

DAFTAR PUSTAKA

- Abbott, L., Park, Y., & Parker, S. (2000). The effects of audit committee and independence on corporate fraud. *Managerial Finance*, 26, 55–68.
<https://doi.org/10.1108/03074350010766990>
- Adams, C. A., & McNicholas, P. (2007). Making a difference: Sustainability reporting, accountability and organisational change. *Accounting, Auditing and Accountability Journal*, 20(3), 382–402.
<https://doi.org/10.1108/09513570710748553>
- Adams, R. B., Hermalin, B. E., & Weisbach, M. S. (2010). The role of boards of directors in corporate governance: A conceptual framework and survey. *Journal of Economic Literature*, 48(1), 58–107.
<https://doi.org/10.1257/jel.48.1.58>
- Adeniyi, S. I., & Fadipe, A. O. (2018). Corporate Board Diversity and Sustainability Reporting: A Study of Selected Listed Manufacturing Firms in Nigeria. *Indonesian Journal of Sustainability Accounting and Management*, 2(1), 65. <https://doi.org/10.28992/ijsam.v2i1.52>
- Agrawal, A., & Chadha, S. (2005). The University of Chicago The Booth School of Business of the University of Chicago The University of Chicago Law School Corporate Governance and Accounting Scandals CORPORATE GOVERNANCE AND ACCOUNTING SCANDALS *. *Journal of Law and Economics*, 48(2), 371–406.

<http://www.jstor.org/stable/10.1086/430808>
<http://www.jstor.org/page/info/about/policies/terms.jsp>

Ahmad, N. B. J., Rashid, A., & Gow, J. (2018). Corporate board gender diversity and corporate social responsibility reporting in Malaysia. *Gender, Technology and Development*, 22(2), 87–108.

<https://doi.org/10.1080/09718524.2018.1496671>

Ahmed Haji, A. (2015). The role of audit committee attributes in intellectual capital disclosures: Evidence from Malaysia. *Managerial Auditing Journal*, 30(8–9), 756–784. <https://doi.org/10.1108/MAJ-07-2015-1221>

Ahmed Haji, A., & Anifowose, M. (2016). Audit committee and integrated reporting practice: does internal assurance matter? *Managerial Auditing Journal*, 31(8–9), 915–948. <https://doi.org/10.1108/MAJ-12-2015-1293>

Al-Qahtani, M., & Elgharbawy, A. (2020). The effect of board diversity on disclosure and management of greenhouse gas information: evidence from the United Kingdom. *Journal of Enterprise Information Management*, 33(6), 1557–1579. <https://doi.org/10.1108/JEIM-08-2019-0247>

Al-Shaer, H., & Zaman, M. (2016). Board gender diversity and sustainability reporting quality. *Journal of Contemporary Accounting and Economics*, 12(3), 210–222. <https://doi.org/10.1016/j.jcae.2016.09.001>

Al-Shaer, H., & Zaman, M. (2018). Credibility of sustainability reports : The contribution of audit committees. *Newcastle University EPrints*, February.

Aliyu, U. S. (2019). Board characteristic and corporate environmental reporting in Nigeria. *Asian Journal of Accounting Research*, 4(1), 2–17.

<https://doi.org/10.1108/AJAR-09-2018-0030>

Amidjaya, P. G., & Widagdo, A. K. (2020). Sustainability reporting in Indonesian listed banks: Do corporate governance, ownership structure and digital banking matter? *Journal of Applied Accounting Research*, 21(2), 231–247.

<https://doi.org/10.1108/JAAR-09-2018-0149>

Amran, A., Lee, S. P., & Devi, S. S. (2014). The influence of governance structure and strategic corporate social responsibility toward sustainability reporting quality. *Business Strategy and the Environment*, 23(4), 217–235.

<https://doi.org/10.1002/bse.1767>

Arayssi, M., Dah, M., & Jizi, M. (2016). Women on boards, sustainability reporting and firm performance. *Sustainability Accounting, Management and Policy Journal*, 7(3), 376–401. <https://doi.org/10.1108/SAMPJ-07-2015-0055>

Arena, C., Bozzolan, S., & Michelon, G. (2015). Environmental Reporting: Transparency to Stakeholders or Stakeholder Manipulation? An Analysis of Disclosure Tone and the Role of the Board of Directors. *Corporate Social Responsibility and Environmental Management*, 22(6), 346–361.

