

DAFTAR PUSTAKA

- Aisyah, S., P, R. W. D., & Ermawati, E. (2019). Pengaruh Profitabilitas , Likuiditas , Leverage , Dan Firm Size Terhadap Nilai Perusahaan. *Journal of Accounting*, 2(2), 55–61.
- Apriandi, D., & Lastanti, H. S. (2023). Apakah Kinerja Lingkungan dan Kinerja Keuangan dapat Mempengaruhi Nilai Perusahaan? *Jurnal Ekonomi Trisakti*, 3(1), 1219–1228. <https://doi.org/10.25105/jet.v3i1.16058>
- Apridawati, N. D., & Hermanto, S. B. (2020). Pengaruh Corporate Social Responsibility, Profitabilitas, Leverage, dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Jurnal Ilmu dan Riset Akuntansi*.
- Aprilyani, I., Widyarti, M. H., & Hamidah, N. (2021). The effect of ERM, firm size, leverage, profitability, and dividend policy on firm value (Evidence from food & beverage sub-sector companies listed in IDX 2015–2019). *Jurnal Aktual Akuntansi Keuangan Bisnis Terapan*, 4(1), 65.
- Astuti, N. K. B., & Yadnya, I. P. (2019). Pengaruh profitabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan melalui kebijakan dividen. *E-Jurnal Manajemen*, 8(5), 3275-3302.
- Aulia, R., & Hadinata, S. (2019). Pengaruh environmental performance, environmental disclosure, dan ISO 14001 terhadap financial performance. *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis*, 7(2), 136–147.
- Aviyanti, S. C., & Isbanah, Y. (2019). Pengaruh Eco-efficiency, Corporate Social Responsibility, Ownership Concentration , dan Cash Holding terhadap Nilai Perusahaan Sektor Consumer Goods di BEI Periode 2011-2016. *Jurnal Ilmu Manajemen*, 7(1), 77–84.
- Bennany, S., & Susilo, D. E. (2024). Pengaruh profitabilitas, keputusan investasi, kebijakan dividen, dan struktur modal terhadap nilai perusahaan sektor energi 2020-2022. *JIMEA | Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*, 8(2), 918. <https://doi.org/10.31955/mea.v8i2.4079>
- Bongsoikrama, J., Andini, P., Riyadi, S., & Wulandari, A. A. (2024). Kontribusi Penerapan Good Corporate Governance Dan Eco-efficiency Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Pemoderasi. *Jurnal Ekonomi dan Ekonomi Syariah*, 7(1), 1029–1036. <https://doi.org/10.36778/jesya.v7i1.1512>
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of financial management* (15th ed.). Cengage Learning.
- Chung, K. H., & Pruitt, S. W. (1994). A simple approximation of Tobin's Q. *Financial Management*, 23(3), 70–74. <https://doi.org/10.2307/3665623>

- Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *The Academy of Management Review*, 20(1), 92–117. <https://doi.org/10.2307/258888>
- Damas, D., Maghviroh, R. EL, & Meidiyah, M. (2021). Pengaruh Eco-efficiency, Green Inovation Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Moderasi. *Jurnal Magister Akuntansi Trisakti*, 8(2), 85. <https://doi.org/10.25105/jmat.v8i2.9742>
- Dewantari, N. L. S., Cipta, W., & Susila, G. P. A. J. (2019). Pengaruh Ukuran Perusahaan dan *Leverage* serta Profitabilitas terhadap Nilai Perusahaan pada Perusahaan Food and Beverages di BEI. *Jurnal Prospek*, 1(2), 74.
- Dewi, D. C., Nurhayati, E., & Syarifudin, S. (2021). Pengaruh Likuiditas dan Profitabilitas Terhadap Nilai Perusahaan Dengan Kebijakan Dividen Sebagai Variabel Moderating (studi kasus pada perusahaan sektor barang konsumsi yang terdaftar di BEI Periode 2017-2020). *Jurnal Riset Keuangan dan Akuntansi*, 7(2), 87-102
- Dewi, K. Y., & Rahyuda, H. (2020). Pengaruh Profitabilitas, Likuiditas Dan Kebijakan Dividen Terhadap Nilai Perusahaan Sektor Industri Barang Konsumsi Di Bei. *E-Jurnal Manajemen Universitas Udayana*, 9(4), 1252. <https://doi.org/10.24843/Ejmunud.2020.V09.I04.P02>
- Ermaya, H. N. L., & Mashuri, A. A. S. (2020). The influence of environmental performance, environmental cost, and ISO 14001 on financial performance in non-financial companies listed on the Indonesia Stock Exchange. *Neraca: Jurnal Akuntansi Terapan*, 1(2), 74-83.
- Farizki, F. I., Suhendro, S., & Masitoh, E. (2021). Pengaruh Profitabilitas, Leverage, Likuiditas, Ukuran Perusahaan Dan Struktur Aset Terhadap Nilai Perusahaan. *Ekonomis: Journal of Economics and Business*, 5(1), 17. <https://doi.org/10.33087/ekonomis.v5i1.273>
- Fauziah, P. N., & Nurhayati. (2023). Pengaruh Profitabilitas, Leverage, ukuran perusahaan terhadap Nilai Perusahaan. *Jurnal Syntax Transformation*, 3(01), 308–314. <https://doi.org/10.46799/jst.v2i3.233>
- Franjaya, F., & Viriany, D. (2024). Faktor yang Mempengaruhi *Firm Value* pada Perusahaan Manufaktur. In *Jurnal Multiparadigma Akuntansi* (Issue 4).
- Freeman, R. E. (2015). *Stakeholder theory* (Vol. 2). Business Ethics. <https://doi.org/10.1002/9781118785317.weom020179>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Kesepuluh. Semarang, Badan Penerbit Universitas Diponegoro.

- Gray, R., Kouhy, R. and Lavers, S. (1995). Corporate Social and Environmental Reporting: A Review of the Literature and a Longitudinal Study of UK Disclosure. *Accounting, Auditing & Accountability Journal*, 8, 47-77. <http://dx.doi.org/10.1108/09513579510146996>
- Hapsoro, D., & Falih, Z. N. (2020). The Effect of Firm Size, Profitability, and Liquidity on The Firm Value Moderated by Carbon Emission Disclosure. *Journal of Accounting and Investment*, 21(2). <https://doi.org/10.18196/jai.2102147>
- 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>
- Hersaputri, L. D., Yeganyan, R., Cannone, C., Plazas-Niño, F., Osei-Owusu, S., Kountouris, Y., & Howells, M. (2024). Reducing Fossil Fuel Dependence and Exploring Just Energy Transition Pathways in Indonesia using OSeMOSYS (Open-Source Energy Modelling System). *Climate* 2024, 12, 37. <https://doi.org/10.33774/coe-2024-8stz1>
- He, W., Liu, C., Lu, J., & Cao, J. (2015). Impacts of ISO 14001 adoption on firm performance: Evidence from China. *China Economic Review*, 32, 43–56.
- Ilham, R. N., Irawati, H., Nurhasanah, N., Inuzula, L., Sinta, I., & Saputra, J. (2022). Relationship of Working Capital Management and Leverage on Firm Value: An Evidence from the Indonesia Stock Exchange. *Journal of Madani Society*, 1(2), 64–71. <https://doi.org/10.56225/jmsc.v1i2.129>
- Iman, C., Sari, F. N., & Pujiati, N. (2021). Pengaruh likuiditas dan profitabilitas terhadap nilai perusahaan. *Perspektif: Jurnal Ekonomi & Manajemen Universitas Bina Sarana Informatika*, 19(2), 191.
- Ispriyahadi, H., & Abdulah, B. (2021). Analysis of the effect of profitability, leverage, and firm size on firm value. *Journal of Business, Management, and Accounting*, 3(2). Retrieved from <http://e-journal.stie-kusumanegara.ac.id>
- Jovanović, D., Vuković, I., & Todorović, M. (2024). The impact of ISO 14001 standards and non-financial reporting on companies' financial performance. *The Annals of the Faculty of Economics in Subotica*, 60(52), 77–91.
- Kasmir. (2019). *Analisis laporan keuangan* (Edisi Revisi). PT Raja Grafindo Persada: Jakarta.
- Keown, A. J. (2004). *Manajemen keuangan: Prinsip-prinsip dan aplikasi* (Edisi ke-9). Indeks: Jakarta.

