

DAFTAR PUSTAKA

- Adapa, S. (2018). Indian smart cities and cleaner production initiatives – Integrated framework and recommendations. *Journal of Cleaner Production*, 172, 3351–3366. [https://doi.org/https://doi.org/10.1016/j.jclepro.2017.11.250](https://doi.org/10.1016/j.jclepro.2017.11.250)
- Almici, A. (2022). Does sustainability in executive remuneration matter? The moderating effect of Italian firms' corporate governance characteristics. *Mediterranean Accountancy Research*, 31(7), 49–87. <https://doi.org/10.1108/MEDAR-05-2022-1694>
- Almulhim, A. A., & Aljughaiman, A. A. (2023). Corporate Sustainability and Financial Performance: The Moderating Effect of CEO Characteristics. *Sustainability (Switzerland)*, 15(16). <https://doi.org/10.3390/su151612664>
- Ariantika, E. N., & Geraldina, I. (2019). Implikasi Kecakapan Manajerial pada Laporan Keberlanjutan dan Kinerja Perusahaan. *Jurnal Dinamika Akuntansi Dan Bisnis*, 6(1), 39–50. <https://doi.org/10.24815/jdab.v6i1.10815>
- Beck, C., Frost, G., & Jones, S. (2018). CSR disclosure and financial performance revisited: A cross-country analysis. *Australian Journal of Management*, 43(4), 517–537. <https://doi.org/10.1177/0312896218771438>
- Bennouri, M., Chtioui, T., Nagati, H., & Nekhili, M. (2017). US CR. *Journal of Banking and Finance*, 2018. <https://doi.org/10.1016/j.jbankfin.2017.12.010>
- Brennan, N., & McCafferty, J. (1997). Corporate Governance Practices in Irish Companies. *Irish Business and Administrative Research (IBAR)*, 18, 116–135.
- Carter, D. A., D'Souza, F., Simkins, B. J., & Simpson, W. G. (2010). The Gender and Ethnic Diversity of US Boards and Board Committees and Firm Financial Performance. *Corporate Governance: An International Review*, 18(5), 396–414. <https://doi.org/https://doi.org/10.1111/j.1467-8683.2010.00809.x>
- Chariri, A., & Ghazali, I. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.
- Chen, W. (Tina), Zhou, G. (Stephen), & Zhu, X. (Kevin). (2019). CEO tenure and corporate social responsibility performance. *Journal of Business Research*, 95, 292–302. <https://doi.org/https://doi.org/10.1016/j.jbusres.2018.08.018>
- Clarkson, P. M., Overell, M. B., & Chapple, L. (2011). Environmental Reporting and its Relation to Corporate Environmental Performance. *Abacus*, 47(1), 27–60. <https://doi.org/10.1111/j.1467-6281.2011.00330.x>

- da Silva, L. H. V., Sugahara, C. R., & Ferreira, D. H. L. (2021). Corporate Social Responsibility in Times of Crisis: Business Actions During The Covid-19 Pandemic. *Independent Journal of Management & Production*, 12(4), 909–927. [https://doi.org/https://doi.org/10.14807/ijmp.v12i4.1350](https://doi.org/10.14807/ijmp.v12i4.1350)
- Dakhli, A. (2022). Do women on corporate boardrooms have an impact on tax avoidance? The mediating role of corporate social responsibility. *Corporate Governance: The International Journal of Business in Society*, 22(4), 821–845. <https://doi.org/10.1108/CG-07-2021-0265>
- Deegan, C. M. (2019). Legitimacy theory. *Accounting, Auditing & Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Dewa, A. P. (2015). Analisis Kinerja Keuangan PT. Indofood Sukses Makmur Tbk di Bursa Efek Indonesia. *Jurnal Ilmu Dan Riset Manajemen*, 4, 6.
- Effah, N. A. A., Kyei, B. T., Kyeremeh, G., & Ekor, N. W. K. (2022). Boardroom characteristics and forward-looking information disclosure: evidence from Ghana. *Corporate Governance: The International Journal of Business in Society*, 22(7), 1444–1461. <https://doi.org/10.1108/CG-09-2021-0321>
- Fabrizi, M., Mallin, C., & Michelon, G. (2014). The Role of CEO's Personal Incentives in Driving Corporate Social Responsibility. *Journal of Business Ethics*, 124(2), 311–326. <http://www.jstor.org/stable/24033271>
- Fatemi, A., Glaum, M., & Kaiser, S. (2018). ESG performance and firm value: The moderating role of disclosure. *Global Finance Journal*, 38, 45–64. <https://doi.org/10.1016/j.gfj.2017.03.001>
- Frucot, V., & Shearon, W. T. (1991). Budgetary Participation, Locus of Control, and Mexican Managerial Performance and Job Satisfaction. *The Accounting Review*, 66(1), 80. <https://www.proquest.com/scholarly-journals/budgetary-participation-locus-control-mexican/docview/218528494/se-2?accountid=49069>
- Garcia-Blandon, J., Argilés-Bosch, J. M., & Ravenda, D. (2019). Exploring the relationship between CEO characteristics and performance. *Journal of Business Economics and Management*, 20(6), 1064–1082. <https://doi.org/10.3846/jbem.2019.10447>
- Ghardallou, W. (2021). The impact of firms' and CEOs' social media usage on corporate performance. *Investment Management and Financial Innovations*, 18(4), 21–35. [https://doi.org/10.21511/imfi.18\(4\).2021.03](https://doi.org/10.21511/imfi.18(4).2021.03)
- Ghardallou, W. (2022). Corporate Sustainability and Firm Performance: The Moderating Role of CEO Education and Tenure. *Sustainability (Switzerland)*,

