

DAFTAR PUSTAKA

- Adel, C., Hussain, M. M., Mohamed, E. K. A., & Basuony, M. A. K. (2019). Is corporate governance relevant to the quality of corporate social responsibility disclosure in large European companies? *International Journal of Accounting and Information Management*, 27(2), 301–332. <https://doi.org/10.1108/IJAIM-10-2017-0118>
- Akbulut, D. H., & Kaya, I. (2019). Sustainability reporting and firm performance. *Pressacademia*, 9(9), 81–84. <https://doi.org/10.17261/pressacademia.2019.1071>
- Alawi, S. (2019). Relationship between capital requirement, ownership structure, and financial performance in Saudi Arabian listed companies. *Asian Economic and Financial Review*, 9(9), 1077–1090. <https://doi.org/10.18488/journal.aefr.2019.99.1077.1090>
- Alfiana, NG, S., Lumentah, N. R., Anantadjaya, S. P., & Sabil. (2023). *Pengaruh Corporate Social Responsibility Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan*. 31(6), 353–361.
- 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>
- Azis, D. A., Alam, S., Ikhtiari, K., & Tenriwaru. (2022). Pengaruh Earning Management dan Struktur Corporate Governance Terhadap Pengungkapan Corporate Social Responsibility Pada Perusahaan Manufaktur. *Center of Economic Students Journal*, 5(3), 188–198. <https://doi.org/10.56750/csej.v5i3.454>
- Bataineh, H., Alkurdi, A., Abuhommous, A. A., & Abdel Latif, M. (2023). The role of ownership structure, board, and audit committee in corporate social responsibility disclosure: Jordanian evidence. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-03-2023-0102>
- Bédard, J., Coulombe, D., & Courteau, L. (2008). Audit committee, underpricing of IPOs, and accuracy of management earnings forecasts. *Corporate Governance: An International Review*, 16(6), 519–535. <https://doi.org/10.1111/j.1467-8683.2008.00708.x>
- Bernaciak, A., Halaburda, M., & Bernaciak, A. (2021). The construction industry as the subject of implementing corporate social responsibility (The case of Poland). *Sustainability (Switzerland)*, 13(17), 1–18. <https://doi.org/10.3390/su13179728>

- Borlea, S. N., & Achim, M. V. (2013). Theories of corporate governance. *Studia Universitatis Vasile Goldiș, Arad Economics Series*, 23(1), 117–128.
- Brammer, S., Millington, A., & Rayton, B. (2007). The contribution of corporate social responsibility to organizational commitment. *International Journal of Human Resource Management*, 18(10), 1701–1719. <https://doi.org/10.1080/09585190701570866>
- Christiawan, S. F., & Andayani. (2023). PENGARUH PROFITABILITAS, SOLVABILITAS, DAN LIKUIDITAS TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY Andayani Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya. *Jurnal Ilmu Dan Riset Akuntansi*, 12(2), 1–16.
- Ciftci, I., Tatoglu, E., Wood, G., Demirbag, M., & Zaim, S. (2019). Corporate governance and firm performance in emerging markets: Evidence from Turkey. *International Business Review*, 28(1), 90–103. <https://doi.org/10.1016/j.ibusrev.2018.08.004>
- Danduru, B. P., Susanto, E. E., Bandaso, S., Nuryadin, A. A., & Andalia, A. (2024). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Pengungkapan Csr. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(2), 586–604. <https://doi.org/10.31955/mea.v8i2.4052>
- Deegan, C. (2014). *FINANCIAL ACCOUNTING THEORY*.
- Detthamrong, U., Chancharat, N., & Vithessonthi, C. (2017). Corporate governance, capital structure and firm performance: Evidence from Thailand. *Research in International Business and Finance*, 42(July), 689–709. <https://doi.org/10.1016/j.ribaf.2017.07.011>
- Dewi, A. S., Sari, D., & Abaharis, H. (2018). Pengaruh Karakteristik Dewan Komisaris Terhadap Kinerja Perusahaan Manufaktur Di Bursa Efek Indonesia. *Jurnal Benefita*, 3(3), 445. <https://doi.org/10.22216/jbe.v3i3.3530>
- Dipasti, V. A., & Sulistyowati, E. (2022). Pengaruh Profitabilitas, Leverage, dan Likuiditas terhadap CSR Disclosure. *Ekonomis: Journal of Economics and Business*, 6(2), 394. <https://doi.org/10.33087/ekonomis.v6i2.544>
- 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. (1989a). *Agency Theory: An Assessment and Review*. 14(1), 57–74.
- Eisenhardt, K. M. (1989b). *Agency Theory: An Assessment and Review Linked*

references are available on JSTOR. *Agency Theory: An Assessment and Review*, 14(1)(1), 57–74. <https://www.jstor.org/stable/258191>

