

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit Committee Characteristics and Restatements. *Auditing: A Journal of Practice & Theory*, 23(1), 69–87. <https://doi.org/10.2308/aud.2004.23.1.69>
- Adel, C., Hussain, M. M., Mohamed, E. K. A., & Basuony, M. A. K. (2017). Is Corporate Governance Relevant to The Quality of Corporate Social Responsibility Disclosure in Large European Companies? *International Journal of Accounting & Information Management*. <https://doi.org/https://doi.org/10.1108/IJAIM-10-2017-0118>
- Adiati, Y., & Adiwibowo, A. S. (2017). Pengaruh Karakteristik Komite Audit terhadap Kinerja Perusahaan Perbankan di Bursa Efek Indonesia Tahun 2013 - 2015. *Diponegoro Journal of Accounting*, 6(4), 1–15.
- Afandani, F. (2014). *Corporate Social Responsibility Expenditure, Corporate Social Responsibility Disclosure, dan Corporate Governance terhadap Nilai Perusahaan*. September 2015, 1–25.
- Al-Masawa, A. M., Mohd-Rashid, R., Al-Jaifi, H. A., & Al-Duais, S. D. (2022). Audit Committee Characteristics and The Moderating Effect of Malaysian Code of Corporate Governance on IPO Liquidity. *Management Research Review*, 45(11), 1412–1430. <https://doi.org/10.1108/MRR-06-2021-0428>
- Al-Qudah, A. A., & Houcine, A. (2023). Firms' characteristics, corporate governance, and the adoption of sustainability reporting: evidence from Gulf Cooperation Council countries. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-02-2023-0066>
- Anyigbah, E., Kong, Y., Edziah, B. K., Ahoto, A. T., & Ahiaku, W. S. (2023). Board Characteristics and Corporate Sustainability Reporting: Evidence from Chinese Listed Companies. *Sustainability (Switzerland)*, 15(4), 1–26. <https://doi.org/10.3390/su15043553>
- Bansal, P., & Desjardine, M. R. (2014). Business Sustainability: It Is About Time. *Strategic Organization*, 12(70), 70–78.
- Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable

- Development Goals An Enabling Role for Accounting Research. *Accounting, Auditing & Accountability Journal*, 31(1), 2–24. <https://doi.org/10.1108/AAAJ-05-2017-2929>
- Bédard, J., Chtourou, S. M., & Courteau, L. (2004). The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management. *Auditing*, 23(2), 13–35. <https://doi.org/10.2308/aud.2004.23.2.13>
- Beretta, V., Demartini, C., & Trucco, S. (2019). Does environmental, social and governance performance influence intellectual capital disclosure tone in integrated reporting? *Journal of Intellectual Capital*, 20(1), 100–124. <https://doi.org/10.1108/JIC-02-2018-0049>
- Bergh, D. D., Connelly, B. L., Ketchen, D. J., & Shannon, L. M. (2014). Signalling Theory and Equilibrium in Strategic Management Research: An Assessment and A Research Agenda. *Journal of Management Studies*, 51(8), 1334–1360. <https://doi.org/10.1111/joms.12097>
- Boiral, O., & Gendron, Y. (2011). Sustainable Development and Certification Practices: Lessons Learned and Prospects. *Business Strategy and the Environment*, 20(5), 331–347. <https://doi.org/10.1002/bse.701>
- Bose, S., & Khan, H. Z. (2022). Sustainable development goals (SDGs) reporting and the role of country-level institutional factors: An international evidence. *Journal of Cleaner Production*, 335, 130290. <https://doi.org/https://doi.org/10.1016/j.jclepro.2021.130290>
- Cadbury, A. (2000). The Corporate Governance Agenda. *Corporate Governance: An International Review*, 8(1), 7–15. <https://doi.org/10.1111/1467-8683.00175>
- Calabrese, A., Costa, R., & Rosati, F. (2016). Gender Differences in Customer Expectations and Perceptions of Corporate Social Responsibility. *Journal of Cleaner Production*, 116, 135–149. <https://doi.org/10.1016/j.jclepro.2015.12.100>
- Cek, K., & Eyupoglu, S. (2020). Does environmental, social and governance performance influence economic performance? *Journal of Business Economics and Management*, 21(4), 1165–1184. <https://doi.org/10.3846/jbem.2020.12725>

