

DAFTAR PUSTAKA

- Abhishek, B., Kumari, P. . R., Makhija, H., & Sharma, D. (2022). *Exploring the relationship of ESG score and firm value using cross-lagged panel analyses case of the Indian energy sector*.
- Afifah, N., Astuti, S. W. W., & Irawan, D. (2021). Pengaruh Corporate Social Responsibility (Csr) Dan Reputasi Perusahaan Terhadap Nilai Perusahaan. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 5(3), 346–364. <https://doi.org/10.24034/j25485024.y2021.v5.i3.4644>
- Afriyadi, A. D. (2022). *Sejumlah Perusahaan Properti RI “Tumbang”, Nasib Investor Gimana?* Detikfinance. <https://finance.detik.com/properti/d-6334322/sejumlah-perusahaan-properti-ri-tumbang-nasib-investor-gimana>
- Al-omoush, K. S., Palacios-marqu, D., & Ulrich, K. (2022). *Technological Forecasting & Social Change The impact of intellectual capital on supply chain agility and collaborative knowledge creation in responding to unprecedented pandemic crises*. 178(October 2021).
- Aminda, R. S., Timur, B., Purnahayu, I., Yulia, E., & Maftukha, M. (2022). Determinants of Firm Value with Financial Performance as Moderating Variable. *Jurnal Minds: Manajemen Ide Dan Inspirasi*, 9(1), 35–52. <https://doi.org/10.24252/minds.v9i1.26037>
- Aminda, R. S., Timur, B., Purnahayu, I., Yulia, E., Maftukha, M., & Khaldun, U. I. (2022). *DETERMINANTS OF FIRM VALUE WITH FINANCIAL*. 9(1), 35–52. <https://doi.org/10.24252/minds.v9i1.26037>
- Appah, T. R., Yuniarti, S., Sisharini, N., Sunarjo, S., & Yahya, N. (2023). Does Profitability Matter in the Relationship between Intellectual Capital and Firm Value? *Media Ekonomi Dan Manajemen*, 38(1), 57. <https://doi.org/10.56444/mem.v38i1.3255>
- Arofah, S. N., & Khomsiyah. (2023). Pengaruh Good Corporate Governance dan Environmental Social Governance terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Moderasi. *Jurnal Informatika Ekonomi Bisnis*, 5, 125–133. <https://doi.org/10.37034/infeb.v5i1.208>
- Aydo, M., & Ergun, K. (2022). *Borsa _ Istanbul Review Impact of ESG performance on firm value and profitability*. <https://doi.org/10.1016/j.bir.2022.11.006>
- Brigham, E. F., & Houston, J. F. (2019). *Dasar-Dasar Manajemen Keuangan* (14th ed.). Salemba Empat.
- Buallay, A. (2019). Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, 30(1), 98–115. <https://doi.org/10.1108/MEQ-12-2017-0149>