<https://doi.org/10.1002/csr.1350>

Badriyah, N., Sari, R. N., & Basri, Y. M. (2015). The Effect of Corporate Governance and Firm Characteristics on Firm Performance and Risk

- Management as an Intervening Variable. *Procedia Economics and Finance*, 31(15), 868–875. [https://doi.org/10.1016/s2212-5671\(15\)01184-3](https://doi.org/10.1016/s2212-5671(15)01184-3)
- Bakar, A. B. S. A., Ghazali, N. A. B. M., & Ahmad, M. B. (2019). Sustainability Reporting and Board Diversity in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 9(2), 91–99. <https://doi.org/10.6007/ijarbss/v9-i2/5663>
- Baxter, P., & Cotter, J. (2009). Audit Committees and Earnings Expectations Management. *Accounting and Finance*, 49(225), 267–290.
- Beasley, M. S., & Salterio, S. E. (2001). The Relationship between Board Characteristics and Voluntary Improvements in Audit Committee Composition and Experience. *Contemporary Accounting Research*, 18(4), 539–570. <https://doi.org/10.1506/RM1J-A0YM-3VMV-TAMV>
- 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>
- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 210, 174–210. <https://doi.org/10.1111/j.1099-1123.2009.00413.x>
- Buallay, A. M., & Al-Ajmi, J. (2019). 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>

- Buallay, A. M., & AlDhaen, E. S. (2018). The relationship between audit committee characteristics and the level of sustainability report disclosure. In *Lecture Notes in Computer Science (including subseries Lecture Notes in Artificial Intelligence and Lecture Notes in Bioinformatics): Vol. 11195 LNCS*. Springer International Publishing. https://doi.org/10.1007/978-3-030-02131-3_44
- Buniamin, S., Alrazi, B., Johari, N. S., & Abd Rahman, N. R. (2011). Corporate Governance Practices & Environmental Reporting of Companies in Malaysia. *Jurnal Pengurusan*, 32(1), 55–71.
- Burlea-Schiopoiu, A., & Popa, I. (2013). *Legitimacy Theory* (pp. 1579–1584). https://doi.org/10.1007/978-3-642-28036-8_471
- Carter, D. A., Simkins, B. J., & Simpson, W. G. (2003). Corporate governance, board diversity, and firm value. *Financial Review*, 38(1), 33–53. <https://doi.org/10.1111/1540-6288.00034>
- Chariri, A., & Januarti, I. (2017). Eksplorasi Elemen Integrated Reporting Dalam Annual Reports Perusahaan Di Indonesia. *Jurnal Akuntansi*, 21(3), 411. <https://doi.org/10.24912/ja.v21i3.245>
- Chau, G., & Gray, S. J. (2010). Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong. *Journal of International Accounting, Auditing and Taxation*, 19(2), 93–109. <https://doi.org/10.1016/j.intaccaudtax.2010.07.002>
- Cheng, S. (2008). Board size and the variability of corporate performance.

Journal of Financial Economics, 87(1), 157–176.

<https://doi.org/10.1016/j.jfineco.2006.10.006>

Chiu, T. K., & Wang, Y. H. (2015). Determinants of Social Disclosure Quality in Taiwan: An Application of Stakeholder Theory. *Journal of Business Ethics*, 129(2), 379–398. <https://doi.org/10.1007/s10551-014-2160-5>

Cho, C. H., Michelon, G., & Patten, D. M. (2012). Enhancement and obfuscation through the use of graphs in sustainability reports: An international comparison. *Sustainability Accounting, Management and Policy Journal*, 3(1), 74–88. <https://doi.org/10.1108/20408021211223561>

Claessens, S. (2006). Corporate governance and development. *World Bank Research Observer*, 21(1), 91–122. <https://doi.org/10.1093/wbro/lkj004>

Cornett, M. M., McNutt, J. J., & Tehranian, H. (2009). Corporate governance and earnings management at large U.S. bank holding companies. *Journal of Corporate Finance*, 15(4), 412–430. <https://doi.org/10.1016/j.jcorpfin.2009.04.003>

Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435861>

Deegan, C., Rankin, M., & Voght, P. (2000). Firms' Disclosure Reactions to Major Social Incidents: Australian Evidence. *Accounting Forum*, 24, 101–130. <https://doi.org/10.1111/1467-6303.00031>

