

## DAFTAR PUSTAKA

- Adhariani, D., & du Toit, E. (2020). Readability of sustainability reports: evidence from Indonesia. *Journal of Accounting in Emerging Economies*, 10(4), 621–636. <https://doi.org/10.1108/JAEE-10-2019-0194>
- Al Amosh, H. (2025). Exploring the Influence of Accounting Reporting Complexity on ESG Disclosure. *Corporate Social Responsibility and Environmental Management*, 32(5), 5760–5778. <https://doi.org/10.1002/csr.70000>
- Alhababsah, S., & Azzam, A. (2024). On the independence of audit committee in developing countries: evidence from Jordan. *Journal of Applied Accounting Research*, 25(5), 1203–1222. <https://doi.org/10.1108/JAAR-07-2023-0215>
- Al-Hajaya, K., Almahameed, E. A., Sawan, N., Altarawneh, M. S., Eltweri, A., & Salem, R. (2025). Audit Committees and the Quality of Standalone Sustainability Reporting, Considering the Moderating Role of External Assurance: Evidence From the Global Chemical Industry. *Business Strategy and the Environment*, 34(5), 6210–6228. <https://doi.org/10.1002/bse.4297>
- Alodat, A. Y., Al Amosh, H., Khatib, S. F. A., & Mansour, M. (2023). Audit committee chair effectiveness and firm performance: The mediating role of sustainability disclosure. *Cogent Business and Management*, 10(1), 1–21. <https://doi.org/10.1080/23311975.2023.2181156>
- Al-Sanasleh, A., Jaffar, N., Saidin, S. F., & Al-Nohood, S. (2025). The Impact of Audit Committee Quality on the Relationship between Integrated Reporting Quality and ESG Performance: Conceptual Paper. *International Journal of Academic Research in Economics and Management Sciences*, 14(1), 96–106. <https://doi.org/10.6007/ijarems/v14-i1/24589>
- Al-Shaer, H. (2020). Sustainability reporting quality and post-audit financial reporting quality: Empirical evidence from the UK. *Business Strategy and the Environment*, 29(6), 2355–2373. <https://doi.org/10.1002/bse.2507>
- Al-Shaer, H., & Hussainey, K. (2022). Sustainability reporting beyond the business case and its impact on sustainability performance: UK evidence. *Journal of Environmental Management*, 311. <https://doi.org/10.1016/j.jenvman.2022.114883>

- Al-Shaer, H., & Zaman, M. (2018). Credibility of sustainability reports: The contribution of audit committees. *Business Strategy and the Environment*, 27(7), 973–986. <https://doi.org/10.1002/bse.2046>
- Appuhami, R. (2018). The signalling role of audit committee characteristics and the cost of equity capital: Australian evidence. *Pacific Accounting Review*, 30(3), 387–406. <https://doi.org/10.1108/PAR-12-2016-0120>
- Appuhami, R., & Tashakor, S. (2017). The Impact of Audit Committee Characteristics on CSR Disclosure: An Analysis of Australian Firms. *Australian Accounting Review*, 27(4), 400–420. <https://doi.org/10.1111/auar.12170>
- Aprianti, S., Susetyo, D., Meutia, I., & Fuadah, L. L. (2022). Audit Committee Characteristics and Sustainability Reporting in Indonesia. *Advances in Economics, Business and Management Research*, 647, 42–47. <https://doi.org/DOI:10.2991/aebmr.k.220304.006>
- Ardiana, P. A., Diantini, N. N. A., Sudirman, I. M. S. N., Sudana, I. P. G., Putri, N. P. A. W., & Yanthi, K. D. L. (2025). Institutional work in making sustainability reporting mandatory in Indonesia through sustainable finance. *Journal of Accounting in Emerging Economies*, 15(3), 645–669. <https://doi.org/10.1108/JAEE-02-2024-0088>
- Arslan, H. M., Mubeen, M., Chen, S., Naseer, K., & Yaseen, S. (2024). Audit Committee Characteristics and Sustainability Disclosures-A Meta-Analytical Perspective. In *Pakistan Journal of Commerce and Social Sciences* (Vol. 2024, Number 4).
- Arvidsson, S., & Dumay, J. (2022). Corporate ESG reporting quantity, quality and performance: Where to now for environmental policy and practice? *Business Strategy and the Environment*, 31(3), 1091–1110. <https://doi.org/10.1002/bse.2937>
- Bae, S. M., Masud, M. A. K., & Kim, J. D. (2018). A cross-country investigation of corporate governance and corporate sustainability disclosure: A signaling theory perspective. *Sustainability (Switzerland)*, 10(8). <https://doi.org/10.3390/su10082611>
- Bais, B., Nassimbeni, G., & Orzes, G. (2024). Global Reporting Initiative: Literature review and research directions. In *Journal of Cleaner Production* (Vol. 471). Elsevier Ltd. <https://doi.org/10.1016/j.jclepro.2024.143428>
- Baratta, A., Cimino, A., Longo, F., Solina, V., & Verteramo, S. (2023). The Impact of ESG Practices in Industry with a Focus on Carbon Emissions:

