

## DAFTAR PUSTAKA

- Achyani, M. N., Calista, S., & Asaro, U. A. L. (2024). *Corporate Social Responsibility dan Nilai Perusahaan: Moderasi oleh Profitabilitas*. Mandiri. <https://doi.org/10.59086/jak.v3i3.645>
- Allie, R., & Sudibijo, Y. A. (2024). Analysis of the Effect of Green Banking, *Corporate Social Responsibility*, Ultimate Ownership on Bank Performance with Good Corporate Governance as a Moderating Variable. *Technium Sustainability*,5. <https://doi.org/10.47577/sustainability.v5i.10792>.
- Aminah, A. (2023). Kinerja Keuangan, Pengungkapan *Corporate Social Responsibility*: Dampaknya Pada Nilai Perusahaan. <https://doi.org/10.54443/sinomika.v1i5.586>.
- Aula, R., Sumiyati, S., & Mai, M. U. (2022). *The Effect of Corporate Social Responsibility Disclosure on the Performance of Islamic Banks in Indonesia*. *Jurnal Manajemen Bisnis*, 13(1). <https://doi.org/10.18196/mb.v13i1.12832>
- Auliyah, R., & Basuki, B. (2021). *Ethical values reflected on Zakat and CSR: Indonesian sharia banking financial performance*. *Journal of Asian Finance, Economics and Business*, 8(1), 225–234. <https://doi.org/10.13106/JAFEB.2021.VOL8.NO1.225>
- Candra, A. R., Tanison, N., Martusa, R., & Meythi, M. (2024). *Disclosing Corporate Social Responsibility Affects Company Value: Profitability as Moderating Variable*. *JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)*,8(1). <https://doi.org/10.36555/jasa.v8i1.2471>
- Chen, T., Hasnawati, S., & Faisal, A. (2023). *The impact of green banking on profitability (Study on banking sector listed on Indonesia Stock Exchange period (2016–2022))*. *International Journal of Applied Business and Management*,2(6). <https://doi.org/10.55927/ijabm.v2i6.7075>
- Cherian, J., Umar, M., Thu, P. A., Nguyen-Trang, T., & Sial, M. S. (2019). *Does Corporate Social Responsibility Affect the Financial Performance of the Manufacturing Sector? Evidence from an Emerging Economy*. *Sustainability*, 11(4),1182. <https://doi.org/10.3390/SU11041182>

- 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.
- Dewi, N. K. P. Y., Wirakusuma, M. G., Sisdyani, E. A., & Putra, I. N. W. A. A. (2025). The impact of corporate social responsibility disclosure and investment opportunity set on firm performance: evidence from the manufacturing sector. *World Journal Of Advanced Research and Reviews*, 25(2).  
<https://doi.org/10.30574/wjarr.2025.25.2.0446>
- Dewi, P. P. R. A., & Sudana, I. P. (2021). The effect of CSR disclosure on firm value with profitability and leverage as moderators.  
<https://doi.org/10.28992/ijssam.v5i1.325>
- Diningsih, D. A. A., & Karunia, A. N. (n.d.). The Effect of Corporate Social Responsibility Disclosure on Firm Value with Profitability and Firm Size as Moderating Variables. *Indonesian Journal of Sustainability Accounting and Management*.
- Fauziah, D. A., Sukoharsono, E. G., & Saraswati, E. (2020). Corporate social responsibility disclosure towards firm value: Innovation as mediation. *International Journal of Research in Business and Social Science*, 9(7), 15-28.  
<https://doi.org/10.20525/ijrbs.v9i7.967>
- Fpd-dpr.com dan Liputan6.com. (2024). Kasus tata kelola perusahaan di Indonesia.
- Gutiérrez-Ponce, H., & Wibowo, S. A. (2023). Do sustainability activities affect the financial performance of banks? The case of Indonesian banks. *Sustainability*, 15(8), 6892.  
<https://doi.org/10.3390/su15086892>
- Harmono. (2023). Relationship between Intellectual Capital, Firm Performance and *Leverage* with Firm Values: Empirical Evident from Indonesia. *Journal of Economics, Finance and Management Studies*, 6(10).  
<https://doi.org/10.47191/jefms/v6-i10-11>
- Hastuti, R. T., & Tertia, J. C. (2023). Profitability and *Leverage* Effect on Firm Value with Corporate Social Responsibility as Moderating Variable in Manufacturing Company. *International Journal of Application on Economics and Business*, 1(1), 88-97.  
<https://doi.org/10.24912/ijaeb.v1i1.88-97>
- Indriastuti, M., & Chariri, A. (2021). Integrating Corporate Social Responsibility Disclosure and Environmental Performance for Firm Value: An Indonesia Study. In *Complex, Intelligent and Software Intensive Systems* (pp. 430-439). Springer.  
[https://doi.org/10.1007/978-3-030-79725-6\\_43](https://doi.org/10.1007/978-3-030-79725-6_43)

