

DAFTAR PUSTAKA

- Adamkaite, J., Streimikiene, D., & Rudzioniene, K. (2023). The impact of social responsibility on corporate financial performance in the energy sector: Evidence from Lithuania. *Corporate Social Responsibility and Environmental Management*, 30(1), 91–104. <https://doi.org/10.1002/csr.2340>
- Afifah, H. N., & Syafruddin, M. (2021). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Dengan Risiko Sebagai Variabel Mediasi. *Diponegoro Journal of Accounting*, 10.
- Ahmad, U., Iftikhar ul Husnain, M., Ahmed Khan, D., & Salman, A. (2019). Impact of Corporate Social Responsibility on Financial Performance of Non-Financial Firms: Evidence from Pakistan Stock Exchange. In *Pakistan Journal of Social Sciences (PJSS)* (Vol. 39, Issue 3).
- Alcivar-Soria, E. E. (2024). Corporate Social Responsibility as a Strategy for Improving Corporate Performance. *Revista Científica Zambos*, 3(2), 31–47. <https://doi.org/10.69484/rcz/v3/n2/16>
- Ali, M., Grabarski, M. K., Ahmed, S., & Imtiaz, N. (2024). Does leadership gender diversity drive corporate social responsibility and organizational outcomes? The role of organization size. *Australian Journal of Management*, 49(3), 319–339. <https://doi.org/10.1177/03128962231160650>
- Arian, A., Sands, J., Rahman, H. U., & Khatatbeh, I. N. (2024). Corporate social performance through instrumental stakeholder theory: a sector-specific perspective. *Management Decision*. <https://doi.org/10.1108/MD-11-2023-2108>
- Balaji, S., Shreshta, L., & Sujatha, K. (2024). A Study on Risk Management in Corporate Business. *Involvement International Journal of Business*, 1(3), 197–209. <https://doi.org/10.62569/ijb.v1i3.26>
- Baltagi, B. H. (2021). *Econometric Analysis of Panel Data* (Springer Texts in Business and Economics) - Sixth Edition. In *Springer*.
- Basuki, T. A., & Prawoto, N. (2023). *Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis* (1st ed.). Rajawali Press.

- Bazimya, S., & Erorita, S. M. (2024). Analyzing the Financial Performance of Manufacturing Firms: A Focus on Return on Equity, Return on Assets and Return on Sales. *The International Journal of Humanities & Social Studies*. <https://doi.org/10.24940/theijhss/2024/v12/i6/HS2406-005>
- Blonz, J. A. (2023). The Costs of Misaligned Incentives: Energy Inefficiency and the Principal-Agent Problem. *American Economic Journal: Economic Policy*, 15(3), 286–321. <https://doi.org/10.1257/pol.20210208>
- Bustamante-Ubilla, M. A., Carvache-Franco, M., Carvache-Franco, O., & Carvache-Franco, W. (2024). Model of dimensions and variables of corporate social responsibility updated through structural equations. *PLOS ONE*, 19(6), e0296761. <https://doi.org/10.1371/journal.pone.0296761>
- Cahyaningsih, C., & Septyaweni, A. (2022). Corporate social responsibility disclosure before and during the Covid-19 pandemic. *Jurnal Akuntansi & Auditing Indonesia*, 26(1), 11–22. <https://doi.org/10.20885/jaai.vol26.iss1.art2>
- Cang, A., & Utama, D. P. (2021). Implementation of Corporate Social Responsibility on Financial Performance of Manufacturing Companies in Indonesia. *Journal of Applied Business Administration*, 5(2). <https://doi.org/10.30871/jaba.v5i2.3128>
- Chen, Y. (2023). The Agency Problem: Examining the Dilemma Between Shareholder and CEO Bonus Structures. *Advances in Economics, Management and Political Sciences*, 30(1), 255–261. <https://doi.org/10.54254/2754-1169/30/20231484>
- Chouhan, V., Sharma, R. B., Goswami, S., Al-Zaimoor, N., & Sharma, A. (2024). Exploring the need for environmental, social, and governance disclosure strategy from the shareholders' perspective. *Corporate and Business Strategy Review*, 5(3), 81–93. <https://doi.org/10.22495/cbsrv5i3art8>
- CNBC Indonesia. (2024, May 15). *Babak Baru Perang Dagang AS-China: Indonesia Untung Apa Buntung?* CNBC Indonesia. <https://www.cnbcindonesia.com/research/20240515064935-128-538117/babak-baru-perang-dagang-as-china-indonesia-untung-apa-buntung>

