

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

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 NIM : 2203101048
 Program Studi : Akuntansi
 Fakultas : Ekonomi dan Bisnis
 Instansi : Universitas PGRI Madiun
 Dosen Pembimbing I : Moh. Ubaidillah, S.Pd., M.Si., CSRS
 Dosen Pembimbing II : Heidy Paramitha Devi, S.Pd., M.Si., CSRS
 Judul : Pengaruh Esg *Disclosure* dan Ukuran Perusahaan Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan *Consumer Non-Cyclicals* yang Terdaftar di Bursa Efek Indonesia Periode 2021-2025)

No.	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1.	Abdi, Y., Li, X., & Càmarat-Turull, X. (2022). Exploring the impact of sustainability (ESG) disclosure on firm value and financial performance (FP) in airline industry: the moderating role of size and age. <i>Environment, Development and Sustainability</i> , 24(4), 5052–5079. https://doi.org/10.1007/s10668-021-01649-w	3	35	✓	
2.	Adelia, W., Pangaribuan, B., & Sudana, P. (2025). Harmony Management: International Journal of Management Science and Business https://management.ifrel.org/index.php/HarmonyManagement Environmental, Social, and Governance Disclosure and Firm Value. https://doi.org/10.70062/harmonymanagement.v2i4.384	1	35	✓	
3.	Aditya, M., & Hasnawati, S. (2025). The Effect of Esg	614	36	✓	

	Disclosure on Firm Value (Empirical Study on Companies Listed in the IDX ESG Leader Index for the Period 2021-2023). In International Journal of Education (Vol. 5, Number 2). http://lppipublishing.com/index.php/ijessm				
4.	Alfinur, & Hidayat, C. W. (2021). Firm Size, sales growth, profitability dan firm value pada sektor basic industry and chemical.	87	24	✓	
5.	Angir, P., & Weli, W. (2024). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Value: An Asymmetric Information Perspective in Indonesian Listed Companies. Binus Business Review, 15(1), 29-40. https://doi.org/10.21512/bbr.v15i1.10460	27, 27, 20, 20, 20, 27, 26, 25, 26, 29, 27, 26	6, 7, 21, 23, 26, 36, 39, 42, 46, 55, 89, 90	✓	
6.	Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact of ESG performance on firm value and profitability. In Borsa Istanbul Review (Vol. 22, pp. S119-S127). Borsa Istanbul Anonim Sirketi. https://doi.org/10.1016/j.bir.2022.11.006	8122	20	✓	
7.	Azwardi, A. D., & Haryati, T. (2025). Capital Structure, Investment Decisions, and ESG on Firm Value: The Moderating Role of Profitability. In BALANCE VACATION ACCOUNTING JOURNAL.	302	43	✓	
8.	Buallay, A. (2020). Sustainability reporting and firm's performance: Comparative study between manufacturing and banking	2	22	✓	

	sectors. International Journal of Productivity and Performance Management, 69(3), 431–445. https://doi.org/10.1108/IJPPM-10-2018-0371				
9.	Danisch, C. (2021). The relationship of csr performance and voluntary csr disclosure extent in the german dax indices. Sustainability (Switzerland), 13(9). https://doi.org/10.3390/su13094904	3	19	✓	
10.	Desai, R. (2024). Analysing the Firm Value Effects of Environmental, Social and Governance Disclosure: Empirical Study of Indian Firms. NMIMS Management Review, 32(1), 58–67. https://doi.org/10.1177/09711023241264679	63, 65	35	✓	
11.	Dewi, A. A., Saraswati, E., Rahman, A. F., & Atmini, S. (2023). Materiality, stakeholder engagement disclosure, and corporate governance: Critical elements for the quality of sustainability reporting. Cogent Business and Management, 10(1). https://doi.org/10.1080/23311975.2023.2175437	5, 3, 10	15, 18, 56	✓	
12.	Dorothy, P., & Endri, E. (2024). Environmental, social and governance disclosure and firm value in the energy sector: The moderating role of profitability. Problems and Perspectives in Management, 22(4), 588–599. https://doi.org/10.21511/ppm.22(4).2024.44	594, 595	43	✓	
13.	Erfada, N., & Priono, H. (2024). PENGARUH KINERJA KEUANGAN, UKURAN PERUSAHAAN TERHADAP	1463, 1461	47, 93	✓	

	NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI (SEKTOR ANEKA INDUSTRI DI BURSA EFEK INDONESIA PERIODE 2018 – 2021). https://doi.org/10.36418/syntax-literate.v9i2				
14.	Fadillah, A. N., & Susilowati, E. (2023). PENGARUH UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN SUSTAINABILITY REPORT SEBAGAI VARIABEL MEDIASI.	3, 5, 10, 11, 12	24, 25, 40, 55	✓	
15.	Faisal Pradana, A. (2023). The Effect of Environmental, Social, & Governance (ESG) Disclosure and Tax Avoidance on Cost of Capital with Firm Size as a Moderating Variable.	1239, 1240, 1241	5, 21, 22	✓	
16.	Ghozali, I. (2021). APLIKASI ANALISIS MULTIVARIATE Dengan Program IBM SPSS 26 IBM" SPSS" Statistics ».	19, 196, 157, 178, 162, 222, 151, 148, 97	59, 60, 61, 62, 63, 64, 65	✓	
17.	Hasanudin. (2023). ANALISIS PROFITABILITAS DALAM MENILAI KINERJA KEUANGAN PADA PT POS INDONESIA.	2, 99	25	✓	
18.	Helfaya, A., Morris, R., & Aboud, A. (2023). Investigating the Factors That Determine the ESG Disclosure Practices in Europe. Sustainability, 15(6), 5508. https://doi.org/10.3390/su15065508	3, 6	14	✓	
19.	Hendriarto, P., Sangapan, L., & Manurung, A. H. (2025). Eksplorasi Nilai-Nilai Keuangan Berkelanjutan Dalam Praktik ESG	376, 381	5	✓	

	(Environmental, Social, Governance): Studi Multi-Kasus Di Indonesia. Jurnal Bisnis Dan Ekonomi, 3(4), 375-393. https://doi.org/10.61597/jbe-ogzrp.v3i4.141				
20.	Jámbor, A., & Zanócz, A. (2023). The Diversity of Environmental, Social, and Governance Aspects in Sustainability: A Systematic Literature Review. In Sustainability (Switzerland) (Vol. 15, Number 18). Multidisciplinary Digital Publishing Institute (MDPI). https://doi.org/10.3390/su151813958	1, 7	15	✓	
21.	Lavin, J. F., & Montecinos-Pearce, A. A. (2022). Heterogeneous Firms and Benefits of ESG Disclosure: Cost of Debt Financing in an Emerging Market. Sustainability (Switzerland), 14(23). https://doi.org/10.3390/su142315760	1, 2, 6, 11	19, 20, 34, 42	✓	
22.	Mahirah, A., Uzliawati, L., & Soleha, N. (2023). Effects of Firm Size and Capital Structure on Firm Value (Empirical Study of Telecommunication Companies Listed on the Indonesia Stock Exchange for 2018-2021). Review of Accounting and Taxation, 2(2), 126-136. https://doi.org/10.61659/reaction.v2i2.172	3, 4, 6, 7	38, 46, 90	✓	
23.	Maulidina, W., Biduri, A., Maryanti, E., Hermawan; Maulidina, S., Biduri, W., Maryanti, S., & Hermawan, E. (2024). Impact of Profitability	25, 26	47	✓	