- Ghozali, I., & Ratmono, D. (2017). *ANALISIS MULTIVARIAT DAN EKONOMETRIKA Teori, Konsep, dan Aplikasi dengan Eviews 10 Edisi 2* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Gultom, R., Agustina, & Wijaya, S. W. (2013). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN FARMASI DI BURSA EFEK INDONESIA. *Jurnal Paradigma Akuntansi*, 3(1), 10. <https://doi.org/10.24912/jpa.v2i4.9336>
- Heryana, A. (2023). Bekerja dengan Data Tidak Normal. *Esa Unggul, January*, 1–9. <https://doi.org/10.13140/RG.2.2.27700.73604>
- Jensen, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48(3), 831–880. <https://doi.org/10.1111/j.1540-6261.1993.tb04022.x>
- Jensen, M. C., & Meckling, W. H. (1976a). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *The Corporate Financiers*, 3, 305–360. <https://doi.org/10.1057/9781137341280.0038>
- Jensen, M. C., & Meckling, W. H. (1976b). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Finance Economics*, 305–360. <https://doi.org/10.1177/0018726718812602>
- Jizi, M. I., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate Governance and Corporate Social Responsibility Disclosure: Evidence from the US Banking Sector. *Journal of Business Ethics*, 125(4), 601–615. <https://doi.org/10.1007/s10551-013-1929-2>
- 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>
- Kartini, P. T., Maiyarni, R., Tiswiyanti, W., Akuntansi, J., Ekonomi, F., Bisnis, D., & Jambi, U. (2019). Pengaruh Return on Asset (ROA), Return on Equity (ROE) dan Ukuran Perusahaan Terhadap Corporate Social Responsibility Disclosure. *Jurnal Riset Akuntansi Dan Keuangan*, 7(2), 343–366. <https://doi.org/10.17509/jrak.v7i2.15636>
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Farooque, O. Al. (2019). Comprehensive Board Diversity and Quality of Corporate Social

Responsibility Disclosure: Evidence from an Emerging Market. *Journal of Business Ethics*, 157(2), 447–481. <https://doi.org/10.1007/s10551-017-3672-6>

Kholis, A. (2020). Corporate Social Responsibility Konsep dan Implementasi. In *Economic & Business Publishing*. <https://www.kemenkeu.go.id/media/6749/buku-pintar-dana-desa.pdf>

Kirana, M. N., & Wahyudi, S. (2016). Analisis Pengaruh Corporate Governance dan Leverage terhadap Kinerja Keuangan Perusahaan Kontrol (Studi Kasus pada Perusahaan Wholesale dan Retail Trade yang Terdaftar di BEI Tahun 2010-2014). *Diponegoro Journal of Management*, 5(4), 1–12. <http://ejournal-s1.undip.ac.id/index.php/dbr>

Krajnakova, E., Navickas, V., & Kontautiene, R. (2018). Effect of macroeconomic business environment on the development of corporate social responsibility in Baltic Countries and Slovakia. *Oeconomia Copernicana*, 9(3), 477–492. <https://doi.org/10.24136/oc.2018.024>

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>

Lukviarman, N. (2016). *Corporate Governance* (1st ed.). Adicitra Intermedia.

M.Isnanto. (2018). ANALISIS IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY (CSR) BERDASARKAN GLOBAL REPORTING INITIATIVE GRI STANDARDS (Studi Pada PT Vale Tbk, PT Bukit Asam Tbk, PT Timah Tbk, PT Aneka Tambang Tbk Tahun 2018). □□□□□□, □□□□□□ (ث ق ث ق ث ق), ث ق ث ق ث ق ث ق. https://doi.org/10.1098/rspb.2014.1396%0Ahttps://www.uam.es/gruposinv/meva/publicaciones_jesus/capitulos_espanyol_jesus/2005_motivacion_para_el_aprendizaje_Perspectiva_alumnos.pdf%0Ahttps://www.researchgate.net/profile/Juan_Aparicio7/publication/253571379