- Insights and Future Perspectives. In *Sustainability (Switzerland)* (Vol. 15, Number 8). MDPI. <https://doi.org/10.3390/su15086685>
- Barauskaite, G., & Streimikiene, D. (2021). Corporate social responsibility and financial performance of companies: The puzzle of concepts, definitions and assessment methods. *Corporate Social Responsibility and Environmental Management*, 28(1), 278–287. <https://doi.org/10.1002/csr.2048>
- Baron, R. M., & Kenny, D. A. (1986). *The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations* (Vol. 51, Number 6). Psychological Association, Inc.
- Buallay, A., & Al-Ajmi, J. (2020). The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council. *Journal of Applied Accounting Research*, 21(2), 249–264. <https://doi.org/10.1108/JAAR-06-2018-0085>
- Bursa Efek Indonesia. (2025, January 22). *Perkuat Transparansi Data ESG, BEI Luncurkan ESG Reporting untuk Perusahaan Tercatat*. Bursa Efek Indonesia. <https://www.idx.co.id/id/berita/siaran-pers/2306>
- Cerbioni, F., & Parbonetti, A. (2007). Exploring the effects of corporate governance on intellectual capital disclosure: An analysis of European biotechnology companies. *European Accounting Review*, 16(4), 791–826. <https://doi.org/10.1080/09638180701707011>
- Chen, D., Guo, Y., Liu, Q., & Mo, P. L. L. (2026). Do academic directors on audit committees affect corporate tax avoidance? *Journal of International Accounting, Auditing and Taxation*, 60. <https://doi.org/10.1016/j.intaccudtax.2025.100736>
- Chen, J., Duh, R. R., & Shiue, F. N. (2008). The effect of audit committees on earnings-return association: Evidence from foreign registrants in the United States. *Corporate Governance: An International Review*, 16(1), 32–40. <https://doi.org/10.1111/j.1467-8683.2008.00660.x>
- Chopra, S. S., Senadheera, S. S., Dissanayake, P. D., Withana, P. A., Chib, R., Rhee, J. H., & Ok, Y. S. (2024). Navigating the Challenges of Environmental, Social, and Governance (ESG) Reporting: The Path to Broader Sustainable Development. In *Sustainability (Switzerland)* (Vol. 16, Number 2). Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/su16020606>
- Comoglio, C., Castelluccio, S., Scarrone, A., & Fiore, S. (2022). Analysis of environmental sustainability reporting in the waste-to-energy sector:

- Performance indicators and improvement targets of the EMAS-registered waste incineration plants in Italy. *Journal of Cleaner Production*, 378. <https://doi.org/10.1016/j.jclepro.2022.134546>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. In *Journal of Management* (Vol. 37, Number 1, pp. 39–67). <https://doi.org/10.1177/0149206310388419>
- de Souza Barbosa, A., da Silva, M. C. B. C., da Silva, L. B., Morioka, S. N., & de Souza, V. F. (2023). Integration of Environmental, Social, and Governance (ESG) criteria: their impacts on corporate sustainability performance. In *Humanities and Social Sciences Communications* (Vol. 10, Number 1). Springer Nature. <https://doi.org/10.1057/s41599-023-01919-0>
- Ding, H., Wang, Z., Xu, H., & Lin, Z. (2024). A Study on the Impact of Board Characteristics on the Environmental, Social, and Governance (ESG) Responsibilities of Listed Companies—Evidence from Chinese Listings. *Sustainability* (Switzerland), 16(23). <https://doi.org/10.3390/su162310490>
- Diouf, D., & Boiral, O. (2017). The quality of sustainability reports and impression management: A stakeholder perspective. *Accounting, Auditing and Accountability Journal*, 30(3), 643–667. <https://doi.org/10.1108/AAAJ-04-2015-2044>
- Du, S., & Yu, K. (2021). Do Corporate Social Responsibility Reports Convey Value Relevant Information? Evidence from Report Readability and Tone. *Source: Journal of Business Ethics*, 172(2), 253–274. <https://doi.org/https://doi.Org/10.1007/s10551-020-04496-3>
- Dwekat, A., Meqbel, R., Seguí-Mas, E., & Tormo-Carbó, G. (2022). The role of the audit committee in enhancing the credibility of CSR disclosure: Evidence from STOXX Europe 600 members. *Business Ethics, Environment and Responsibility*, 31(3), 718–740. <https://doi.org/10.1111/beer.12439>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Source: The Academy of Management Review*, 14(1), 57–74. <https://www.jstor.org/stable/258191>
- El Mahdy, D., Hao, J., & Cong, Y. (2024). Audit committee financial expertise and information asymmetry. *Journal of Financial Reporting and Accounting*, 22(5), 1119–1151. <https://doi.org/10.1108/JFRA-12-2021-0440>

