

DAFTAR PUSTAKA

- Afenya, M. S., Arthur, B., Kwarteng, W., & Opoku, P. (2022). The Impact of Audit Committee Characteristics on Audit Fees; Evidence From Ghana. *Cogent Business & Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2141091>
- Agustina, E., & Malau, M. (2023). Financial distress, earnings management, and leverage effect on firm value with firm size as a moderation variable. *International Journal of Social Service and Research (IJSSR)*, 3(3), 856–868. <https://doi.org/https://doi.org/10.46799/ijssr.v3i3.295>
- Alifian, D., & Susilo, D. E. (2024). Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan dan Struktur Modal Terhadap Nilai Perusahaan. *Owner*, 8(1), 46–55. <https://doi.org/10.33395/owner.v8i1.1914>
- Alwan, R., & Risman, A. (2023). Determinants of Firm's Value through Capital Structure, Financial Performance, and Company Growth. *Indikator: Jurnal Ilmiah Manajemen Dan Bisnis*, 7(2), 81–89. <https://doi.org/10.22441/indikator.v7i2.18585>
- Aly, S., Diab, A., & Abdelazim, S. I. (2026). Audit Quality, Firm Value and Audit Fees: Does Audit Tenure Matter? Egyptian Evidence. *Journal of Financial Reporting and Accounting*, 24(1), 366–388. <https://doi.org/10.1108/JFRA-04-2023-0203>
- Amanda, F., & Yanti, H. B. (2025). Pengaruh Free Cash Flow Dan Pengungkapan Kinerja Lingkungan Terhadap Nilai Perusahaan Pada Perusahaan Properti di BEI. *Jurnal Ekonomi Trisakti*, 5(1), 451–460. <https://doi.org/http://dx.doi.org/10.25105/jet.v5i1.22383>
- Ambara, A., & Malau, M. (2023). Effect Of Tax Planning, Audit Quality, And Capital Intensity On Company Value With Independent Commissioners As Moderation Variables. *Journal of Social Science (JoSS)*, 2(1), 209–2019. <https://doi.org/https://doi.org/10.57185/joss.v2i01.46>
- Amran, N., Bala, H., & Shaari, H. (2018). Audit Fees and Financial Reporting Quality: A Study of Listed Companies in Nigeria. *International Review of Management and Business Research*, 7(2), 483–490. [https://doi.org/10.30543/7-2\(2018\)-17](https://doi.org/10.30543/7-2(2018)-17)
- Andrade, C. (2021). Z Scores, Standard Scores, and Composite Test Scores Explained. *Indian Journal of Psychological Medicine*, 43(6), 555–557. <https://doi.org/10.1177/02537176211046525>
- Bahta, D., Yun, J., Islam, M. R., & Bikanyi, K. J. (2021). How Does CSR Enhance the Financial Performance of SMEs? The Mediating Role of Firm Reputation. *Economic Research-Ekonomska Istraživanja*, 34(1), 1428–1451. <https://doi.org/10.1080/1331677X.2020.1828130>

- Baltagi, B. H. (2025). Autocorrelation in regression. In *International Encyclopedia of Statistical Science* (pp. 131–134). Springer. https://doi.org/https://doi.org/10.1007/978-3-662-69359-9_43
- Beloskar, V., & Rao, N. (2021). Corporate Social Responsibility : Is Too Much Bad? *Asia-Pacific Financial Markets*, 29(1), 221–252. <https://doi.org/10.1007/s10690-021-09347-3>
- Bhagawan, P., & Mukhopadhyay, J. P. (2025). Does Mandatory Expenditure on CSR Affect Firm Value? Empirical Evidence From Indian Firms. *Journal of Accounting Literature*, 47(3), 525–546. <https://doi.org/10.1108/JAL-10-2023-0184>
- Biki, Dungga, & Machmud. (2021). Analisis Fundamental Dalam Menentukan Keputusan Investasi Saham Pada Perusahaan Sub Sektor Pertambangan Minyak dan Gas yang terdaftar di Bursa Efek Indonesia Periode 2016-2018. *Jurnal Manajemen & Organisasi Review (MANOR)*, 3(1), 48–57. <https://doi.org/10.47354/mjo.v3i1.285>
- Bolek, M, & Szymańska, A. (2023). Is the Growth of Companies Influencing Their Financial Condition Depending on Their Size: S&P 500 Listed Companies Example. *Asia-Pacific Financial Markets*, 30(2), 323–337. <https://doi.org/10.1007/s10690-022-09376-6>
- Brigham, E. F., & Houston, J. F. (2019). *Dasar-dasar Manajemen Keuangan* (4th ed.). Jakarta: Salemba Empat.
