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The Impact of the Implementation of PSAK 72, Corporate Governance and Sustainability Performance on Company Performance: A Case Study of PT Bumi Resources, listed on the Indonesia Stock Exchange, for the period 2020–2024.

Dani Firmanda[1], Tatik Amani[2], Seger Priantono[3]

Faculty Of Economics and Business, Universitas Panca Marga

Email corresponding author : tatikamani@upm.ac.id

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ABSTRACT
The implementation of PSAK 72, the effectiveness of corporate governance, and sustainability performance have become increasingly important in improving corporate performance, particularly in the mining industry, which faces growing demands for transparency, accountability, and sustainable business practices. This study aims to examine the effects of PSAK 72 implementation, corporate governance, and sustainability performance on the performance of PT Bumi Resources Tbk listed on the Indonesia Stock Exchange during the 2020–2024 period. A quantitative associative research approach was employed using secondary data obtained from the company's annual reports, corporate governance reports, and sustainability reports. Data were analyzed using multiple linear regression with Statistical Package for the Social Sciences (SPSS) version 24 after satisfying the classical assumption tests, including normality, multicollinearity, autocorrelation, and heteroscedasticity. The findings indicate that PSAK 72 implementation, corporate governance, and sustainability performance simultaneously have a significant effect on company performance. Partially, PSAK 72 implementation has a significant negative effect on company performance, corporate governance has a significant effect on company performance, and sustainability performance has a significant negative effect on company performance. Furthermore, the coefficient of determination shows that 99.4% of the variation in company performance can be explained by the three independent variables, while the remaining 0.6% is influenced by other factors outside the research model. These findings highlight the importance of accounting standards, effective corporate governance, and sustainability practices in shaping corporate performance and provide empirical evidence for managers, investors, and policymakers in the mining sector.
Keywords: Company Performance; Corporate Governance; PSAK 72 Sustainability Performance

1. INTRODUCTION

Regulations are a set of rules drawn up by the relevant authorities, such as the government or regulatory bodies, with the aim of regulating and controlling behaviour and activities within an industry or company Artaningrum et al (2024:20). Various studies have produced mixed results regarding PSAK 72, corporate governance, and sustainability performance. Florensia & Purba (2024:132) demonstrate that PSAK 72 influences a decline in revenue and the value relevance of accounting metrics such as EPS and BVPS, whilst Agustrianti et al (2020:984) indicate The adoption of PSAK 72 has been shown to have an impact on financial performance as measured by NPM. In terms of corporate governance, Baharuddin (2022:2352) demonstrates that the Board of Commissioners has no effect on ROA, whilst Daljono (2023:13) reveals that the board of directors influences financial performance. Regarding sustainability, Maskat (2018:67) demonstrates that the Sustainability Report has a significant positive impact on company performance, whilst Irma & Lestari (2021:43) found that only the economic dimension within the sustainability report impacts financial performance, whilst the social and environmental dimensions do not. Most research on PSAK 72 in Indonesia still focuses on the property, construction and infrastructure sectors. Meanwhile, studies highlighting the energy and mining sectors remain relatively limited. Furthermore, research that integrates PSAK 72, corporate governance and sustainability performance within a single analytical framework is still rare, as the majority of studies tend to address only one or two aspects separately.

Company performance refers to the extent to which a company succeeds in achieving its established goals and objectives within a specific period. This performance reflects how effectively and efficiently the company manages its resources, including human, financial and operational resources, to generate profit, growth and value for its stakeholders. This achievement was underpinned by the performance of KPC, which successfully produced 55 MT within the target range of 52–55 MT, and Arutmin, which recorded production of 19.7 MT, approaching the set target range of 23–25 MT. The improvement in BUMI's operational performance is closely linked to the Company's commitment to continuously driving productivity.