- Mahisi, P. P. W. N., Saputra, A. F., Leon, F. M., & Lestari, H. S. (2023). The Effect of Corporate Social Responsibility, Credit Risk, and *Leverage* on the Financial Performance of Commercial Banks in Indonesia. *International Journal of Science and Management Studies*, 6(1).  
<https://doi.org/10.51386/25815946/ijsms-v6i1p115>
- Marchyta, N. K., Devie, & Semuel, H. (2020). The Effect of Corporate Social Responsibility on Financial Performance of Banks in Indonesia: The Role of Intellectual Capital and Bankruptcy Risk.
- Maretta, F., & Thamrin, H. (2025). The Effect of CSR Disclosure, Environmental Performance, and Firm Characteristics on Firm Value with Financial Performance as a Mediating Variable. *Journal of Economics, Finance and Management Studies*, 8(8).  
<https://doi.org/10.47191/jefms/v8-i8-34>
- Marota, R., Suryadnyana, N. A., Sjam, J., & Supriadi, T. (2023). Impact of Corporate Social Responsibility on Company Performance. *Atestasi*, 6(1).  
<https://doi.org/10.57178/atestasi.v6i1.676>
- Marwah, F., Marwah, F., & Amalina, N. (2025). Pengaruh kinerja lingkungan, kebijakan dividen, ukuran perusahaan, return on asset, dan leverage terhadap nilai perusahaan. *Jurnal Akuntansi Trisakti (e-journal)*, 12(1).  
<https://doi.org/10.25105/v12i1.22384>
- Meiryani, Huang, S. M., Soepriyanto, G., Jessica, & Fahlevi, M. (2023). The effect of voluntary disclosure on financial performance: Empirical study on manufacturing industry in Indonesia. *PloS One*, 18(6), e0285720.  
<https://doi.org/10.1371/journal.pone.0285720>
- Melliana, S., Butarbutar, H., & Siahaan, D. G. J. (2024). The Influence of Corporate Social Responsibility on Company Value with Profitability as a Moderation Variable in Registered Manufacturing Companies on the Indonesian Stock Exchange Period 2019-2021. *Fintech*, 2(1).  
<https://doi.org/10.55927/fintech.v2i1.7968>
- Nadia, M. A., Rokhmawati, A., & Halim, E. H. (2020). The Effect of Corporate Social Responsibility and Good Corporate Governance on Firm Value with Financial Performance as the Mediation Variable. *IJEBA*, 5(1), 83-97.  
<https://doi.org/10.31258/IJEBA.5.1.83-97>
- Pratiwi, M. (2024). Determination of Factors Affecting Firm Value in Manufacturing Companies. *Indonesian Journal of Business Analytics*, 4(3).  
<https://doi.org/10.55927/ijba.v4i3.9581>

- Pungkisiwi, Y., & Hermanto, H. (2024). The Effect of Corporate Social Responsibility as a Moderating Variable on Determinants of Banking Profitability in Indonesia. *Jurnal Ilmiah Global Education*, 5(1).  
<https://doi.org/10.55681/jige.v5i1.2464>
- Puspita, O. D. (2023). Determinants of firm value with CSR as moderating variables. *International Journal of Business Ecosystem & Strategy*, 5(2), 33-43.  
<https://doi.org/10.36096/ijbes.v5i2.408>
- Saputra, D. A., & Setiawan, D. (2023). Profitability and Firm Value: The Role of Industry Competition, Market Value of Equity, and Debt Levels. In *International symposia in economic theory and econometrics* (pp. 147-162). Emerald Publishing Limited.  
<https://doi.org/10.1108/s1571-03862023000033a009>
- Setyahuni, S. W., & Rahma, P. A. (2025). Analisis peran profitabilitas sebagai mediator dalam menentukan nilai perusahaan manufaktur di Indonesia selama pandemi covid-19. *Journal of Accounting and Finance*, 4(1).  
<https://doi.org/10.31942/jafin.v4i1.12593>
- Simanjuntak, B., Sadalia, I., & Muda, I. (2020). The Effect of Corporate Social Responsibility (CSR) on Corporate Value with Profitability as Intervening (Case Study Company in Sri Kehati Index Listed in BEI 2009 - 2018). *International Journal of Research*.
- Stefany, J., & Agustina, L. (2022). Do corporate social responsibility and political connections matter to financial performance and financial stability in the banking sector? Evidence from Indonesia. *International Journal of Sustainable Development and Planning*, 17(8).  
<https://doi.org/10.18280/ijstdp.170812>
- Sumarlan, A., & Fauziah, N. F. (2024). Pengaruh Corporate Social Responsibility Disclosure, Nilai Saham dan Laba terhadap Nilai Perusahaan (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI). *JURNAL AKUNTANSI KEUANGAN DAN TEKNOLOGI INFORMASI AKUNTANSI*, 5(2), 410.
- Surindro, A. W. D., & Trisnawati, R. (2024). Analysis of the impact of carbon emission disclosure, csr, profitability (roa), leverage, and company size on firm value. *NCABET*, 3(1).  
<https://doi.org/10.46306/ncabet.v3i1.102>
- Susanti, R., & Putri, I. F. P. P. (2019). The role of ISR disclosure as moderator the relationship between profitability and leverage towards corporate value. *IJIER*, 1(2), 85-98.  
<https://doi.org/10.18326/IJIER.V1I2.3044>

