

## DAFTAR PUSTAKA

- Adams, R. B., & Ferreira, D. (2007). A theory of friendly boards. *Journal of Finance*, 62(1), 217–250. <https://doi.org/10.1111/j.1540-6261.2007.01206.x>
- Aidhi, A. Al, Harahap, M. A. K., Rukmana, A. Y., Palembang, S. P., & Bakri, A. A. (2023). Peningkatan Daya Saing Ekonomi melalui peranan Inovasi. *Jurnal Multidisiplin West Science*, 2(02), 118–134. <https://doi.org/10.58812/jmws.v2i02.229>
- Alam, Z., Alter, A., Eiseman, J., Gelos, G., Kang, H., Narita, M., Nier, E., & Wang, N. (2019). Digging Deeper—Evidence on the Effects of Macroprudential Policies from a New Database. In *IMP Working*. International Monetary Fund.
- AlJaberi, O. A., Hussain, M., & Drake, P. R. (2020). A Framework for Measuring Sustainability in Healthcare Systems. *International Journal of Healthcare Management*, 13(4), 276–285. <https://doi.org/10.1080/20479700.2017.1404710>
- Andayani, S., Hutagaol, C., & Berina, S. (2008). *Pemantapan Kemampuan Profesional*. Universitas Terbuka Jakarta.
- Andriana, I. K. G. S., & Wahyu Purna Anggara, I. W. G. (2019). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage Dan Kepemilikan Saham Publik Pada Pengungkapan Corporate Social Responsibility. *E-Jurnal Akuntansi*, 29(1), 111. <https://doi.org/10.24843/eja.2019.v29.i01.p08>
- Andriany, F., Diana, S., & Suanto. (2017). Pengaruh Ukuran Perusahaan, Leverage dan Pengungkapan Media Terhadap Pengungkapan Corporate Social Responsibility. *E-Proceeding of Management*, 4(3).
- Ararat, M., Aksu, M., & Cetin, A. (2015). How Board Diversity Affects Firm Performance in Emerging Markets: Evidence on Channels in Controlled Firms. *Corporate Governance An International Review*, 23(2).
- Arifian, D. (2011). *Pengaruh Intensitas R&D dan Profitabilitas Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility)*. Universitas Diponegoro.
- Arikunto, S. (1992). *Prosedur Penelitian: Suatu Pendekatan Praktik*. Rineka Cipta.
- Asmaranti, Y. (2011). Implementasi Pengungkapan Tanggung Jawab Sosial Perusahaan di Indonesia. *The Journal of Accounting and Finance*, 16(1), 23–24.
- Bae, C. L., Therriault, D., & Redifer, J. L. (2018). Investigating The Testing Effect: Retrieval as a Characteristic of Effective Study Strategies. *Learning and Instruction*.