PSAK 72 on Revenue from Contracts with Customers is an accounting standard that sets out the procedures for companies to recognise revenue arising from a transaction, whilst replacing the previously applicable PSAK 23. In accordance with PSAK 72, in practice, PT. Bumi Resources recognises revenue from contracts with customers only when control over the goods or services has actually passed to the customer. The amount of revenue recognised is adjusted to reflect the consideration that the company reasonably expects to receive for those goods or services. The company assesses that all its revenue transactions position the company as the principal party, Corporate governance is a set of systems, principles and mechanisms designed to guide and oversee the running of a company so that it can operate effectively, transparently and responsibly. More than just a set of formal rules, this concept essentially builds a bridge connecting the various stakeholders with an interest in the company. The legal framework includes The legal provisions relating to limited liability companies set out in Law No. 40 of 2007 and the legislation on freedom of information governed by Law No. 14 of 2008, as well as regulations issued by the Financial Services Authority (OJK), such as OJK Regulation OJK Regulation No. 21/POJK.04/2015, which sets out guidelines on corporate governance for public companies, and OJK Circular Letter No. 32/SEOJK.04/2015, which outlines corporate governance guidelines

Sustainability performance is a concept rooted in the disciplines of Management Accounting and Strategic Management, referring to the extent to which a company is able to achieve and maintain a balance between three key dimensions, economic, environmental and social, in all its ongoing operational activities. BUMI consistently reaffirms its commitment to environmental conservation, ensuring workplace safety for all employees, promoting the well-being of the community, respecting human rights, and safeguarding the quality of life for both current and future generations. All these efforts are set out in the company's Sustainability Policy, which serves as the primary guide for designing and implementing programmes aimed at achieving the Sustainable Development Goals.

2. RESEARCH METHOD

Quantitative research is essentially a scientific approach based on measurable and verifiable knowledge. This method is applied to examine a specific population or sample, with the data collection process relying on research instruments that have been systematically designed. All the data collected is then analysed using a quantitative or statistical approach, culminating in the testing of hypotheses that have previously been formulated Sugiyono (2021:16). Associative research is conducted with the aim of identifying and understanding whether there is a meaningful relationship between two or more variables within a phenomenon under study Sujarweni, 2019:49).

A population can be understood as a scope of generalisation encompassing all the objects or subjects of a study, in which each element possesses specific quantities and characteristics defined by the researcher. All these elements are then studied in detail so that meaningful In light of the impacts outlined above, it can be concluded that research Sugiyono (2021:126). The population used in this study comprises all financial data in the form of annual reports, corporate governance data, and sustainability performance reports published by PT. Bumi Resources and listed on the Indonesia Stock Exchange (IDX).

A sample is a representative selection from a population chosen to serve as the subject of a study. Although it comprises only a small portion of the entire population, a good sample is, in fact, capable of reflecting the characteristics of the population as a whole, so that the results obtained from the study of that sample can be generalised to the entire population it represents Sujarweni (2019:81). The data used in this study therefore comprises financial statements, corporate governance data and sustainability performance reports from PT. Bumi Resources Energi, covering a five-year period from 2020 to 2024.

Descriptive statistics are commonly used as a tool to describe the characteristics of variables in a study, whilst also supporting the analysis of the variables under investigation. Activities covered by descriptive statistics include calculating means, determining central tendencies, identifying the most frequently occurring values, measuring standard deviation, and examining the distribution of data (Wahyuni, 2021:2).

A normality test is a statistical technique used to evaluate the distribution pattern of data within a particular group or variable, thereby determining whether the data obtained is normally distributed or deviates from a normal distribution (Arifin, 2025:77).

The purpose of the A multicollinearity test was carried out to examine whether there was a highly dominant correlation or perfect linear relationship between the independent variables used in the regression model (Indartini & Mutmainah, 2024:15).

Autocorrelation arises due to the presence of a relationship or correlation between observations in a dataset organised according to a specific time sequence or location (Indartini & Mutmainah, 2024:20).

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A test for heteroscedasticity Carried out to ensure that no such cases are found relationship or correlation between the error term (residuals) and each of the independent variables in the research model (Indartini & Mutmainah, 2024:24).