- Cintya Dewi, N. P. R., Yudianti, F. N., & Anggraini, R. R. (2019). Kualitas Assurance Statement atas Sustainability Reports (Studi Empiris di Indonesia). *Jurnal Akuntansi Bisnis*, 12(2). <https://doi.org/10.30813/jab.v12i2.1776>
- Collier, P., & Gregory, A. (1999). Audit Committee Activity and Agency Costs. *Journal of Accounting and Public Policy*, 18(4–5), 311–332. [https://doi.org/10.1016/S0278-4254\(99\)00015-0](https://doi.org/10.1016/S0278-4254(99)00015-0)
- Coombs, J. E., & Gilley, K. M. (2005). Stakeholder Management as a Predictor of CEO Compensation: Main Effects and Interactions with Financial Performance. *Strategic Management Journal*, 26(9), 827–840. <https://doi.org/10.1002/smj.476>
- Cooper, D. R., & Schindler, P. S. (2014). Business Research Methods. In *Proceedings of the Annual Reliability and Maintainability Symposium* (12th ed.). McGraw-Hill Irwin. <https://doi.org/10.1109/arms.1991.154456>
- Cosma, S., Mastroleo, G., & Schwizer, P. (2018). Assessing Corporate Governance Quality: Substance Over Form. *Journal of Management and Governance*, 22(2), 457–493. <https://doi.org/10.1007/s10997-017-9395-3>
- Cucari, N., Esposito De Falco, S., & Orlando, B. (2018). Diversity of Board of Directors and Environmental Social Governance: Evidence from Italian Listed Companies. *Corporate Social Responsibility and Environmental Management*, 25(3), 250–266. <https://doi.org/10.1002/csr.1452>
- Cuervo, A. (2002). Corporate Governance Mechanisms: A Plea for Less Code of Good Governance and More Market Control. *Corporate Governance: An International Review*, 10(2), 84–93. <https://doi.org/10.1111/1467-8683.00272>
- Daily, C. M., & Dalton, D. R. (1994). Bankruptcy and Corporate Governance: The Impact of Board Composition and Structure. *Academy of Management Journal*, 37(6), 1603–1617. <https://doi.org/10.5465/256801>
- Dong, Y., Liang, C., & Wanyin, Z. (2022). Board diversity and firm performance: impact of ESG activities in China. *Economic Research-Ekonomika Istrazivanja*, 0(0), 1–18. <https://doi.org/10.1080/1331677X.2022.2090406>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.

- Dwekat, A., Seguí-Mas, E., Tormo-Carbó, G., & Carmona, P. (2020). Corporate Governance Configurations and Corporate Social Responsibility Disclosure: Qualitative Comparative Analysis of Audit Committee and Board characteristics. *Corporate Social Responsibility and Environmental Management*, 27(6), 2879–2892. <https://doi.org/10.1002/csr.2009>
- Elalfy, A., Weber, O., & Geobey, S. (2021). The Sustainable Development Goals (SDGs): a rising tide lifts all boats? Global reporting implications in a post SDGs world. *Journal of Applied Accounting Research*, 22(3), 557–575. <https://doi.org/10.1108/JAAR-06-2020-0116>
- Erin, O. A., Bamigboye, O. A., & Oyewo, B. (2022). Sustainable Development Goals (SDG) Reporting : An Analysis of Disclosure. *Journal of Accounting in Emerging Economies*, 12(5), 761–789. <https://doi.org/10.1108/JAEE-02-2020-0037>
- Ferdinand, A. (2006). Structural Equation Modeling dalam Penelitian Manajemen: Aplikasi Model-Model Runit dalam Penelitian untuk Tesis S-2 & Disertasi S-3. In *Management* (Edisi 4, pp. 197–199). BP. Semarang: UNDIP.
- Fernandez-Feijoo, B., Romera, S., & Ruiz, S. (2012). Does Board Gender Composition Affect Corporate Social Responsibility Reporting ? *International Journal of Business and Social Science*, 3(1), 31–39.
- Fernandez-Feijoo, B., Romero, S., & Ruiz-Blanco, S. (2014). Women on Boards: Do They Affect Sustainability Reporting? *Corporate Social Responsibility and Environmental Management*, 21(6), 351–364. <https://doi.org/10.1002/csr.1329>
- Ferrero-Ferrero, I., Muñoz-Torres, M. J., Rivera-Lirio, J. M., Escrig-Olmedo, E., & Fernández-Izquierdo, M. Á. (2023). SDG reporting: an analysis of corporate sustainability leaders. *Marketing Intelligence and Planning*, 41(4), 457–472. <https://doi.org/10.1108/MIP-07-2022-0332>
- Fiakas, D. (2005). Tobin's Q: Valuing Small Capitalization Companies. *Crystal Equity Research*.
- Frias-Aceituno, J. V., Rodriguez-Ariza, L., & Garcia-Sanchez, I. M. (2013). The Role of The Board in The Dissemination of Integrated Corporate Social