- Barron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182.
- Battisti, E., Niccolò, N., Leonidou, E., & Thrassou, A. (2022). Corporate venture capital and CSR performance: An extended resource based view's perspective. *Journal of Business Research*, 139(3), 1058–1066.
- Boiral, O., Heras-Saizarbitoria, I., & Brotherton, M. C. (2020). Professionalizing the Assurance of Sustainability Reports: the Auditors' Perspective. *Accounting, Auditing and Accountability Journal*, 33(2), 309–334. <https://doi.org/10.1108/AAAJ-03-2019-3918>
- Borghesi, R., & Chang, K. (2019). Economic Policy Uncertainty and Firm Value: the Mediating Role of Intangible Assets and R&D. *Journal of Economics, Finance, Business & Industry*, 27(13).
- Brigham, & Houston. (2011). *Dasar-Dasar Manajemen Keuangan (II)* (11th ed.). Salemba Empat.
- Broadstock, D., Chan, K., Cheng, L., & Wang, X. (2021). The Role of ESG Performance During Times of Financial Crisis: Evidence From COVID-19 in China. *Journal of Finance Research Letters*, 38.
- Bustanza, O. F., Opazo-Basaez, M., & Tarba, S. (2019). Exploring the Interplay Between Smart Manufacturing and KIBS Firms in Configuring Product-Service Innovation Performance. *Journal Technovation*, 118.
- Carey, P., Simnett, R., & Tanewski, G. (2000). Voluntary Demand for Internal and External Auditing by Family Businesses. *Auditing*, 19(SUPPL.), 36–51. <https://doi.org/10.2308/aud.2000.19.supplement.37>
- Chen, S., & Chen, L. (2011). Capital Structure Determinants: An Empirical Study in Taiwan. *African Journal of Business Management*, 5(27), 10974–10983.
- Chen, S., Ni, X., & Tong, J. Y. (2016). Gender diversity in the boardroom and risk management: A case of R&D investment. *Journal of Business Ethics*, 599–621.
- Daly, H., & Farley, J. (2011). *Ecological Economics: Principles and Applications*. Island Press.
- Ezeani, E., Salem, R., Kwabi, F., Boutaine, K., Bilal, & Komal, B. (2022). Board Monitoring and Capital Structure Dynamics: Evidence from Bank Based Economies. *Review of Quantitative Finance and Accounting*, 58(2), 473–498. <https://doi.org/10.1007/s11156-021-01000-4>
- Ezzi, F., Jarboui, A., & Rim, Z. H. (2020). CSR Categories and R&D investment: The Moderating Role of Managerial Emotional Intelligence. *Journal Management & Marketing*, 15(1).

- Fahmi, I. (2010). *Analisis Laporan Keuangan* (I. Fahmi (ed.)). Alfabeta.
- Frynas, J. G., & Stephens, S. (2015). Political Corporate Social Responsibility: Reviewing Theories and Setting New Agendas. *International Journal of Management Reviews*, 17(4), 483–509. <https://doi.org/10.1111/ijmr.12049>
- Fuente, J., González-Torres, M. C., Artuch-Garde, R., Vera-Martínez, M. M., Martínez-Vicente, J. M., & Peralta-Sánchez, F. J. (2021). Resilience as a Buffering Variable Between the Big Five Components and Factors and Symptoms of Academic Stress at University. *Frontiers in Psychiatry*, 12(July). <https://doi.org/10.3389/fpsy.2021.600240>
- Fuhrmann, S., Ott, C., Gunther, T., & Looks, E. (2018). The Contents of Assurance Statements for Sustainability Reports and Information Asymmetry. *Journal of Accounting and Business Research*, 47(4), 369–499.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Jain, A. K. (2008). Corruption: A Review. *Journal Management & Marketing*, 15(1).
- Jensen, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48, 831–880.
- Jia, X. (2020). Corporate Social Responsibility Activities and Firm Performance: The Moderating Role of Strategic Emphasis and Industry Competition. *Corporate Social Responsibility and Environmental Management*, 27(1), 65–73.
- Junita, M. (2014). Pengaruh Profitabilitas, Pertumbuhan Aset, Operating Leverage, dan Ukuran Perusahaan Terhadap Struktur Modal (Studi empiris pada perusahaan food and beverages yang terdaftar di Bursa Efek Indonesia 2010-2012). *Jurnal Vekon*, 1(2).
- Kesuma, A. (2009). Analisis Faktor yang Mempengaruhi Struktur Modal serta Pengaruhnya Terhadap Harga Saham Perusahaan Real Estate yang Go-Public Di BEI. *Jurnal Manajemen & Kewirausahaan*, 2(1), 38–45.
- Korniasari, S., & Adi, S. W. (2021). Pengaruh Pertumbuhan Perusahaan, Ukuran Perusahaan, Leverage, dan Kepemilikan Saham Publik Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Prosiding Seminar Nasional & Call for Paper STIE AAS, September*, 189–200.
- Krishnamurti, C., Shams, S., & Chowdhury, H. (2021). Evidence on the Trade-off Between Corporate Social Responsibility and Mergers and Acquisitions Investment. In *Australian Journal of Management* (Vol. 46, Issue 3). <https://doi.org/10.1177/0312896220950394>
- Lamboan, A. M., Sondakh, J. J., & Pontoh, W. (2016). Pengaruh Profitabilitas, Leverage, Growth Size Terhadap Harga Saham Dengan Pengungkapan