Multiple linear regression is a statistical technique used to determine the coefficients in a linear model. This method involves at least two independent variables to predict the value of the dependent variable, whilst also measuring how far combination of these independent variables influences the single dependent variable under study Muhid (2019:158). Using the following formula:

Model Y = a + b1X1 + b2X2 + b3X3

In statistics, the coefficient of determination (R^2) is used as an indicator to measure the extent to which an independent variable explains the variation in the dependent variable.. When the R^2 value is close to zero, it means that the independent variable makes almost no significant contribution to explaining the variation in the dependent variable. Conversely, the closer the R^2 value is to one or 100%, the stronger the ability of the independent variable to explain the variation in the dependent variable (Sahir, 2021:54).

Partial testing is a method used in regression analysis to test the effect of each independent variable individually. The purpose of this This test was conducted to determine whether each independent variable has a significant effect on the dependent variable., assuming that the other independent variables in the model are held constant (Vikaliana et al, 2022:41).

The F-test was used to examine whether all independent variables together have a significant effect on the dependent variable. This testing process involves comparing the calculated F-value with the table F-value at the level of significance used 5% or 0.05, using the degrees of freedom calculated using the formula df = (n-k-1), where n represents the number of respondents involved in the study and k indicates the number of independent variables used in the model (Vikaliana et al, 2022:41).

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3. RESULTS AND DISCUSSION

Results of descriptive statistical tests

The purpose of descriptive statistics is to describe, summarise and present data in a way that is easy to understand, without drawing broader conclusions.

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PSAK 72	20	25	25	25.00	.000
CG	20	9	17	11.80	2.858
SP	20	12	19	15.60	2.542
Kinerja Perusahaan	20	64	984	234.10	290.647
Valid N (listwise)	20				

***Figure 1**. descriptive statistical*
***Source:** SPSS 24 output data, 2026*

Based on the results of the above tests, the researcher found that: the PSK 72 variable produced a mean value of 25.00 Taking the standard deviation into account of 0.000. The CG variable produced a mean value of 11.80 Taking the standard deviation into account of 2.858. The SP variable produced a mean value of 15.60 Taking the standard deviation into account of 2.542. The company performance variable produced Average figure of 234.10 with a standard deviation of 290.647.

Results of the classical assumption tests

Normality test

A normality test is designed to assess whether the errors or residuals in the regression model used are normally distributed.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		20
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	71.10305693
Most Extreme Differences	Absolute	.111
	Positive	.106
	Negative	-.111
Test Statistic		.111
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

***Figure 2**. Normality Test*
***Source:** SPSS 24 output data, 2026*

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The table shows that the normality the results of the test show a p-value of 0.200, which is greater than 0.05. This indicates that the residuals in the regression model are normally distributed, meaning that the assumption of normality has been met. Therefore, the regression model is suitable for further analysis.

Multicollinearity Test

The multicollinearity test is designed to determine whether there is a high correlation among the independent variables.

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	918.579	161.857		5.675	.000		
	PSAK 72	-.199	.251	-.124	-.790	.441	1.000	1.000
	CG	-1.418	1.085	-.205	-1.307	.210	.994	1.006
	SP	-47.551	10.264	-.728	-4.633	.000	.994	1.006

a. Dependent Variable: Kinerja Perusahaan

Figure 3. *Multicollinearity Test*
Source: *SPSS 24 output data, 2026*

With reference to the data presented in the previous table, all independent variables have Tolerance values exceeding 0.10 and VIF values below 10.00. Thus, it can be concluded that the data used in this study are free from multicollinearity among the independent variables in the regression model.

Autocorrelation Test

The purpose of the autocorrelation test is to determine whether there is a correlation between the residuals in a given period and the residuals from the previous period.