- CNN Indonesia. (2020, November 4). *Kronologi Perang Dagang AS-China Selama Kepemimpinan Trump*. CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20201103154223-92-565387/kronologi-perang-dagang-as-china-selama-kepemimpinan-trump>
- Coelho, R., Jayantilal, S., & Ferreira, J. J. (2023). The impact of social responsibility on corporate financial performance: A systematic literature review. *Corporate Social Responsibility and Environmental Management*, 30(4), 1535–1560. <https://doi.org/10.1002/csr.2446>
- Conway, E. (2017). CSR, financial performance and risk: Does it add up for mid-caps? In *Proceedings of the British Academy of Management Conference (BAM2017), Contribution 1003, University of Warwick*.
- Creswell, J. W., & Creswell, J. D. (2023). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (6th ed.). Sage Publications, Inc.
- Damayanti, F., Ardhi, Q., & Landarica, B. A. (2023). Covid-19 Dan Dampaknya Pada Kinerja Keuangan Perusahaan Manufaktur Di Indonesia. *Coopetition : Jurnal Ilmiah Manajemen*, 14(3), 637–656. <https://doi.org/10.32670/coopetition.v14i3.3992>
- Davila, A. (2024). A guide to key theories for human resource management research. In K. Hutchings, S. Michailova, & A. Wilkinson (Eds.), *A Guide to Key Theories for Human Resource Management Research*. Edward Elgard Publishing. <https://doi.org/10.4337/9781035308767>
- Devie, D., Liman, L. P., Tarigan, J., & Jie, F. (2020). Corporate social responsibility, financial performance and risk in Indonesian natural resources industry. *Social Responsibility Journal*, 16(1). <https://doi.org/10.1108/SRJ-06-2018-0155>
- Dissanayake, D. (2020). Sustainability key performance indicators and the global reporting initiative: usage and challenges in a developing country context. *Meditari Accountancy Research*, 29(3). <https://doi.org/10.1108/MEDAR-08-2019-0543>
- Fahmi, R., Ramdhani, H., Latuconsina, H., & Lesmana, S. J. (2024). Corporate Social Responsibility: Environmental Concern Through the Application of

- Communitarian Citizenship Thinking. *Forum Ilmu Sosial*, 51(1), 42–65.
<https://doi.org/10.15294/fis.v51i1.6709>
- Filho, M. G., Gonella, J. dos S. L., Latan, H., & Ganga, G. M. D. (2024). Awareness as a catalyst for sustainable behaviors: A theoretical exploration of planned behavior and value-belief-norms in the circular economy. *Journal of Environmental Management*, 368, 122181.
<https://doi.org/10.1016/J.JENVMAN.2024.122181>
- Geetha, V., & Sujatha, N. (2024). An Overview of Descriptive Analytics and Data Visualization. *2024 5th International Conference on Smart Electronics and Communication (ICOSEC)*, 1158–1163.
<https://doi.org/10.1109/ICOSEC61587.2024.10722273>
- González-Ordóñez, A. I. (2023). Contributions of Environmental Management to Social Responsibility and Business Competitiveness. *Revista Metropolitana de Ciencias Aplicadas*, 6(3), 91–97. <https://doi.org/10.62452/n2vzp138>
- Gramc, J., Stropnik, R., Lotrič, A., & Mori, M. (2022). The impact of sustainable development approach on carbon footprint of the company. *2022 8th International Youth Conference on Energy (IYCE)*, 1–6.
<https://doi.org/10.1109/IYCE54153.2022.9857528>
- GRI. (2020). *The GRI Standards Enabling transparency on organizational impacts*.
- Gujarati, D. N., & Porter, D. C. (2015). *Dasar-dasar Ekonometrika* (5th ed., Vol. 1). Penerbit Salemba Empat.
- Hapsari, D. W., & Pratomo, D. (2020). Sustainability Report: Financial Performance and Environmental Performance. *Advances in Natural and Applied Sciences*, 14(2).
- Hasudungan, A., & Bhinekawati, R. (2022). The effects of CSR disclosure on asymmetric information and RoI of publicly listed companies in SRI-Kehati index in Indonesia. *Corporate Governance (Bingley)*, 22(7).
<https://doi.org/10.1108/CG-01-2021-0051>
- Herlina, & Hidayani. (2022). Prospek Capital Market Gain di Indonesia. *La Riba: Jurnal Perbankan Syariah*, 3(02), 37–48.
<https://doi.org/10.53649/lariba.v3i02.128>

