

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.
- Al-Gamrh, B. A., & Al-Dhamari, R. A. (2016). Firm characteristics and corporate social responsibility disclosure. *International Business Management*, 10(18), 4283–4291.
- Alkayed, H., & Omar, B. F. (2022). Determinants of the extent and quality of corporate social responsibility disclosure in the industrial and services sectors: the case of Jordan. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-05-2021-0133>
- 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>
- Ararat, M., Colpan, A. M., & Matten, D. (2018). Business Groups and Corporate Responsibility for the Public Good. *Journal of Business Ethics*, 153(4), 911–929. <https://doi.org/10.1007/s10551-018-3920-4>
- Calabrese, A., Costa, R., Ghiron, N. L., & Menchini, T. (2017). Materiality analysis in sustainability reporting: a method for making it work in practice. *European Journal of Sustainable Development*, 6(3), 439–439.
- Chakroun, R., Matoussi, H., & Mbirki, S. (2017). Determinants of CSR disclosure of Tunisian listed banks: A multi-support analysis. *Social Responsibility Journal*, 13(3), 552–584. <https://doi.org/10.1108/SRJ-04-2016-0055>
- Chang, S.-Jin. (2006). *Business Groups in East Asia : Financial Crisis, Restructuring, and New Growth*. 279.
- Činčalová, S., & Hedija, V. (2020). Firm characteristics and corporate social responsibility: The case of Czech transportation and storage industry. *Sustainability (Switzerland)*, 12(5). <https://doi.org/10.3390/su12051992>
- Colpan, A. M., & Cuervo-Cazurra, A. (2018). Business Groups as an Organizational Model. *Oxford Research Encyclopedia of Business and Management*, 1–12. <https://doi.org/10.1093/acrefore/9780190224851.013.97>
- Colpan, A. M., & Hikino, T. (2010). Foundations of Business Groups: Towards an Integrated Framework. *Oxford Handbook of Business Groups*, Oxford: Oxford University Press.
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Erin, O., Adegboye, 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>

- Freeman, R. E. (1983). Strategic management: A stakeholder approach. *Advances in Strategic Management*, 1(1), 31–60.
- Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B., & de Colle, S. (2010). Stakeholder theory: The state of the art. *Stakeholder Theory: The State of the Art*, 1–343. <https://doi.org/10.1017/CBO9780511815768>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th Edition). Badan Penerbit Universitas Diponegoro.
- Hanani, A. D. (2006). Indonesian Business Groups: The Crisis in Progress. *Business Groups in East Asia: Financial Crisis, Restructuring, and New Growth*, 179.
- 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), 391–430. <https://doi.org/10.1016/j.jaccpubpol.2005.06.001>
- Hasan, A., Hussainey, K., & Aly, D. (2022). Determinants of sustainability reporting decision: evidence from Pakistan. *Journal of Sustainable Finance and Investment*, 12(1), 214–237. <https://doi.org/10.1080/20430795.2021.1964813>
- Herold, D. (2018). Demystifying the link between institutional theory and stakeholder theory in sustainability reporting. *Economics, Management and Sustainability*, 3(2), 6–19. <https://doi.org/10.14254/jems.2018.3-2.1>
- INTOSAI. (2013). *Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institutions*.
- Jensen, M., & Meckling, W. (1976). *Theory of the firm: Managerial behavior, agency costs, and ownership structure*. 3, 305–360.
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2013). Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy. *Journal of Business Ethics*, 114(2), 207–223. <https://doi.org/10.1007/s10551-012-1336-0>
- KNKG. (2021). *PEDOMAN UMUM GOVERNANSI KORPORAT INDONESIA (PUG-KI)*.
- Ko, J., & Park, C. (2021). Expatriate ceos and local csr strategy: Evidence from foreign subsidiaries of mncs in Korea. *Journal of Korea Trade*, 25(1), 184–202. <https://doi.org/10.35611/jkt.2021.25.1.184>
- Kurniawan, T., Sofyani, H., & Rahmawati, E. (2018). Pengungkapan Sustainability Report dan Nilai Perusahaan: Studi Empiris di Indonesia dan Singapura. *Kompartemen: Jurnal Ilmiah Akuntansi*, 16(1), 1–20. <https://doi.org/10.30595/kompartemen.v16i1.2100>
- Laksmi, A. C., & Kamila, Z. (2018). The Effect Of Good Corporate Governance and Earnings Management to Corporate Social Responsibility. *Academy of Accounting and Financial Studies Journal*, 22(1), 1–16. <https://www.abacademies.org/articles/the-effect-of-good-corporate-governance-and-earnings-management-1528-2635-22-1-114.pdf>
- Masud, Md. A. K., Nurunnabi, M., & Bae, S. M. (2018). The effects of corporate governance on environmental sustainability reporting: empirical evidence from South Asian countries. *Asian Journal of Sustainability and Social Responsibility*, 3(1). <https://doi.org/10.1186/s41180-018-0019-x>

