

DAFTAR PUSTAKA

- Abigail McWilliams, & Donald Siegel. (2001). Corporate Social Responsibility : A Theory of the Firm Perspective. *The Academy of Management Review*, 26(1), 117–127.
- Adam, M., Mukhtaruddin, M., Soraya, N., & Yusrianti, H. (2015). Good Corporate Governance and Cost of Debt: Listed Companies on Indonesian Institute for Corporate Governance. *Asian Social Science*.
<https://doi.org/10.5539/ass.v11n25p58>
- Adams, C. A. (2004a). The ethical, social and environmental reporting-performance portrayal gap. In *Accounting, Auditing & Accountability Journal* (Vol. 17, Issue 5). <https://doi.org/10.1108/09513570410567791>
- Adams, C. A. (2004b). The ethical, social and environmental reporting-performance portrayal gap. In *Accounting, Auditing & Accountability Journal* (Vol. 17, Issue 5). <https://doi.org/10.1108/09513570410567791>
- Adams, C. A., Hill, W. Y., & Roberts, C. B. (1998). Corporate social reporting practices in western europe: Legitimizing corporate behaviour? *British Accounting Review*, 30(1). <https://doi.org/10.1006/bare.1997.0060>
- Aguinis, H. (2011). Organizational responsibility: Doing good and doing well. In *APA handbook of industrial and organizational psychology, Vol 3: Maintaining, expanding, and contracting the organization*. (pp. 855–879). American Psychological Association. <https://doi.org/10.1037/12171-024>
- Alexandrina, Ş. C. (2007). Ownership Concentration and Corporate Governance Disclosure-Ownership Concentration and Corporate Governance Disclosure. *Economic Science Series*, 830–837.
- Alnabsha, A., Abdou, H. A., Ntim, C. G., & Elamer, A. A. (2018). Corporate boards, ownership structures and corporate disclosures : Evidence from a developing country. *Journal of Applied Accounting Research*, 19(1).
<https://doi.org/10.1108/JAAR-01-2016-0001>
- Amir, A. Z., & Serafeim, G. (2018). Why and how investors use ESG information: Evidence from a global survey. *Financial Analysts Journal*, 74(3).
<https://doi.org/10.2469/faj.v74.n3.2>
- Amran, A., & Devi, S. S. (2008). The impact of government and foreign affiliate influence on corporate social reporting: The case of Malaysia. *Managerial Auditing Journal*, 23(4). <https://doi.org/10.1108/02686900810864327>
- Amran, A., Manaf Rosli Bin, A., & Che Haat Mohd Hassan, B. (2009). Risk reporting: An exploratory study on risk management disclosure in Malaysian annual reports. *Managerial Auditing Journal*, 24(1).
<https://doi.org/10.1108/02686900910919893>

- Bano, S., Tahir, F., Abbas, S. K., & Ansari, U. A. (2018). Ownership concentration, corporate governance and firm performance: Evidence from Pakistan. *Indian Journal of Public Health Research & Development*, 9(10), 975. <https://doi.org/10.5958/0976-5506.2018.01297.4>
- Barako, D. G., & Brown, A. M. (2008). Corporate social reporting and board representation: Evidence from the Kenyan banking sector. *Journal of Management and Governance*, 12(4). <https://doi.org/10.1007/s10997-008-9053-x>
- Blowfield, M., & Frynas, J. G. (2005). Setting new agendas: Critical perspectives on Corporate Social Responsibility in the developing world. In *International Affairs* (Vol. 81, Issue 3). <https://doi.org/10.1111/j.1468-2346.2005.00465.x>
- Bradbury, M. (1991). Characteristics of firms and voluntary interim earnings disclosures. *Pacific Accounting Review*, 3.
- Brammer, S., & Pavelin, S. (2008). Factors influencing the quality of corporate environmental disclosure. *Business Strategy and the Environment*, 17(2). <https://doi.org/10.1002/bse.506>
- Branco, M. C., & Rodrigues, L. L. (2008). Factors influencing social responsibility disclosure by Portuguese companies. *Journal of Business Ethics*, 83(4). <https://doi.org/10.1007/s10551-007-9658-z>
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information - A dual test of media agenda setting theory and legitimacy theory. *Accounting and Business Research*, 29(1). <https://doi.org/10.1080/00014788.1998.9729564>
- Buniamin, S., Alrazi, B., Johari, N. H., & Abd Rahman, N. R. (2008). An investigation of the association between corporate governance and environmental reporting in Malaysia. *Asian Journal of Business and Accounting*, 1(2).
- Burkart, M., Gromb, D., & Panunzi, F. (1997). Large Shareholders, Monitoring, and the Value of the Firm. *The Quarterly Journal of Economics*, 112(3), 693–728. <https://doi.org/10.1162/003355397555325>
- Cadbury, S. A. (1992). The Committee on the Financial Aspects of Corporate Governance and Gee and Co. Ltd. *The Financial Aspects of Corporate Governance, 2016*.
- Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *Academy of Management Review*, 4(4), 497–505. <https://doi.org/10.5465/amr.1979.4498296>
- Carroll, A. B. (1999). Corporate Social Responsibility. *Business & Society*, 38(3), 268–295. <https://doi.org/10.1177/000765039903800303>