- Cahyaningati, R., Miqdad, M., & Kustono, A. S. (2022). Analysis of the Relationship Between Corporate Social Responsibility and Good Corporate Governance on Fee Audit and Firm Value. *IJEBD (International Journal of Entrepreneurship and Business Development)*, 5(2), 273–284. <https://doi.org/10.29138/ijebd.v5i2.1745>
- Candra, D., Putra, B., Dwirandra, & Ketut, B. (2021). The Impact of Free Cash Flow and Leverage on Firm Value With Dividend Payout as Mediator Variable. *Eurasia: Economics & Business*, 4(46), 55–71. <https://doi.org/10.18551/econeurasia.2021-04.06>
- Chairunnisa, & Lestari. (2024). Pengaruh Arus Kas Bebas, Leverage, dan Pertumbuhan Penjualan terhadap Kinerja Keuangan. *Jurnal Riset Ekonomi Dan Akuntansi*, 2(3), 298–320. <https://doi.org/10.54066/jrea-itb.v2i3.2334>
- Chettri, N., & Makan, L. T. (2025). The Impact of Excess CSR Expenditure on Firm Value and Dividend Payout in India: an Analysis Using Firm Age and Size Dynamics. *International Journal of Social Economics*, 52(6), 931–946. <https://doi.org/10.1108/IJSE-02-2024-0136>
- Christy, G. C. (2009). *Free Cash Flow: Seeing Through The Accounting Fog Machine To Find Great Stocks*. John Wiley & Sons.

- Chung, Jung, S., & Young, J. (2018). Do CSR Activities Increase Firm Value? Evidence from the Korean Market. *Sustainability*, 10(9), 3164. <https://doi.org/10.3390/su10093164>
- Deswanto, R. B., & Siregar, S. V. (2018). The Associations Between Environmental Disclosures With Financial Performance, Environmental Performance, and Firm Value. *Social Responsibility Journal*, 14(1), 180–193. <https://doi.org/10.1108/SRJ-01-2017-0005>
- Dewi, Sari, Budiasih, & Suprasto. (2019). Free Cash Flow Effect Towards Firm Value. *International Research Journal of Management, IT and Social Sciences*, 6(3), 108–116. <https://doi.org/10.21744/irjmis.v6n3.643>
- Ferisa, M. L., & Riswan, R. (2026). Pengaruh Integritas Laporan Keuangan terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Mediasi dan Leverage sebagai Variabel Moderasi. *RIGGS: Journal of Artificial Intelligence and Digital Business*, 5(1), 954–963. <https://doi.org/10.31004/riggs.v5i1.6196>
- Firdaus, A., BZ, F. S., & Diantimala, Y. (2018). The Influence of Good Corporate Governance and Corporate Social Responsibility towards the Financial Performance that has Implications for Firm Value of Banking Companies Listed in Indonesia Stock Exchange. *International Journal of Academic Research in Business and Social Sciences*, 8(4). <https://doi.org/10.6007/IJARBSS/v8-i4/4005>
- Fossung, M. F., Mukah, S. T., Berthelo, K. W., & Nsai, M. E. (2022). The Demand for External Audit Quality: The Contribution of Agency Theory in the Context of Cameroon. *Accounting and Finance Research*, 11(1), 13. <https://doi.org/10.5430/afr.v11n1p13>
- Ghani, R., Abu Samah, A. R., Baharuddin, N. S., & Ahmad, Z. (2023). Determinants of Firm Value as Measured by the Tobin's Q: A Case of Malaysian Plantation Sector. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 13(2). <https://doi.org/10.6007/IJARAFMS/v13-i2/17268>
- Groves, L., Metcalf, J., Kennedy, A., Vecchione, B., & Strait, A. (2024). A Panel Data Analysis of the Effect of Audit Quality on Financial Statement Fraud. *Proceedings of the 2024 ACM Conference on Fairness, Accountability, and Transparency*, 1107–1120. <https://doi.org/https://doi.org/10.1108/AJAR-04-2023-0112>
- Gujarati, D. N. (2021). *Essentials of econometrics* (5th ed.). California: Sage Publications.