- Ho, F. N., Wang, H. M. D., Ho-Dac, N., & Vitell, S. J. (2019). Nature and relationship between corporate social performance and firm size: a cross-national study. *Social Responsibility Journal*, 15(2). <https://doi.org/10.1108/SRJ-02-2017-0025>
- idx.co.id. (2022). *Panduan Indeks SRI-KEHATI*. https://www.idx.co.id/media/11195/panduan-indeks-sri-kehati_apr22.pdf
- Ijomah, T. I., Nwabekee, U. S., Agu, E. E., & Abdul-Azeez, O. Y. (2024). The evolution of environmental responsibility in corporate governance: Case studies and lessons learned. *International Journal of Frontline Research in Science and Technology*, 3(2), 019–037. <https://doi.org/10.56355/ijfrst.2024.3.2.0045>
- Indriakati, A. J., & Daga, R. (2022). The Influence of Good Corporate Governance on Financial Performance Through Corporate Social Responsibility. *Atestasi : Jurnal Ilmiah Akuntansi*, 5(1). <https://doi.org/10.57178/atestasi.v5i1.360>
- Jaya, I. M. L. M. (2020). Metode penelitian kuantitatif dan kualitatif: Teori, penerapan, dan riset nyata. In *Anak Hebat Indonesia*.
- Jogiyanto. (2024). *Metodologi Penelitian Bisnis, Salah Kaprah & Pengalaman-Pengalaman* (Jogiyanto, Ed.; 1st ed., Vol. 1). Penerbit ANDI.
- John, J., Smiju, I. S., Thampi, K., & Joseph, M. K. (2024). Environmental, Social, and Governance (ESG) Sustainability Through Corporate Social Responsibility. In *Environmental, Social, and Governance (ESG) Sustainability Through Corporate Social Responsibility: A Scoping Review* (pp. 31–52). <https://doi.org/10.4018/979-8-3693-3880-3.ch002>
- Kaja, N., & Goyal, S. (2023). Impact of Construction Activities on Environment. *International Journal of Engineering Technologies and Management Research*, 10(1). <https://doi.org/10.29121/ijetmr.v10.i1.2023.1277>
- Katenova, M., & Qudrat-Ullah, H. (2024a). Corporate social responsibility and firm performance: Case of Kazakhstan. *Heliyon*, 10(10), e31580. <https://doi.org/10.1016/J.HELIYON.2024.E31580>

- Katenova, M., & Qudrat-Ullah, H. (2024b). Corporate social responsibility and firm performance: Case of Kazakhstan. *Heliyon*, 10(10), e31580. <https://doi.org/10.1016/J.HELIYON.2024.E31580>
- Kovács, G. (2022). Handbook of theories for purchasing, supply chain and management research. In W. Tate, L. Ellram, & L. Bals (Eds.), *Handbook of Theories for Purchasing, Supply Chain and Management Research*. Edward Elgar Publishing. <https://doi.org/10.4337/9781839104503>
- Kumar, S., Chatterjee, U., & David Raj, A. (2022). Ecological Footprints in Changing Climate: An Overview. In *Ecological Footprints of Climate Change* (pp. 3–30). Springer, Cham. https://doi.org/10.1007/978-3-031-15501-7_1
- Lagoudaki, G., Tsitskari, E., Karagiorgos, T., Yfantidou, G., Tzetzis, G., & Tsiotras, G. (2024). Corporate Social Responsibility and Consumer Behavior in Sports: Exploring and Adapting a Participatory Sports Scale. *Sustainability*, 16(14), 5825. <https://doi.org/10.3390/su16145825>
- Laksmi, A. C., & Hasri, A. P. (2022). Influence of Corporate Social Responsibility Disclosure on financial performance of manufacturing companies listed on Indonesia Stock Exchange. *Jurnal Akuntansi & Auditing Indonesia*. <https://doi.org/10.20885/jaai.vol26.iss1.art10>
- Lestari, N., & Lelyta, N. (2019). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan. *EQUITY*, 22(1), 1–11. <https://doi.org/10.34209/equ.v22i1.897>
- Li, F., Morris, T., & Young, B. (2019). The Effect of Corporate Visibility on Corporate Social Responsibility. *Sustainability*, 11(13), 3698. <https://doi.org/10.3390/su11133698>
- Li, Y., Shen, X., & Zhang, F. (2024). The effects of heterogeneous CSR on corporate stock performance: evidence from COVID-19 pandemic in China. *Humanities and Social Sciences Communications*, 11(1), 499. <https://doi.org/10.1057/s41599-024-03001-9>
- Li, Z. (2021). Research on the Relationship between Corporate Social Responsibility Disclosure and Stock Price Risk. *Proceedings of the 2021 12th*