- Matoussi, H., & Chakroun, R. (2009). Board Composition, Ownership Structure and Voluntary Disclosure In Annual Reports Evidence From Tunisia. *International Journal of Business and Behavioural Sciences*, January, 1–28.
- Meyer, K. E., Li, C., & Schotter, A. P. J. (2020). Managing the MNE subsidiary: Advancing a multi-level and dynamic research agenda. In *Journal of International Business Studies* (Vol. 51, Issue 4). Palgrave Macmillan UK. <https://doi.org/10.1057/s41267-020-00318-w>
- Momin, M. A., & Parker, L. D. (2013). Motivations for corporate social responsibility reporting by MNC subsidiaries in an emerging country: The case of Bangladesh. *British Accounting Review*, 45(3), 215–228. <https://doi.org/10.1016/j.bar.2013.06.007>
- Nuryaman. (2008). Pengaruh Konsentrasi Kepemilikan, Ukuran Perusahaan, dan Mekanisme Corporate Governance Terhadap Manajemen Laba. *Simposium Nasional Akuntansi 11*.
- 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>
- Perrow, C. (1970). Organizational analysis: A sociological view. Belmont, CA: Wadsworth.
- Prasasti, V. A. (2016). *Penyajian Sustainability Report berdasarkan Global Reporting Initiative G4 Guidelines pada Perusahaan Pertambangan di Indonesia*. 1–92.
- Ratmono, D., Nugrahini, D. E., & Cahyonowati, N. (2021). The Effect of Corporate Governance on Corporate Social Responsibility Disclosure and Performance. *Journal of Asian Finance, Economics and Business*, 8(2), 933–941. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0933>
- Reimann, F., Rauer, J., & Kaufmann, L. (2015). MNE Subsidiaries' Strategic Commitment to CSR in Emerging Economies: The Role of Administrative Distance, Subsidiary Size, and Experience in the Host Country. *Journal of Business Ethics*, 132(4), 845–857. <https://doi.org/10.1007/s10551-014-2334-1>
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Rudyanto, A. (2017). State Ownership, Family Ownership, and Sustainability Report Quality: The Moderating Role of Board Effectiveness. *GATR Accounting and Finance Review*, 2(2), 15–25. [https://doi.org/10.35609/afr.2017.2.2\(3\)](https://doi.org/10.35609/afr.2017.2.2(3))
- Sembiring, E. R. (2005). Karakteristik Perusahaan dan Pengungkapan Tanggung Jawab Sosial: Studi Empiris pada Perusahaan Yang tercatat di Bursa Efek Jakarta. *Simposium Nasional Akuntansi 8*, 379–395. <https://doi.org/10.1215/03335372-2008-009>
- Sethi, S. P. (1979). A conceptual framework for environmental analysis of social issues and evaluation of business response patterns. *Academy of Management Review*, 4(1), 63–74.

- Strachan, H. W. (1976). *Family and other business groups in economic development : the case of Nicaragua*. Praeger.
<https://cir.nii.ac.jp/crid/1130282270712666624.bib?lang=en>
- Stuebs, M., & Sun, L. (2015). Corporate governance and social responsibility. *International Journal of Law and Management*, 57(1), 38–52.
<https://doi.org/10.1108/IJLMA-04-2014-0034>
- Suk, K. S., Haryanto, M., & Purba, J. T. (2019). *Cash Holdings of Business Group-Affiliated Firms in Indonesia*.
- Waryanto, & Handayani, S. (2010). *PENGARUH KARAKTERISTIK GOOD CORPORATE GOVERNANCE (GCG) TERHADAP LUAS PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) DI INDONESIA*.
- Wijayana, E., & Kurniawati, K. (2018). Pengaruh Corporate Governance, Return on Asset Dan Umur Perusahaan Terhadap Luas Pengungkapan Sustainability Report. *Jurnal Akuntansi Bisnis*, 11(2), 157–171.
<https://doi.org/10.30813/jab.v11i2.1388>
- Yin, J., & Jamali, D. (2016). Strategic corporate social responsibility of multinational companies subsidiaries in emerging markets: evidence from China. *Long Range Plan.*, 49(5), 541–558.
<https://doi.org/https://doi.org/10.1016/j.lrp.2015.12.024>.
- Yiu, D. W., Lu, Y., Bruton, G. D., & Hoskisson, R. E. (2007). Business groups: An integrated model to focus future research: Review paper. In *Journal of Management Studies* (Vol. 44, Issue 8, pp. 1551–1579).
<https://doi.org/10.1111/j.1467-6486.2007.00735.x>
- Yosua, A., & Tundjung, H. (2022). *PENGARUH PEMANGKU KEPENTINGAN DAN PEMEGANG SAHAM TERHADAP KUALITAS LAPORAN BERKELANJUTAN*.