Runs Test

	Unstandardized Residual
Test Value[a]	-5.05000
Cases < Test Value	9
Cases >= Test Value	11
Total Cases	20
Number of Runs	8
Z	-1.114
Asymp. Sig. (2-tailed)	.265

a. Median

Figure 4. *Autocorrelation Test*
Source: *SPSS 24 output data, 2026*

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In accordance with the results obtained through autocorrelation test, the Asymp. Sig (2-tailed) value was found to be 0.265. This value is greater than the established significance level of 0.05. This result indicates that there is no relationship or correlation between the residuals from one observation period and those from another in the regression model used. Thus, it can be concluded that the research model is free from autocorrelation, meaning that the regression model used satisfies one of the classical assumptions in regression analysis.

Heteroscedasticity test

The purpose of the heteroscedasticity test is to determine whether there is unequal variance in the residuals from one observation to another.

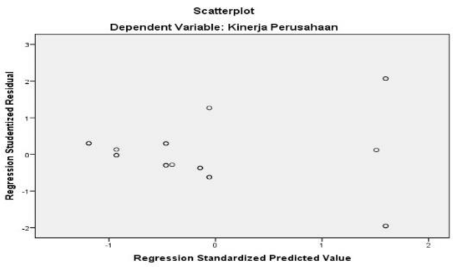

Figure 5. *Autocorrelation Test*
Source: *SPSS 24 output data, 2026*

Based on the scatter plot, the data points are randomly scattered around the value of 0 and do not form any particular pattern. This indicates that the residual variance is constant, so it can be concluded that the regression model does not suffer from heteroscedasticity and is suitable for further analysis.

Results of the multiple linear regression analysis

Multiple linear regression is used to test whether two or more independent variables (X) have a significant effect on the dependent variable (Y).

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1252.802	110.587		11.329	.000
	PSAK 72	-2.234	.172	-.796	-13.020	.000
	CG	-1.949	.742	-.161	-2.629	.018
	SP	-60.389	7.013	-.528	-8.611	.000

a. Dependent Variable: Kinerja Perusahaan

Figure 6. *multiple linear regression analysis*
Source: *SPSS 24 output data, 2026*

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Based on the results of the multiple linear regression analysis, the constant term was found to be 1252.802. In addition, the coefficient for the PSAK 72 variable was -2.234, for the corporate governance variable was -1.949, and for the sustainability performance variable was -60.389.

coefficient of determination test results

The coefficient of determination is used to comprehensively assess the extent to which the independent variables are able to explain the variation or changes in the dependent variable within a research model.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.997[a]	.995	.994	19.69934

a. Predictors: (Constant), PSAK 72, CG, SP
b. Dependent Variable: Kinerja Perusahaan

Figure 7. *coefficient of determination*
Source: *SPSS 24 output data, 2026*

Based on the coefficient of determination, an R value of 0.997 was obtained, indicating a very strong relationship between the variables PSAK 72, corporate governance, and sustainability performance and company performance. Furthermore, the adjusted R-squared value of 0.994, or 99.4%, indicates that the variation in corporate performance can be explained by these three independent variables, while the remaining 0.6% is influenced by other variables outside the scope of this study.

Hypothesis testing

Partial testing

This test was conducted to gain a more comprehensive understanding of the partial effect of each independent variable on the dependent variable within a research model.

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1252.802	110.587		11.329	.000
	PSAK 72	-2.234	.172	-.796	-13.020	.000
	CG	-1.949	.742	-.161	-2.629	.018
	SP	-60.389	7.013	-.528	-8.611	.000

a. Dependent Variable: Kinerja Perusahaan

Picture 8: *partial testing*
Sources: *SPSS 24 output data, 2026*

Based on the results of the above tests, it can be seen that variable X1 yields a calculated t-value of -13.020 > t-value 1.74588, which means that the PSAK 72 variable has a negative and significant effect on company performance. Variable X2 yields a t-table value of -2.629 > t-table 1.74588, which means that the CG variable has a significant effect on company performance. Variable X3 yields a calculated t-value of -8.611 > t-table 1.74588, which means that the SP variable has a negative and significant effect on company performance.

Simultaneous testing

This test was conducted to determine whether all the independent variables collectively (simultaneously) influence the dependent variable.