- International Conference on E-Education, E-Business, E-Management, and E-Learning*, 384–389. <https://doi.org/10.1145/3450148.3450191>
- Linh, B. T. H., & Tu, D. T. (2024). The Impact of Agency Costs on Firm Performance: Empirical Evidence From Real Estate Companies Listed on Vietnam Stock Exchange. *Advances and Applications in Statistics*, 91(12), 1555–1578. <https://doi.org/10.17654/0972361724079>
- Loh, L., Singh, A., Wanqi, L., Alicia, L. Y. L., Thuy, N. T., Haiyi, P., Angelica, S. R. X., Desmond, T. W. L., Teoh, S., & Aaron, Y. S. T. (2020). *Corporate Sustainability Reporting in ASEAN Countries. Centre for Governance and Sustainability, ASEAN CSR Network.*
- Lubis, P. K. D., Silalahi, H. H. B., Sinaga, A. F., Sapma, P. N., & Sitio, V. (2024). Pasar Modal Dan Pengaruhnya Terhadap Perekonomian Di Indonesia. *JAKA (Jurnal Akuntansi, Keuangan, Dan Auditing)*, 5(1), 196–214. <https://doi.org/10.56696/jaka.v5i1.10755>
- Maghfuriyah, A., Dewi, N. F., & Antono, Z. M. (2024). Coronanomics: Implications of COVID-19 Pandemic in The Economy in Indonesia. *Jurnal Teknologi Dan Manajemen*, 22(2), 11–20. <https://doi.org/10.52330/jtm.v22i2.255>
- Makarova, V. (2021). Measuring corporate management in business maturity forecasting models. *Periodicals of Engineering and Natural Sciences (PEN)*, 9(4), 277. <https://doi.org/10.21533/pen.v9i4.2309>
- Mangantar, M. (2019). The Influence of Corporate Social Responsibility and Corporate Governance on Banking Financial Performance. *European Research Studies Journal*, XXII(Issue 3). <https://doi.org/10.35808/ersj/1459>
- Marchyta, N. K., & Arijanto, K. V. (2023). The Influence of Corporate Social Responsibility on Financial Performance: Study of Family Business in Central Java. *Jurnal Aplikasi Bisnis Dan Manajemen*. <https://doi.org/10.17358/jabm.9.2.431>
- Mazur, B., Walczyna, A., & Wilczewska, W. (2024). Sustainable Business Model Implementation in Polish Enterprises. *Sustainability*, 16(15), 6412. <https://doi.org/10.3390/su16156412>

