

## DAFTAR PUSTAKA

- Abdullah, H., dan Valentine, B. (2009). Fundamental and Ethics Theories of Corporate Governance. *Middle Eastern Finance and Economics*, 4(4), 88–96.
- Aladwey, L., Elgharbawy, A., dan Ganna, M. A. (2022). Attributes of corporate boards and assurance of corporate social responsibility reporting: evidence from the UK. *Corporate Governance (Bingley)*, 22(4), 748–780. <https://doi.org/10.1108/CG-02-2021-0066>
- Alshbili, I., Elamer, A. A., dan Beddewela, E. (2019). Ownership types, corporate governance and corporate social responsibility disclosures: Empirical evidence from a developing country. *Accounting Research Journal*, 33(1), 148–166. <https://doi.org/https://doi.org/10.1108/ARJ-03-2018-0060>
- Amidjaya, P. G., dan 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., dan 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>
- Aras, G., dan Crowther, D. (2008). Governance and sustainability An investigation into the relationship between corporate governance and corporate sustainability. *Management Decision*, 46(3), 433–448. <https://doi.org/10.1108/00251740810863870>
- Arens, A. A., Elder, R. J., dan Beasley, M. S. (2015). *Auditing and Assurance Services: An Integrated Approach* (Fifteenth). Pearson.
- Asian Development Bank. (2009). *The Economics of Climate Change in Southeast Asia: A Regional Review*.
- Azman, M. I. K. B. K., dan Rashid, A. B. A. (2020). Board Composition and Characteristics' Effect on the Quality of Sustainability Reporting Among Companies in Malaysia. *Global Business and Management Research: An International Journal*, 12(4), 278–296.
- Cadbury, A. (1992). *Cadbury Report: The Financial Aspects of Corporate Governance*.
- Chen, L., Liao, C.-H., dan Tsang, A. (2017). CEO tenure and corporate social

responsibility (CSR) reporting. *Working paper. George Mason University*, 6(7), 1–51.

- Chintrakarn, P., Jiraporn, P., Kim, J. C., dan Kim, Y. S. (2016). The Effect of Corporate Governance on Corporate Social Responsibility. *Asia-Pacific Journal of Financial Studies*, 45(1), 102–123. <https://doi.org/10.1111/ajfs.12121>
- Climate Transparency. (2019). *Brown to Green - The G20 Transition Towards a Net-Zero Emissions Economy*.
- Davis, G. F., dan Cobb, J. A. (2010). Resource dependence theory: Past and future. *Research in the Sociology of Organizations*, 28, 21–42. [https://doi.org/10.1108/s0733-558x\(2010\)0000028006](https://doi.org/10.1108/s0733-558x(2010)0000028006)
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. *Academy of Management Review*, 14(1), 57–74.
- Elkington, J. (1998). Accounting For The Triple Bottom Line. *Measuring Business Excellence*, 2(3), 18–22.
- Ernst & Young, dan Boston College Centre. (2013). *Value of sustainability reporting*. <http://www.mendeley.com/catalog/value-sustainability-reporting/>
- Fahad, P., dan Rahman, P. M. (2020). Impact of corporate governance on CSR disclosure. *International Journal of Disclosure and Governance*, 17(2–3), 155–167. <https://doi.org/10.1057/s41310-020-00082-1>
- Fama, E. F., dan Jensen, M. C. (1983). Separation of Ownership and Control. *Journal of Law and economics*, 26(2), 301–325.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19* (Edisi 5). Badan Penerbit Universitas Diponegoro.
- Global Sustainability Standards Board (GSSB). (2016). *Standar Pelaporan Keberlanjutan GRI 2016 : 101 Landasan*.
- Haniffa, R. M., dan 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>
- Haugh, H. M., dan Talwar, A. (2010). How Do Corporations Embed Sustainability Across the Organization? *Academy of Management Learning & Education*, 9(3), 384–396. <https://doi.org/10.5465/amle.9.3.zqr384>
- Hillman, A. J., dan Dalziel, T. (2003). Boards of directors and firm performance: Integrating agency and resource dependence perspectives. *Academy of Management Review*, 28(3), 383–396.

<https://doi.org/10.5465/AMR.2003.10196729>

- Hu, M., dan Loh, L. (2018). Board governance and sustainability disclosure: A cross-sectional study of Singapore-listed companies. *Sustainability (Switzerland)*, 10(7), 1–14. <https://doi.org/10.3390/su10072578>
- Jamil, A., Mohd Ghazali, N. A., dan Puat Nelson, S. (2020). 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>
- Jangu, T., Darus, F., Zain, M. M., dan Sawani, Y. (2014). Does Good Corporate Governance Lead to Better Sustainability Reporting? An Analysis Using Structural Equation Modeling. *Procedia - Social and Behavioral Sciences*, 145, 138–145. <https://doi.org/10.1016/j.sbspro.2014.06.020>
- Jensen, M. C., dan Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.4159/9780674274051-006>
- Jizi, M. I., Salama, A., Dixon, R., dan Stratling, R. (2014). Corporate Governance and Corporate Social Responsibility Disclosure: Evidence from the US Banking Sector. *Journal of Business Ethics*, 125(4), 601–615.
- Keeble, B. R. (1988). The Brundtland Report: “Our Common Future.” In *Medicine and War* (Vol. 4, Nomor 1). <https://doi.org/10.1080/07488008808408783>
- Kementerian Perindustrian Republik Indonesia. (2021). Booklet Informasi Industri Edisi I-2021. *Booklet Informasi Industri Edisi I-2021*, 1–95.
- Komite Nasional Kebijakan Governance. (2006). *Pedoman Umum Good Corporate Governance Indonesia*.
- KPMG International. (2013). *The KPMG Survey Responsibility*. [www.kpmg.com/sustainability](http://www.kpmg.com/sustainability)
- Kumar, K., Kumari, R., Nandy, M., Sarim, M., dan Kumar, R. (2022). Do ownership structures and governance attributes matter for corporate sustainability reporting? An examination in the Indian context. *Management of Environmental Quality: An International Journal*, 33(5), 1077–1096. <https://doi.org/10.1108/MEQ-08-2021-0196>
- Mahmood, M., dan Orazalin, N. (2017). Green governance and sustainability reporting in Kazakhstan’s oil, gas, and mining sector: Evidence from a former USSR emerging economy. *Journal of Cleaner Production*, 164, 389–397. <https://doi.org/10.1016/j.jclepro.2017.06.203>