- Chen, J. C., & Roberts, R. W. (2010). Toward a More Coherent Understanding of the Organization-Society Relationship: A Theoretical Consideration for Social and Environmental Accounting Research. *Journal of Business Ethics*, 97(4). <https://doi.org/10.1007/s10551-010-0531-0>
- Christensen, H. B., Hail, L., & Leuz, C. (2021). Mandatory CSR and sustainability reporting: economic analysis and literature review. *Review of Accounting Studies*, 26(3). <https://doi.org/10.1007/s11142-021-09609-5>
- Cohen, J. R., Holder-Webb, L., & Zamora, V. L. (2015). Nonfinancial information preferences of professional investors. *Behavioral Research in Accounting*, 27(2). <https://doi.org/10.2308/bria-51185>
- Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1–13. <https://doi.org/10.1002/csr.132>
- Dam, L., & Scholtens, B. (2012). Does Ownership Type Matter for Corporate Social Responsibility? *Corporate Governance: An International Review*, 20(3). <https://doi.org/10.1111/j.1467-8683.2011.00907.x>
- de Villiers, C., & van Staden, C. J. (2006). Can less environmental disclosure have a legitimising effect? Evidence from Africa. *Accounting, Organizations and Society*, 31(8). <https://doi.org/10.1016/j.aos.2006.03.001>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435852>
- Deegan, C., & Rankin, M. (1996). Do Australian companies report environmental news objectively?: An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority. *Accounting, Auditing & Accountability Journal*, 9(2). <https://doi.org/10.1108/09513579610116358>
- Demise, N. (2004). OECD Principles of Corporate Governance. In *Corporate Governance in Japan* (pp. 109–117). Springer Japan. https://doi.org/10.1007/978-4-431-30920-8_10
- Djoko Susanto. (1992). An empirical investigation of the extent of corporate disclosure in annual reports of companies listed on the Jakarta Stock Exchange. *University of Arkansas ProQuest Dissertations Publishing*.
- Dowling, J. (1975). Organizational Legitimacy : Social Values and Organizational Behavior between the Organizations seek to establish congruence. *The Pacific Sociological Review*, 18(1), 122–136.
- Elamer, A. A., AlHares, A., Ntim, C. G., & Benyazid, I. (2018). The corporate governance–risk-taking nexus: evidence from insurance companies.

International Journal of Ethics and Systems, 34(4).
<https://doi.org/10.1108/IJOES-07-2018-0103>

- Elmagrhi, M. H., Ntim, C. G., & Wang, Y. (2016). Antecedents of voluntary corporate governance disclosure: a post-2007/08 financial crisis evidence from the influential UK Combined Code. *Corporate Governance (Bingley)*, 16(3).
<https://doi.org/10.1108/CG-01-2016-0006>
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control Separation of Ownership and Control. *Journal of Law and Economics*, 26(2).
- Gerged, A. M. (2021). Factors affecting corporate environmental disclosure in emerging markets: The role of corporate governance structures. *Business Strategy and the Environment*, 30(1). <https://doi.org/10.1002/bse.2642>
- Ghazali, N. A. M. (2007). Ownership structure and corporate social responsibility disclosure: Some Malaysian evidence. *Corporate Governance*, 7(3).
<https://doi.org/10.1108/14720700710756535>
- Governance, K. N. K. (2006). *Pedoman Umum Good Corporate Governance Indonesia*. Retrieved.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2).
<https://doi.org/10.1108/09513579510146996>
- Guthrie, J., & Parker, L. D. (1989). Corporate Social Reporting: A Rebuttal of Legitimacy Theory. *Accounting and Business Research*, 19(76).
<https://doi.org/10.1080/00014788.1989.9728863>
- Hackston, D. , & Milne, M. J. (1996). and environmental disclosures in New Zealand companies. *Accounting, Auditing & Accountability Journal*, 9(1), 77–108. <https://doi.org/10.1002/0471142735.im2000s85>
- Halme, M., & Huse, M. (1997). The influence of corporate governance, industry and country factors on environmental reporting. *Scandinavian Journal of Management*, 13(2). [https://doi.org/10.1016/S0956-5221\(97\)00002-X](https://doi.org/10.1016/S0956-5221(97)00002-X)
- Hamid, F. Z. A. (2004). Corporate social disclosure by banks and finance companies: Malaysian evidence. *Corporate Ownership and Control*, 1(4).
<https://doi.org/10.22495/cocv1i4p10>
- Haniffa, R. M., & Cooke, T. E. (2002). Culture, corporate governance and disclosure in Malaysian corporations. *Abacus*, 38(3).
<https://doi.org/10.1111/1467-6281.00112>
- Haniffa, R. M., & Cooke, T. E. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*, 24(5).
<https://doi.org/10.1016/j.jaccpubpol.2005.06.001>