- Carlin, D. (2022). *40% Of Emissions Come From Real Estate; Here's How The Sector Can Decarbonize*. Forbes. <https://www.forbes.com/sites/davidcarlin/2022/04/05/40-of-emissions-come-from-real-estate-heres-how-the-sector-can-decarbonize/?sh=2d5a3c3763b7>
- Chairunnisa, R. (2019). *Likuiditas, aktivitas, dan profitabilitas terhadap nilai perusahaan automotive yang terdaftar di bej*.
- Cohen, G. (2023). The impact of ESG risks on corporate value. *Review of Quantitative Finance and Accounting*, 60(4), 1451–1468. <https://doi.org/10.1007/s11156-023-01135-6>
- Deegan, C. (2004). *Financial Accounting Theory*. McGraw-Hill Book Company.
- Destiani, T., & Hendriyani, R. M. (2022). *Al-Kharaj : Jurnal Ekonomi , Keuangan & Bisnis Syariah Analisis Rasio Keuangan untuk Menilai Kinerja Keuangan Perusahaan : Studi Kasus pada PT Unilever Indonesia Tbk Tahun 2016-2020 Al-Kharaj : Jurnal Ekonomi , Keuangan & Bisnis Syariah*. 4(1), 136–154. <https://doi.org/10.47467/alkharaj.v4i1.488>
- Duryadi, M. (2021). *Buku Ajar, Metode Penelitian Ilmiah. Metode Penelitian Empiris Model Path Analysis dan Analisis Menggunakan SmartPLS* (J. T. Santoso (ed.)). Yayasan Prima Agus Teknik. <https://penerbit.stekom.ac.id/index.php/yayasanpat/article/view/283>
- Dzulhijar, W., Bandung, P. N., Pratiwi, L. N., Akuntansi, J., Bandung, P. N., Laksana, B., Akuntansi, J., & Bandung, P. N. (2021). *Pengaruh CR , DER , dan ROA terhadap Nilai Perusahaan pada PT Jasa Marga Tbk Tahun 2010-2019 The effect of CR , DER , and ROA toward firm value on PT Jasa Marga Tbk period 2010-*. 1(2), 401–409.
- Edi Wijaya Kusuma, I. M., & Dewi, L. G. K. (2019). Pengaruh Kinerja Lingkungan pada Nilai Perusahaan dengan Good Corporate Governance Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, 26, 2183. <https://doi.org/10.24843/eja.2019.v26.i03.p19>
- Ekaputra, A. E., Fuadah, L., & Yuliana, S. (2020). Intellectual Capital, Profitability, and Good Corporate Governance Effects on Company Value. *Binus Business Review*, 11(1), 25–30. <https://doi.org/10.21512/bbr.v11i1.6005>
- Freeman, R. E., & McVea, J. (1984). *A Stakeholder Approach to Strategic Management*.
- Gani, P. (2022). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan dan Nilai Perusahaan (Studi Pada Perusahaan Makanan dan Minuman Yang Terdaftar di BEI). *Owner*, 6(1), 518–529. <https://doi.org/10.33395/owner.v6i1.613>
- Ghozali, I. (2018). *Aplikasi analisis multivariete dengan program IBM SPSS 23*.
- Grahadyarini, B. L. (2023). *Sektor Properti Topang Perekonomian*. Kompas.

<https://www.kompas.id/baca/ekonomi/2023/04/10/sektor-properti-tahan-banting>

- Habib, A. M., Accounting, I., & Researcher, F. (2022). *Does the efficiency of working capital management and environmental , social , and governance performance affect a firm ' s value ? Evidence from the United States*. 6(3), 2016–2023.
- Haryanti, R. (2019). “Society 5.0”, *Solusi Jepang Atasi Defisit Penduduk dan Infrastruktur*. Kompas. <https://properti.kompas.com/read/2019/01/28/115422021/society-50-solusi-jepang-atasi-defisit-penduduk-dan-infrastruktur>
- Hidayat, S. N., Aris, M. A., Bisnis, F. E., & Surakarta, U. M. (2023). *Environmental Performance On Financial Performance Pengaruh Corporate Social Responsibility , Green Accounting Dan Kinerja Lingkungan Terhadap Kinerja Keuangan*. 4(6), 8395–8404.
- Husada, Era Vivianti; Handayani, S. (2021). *PENGARUH PENGUNGKAPAN ESG TERHADAP KINERJA KEUANGAN KEUANGAN PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN YANG TERDAFTAR DI BEI PERIODE 2017-2019)*. 8(2), 122–144.
- Indriastuti, M., & Kartika, I. (2021). *Improving Firm Value through Intellectual Capital , Good Corporate Governance and Financial Performance*. 6(1), 85–101.
- Julian, B. P. M. (2022). *Indonesia Dorong Penerapan ESG di Negara G20 Dalam Pembangunan Infrastruktur*. Kontan. <https://g20.kontan.co.id/news/indonesia-dorong-penerapan-esg-di-negara-g20-dalam-pembangunan-infrastruktur>
- Kasmir. (2019). *Analisis Laporan Keuangan* (21st ed.). PT Rajagrafindo Persada.
- Khalil, M. A., Khalil, R., & Khalil, M. K. (2022). *Environmental , social and governance (ESG) - augmented investments in innovation and firms ' value : a fixed-effects panel regression of Asian economies*. October. <https://doi.org/10.1108/CFRI-05-2022-0067>
- KSEI. (2023). *Pertumbuhan SID. Publikasi Statistik Pasar Modal Indonesia*, 1–7. www.ksei.co.id
- Maheran, N., Maksum, A., & Abubakar, E. (2021). The Influence of Intellectual Capital on Firm Value with Profitability as Moderating Variables in Real Estate & Property Companies Registered in Indonesia Stock Exchange, 2008-2018. *Journal Mantik*, 4(4), 2395–2399.
- Mohamed, A., & Nahia, H. (2023). The Influence of Environmental , Social , and Governance (ESG) Practices on US Firms ' Performance : Evidence from the Coronavirus Crisis. *Journal of the Knowledge Economy*, 0123456789. <https://doi.org/10.1007/s13132-023-01278-w>

