

DAFTAR PUSTAKA

- Afandi, P. (2021). *Manajemen Sumber Daya Manusia Teori*. Penerbit Zafana Publishing.
- Aldubhani, M. A. Q., Wang, J., Gong, T., & Maudhah, R. A. (2022). Impact of working capital management on profitability: evidence from listed companies in Qatar. *Journal of Money and Business*, 2(1), 70–81. <https://doi.org/10.1108/jmb-08-2021-0032>
- Aljaaidi, K., & Ali, O. (2020). Days inventory outstanding and firm performance: Empirical investigation from manufacturers. 6, 1111–1116. <https://doi.org/10.5267/j.ac.2020.7.007>
- Amponsah-kwatiah, K., & Asiamah, M. (2020). Working capital management and profitability of listed manufacturing firms in Ghana and profitability. <https://doi.org/10.1108/IJPPM-02-2020-0043>
- Astuti, A. P., & Setiawati, E. (2024). Pengaruh EPS, ROA, DER Dan PBV Terhadap Harga Saham (Studi Kasus pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2021). *Jurnal Rimba : Riset Ilmu Manajemen Bisnis Dan Akuntansi*, 2(2), 112–126.
- Elkington, J. (1997). *Cannibals with forks : the triple bottom line of 21st century business*. Capstone Publishing Limited.
- Farah, N., Puspitasari, D., & Sari, N. N. (2021). *How Corporate Social Responsibility Effects Company 's Financial Performances*. 4(3), 662–671.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, & A. (2022). *Teori Akuntansi* (Edisi 3). Penerbit Undip.
- Hossain, T. (2020). The effect of working capital management on profitability : A study on manufacturing companies in Bangladesh Research in Business & Social Science The effect of working capital management on profitability : A study on manufacturing companies in Bangladesh. (November). <https://doi.org/10.20525/ijrbs.v9i6.872>
- Khabibah, N. A., Octisari, S. K., & Nugraheni, A. P. (2020). Pengaruh Current Account Saving Account (CASA) dan Net Interest Margin (NIM) terhadap profitabilitas perbankan di Indonesia. *Journal of Accounting Applications*, 5(1), 52–71.

- Kiymaz, H., Haque, S., & Abir, A. (2024). Working capital management and firm performance : A comparative analysis of developed and emerging economies. *Borsa Istanbul Review*, 24(3), 634–642. <https://doi.org/10.1016/j.bir.2024.03.004>
- Kusuma, A. A., & Aryani, Y. A. (2020). Corporate Social Responsibility dan Kinerja Perusahaan (Studi pada Perusahaan Manufaktur yang Listing di BEI Tahun 2016-2017). *Jurnal Akuntansi Dan Bisnis*, 20(1), 91. <https://doi.org/10.20961/jab.v20i1.406>
- Leonardo, A., & Ratmono, D. (2023). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Dengan Kualitas Audit Sebagai Moderasi. *Diponegoro Journal of Accounting*, 12(4), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Lista, W., & Wulandari, I. (2024). The Effect of Green Accounting, Corporate Social Responsibility, And Enviromental Social Governance On Company Profitability. 34 No. 10, 2443–2458. <https://doi.org/10.24843/EJA.2024.v34.i10.p01>
- Mahajan, R., Lim, W. M., Sareen, M., Kumar, S., & Panwar, R. (2023). Stakeholder theory. *Journal of Business Research*, 166(December 2022), 114104. <https://doi.org/10.1016/j.jbusres.2023.114104>
- Meiryani, Huang, S. M., Soepriyanto, G., Jessica, Fahlevi, M., Grabowska, S., & Aljuaid, M. (2023). The effect of voluntary disclosure on financial performance: Empirical study on manufacturing industry in Indonesia. *PLoS ONE*, 18(6 June), 1–27. <https://doi.org/10.1371/journal.pone.0285720>
- Misriatun, Sudaryanti, D., & Fakhriyyah, D. D. (2025). Perbandingan Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan (Studi Perbandingan pada Perusahaan Manufaktur dan Perusahaan Jasa Keuangan) yang Terdaftar di Bursa Efek Indonesia (BEI) pada Tahun 2021-2023. 14(01), 650–667.
- Munir, A. (2019.). The Working Capital Management and Profitability Analysis on The Leading Dairy Food Industries in Indonesia. 1–9.
- Pertiwi, N. M., & Moin, A. (2024). Artikel Hasil Penelitian Pengaruh Corporate Social Responsibility terhadap Kinerja Keuangan dan Reputasi Perusahaan. *Bisnis Dan Manajemen*, 03(01), 241–250. <https://journal.uui.ac.id/selma/index>
- Priyatama, T., & Pratini, E. (2021). Pengaruh Struktur Modal, Profitabilitas, Likuiditas, dan Ukuran Perusahaan terhadap Nilai Perusahaan (Studi

Empiris pada Perusahaan Infrastruktur, Utilitas, dan Transportasi yang Terdaftar di Bursa Efek Indonesia Periode 2015-2018). *Eksis: Jurnal Ilmiah Ekonomi Dan Bisnis*, 12(1), 100. <https://doi.org/10.33087/eksis.v12i1.242>

Rey-ares, L., & Fern, S. (2021). Impact of working capital management on profitability for Spanish fish canning companies. 130. <https://doi.org/10.1016/j.marpol.2021.104583>

Ridho, K. K., Effendy, L., & Hudaya, R. (2022). Pengungkapan Corporate Social Responsibility dan Kinerja Keuangan Perusahaan Manufaktur Yang Terdaftar di BEI. *E-Jurnal Akuntansi*, 32(12), 3720. <https://doi.org/10.24843/eja.2022.v32.i12.p17>

Sugiyono. (2022). Metode penelitian kuantitatif, Kualitatif R&D. CV Alfabeta.

Thi, H., Thuy, X., Thi, N., Hoan, T., & Van, N. C. (2025). The impact of working capital management on the financial performance of listed enterprises: an empirical evidence from. *Cogent Business & Management*, 12(1). <https://doi.org/10.1080/23311975.2025.2473033>

Tobazaa, G., & Gatsi, J. G. (2025). Cash Conversion Cycle and Profitability : Empirical Evidence from Ghana's Energy Sector. 13(4), 72–84.

Wu, L., & Jin, S. (2022). Corporate Social Responsibility and Sustainability: From a Corporate Governance Perspective. *Sustainability (Switzerland)*, 14(22), 1–15. <https://doi.org/10.3390/su142215457>