- Tanggung Jawab Sosial Sebagai Variabel Intervening Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Auditing*, 71.
- Lee, L., Rodriguez, J., & Tsukiyama, T. (2015). Chromatin Remodeling Factors Isw2 and Ino80 Regulate Checkpoint Activity and Chromatin Structure in S Phase. *Genetics*, 199(4), 1077–1091.
- Lu, Zhao, & Wang. (2010). The Influence of Extro/Introversion on The Intention to Pay for Social Networking Sites. *Management, Journal of Information &*, 47(3).
- Maroun, J., Anthony, L., Blais, N., Burkes, R., Dowden, D., Dranitsaris, G., Samson, B., Shah, A., & Thirlwell, M. (2007). Prevention and Management of Chemotherapy-Induced Diarrhea in Patients Consensus Statement by the Canadian Working Group on Chemotherapy-Induced Diarrhea. *Journal of Business Ethics*, 14(1), 13–20.
- Martínez, P., Consuelo, M., Álvarez, G., & Isabel. (2020). Do Board Characteristics Drive Firm Performance? An International Perspective. In *Review of Managerial Science* (Vol. 14, Issue 6). Springer Berlin Heidelberg. <https://doi.org/10.1007/s11846-019-00330-x>
- McWilliams, A., & Siegel, D. (2001). Corporate Social Responsibility: A Theory of the Firm Perspective. *Academy of Management Review*, 26(1), 117–127. <https://doi.org/10.5465/AMR.2001.4011987>
- Meftah, G. A., Kuzey, C., Uyar, A., & Karaman, A. S. (2023). Does Investment Stimulate or Inhibit CSR Transparency? The Moderating Role of CSR Committee, Board Monitoring and CEO Duality. *Journal of Business Research*, 159(February), 113762. <https://doi.org/10.1016/j.jbusres.2023.113762>
- Morioka, S. N., & Carvaljo, M. (2016). Measuring Sustainability in Practice: Exploring the Inclusion of Sustainability Into Corporate Performance Systems in Brazilian Case Studies. *Journal of Cleaner Production*.
- Mudlofit, Andini, R., & Supriyanto, A. (2016). Pengaruh ROA, ROE, EPS, Inflasi, DER dan Inventory Turnover Terhadap Harga Saham Pada Perusahaan Otomotif yang Terdaftar di BEI Periode 2008-2013. *Journal of Accounting*, 2(02), 390–392. <http://dspace.unitru.edu.pe/bitstream/handle/UNITRU/10947/MiñanoGuevara%2CKarenAnali.pdf?sequence=1&isAllowed=y%0Ahttps://repository.upb.edu.co/bitstream/handle/20.500.11912/3346/DIVERSIDADMACROINVERTEBRADOSACUÁTICOSYSU.pdf?sequence=1&isAllowed=>
- Munsaidah, S., Andini, R., & Supriyanto, A. (2016). Analisis Pengaruh Firm Size, Age, Profitabilitas, Leverage dan Growth Perusahaan Terhadap Corporate Social Responsibility (CSR) Pada Perusahaan Property dan Real Estate yang