- Tarigan, J., Hatane, S. E., Stacia, L., & Widjaja, D. C. (2019). Corporate social responsibility policies and value creation: Does corporate governance and profitability mediate that relationship? *Investment Management & Financial Innovations*, 16(2), 270-283.  
[https://doi.org/10.21511/IMFI.16\(2\).2019.23](https://doi.org/10.21511/IMFI.16(2).2019.23)
- Wahab, A., & Syam, S. (2022). Pengaruh kinerja keuangan dan corporate social responsibility terhadap nilai perusahaan pada bank yang terdaftar di Bursa Efek Indonesia. *Journal of Administrative and Social Science*.  
<https://doi.org/10.55606/jass.v3i2.32>
- Wahyuni, I., & Subaida, I. (2022). Pengaruh Pengungkapan Corporate Social Responsibility (CSR) terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Intervening (Periode 2018–2020). *Jurnal Manajemen dan Ekonomi*.  
<https://doi.org/10.36841/jme.v1i2.1963>
- Simon M. S. So (2021). Corporate social responsibility and firm performance: Modified social contribution value per share. *Risk Governance and Control: Financial Markets & Institutions*, 11(2), 32–46.
- Atmaja, I. G. N. Y. D., & Astika, I. B. P. (2018). Pengaruh profitabilitas, leverage, dan modal kerja pada nilai perusahaan dengan CSR sebagai variabel intervening. *E-Jurnal Akuntansi Universitas Udayana*, 24(1), 1–29  
<https://doi.org/10.24843/EJA.2018.v24.i01.p01>
- Darmastika, I. W. R., & Ratnadi, N. M. D. (2019). Pengaruh pengungkapan corporate social responsibility pada nilai perusahaan dengan profitabilitas dan leverage sebagai variabel moderasi. *E-Jurnal Akuntansi Universitas Udayana*, 27(1), 362–387.  
<https://doi.org/10.24843/EJA.2019.v27.i01.p14>
- Mipo. (2022). Pengaruh profitabilitas, leverage, ukuran perusahaan terhadap nilai perusahaan dengan CSR sebagai moderating variable pada perusahaan manufaktur di BEI. *Owner: Riset & Jurnal Akuntansi*, 6(1), 746–758.  
<https://doi.org/10.33395/owner.v6i1.614>
- Pratama, I. H., Samsiah, S., & Marlina, E. (2025). Pengaruh corporate social responsibility terhadap nilai perusahaan dengan profitabilitas sebagai variabel pemoderasi. *Jurnal Ilmiah Raflesia Akuntansi*, 11(2).
- Putra, B. A. I., & Sunarto, S. (2021). Pengaruh profitabilitas, leverage, dan kepemilikan manajerial terhadap nilai perusahaan dengan corporate social responsibility sebagai variabel moderasi. *Ekonomis: Journal of Economics and Business*, 5(1), 149–157.  
<https://doi.org/10.33087/ekonomis.v5i1.195>
- Riniyati, F., Purwanto, N., & Sari, A. R. (2019). Analisis profitabilitas dan leverage terhadap nilai perusahaan dengan CSR sebagai variabel intervening (Studi pada BUMN yang terdaftar di BEI tahun 2015-2017). *Jurnal Riset Mahasiswa Akuntansi*, 7(2).

- Widyaningsih, D., Susilowati, H., & Andriana, M. (2022). Pengaruh profitabilitas, leverage, firm size terhadap nilai perusahaan dengan pengungkapan CSR dan GCG sebagai variabel moderating. *Among Makarti*, 15(3), 289–303.
- Mawarni, C. M. (2021). Pengaruh pengungkapan corporate social responsibility (CSR) terhadap profitabilitas dan dampaknya terhadap nilai perusahaan. *Brainy*, 2(1), 9–14.
- Pangestu, J. C., Setiawan, T., & Kurniawan, S. (2023). Pengungkapan CSR, ukuran perusahaan, leverage dan pengaruhnya terhadap profitabilitas perusahaan basic materials BEI 2019-2021. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (Jebma)*, 3(3), 513–522.
- Rambe, N. H., & Listiorini. (2025). Pengaruh leverage, ukuran, dan profitabilitas terhadap nilai perusahaan dengan CSR sebagai variabel moderasi pada bank di BEI 2019-2023. *Jurnal Manajemen, Bisnis Dan Kewirausahaan*, 5(3), 378–396.
- Wardhani, P., Wiyadi, & Susila, I. (2021). Pengaruh pengungkapan CSR, leverage, likuiditas dan ukuran perusahaan terhadap kinerja keuangan. *Prosiding Seminar Nasional Ekonomi dan Bisnis*, 23(1). Universitas Muhammadiyah Surakarta.
- Setiyowati, S. W., & Indiraswari, S. D. (2021). *Leverage* dan pertumbuhan aset terhadap profitabilitas dan nilai perusahaan. *Jurnal Riset Pendidikan Ekonomi (JRPE)*, 9(1).