- Halimu, M, M., Rusman, L., Rosfianti, M., Yadasang, & Umar. (2024). Financial Performance Analysis Against Profitability Ratios at PT Astra Internasional Tbk. *Jurnal Sinar Manajemen*, 11(3), 223–227.

<https://doi.org/10.56338/jsm.v11i3.6793>

- Handayani, N., Asyikin, J., Ernawati, S., & Boedi, S. (2023). Analisis pengaruh kinerja keuangan terhadap nilai perusahaan perbankan indonesia indonesian banking. *Jurnal Ekonomi Dan Manajemen*, 20(2), 233–242. <https://doi.org/https://doi.org/10.30872/jkin.v20i2.13024>
- Hanifah, D, F., & Ayem, S. (2020). Pengaruh Perencanaan Pajak dan Kualitas Laba Terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Intervening. *PRIVE: Jurnal Riset Akuntansi Dan Keuangan*, 3(2), 22–34. <https://doi.org/10.36815/prive.v3i2.787>
- Hasanudin, Nurwulandari, Adnyana, & Loviana. (2020). The Effect Of Ownership And Financial Performance on Firm Value of Oil And Gas Mining Companies In Indonesia. *International Journal of Energy Economics and Policy*, 10(5), 103–109. <https://doi.org/10.32479/ijeep.9567>
- Hategan, C., Sirghi, N., Pitorac, R., & Hategan, V. (2018). Doing Well or Doing Good: The Relationship between Corporate Social Responsibility and Profit in Romanian Companies. *Sustainability*, 10(4), 1041. <https://doi.org/10.3390/su10041041>
- Hu, Y., Chen, S., Shao, Y., & Gao, S. (2018). CSR and Firm Value: Evidence from China. *Sustainability*, 10(12), 4597. <https://doi.org/10.3390/su10124597>
- Hyarat, H. I., Husin, N. M., & Jos, R. A. G. (2023). The Impact of Audit Quality on Firm Performance: the Moderating Role of Ownership Concentration. *International Journal of Professional Business Review*, 8(4), e01721. <https://doi.org/10.26668/businessreview/2023.v8i4.1721>
- Irawan, & Apriwenni. (2021). Pengaruh Free Cash Flow, Financial Distress, dan Investment Opportunity Set Terhadap Manajemen Laba. *Jurnal Akuntansi Bisnis*, 14(1). <https://doi.org/10.30813/jab.v14i1.2458>
- Jensen, M. C., & Meckling, W. H. (1919). Theory of the firm: Managerial behavior, agency costs and ownership structure. In *Corporate governance* (pp. 77–132). Gower.
- Juabin, M. (2019). Financial Performance Analysis of Distressed Banks in Ghana: Exploration of Financial Ratios and Z-score. *Journal of Advanced Studies in Finance (JASF)*, 12(23), 20–27. <https://doi.org/10.20944/preprints201911.0314.v1>
- Kamlasi, T., & Mahroji. (2025). Pengaruh Profitabilitas, Likuiditas, Struktur Modal dan BOPO Terhadap Nilai Perusahaan. *Integrative Perspectives of Social and Science Journal (IPSSJ)*, 2(3), 4551–4555.