- Harjoto, M. A., & Jo, H. (2011). Corporate Governance and CSR Nexus. *Journal of Business Ethics*, 100(1). <https://doi.org/10.1007/s10551-011-0772-6>
- Hopkins, M. (1999). *The Planetary Bargain*. Palgrave Macmillan UK. <https://doi.org/10.1007/978-1-349-27066-8>
- Jamali, D., & Mirshak, R. (2007). Corporate Social Responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72(3). <https://doi.org/10.1007/s10551-006-9168-4>
- Javaid, E., Amjad, L., & Khan, A. I. (2016). Corporate governance and corporate social responsibility disclosure: Evidence from Pakistan. *Corporate Governance: The International Journal of Business in Society*, 16(5).
- Jizi, M. I., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate Governance and Corporate Social Responsibility Disclosure: Evidence from the US Banking Sector. *Journal of Business Ethics*, 125(4). <https://doi.org/10.1007/s10551-013-1929-2>
- Jones, T. M. (1980). Corporate Social Responsibility Revisited, Redefined. *California Management Review*, XXVII, 59–67.
- Kansal, M., Joshi, M., & Batra, G. S. (2014). Determinants of corporate social responsibility disclosures: Evidence from India. *Advances in Accounting*, 30(1). <https://doi.org/10.1016/j.adiac.2014.03.009>
- Karagiorgos, T. (2010). Corporate social responsibility and financial performance: An empirical analysis on Greek companies. *European Research Studies Journal*, 13(4), 85–108.
- Kartika I., & Indriastuti, M. (2014). The implementation of corporate governance model in go public family companies of indonesia regarding to the qualified information of earnings. *Internasional Journal of Business, Economics and Law*, 17–24.
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2013a). Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy. *Journal of Business Ethics*, 114(2). <https://doi.org/10.1007/s10551-012-1336-0>
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2013b). Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy. *Journal of Business Ethics*, 114(2). <https://doi.org/10.1007/s10551-012-1336-0>
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2013c). Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy. *Journal of Business Ethics*, 114(2). <https://doi.org/10.1007/s10551-012-1336-0>

- Khan, H. U. Z. (2010). The effect of corporate governance elements on corporate social responsibility (CSR); reporting: Empirical evidence from private commercial banks of Bangladesh. *International Journal of Law and Management*, 52(2). <https://doi.org/10.1108/17542431011029406>
- Khan, M., Lockhart, J., & Bathurst, R. (2020). A multi-level institutional perspective of corporate social responsibility reporting: A mixed-method study. *Journal of Cleaner Production*, 265. <https://doi.org/10.1016/j.jclepro.2020.121739>
- Kim, Y., Park, M. S., & Wier, B. (2012). Is earnings quality associated with corporate social responsibility? *Accounting Review*, 87(3). <https://doi.org/10.2308/accr-10209>
- Lima Crisóstomo, V., de Souza Freire, F., & Cortes de Vasconcellos, F. (2011). Corporate social responsibility, firm value and financial performance in Brazil. *Social Responsibility Journal*, 7(2), 295–309. <https://doi.org/10.1108/174711111111141549>
- Liu, X., & Zhang, C. (2017). Corporate governance, social responsibility information disclosure, and enterprise value in China. *Journal of Cleaner Production*, 142, 1075–1084. <https://doi.org/10.1016/j.jclepro.2016.09.102>
- Machek, O., & Kubíček, A. (2018). The relationship between ownership concentration and performance in Czech Republic. *Journal of International Studies*, 11(1), 177–186. <https://doi.org/10.14254/2071-8330.2018/11-1/13>
- Moerman, L., & Van Der Laan, S. (2005). Social reporting in the tobacco industry: All smoke and mirrors? *Accounting, Auditing and Accountability Journal*, 18(3). <https://doi.org/10.1108/09513570510600747>
- Moneva, J. M., & Llana, F. (2000). Environmental disclosures in the annual reports of large companies in Spain. *European Accounting Review*, 9(1). <https://doi.org/10.1080/096381800407923>
- Monteiro, S. M. da S., & Aibar-Guzmán, B. (2010). Determinants of environmental disclosure in the annual reports of large companies operating in Portugal. *Corporate Social Responsibility and Environmental Management*, 17(4). <https://doi.org/10.1002/csr.197>
- Moore, G. (2001). Corporate social and financial performance: An investigation in the U.K. Supermarket industry. *Journal of Business Ethics*, 34(3–4). <https://doi.org/10.1023/A:1012537016969>
- Muttakin, M. B., & Subramaniam, N. (2015). Firm ownership and board characteristics: Do they matter for corporate social responsibility disclosure of Indian Companies? *Sustainability Accounting, Management and Policy Journal*, 6(2). <https://doi.org/10.1108/SAMPJ-10-2013-0042>