- Nabella, S., Nengsih, T. A., & Khairiyani. (2023). *PENGARUH STRUKTUR MODAL, PROFITABILITAS DAN LIKUIDITAS TERHADAP NILAI PERUSAHAAN YANG TERDAFTAR DI JAKARTA ISLAMIC INDEX (JII) PERIODE 2019-2021*. 8(2), 270–283.
- Nisa, A. C., Malukah, A., & Anwar, S. A. (2020). Analisis Penerapan Green Accounting Sesuai PSAK 57 dan Kinerja Lingkungan Terhadap Profitabilitas Perusahaan Pertambangan. *Jurnal Ilmiah Riset Akuntansi*, 09(03), 15–26.
- Olsen, B. C., Awuah-offei, K., & Bumblauskas, D. (2020). Setting materiality thresholds for ESG disclosures : A case study of U . S . mine safety disclosures. *Resources Policy*, October, 101914. <https://doi.org/10.1016/j.resourpol.2020.101914>
- Pasaribu, U. R., Nuryartono, N., & Andati, T. (2019). *PENGARUH FAKTOR INTERNAL DAN EKSTERNAL PERUSAHAAN TERHADAP*. 5(3), 441–454.
- Peng, L. S., & Isa, M. (2020). *ENVIRONMENTAL , SOCIAL AND GOVERNANCE (ESG) PRACTICES AND PERFORMANCE IN SHARIAH FIRMS : AGENCY OR STAKEHOLDER THEORY ?* 16(1), 1–34.
- Prayogo, E., Handayani, R., & Meitiawati, T. (2023). *ESG Disclosure dan Retention Ratio terhadap Nilai Perusahaan dengan Ukuran Perusahaan sebagai Pemoderasi*. 7(2). <https://doi.org/10.18196/rabin.v7i2.18212>
- Pullic, A. (1998). *Measuring the Performance of Intellectual Potential in Knowledge Economy*.
- Puspita, G., & Wahyudi, T. (2021). *Modal Intelektual (Intellectual Capital) dan Nilai Perusahaan Pada Industri Manufaktur*. 5(Ic), 295–306.
- Ramadanty, A. P. (2022). *Pengaruh Intellectual Capital dan Diversity Gender terhadap Financial Distress Dimoderasi oleh Firm Size*. 6, 3743–3750.
- Ramadhani, P. I. (2022). *BEI Catat 17 Reksa Dana Berbasis ESG dengan Dana Kelolaan Rp 2,3 Triliun*. Liputan6.Com. <https://www.liputan6.com/saham/read/4997489/bei-catat-17-reksa-dana-berbasis-esg-dengan-dana-kelolaan-rp-23-triliun>
- Ruan, L., & Liu, H. (2021). Environmental, social, governance activities and firm performance: evidence from China. *Sustainability (Switzerland)*, 13(2), 1–16. <https://doi.org/10.3390/su13020767>
- Sadiq, M., Singh, J., Raza, M., & Mohamad, S. (2020). The impact of environmental, social and governance index on firm value: Evidence from Malaysia. *International Journal of Energy Economics and Policy*, 10(5), 555–562. <https://doi.org/10.32479/ijeep.10217>
- Safitri, R., & Lidyah, R. (2022). *Profitability , Good Corporate Governance , Dividend Policy , and Firm Value at ISSI*. 21(1), 139–152.
- Sarjono, E., Titisari, K. H., & Pawenang, S. (2021). *Economics and Business*