- Keter, C. K. S., Cheboi, J. Y., & Kosgei, D. (2024). Financial Performance, Intellectual Capital Disclosure and Firm Value: The Winning Edge. *Cogent*

- Komara, A., Ghozali, I., & Januarti, I. (2020). Examining the Firm Value Based on Signaling Theory. *Proceedings of the 1st International Conference on Accounting, Management and Entrepreneurship (ICAMER 2019)*. <https://doi.org/10.2991/aebmr.k.200305.001>
- Kotler, P., & Maon, F. (2016). *Stakeholder Approach to Corporate Social Responsibility: Pressures, Conflicts, and Reconciliation* (A. Lindgreen (ed.); 1st ed.). Routledge. <https://doi.org/10.4324/9781315565255>
- Kusno, H. R., & Sari, N. (2026). The Impact of ESG Disclosure on Firm Value in ASEAN: The Moderating Role of Audit Quality. *E-Jurnal Akuntansi*, 36(2), 306–320. <https://doi.org/10.24843/EJA.2026.v36.i02.p03>
- Larasati, S., & Nafiati, L. (2025). Pengaruh Esg Disclosure Serta Intellectual Capital Terhadap Kinerja Perusahaan Dengan Risiko Lingkungan Sebagai Variabel Moderasi. *Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 14(09), 1365–1378. <https://doi.org/10.24843/EEB.2025.v14.i09.p10>
- Leonardo, Eduardo, C., María, A., Luis, J., & Campo Elias. (2022). Formalization of A New Stock Trend Prediction Methodology Based on The Sector Price Book Value For The Colombian Market. *Heliyon*, 8(4), e09210. <https://doi.org/10.1016/j.heliyon.2022.e09210>
- Lestari, A. P., & Bwarleling, T. H. (2022). Analisis Determinan Kualitas Audit: Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Syntax Transformation*, 3(02), 198–212. <https://doi.org/10.46799/jst.v3i2.512>
- Li, S., Tanniah, F., Mesrawati, & Abduh, A. (2021). Effect of Share Price, Free Cash Flow, Debt Policy, Leverage, Company Growth on The Company Value of Food and Beverage Sub-Sector Companies For The Period 2021-2023. *Journal of Economic, Business and Accounting*, 32(3), 167–186. <https://doi.org/10.31539/bwegr661>
- Little, H. T., & Lehkamp, J. M. (2018). The Development of Audit Quality Indicators. *Archives of Business Research*, 6(1). <https://doi.org/10.14738/abr.61.4059>
- Machdar, N. M. (2017). Corporate Financial Performance, Corporate Environmental Performance, Corporate Social Performance and Stock Return. *Jurnal Manajemen Dan Kewirausahaan*, 19(2), 118–123. <https://doi.org/10.9744/jmk.19.2.118-124>
- McClelland, G. H., Irwin, J. R., Disatnik, D., & Sivan, L. (2017). Multicollinearity is a red herring in the search for moderator variables: A guide to interpreting moderated multiple regression models and a critique of Iacobucci, Schneider,

- Popovich, and Bakamitsos (2016). *Behavior Research Methods*, 49(1), 394–402. <https://doi.org/10.3758/s13428-016-0785-2>
- Mirayani, Yuesti, Maharani, & Trisna. (2025). Impact of Internal Financial Factors on Firm Value in Indonesian Manufacturing Firms (2021–2023). *Integration: Journal Of Social Sciences And Culture*, 3(1), 401–408. <https://doi.org/10.38142/ijssc.v3i1.265>
- Murni, S., Sabijono, H., & Tulung, J. (2019). *The Role of Financial Performance in Determining The Firm Value*. 73, 66–70. <https://doi.org/https://doi.org/10.2991/aicar-18.2019.15>
- Ningrum, E. P. (2022). *Nilai Perusahaan (Konsep dan Aplikasi)*. Jakarta: CV. Adanu Abimata.
- Nkiru, O., Orjinta, Ifeoma, H., Ofor, & Nkechi, T. (2022). Audit Quality And Value Of Selected Manufacturing Firms: Nigerian Experience. *Asian Journal of Advances in Research*, 5(1), 668–681.