- Reporting. *Corporate Social Responsibility and Environmental Management*, 20(4), 219–233. <https://doi.org/10.1002/csr.1294>
- Fuadah, L. L., Mukhtaruddin, M., Andriana, I., & Arisman, A. (2022). The Ownership Structure, and the Environmental, Social, and Governance (ESG) Disclosure, Firm Value and Firm Performance: The Audit Committee as Moderating Variable. *Economies*, 10(12). <https://doi.org/10.3390/economies10120314>
- Fuente, J. A., García-Sánchez, I. M., & Lozano, M. B. (2017). The Role of The Board of Directors in The Adoption of GRI Guidelines for The Disclosure of CSR Information. *Journal of Cleaner Production*, 141, 737–750. <https://doi.org/10.1016/j.jclepro.2016.09.155>
- Gerged, A. M., & Almontaser, T. (2021). Corporate Adoption of SDG Reporting in a Non-Enabling Institutional Environment: Insights From Libyan Oil Industries. *Resources Policy*, 74(May), 102240. <https://doi.org/10.1016/j.resourpol.2021.102240>
- Ghozali, I. (2018a). *aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018b). *Aplikasi Analisis Multivariate dengan Program IMB SPSS 21 Update PLS Regresi (VIII)*. Badan Penerbit Universitas Diponegoro.
- Girón, A., Kazemikhasragh, A., Cicchiello, A. F., & Panetti, E. (2021). Sustainability Reporting and Firms' Economic Performance: Evidence from Asia and Africa. *Journal of the Knowledge Economy*, 12(4), 1741–1759. <https://doi.org/10.1007/s13132-020-00693-7>
- Global Reporting Initiative. (2013). The external assurance of sustainability reporting. *Global Reporting Initiative: Research and Development Series*, 1–20.
- Gold, N. O., & Taib, F. M. (2023). Corporate Governance and Extent of Corporate Sustainability Practice: The Role of Investor Activism. *Social Responsibility Journal*, 19(1), 184–210. <https://doi.org/10.1108/SRJ-06-2021-0228>
- Guthrie, J. (2007). Legitimacy Theory: A Story of Reporting Social and Environmental Matters Within The Australian food and Beverage Industry. ...

Interdisciplinary Research in ..., 1–35.

- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hair Jr, J. F. H., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Sage.
- Halkos, G., & Gkampoura, E. C. (2021). Where Do We Stand On The 17 Sustainable Development Goals? An Overview on Progress. *Economic Analysis and Policy*, 70, 94–122. <https://doi.org/10.1016/j.eap.2021.02.001>
- Hörisch, J. (2021). The relation of COVID-19 to the UN sustainable development goals: implications for sustainability accounting, management and policy research. *Sustainability Accounting, Management and Policy Journal*, 12(5), 877–888. <https://doi.org/10.1108/SAMPJ-08-2020-0277>
- Ifada, L. M., Indriastuti, M., Ibrani, E. Y., & Setiawanta, Y. (2021). Environmental Performance and Environmental Disclosure: The Role of Financial Performance. *Journal of Asian Finance, Economics and Business*, 8(4), 349–362. <https://doi.org/10.13106/jafeb.2021.vol8.no4.0349>
- Ika, S. R., & Mohd Ghazali, N. A. (2012). Audit committee effectiveness and timeliness of reporting: Indonesian evidence. *Managerial Auditing Journal*, 27(4), 403–424. <https://doi.org/10.1108/02686901211217996>
- Ingle, C., Mueller, J., & Cocks, G. (2011). The Financial Crisis, Investor Activists and Corporate Strategy: Will This Mean Shareholders in The Boardroom? *Journal of Management and Governance*, 15(4), 557–587. <https://doi.org/10.1007/s10997-010-9130-9>
- Jamil, A., Ghazali, N. A. M., & Nelson, S. P. (2021). The Influence of Corporate Governance Structure on Sustainability Reporting in Malaysia. *Social Responsibility Journal*, 17(8), 1251–1278. <https://doi.org/10.1108/SRJ-08-2020-0310>
- Jizi, M. (2017). The Influence of Board Composition on Sustainable Development Disclosure. *Business Strategy and the Environment*, 26(5), 640–655.