- Michelon, G., dan 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>
- Mokhtsim, N., dan Salleh, K. O. (2014). Malaysia's efforts toward achieving a sustainable development: Issues, challenges and prospects. *Procedia - Social and Behavioral Sciences*, 120, 299–307. <https://doi.org/10.1016/j.sbspro.2014.02.107>
- Muttakin, M. B., Khan, A., dan Mihret, D. G. (2018). The Effect of Board Capital and CEO Power on Corporate Social Responsibility Disclosures. *Journal of Business Ethics*, 150(1), 41–56. <https://doi.org/10.1007/s10551-016-3105-y>
- OECD. (2004). *OECD Principles of Corporate Governance*.
- Ong, T., dan 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>
- Orazalin, N., dan Mahmood, M. (2020). Determinants of GRI-based sustainability reporting: evidence from an emerging economy. *Journal of Accounting in Emerging Economies*, 10(1), 140–164. <https://doi.org/10.1108/JAEE-12-2018-0137>
- Otoritas Jasa Keuangan. (2021). *Roadmap Keuangan Berkelanjutan Tahap II (2021 – 2025)* (Vol. 2).
- Panda, B., dan 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>
- Pfeffer, J., dan Salanick, G. R. (1978). *The External Control of Organizations : A Resource Dependence Perspective*. Harper & Row.
- Ping, L. S. (2012). Corporate Governance and Strategic CSR Practices Influence on Credibility of Sustainability Report. In *Unpublished master's thesis*. Universiti Sains Malaysia.
- Rathnayaka Mudiyansele, N. C. S. (2018). Board involvement in corporate sustainability reporting: evidence from Sri Lanka. *Corporate Governance (The International Journal of Business in Society)*, 18(6), 1042–1056. <https://doi.org/10.1108/CG-10-2017-0252>
- Ratri, M. C., Harymawan, I., dan Kamarudin, K. A. (2021). Busyness, Tenure, Meeting Frequency of the CEOs, and Corporate Social Responsibility Disclosure. *Sustainability (Switzerland)*, 13(10), 1–22. <https://doi.org/10.3390/su13105567>

- Reverte, C. (2009). Determinants of corporate social responsibility disclosure ratings by Spanish listed firms. *Journal of Business Ethics*, 88(2), 351–366. <https://doi.org/10.1007/s10551-008-9968-9>
- Sekaran, U., dan Bougie, R. (2013). *Research Methods for Business: A Skill-Building Approach* (6th Editio). John Wiley & Sons, Inc.
- Shamil, M. M., Shaikh, J. M., Ho, P., dan 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>
- Storey, D. J. (2002). Education, training and development policies and practices in medium-sized companies in the UK: Do they really influence firm performance? *Omega*, 30(4), 249–264. [https://doi.org/10.1016/S0305-0483\(02\)00035-X](https://doi.org/10.1016/S0305-0483(02)00035-X)
- Teoh, S. H., dan Wong, T. J. (1993). Perceived Earnings Auditor Response Quality and the Coefficient. *The Accounting Review*, 68(2), 346–366.
- Vafeas, N. (2003). Length of board tenure and outside director independence. *Journal of Business Finance and Accounting*, 30(7–8), 1043–1064. <https://doi.org/10.1111/1468-5957.05525>
- Walsh, J. P., dan Seward, J. K. (1990). On the Efficiency of Internal and External Corporate Control Mechanisms. *Academy of Management Review*, 15(3), 421–458. <https://doi.org/10.5465/amr.1990.4308826>
- Wang, Z., dan Sarkis, J. (2017). Corporate social responsibility governance, outcomes, and financial performance. *Journal of Cleaner Production*, 162, 1607–1616. <https://doi.org/10.1016/j.jclepro.2017.06.142>
- Wellalage, N., Locke, S., dan Acharya, S. (2018). Does the composition of boards of directors impact on CSR scores? *Social Responsibility Journal*, 14(3), 651–669. <https://doi.org/10.1108/SRJ-03-2017-0039>
- World Business Council for Sustainable Development. (2002). *Sustainable Development Reporting: Striking the Balance*. <http://docs.wbcsd.org/2002/12/SustainableDevReporting-StrikingTheBalance.pdf>