

DAFTAR PUSTAKA

- Aditama, F. W. (2022). Penulis Korespondensi Analisis Pengaruh *Environment, Social, Governance (ESG) Score* terhadap *Return Saham* yang Terdaftar di Index IDX30. *Contemporary Studies in Economic, Finance, and Banking*, 1(4), 592–602. <https://doi.org/10.21776/csefb.2022.01.4.05>
- Ahmad, N., Shah, F. N., Ijaz, F., & Ghouri, M. N. (2023). *Corporate income tax, asset turnover and Tobin's Q as firm performance in Pakistan: Moderating role of liquidity ratio*. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2167287>
- Ali Fikri, M. A. (2023). Kinerja Investasi Saham Berkelanjutan Indeks SRI KEHATI Dengan Metode *Sharpe*. *Jurnal Penelitian Dan Pengkajian Ilmiah Sosial Budaya*, 2(2), 114–118. <https://doi.org/10.47233/jppisb.v2i1.708>
- Ali, S., Murtaza, G., Hedvicakova, M., Jiang, J., & Naeem, M. (2022). *Intellectual capital and financial performance: A comparative study*. *Frontiers in Psychology*, 13. <https://doi.org/10.3389/fpsyg.2022.967820>
- Almajali, A. Y., Alamro, S. A., & Al-Soub, Y. Z. (2012). *Factors Affecting the Financial Performance of Jordanian Insurance Companies Listed at Amman Stock Exchange*. *Journal of Management Research*, 4(2). <https://doi.org/10.5296/jmr.v4i2.1482>
- Angelia, N., Kumalasari, D., & Christiawan, Y. J. (2021). *The Effect of Sales Growth and Independent Commissioner's Supervision on Financial Performance: The Moderating Role of Corporate Social Responsibility*. *Proceedings of the 6th International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 2021)*, 197 (Teams), 247–256. <https://doi.org/10.2991/aebmr.k.211124.037>
- Anggraeni, I. A., & Kusumawati, E. (2022). *The Effect of Debt to Equity Ratio, Total Assets Turnover, Current Ratio, Working Capital Turnover, and Sales Growth on Company Financial Performance*. *The 15th University Research Colloquium 2022 Universitas Muhammadiyah Gombong*.
- Arviolda, & Sha, T. L. (2021). Faktor-Faktor yang Mempengaruhi Kinerja Keuangan Pada Perusahaan Manufaktur. *Jurnal Ekonomi*, 1–16.
- Azizah, S. N. (2022). *The Influence of Physical, Financial, Intellectual Capital, and Working Capital Turn Over on the Financial Performance of Companies*. *International Journal of Accounting, Taxation, and Business*, 3(1).
- Banjarnahor, E., & Ariani, M. (2017). Pengaruh *Good Corporate Governance* dan *Business Strategy* Terhadap *Going Concern* Perusahaan. *Media Riset*

Akuntansi, Auditing & Informasi , 16(2), 91–106.
<https://doi.org/10.25105/mraai.v16i2.1993>

Burleaschiopoiu & Popa. (2013). *Encyclopedia of Corporate Social Responsibility*. In *Encyclopedia of Corporate Social Responsibility*. Springer Berlin Heidelberg. <https://doi.org/10.1007/978-3-642-28036-8>

Consolata, N., John, Y., Muranga, N. J., & Kinoti, W. (2020). *Influence of Cost Strategy on Firm Performance*. *Journal of Economics and Business*, 3(2). <https://doi.org/10.31014/aior.1992.03.02.215>

Destiana, G., & Muslih, M. (2019). Pengaruh *Principle-Based Corporate Governance* Terhadap Kinerja Keuangan Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(1), 21–40. <https://doi.org/10.17509/jaset.v11i1.15727>

Dovita, Y. G., Rokhmawati, A., & Fathoni, A. F. (2019). *The Effect of Sales Growth, Capital Expenditure, and Working Capital Efficiency on Indonesian-Listed-Consumer-Goods Firms' Financial Performance with Capital Structure as Moderating Variable*. *Indonesian Journal of Economics, Social, and Humanities*, 1(1), 1–15. <https://doi.org/10.31258/ijesh.1.1.1>

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).

Firdausi, S., & Prihandana, W. (2022). Pengaruh Profitabilitas, Likuiditas, dan *Leverage* terhadap Pengungkapan *Corporate Social Responsibility* (Studi Empiris pada Perusahaan yang Terdaftar di Indeks SRI KEHATI Tahun 2014-2018). *AKUNESA: Jurnal Akuntansi Unesa*, 10(02).