	on Investment Decision, Firm Size and Divident Policy on Firm Value. Journal of Accounting and Business Education, 8(3), 14–30. https://doi.org/10.17977/jabe.v8i3.37298				
24.	Ningrum, D. A. D., Devi, S. C., Siswanto, E., & Subagyo, S. (2025). The Effect of ESG Disclosure on Firm Value: A Study of Companies Listed on the Indonesian Stock Exchange in the Manufacturing Sector. Formosa Journal of Applied Sciences, 4(12), 4113–4128. https://doi.org/10.55927/fjas.v4i12.511	9, 10, 11, 6	7, 36	✓	
25.	Noor Maulida, T., & Hadi, A. (2025). Company Value in the SRI-KEHATI Index: ESG Disclosure, Environmental Costs, and Company Size. 10(1), 75–86.	75, 78	5, 21, 23, 26	✓	
26.	Pangestuti, D. C., Muktiyanto, A., Geraldina, I., & Darmawan. (2022). ROLE OF PROFITABILITY, BUSINESS RISK, AND INTELLECTUAL CAPITAL IN INCREASING FIRM VALUE. Journal of Indonesian Economy and Business, 37(3), 311–338. https://journal.ugm.ac.id/v3/jie_b	318, 319	6, 25	✓	
27.	Prabowo, A., & Widoatmodjo, S. (2023). FAKTOR-FAKTOR YANG MEMENGARUHI NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2017-2019).	271	46	✓	

28.	Pramesti, W. C., Sudarma, M., & Ghofar, A. (2024). Environmental, Social, And Governance (ESG) Disclosure, Intellectual Capital And Firm Value: The Moderating Role Of Financial Performance. Jurnal Reviu Akuntansi Dan Keuangan, 14(1), 103–121. https://doi.org/10.22219/jrak.v14i1.32849	116	42	✓	
29.	Rachman, W. A. (2024). PENGARUH PROFITABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN SEKTOR CONSUMER NON-CYCLICALS (Vol. 4, Number 1). www.idx.co.id	47	8	✓	
30.	Rahmah, N. A., Purwohedi, U., & Handarini, D. (2024). The Moderating Role of Profitability and Firm Size in ESG Disclosure Towards Firm Value. International Journal Of Education, Social Studies, And Management (IJESSM), 4(2), 700–719. https://doi.org/10.52121/ijessm.v4i2.345	709, 712, 713	43, 92	✓	
31.	Rakhman, A., Fa, L. B., & Rifiyanti, H. (2021). UKURAN PERUSAHAAN, PROFITABILITAS, DAN NILAI PERUSAHAAN CONSUMER GOODS YANG TERDAFTAR DI BURSA EFEK INDONESIA. Jurnal Manajemen, 11(1), 33–43. https://doi.org/10.46806/jm.v11i1.808	33, 82, 83, 75	1, 7, 56	✓	
32.	Rani Putri, Finomia Honesty, F., & Nuri Honesty, H. (2024).	1522	5	✓	

	Pengaruh Environmental, Social, Governance (ESG) Disclosure, dan Kinerja Keuangan Terhadap Return Saham. ECo-Buss, 7(2), 1520–1535. https://doi.org/10.32877/eb.v7i2.1990				
33.	Reber, B., Gold, A., & Gold, S. (2022). ESG Disclosure and Idiosyncratic Risk in Initial Public Offerings. Journal of Business Ethics, 179(3), 867–886. https://doi.org/10.1007/s10551-021-04847-8	869, 870	16	✓	
34.	Rizki Arvi Yunita, Abdul Haris, & Risa Alvia. (2025). THE IMPACT OF GROWTH AND FIRM SIZE ON FIRM VALUE: THE ROLE OF PROFITABILITY MODERATION. FINANSIA : Jurnal Akuntansi Dan Perbankan Syariah, 8(2), 167–180. https://doi.org/10.32332/finansia.v8i2.10793	176	47	✓	
35.	Rohendi, H., Ghazali, I., & Ratmono, D. (2024). Environmental, social, and governance (ESG) disclosure and firm value: the role of competitive advantage as a mediator. Cogent Business and Management, 11(1). https://doi.org/10.1080/23311975.2023.2297446	2, 4, 5, 6, 8, 10, 12	3, 5, 9, 21, 23, 24, 26	✓	
36.	Sari, D. P., Fikri, M., Kartika, R., & Tanwattana, N. (2025). Corporate Governance, ESG Disclosure, and Firm Value: Evidence from Public Companies in Indonesia. Journal of Economics and Management, 3(2), 42–51.	54, 55	58	✓	