<https://doi.org/10.1002/bse.1943>

- Johnson, R. A., & Greening, D. W. (2014). The Effects of Corporate Governance and Institutional Ownership Types on Corporate Social Performance. *The Effects of Corporate Governance and Institutional Ownership Types on Corporate Social Performance*, 42(5), 564–576.
- Jones, J. S., Miller, S. A., & Yeager, T. J. (2011). Charter Value, Tobin's Q and Bank Risk during the Subprime Financial Crisis. *Journal of Economics and Business*, 63(5), 372–391. <https://doi.org/10.1016/j.jeconbus.2010.10.003>
- Kabara, A. S., Khatib, S. F. A., Bazhair, A. H., & Sulimany, H. G. H. (2022). The Effect of the Board's Educational and Gender Diversity on the Firms' Performance: Evidence from Non-Financial Firms in Developing Country. *Sustainability (Switzerland)*, 14(17). <https://doi.org/10.3390/su141711058>
- Kartasasmita, P. S. (2020). Corporate Social Responsibility Disclosure by State-Owned enterprises in Indonesia. *International Journal of Innovation, Creativity and Change*, VIII(1), 327–339.
- Kaymak, T., & Bektas, E. (2017). Corporate Social Responsibility and Governance: Information Disclosure in Multinational Corporations. *Corporate Social Responsibility and Environmental Management*, 24(6), 555–569. <https://doi.org/10.1002/csr.1428>
- Kristanto, A. (2020). Pengaruh Political Connections Terhadap Kinerja Perusahaan. *Exero: Journal of Research in Business and Economics*, 2(1), 1–21. <https://doi.org/10.24071/exero.v2i1.2049>
- Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *The British Responsibility and Environmental Management*, 1–16. <https://doi.org/https://doi.org/10.1002/csr.1707>
- Ligita, E. C., & Muazaroh, M. (2020). Koneksi Politik, Kinerja Keuangan, dan Kinerja Pasar pada Perusahaan di Bursa Efek Indonesia Periode 2014-2017. *Journal of Business and Banking*, 9(2), 309. <https://doi.org/10.14414/jbb.v9i2.1749>

- Lindow, K., Kaluza, A., & Stark, R. (2018). Study on Sustainability Developments In Industrial Practice. *Procedia Manufacturing*, 21, 345–352. <https://doi.org/10.1016/j.promfg.2018.02.130>
- Makhrus, M. (2019). Pengaruh Komite Audit terhadap Kinerja Perusahaan Melalui Manajemen Laba sebagai Variabel Intervening. *Jurnal Akuntansi Dan Keuangan Islam*, 1(1), 53–77.
- Mangena, M., & Pike, R. (2005). The effect of audit committee shareholding, financial expertise and size on interim financial disclosures. *Accounting and Business Research*, 35(4), 327–349. <https://doi.org/10.1080/00014788.2005.9729998>
- Masitho, N., & Utari, A. R. D. (2023). Analisis Kebijakan Corporate Social Responsibility PT Telkom Indonesia dalam Upaya Peningkatan Ekonomi Nasional. *Rechtenstudent*, 4(2), 144–158. <https://doi.org/10.35719/rch.v4i2.270>
- Mishra, R. K., & Kapil, S. (2018). Effect of board characteristics on firm value: evidence from India. *South Asian Journal of Business Studies*, 7(1), 41–72. <https://doi.org/10.1108/SAJBS-08-2016-0073>
- Mohr, A., Schumacher, C., & Kiefner, V. (2022). Female Executives and Multinationals' Support of the UN's Sustainable Development Goals. *Journal of World Business*, 57(3), 101304. <https://doi.org/10.1016/j.jwb.2021.101304>
- Mueller, G. C., & Barker III, V. L. (1997). Upper Echelons and Board Characteristics of Turnaround and Nonturnaround Declining Firms. *Journal of Business Research*, 39, 119–134.
- Mulpiani, W. (2019). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Perusahaan Publik di Indonesia. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 2(2), 77–90. <https://doi.org/10.29303/akurasi.v2i2.16>
- Musallam, S. R. M. (2020). State Ownership and Firm Value: Simultaneous Analyses Approach. *Journal of Asia Business Studies*, 14(1), 50–61. <https://doi.org/10.1108/JABS-02-2019-0062>
- Naciti, V. (2019). Corporate governance and board of directors: The effect of a board composition on firm sustainability performance. *Journal of Cleaner Production*,