- DeZoort, T., Hermanson, D., Archambeault, D., & Reed, S. (2002). Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature. *Journal of Accounting Literature*, 21, 38–75.
- Dienes, D., Sassen, R., & Fischer, J. (2016). What are the drivers of sustainability reporting? A systematic review. *Sustainability Accounting, Management and Policy Journal*, 7(2), 154–189. <https://doi.org/10.1108/SAMPJ-08-2014-0050>
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Elkington, J. (1997). Enter the triple bottom line. In *The Triple Bottom Line: Does it All Add Up* (Vol. 1, Issue 1986). <https://doi.org/10.4324/9781849773348>
- Eng, L. L., & Mak, Y. T. (2003). Corporate governance and voluntary disclosure. *Journal of Accounting and Public Policy*, 22(4), 325–345. [https://doi.org/10.1016/S0278-4254\(03\)00037-1](https://doi.org/10.1016/S0278-4254(03)00037-1)
- Erin, O., Adegboye, A., & Bamigboye, O. A. (2021). Corporate governance and sustainability reporting quality: evidence from Nigeria. *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-06-2020-0185>
- Erin, O., Arumona, J., Onmonya, L., & Omotayo, V. (2019). Board financial education and firm performance: Evidence from the healthcare sector in Nigeria. *Academy of Strategic Management Journal*, 18(4), 1–14.

- Faisal, F., Tower, G., & Rusmin, R. (2012). Legitimising Corporate Sustainability Reporting Throughout the World. *Australasian Accounting Business & Finance Journal*, 6(2), 19–34.
http://ro.uow.edu.au/aabfj/vol6/iss2/3/?utm_source=ro.uow.edu.au%2Faabfj%2Fvol6%2Fiss2%2F3&utm_medium=PDF&utm_campaign=PDFCoverPages
- Fathonah, A. N. (2018). Pengaruh Gender Diversity dan Age Diversity Terhadap Kinerja Keuangan The Effects of Gender Diversity and Age Diversity on Financial Performance. *Jurnal Riset Akuntansi Dan Keuangan*, 6(3), 373–380.
- Furlow, N. (2014). The New Brand Spirit: How Communicating Sustainability Builds Brands, Reputations and Profits. *Journal of Product & Brand Management*, 23(4/5), 376–377. <https://doi.org/10.1108/JPBM-03-2014-0519>
- García-Meca, E., García-Sánchez, I. M., & Martínez-Ferrero, J. (2015). Board diversity and its effects on bank performance: An international analysis. *Journal of Banking and Finance*, 53, 202–214.
<https://doi.org/10.1016/j.jbankfin.2014.12.002>
- García-Sánchez, I. M., Martínez-Ferrero, J., & García-Meca, E. (2017). Gender diversity, financial expertise and its effects on accounting quality. In *Management Decision* (Vol. 55, Issue 2). <https://doi.org/10.1108/MD-02-2016-0090>

- Garcia-Torea, N., Fernandez-Feijoo, B., & de la Cuesta, M. (2016). Board of director's effectiveness and the stakeholder perspective of corporate governance: Do effective boards promote the interests of shareholders and stakeholders? *BRQ Business Research Quarterly*, 19(4), 246–260.
<https://doi.org/10.1016/j.brq.2016.06.001>
- Ghanem, M., & Elgammal, I. (2017). Communicating sustainability through a destination's website: a checklist to inform, motivate, and engage stakeholders. *Journal of Travel and Tourism Marketing*, 34(6), 793–805.
<https://doi.org/10.1080/10548408.2016.1233928>
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25*.
- Ghozali, I., & Chariri, A. (2014). *Teori Akuntansi International Financial Reporting System (IFRS)*.
- Githaiga, P. N., & Kosgei, J. K. (2021). Board characteristics and sustainability reporting. A case of listed firms in East Africa. *Corporate Governance (Bingley)*, June. <https://doi.org/10.1108/CG-12-2021-0449>
- Gnanaweera, K. A. K., & Kunori, N. (2018). Corporate sustainability reporting: Linkage of corporate disclosure information and performance indicators. *Cogent Business and Management*, 5(1).
<https://doi.org/10.1080/23311975.2018.1423872>
- Gunawan, Y., & Mayangsari, S. (2015). PENGARUH SUSTAINABILITY REPORTING TERHADAP NILAI PERUSAHAAN DENGAN INVESTMENT OPPORTUNITY SET SEBAGAI VARIABEL

MODERATING. *Jurnal Akuntansi Trisakti*, 2, 1.

