

DAFTAR PUSTAKA

- Abdel-rahim, H. Y. M. (2012). Green accounting – a proposition for EA / ER conceptual implementation methodology. *Journal of Sustainability and Green Business*, 1–18.
- 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., & Ferreira, D. (2012). Regulatory Pressure and Bank Directors' Incentives to Attend Board Meetings. *International Review of Finance*, 12(2), 227–248. <https://doi.org/10.1111/j.1468-2443.2012.01149.x>
- Aerts, W., & Cormier, D. (2009). Media legitimacy and corporate environmental communication. *Accounting, Organizations and Society*, 34(1), 1–27.
<https://doi.org/10.1016/j.aos.2008.02.005>
- Ahada, M., Purwohendi, U., & Murdayanti, Y. (2016). Pengaruh Environmental Performance Dan Komposisi Dewan Komisaris Terhadap Environmental Disclosure. *Jurnal Wahana Akuntansi*, 11(1), 1.
<https://doi.org/10.21009/10.21.009/wahana.011/1.4>
- Ahmadi, A., & Bouri, A. (2017). The relationship between financial attributes, environmental performance and environmental disclosure: Empirical investigation on French firms listed on CAC 40. *Management of Environmental Quality: An International Journal*, 28(4), 490–506.
<https://doi.org/10.1108/MEQ-07-2015-0132>
- Akbas, H. E. (2016). The Relationship between Board Characteristics and Environmental Disclosure: Evidence from Turkish Listed Companies. *South East European Journal of Economics and Business*, 11(2), 7–19.
<https://doi.org/10.1515/jeb-2016-0007>
- Akhtaruddin, M., Hossain, M. A., Hossain, M., & Yao, L. (2009). Corporate Governance and Voluntary Disclosure in Corporate Annual Reports of Malaysian Listed Firms. *Jamar*, 7(1), 1–20.
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes, K. E. (2004). The relations among environmental disclosure, environmental performance, and economic performance: A simultaneous equations approach. *Accounting, Organizations and Society*, 29(5–6), 447–471.
[https://doi.org/10.1016/S0361-3682\(03\)00032-1](https://doi.org/10.1016/S0361-3682(03)00032-1)
- Alazzani, A., & Wan-Hussin, W. N. (2013). Global Reporting Initiative's environmental reporting: A study of oil and gas companies. *Ecological Indicators*, 32, 19–24. <https://doi.org/10.1016/j.ecolind.2013.02.019>

- Alhabshi, S. O. (1994). Corporate Ethics in the Management of Corporations. *The Malaysian Accountant*.
- Allegrini, M., & Greco, G. (2013). Corporate boards, audit committees and voluntary disclosure: Evidence from Italian Listed Companies. *Journal of Management and Governance*, 17(1), 187–216. <https://doi.org/10.1007/s10997-011-9168-3>
- Amran, A., Lee, S. P., & Devi, S. S. (2013). 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>
- Amran, A., Manaf Rosli Bin, A., & Che Haat Mohd Hassan, B. (2009). Risk reporting: An exploratory study on risk management disclosure in Malaysian annual reports. *Managerial Auditing Journal*, 24(1), 39–57. <https://doi.org/10.1108/02686900910919893>
- An, Y., Davey, H., & Eggleton, I. R. C. (2011). Towards a comprehensive theoretical framework for voluntary IC disclosure. *Journal of Intellectual Capital*, 12(4), 571–585. <https://doi.org/10.1108/14691931111181733>
- Baalouch, F., Ayadi, S. D., & Hussainey, K. (2019). A study of the determinants of environmental disclosure quality: evidence from French listed companies. In *Journal of Management and Governance* (Vol. 23, Issue 4). Springer US. <https://doi.org/10.1007/s10997-019-09474-0>
- Barako, D. G., Hancock, P., & Iza, H. Y. (2006). Corporate Disclosure by Kenyan Companies. *Corporate Governance*, 14(2), 107–125.
- Barry, J. R. (1999). Independents Directors. *Ivey Business Journal*.
- Beekes, W., & Brown, P. (2006). Do better-governed Australian firms make more informative disclosures. *Journal of Business Finance and Accounting*, 33(3–4), 422–450. <https://doi.org/10.1111/j.1468-5957.2006.00614.x>
- Bennett, M., & James, P. (1998). *The Green Bottom Line Environmental Accounting for Management: Current Practice and Future Trends* (1st Editio). Routledge. <https://doi.org/10.4324/9781351283328>
- Berthelot, S., Cormier, D., & Magnan, M. (2003). Environmental disclosure research : Review and synthesis ENVIRONMENTAL DISCLOSURE RESEARCH : REVIEW AND SYNTHESIS Sylvie Berthelot ; Denis Cormier ; Michel Magnan Journal of Accounting Literature ; 2003 ; 22 , ABI / INFORM Global. *Journal of Accounting Literature*, 22(January 2003), 1–44.
- Bursa Efek Indonesia. (2021). Panduan IDX Industrial Classification. *Indonesia Stock Exchange*, 1(Januari), 1–35. <https://www.idx.co.id/produk/indeks/>
- Cadez, S., & Czerny, A. (2016). Climate change mitigation strategies in carbon-