- Nekhili, M., Nagati, H., Chtioui, T., & Rebolledo, C. (2017). Corporate social responsibility disclosure and market value: Family versus nonfamily firms. *Journal of Business Research*, 77, 41–52. <https://doi.org/10.1016/j.jbusres.2017.04.001>
- Neu, D., Warsame, H., & Pedwell, K. (1998). Managing Public Impressions: Environmental Disclosures in Annual Reports. *Accounting, Organizations and Society*, 23(3). [https://doi.org/10.1016/S0361-3682\(97\)00008-1](https://doi.org/10.1016/S0361-3682(97)00008-1)
- Ntim, C. G., & Soobaroyen, T. (2013). Corporate governance and performance in socially responsible corporations: New empirical insights from a neo-institutional framework. *Corporate Governance: An International Review*, 21(5). <https://doi.org/10.1111/corg.12026>
- Parsons, R. T. (1956). The Missionary and the Cultures of Man. *International Review of Mission*, 45(178), 161–168. <https://doi.org/10.1111/j.1758-6631.1956.tb00834.x>
- Patten, D. M. (1991). Exposure, legitimacy, and social disclosure. *Journal of Accounting and Public Policy*, 10(4). [https://doi.org/10.1016/0278-4254\(91\)90003-3](https://doi.org/10.1016/0278-4254(91)90003-3)
- Perrini, F. (2005). Building a European Portrait of Corporate Social Responsibility Reporting. *European Management Journal*, 23(6), 611–627. <https://doi.org/10.1016/j.emj.2005.10.008>
- R Yap & Widyaningdyah, A. U. (2009). Pengungkapan Pertanggungjawaban Sosial Pada Laporan Tahunan Perusahaan Yang Go Public di Bursa Efek Indonesia (Studi Empiris atas Perusahaan High dan Low-Profile). *Jurnal Ekonomi Dan Bisnis Airlangga*, 94–105.
- Rettab, B., Brik, A. Ben, & Mellahi, K. (2009). A study of management perceptions of the impact of corporate social responsibility on organisational performance in emerging economies: The case of Dubai. *Journal of Business Ethics*, 89(3). <https://doi.org/10.1007/s10551-008-0005-9>
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6). [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Rodriguez-Fernandez, M. (2016). Social responsibility and financial performance: The role of good corporate governance. *BRQ Business Research Quarterly*, 19(2), 137–151. <https://doi.org/10.1016/j.brq.2015.08.001>
- Said, R., Zainuddin, Y., & Haron, H. (2009). The relationship between corporate social responsibility disclosure and corporate governance characteristics in Malaysian public listed companies. *Social Responsibility Journal*, 5(2). <https://doi.org/10.1108/17471110910964496>

- Said Suwaidan, M., Moh'd Al-omari, A., & Hanna Haddad, R. (2004). Social responsibility disclosure and corporate characteristics: the case of Jordanian industrial companies. *International Journal of Accounting, Auditing and Performance Evaluation*, 1(4). <https://doi.org/10.1504/ijaape.2004.006355>
- Shleifer, A., & Vishny, R. W. (1997). A Survey of Corporate Governance. *The Journal of Finance*, 52(2), 737–783. <https://doi.org/10.1111/j.1540-6261.1997.tb04820.x>
- Shocker, A. D., & Sethi, S. P. (1973). An Approach to Incorporating Societal Preferences in Developing Corporate Action Strategies. *California Management Review*, XV(4).
- Shu, P. G., & Chiang, S. J. (2020). The impact of corporate governance on corporate social performance: Cases from listed firms in Taiwan. *Pacific Basin Finance Journal*, 61. <https://doi.org/10.1016/j.pacfin.2020.101332>
- Singh, D. A., & Gaur, A. S. (2009). Business Group Affiliation, Firm Governance, and Firm Performance: Evidence from China and India. *Corporate Governance: An International Review*, 17(4), 411–425. <https://doi.org/10.1111/j.1467-8683.2009.00750.x>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/amr.1995.9508080331>
- Sufian, M. A., & Zahan, M. (2013). Ownership structure and corporate social responsibility disclosure in Bangladesh. *International Journal of Economics and Financial Issues*, 3(4).
- Tower, G., Vu, K. A., & Scully, G. (2011). Corporate communication for Vietnamese listed firms. *Asian Review of Accounting*, 19(2). <https://doi.org/10.1108/13217341111181069>
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, 9(3). [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)