- Mook, A., & Swanson, E. (2024). Environmental Change. In *The Blackwell Encyclopedia of Sociology* (pp. 1–6). Wiley.
<https://doi.org/10.1002/9781405165518.wbeose104.pub2>
- Musyaffa, R. H., & Iradianty, A. (2023). Analysis of The Use of Corporate Social Responsibility Funds on The Profitability of Banks Listed on The Idx For The 2017-2021 Period. *Seybold Report Journal*, 18(8), 73–89.
- Oino, I., & Yekini, S. (2024). Meeting Stakeholder Needs: Who Should Managers Pay Close Attention To? Evidence from Listed Chinese Manufacturing Companies. *Sustainability*, 16(9), 3806. <https://doi.org/10.3390/su16093806>
- OJK. (2023). *Buku Saku Pasar Modal*. 1–34.
- Pamungkas, I. D., Satata, D. P. I., Raihan, M. R., Kristianto, A. Y., & Oktafiyani, M. (2024). Impact of Corporate Social Responsibility Between Implementation of Green Accounting and Sustainable Development Goals (SDGS): A Study on Heavily Polluting Companies in Energy and Transportation & Logistics Sector In Indonesia. *Journal of Lifestyle and SDGs Review*, 4(4), e02577. <https://doi.org/10.47172/2965-730X.SDGsReview.v4.n04.pe02577>
- Permatasari, B. G., & Krisnawati, A. (2023). Corporate Social Responsibility Disclosure terhadap Return On Asset dan Discretionary Accrual. *SEIKO Journal of Management & Business*, 6(2), 321–333.
- Petrova, P. (2024). Accounting for Impacts: Exploring Sustainability Reporting in Bulgarian Companies under the CSRD. *Proceedings of the International Conference on Business Excellence*, 18(1), 2172–2182.
<https://doi.org/10.2478/picbe-2024-0182>
- Pradhan, A. K., & Nibedita, B. (2021). The Determinants of Corporate Social Responsibility: Evidence from Indian Firms. *Global Business Review*, 22(3), 753–766. <https://doi.org/10.1177/0972150918814318>
- Purwono, R., Heriqbaldi, U., Esquivias, M. A., & Mubin, M. K. (2022). The American–China Trade War and Spillover Effects on Value-Added Exports from Indonesia. *Sustainability*, 14(5), 3093.
<https://doi.org/10.3390/su14053093>

- Puspanegara, A., & Widodo, H. (2024). Revolutionizing Environmental Accountability through Corporate Practices. *Indonesian Journal of Law and Economics Review*, 19(3). <https://doi.org/10.21070/ijler.v19i3.1144>
- Sabirali, K. P., & Mahalakshmi, S. (2023). Corporate Sustainability Practices: A Systematic Literature Review and Bibliometric Analysis. *Vision: The Journal of Business Perspective*, 1(19). <https://doi.org/10.1177/09722629231203125>
- Saida, I., & Said, M. (2024). Rethinking Corporate Governance: A Comparison of Agency, Stakeholder, and Cognitive Approaches. *Journal of Economics, Finance And Management Studies*, 07(10). <https://doi.org/10.47191/jefms/v7-i10-16>
- Saqib, N., Abbas, S., Ozturk, I., Murshed, M., Tarczyńska-Łuniewska, M., Mahtab Alam, M., & Tarczyński, W. (2024). Leveraging environmental ICT for carbon neutrality: Analyzing the impact of financial development, renewable energy and human capital in top polluting economies. *Gondwana Research*, 126, 305–320. <https://doi.org/10.1016/J.GR.2023.09.014>
- Saunders, M. N. K., Lewis, P., & Thornhill, A. (2023). Research Methods for Business Students. In *Pearson Education Limited* (9th ed., pp. 183–185). Pearson Education Limited.
- Schindler, P. S. (2021). *Business Research Methods* (14th ed.). McGraw-Hill.
- Sekaran, U., & Bougie, R. (2019). *Research Methods for Business: A Skill-Building Approach*, 8/E (8th ed.).
- Setiarini, A., Gani, L., Diyanty, V., & Adhariani, D. (2023). Strategic orientation, risk-taking, corporate life cycle and environmental, social and governance (ESG) practices: Evidence from ASEAN countries. *Business Strategy and Development*, 6(3). <https://doi.org/10.1002/bsd2.257>
- Setiawan, T., Sugianto, M., Dahlan, K. S. S., & Purwanti, A. (2023). Corporate Social Responsibility: Qualitative and Quantitative Content Analysis Study. *The Indonesian Accounting Review*, 13(2), 249–262. <https://doi.org/10.14414/tiar.v13i2.3474>
- Silviana, I., & Krisnawati, A. (2020). Pengaruh Corporate Social Responsibility Disclosure Terhadap Nilai Perusahaan Pada Perusahaan Sub Sektor Bank yang