- intensive firms. *Journal of Cleaner Production*, 112, 4132–4143.
<https://doi.org/10.1016/j.jclepro.2015.07.099>
- Carvalho, A. O., Rodrigues, L. L., & Branco, M. C. (2017). Factors Influencing Voluntary Disclosure in the Annual Reports of Portuguese Foundations. In *Voluntas* (Vol. 28, Issue 5). <https://doi.org/10.1007/s11266-017-9883-8>
- Certo, S. T. (2003). Influencing Initial Public Offering Investors with Prestige : Signaling with Board Structures Author (s): S . Trevis Certo Source : The Academy of Management Review , Vol . 28 , No . 3 (Jul . , 2003) , pp . 432-446 Published by : Academy of Management S. *The Academy of Management Journal*, 28(3), 432–446.
- Chaklader, B., & Gulati, P. A. (2015). A Study of Corporate Environmental Disclosure Practices of Companies Doing Business in India. *Global Business Review*, 16(2), 321–335. <https://doi.org/10.1177/0972150914564430>
- Chandok, R. I. S., & Singh, S. (2017). Empirical study on determinants of environmental disclosure. *Managerial Auditing Journal*, 32(4/5), 332–355. <https://doi.org/10.1108/maj-03-2016-1344>
- Chen, J. C., & Roberts, R. W. (2010). Toward a More Coherent Understanding of the Organization-Society Relationship: A Theoretical Consideration for Social and Environmental Accounting Research. *Journal of Business Ethics*, 97(4), 651–665. <https://doi.org/10.1007/s10551-010-0531-0>
- 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>
- Chuah, B. H. (1995). The unique breed of Malaysian managers, *Management Times*. New Straits Times Press.
- Coles, J. L., Daniel, N. D., & Naveen, L. (2006). Managerial incentives and risk-taking. *Journal of Financial Economics*, 79(2), 431–468. <https://doi.org/10.1016/j.jfineco.2004.09.004>
- 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)
- Conger, J.A., Finegold, D. and Lawler, E. (1998). “Appraising board performance”. *Harvard Business Review*, 76(December 2014), 136–148.
- Cormier, D., & Magnan, M. (2003). Environmental reporting management: A continental European perspective. *Journal of Accounting and Public Policy*, 22(1), 43–62. [https://doi.org/10.1016/S0278-4254\(02\)00085-6](https://doi.org/10.1016/S0278-4254(02)00085-6)
- Cormier, D., Magnan, M., & Van Velthoven, B. (2005). Environmental Disclosure Quality In Large German Companies : Economic Incentives , Public Pressures or Institutional Conditions ? Denis Cormier École des