237, 117727. <https://doi.org/10.1016/j.jclepro.2019.117727>

- Natalia, M., Carolina, V., & Gunawan, Y. (2016). Pengaruh Pengungkapan Tanggung Jawab Sosial Perusahaan terhadap Kinerja Pasar dengan Moderasi Efektivitas Dewan Komisaris dan Independensi Dewan komisaris. *Jurnal Akuntansi*, 8 (1), 45–64.
- Ntili, A. (2019). *External Assurance of Sustainability Reports: Investing on Transparency*. Sustainability Knowledge Group.
- Onoyi, N. J., & Windayati, D. T. (2021). Pengaruh Ukuran Perusahaan, Good Corporate Governance dan Efisiensi Operasi terhadap Kinerja Keuangan (Studi Kasus pada Bank BUMN yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020). *Zona Keuangan: Program Studi Akuntansi (S1) Universitas Batam*, 11(1), 15–28. <https://doi.org/10.37776/zuang.v11i1.763>
- Otoritas Jasa Keuangan, O. (2015). *Pembentukan dan Pedoman pelaksanaan Kerja Komite Audit*.
- Post, C., Rahman, N., & Rubow, E. (2011). Green Governance: Boards of Directors' Composition and Environmental Corporate Social Responsibility. In *Business and Society* (Vol. 50, Issue 1). <https://doi.org/10.1177/0007650310394642>
- Prasetyo, A. B. (2014). Pengaruh Karakteristik Komite Audit Dan Perusahaan Terhadap Kecurangan Pelaporan Keuangan. *Jurnal Akuntansi & Auditing*, 11(1), 1–24.
- Putri, B. P. (2015). Pengaruh Karakteristik Komite Audit, Fee Audit, Ukuran KAP, dan Internal Auditor terhadap Ketepatan Waktu (Timeliness) Pelaporan Keuangan (Studi Empiris pada Perusahaan yang Listing di Bei Tahun 2013). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 2(2), 1–15.
- Rahmat, M. M., Iskandar, T. M., & Saleh, N. M. (2009). Audit Committee Characteristics in Financially Distressed and Non-Distressed Companies. *Managerial Auditing Journal*, 24(7), 624–638. <https://doi.org/10.1108/02686900910975350>
- Rahmi, M., & Syofyan, E. (2020). Pengaruh Karakteristik Komite Audit, Ukuran KAP, dan Peran Internal Auditor Terhadap Ketepatan Waktu Penyampaian

- Laporan Audit (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada Tahun 2014-2018). *Jurnal Eksplorasi Akuntansi*, 2(3), 2956–2975.
- Rendtorff, J. D. (2020). Corporate Citizenship, Stakeholder Management and Sustainable Development Goals (SDGs) in Financial Institutions and Capital Markets. *Journal of Capital Markets Studies*, 4(1), 47–59. <https://doi.org/10.1108/jcms-06-2020-0021>
- Revitasari, F. T., Nurdin, N., & Azib, A. (2017). Pengaruh Karakteristik Komite Audit terhadap Financial Distress (Studi Kasus pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Eefek Indonesia Tahun 2013-2015). *Jurnal Manajemen Dan Bisnis*, 3(1), 289–293.
- 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>
- Rosati, F., Costa, R., Calabrese, A., & Pedersen, E. R. G. (2018). Employee Attitudes Towards Corporate Social Responsibility: A Study on Gender, Age and Educational Level Differences. *Corporate Social Responsibility and Environmental Management*, 25(6), 1306–1319. <https://doi.org/10.1002/csr.1640>
- Rosati, F., & Faria, L. G. D. (2019a). Addressing The SDGs in Sustainability Reports: The Relationship with Institutional Factors. *Journal of Cleaner Production*, 215, 1312–1326. <https://doi.org/10.1016/j.jclepro.2018.12.107>
- Rosati, F., & Faria, L. G. D. (2019b). Business contribution to the Sustainable Development Agenda: Organizational factors related to early adoption of SDG reporting. *Corporate Social Responsibility and Environmental Management*, 26(3), 588–597. <https://doi.org/10.1002/csr.1705>
- Sarstedt, M., Ringle, C. M., & Hair, J. F. (2020). Partial Least Squares Structural Equation Modeling. In *Handbook of Market Research* (Issue September). <https://doi.org/10.1007/978-3-319-05542-8>
- Schaltegger, S., & Wagner, M. (2011). Sustainable Entrepreneurship and