- 14(6). <https://doi.org/10.3390/su14063513>
- Ghardallou, W., Borgi, H., & Alkhailifah, H. (2020). CEO Characteristics and Firm Performance: A Study of Saudi Arabia Listed Firms*. *Journal of Asian Finance, Economics and Business*, 7(11), 291–301. <https://doi.org/10.13106/jafeb.2020.vol7.no11.291>
- Ghozali, I. (2018). *Applikasi Analisis Multivariate* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Githaiga, P. N. (2023a). Sustainability reporting, board gender diversity and earnings management: evidence from East Africa community. *Journal of Business and Socio-Economic Development*. <https://doi.org/10.1108/jbsed-09-2022-0099>
- Githaiga, P. N. (2023b). Sustainability reporting, board gender diversity and earnings management: evidence from East Africa community. *Journal of Business and Socio-Economic Development*, ahead-of-p(ahead-of-print). <https://doi.org/10.1108/JBSED-09-2022-0099>
- Godos-Díez, J.-L., Cabeza-García, L., Fernández-Gago, R., & Nieto-Antolín, M. (2020). Does CEO media exposure affect corporate social responsibility? *Corporate Social Responsibility and Environmental Management*, 27(2), 825–840. [https://doi.org/https://doi.org/10.1002/csr.1847](https://doi.org/10.1002/csr.1847)
- GRI. (2006). No Title. *Sustainability Reporting Guidelines*. <https://www.globalreporting.org/standards/>
- Hambrick, D. C. (2007). Upper Echelons Theory: An Update. *Academy of Management Review*, 32(2), 334–343. <https://doi.org/10.5465/amr.2007.24345254>
- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *The Academy of Management Review*, 9(2), 193–206. <https://doi.org/10.2307/258434>
- Hang, M., Geyer-Klingenberg, J., & Rathgeber, A. W. (2019). It is merely a matter of time: A meta-analysis of the causality between environmental performance and financial performance. *Business Strategy and the Environment*, 28(2), 257–273. <https://doi.org/10.1002/bse.2215>
- Hantono. (2018). *Konsep Analisa Laporan Keuangan dengan Pendekatan Rasio dan SPSS* (1st ed.). DEEPUBLISH.
- Hussain, N., Rigoni, U., & Cavezzali, E. (2018). Does it pay to be sustainable? Looking inside the black box of the relationship between sustainability