- sciences de la gestion Université du Québec à Montréal Michel Magnan The Lawrence Bloomberg Chair in. *European*, 14(1), 3–39.
- Daily, C. M., & Dalton, D. A. N. R. (2003). *Introduction To Special Topic Forum Corporate Governance : Decades of Dialogue and Data*. 28(3), 371–382.
- Dalla Via, N., & Perego, P. (2018). Determinants of Conflict Minerals Disclosure Under the Dodd–Frank Act. *Business Strategy and the Environment*, 27(6), 773–788. <https://doi.org/10.1002/bse.2030>
- Dan R. Dalton, Catherine M. Daily, J. L. J. and A. E. E. (1999). *Number of Directors and Financial Performance : A Meta-Analysis* Author (s) : Dan R . Dalton , Catherine M . Daily , Jonathan L . Johnson and Alan E . Ellstrand Published by : Academy of Management Stable URL : <https://www.jstor.org/stable/256988> REFERENC. 42(6), 674–686.
- Daniri, M. A. (2005). *Good Corporate Governance : KONSEP DAN PENERAPANNYA DALAM KONTEKS INDONESIA*. Ray Indonesia.
- de Gooyert, V., Rouwette, E., van Kranenburg, H., & Freeman, E. (2017). Reviewing the role of stakeholders in Operational Research: A stakeholder theory perspective. *European Journal of Operational Research*, 262(2), 402–410. <https://doi.org/10.1016/j.ejor.2017.03.079>
- de Villiers, C., Naiker, V., & van Staden, C. J. (2011). The effect of board characteristics on firm environmental performance. *Journal of Management*, 37(6), 1636–1663. <https://doi.org/10.1177/0149206311411506>
- Ditjen PSLB3. (2019). *STATISTIK 2019*.
- Ditjen PSLB3. (2022). *Direktorat Jenderal Pengelolaan Sampah, Limbah, dan Bahan Berbahaya dan Beracun*. www.Pslb3.Menlhk.Go.Id. <https://pslb3.menlhk.go.id/portal/ditjen-pslb3>
- Dyllick, T., & Hockerts, K. (2002). 5. Beyond the business case for corporate sustainability - Dyllick - 2002 - Business Strategy and the Environment - Wiley Online Library. *Business Strategy and the Environment*, 11(2), 130–141.
- Effendi, B., Uzliawati, L., & Yulianto, A. S. (2011). *PENGARUH DEWAN KOMISARIS TERHADAP ENVIRONMENTAL DISCLOSURE PADA PERUSAHAAN MANUFAKTUR YANG LISTING DI BEI TAHUN 2008-2011*. 01(1998), 1–23.
- Effendi, R., Sayekti, Y., & Wijayanti, R. R. (2012). Faktor-faktor yang mempengaruhi tingkat pengungkapan tanggung jawab lingkungan dalam laporan tahunan. *Jurnal Ekonomi Akuntansi Dan Manajemen*, 11(2), 19–32.
- Elmagrhi, M. H., Ntim, C. G., & Wang, Y. (2016). Antecedents of voluntary corporate governance disclosure: a post-2007/08 financial crisis evidence from the influential UK Combined Code. *Corporate Governance (Bingley)*,

16(3), 507–538. <https://doi.org/10.1108/CG-01-2016-0006>

- Ezhilarasi, G., & Kabra, K. C. (2017). The impact of corporate governance attributes on environmental disclosures: Evidence from India. *Indian Journal of Corporate Governance*, 10(1), 24–43. <https://doi.org/10.1177/0974686217701464>
- Fama, E. F., & Jensen, M. C. (1983). The Booth School of Business, University of Chicago Separation of Ownership and Control Author (s): Eugene F. Fama and Michael C. Jensen Source: The Journal of Law & Economics, Vol. 26, No. 2, Corporations and Private Property: A Conference Sp. *The Journal of Law & Economics*, 26(2), 301–325.
- Fernández-Gago, R., Cabeza-García, L., & Nieto, M. (2018). Independent directors' background and CSR disclosure. *Corporate Social Responsibility and Environmental Management*, 25(5), 991–1001. <https://doi.org/10.1002/csr.1515>
- Forker, J. J. (1992). Corporate Governance and Disclosure Quality. *Accounting and Business Research*, 22(86), 111–124. <https://doi.org/10.1080/00014788.1992.9729426>
- Forum for Corporate Governance in Indonesia (FCGI). (2011). *What is Corporate Governance*. <https://fcgi.or.id/corporate-governance/about-good-corporate-governance.html>
- Friedman, M. (1970). Friedman M. The Social Responsibility of Business Is to Increase Its Profits. In: Zimmerli W.C., Holzinger M., Richter K. (eds) *Corporate Ethics and Corporate Governance*. Springer, Berlin, Heidelberg. *The New York Times Magazine*, 2–6.
- Fuzi, S. F. S., Halim, S. A. A., & Julizaerma, M. K. (2016). Board Independence and Firm Performance. *Procedia Economics and Finance*, 37(16), 460–465. [https://doi.org/10.1016/s2212-5671\(16\)30152-6](https://doi.org/10.1016/s2212-5671(16)30152-6)
- García-Sánchez, I. M., Gómez-Miranda, M. E., David, F., & Rodríguez-Ariza, L. (2019). The explanatory effect of CSR committee and assurance services on the adoption of the IFC performance standards, as a means of enhancing corporate transparency. *Sustainability Accounting, Management and Policy Journal*, 10(5), 773–797. <https://doi.org/10.1108/SAMPJ-09-2018-0261>
- García-Sánchez, I. M., Raimo, N., Marrone, A., & Vitolla, F. (2020). How does integrated reporting change in light of COVID-19? A revisiting of the content of the integrated reports. *Sustainability (Switzerland)*, 12(18). <https://doi.org/10.3390/su12187605>
- García-Sánchez, I. M., Raimo, N., & Vitolla, F. (2021). Are environmentally innovative companies inclined towards integrated environmental disclosure policies? *Administrative Sciences*, 11(1). <https://doi.org/10.3390/admsci11010029>