	https://doi.org/10.70716/ecomana.v3i2.235				
37.	Setiyowati Rudi Setiadi Tjahjono, R. (2022). LIKUIDITAS, LEVERAGE, DAN PERTUMBUHAN ENTITAS TERHADAP NILAI PERUSAHAAN. 2(4), 503–514. http://jurnaltsm.id/index.php/EJATSM	504	58	✓	
38.	Sindy, S., & Butar-Butar, D. T. M. (2023). Impact of Tax Avoidance, State Ownership, Foreign Ownership, and Firm Size to Firm Value in Indonesia. Global Financial Accounting Journal, 7(1), 57–69. https://doi.org/10.37253/gfa.v7i1.7563	67, 61	39, 90	✓	
39.	Siti Nurjanah, & Ceacilia Srimindarti. (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	65	24	✓	
40.	Situmorang dan Setyawan. (2024). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, dan Profitabilitas terhadap Nilai Perusahaan.	653	40	✓	
41.	Sugiyono. (2022). Metode Penelitian Kuantitatif, Kualitatif, dan R&D.	80, 81	52	✓	
42.	Sulistyawati, A. S., & Dwi, R. (2023). Jurnal ASET (Akuntansi Riset) Enhancing Firm Value: The Role of Profitability as Moderation. JURNAL ASET	183	7	✓	

	(AKUNTANSI RISET), 15(1), 177–186. https://doi.org/10.17509/jaset.v15i1				
43.	Tubastuvi Naelati, A. E. Y. A. F. A. D. P. J. (2024). PROFITABILITY AS A MODERATOR: PROFITABILITY AS A MODERATOR: ASSESSING THE INFLUENCE OF CAPITAL ASSESSING THE INFLUENCE OF CAPITAL STRUCTURE, INVESTMENT DECISION, STRUCTURE, INVESTMENT DECISION, AND FIRM SIZE ON FIRM VALUE.	133, 134, 128	40, 48, 93	✓	
44.	Velte, P. (2023). Which institutional investors drive corporate sustainability? A systematic literature review. <i>Business Strategy and the Environment</i> , 32(1), 42–71. https://doi.org/10.1002/bse.3117	44, 45	17, 22	✓	
45.	Widiarta, J. R., & Dermawan, E. S. (2023). THE EFFECT OF PROFITABILITY, FIRM SIZE, AND CAPITAL STRUCTURE ON FIRM VALUE IN MANUFACTURING COMPANIES. <i>International Journal of Application on Economics and Business</i> , 1(4), 2315–2325. https://doi.org/10.24912/ijaeb.v1i4.2315-2325	2317, 2318, 2322	38, 46, 90	✓	
46.	Wulandari, T., Pratiwi, L. N., Ruhana, N., & Pakpahan, R. (2023). Pengaruh Profitabilitas, Struktur Modal, dan Ukuran Perusahaan terhadap Nilai Perusahaan: Komparasi Sebelum dan Selama Pandemi	432	39	✓	

	Covid-19. Journal of Applied Islamic Economics and Finance, 3(2), 425–435. https://doi.org/10.35313/jaief.v3i2.3851				
47.	Yan, Y. (2024). The Impact of ESG Standards and Investment : Global Trends and Practices. 0, 14–22. https://doi.org/10.54254/2754-1169/121/20242305	14, 15, 16	3, 6, 9	✓	
48.	Yeye, O., & Egbunike, C. F. (2023). Environmental, Social and Governance (ESG) disclosure and firm value of manufacturing firms: The moderating role of profitability. International Journal of Financial, Accounting, and Management, 5(3), 311–322. https://doi.org/10.35912/ijfam.v5i3.1466	320	7	✓	
49.	Yunita, S., & Ludmilla, R. (2025). Pengaruh Profitabilitas, Likuiditas, dan Solvabilitas Terhadap Harga Saham Pada Sektor Consumer Non-Cyclicals yang Terdaftar di Bursa Efek Indonesia Periode 2020-2024.	712	4	✓	

Catatan Dosen Pembimbing:

Layak/Tidak Layak untuk Diuji (coret yang tidak perlu)

Madiun, 12 Agustus 2026
Dosen Pembimbing



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