Mashayekhi, B. (2019). A Survey on Corporate Sustainability Reporting: The Case of Iran. *Journal of Finance and Accounting*, 7(3), 76. <https://doi.org/10.11648/j.jfa.20190703.12>

Masyhuri, M., & Prastiwi, T. E. (2023). Analisis Realitas Sustainability Pada Global Reporting Initiative (Gri) Berdasarkan Perspektif Critical Accounting Study. *Jurnal Akuntansi Dan Keuangan Syariah (Jurnal Akunsyah)*, 3(1), 23–44. <https://doi.org/10.30863/akunsyah.v3i1.4244>

Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021). The impact of board and audit committee characteristics on corporate social responsibility: evidence

from the Iranian stock exchange. *International Journal of Productivity and Performance Management*, 70(8), 2207–2236.
<https://doi.org/10.1108/IJPPM-10-2019-0506>

Munawir, S. (2014). *Analisis Laporan Keuangan*.

Mustika Sari, Y., & Handayani, N. (2023). Pengaruh Kinerja Keuangan Terhadap Corporate Social Responsibility Dengan Gender Sebagai Variabel Moderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 12(3), 1–15.

NasiruKaoje, A., & Auwal, B. M. (2020). Effect of Sales and Firm Size on Sustainability Reporting Practice of Oil and Gas Companies in Nigeria. *Quest Journals Journal of Research in Business and Management*, 8(1), 2347–3002. www.questjournals.org

Nayenggita, G. B., Raharjo, S. T., & Resnawaty, R. (2019). PRAKTIK CORPORATE SOCIAL RESPONSIBILITY (CSR) DI INDONESIA. *Jurnal Penelitian*, 14(1), 61–66. <https://doi.org/10.28918/jupe.v14i1.813>

Nikulin, E. D., Smirnov, M. V., Sviridov, A. A., & Bandalyuk, O. V. (2022). Audit committee composition and earnings management in a specific institutional environment: the case of Russia. *Corporate Governance (Bingley)*, 22(7), 1491–1522. <https://doi.org/10.1108/CG-01-2021-0011>

Omair Alotaibi, K., & Hussainey, K. (2016). Determinants of CSR disclosure quantity and quality: Evidence from non-financial listed firms in Saudi Arabia. *International Journal of Disclosure and Governance*, 13(4), 364–393. <https://doi.org/10.1057/jdg.2016.2>

Othman, R., Ishak, I. F., Arif, S. M. M., & Aris, N. A. (2014). Influence of Audit Committee Characteristics on Voluntary Ethics Disclosure. *Procedia - Social and Behavioral Sciences*, 145, 330–342. <https://doi.org/10.1016/j.sbspro.2014.06.042>

Oviliana, R. D., Wijaya, S. Y., & Subur. (2021). Pengaruh Ukuran Perusahaan, Tipe Industri, Dan Umur Perusahaan Terhadap Pengungkapan CSR. *KORELASI (Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi)*, 2, 1187–1198.

Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95. <https://doi.org/10.1177/0974686217701467>

Parthasarathy, A., Bhattacharjee, D., & Menon, K. (2006). Executive Compensation, Firm Performance and Corporate Governance: An Empirical Analysis. *SSRN Electronic Journal*, 41(39), 4139–4147. <https://doi.org/10.2139/ssrn.881730>