- 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>
- Gerged, A. M. (2021). Factors affecting corporate environmental disclosure in emerging markets: The role of corporate governance structures. *Business Strategy and the Environment*, *30*(1), 609–629. <https://doi.org/10.1002/bse.2642>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9*. Penerbit Undip.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 (10th ed.)*. Badan Penerbit Universitas Diponegoro.
- Giannarakis, G., Andronikidis, A., & Sariannidis, N. (2019). Determinants of environmental disclosure: investigating new and conventional corporate governance characteristics. *Annals of Operations Research*, *294*(1–2), 87–105. <https://doi.org/10.1007/s10479-019-03323-x>
- Guest, P. M. (2009). The impact of board size on firm performance: Evidence from the UK. *European Journal of Finance*, *15*(4), 385–404. <https://doi.org/10.1080/13518470802466121>
- Hadiningtyas, S. W., & Mahmud, A. (2017). Accounting Analysis Journal Determinant of Environmental Disclosure on Companies Listed in Indonesia Stock Exchange (IDX) Article History. *Aaj*, *6*(3), 380–393. <http://journal.unnes.ac.id/sju/index.php/aaj>
- Hallgren, A., & Johansson, J. (2016). *Determinants of Disclosure Quality*. 1–41.
- Halme, M., & Huse, M. (1997). The influence of corporate governance, industry and country factors on environmental reporting. *Scandinavian Journal of Management*, *13*(2), 137–157. [https://doi.org/10.1016/S0956-5221\(97\)00002-X](https://doi.org/10.1016/S0956-5221(97)00002-X)
- Hasseldine, J., Salama, A. I., & Toms, J. S. (2005). Quantity versus quality: The impact of environmental disclosures on the reputations of UK Plcs. *British Accounting Review*, *37*(2), 231–248. <https://doi.org/10.1016/j.bar.2004.10.003>
- Herrera Rodríguez, E. E., & Macagnan, C. B. (2015). Bancos en Brasil y España: factores explicativos de revelación del capital relacional. *Cuadernos de Contabilidad*, *16*(40), 151–178. <https://doi.org/10.11144/javeriana.cc16-40.bbef>
- Hill, C., & Jones, T. (1992). Stakeholder-Agency Theory. *Proceedings of the International Association for Business and Society*, *8*(March), 657–668. <https://doi.org/10.5840/iabsproc1997863>

- Ho, E., Eger, S., & Courtenay, S. C. (2018). Assessing current monitoring indicators and reporting for cumulative effects integration: A case study in Muskoka, Ontario, Canada. *Ecological Indicators*, 95(August), 862–876. <https://doi.org/10.1016/j.ecolind.2018.08.017>
- Ho, S. S. M., & Shun Wong, K. (2001). A study of the relationship between corporate governance structures and the extent of voluntary disclosure. *Journal of International Accounting, Auditing and Taxation*, 10(2), 139–156. [https://doi.org/10.1016/S1061-9518\(01\)00041-6](https://doi.org/10.1016/S1061-9518(01)00041-6)
- Huang, A. C., & Kung, F. (2017). Linked references are available on JSTOR for this article : Drivers of Environmental Disclosure and Stakeholder Expectation : Evidence from Taiwan. *Journal of Etika Bisnis*, Vol 96(No.3), halaman 435-451.
- Huang, S. K. (2013). The impact of CEO characteristics on corporate sustainable development. *Corporate Social Responsibility and Environmental Management*, 20(4), 234–244. <https://doi.org/10.1002/csr.1295>
- Huisingh, D., Zhang, Z., Moore, J. C., Qiao, Q., & Li, Q. (2015). Recent advances in carbon emissions reduction: Policies, technologies, monitoring, assessment and modeling. *Journal of Cleaner Production*, 103(2015), 1–12. <https://doi.org/10.1016/j.jclepro.2015.04.098>
- Ibrahim, N. A., & Angelidis, J. P. (1995). The corporate social responsiveness orientation of board members: Are there differences between inside and outside directors? *Journal of Business Ethics*, 14(5), 405–410. <https://doi.org/10.1007/BF00872102>
- Ibrahim, N. A., Howard, D. P., & Angelidis, J. P. (2003). Board members in the service industry: An empirical examination of the relationship between corporate social responsibility orientation and directorial type. *Journal of Business Ethics*, 47(4), 393–401. <https://doi.org/10.1023/A:1027334524775>
- Ienciu, I. (2012). *The Relationship Between Environmental Reporting and Corporate Governance Characteristics of Romanian Listed Entities*. 11(2), 267–294. http://www.cig.ase.ro/articles/11_2_11.pdf
- Indrabudiman, A. (2016). Social enterprise characteristics and environmental disclosures in annual reports of mining companies of Indonesia. *International Journal of Management, Accounting & Economics*, 2(1), 41–56.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *The Economic Nature of the Firm: A Reader, Third Edition*, 283–303. <https://doi.org/10.1017/CBO9780511817410.023>
- Jitmaneroj, B. (2016). Reform priorities for corporate sustainability: Environmental, social, governance, or economic performance? *Management*