- Nur, S., Suciyanti, V. N., Winarti, A., & Azmi, Z. (2024). Pemanfaatan Teori Signal dalam Bidang Akuntansi: Literatur Review. *Economics, Business and Management Science Journal*, 4(2), 55–65. <https://doi.org/10.34007/ebmsj.v4i2.564>
- Nurjanah, S., Wijaya, S. N., Komara, A., & Mahadianto, M. Y. (2025). Financial Performance Evaluation: The Role of ROA and ROE in Increase Company Value. *International Journal of Business, Economics, and Social Development*, 6(2), 264–270. <https://doi.org/10.46336/ijbesd.v6i2.916>
- Ogundajo, G., Adegbe, F., Oyegoke, K., & Akande, F. (2023). Examining The Impact of Corporate Governance and Corporate Financial Reporting on Firm Value: A Study of Selected Banks In Nigeria. *International Journal of Applied Economics, Finance and Accounting*, 16(2), 106–117. <https://doi.org/10.33094/ijaefa.v16i2.926>
- Popa, Bogdan, & Simut. (2021). Composite Financial Performance Index Prediction – A Neural Networks Approach. *Journal of Business Economics and Management*, 22(2), 277–296. <https://doi.org/10.3846/jbem.2021.14000>
- Pradnyani, Rahayu, & Anwar. (2025). Pengaruh Biaya Corporate Social Responsibility dan Struktur Modal Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Moderasi. *Jurnal Manajemen Dan Bisnis*, 4(2), 521–540. <https://doi.org/https://doi.org/10.36490/jmdb.v4i2.2124>
- Purba, J., & Bimantara, D. (2020). The Influence of Asset Management on Financial Performance, with Panel Data Analysis. *Proceedings of the 2nd International Seminar on Business, Economics, Social Science and Technology (ISBEST 2019)*. <https://doi.org/10.2991/aebmr.k.200522.031>

- Puspitasari, I., & Atiningsih, S. (2024). Pengaruh Kualitas Audit dan Integrated Reporting Terhadap Relevansi Nilai Dengan Variabel Pemoderasi Etika Bisnis. *Jurnal Ilmiah Fokus Ekonomi, Manajemen, Bisnis & Akuntansi (EMBA)*, 3(2), 223–229. <https://doi.org/10.34152/emba.v3i2.1127>
- Qodary, H. F., & Tambun, S. (2021). Pengaruh Environmental, Social, Governance (ESG) dan Retention Ratio Terhadap Return Saham Dengan Nilai Perusahaan Sebagai Variabel Moderating. *Juremi: Jurnal Riset Ekonomi*, 1(2), 159–172. <https://doi.org/10.53625/juremi.v1i2.266>
- Qonita, F., Moeljadi, M., & Ratnawati, K. (2022). The Influence Of Corporate Social Responsibility On Firm Value Through Corporate Reputation And Financial Performance. *International Journal of Environmental, Sustainability, and Social Science*, 3(3), 691–701. <https://doi.org/10.38142/ijesss.v3i3.271>
- Rahmah, I. U., Yantiana, N. S., & Helmi, S. (2024). Analysis of the Effect of Dividend Policy, Return On Assets, and Net Profit Margin on Firm Value. *International Journal of Economics, Business and Management Research*, 08(09), 216–229. <https://doi.org/10.51505/IJEBMR.2024.8913>
- Rahmianingsih, A., & Malau, M. (2022). Carbon Emission Disclosure and Firm Value: Does Eco-Efficiency Moderate this Relationship? *International Journal of Social Service and Research*, 2(12), 1310–1324. <https://doi.org/https://doi.org/10.46799/ijssr.v2i12.206>
- Rajgopal, S., Srinivasan, S., & Zheng, X. (2021). Measuring audit quality. *Review of Accounting Studies*, 26(2), 559–619. <https://doi.org/10.1007/s11142-020-09570-9>
- Rakhmadani, N. P., & Suzana, S. (2025). Analysis of the Impact of Audit Fee Reduction on Audit Quality and Stakeholder Trust. *Advances in Managerial Auditing Research*, 3(1), 44–56. <https://doi.org/10.60079/amar.v3i1.452>