- Khasana FA, Triyonowati. (2019). Pengaruh Leverage, Likuiditas, Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Property And Real Estate Di BEI. *Jurnal Ilmu dan Riset Manajemen* 8(1); 1-19.
- Kristy, H. N., Bagus, I., & Bhayangkara, K. (2024). Pengaruh Environmental Performance dan Pengungkapan Akuntansi Karbon terhadap Nilai Perusahaan Sektor Energi High Value di Bursa Efek Indonesia Tahun 2021-2022. *Jurnal Ilmu Pendidikan Dan Ekonomi*, 9(1). <http://journal.staidenpasar.ac.id/index.php/wb/issue/view/44>
- Kurnia SH., & Pardistya IY. (2021). Effect Of Profitability And Liquidity On Company Value. *Jurnal Ilmu Manajemen* p-ISSN: 2714-6332–e-ISSN: 2714- 6324 Vol.5 Nomor 2.
- Kurnianta, B., & Dianawati, W. (2020). The impact of eco-efficiency on firm value and firm size: An Indonesian study. *International Journal of Innovation, Creativity and Change*, 13(4), 482-495.
- Lindenberg, E. B., & Ross, S. (1981). *Tobin's Q ratio* and industrial organization. *The Journal of Business*, 54(1), 1–32. <http://dx.doi.org/10.1086/296120>
- Maulidina, F. I., Paramita, R. W. D., & Taufiq, M. (2021). The Effect of *Leverage*, Earnings per Share, and Dividend Policy on Company Value. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 5(2), 80–87. <https://doi.org/10.30741/assets.v5i2.693>
- Munawir. (2014). *Analisa laporan keuangan*. Yogyakarta: Liberty.
- Nurjanah, Siti., & Srimindarti, Ceacilia., (2023). Pengaruh Likuiditas, Ukuran Perusahaan, dan Profitabilitas terhadap Nilai Perusahaan. *CURRENT: Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 4(1), 62–71. <https://doi.org/10.31258/current.4.1.62-71>
- Ong, T. S., Teh, B. H., Ng, S. H., & Soh, W. N. (2016). Environmental Management: Environmental Accounting and Financial Performance. *Institutions and Economies*, 8(2), 26– 52.
- Panggau, N. D., & Septiani, A. (2017). Pengaruh Eco-efficiency terhadap Nilai Perusahaan dengan Leverage dan Profitabilitas sebagai Variabel Moderasi. Pengaruh Eco-efficiency Terhadap Nilai Perusahaan Dengan Leverage Dan Profitabilitas Sebagai Variabel Moderasi. *Diponegoro Journal of Accounting* 6(4), 421–428.
- Panjaitan, I. V., & Supriati, D. (2023). The effect of profitability and *leverage* on firm value with firm size as a moderating variable. *Research of Finance and Banking*, 1(1), 34–46. <https://doi.org/10.58777/rfb.v1i1.34>