- Sustainability Innovation: Categories and Interactions. *Business Strategy and the Environment*, 20(4), 222–237. <https://doi.org/10.1002/bse.682>
- Schramade, W. (2017). Investing in the UN Sustainable Development Goals: Opportunities for Companies and Investors. *Journal of Applied Corporate Finance*, 29(2), 87–99. <https://doi.org/10.1111/jacf.12236>
- Sekaran, U., & Bougie, D. R. (2016). *Research Methods For Business: A Skill Building Approach* 7. John Wiley & Son.
- Shamil, M. M., Shaikh, J. M., Ho, P. L., & Krishnan, A. (2014). The influence of board characteristics on sustainability reporting Empirical evidence from Sri Lankan firms. *Asian Review of Accounting*, 22(2), 78–97. <https://doi.org/10.1108/ARA-09-2013-0060>
- Sholihin, M., & Ratmono, D. (2020). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis* (C. Mitak (ed.); 2nd ed.). Penerbit ANDI (anggota IKAPI).
- Sholihin, P. M., & Ratmono, D. D. (2021). *Analisis SEM-PLS dengan WarpPLS 7.0*. Penerbit Andi.
- Smith, A., & Rogers, V. (2000). *Ethics-Related Responses to Specific Situation Vignettes: Evidence of Gender-Based Differences and Occupational Socialization*. 1997, 73–86.
- Soliman, M. M., & Abd-Elsalam, M. (2014). Audit Committee Effectiveness, Audit Quality and Earnings Management: An Empirical Study of The Listed Companies in Egypt. *Research Journal of Finance and Accounting*, 5(2), 1292–1297.
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Srinidhi, B., Gul, F. A., & Tsui, J. (2011). Female Directors and Earnings Quality. *Contemporary Accounting Research*, 28(5), 1610–1644. <https://doi.org/10.1111/j.1911-3846.2011.01071.x>
- Syafiie, M. R., Setiabudi, A., & Huliawati, R. (2021). Firm Value Study Of Idx Bumn20 Companies In Indonesia. *International Journal of Educational*

Research & Social Science, 489–492.

- Tarigan, R. Y., Ramadhani, D. D. S., Firmansyah, A., & Ikhsan, W. M. (2022). Hubungan Kinerja Keuangan Perusahaan dan Nilai Perusahaan. *Studi Akuntansi Dan Keuangan Indonesia*, 5(1), 38–60.
- Tibiletti, V., Marchini, P. L., Furlotti, K., & Medioli, A. (2021). Does corporate governance matter in corporate social responsibility disclosure? Evidence from Italy in the “era of sustainability.” *Corporate Social Responsibility and Environmental Management*, 28(2), 896–907. <https://doi.org/10.1002/csr.2097>
- Ullah, S., & Nasim, A. (2021). Do Firm-Level Sustainability Targets Drive Environmental Innovation? Insights From BRICS Economies. *Journal of Environmental Management*, 294, 0–29.
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007. (2007). Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas. In www.ojk.go.id.
- United Nations. (2022). *United Nations : Sustainable Development Goals*. Sdgs.Un.Org.
- United Nations. (2023). *United Nations : Sustainable Development Goals*. Sdgs.Un.Org.
- Velte, P. (2021). The Link Between Audit Committees , Corporate Governance Quality And Firm Performance : A Literature Review. *Corporate Ownership & Control*, 14(4), 14–31. <https://doi.org/10.22495/cocv14i4art2>
- Wibowo, I., & Faradiza, S. A. (2014). *Dampak Pengungkapan Sustainability report terhadap Kinerja Keuangan dan Pasar Perusahaan* (p. 30). Prosiding dan Buku Panduan Simposium Nasional Akuntansi XVII.
- Williams, R. J. (2003). Woman in Corporate Boards of Directors and their Influence on Corporate Philanthropy. *Journal of Business Ethics*, 42, 1–10.
- Yamane, T., & Kaneko, S. (2022). The Sustainable Development Goals as New Business Norms: A Survey Experiment on Stakeholder Preferences. *Ecological Economics*, 191(August 2021), 107236. <https://doi.org/10.1016/j.ecolecon.2021.107236>

- Yang, H., Steensma, H. K., & Ren, T. (2020). State ownership, firm innovation and the moderating role of private-sector competition: the case of China. *Competitiveness Review*, 31(4), 729–746. <https://doi.org/10.1108/CR-02-2019-0024>
- Yuliani, N. R., & Sukirno. (2018). Pengaruh Komisaris Independen, Komite Audit dan Rasio Leverage Terhadap Kinerja Keuangan Perusahaan. *Jurnal Profita: Kajian Ilmu Akuntansi*, 6(8), 1–14.