- El-Deeb, M. S., Alarabi, Y., & Mohamed, A. (2024). The role of audit committee characteristics in improving the risk disclosure of companies examining the moderating role of audit quality. *Future Business Journal*, *10*(1). <https://doi.org/10.1186/s43093-024-00417-2>
- Erin, O., Adegbeye, A., & Bamigboye, O. A. (2022). Corporate governance and sustainability reporting quality: evidence from Nigeria. *Sustainability Accounting, Management and Policy Journal*, *13*(3), 680–707. <https://doi.org/10.1108/SAMPJ-06-2020-0185>
- 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>
- Fujianti, L., Nelyumna, N., Azizah, W., Astuti, S. B., Hilmiyah, N., & Qodriyah, A. L. (2024). Good Corporate Governance Dan Environmentalal, Social, Governance Disclosures Di Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, *14*(1), 19–36. <https://doi.org/10.22219/jrak.v14i1.28986>
- Ghozali, H. I. (2018). *Aplikasi Analisis Multivariate Dengan Prgram IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics Fifth Edition* (Anne E.Hilbert & Noelle Fox, Eds.; Fifth). Douglas Reiner.
- Gunawan, J., Permatasari, P., & Fauzi, H. (2022). The evolution of sustainability reporting practices in Indonesia. *Journal of Cleaner Production*, *358*. <https://doi.org/10.1016/j.jclepro.2022.131798>
- Harjanti, M. G. F., & Aryani, Y. A. (2025). The Influence of Audit Committee Attributes on Sustainability Report Quality: Does Internal Assurance Matter? *Review of Integrative Business and Economics Research*, *15*(1), 461.
- Idawati, W., Prabowo, H. S., Pratiwi, A. R., & Simatupang, B. M. (2024). Influencing Factors On Sustainability Reporting Quality Based On Sustainable Development Goals (SDGS) Considering COVID-19. *Business: Theory and Practice*, *25*(2), 509–522. <https://doi.org/10.3846/btp.2024.19579>
- Jensen, M. C., Meckling, W. H., Benston, G., Canes, M., Henderson, D., Leffler, K., Long, J., Smith, C., Thompson, R., Watts, R., & Zimmerman, J. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Number 4).

Harvard University Press.  
<http://hupress.harvard.edu/catalog/JENTHF.html>

- Karim, R., Roshid, M. M., Dhar, B. K., Nahiduzzaman, M., & Kuri, B. C. (2024). Audit Committee Characteristics and Sustainable Firms' Performance: Evidence From the Financial Sector in Bangladesh. *Business Strategy and Development*, 7(4). <https://doi.org/10.1002/bsd2.70059>
- Khan, H. Z., Bose, S., Mollik, A. T., & Harun, H. (2021). "Green washing" or "authentic effort"? An empirical investigation of the quality of sustainability reporting by banks. *Accounting, Auditing and Accountability Journal*, 34(2), 338–369. <https://doi.org/10.1108/AAAJ-01-2018-3330>
- Lakhani, L., Herbert, S. L., & Herbert, S. (2022). *South African Journal of Economic and Management Sciences*. <https://doi.org/10.4102/sajems>
- Laskar, N. (2024). Assessing the Drivers of Corporate Sustainability Performance Disclosures Using the Global Reporting Initiative (GRI) G4 Framework. *Journal of Risk and Financial Management*, 17(11). <https://doi.org/10.3390/jrfm17110513>
- Lee, N. G., Han, S. H., & Kim, H. J. (2024). Internal monitoring mechanisms and corporate environmental and social performance: Evidence from Korea. *Research in International Business and Finance*, 71. <https://doi.org/10.1016/j.ribaf.2024.102414>
- Leng, H. (2023). The Effect of the Independence, Expertise and Activity of the Audit Committee On the Quality of the Financial Reporting Process. *Frontiers in Business, Economics and Management*, 7(1), 17–20.
- Masmoudi, S., & Alsmady, A. A. (2026). The role of the audit committee on ESG performance of non-financial firms listed on the French CAC 40. *Discover Sustainability*, 7(1), 3–24. <https://doi.org/10.1007/s43621-025-02358-4>
- Meutia, I., Yaacob, Z., & Kartasari, S. F. (2023). Sustainability Reporting and Audit Committee Attributes: Evidence from Banks in Indonesia. *Asian Academy of Management Journal*, 28(2), 309–332. <https://doi.org/10.21315/aamj2023.28.2.11>
- Naciti, V., Cesaroni, F., & Pulejo, L. (2022). Corporate governance and sustainability: a review of the existing literature. *Journal of Management and Governance*, 26(1), 55–74. <https://doi.org/10.1007/s10997-020-09554-6>