<https://doi.org/10.25105/jat.v2i1.4828>

Hamdani, Y., & Hatane, S. E. (2017). Pengaruh Wanita Dewan Direksi terhadap Firm Value melalui Firm Performance sebagai Variabel Intervening.

Business Accounting Review, 5(1), 121–132.

<http://publication.petra.ac.id/index.php/akuntansi-bisnis/article/view/6369>

Haniffa, R. M., & Cooke, T. E. (2002). Culture, corporate governance and disclosure in Malaysian corporations. *Abacus*, 38(3), 317–349.

<https://doi.org/10.1111/1467-6281.00112>

Harris, M., & Raviv, A. (2008). A theory of board control and size. *Review of Financial Studies*, 21(4), 1797–1832. <https://doi.org/10.1093/rfs/hhl030>

Hassan, R., & Marimuthu, M. (2018). Bridging and bonding: having a Muslim diversity on corporate boards and firm performance. *Journal of Islamic Accounting and Business Research*, 9(3), 457–478.

<https://doi.org/10.1108/JIABR-02-2016-0022>

Hillman, A. J., Cannella, A. A., & Paetzold, R. L. (2000). The resource dependence role of corporate directors: Strategic adaptation of board composition in response to environmental change. *Journal of Management Studies*, 37(2), 235–256. <https://doi.org/10.1111/1467-6486.00179>

Hoitash, U., Hoitash, R., & Bedard, J. C. (2009). Corporate governance and internal control over financial reporting: A comparison of regulatory regimes. *Accounting Review*, 84(3), 839–867.

<https://doi.org/10.2308/accr.2009.84.3.839>

Ioana, P. S. (2014). Credit rating agencies and their influence on crisis. *Annals of the University of Oradea: Economic Science*, 24(2), 271–278.

http://www.unctad.org/en/docs/osgdp20081_en.pdf

Iona, A., & Mariana, M. (2014). Study Regarding The Impact Of The Audit Committee Characteristics On Company Performance. *Studies in Business and Economics*, 9(2), 5–15.

Iyoha, F., Ben-Caleb, E., Olojede, P., & Erin, O. (2020). Regulatory agencies and creative accounting practices in Nigeria. Problems and Perspectives in Management. *Problems and Perspectives in Management*, 18, 465–478.

[https://doi.org/10.21511/ppm.18\(3\).2020.38](https://doi.org/10.21511/ppm.18(3).2020.38)

Jacob, A., Arumona, J., & Erin, O. (2017). *Impact of Ownership Structure on Firm Performance: Evidence from Listed Manufacturing Firms in Nigeria*.

Jamil, A., Mohd Ghazali, N. A., & Puat Nelson, S. (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>

Karamanou, I., & Vafeas, N. (2005). The association between corporate boards, audit committees, and management earnings forecasts: An empirical analysis. *Journal of Accounting Research*, 43(3), 453–486.

<https://doi.org/10.1111/j.1475-679X.2005.00177.x>

- Kent, P., Routledge, J., & Stewart, J. (2010). Innate and discretionary accruals quality and corporate governance. *Accounting and Finance*, 50(1), 171–195.
<https://doi.org/10.1111/j.1467-629X.2009.00321.x>
- Klein, A. (2002). Audit committee, board of director characteristics, and earnings management. *Journal of Accounting and Economics*, 33(3), 375–400.
[https://doi.org/10.1016/S0165-4101\(02\)00059-9](https://doi.org/10.1016/S0165-4101(02)00059-9)
- Li, J., Mangena, M., & Pike, R. (2012). The effect of audit committee characteristics on intellectual capital disclosure. *British Accounting Review*, 44(2), 98–110. <https://doi.org/10.1016/j.bar.2012.03.003>
- Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *British Accounting Review*, 47(4), 409–424. <https://doi.org/10.1016/j.bar.2014.01.002>
- Lin, J. W., & Hwang, M. I. (2010). Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis. *International Journal of Auditing*, 14(1), 57–77. <https://doi.org/10.1111/j.1099-1123.2009.00403.x>
- Manetti, G., & Toccafondi, S. (2012). The Role of Stakeholders in Sustainability Reporting Assurance. *Journal of Business Ethics*, 107(3), 363–377.
<https://doi.org/10.1007/s10551-011-1044-1>
- 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>