Fitri, R. K., Nurabiah, N., & Priyambodo, V. K. (2024). *Does financial technology moderate the relationship between intellectual capital and company performance? Empirical study in Indonesian banking*. *New Applied Studies in Management*, 7(1), 79–97. <https://doi.org/10.22034/NASMEA.2024.181581>

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, P. H. I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (A. Tejokusumo, Ed.; 9th ed.). Semarang: 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>

Hamdan, A. (2018). *Intellectual capital and firm performance: Differentiating between accounting-based and market-based performance. International Journal of Islamic and Middle Eastern Finance and Management*, 11(1), 139–151. <https://doi.org/10.1108/IMEFM-02-2017-0053>

Hamid, R. S., Bachri, S., Salju, & Ikbal, M. (2020). *Panduan Praktis Ekonometrika: Konsep Dasar dan Penerapan Menggunakan EVIEWS 10*. Serang: CV. AA Rizky.

Hapsari, D. W., Yadiati, W., Suharman, H., & Rosdini, D. (2021). *Intellectual Capital and Environmental Uncertainty on Firm Performance: The mediating role of the value chain. Quality - Access to Success*, 22(185), 169–176. <https://doi.org/10.47750/QAS/22.185.23>

Hatmawan, A. A. (2023). *Analysis of the intellectual capital effect on SMEs' financial performance on West Aceh coast. Journal of Business and Information System (e-ISSN: 2685-2543)*, 5(1), 79–95. <https://doi.org/10.36067/jbis.v5i1.177>

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, Juli 2021 Vol.8 No.2 Hal 122-144*, 08, 122–144.

IDX. (2024). *Laporan Keuangan dan Tahunan*. Indonesia Stock Exchange BEI.

Ika Sari, M., & Hasan Hafidzi, A. (2021). *Dasar-Dasar Manajemen Keuangan*.

Ishaq, M., Islam, Y., & Ghouse, G. (2021). *Tobin's Q as an Indicator of Firm Performance: Empirical Evidence from Manufacturing Sector Firms of Pakistan. International Journal of Economics and Business Administration*, IX(Issue 1), 425–441. <https://doi.org/10.35808/ijeba/683>

Islami, X., Mustafa, N., & Topuzovska Latkovikj, M. (2020). *Linking Porter's generic strategies to firm performance. Future Business Journal*, 6(1). <https://doi.org/10.1186/s43093-020-0009-1>

James, N., Martin, O., John, Y., James Muranga, N., & Kinoti, W. (2020). *Influence of Cost Strategy on Performance of Large Manufacturing firms in Kenya. The Asian Institute of Research Journal of Economics and Business*, 3(2), 503–506. <https://doi.org/10.31014/aior.1992.03.02.215>

Jasmani. (2019). *The Effect of Liquidity and Working Capital Turnover on Profitability at PT. Sumber Cipta Multiniaga, South Jakarta. Pinisi Discretion Review*, 3(1).

- Kartika, F., Dermawan, A., & Hudaya, F. (2023). *Pengungkapan Environmental, Social, Governance (ESG) dalam Meningkatkan Nilai Perusahaan Publik di Bursa Efek Indonesia*. *Jurnal Ilmiah Ilmu Sosial Dan Humaniora*, 9(1), 29–39. <https://doi.org/10.30738/sosio.v9i1.14014>
- Kesuma, A. (2009). Analisis Faktor yang Mempengaruhi Struktur Modal Serta Pengaruhnya Terhadap Harga Saham Perusahaan Real Estate yang Go Public di Bursa Efek Indonesia. *Jurnal Manajemen Dan Kewirausahaan*, 11(1), 38–45.
- Kusumawati, E., & Warastuti, Y. (2020). Perbedaan Kinerja Keuangan dan Kinerja Pasar Perusahaan Indeks SRI-KEHATI dengan Perusahaan Non Indeks SRI-Kehati Periode 2015 – 2017. *Jurnal Akuntansi Bisnis*, 18(2).
- López-Cabarcos, M. Á., Piñeiro-Chousa, J., Quiñóá-Piñeiro, L., & López-Pérez, M. L. (2024). *Water and waste management strategies as drivers of the financial performance of food companies*. *Technological Forecasting and Social Change*, 200. <https://doi.org/10.1016/j.techfore.2023.123138>
- Luciana, L., Jhoansyah, D., & Deni, M. D. R. (2022). *Analysis Of Business Risk, Company Size, And Sales Growth On Company Performance During Covid-19 Pandemic*. *Management Studies and Entrepreneurship Journal* , 3(3), 1497–1504.
- Majidah, M., & Aryanty, N. (2022). *Financial Performance: Environmental Performance, Green Accounting, Green Intellectual Capital, Green Product, & Risk Management*. *Proceedings of the 5th European International Conference on Industrial Engineering and Operations Management Rome, Italy*, 2928–2938.
- Majidah, M., & Ramadhanti Sakina, H. (2023). *Determination of Firm Value on Cost Leadership Strategy, Executive Compensation and Foreign Ownership in the Health Sector of Indonesian Public Listed Companies*. *Jurnal Akuntansi Dan Bisnis : Jurnal Program Studi Akuntansi*, 9(2). <https://doi.org/10.31289/jab.v9i2.9779>
- Minutolo, M. C., Kristjanpoller, W. D., & Stakeley, J. (2019a). *Exploring Environmental, Social, and Governance Disclosure Effects on the S&P 500 Financial Performance*. *Business Strategy and the Environment*, 28(6), 1083–1095. <https://doi.org/10.1002/bse.2303>
- Murti, G. T., Saraswati, R. S., & Yorianti, Y. M. (2023). *Does Intellectual Capital and Board Characteristics Affect Financial Performance?*. *JAIM: Jurnal Akuntansi Manado*, 4(2).
- Nasution. (2017). Metodologi Riset. In *Metodologi Riset*.