- Pradana, I. Y., & Yudha Pradana, I. (n.d.). Effect of Leverage, Growth, Firm Size, Dividend Policy, and Interest Rate on Company Value. *Dinasti International Journal of Economics, Finance & Accounting*. <https://doi.org/10.38035/dijefa.v2i3>
- Pramesti, A. A., & Nita, R. A. (2022). Pengaruh diversitas dewan direksi terhadap nilai perusahaan. *Jurnal Ilmiah Akuntansi dan Keuangan Universitas Hayam Wuruk Perbanas*, 1(2). <https://doi.org/10.24034/jiaku.v1i2.5369>
- Prena, G. das, Dewi, P. P., Kustina, K. T., Dewi, I. A. O., & Wirsa, I. N. (2019). Pengaruh Eco Efficiency, Corporate Social Responsibility dan Accrual Quality Terhadap Nilai Perusahaan. *STATERA: Jurnal Akuntansi Dan Keuangan*, 1(2), 32–43. <https://doi.org/10.33510/statera.2019.1.2.32-43>
- Rahelliamelinda, L., & Handoko, J. (2024). Profitabilitas sebagai Moderating Pengaruh Kinerja Esg, Green Innovation, *Eco-efficiency* terhadap Nilai Perusahaan. *Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik*, 19(1), 145–170. <https://doi.org/10.25105/jipak.v19i1.19191>
- Rahmasari, D. R., Suryani, E., & Oktaryani, G. A. S. (2019). Pengaruh Leverage dan Likuiditas terhadap Nilai Perusahaan dengan Kebijakan Dividen sebagai Variabel Intervening. *Jurnal Sosial Ekonomi dan Humaniora*, 5(1), 66-83. <https://doi.org/10.29303/jseh.v5i1.34>
- 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>
- Ross, S. A. (1977). The determination of financial structure: The incentive-signalling approach. *The Bell Journal of Economics*, 8(1), 23-40. <https://doi.org/10.2307/3003485>
- Sa'diah, N. H., Manik, E., & Danasasmita, W. M. (2023). Effect of Liquidity and Profitability on Company Value. *Acman: Accounting and Management Journal*. <https://api.semanticscholar.org/CorpusID:258826466>
- Saputri, D. R., & Bahri, S. (Year). The Effect of *Leverage*, Profitability, and Dividend Policy on Firm Value. *International Journal of Educational Research & Social Sciences*.
- Sartono, A. (2014). *Manajemen keuangan: Teori dan aplikasi* (Edisi ke-4, Cetakan ke-7). Yogyakarta: Penerbit BPFE.
- Sekaran, Uma., & Bougie, Roger. (2017). *Metode Penelitian untuk Bisnis*. Jakarta : Salemba Empat.
- Spence, M. (1973). Job market signaling. *The Quarterly Journal of Economics*, 87(3), 355-374. <https://doi.org/10.2307/1882010>

- Sugiyono. (2017), *Metodologi Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung, Alfabeta.
- Suharto, R. I. A., & Rosyadi, I. (2023). The effect of profitability, *leverage*, and liquidity on company value. *Assets: Jurnal Ilmiah Ilmu Akuntansi, Keuangan dan Pajak*, 7(2), 72.
- Syahrani, K. M., Merawati, L. K., & Tandio, D. R. (2023). Pengaruh leverage, pertumbuhan perusahaan, ukuran perusahaan, risk profile, dan profitabilitas terhadap nilai perusahaan. *Jurnal Inovasi Akuntansi (JIA)*, 1(1), 32–44. <https://doi.org/10.36733/jia.v1i1.6884>
- Syofia, I. Y., & Hamdani, D. (2023). The role of liquidity *ratio*, profitability *ratio*, and *leverage ratio* in affecting the value of manufacturing companies listed on the Indonesia Stock Exchange. *Jurnal Akuntansi dan Keuangan Universitas Jambi*, 8(2), 134-143.
- Wahyudi, S. M. (2020). Effect of *leverage*, profitability, sales growth toward company values. *International Journal of Management Studies and Social Science Research*, 2(4), 161.
- Weston, J. F., & Copeland, E. T. (2004). *Manajemen keuangan* (Edisi ke-9). Binarupa Aksara.
- Wicaksono, R., Tinggi, S., Ekonomi, I., Sekolah, M., Ilmu, T., & Putra Bangsa, E. (2020). Analisis Pengaruh Profitabilitas dan Kebijakan Dividen Terhadap Nilai Perusahaan dengan Struktur Modal sebagai Variabel Mediasi. *Owner: Riset Dan Jurnal Akuntansi*, 4(2). <https://doi.org/10.33395/owner.v4n2.237>
- Yanti, Damayanti. (2019). Pengaruh Profitabilitas, Ukuran Perusahaan, Struktur Modal, Dan Likuiditas Terhadap Nilai Perusahaan Makanan Dan Minuman. *E-Jurnal Manajemen*, Vol. 8, No. 4, 2019: 2297 – 2324 ISSN: 2302-8912
- Yudha Pradana, I. (2021). Effect of Leverage, Growth, Firm Size, Dividend Policy, and Interest Rate on Company Value. *Dinasti International Journal of Economics, Finance & Accounting*, 2(3), 316–327. <https://doi.org/10.38035/dijefa.v2i3.938>
- Yuliandhari, W. S., Saraswati, R. S., & Rasid Safari, Z. M. (2023). Pengaruh Carbon Emission Disclosure, *Eco-efficiency* dan Green Innovation Terhadap Nilai Perusahaan. *Owner: Riset Dan Jurnal Akuntansi*, 7(2), 1526–1539. <https://doi.org/10.33395/owner.v7i2.1301>