- performance and financial performance. *Corporate Social Responsibility and Environmental Management*, 25(6), 1198–1211. <https://doi.org/https://doi.org/10.1002/csr.1631>
- Indonesia, P. M. (2020). Response Recovery Reinvention Resilience Case Study. *Oxford Business Group, September*.
- Isnugrahadi, & K. (2009). Pengaruh Kecakapan Manajerial Terhadap Manajemen Laba dengan Kualitas Audit sebagai Variabel Pemoderasi.
- Jensen, M. C. (2002). Value Maximization, Stakeholder Theory, and the Corporate Objective Function. *Business Ethics Quarterly*, 12(2), 235–256. <https://doi.org/DOI: 10.2307/3857812>
- Kang, J. (2016). Labor market evaluation versus legacy conservation: What factors determine retiring CEOs' decisions about long-term investment? *Strategic Management Journal*, 37(2), 389–405. <https://doi.org/https://doi.org/10.1002/smj.2234>
- Karinda, D. N., Suranto, F., & ... (2022). Karakteristik Dewan dan Kinerja Keuangan Perusahaan di Indonesia. *Journal of Accounting & Management Innovation*, 6(1), 96–121. <https://ejournal.medan.uph.edu/index.php/JAMI/article/view/523>
- Khan, T. M., Gang, B., Fareed, Z., & Yasmeen, R. (2020). The impact of CEO tenure on corporate social and environmental performance: an emerging country's analysis. *Environmental Science and Pollution Research*, 27(16), 19314–19326. <https://doi.org/10.1007/s11356-020-08468-y>
- Kotler, P.; Lee, N. (2005). *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*.
- Liana, L. (2009). Penggunaan MRA dengan Spss untuk Menguji Pengaruh Variabel Moderating terhadap Hubungan antara Variabel Independen dan Variabel Dependens. XIV(2), 90–97.
- Malik, F., Wang, F., Naseem, M. A., Ikram, A., & Ali, S. (2020). Determinants of Corporate Social Responsibility Related to CEO Attributes: An Empirical Study. *SAGE Open*, 10(1). <https://doi.org/10.1177/2158244019899093>
- Mangalagiri, J., & Bhaga, M. P. (2022). Corporate social responsibility and firm performance: evidence from India's national stock exchange listed companies. *International Journal of Disclosure and Governance*, 19(2), 144–152. <https://doi.org/10.1057/s41310-021-00138-w>
- Manner, M. H. (2010). The Impact of CEO Characteristics on Corporate Social

- Performance. *Journal of Business Ethics*, 93(1), 53–72. <https://doi.org/10.1007/s10551-010-0626-7>
- Maqbool, S., & Zameer, M. N. (2018). Corporate social responsibility and financial performance: An empirical analysis of Indian banks. *Future Business Journal*, 4(1), 84–93. [https://doi.org/https://doi.org/10.1016/j.fbj.2017.12.002](https://doi.org/10.1016/j.fbj.2017.12.002)
- Meyer, A. (2015). Does education increase pro-environmental behavior? Evidence from Europe. *Ecological Economics*, 116, 108–121. <https://doi.org/https://doi.org/10.1016/j.ecolecon.2015.04.018>
- Mousiolis, D. T., Zaridis, A. D., Karamanis, K., & Rontogianni, A. (2015). Corporate Social Responsibility in SMEs and MNEs. The Different Strategic Decision Making. *Procedia - Social and Behavioral Sciences*, 175, 579–583. <https://doi.org/https://doi.org/10.1016/j.sbspro.2015.01.1240>
- Oh, W., Kyun, Y., & Jung, R. (2018). Experience-based human capital or fixed paradigm problem ? CEO tenure , contextual influences , and corporate social (ir) responsibility. *Journal of Business Research*, 90(May), 325–333. <https://doi.org/10.1016/j.jbusres.2018.05.034>
- Okafor, A., Adeleye, B. N., & Adusei, M. (2021). Corporate social responsibility and financial performance: Evidence from U.S tech firms. *Journal of Cleaner Production*, 292, 126078. <https://doi.org/https://doi.org/10.1016/j.jclepro.2021.126078>
- Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate Social and Financial Performance: A Meta-Analysis. *Organization Studies*, 24(3), 403–441. <https://doi.org/10.1177/0170840603024003910>
- Ozdora-Aksak, E., & Atakan-Duman, S. (2016). Gaining legitimacy through CSR: an analysis of Turkey's 30 largest corporations. *Business Ethics: A European Review*, 25(3), 238–257. <https://doi.org/https://doi.org/10.1111/beer.12114>
- Peters, G. F., Romi, A. M., & Sanchez, J. M. (2019). The Influence of Corporate Sustainability Officers on Performance. *Journal of Business Ethics*, 159(4), 1065–1087. <https://doi.org/10.1007/s10551-018-3818-1>
- Preston, L. E., & O'Bannon, D. P. (1997). The Corporate Social-Financial Performance Relationship: A Typology and Analysis. *Business & Society*, 36(4), 419–429. <https://doi.org/10.1177/000765039703600406>
- 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/https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/https://doi.org/10.1016/0361-3682(92)90015-K)