- Rangga, E., & Kristanto, S. (2023). Pengungkapan Emisi Karbon, Biaya CSR, Profitabilitas, dan Kebijakan Hutang Terhadap Nilai Perusahaan. *Jurnal Riset Akuntansi Dan Keuangan*, 19(1), 67. <https://doi.org/10.21460/jrak.2023.191.442>
- Rasyid, F. A., & Yuliandhari, W. S. (2018). Pengaruh Biaya Corporate Social Responsibility dan Kebijakan Dividen Terhadap Nilai Perusahaan (Studi Pada Perusahaan BUMN Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2016). *Jurnal Akuntansi, Bisnis Dan Ekonomi*, 4(2), 1137–1148. <https://doi.org/10.33197/jabe.vol4.iss2.2018.177>
- Rengganis, M., Mirayani, L., & Bagiana, I. (2023). Pengaruh Free Cash Flow pada Nilai Perusahaan dengan Investment Opportunity Set sebagai Pemediasi. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, 3(3), 938–948. <https://doi.org/10.47709/jebma.v3i3.3186>

- Ronald, Suwandi, & Daromes. (2019). Corporate Social Responsibility as Economic Mechanism for Creating Firm Value. *Indonesian Journal of Sustainability Accounting and Management*, 3(1). <https://doi.org/10.28992/ijsam.v3i1.69>
- Sailendra, S., Etty, M., & Sekar, M. (2019). The Influence of Free Float Shares and Audit Quality on Company Performance: Evidence from Indonesia. *Audit Financiar*, 17(154), 274–282. <https://doi.org/10.20869/AUDITF/2019/154/010>
- Santos-Jaén, Martínez, Vázquez, & Gómez. (2025). The Impact of Audit Fees and Auditor Tenure on Company Valuation: an Analysis of Large U.S. Audit Firms. *The North American Journal of Economics and Finance*, 79, 102467. <https://doi.org/10.1016/j.najef.2025.102467>
- Sastrawan, P. G., & Yuniarta, G. A. (2025). Pengaruh Asset Growth, Kebijakan Dividen, dan Struktur Modal terhadap Nilai Perusahaan Sektor Teknologi Terdaftar di Bursa Efek Indonesia Tahun 2021-2023. *Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, 5(3), 643–658. <https://doi.org/10.55606/jimek.v5i3.8156>
- Satriani, J. A., & Nihayah, A. N. (2025). Analisis Pengaruh Sektor Energi Terhadap Pertumbuhan Ekonomi Indonesia: Pendekatan FMOLS Periode 1993-2023. *Media Online*, 6(1), 157–167. <https://doi.org/10.47065/arbitrase.v6i1.2523>
- Serapicos, Leite, & Fernandes. (2018). Agency theory approach of the relationship between performance, compensation and value creation in the companies listed on Euronext Lisbon. *Contaduría y Administración*, 64(3), 116. <https://doi.org/10.22201/fca.24488410e.2018.1693>
- Shubita, M., Fawzi, M., & Shubita, M. F. (2021). The Impact of Audit Quality on Tobin's Q: Evidence from Jordan. *SHUBITA / Journal of Asian Finance*, 8(7), 517–523. <https://doi.org/10.13106/jafeb.2021.vol8.no7.0517>
- Sitorus, R. R., & Tambun, S. (2023). Pelatihan Aplikasi Smart PLS untuk Riset Akuntansi bagi Ikatan Akuntan Indonesia (IAI) Wilayah Sumatera Utara. *Jurnal Pengabdian UNDIKMA*, 4(1), 18–26. <https://doi.org/https://doi.org/10.33394/jpu.v4i1.6624>
- Subhaktiyasa, P. G., Sumaryani, S. A., Sunita, N. W., & Syakur, A. (2025). Penerapan Statistik Deskriptif: Perspektif Kuantitatif dan Kualitatif. *Emasains : Jurnal Edukasi Matematika Dan Sains*, 14(1), 96–104. <https://doi.org/10.59672/emasains.v14i1.4450>
- Sudiyanto, Puspitasari, Suwarti, & Asyif. (2020). Determinants of Firm Value and Profitability: Evidence from Indonesia. *The Journal of Asian Finance, Economics and Business*, 7(11), 769–778. <https://doi.org/10.13106/jafeb.2020.vol7.no11.769>