- Decision*, 54(6), 1497–1521. <https://doi.org/10.1108/MD-11-2015-0505>
- 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>
- Jones, M. J., & Solomon, J. F. (2009). Social and environmental report assurance: Some interview evidence. *Accounting Forum*, 34(1), 20–31. <https://doi.org/10.1016/j.accfor.2009.11.002>
- Junita, N. L., & Yulianto, A. (2018). The Determinants Affecting Environmental Disclosure in the High Profile Companies in Indonesia. *Accounting Analysis Journal*, 7(3), 114–150. <https://doi.org/10.15294/aaj.v7i3.18410>
- Kaihatu, T. S. (2006). Good Corporate Governance dan Penerapannya di Indonesia. *Jurnal Ekonomi Manajemen, Universitas Kristen Petra Surabaya.*, 8, 9.
- Kakabadse, A. P. (2007). Being responsible: Boards are reexamining the bottom line. *Leadership in Action*, 27(1), 3–6. <https://doi.org/10.1002/lia.1191>
- Karjono, A. (2021). (*Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020*) (*Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020*). 24(3), 330–351.
- Kassinis, G., & Vafeas, N. (2002). Corporate boards and outside stakeholders as determinants of environmental litigation. *Strategic Management Journal*, 23(5), 399–415. <https://doi.org/10.1002/smj.230>
- Kathy Rao, K., Tilt, C. A., & Lester, L. H. (2012). Corporate governance and environmental reporting: An Australian study. *Corporate Governance: The International Journal of Business in Society*, 12(2), 143–163. <https://doi.org/10.1108/14720701211214052>
- Kiel, G. C., & Nicholson, G. J. (2003). Board composition and corporate performance: How the Australian experience informs contrasting theories of corporate governance. *Corporate Governance: An International Review*, 11(3), 189–205. <https://doi.org/10.1111/1467-8683.00318>
- Kiswanto, Apriyani, I. D., Yanto, H., Hajawiyah, A., & Djajadikerta, H. G. (2020). Determinants of environmental disclosure in Indonesia. *Journal of Environmental Management and Tourism*, 11(3), 682–691. [https://doi.org/10.14505/jemt.v11.3\(43\).22](https://doi.org/10.14505/jemt.v11.3(43).22)
- KNKG, K. N. K. G. (2006). *Pedoman Umum Good Corporate Governance Indonesia*.
- Kuo, L., & Chen, V. Y. J. (2013). Is environmental disclosure an effective strategy on establishment of environmental legitimacy for organization? *Management Decision*, 51(7), 1462–1487. <https://doi.org/10.1108/MD-06-2012-0395>

- Liao, L., Luo, L., & Tang, Q. (2014). 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>
- Lipton, M., & Lorsch, J. W. (1992). A modest proposal for improved corporate governance: Business source. *Business Lawyer*, 42(1), 59–78. <http://web.a.ebscohost.com.eserv.uum.edu.my/bsi/detail?vid=19&sid=e3a1315c-d940-4744-b224-1ce498b43ead@sessionmgr4005&hid=4114&bdata=JnNpdGU9YnNpLWxpdmU=#db=bth&AN=5963897>
- Liu, X., & Anbumozhi, V. (2009). Determinant factors of corporate environmental information disclosure: an empirical study of Chinese listed companies. *Journal of Cleaner Production*, 17(6), 593–600. <https://doi.org/10.1016/j.jclepro.2008.10.001>
- Lu, L. W., & Taylor, M. E. (2018). A study of the relationships among environmental performance, environmental disclosure, and financial performance. *Asian Review of Accounting*, 26(1), 107–130. <https://doi.org/10.1108/ARA-01-2016-0010>
- Mallin, C. A., & Michelon, G. (2011). Board reputation attributes and corporate social performance: An empirical investigation of the US Best Corporate Citizens. *Accounting and Business Research*, 41(2), 119–144. <https://doi.org/10.1080/00014788.2011.550740>
- Mallin, C., Michelon, G., & Raggi, D. (2013). Monitoring Intensity and Stakeholders' Orientation: How Does Governance Affect Social and Environmental Disclosure? *Journal of Business Ethics*, 114(1), 29–43. <https://doi.org/10.1007/s10551-012-1324-4>
- 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>
- Monks, R. A. G., & Minow, N. (2003). *Corporate Governance 3rd Edition* (3rd ed.). Wiley-Blackwell.
- Muntoro, R. K. (2007). Membangun Dewan Komisaris yang Efektif. *Majalah Usahawan Indonesia*, No. 11 Tahun XXXVI, 1-18.
- Nicholson, G. J., & Kiel, G. C. (2007). <4.Nicholson+Keil2007.pdf>. 15(4), 585–608.
- Ntim, C. G. (2015). Board diversity and organizational valuation: unravelling the effects of ethnicity and gender. *Journal of Management and Governance*, 19(1), 167–195. <https://doi.org/10.1007/s10997-013-9283-4>
- Nuraini, M., & Murtanto, M. (2022). Pengaruh Kinerja Lingkungan, Biaya Lingkungan Dan Proporsi Dewan Komisaris Independen Terhadap Biaya Ekuitas. *Jurnal Ekonomi Trisakti*, 2(2), 1273–1286.

