
<https://doi.org/10.1108/S2043-052320170000012013>

Setiawan, O., & Setiadi, I. (2020). TERHADAP KINERJA KEUANGAN PADA SEKTOR BARANG KONSUMSI DI BEI. *Kompartemen: Jurnal Ilmiah Akuntansi*, 18(1), 13–21. <http://jurnalnasional.ump.ac.id/index.php/kompartemen/>

Singarimbun, M., & Effendi, S. (1989). *METODE PENELITIAN SURVAI* (2nd ed., Vol. 1). Perpustakaan Nasional: Katalog Dalam Terbitan (KDT).

Situmorang, C. V., & Simanjuntak, A. (2019). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA. *JURNAL AKUNTANSI DAN BISNIS: Jurnal Program Studi Akuntansi*, 5(2), 160. <https://doi.org/10.31289/jab.v5i2.2694>

Triwacananingrum, W. (2018). Interactive Control System Analysis On Corporate Sustainability Performance : Good Corporate Governance as Mediating Variable. *AKRUAL: Jurnal Akuntansi*, 10(1), 47. <https://doi.org/10.26740/jaj.v10n1.p47-56>

Uribe-Bohorquez, M. V., Martínez-Ferrero, J., & García-Sánchez, I. M. (2018). Board independence and firm performance: The moderating effect of institutional context. *Journal of Business Research*, 88, 28–43. <https://doi.org/10.1016/j.jbusres.2018.03.005>

Utama, S., Fitriany, Siregar, S. V., Rahadian, Y., Utama, C. A., & Simanjuntak, J. (2022). *Tata Kelola Korporat di Indonesia: Teori, Prinsip, dan Praktik* (1st ed.). Penerbit Salemba Empat.

Wardhani, T. S., Chandrarin, G., & Rahman, A. F. (2017). PENGARUH KEPEMILIKAN INSTITUSIONAL TERHADAP NILAI PERUSAHAAN DENGAN KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN DAN KEBIJAKAN DIVIDEN SEBAGAI VARIABEL MODERASI. *Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 1, No. 2.

Yulia Herosian, M., Putri Dalimunthe, R., Novenly Sinaga, H., & Gunawan Lubis, I. (2021). ANALISIS NILAI PERUSAHAAN PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BEI. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(1), 1548. <https://amp.kompas.com/properti>.

Zuleika, D. A., & Koesnugroho, Y. A. (2022). CSR Sebagai Moderasi Hubungan GCG Terhadap Nilai Perusahaan Farmasi Tahun 2018-2020. *Owner: Riset & Jurnal Akuntansi*, 6(2), 1281–1291. <https://doi.org/10.33395/owner.v6i2.741>