- Sameer, I. (2021). Impact of corporate social responsibility on organization's financial performance: evidence from Maldives public limited companies. *Future Business Journal*, 7(1), 29. <https://doi.org/10.1186/s43093-021-00075-8>
- Sarafina, S., & Saifi, M. (2017). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan dan Nilai Perusahaan. *Jurnal Administrasi Bisnis (JAB)*, 50(3), 108–117. <http://eprints.stiei-kayutangi-bjm.ac.id/1146/>
- Schaltegger, S., Viere, T., & Zvezdov, D. (2012). Tapping environmental accounting potentials of beer brewing: Information needs for successful cleaner production. *Journal of Cleaner Production*, 29–30, 1–10. <https://doi.org/https://doi.org/10.1016/j.jclepro.2012.02.011>
- Shi, W., & Veenstra, K. (2021). The Moderating Effect of Cultural Values on the Relationship Between Corporate Social Performance and Firm Performance. *Journal of Business Ethics*, 174(1), 89–107. <https://doi.org/10.1007/s10551-020-04555-9>
- Shin, J., Moon, J. J., & Kang, J. (2023). Where does ESG pay? The role of national culture in moderating the relationship between ESG performance and financial performance. *International Business Review*, 32(3), 102071. <https://doi.org/https://doi.org/10.1016/j.ibusrev.2022.102071>
- Slater, D. J., & Dixon-Fowler, H. R. (2010). The Future of the Planet in the Hands of MBAs: An Examination of CEO MBA Education and Corporate Environmental Performance. *Academy of Management Learning & Education*, 9(3), 429–441. <https://doi.org/10.5465/amle.9.3.zqr429>
- Soobaroyen, T., Ramdhony, D., Rashid, A., & Gow, J. (2023). The evolution and determinants of corporate social responsibility (CSR) disclosure in a developing country: extent and quality. *Journal of Accounting in Emerging Economies*, 13(2), 300–330. <https://doi.org/10.1108/JAEE-02-2020-0031>
- Sugiono, A., & Untung, E. (2016). *Analisa Laporan Keuangan*. PT Grasindo.
- Suherman, S., Mahfirah, T. F., Usman, B., & Kurniawati, H. (2023). *CEO characteristics and firm performance : evidence from a Southeast Asian country*. May 2022. <https://doi.org/10.1108/CG-05-2022-0205>
- Suherman, S., Mahfirah, T. F., Usman, B., Kurniawati, H., & Kurnianti, D. (2023). CEO characteristics and firm performance: evidence from a Southeast Asian country. *Corporate Governance (Bingley)*, October 2022. <https://doi.org/10.1108/CG-05-2022-0205>

- Szekely, F., & Strebel, H. (2013). Incremental, radical and game-changing: strategic innovation for sustainability. *Corporate Governance*, 13(5), 467–481. <https://doi.org/10.1108/CG-06-2013-0084>
- Torelli, R., Balluchi, F., & Furlotti, K. (2020). The materiality assessment and stakeholder engagement: A content analysis of sustainability reports. *Corporate Social Responsibility and Environmental Management*, 27(2), 470–484. <https://doi.org/https://doi.org/10.1002/csr.1813>
- Tran, M. D., & Adomako, S. (2021). How CEO social capital drives corporate social performance: The roles of stakeholders, and CEO tenure. *Corporate Social Responsibility and Environmental Management*, 28(2), 819–830. <https://doi.org/https://doi.org/10.1002/csr.2092>
- Velte, P. (2020). Do CEO incentives and characteristics influence corporate social responsibility (CSR) and vice versa? A literature review. *Social Responsibility Journal*, 16(8), 1293–1323. <https://doi.org/10.1108/SRJ-04-2019-0145>
- Willis, A. (2020). *ESG as an equity vaccine*. <https://www.morningstar.ca/ca/news/201741/esg-as-an-equity-vaccine.aspx>
- Wowak, K. D., Craighead, C. W., & Ketchen Jr., D. J. (2016). Tracing Bad Products in Supply Chains: The Roles of Temporality, Supply Chain Permeation, and Product Information Ambiguity. *Journal of Business Logistics*, 37(2), 132–151. <https://doi.org/https://doi.org/10.1111/jbl.12125>
- Zaid, M. A. A., Wang, M., Adib, M., Sahyoun, A., T.F., S., & Abuhileh. (2020). Boardroom nationality and gender diversity: Implications for corporate sustainability performance. *Journal of Cleaner Production*, v. 251, 119652--2020 v.251. <https://doi.org/10.1016/j.jclepro.2019.119652>
- Zhang, J. Q., Zhu, H., & Ding, H. bin. (2013). Board Composition and Corporate Social Responsibility: An Empirical Investigation in the Post Sarbanes-Oxley Era. *Journal of Business Ethics*, 114(3), 381–392. <https://doi.org/10.1007/s10551-012-1352-0>