<https://doi.org/10.25105/jet.v2i2.14863>

- Nurkhin, A., Wahyudin, A., & Fajriah Aenul Septiani, A. (2017). Nilai Perusahaan Barang Konsumsi. *Jurnal Akuntansi Multiparadigma JAMAL*, 8(1), 1–227.
- Ofoegbu, G. N., Odoemelam, N., & Okafor, R. G. (2018). Corporate board characteristics and environmental disclosure quantity: Evidence from South Africa (integrated reporting) and Nigeria (traditional reporting). *Cogent Business and Management*, 5(1), 1–27.
<https://doi.org/10.1080/23311975.2018.1551510>
- Omair Alotaibi, K., & Hussainey, K. (2016). Determinants of CSR disclosure quantity and quality: Evidence from non-financial listed firms in Saudi Arabia oa. *International Journal of Disclosure and Governance*, 13(4), 364–393. <https://doi.org/10.1057/jdg.2016.2>
- Paine, L. S. (2014). Sustainability in the boardroom. *Harvard Business Review*, Vol. 92 No. 7, pp. 86–94.
- Patten Dennis, M. (2002). The relation between environmental performance and environmental disclosure: A research note. *Accounting, Organizations and Society*, 27(8), 763–773.
<http://www.sciencedirect.com/science/article/pii/S0361368202000284>
- Persons, O. S. (2008). 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>
- Peters, G. F., & Romi, A. M. (2012). Does the Voluntary Adoption of Corporate Governance Mechanisms Improve Environmental Risk Disclosures? Evidence from Greenhouse Gas Emission Accounting. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2163074>
- Petrovic-Lazarevic, S. (2010). Good corporate citizenship in the Australian construction industry. *Corporate Governance: The International Journal of Business in Society*, 10(2), 115–128.
<https://doi.org/10.1108/14720701011035648>
- 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>
- Post, J. E., Preston, L. E., & Sachs, S. (2002). Managing the enterprise. In *New Directions for Student Services* (Vol. 1988, Issue 41, pp. 5–20).
<https://doi.org/10.1002/ss.37119884103>
- Prado-Lorenzo, J. M., & Garcia-Sanchez, I. M. (2010). The Role of the Board of Directors in Disseminating Relevant Information on Greenhouse Gases.

Journal of Business Ethics, 97(3), 391–424. <https://doi.org/10.1007/s10551-010-0515-0>

