

## DAFTAR PUSTAKA

- Akbar Sulbahri, R., Luk Fuadah, L., & Sidiq, adah. (2022). *Effect of Sustainable Report (CSR) on Return on Asset (ROA), Return on Equity (ROE) and Good Corporate Governance (GCG) (Empirical Study on Banking Companies for the 2016-2019 Period)*.
- Anita, A., & Amalia, D. P. (2021a). Pengaruh tanggung jawab sosial terhadap kinerja keuangan: Struktur kepemilikan sebagai variabel moderasi. *Jurnal Ekonomi Modernisasi*, 17(1), 54–68. <https://doi.org/10.21067/jem.v17i1.5283>
- Anita, & Amalia, D. P. (2021b). Pengaruh Tanggung Jawab Sosial dan Kepemilikan Terkonsentrasi Terhadap Kinerja Keuangan. *Jurnal Ekonomi Modernisasi*, 17(1), 54–68.
- Asyik, N. F., Dewi, M. A., Respatia, W., Santoso, A., & Ilham, R. N. (2024). Good corporate governance or corporate social responsibility: which affects the firm value and performance? *Cogent Social Sciences*, 10(1). <https://doi.org/10.1080/23311886.2024.2378540>
- Badawi, A., Supardi, Jacob, J., Kadarisman, S., Siahaan, A., Nuraini, A., Vikaliana, R., & Faddila, S. P. (2022). Riset Terapan Dengan Aplikasi Statistika. *Wdina*, 82–95.
- Cancela, B. L., Elisabete, M., & Neves, D. (2020). *The influence of corporate governance on corporate sustainability : new evidence using panel data in the Iberian macroeconomic environment*. <https://doi.org/10.1108/IJAIM-05-2020-0068>
- Cancela, B. L., Neves, M. E. D., Rodrigues, L. L., & Gomes Dias, A. C. (2020). The influence of corporate governance on corporate sustainability: new evidence using panel data in the Iberian macroeconomic environment. *International Journal of Accounting and Information Management*, 28(4), 785–806. <https://doi.org/10.1108/IJAIM-05-2020-0068>
- Eviatiwi. (2016). *Konsep dan praktek ekonometrika menggunakan eviaws* (p. 336).
- Evidence, R., Banks, U. S., Arhinful, R., Mensah, L., Gyamfi, B. A., & Obeng, H. A. (2025). *The Impact of Non-Performing Loans on Bank Growth : The Moderating Roles of Bank Size and Capital Adequacy*. 1–23.
- Harun, M. S., Hussainey, K., Mohd Kharuddin, K. A., & Farooque, O. Al. (2020a). CSR Disclosure, Corporate Governance and Firm Value: a study on GCC Islamic Banks. *International Journal of Accounting and Information Management*, 28(4), 607–638. <https://doi.org/10.1108/IJAIM-08-2019-0103>
- Harun, M. S., Hussainey, K., Mohd Kharuddin, K. A., & Farooque, O. Al. (2020b). CSR Disclosure, Corporate Governance and Firm Value: a study on GCC Islamic Banks. *International Journal of Accounting and Information Management*, 28(4), 607–638. <https://doi.org/10.1108/IJAIM-08-2019-0103>
- Harun, M. S., Hussainey, K., Mohd Kharuddin, K. A., & Farooque, O. Al. (2020c). CSR Disclosure, Corporate Governance and Firm Value: a study on GCC Islamic Banks. *International Journal of Accounting and Information Management*, 28(4), 607–638. <https://doi.org/10.1108/IJAIM-08-2019-0103>
- Ie, R., Linggadjaya, T., Dorkas, A., & Atahau, R. (2025). *The Moderating Role of Capital Adequacy on Bank Specific Characteristics to Sustainable Growth : Evidence From*

- Commercial Banks in Indonesia.* (September), 1–21. <https://doi.org/10.1177/21582440251353042>
- Ika, S. R., & Nugroho, J. P. (2023). *Firm Value, Financial Performance, and Corporate Social Responsibility* (Vol. 2). Atlantis Press International BV. <https://doi.org/10.2991/978-94-6463-160-9>
- Maqbool, S., & Zameer, M. N. (2018). Corporate social responsibility and financial performance: An empirical analysis of Indian banks. *Future Business Journal*, 4(1), 84–93. <https://doi.org/10.1016/j.fbj.2017.12.002>
- Oware, K. M., & Mallikarjunappa, T. (2022). CSR expenditure, mandatory CSR reporting and financial performance of listed firms in India: an institutional theory perspective. *Meditari Accountancy Research*, 30(1), 1–21. <https://doi.org/10.1108/MEDAR-05-2020-0896>
- Purbawangsa, I. B. A., Solimun, S., Fernandes, A. A. R., & Mangesti Rahayu, S. (2020a). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016). *Social Responsibility Journal*, 16(7), 983–999. <https://doi.org/10.1108/SRJ-08-2017-0160>
- Purbawangsa, I. B. A., Solimun, S., Fernandes, A. A. R., & Mangesti Rahayu, S. (2020b). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016). *Social Responsibility Journal*, 16(7), 983–999. <https://doi.org/10.1108/SRJ-08-2017-0160>
- Ramdhony, D., Rashid, A., Gow, J., & Soobaroyen, T. (2021). The Influence of Corporate Governance and Corporate Foundations on Corporate Social Responsibility ( CSR ) Reporting Practices The Influence of Corporate Governance and Corporate Foundations on Corporate Social Responsibility ( CSR ) Reporting Practices A. *Journal of African Business*, 00(00), 1–17. <https://doi.org/10.1080/15228916.2021.1952521>
- Ramdhony, D., Rashid, A., Gow, J., & Soobaroyen, T. (2022). The Influence of Corporate Governance and Corporate Foundations on Corporate Social Responsibility (CSR) Reporting Practices. *Journal of African Business*, 23(3), 816–832. <https://doi.org/10.1080/15228916.2021.1952521>
- Sulbahri, R. A., Fuadah, L. L., & Sidiq, S. (2022). *Effect of Sustainable Report ( CSR ) on Return on Asset ( ROA ), Return on Equity ( ROE ) and Good Corporate Governance ( GCG ) ( Empirical Study on Banking Companies for the 2016-2019 Period )*. 210(Seabc 2021), 34–41.
- Uyar, A., Kuzey, C., Kilic, M., & Karaman, A. S. (2021a). Board structure, financial performance, corporate social responsibility performance, CSR committee, and CEO duality: Disentangling the connection in healthcare. *Corporate Social Responsibility and Environmental Management*, 28(6), 1730–1748. <https://doi.org/10.1002/csr.2141>
- Uyar, A., Kuzey, C., Kilic, M., & Karaman, A. S. (2021b). Board structure, financial performance, corporate social responsibility performance, CSR committee, and CEO duality: Disentangling the connection in healthcare. *Corporate Social Responsibility and Environmental Management*, 28(6), 1730–1748. <https://doi.org/10.1002/csr.2141>
- Widitha Narindra Mahisi, P. P., Fengki Saputra, A., Margaretha Leon, F., & 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 (IJSMS)*, (February), 196–206.  
<https://doi.org/10.51386/25815946/ij sms-v6i1p115>