Quarterly Reviews. <https://doi.org/10.31014/aior.1992.04.03.382>

- Setiyoharini, R., & Taufiqurahman, E. (2022). Pengaruh Rasio Keuangan, Kepemilikan Saham, dan Indikator Makroekonomi Terhadap Financial Distress. *Jesyia (Jurnal Ekonomi & Ekonomi Syariah)*, 5(1), 743–756. <https://doi.org/10.36778/jesyia.v5i1.494>
- Sholihin, M., & Ratmono, D. (2021). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis* (C. Mitak (ed.)). Penerbit Andi.
- Singla, H. K. (2020). Does VAIC affect the profitability and value of real estate and infrastructure firms in India? A panel data investigation. 21(3), 309–331. <https://doi.org/10.1108/JIC-03-2019-0053>
- Spence, M. (1973). Job Market Signalling. *The Quarterly Journal of Economics*, 87 No. 3.
- Stewart, T. A. (1997). *Intellectual Capital: The New Wealth of Organizations* (illustrate). Doubleday / Currency 1997.
- Sugiyanto, E., Trisnawati, R., & Kusumawati, E. (2021). Corporate Social Responsibility and Firm Value with Profitability, Firm Size, Managerial Ownership, and Board of Commissioners as Moderating Variables. *Riset Akuntansi Dan Keuangan Indonesia*, 6(1), 18–26. <http://journals.ums.ac.id/index.php/reaksi/index>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D* (Sutopo (ed.)). Alfabeta.
- Sulistiyawati, A. S., & Ratmono, D. (2023). *Jurnal ASET (Akuntansi Riset) Enhancing Firm Value : The Role of Profitability as Moderation*. 15(1), 177–186.
- Sustainability NASDAQ. (2019). ESG Reporting Guide 2.0 A Support Resource for Companies. *Nasdaq Stock Exchange, May*, 1–34. <https://www.nasdaq.com/docs/2019/11/26/2019-ESG-Reporting-Guide.pdf>
- Tiwari, R. (2020). *Nexus between intellectual capital and profitability with interaction effects : panel data evidence from the Indian healthcare industry*. <https://doi.org/10.1108/JIC-05-2020-0137>
- Xaviera, A., & Rahman, A. (2023). PENGARUH KINERJA ESG TERHADAP NILAI PERUSAHAAN DENGAN SIKLUS HIDUP PERUSAHAAN SEBAGAI MODERASI : BUKTI DARI INDONESIA Pendahuluan. 16(2), 226–247.
- Yameen, M., Farhan, N. H., & Tabash, M. I. (2019). The impact of corporate governance practices on firm's performance: An empirical evidence from Indian tourism sector. *Journal of International Studies*, 12(1), 208–228. <https://doi.org/10.14254/2071-8330.2019/12-1/14>
- Yu, X., & Xiao, K. (2022). *Does ESG Performance Affect Firm Value ? Evidence*

from a New ESG-Scoring Approach for Chinese Enterprises. 1–40.

Yulandari, L. F., Gunawan, H., Studi, P., Manajerial, A., Batam, P. N., & Centre, B. (2019). *PENGARUH INTELLECTUAL CAPITAL TERHADAP NILAI PASAR DAN KINERJA KEUANGAN PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK*. 3(1), 36–50.