- Prastiwi, A., & Ayatunisa, R. (2019). Pengaruh Struktur Kepemilikan Dan Frekuensi Rapat Dewan Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Kajian Pendidikan Ekonomi Dan Ilmu Ekonomi*, 2(1), 1–19. http://www.scopus.com/inward/record.url?eid=2-s2.0-84865607390&partnerID=tZOtx3y1%0Ahttp://books.google.com/books?hl=en&lr=&id=2LIMMD9FVXkC&oi=fnd&pg=PR5&dq=Principles+of+Digital+Image+Processing+fundamental+techniques&pg=PR5&ots=HjrHeuS_
- Pratama, A. G., & Rahardja. (2013). PENGARUH GOOD CORPORATE GOVERNANCE DAN KINERJA LINGKUNGAN TERHADAP PENGUNGKAPAN LINGKUNGAN (Studi Empiris pada Perusahaan Manufaktur dan Tambang yang Terdaftar pada Bursa Efek Indonesia (BEI) dan Termasuk dalam PROPER Tahun 2009-2011). *Accounting Analysis Journal*, 2(2), 1–14.
- Purbawangsa, I. B. A., Solimun, S., Fernandes, A. A. R., & Mangesti Rahayu, S. (2020). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016). *Social Responsibility Journal*, 16(7), 983–999. <https://doi.org/10.1108/SRJ-08-2017-0160>
- Raimo, N., Caragnano, A., Zito, M., Vitolla, F., & Mariani, M. (2021). Extending the benefits of ESG disclosure: The effect on the cost of debt financing. *Corporate Social Responsibility and Environmental Management*, 28(4), 1412–1421. <https://doi.org/10.1002/csr.2134>
- Raimo, N., de Nuccio, E., & Vitolla, F. (2022). Corporate governance and environmental disclosure through integrated reporting. *Measuring Business Excellence*, 26(4), 451–470. <https://doi.org/10.1108/MBE-05-2021-0066>
- Raimo, N., Ricciardelli, A., Rubino, M., & Vitolla, F. (2020). Factors affecting human capital disclosure in an integrated reporting perspective. *Measuring Business Excellence*, 24(4), 575–592. <https://doi.org/10.1108/MBE-05-2020-0082>
- Rao, K., & Tilt, C. (2016). Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy and Decision Making. *Journal of Business Ethics*, 138(2), 327–347. <https://doi.org/10.1007/s10551-015-2613-5>
- Rashid, A. (2015). Revisiting Agency Theory: Evidence of Board Independence and Agency Cost from Bangladesh. *Journal of Business Ethics*, 130(1), 181–198. <https://doi.org/10.1007/s10551-014-2211-y>
- Rennie, S. C. (2016). Providing information on environmental change: Data

- management, discovery and access in the UK Environmental Change Network Data Centre. *Ecological Indicators*, 68, 13–20.
<https://doi.org/10.1016/j.ecolind.2016.01.060>
- Rodrigues, L. L., Tejedo-Romero, F., & Craig, R. (2017). Corporate governance and intellectual capital reporting in a period of financial crisis: Evidence from Portugal oa. *International Journal of Disclosure and Governance*, 14(1), 1–29. <https://doi.org/10.1057/jdg.2015.20>
- Romano, M., Cirillo, A., Favino, C., & Netti, A. (2020). ESG (Environmental, social and governance) performance and board gender diversity: The moderating role of CEO duality. *Sustainability (Switzerland)*, 12(21), 1–16. <https://doi.org/10.3390/su12219298>
- Roslin, E. (2020). Faktor-Faktor Yang Mempengaruhi Kebijakan Pengungkapan Corporate Social Responsibility Dalam Laporan Tahunan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal Kajian Akuntansi Dan Auditing*, 14(1), 61–74.
- Rupley, K. H., Brown, D., & Marshall, R. S. (2012). Governance, media and the quality of environmental disclosure. *Journal of Accounting and Public Policy*, 31(6), 610–640. <https://doi.org/10.1016/j.jaccpubpol.2012.09.002>
- Sankara, J., Lindberg, D. and Nowland, J. (2017). Are board governance characteristics associated with ethical corporate social responsibility disclosures? , , Journal of Leadership, Accountability and Ethics. *Journal of Leadership, Accountability and Ethics*, 14(3), 103-116.
- Schmitz, S., Dawson, B., Spannagle, M., Thomson, F., Koch, J., & Eaton, R. (2004). The Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard, Revised Edition. *The GHG Protocol Corporate Accounting and Reporting Standard*, 9, 116.
<http://www.ghgprotocol.org/files/ghg-protocol-revised.pdf>
- Smith, M., Yahya, K., & Marzuki Amiruddin, A. (2007). Environmental disclosure and performance reporting in Malaysia. *Asian Review of Accounting*, 15(2), 185–199. <https://doi.org/10.1108/13217340710823387>
- Sonnenfeld, J. (1981). *Executive Apologies for Price Fixing : Role Biased Perceptions of Causality Author (s) : Jeffrey Sonnenfeld Source : The Academy of Management Journal , Vol . 24 , No . 1 (Mar . , 1981) , pp . 192-198 Published by : Academy of Management Stable URL : htt. 24(1), 192–198.*
- Ștefănescu, C. A. (2013). How Do Ownership Features Affect Corporate Governance Disclosure?–The Case of Banking System. *Acta Universitatis Danubius, OEconomica, Danubius University of Galati*, 9(2), 37–51.
- Striukova, L., Unerman, J., & Guthrie, J. (2008). Corporate reporting of intellectual capital: Evidence from UK companies. *British Accounting*