- 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>
- Pohan, S. (2016). ANALISIS LAPORAN KEUANGAN UNTUK MENGUKUR KINERJA KEUANGAN PADA PERUSAHAAN YANG GO PUBLIC DI BURSA EFEK INDONESIA (Studi Kasus Pada PT. Tiga Pilar Sejahtera Food, Tbk Periode 2011-2015). *Jurnal Manajemen Dan Informatika Komputer Pelita Nusantara*, 1(1), 7–11. <http://kafasyasarah.blogspot.com/2018/05/makalah-pasar-monopoli.html?m=1>
- Purba, da A. P. L., & Candradewi, M. R. (2019). *PENGARUH LEVERAGE, LIKUIDITAS, PROFITABILITAS DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY*. 8(9), 5372–5400.
- Ramdhaningsih, A., & Utama, I. M. K. (2013). Pengaruh Indikator Good Corporate Governance Dan Profitabilitas Pada Pengungkapan Corporate Social Responsibility. *E-Jurnal Akuntansi Universitas Udayana*, 3(3), 65–82.
- Rawi, R., & Muchlish, M. (2022). Audit quality, audit committee, media exposure, and Corporate Social Responsibility. *Jurnal Siasat Bisnis*, 26(1), 85–96. <https://doi.org/10.20885/jsb.vol26.iss1.art6>
- Riyanto, B. (2013). *Dasar Dasar Pembelian Perusahaannya*.
- Ruhana, A., & Hidayah, N. (2020). *The Effect of Liquidity, Firm Size, and Corporate Governance Toward Sustainability Report Disclosures (Survey on: Indonesia Sustainability Report Award Participant)*. 120(Icmeb 2019), 279–284. <https://doi.org/10.2991/aebmr.k.200205.048>
- Said, R., Zainuddin, Y., & Haron, H. (2009). The relationship between corporate social responsibility disclosure and corporate governance characteristics in Malaysian public listed companies. *Social Responsibility Journal*, 5(2), 212–226. <https://doi.org/10.1108/17471110910964496>
- Salsadilla, S., Kuntadi, C., & Pramukty, R. (2024). Literature Review: Pengaruh Return on Assets, Ukuran Perusahaan, dan Leverage terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Economina*, 3(3), 484–496. <https://doi.org/10.55681/economina.v3i3.1238>
- Saputra, A., Lukman, I., & Indriani, W. (2021). Pengaruh Likuiditas, Ukuran Perusahaan, Profitabilitas dan Financial Distress Terhadap Nilai Perusahaan (Studi pada Perusahaan Rokok yang Terdaftar di Bursa Efek Indonesia). *Jurnal Jejama Manajemen Malahayati*, 1(1), 1–7.

- Siahaya, A., Angelina, C., & Juniarti. (2020). Pengaruh Karakteristik Komite Audit Dan Auditor Quality Terhadap Audit Report Lag. *Business Accounting Review*, 8(2), 16–29.
- Siregar, A., & Rohman, A. (2024). Pengaruh Karakteristik Ketua Komite Audit Terhadap Pilihan Auditor, Audit Fee, Dan Kualitas Audit (Studi Empiris pada Perusahaan Nonkeuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2022). *Diponegoro Journal of Accounting*, 13, 1–14. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/46164>
- Sugiyono, D. (2010). Metode penelitian kuantitatif kualitatif dan R&D. In *Penerbit Alfabeta*.
- Suhardjo, Yulianty, S., & Chandra, T. (2021). The Effect of Ownership Structure , Debt policy, Profitability, and Firm Size on Firm Value. *Jurnal Bisnis Terapan*, 1(1), 1–16. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/lucrum/index%0A> <https://ejournal.pelitaindonesia.ac.id/ojs32/index.php/lucrum/article/view/1838>
- Tampubolon, M. P. (2005). Manajemen Keuangan (Finance Management). In *Ghalia Indonesia*.
- Teng, S. H., Cahyani, A., Isabella, S. O., & Aisyah, F. E. (2022). Pengaruh Profitabilitas, Likuiditas, Leverage, dan Ukuran Perusahaan terhadap Pengungkapan CSR di Perusahaan Subsektor Makanan dan Minuman yang terdaftar di BEI periode 2017-2019. *Owner*, 6(2), 1464–1474. <https://doi.org/10.33395/owner.v6i2.768>
- Tumanan, N., & Dyah Ratnawati. (2021). Pengaruh Likuiditas, Profitabilitas, Leverage Terhadap Nilai Perusahaan, CSR Sebagai Pemoderasi. *E-Bisnis : Jurnal Ilmiah Ekonomi Dan Bisnis*, 14(1), 123–136. <https://doi.org/10.51903/e-bisnis.v14i1.380>
- Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas (2007).
- Wijaya, R. H., & Novatiani, R. A. (2024). Lingkungan , dan Umur Perusahaan Terhadap. 8, 4549–4560.
- Yekini, K., & Jallow, K. (2012). Corporate community involvement disclosures in annual report: A measure of corporate community development or a signal of CSR observance? *Sustainability Accounting, Management and Policy Journal*, 3(1), 7–32. <https://doi.org/10.1108/20408021211223534>
- Yendrawati, R., & Kinanti, A. (2024). te Social Responsibility (CSR) and Good Corporate Governance (GCG) Influence on Corporate Financial Performance. *Jurnal Akuntansi & Auditing Indonesia*, 28(1), 26–35.

<https://doi.org/10.20885/jaai.vol28.iss1.art3>



FEB UNDIP