- Terdaftar di Indeks Sri Kehati Bursa Efek Indonesia Periode 2014-2018. *Jurnal Mitra Manajemen*, 4(1), 102–113. <https://doi.org/10.52160/ejmm.v4i1.326>
- Stefi, C., & Oktorina, M. (2024). Dampak Pandemi COVID-19 Dan Price Book Value Terhadap Return Saham. *Jurnal Manajemen*, 21(1), 54–74. <https://doi.org/10.25170/jm.v21i1.5474>
- Sugiyono. (2023). *Metode Penelitian Kuantitatif*. Alfabeta.
- Sulistiyowati, L. N., & Pratama, S. V. (2023). Indonesia's macroeconomic conditions during United States-China trade war. *Jurnal Ekonomi Dan Bisnis*, 26(2), 509–530. <https://doi.org/10.24914/jeb.v26i2.6252>
- Sung, J. (2023). Information Asymmetry: Adverse Selection. In *Contract Theory: Discrete- and Continuous-Time Models* (pp. 273–287). Springer Nature Singapore. https://doi.org/10.1007/978-981-99-5487-2_16
- Tan, K. L., Ho, J. M., Pidani, R., & Goveravaram, A. Das. (2022). Doing good does you good? The financial impact of individual CSR dimensions: A Malaysian context. *Social Responsibility Journal*, 18(1). <https://doi.org/10.1108/SRJ-04-2020-0146>
- Tešovičová, Z. J., & Krchová, H. (2022). Implementation of Corporate Social Responsibility Environmental Actions in Comparison of Small, Medium, and Large Enterprises in the Slovak Republic. *Sustainability*, 14(9), 5712. <https://doi.org/10.3390/su14095712>
- Tomar, P. (2024). The Environment and Technological Advancement. *Shodh Sari-An International Multidisciplinary Journal*, 03(04), 262–272. <https://doi.org/10.59231/SARI7761>
- Tursunov, B. O., Kulueva, C. R., Abdurakhmanov, O. K., Shabaltina, L. V., & Bezdenzhnykh, T. I. (2024). Managing Financial Risks of Global Companies Through Corporate Social Responsibility: The Specifics of Sustainable Employment in Developed and Developing Countries. *Risks*, 12(10), 168. <https://doi.org/10.3390/risks12100168>

- United Nations Conference on Trade and Development. (2023). Capital markets and sustainable finance. In *Capital markets and sustainable finance* (pp. 97–138). <https://doi.org/10.18356/9789210027847c009>
- Volkova, O., & Kuznetsova, A. (2022). The Impact of Corporate Social Responsibility on Corporate Financial Performance: Evidence from Russian and Dutch Companies. *Journal of Corporate Finance Research*, 16(2). <https://doi.org/10.17323/j.jcfr.2073-0438.16.2.2022.15-31>
- Wati, Y., Saragih, F. M., Yusrizal, Y., Welly, Y., & Putri, D. E. (2023). Corporate Social Responsibility, Corporate Governance, Firm Size and Financial Performance of Companies in Indonesia. *Jurnal Ecogen*, 6(2), 177. <https://doi.org/10.24036/jmpe.v6i2.14707>
- Wicaksono, S. K., & Krisnawati, A. (2021). CSR Disclosure Towards Return On Assets: Study from Indonesia Banking Companies . *AFRE Accounting and Financial Review*, 4(1), 186–193. <https://doi.org/10.26905/afr.v4i2.6283>
- Widyaningrum, T. R. (2024). Analisis Kinerja Keuangan Menggunakan Rasio Aktivitas dan Profitabilitas Pada Erismart Banyuwangi. *NATUJA : Jurnal Ekonomi Syariah*, 3(2), 058. <https://doi.org/10.69552/natuja.v3i2.2362>
- Zhang, T. (2023). A Study of the Impact of Corporate Social Responsibility on Organisational Performance. *Journal of Progress in Engineering and Physical Science*, 2(2), 40–47. <https://doi.org/10.56397/JPEPS.2023.06.05>
- Zhivkova, S. (2022). Sustainability and The Reasons For Its Adoption In The Companies. *Proceedings of CBU in Economics and Business*, 3, 75–80. <https://doi.org/10.12955/peb.v3.296>
- Zicari, A. (2023). Value-added statements. In *Responsible Finance and Accounting*. <https://doi.org/10.4324/9781003317333-17>