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1508980.551	3	502993.517	83.782	.000[b]
	Residual	96057.249	16	6003.578		
	Total	1605037.800	19			

a. Dependent Variable: Kinerja Perusahaan
b. Predictors: (Constant), SP, PSAK 72, CG

Picture 9: *simultaneous testing*
Sources: *SPSS 24 output data, 2026*

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Based on the results of the simultaneous test, the calculated F-value was 83.782, which is greater than the critical F-value of 3.24, with a significance level of 0.000, which is less than 0.05. These results indicate that PSAK 72, corporate governance, and sustainability performance collectively have a significant effect on company performance. Thus, H4 in this study is accepted.

Discussion

The impact of PSAP 72 variables on company performance

Based on the test results presented in the previous table, it can be concluded that the PSAK 72 variable has a significant impact on company performance. These results indicate that the application of this accounting standard plays a crucial role in influencing the company's financial condition and performance. Consequently, the implementation of PSAK 72 is not merely administrative in nature, but also has a tangible impact on how the company manages, presents, and reflects its financial performance as a whole. PSAK 72 applies a five-step approach to revenue recognition that focuses on the fulfilment of performance obligations. Consequently, revenue recognition may occur earlier or later than under previous accounting standards. For example, if revenue recognition is delayed, the company's reported profit tends to decrease, causing the ROA to fall as well. Conversely, accelerating revenue recognition can boost the company's profit and have a positive impact on the company's performance in the short term. The results of this study are consistent with the findings reported by Amyulianthy, Rahmat, and Munira (2022). That study explained that the implementation of PSAK 72 has an impact on a company's financial performance.

The impact of the CG variable on company performance

Based on the test results presented in the previous table, it can be seen that the CG variable has a significant influence on company performance. This finding indicates that the corporate governance practices implemented play a key role in determining the level of success of a company's performance. The board of commissioners acts as the body responsible for overseeing management policies and performance. From a theoretical perspective, Agency Theory asserts that the presence of a board of commissioners is intended to reduce potential conflicts of interest between management and shareholders. Meanwhile, institutional ownership refers to the proportion of shares held by various institutions such as banks, insurance companies, or investment firms. From an Agency Theory perspective, institutional ownership functions as an external monitoring mechanism. Institutional investors typically: possess the resources to carry out oversight. An audit committee serves to ensure the quality of financial reports and the effectiveness of internal controls. In practice, the audit committee plays a role in: overseeing the financial reporting process, preventing the manipulation of financial reports, and enhancing transparency. Good-quality financial statements will produce information relevant to decision-making, thereby leading to improved company performance. The results of this study are consistent with the findings reported by Wijaya, Elly, and Krisnawati (2025). That study explained that the implementation of CG has an impact on a company's financial performance.

The impact of the SP variable on company performance

Based on the test results presented in the previous table, it can be seen that sustainability performance variables have been shown to have a significant impact on company performance. This finding indicates that any change in the level of sustainability performance—whether relating to economic, environmental, or social aspects—will have a tangible effect on the company's performance outcomes. From the perspective of Stakeholder Theory, a company is not solely accountable to shareholders but also to all stakeholders, such as employees, customers, the government, and the wider community. The optimal implementation of sustainability performance can enhance trust levels whilst strengthening the company's legitimacy in the eyes of stakeholders. In economic terms, the company has been able to achieve its production targets, as demonstrated by increased coal sales. In environmental terms, the company has consistently succeeded in reducing emission levels year on year. Meanwhile, in social terms, the company continues to strive to improve employees' skills and competencies through various education and training programmes. The results of this study are consistent with the findings of Andansari Maskat (2018), whose research demonstrated that the SP variable influences company performance.

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4. CONCLUSION

This study was conducted with the aim of analysing and testing the influence of independent variables on the dependent variable within a company. Based on the results of the data testing and the comprehensive discussion, it was concluded that the three independent variables used in this study have a significant influence on company performance. These results indicate that changes in the independent variables can affect the level of company performance; consequently, these three variables are considered to play a crucial role in supporting the achievement of better company performance.

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