- Susanto, A. N., & Mardiana. (2025). Biaya CSR, Sustainability Reporting, dan Nilai Perusahaan : Studi pada Sektor Barang Konsumsi. *INNOVATIVE : Journal Of Social Science Research*, 5, 4041–4050. <https://doi.org/https://doi.org/10.31004/innovative.v5i3.19140>
- Tahmat, T., Cahyana, Y., & Pratiwi, E, S. (2023). The Impact of BOPO, ROE and NIM on Corporate Value: An Empirical of Banking Sector in LQ45 Stock. *International Journal of Islamic Business and Management Review*, 3(1), 90–101. <https://doi.org/10.54099/ijibmr.v3i1.418>
- Tambun, S., Heryanto, H., Mulyadi, M., Sitorus, R. R., & Putra, R. R. (2022). Pelatihan aplikasi olah data SmartPLS untuk meningkatkan skill penelitian bagi dosen sekolah tinggi theologia batam. *Jurnal Pengabdian Undikma*, 3(2), 233–240. <https://doi.org/https://doi.org/10.33394/jpu.v3i2.5519>
- Ugwunta, D., Ugwuanyi, B., & Ngwa, C. (2018). Effect of Audit Quality on Market Price of Firms Listed on The Nigerian Stock Market. *Journal of Accounting and Taxation*, 10(6), 61–70. <https://doi.org/10.5897/JAT2018.0293>
- Vaihekoski, M., & Yahya, H. (2025). Environmental, Social, and Governance (ESG) and Firm Valuation: The Moderating Role of Audit Quality. *Journal of Risk and Financial Management*, 18(3), 148. <https://doi.org/10.3390/jrfm18030148>
- Wang, P., & Liang, S. (2025). Enhancement of audit quality and optimization of risk management: Dual engines for corporate value growth analysis. *International Review of Economics & Finance*, 103, 104339. <https://doi.org/10.1016/j.iref.2025.104339>
- Wijaya, A. L., Yusri, M, I., & Ilyas, Y. (2025). Pengaruh Likuiditas, Solvabilitas, dan Profitabilitas Terhadap Nilai Perusahaan Pada Sektor Transportasi dan Logistik Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2020 – 2024. *RIGGS: Journal of Artificial Intelligence and Digital Business*, 4(2), 7305–7312. <https://doi.org/10.31004/riggs.v4i2.1838>
- Wijaya, R. A., & Triyani, Y. (2025). Kajian Beberapa Faktor yang Diduga Berpengaruh terhadap Manajemen Laba. *Jurnal Manajemen*, 14(2), 141–159. <https://doi.org/10.46806/jm.v14i2.1509>
- Wijayanto, W., Mustaruddin, M., & Afifah, N. (2024). Determinants of Firm Value: Perspectives of Free Cash Flow, Investment Opportunities, Managerial Ownership, and Opportunistic Behavior. *AJARCDE (Asian Journal of Applied Research for Community Development and Empowerment)*, 53–58. <https://doi.org/10.29165/ajarcde.v8i2.389>
- Wulandhari, K., & Machdar, N, M. (2024). Kontribusi Biaya Lingkungan, Green Accounting, CSR, dan Ukuran Perusahaan dalam Meningkatkan Profitabilitas Perusahaan. *Jurnal Mutiara Ilmu Akuntansi*, 3(1), 151–164. <https://doi.org/10.55606/jumia.v3i1.3552>

- Yadav, S., & Srivastava, J. (2023). CSR, monitoring cost and firm performance during COVID-19: balancing organizational legitimacy and agency cost. *Accounting Research Journal*, 36(2/3), 183–200. <https://doi.org/10.1108/ARJ-07-2021-0191>
- Yudharma, A. S., Nugrahanti, Y. W., & Kristano, A. B. (2016). Pengaruh Biaya Corporate Social Responsibility Terhadap Kinerja Keuangan dan Nilai Perusahaan. *DeReMa (Development Research of Management): Jurnal Manajemen*, 11(2), 171–190. <https://doi.org/10.19166/derema.v11i2.206>
- Zuriah. (2021). Pengaruh Free Cash Flow Terhadap Nilai Perusahaan. *Jurnal Riset Akuntansi Dan Bisnis*, 21(1). <https://doi.org/10.30596/jrab.v21i1.6530>