- Narullia, D., Putri, D. M., Setiaji, Y. T., & Fadhilah, N. (2024). Connection Between the Audit Characteristics and Corporate ESG Performance in Indonesia. *Journal of Economics, Finance and Management Studies*, 07. <https://doi.org/10.47191/jefms/v7-i1-01>
- NCSR. (2022, November 25). *Press Release ASRRAT 2022*. National Center for Corporate Reporting (NCCR). <https://nccr.id/articles/siaran-pers-asrrat-2022/>
- Nicolo', G., Raimo, N., Tartaglia Polcini, P., & Vitolla, F. (2026). Guest editorial: Advancing sustainability reporting in SMEs: challenges and opportunities in the modern landscape. In *Journal of Global Responsibility* (Vol. 17, Number 2, pp. 217–225). Emerald Publishing. <https://doi.org/10.1108/JGR-05-2026-259>
- Nugrahani, T. S., Kusuma, H., Arifin, J., & Muhammad, R. (2023). Determinants of Sustainability Report Quality in Indonesian Public Companies: An Isomorphism Theory Approach. *International Journal of Sustainable Development and Planning*, 18(12), 3909–3921. <https://doi.org/10.18280/ijmdp.181222>
- Nurhandika, A., Manalu, V. G., & Rahimi, F. (2025). The Influence of Audit Committee Characteristics on Environmental, Social, Governance (ESG) Performance: Evidence from ASEAN. *Financial and Credit Activity Problems of Theory and Practice*, 5(64), 165–175. <https://doi.org/10.55643/fcaptop.5.64.2025.4829>
- O'Sullivan, N., & O'Dwyer, B. (2009). Stakeholder perspectives on a financial sector legitimation process: The case of NGOs and the equator principles. *Accounting, Auditing and Accountability Journal*, 22(4), 553–587. <https://doi.org/10.1108/09513570910955443>
- Otoritas Jasa Keuangan. (2015). *Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*.
- Otoritas Jasa Keuangan. (2021). *Roadmap Keuangan Berkelanjutan Tahap II (2021–2025)*.
- Papoutsis, A., & Sodhi, M. M. S. (2020). Does disclosure in sustainability reports indicate actual sustainability performance? *Journal of Cleaner Production*, 260. <https://doi.org/10.1016/j.jclepro.2020.121049>
- Pernamasari, R., & Chariri, A. (2024). Characteristics of the Audit Committee and the Environmental, Social, Governance (ESG) Performance in Indonesian Companies. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v9i21.16716>