- Ningsih, M. E. P., & Pangeran, P. (2018). *Keterlibatan Keluarga dalam Manajemen, Kepemilikan Keluarga, dan Kinerja Perusahaan: Bukti Empiris dari Bursa Efek Indonesia*. 8(2), 166–177.
- Ningwati, G., Septiyanti, R., & Desriani, N. (2022). Pengaruh *Environmental, Social and Governance Disclosure* terhadap Kinerja Perusahaan. *Goodwood Akuntansi dan Auditing Reviu*, 1(1), 67–78. <https://doi.org/10.35912/gaar.v1i1.1500>
- Nugraha, R. S., Banani, Ade., & Shaferi, I. (2021). *The Influence of Firm Size, Leverage, Liquidity, and Sales Growth on Financial Performance (Study on Agriculture Companies in Indonesia Stock Exchange Over the Period 2014-2018)*. *International Sustainable Competitiveness Advantage*, 2006, 276–288.
- Nugroho, N. A., & Hersugondo Hersugondo. (2022). Analisis Pengaruh *Environmental, Social, Governance (ESG) Disclosure* Terhadap Kinerja Keuangan Perusahaan. *E-Bisnis : Jurnal Ilmiah Ekonomi Dan Bisnis*, 15(2), 233–243. <https://doi.org/10.51903/e-bisnis.v15i2.810>
- Oktavianus, L. C., Randa, F., Jao, R., & Praditha, R. (2022). Kinerja Keuangan dan Reputasi Perusahaan: Studi pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *KRISNA: Kumpulan Riset Akuntansi*, 13(2), 218–227. <https://doi.org/10.22225/kr.13.2.2022.218-227>
- Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, Dan Perusahaan Publik, Pub. L. No. 51/POJK.03/2017, Peraturan Otoritas Jasa Keuangan (2017).
- Prabasari, B., & Amalia, N. R. (2022). Pengaruh *Sales Growth* dan *Capital Structure* terhadap *Financial Performance*. *SOLUSI: Jurnal Ilmiah Bidang Ilmu Ekonomi*, 20(3), 230–235.
- Pratama, A. E., Dimiyati, M., & Murniati, W. (2020). *Working Capital Turnover, Operational Cost Ratio, and Inventory Turnover on Company Performance*. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 4(1), 42–49. <http://ejournal.stiewidyagamalumajang.ac.id/index.php/asset>
- Purwianti, L. (2019). Analisa Pengaruh *Cost Leadership, Differentiation Strategy* dan *Market Orientation* Terhadap Kinerja Perusahaan. *Journal of Global Business and Management Review*, 1(1), 33. <https://doi.org/10.37253/jgbmr.v1i1.448>
- Puspita, G., Arisandy, M., & Octaviani, L. (2021a). *The Effect Of Fixed Asset Turnover And Working Capital Turnover On Profitability*. *JFBA : Journal of Financial and Behavioural Accounting*, 1(1), 75–82.