- Maroun, W., Coldwell, D., & Segal, M. (2014). SOX and the Transition from Apartheid to Democracy: South African Auditing Developments through the Lens of Modernity Theory. *International Journal of Auditing*, 18(3), 206–212. <https://doi.org/10.1111/ijau.12025>
- Michelon, G., & Parbonetti, A. (2012). The effect of corporate governance on sustainability disclosure. *Journal of Management and Governance*, 16(3), 477–509. <https://doi.org/10.1007/s10997-010-9160-3>
- Milne, M. J., & Patten, D. M. (2002). Securing organizational legitimacy: An experimental decision case examining the impact of environmental disclosures. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435889>
- Ngatia, C. N. (2014). Exploring Sustainability Reporting for Financial Performance of Selected Companies Listed at the Nairobi Securities Exchange in Kenya. *International Academic Journal of Economics and Finance*, 1(4), 32–48.
- Nguyen, T. T. D. (2020). The relationship between board of directors and sustainability reporting: An empirical study in German large listed firms. *Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis*, 68(1), 211–218. <https://doi.org/10.11118/actaun202068010211>
- Ntim, C. G., & Soobaroyen, T. (2013). Black Economic Empowerment Disclosures by South African Listed Corporations: The Influence of Ownership and Board Characteristics. *Journal of Business Ethics*, 116(1),

121–138. <https://doi.org/10.1007/s10551-012-1446-8>

Odriozola, M. D., & Baraibar-Diez, E. (2017). Is Corporate Reputation Associated with Quality of CSR Reporting? Evidence from Spain. *Corporate Social Responsibility and Environmental Management*, 24(2), 121–132. <https://doi.org/10.1002/csr.1399>

Ong, T., & Djajadikerta, H. G. (2020). Corporate governance and sustainability reporting in the Australian resources industry: an empirical analysis. *Social Responsibility Journal*, 16(1), 1–14. <https://doi.org/10.1108/SRJ-06-2018-0135>

Ozordi, E., Eluyela, D. F., Uwuigbe, U., Uwuigbe, O. R., & Nwaze, C. E. (2020). Gender diversity and sustainability responsiveness: Evidence from Nigerian fixed money deposit banks. *Problems and Perspectives in Management*, 18(1), 119–129. [https://doi.org/10.21511/ppm.18\(1\).2020.11](https://doi.org/10.21511/ppm.18(1).2020.11)

Perego, P., & Kolk, A. (2012). Multinationals' Accountability on Sustainability: The Evolution of Third-party Assurance of Sustainability Reports. *Journal of Business Ethics*, 110(2), 173–190. <https://doi.org/10.1007/s10551-012-1420-5>

Persons, O. S. (2009). Audit committee characteristics and earlier voluntary ethics disclosure among fraud and no-fraud firms. *International Journal of Disclosure and Governance*, 6(4), 284–297. <https://doi.org/10.1057/jdg.2008.29>

Pucheta-Martínez, M. C., Bel-Oms, I., & Olcina-Sempere, G. (2018). The

association between board gender diversity and financial reporting quality, corporate performance and corporate social responsibility disclosure: A literature review. *Academia Revista Latinoamericana de Administracion*, 31(1), 177–194. <https://doi.org/10.1108/ARLA-04-2017-0110>

PwC. (2019). Mining in Indonesia: Investment and Taxation Guide. In *PricewaterhouseCoopers Indonesia* (Issue June). <https://www.pwc.com/id/en/energy-utilities-mining/assets/mining/mining-guide-2019.pdf>

Rathnayaka Mudiyanse, N. C. S. (2018). Board involvement in corporate sustainability reporting: evidence from Sri Lanka. *Corporate Governance (Bingley)*, 18(6), 1042–1056. <https://doi.org/10.1108/CG-10-2017-0252>

Reni, F., & Anggraini, R. (2006). Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan. *Pengungkapan Informasi Sosial Dan Faktor-Faktor Yang Mempengaruhi Pengungkapan Informasi Sosial Dalam Laporan Keuangan Tahunan (Studi Empiris Pada Perusahaan-Perusahaan Yang Terdaftar Bursa Efek Jakarta)*, 21, 23–26. http://digilib.mercubuana.ac.id/manager/file_artikel_abstrak/Isi_Artikel_699411403487.pdf

Rudyanto, A., & Veronica, S. (2016). Pengaruh Tekanan Pemangku Kepentingan dan Tata Kelola Perusahaan terhadap Kualitas Laporan Keberlanjutan. *International Journal of Ethics and Systems*, 1–30.