- Terdaftar di Bursa Efek Indonesia pada Tahun 2010-2014. *Jpurnal of Accounting*, 2(2).
- Nazir, M. (2005). *Metode Penelitian*. Ghalia Indonesia.
- Nguyen, L. H., Drew, D. A., Graham, M. S., Joshi, A. D., Guo, C. G., Ma, W., Mehta, R. S., Warner, E. T., Sikavi, D. R., Lo, C. H., Kwon, S., Song, M., Mucci, L. A., Stampfer, M. J., Willett, W. C., Eliassen, A. H., Hart, J. E., Chavarro, J. E., Rich-Edwards, J. W., ... Zhang, F. (2020). Risk of COVID-19 Among Front-Line Health-Care Workers and the General Community: a Prospective Cohort Study. *The Lancet Public Health*, 5(9), e475–e483. [https://doi.org/10.1016/S2468-2667\(20\)30164-X](https://doi.org/10.1016/S2468-2667(20)30164-X)
- Padgett, R. C., & Galan, J. (2009). The Effect of R&D Intensity on Corporate Social Responsibility. *Journal of Business Ethics*, 93, 407–418.
- Peters, G., & Romi, A. (2015). The Association between Sustainability Governance Characteristics and the Assurance of Corporate Sustainability Reports. *AUDITING: A Journal of Practice & Theory*, 34.
- Purba, I. A., & Candradewi, made R. (2019). Pengaruh Leverage, Likuiditas, Profitabilitas, dan Ukuran Perusahaan Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Manajemen Dan Akuntansi*, 8(9), 5372–5400.
- Rico Andika, I. K., & Sedana, I. B. P. (2019). Pengaruh Profitabilitas, Struktur Aktiva, Dan Ukuran Perusahaan Terhadap Struktur Modal. *E-Jurnal Manajemen Universitas Udayana*, 8(9), 5803. <https://doi.org/10.24843/ejmunud.2019.v08.i09.p22>
- Rostiani, S. sara, & Sukanta, T. A. (2018). Pengaruh Dewan Pengawas Syariah, Profitabilitas dan Leverage Terhadap Pengungkapan Islamic Social Reporting (ISR) (Studi Pada Bank Umum Syariah di Indonesia Periode 2012-2016). *Jurnal Akuntansi Bisnis Dan Ekonomi (JABE)*, 4(2).
- Sánchez, I. M. G., & Domínguez, Luis Rodríguez Álvarez, I. G. (2011). Corporate Governance and Strategic Information on The Internet: A Study of Spanish Listed Companies. *Accounting, Auditing and Accountability Journal*, 24(4), 471–501. <https://doi.org/10.1108/09513571111133063>
- Sari, R. A. (2012). Pengaruh Karakteristik Perusahaan Terhadap Corporate Social Responsibility Disclosure Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 1(2). <https://doi.org/10.21831/nominal.v1i2.1002>
- Semenov, A. V, & Randianasolo, A. (2021). The Moderating Role of National Philanthropic Environment in the Relationship Between Advertising Intensity and Corporate Social Responsibility. *Advertisement International Journal Of*, 42(6).
- Sousa, C. De, Saray, J., Ludwig, T. V., Melo, S., & Pereira, A. (2021). *Taxonomia do gênero Pinnularia Ehrenberg (Bacillariophyceae) no Lago Jurucuí*,

- Belterra, Amazônia, Brasil. June.* <https://doi.org/10.18561/2179-5746/biotaamazonia.v11n1p41-51>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R & D* (Sutopo (ed.); Kedua). Alfabeta.
- Susanto, C., & Ardini, L. (2011). Pengaruh Good Corporate Governance, Corporate Social Responsibility, dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 5(7).
- Tanjung, A. H. (2014). *Akuntansi, Transparansi, dan Akuntabilitas Keuangan Publik*.
- Waryanti, & Purwato, A. (2009). *Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sosial Pada Perusahaan Manufaktur di Bursa Efek Indonesia*. Universitas Diponegoro.
- Wigrhayani, N. N. S. W. (2019). Pengaruh Tipe Industri, Growth, Profitabilitas, Dan Ukuran Perusahaan Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmu Dan Riset Akuntansi*, 8(8), 21. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2439>
- Wilden, R., Gudergan, S. P., Nielsen, B. B., & Lings, I. (2013). Dynamic Capabilities and Performance: Strategy, Structure and Environment. *Long Range Planning*, 46(1–2), 72–96. <https://doi.org/10.1016/j.lrp.2012.12.001>
- Yanti, N., & Budiasih, I. (2016). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Pada Pengungkapan Corporate Social Responsibility. *E-Jurnal Akuntansi Universitas Udayana*, 1752–1779.
- Yovana, D. G., & Kadir, A. (2020). Pengaruh Ukuran Perusahaan, Pertumbuhan Perusahaan, Profitabilitas, dan Leverage Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Manajemen Dan Akuntansi*, 21(1), 15–24.