- Review*, 40(4), 297–313. <https://doi.org/10.1016/j.bar.2008.06.001>
- Suhardjanto, D. (2008). Environmental Reporting Practices : an Evidence From Indonesia. *Jurnal Akuntansi Dan Bisnis*, Vol. 8 (1), 33–46.
- Suhardjanto, D., Dewi, A., Firazonia, & Rahmawati, E. (2012). Peran Corporate Governance Dalam Praktik Risk Disclosure Pada Perbankan Indonesia. *Jurnal Akuntansi & Auditing*, 9(1), 16–30.
- Suhardjanto, D., & Dian Permatasari, N. (2010). Pengaruh Corporate Governance, Etnis, Dan Latar Belakang Pendidikan Terhadap Environmental Disclosure: Studi Empiris Pada Perusahaan Listing di Bursa Efek Indonesia. *Kinerja*, 14(2), 151–164. <https://doi.org/10.24002/kinerja.v14i2.45>
- Supatminingsih, S., & Wicaksono, M. (2016). Pengaruh Corporate Governance Terhadap Pengungkapan Lingkungan Perusahaan Bersertifikasi ISO-14001 Di Indonesia ISSN : 1412-629X. *Akuntansi Dan Pajak*, 17(01), 32–48.
- Tauringana, V., & Chithambo, L. (2015). The effect of DEFRA guidance on greenhouse gas disclosure. *British Accounting Review*, 47(4), 425–444. <https://doi.org/10.1016/j.bar.2014.07.002>
- Tejedo-Romero, F., & Araujo, J. F. F. E. (2020). The influence of corporate governance characteristics on human capital disclosure: the moderating role of managerial ownership. *Journal of Intellectual Capital*, 23(2), 342–374. <https://doi.org/10.1108/JIC-03-2019-0055>
- Trireksani, T. (2016). *Indonesian mining industry Corporate Governance and Environmental Disclosure in the Indonesian Mining Industry*. 10.
- Trireksani, T., & Djajadikerta, H. G. (2016). Corporate governance and environmental disclosure in the Indonesian mining industry. *Australasian Accounting, Business and Finance Journal*, 10(1). <https://doi.org/10.14453/aabfj.v10i1.3>
- Tullberg, J. (2013). Stakeholder theory: Some revisionist suggestions. *Journal of Socio-Economics*, 42, 127–135. <https://doi.org/10.1016/j.socec.2012.11.014>
- Upadhyay, A. D., Bhargava, R., & Faircloth, S. D. (2014). Board structure and role of monitoring committees. *Journal of Business Research*, 67(7), 1486–1492. <https://doi.org/10.1016/j.jbusres.2013.07.017>
- Vitolla, F., Raimo, N., Rubino, M., & Garegnani, G. M. (2021). Do cultural differences impact ethical issues? Exploring the relationship between national culture and quality of code of ethics. *Journal of International Management*, 27(1), 100823. <https://doi.org/10.1016/j.intman.2021.100823>
- Walls, J. L., Berrone, P., Phan, P. H., Walls, J. L., Berrone, P., & Phan, P. H. (2012). CORPORATE GOVERNANCE AND ENVIRONMENTAL PERFORMANCE : IS THERE REALLY A LINK ? *Strategic Management Journal*, 33(8), 885–913.

- Wang, J., & Dewhirst, H. D. (1992). Boards of directors and stakeholder orientation. *Journal of Business Ethics*, 11(2), 115–123.
<https://doi.org/10.1007/BF00872318>
- Wang, Yu, H., & Ahsan, T. (2016). The Impact of Environmental Information Disclosure on Business Performance : Evidence from High-Polluting Industries in China. *European Journal of Business and Management*, 8(18), 13–21.
- Wiseman, J. (1982). An evaluation of environmental disclosures made in corporate annual reports. *Accounting, Organizations and Society*, 7(1), 53–63. [https://doi.org/10.1016/0361-3682\(82\)90025-3](https://doi.org/10.1016/0361-3682(82)90025-3)
- Yang, A., & Bentley, J. (2017). A balance theory approach to stakeholder network and apology strategy. *Public Relations Review*, 43(2), 267–277.
<https://doi.org/10.1016/j.pubrev.2017.02.012>
- Yusoff, H., Jamal, A. D. A., & Darus, F. (2016). Corporate governance and corporate social responsibility disclosure: An Emphasis on the CSR key dimensions. *Journal of Accounting and Auditing: Research & Practice*, 2016(1), 1–14. <https://doi.org/10.5171/2016.476550>
- Zahra, S., & Stanton, W. (1988). The Implications of Board of Directors' Composition for Corporate Strategy and Performance. *International Journal of Management*, 5, 261–272.