Saad, S., Evans, J., Muhamad Sori, Z., & Abdul Hamid, Mohamad Ali. (2006).

Audit Committee Authority and Effectiveness: The Perceptions of Malaysian Senior Managers. *SSRN Electronic Journal*.

<https://doi.org/10.2139/ssrn.924130>

Said, R., Omar, N., & Abdullah, W. N. (2013). Empirical investigations on boards, business characteristics, human capital and environmental reporting. *Social Responsibility Journal*, 9(4), 534–553. <https://doi.org/10.1108/SRJ-02-2012-0019>

Sethi, S. P., Martell, T. F., & Demir, M. (2017). An Evaluation of the Quality of Corporate Social Responsibility Reports by Some of the World's Largest Financial Institutions. *Journal of Business Ethics*, 140(4), 787–805. <https://doi.org/10.1007/s10551-015-2878-8>

Shakil, M. H., Tasnia, M., & Mostafiz, M. I. (2020). Board gender diversity and environmental, social and governance performance of US banks: moderating role of environmental, social and corporate governance controversies. *International Journal of Bank Marketing*, 39(4), 661–677. <https://doi.org/10.1108/IJBM-04-2020-0210>

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>

Sharma, V., Naiker, V., & Lee, B. (2009). Determinants of audit committee

meeting frequency: Evidence from a voluntary governance system.

Accounting Horizons, 23(3), 245–263.

<https://doi.org/10.2308/acch.2009.23.3.245>

Stewart, J., & Munro, L. (2007). The Impact of Audit Committee Existence and Audit Committee Meeting Frequency on the External Audit: Perceptions of Australian Auditors. *International Journal of Auditing*, 11(1), 51–69.

<https://doi.org/10.1111/j.1099-1123.2007.00356.x>

Suchman, M. C. (2014). Managing Legitimacy: Strategic and Approaches.

Academy of Management Review, 20(3), 571–610.

<http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.108.2768&rep=rep1&type=pdf>

Sultana, N., Singh, H., & Van der Zahn, J. L. W. M. (2015). Audit Committee Characteristics and Audit Report Lag. *International Journal of Auditing*, 19(2), 72–87. <https://doi.org/10.1111/ijau.12033>

Tilt, C. A., Qian, W., Kuruppu, S., & Dissanayake, D. (2021). The state of business sustainability reporting in sub-Saharan Africa: an agenda for policy and practice. *Sustainability Accounting, Management and Policy Journal*, 12(2), 267–296. <https://doi.org/10.1108/SAMPJ-06-2019-0248>

Umukoro, O. E., Uwuigbe, O. R., Uwuigbe, U., Adegboye, A., Ajetunmobi, O., & Nwaze, C. (2019). Board Expertise and Sustainability Reporting in Listed Banks in Nigeria. *IOP Conference Series: Earth and Environmental Science*, 331(1). <https://doi.org/10.1088/1755-1315/331/1/012048>

Uwuigbe, U., Erin, O., Uwuigbe, O., Igbino, E., & Jafaru, J. (2017). Ownership Structure and Financial Disclosure Quality: Evidence from Listed Firms in Nigeria. *Journal of Internet Banking and Commerce*, 22.

Velnamby, T. (2013). Corporate Governance and Firm Performance: A Study of Sri Lankan Manufacturing Companies. *Journal of Economics and Sustainable Development*, 04, 228–235.

Windolph, S. E., Schaltegger, S., & Herzig, C. (2014). Implementing corporate sustainability: What drives the application of sustainability management tools in Germany? *Sustainability Accounting, Management and Policy Journal*, 5(4), 374–404. <https://doi.org/10.1108/SAMPJ-01-2014-0002>

Yawson, A. (2006). Evaluating the characteristics of corporate boards associated with layoff decisions. *Corporate Governance: An International Review*, 14(2), 75–84. <https://doi.org/10.1111/j.1467-8683.2006.00488.x>