- Pozzoli, M., Pagani, A., & Paolone, F. (2022). The impact of audit committee characteristics on ESG performance in the European Union member states: Empirical evidence before and during the COVID-19 pandemic. *Journal of Cleaner Production*, 371. <https://doi.org/10.1016/j.jclepro.2022.133411>
- Pramono, A. J., Suwarno, Amyar, F., & Friska, R. (2023). Sustainability Management Accounting in Achieving Sustainable Development Goals: The Role of Performance Auditing in the Manufacturing Sector. *Sustainability (Switzerland)*, 15(13). <https://doi.org/10.3390/su151310082>
- PwC. (2022). *PwC's Global Investor Survey 2022: The ESG Execution Gap*. <https://www.pwc.com/GIS2022>
- PwC Indonesia. (2023, September 5). *Tren dan Arah Sustainability Report Indonesia di Masa Mendatang*. PwC Indonesia. <https://www.pwc.com/id/en/media-centre/press-release/2023/indonesian/tren-dan-arrah-sustainability-report-indonesia-di-masa-mendatang.html>
- Rakipi, R., & D'Onza, G. (2024). The involvement of internal audit in environmental, social, and governance practices and risks: Stakeholders' salience and insights from audit committees and chief executive officers. *International Journal of Auditing*, 28(3), 522–535. <https://doi.org/10.1111/ijau.12341>
- Saeed, A., Ali, Q., Riaz, H., & Khan, M. A. (2022). Audit Committee Independence and Auditor Reporting for Financially Distressed Companies: Evidence From an Emerging Economy. *SAGE Open*, 12(2). <https://doi.org/10.1177/21582440221089951>
- Santonastaso, R., Macchioni, R., & Zagaria, C. (2025). Audit Committee Characteristics and Sustainability Performance: The Mediating Role of Sustainability Reporting Quality. *Business Ethics, the Environment and Responsibility*, 1–17. <https://doi.org/10.1111/beer.12842>
- Seth, H., & Saxena, A. (2025). Demystifying the nexus of audit committee characteristics and sustainability performance. *Managerial Finance*, 51(8), 1352–1376. <https://doi.org/10.1108/MF-06-2024-0434>
- Sneideriene, A., & Legenzova, R. (2025). Greenwashing prevention in environmental, social, and governance (ESG) disclosures: A bibliometric analysis. *Research in International Business and Finance*, 74. <https://doi.org/10.1016/j.ribaf.2024.102720>

- Sobel, M. E. (1982). Asymptotic Confidence Intervals for Indirect Effects in Structural Equation Models. *Source: Sociological Methodology, 13*, 290–312.
- Spence, M. (1973). Job Market Signaling. *Source: The Quarterly Journal of Economics, 87*(3), 355–374. <https://www.jstor.org/stable/1882010>
- Suhartini, D., Tjahjadi, B., & Fayanni, Y. (2024). Impact of sustainability reporting and governance on firm value: insights from the Indonesian manufacturing sector. *Cogent Business and Management, 11*(1). <https://doi.org/10.1080/23311975.2024.2381087>
- Sulimany, H. G. H. (2024). Does Institutional Ownership Moderate the Relationship Between Audit Committee Composition and Audit Report Lag: Evidence From Saudi. *SAGE Open, 14*(2). <https://doi.org/10.1177/21582440241241171>
- Syofyan, E., Septiari, D., Dwita, S., & Rahmi, M. (2021). The characteristics of the audit committee affecting timeliness of the audit report in Indonesia. *Cogent Business and Management, 8*(1). <https://doi.org/10.1080/23311975.2021.1935183>
- TuK Indonesia. (2023). *Suarakan greenwashing, TuK INDONESIA aksi di RT2023 RSPO*.
- Tumwebaze, Z., Bananuka, J., Kaawaase, T. K., Bonareri, C. T., & Mutesasira, F. (2022). Audit committee effectiveness, internal audit function and sustainability reporting practices. *Asian Journal of Accounting Research, 7*(2), 163–181. <https://doi.org/10.1108/AJAR-03-2021-0036>
- Wang, Z., Hsieh, T. S., & Sarkis, J. (2017). CSR Performance and the Readability of CSR Reports: Too Good to be True? *Corporate Social Responsibility and Environmental Management, 25*(1), 66–79. <https://doi.org/10.1002/csr.1440>
- Yahya, A. T., Rehman, S., Farhan, N. H. S., & Almaqtari, F. A. (2025). Does the effectiveness of board and audit committees influence the environmental and sustainability performance: A Comparative study of developed and developing countries. *International Journal of Innovative Research and Scientific Studies, 8*(3), 164–174. <https://doi.org/10.53894/ijirss.v8i3.6470>
- Yorke, S. M., Donkor, A., & Appiagyei, K. (2023). Experts on boards audit committee and sustainability performance: The role of gender. *Journal of Cleaner Production, 414*. <https://doi.org/10.1016/j.jclepro.2023.137553>

Zaman, R., Farooq, M. B., Khalid, F., & Mahmood, Z. (2021). Examining the extent of and determinants for sustainability assurance quality: The role of audit committees. *Business Strategy and the Environment*, 30(7), 2887–2906. <https://doi.org/10.1002/bse.2777>