- Puspita, G., Arisandy, M., & Octaviani, L. (2021). *The Effect Of Fixed Asset Turnover And Working Capital Turnover On Profitability Article Info. Journal of Financial and Behavioral Accounting*, 1(1), 75–82
- Putri, C. M., & Puspawati, D. (2023). *The Effect of Esg Disclosure, Company Size, and Leverage On Company's Financial Performance in Indonesia. The International Journal of Business Management and Technology*, 7(2).
- Rengga, A., & Sukmamulja, S. (2013). Analisis kinerja keuangan perusahaan-perusahaan sektor barang konsumsi yang terdaftar di bursa efek indonesia tahun 2000 – 2013. *Fakultas Ekonomi, Universitas Atma Jaya Yogyakarta*, 1–15.
- Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2019). *Fundamentals of Corporate Finance*.
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh *Environmental, Social, Governance (ESG) Disclosure* terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9, 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sekaran, U., & Bugie, R. (2016). *Research Methods for Business* (Seventh). John Wiley & Sons Ltd.
- Setiyowati, P., & Gunarsih, T. (2021). Apakah Sustainability Reporting Meningkatkan Kinerja? (Studi pada Perusahaan Pulik Di BEI Periode 2014-2017). *Seminar Nasional Dan Call For Paper Paradigma Pengembangan Ekonomi Kreatif Di Era 4.0*, 33–46.
- Shiwi, A. C., Junarsin, E., Ayu Nani, D., & Septiani, E. (2022). *Does Intellectual Capital Affect Financial Performance? An Empirical Evidence from Financial Companies in Indonesia. Proceedings of the 3rd Asia Pacific International Conference on Industrial Engineering and Operations Management Johor Bahru, Malaysia*.
- Sholikhah, A., & Hermawan, S. (2022). *The Influence of Intellectual Capital and Corporate Social Responsibility on Financial Performance and Company Value. Indonesian Journal of Innovation Studies*, 20. <https://doi.org/10.21070/ijins.v20i.712>
- Singhal, R., Parkash, M., & Fu, L. (2016). *Tobin's q Ratio and Firm Performance. Article in International Research Journal of Applied Finance*. <https://doi.org/10.0704/article-2>
- Suganda, R. (2019). *Event Study Teori dan Pembahasan Reaksi Pasar Modal Indonesia* (S. R. Wicaksono, Ed.). CV. Seribu Bintang.

- Surya Nugraha, R., Banani, A., & Shaferi, I. (2021). *International Sustainable Competitiveness Advantage 2021 The Influence of Firm Size, Leverage, Liquidity, and Sales Growth on Financial Performance (Study on Agriculture Companies in Indonesia Stock Exchange Over the Period 2014-2018)*. *International Sustainable Competitiveness Advantage*, 276–288.
- Syahrulliyadi, M. S., & Hapsari, D. I. (2022). Pengaruh Intellectual Capital terhadap Nilai Pasar pada Perusahaan Konsumen Primer Di Indonesia. *FINANCIAL: Jurnal Akuntansi Published by Program Studi Akuntansi STIE Sultan Agung*, 8(2), 234–247. <https://financial.ac.id/index.php/financial>
- Toti, G. K., & Johan, S. (2022). *The Effect of Enviromental, Social, Governance (ESG) Disclosure on Company's Profitability & Value in The Sri-Kehati Index 2015-2020*. *Journal of Entrepreneurship, Management and Industry (JEMI)*, 5(2). <https://doi.org/10.36782/jemi.v5i2.2271>
- Ullah, H., Wang, Z., Mohsin, M., Jiang, W., & Abbas, H. (2022). *Multidimensional perspective of green financial innovation between green intellectual capital on sustainable business: the case of Pakistan*. *Environmental Science and Pollution Research*, 29(4), 5552–5568. <https://doi.org/10.1007/s11356-021-15919-7>
- Ulum, I., Kharismawati, N., & Syam, D. (2017). *Modified value-added intellectual coefficient (MVAIC) and traditional financial performance of Indonesian biggest companies*. *International Journal of Learning and Intellectual Capital*, 14(3), 207–219. <https://doi.org/10.1504/IJLIC.2017.086390>
- Wangsih, I. C., Yanti, D. R., Yohana, Kalbuana, N., & Cahyadi, C. I. (2021). *Influence of Leverage, Firm Size, and Sales Growth on Financial Distress (Empirical Study on Retail Trade Sub-Sector Companies Listed in Indonesia Stock Exchange Period 2016-2020)*. *Business and Accounting Research (IJEBAR) Peer Reviewed-International Journal*, 5(4).
- Whitelock, V. G. (2015a). *Environmental social governance management: a theoretical perspective for the role of disclosure in the supply chain*. *Int. J. Business Information Systems*, 18(4), 390–405.
- Whitelock, V. G. (2015b). *Environmental Social Governance Management: A Theoretical Perspective for the Role of Disclosure in the Supply Chain*. *International Journal of Business Information Systems*, 18(4), 390–405. <https://doi.org/10.1504/IJBIS.2015.068477>
- Xu, J., & Wang, B. (2018). *Intellectual capital, financial performance and companies' sustainable growth: Evidence from the Korean manufacturing industry*. *Sustainability (Switzerland)*, 10(12). <https://doi.org/10.3390/su10124651>

Yuliani, E. (2021a). Pengaruh Struktur Modal, Likuiditas dan Pertumbuhan Penjualan Terhadap Kinerja Keuangan. *Jurnal Ilmu Manajemen*, 10(2), 111. <https://doi.org/10.32502/jimn.v10i2.3108>

Yuliani, E. (2021b). Pengaruh Struktur Modal, Likuiditas dan Pertumbuhan Penjualan Terhadap Kinerja Keuangan. *Jurnal Ilmu Manajemen*, 10(2), 111. <https://doi.org/10.32502/jimn.v10i2.3108>