

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit committee characteristics and restatements. *Auditing*, 23(1), 69–87. <https://doi.org/10.2308/aud.2004.23.1.69>
- Adams, R. B., de Haan, J., Terjesen, S., & van Ees, H. (2015). Board diversity: Moving the field forward. *Corporate Governance: An International Review*, 23(2), 77–82. <https://doi.org/10.1111/corg.12106>
- Agusti, R., & Pramesti, T. (2009). Pengaruh Asimetri Informasi, Ukuran Perusahaan, Kepemilikan Manajerial Terhadap Manajemen Laba. *Jurnal Ekonomi Universitas Riau*, 1–10.
- Amaliyah, I., & Solikhah, B. (2019). Pengaruh Kinerja Lingkungan dan Karakteristik Corporate Governance Terhadap Pengungkapan Emisi Karbon. *Journal of Economic, Management, Accounting and Technology*, 2(2), 129–141. <https://doi.org/10.32500/jematech.v2i2.720>
- Amri, S., Hafizin, Fariantin, E., Satriawan, Nursanty, I. A., Syakbani, B., Endrawati, B. F., Viana, P. A., Tabun, M. A., Wulandari, R., Fajariah, F., Mulyadi, D., Sudarni, A. A. C., & Ramadhani, I. (2022). *Pengantar Ilmu Manajemen* (A. Bairizki (Ed.)). Seval Literindo Kreasi. https://books.google.co.id/books?id=X_hjEAAAQBAJ&printsec=frontcover&hl=id&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false
- Angelia, D., & Suryaningsih, R. (2015). The Effect of Environmental Performance And Corporate Social Responsibility Disclosure Towards Financial Performance (Case Study to Manufacture, Infrastructure, And Service Companies That Listed At Indonesia Stock Exchange). *Procedia - Social and Behavioral Sciences*, 211, 348–355. <https://doi.org/10.1016/j.sbspro.2015.11.045>
- Aprilliani, M. T., & Totok, D. (2018). Pengaruh tata kelola perusahaan dan ukuran perusahaan terhadap kinerja keuangan perusahaan artikel ilmiah. *Diponegoro Journal of Accounting*, 7(1), 1–10.
- Arena, C., Bozzolan, S., & Michelon, G. (2015). Environmental Reporting: Transparency to Stakeholders or Stakeholder Manipulation? An Analysis of Disclosure Tone and the Role of the Board of Directors. *Corporate Social Responsibility and Environmental Management*, 22(6), 346–361. <https://doi.org/10.1002/csr.1350>
- Arif, D. A., Giyarsih, S. R., & Mardiatna, D. (2017). Kerentanan Masyarakat Perkotaan terhadap Bahaya Banjir di Kelurahan Legok, Kecamatan Telanipura, Kota Jambi. *Majalah Geografi Indonesia*, 31(2), 79. <https://doi.org/10.22146/mgi.29779>
- Arifin, L., & Dectriana, N. (2016). Pengaruh Firm Size, Corporate Governance, dan Karakteristik Perusahaan Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 18(1), 84–93.
- Artiach, T., Lee, D., Nelson, D., & Walker, J. (2010). The determinants of corporate sustainability performance. *Accounting and Finance*, 50(1), 31–51. <https://doi.org/10.1111/j.1467-629X.2009.00315.x>
- Arya Sunaryo, B., & Mohammad Kholiq Mahfud, H. (2016). Pengaruh Size, Profitabilitas, Leverage dan Umur Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan (Studi Empiris Perusahaan Manufaktur yang Listing di BEI

- TAHUN 2010-2013). *Diponegoro Journal of Management*, 5(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/dbr>
- Astuti, D. itta D., Surbakti, L. P., & Wijayanti, A. (2021). Pengaruh Independensi dan Keahlian Komite Audit Terhadap Manajemen Laba Riil dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 2(4), 345–358. <https://doi.org/10.35912/jakman.v2i4.564>
- Bae, S. M., Masud, M. A. K., & Kim, J. D. (2018). A cross-country investigation of corporate governance and corporate sustainability disclosure: A signaling theory perspective. *Sustainability (Switzerland)*, 10(8), 1–16. <https://doi.org/10.3390/su10082611>
- Basyaib, F. (2007). *Manajemen Risiko* (1st ed). PT Grasindo. <http://kin.perpusnas.go.id/DisplayData.aspx?pId=75124&pRegionCode=ITS SBY&pClientId=703>
- Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Neal, T. L. (2009). The audit committee oversight process. *Contemporary Accounting Research*, 26(1), 65–122. <https://doi.org/10.1506/car.26.1.3>
- Berger, A. N., & Udell, G. F. (1998). The economics of small business Finance : The roles of private equity and debt markets in the Financial growth cycle. *Journal of Banking & Finance* 22, 22, 613–673.
- Bicer, A. A., & Feneir, I. M. (2019). The Impact of Audit Committee Characteristics on Environmental and Social Disclosures : Evidence from Turkey. *International Journal of Research in Business and Social Science*, 8(3), 111–121. <https://doi.org/10.20525/ijrbs.v8i3.262>
- Bimantara, A., & Sayekti, Y. (2022). Relevansi Nilai Laporan Keberlanjutan Perusahaan Peserta Asia Sustainability Reporting Rating (ASRRAT) yang Tercatat di Bursa Efek Indonesia. *Jurnal Akuntansi Universitas Jember*, 20(1), 16–32.
- Bursa Efek Indonesia*. (2018). <https://www.idx.co.id/>
- Caraka, R. E. (2017). *Spatial Data Panel*. Wade Group.
- Chams, N., & García-Blandón, J. (2019). Sustainable or not sustainable? The role of the board of directors. *Journal of Cleaner Production*, 226, 1067–1081. <https://doi.org/10.1016/j.jclepro.2019.04.118>
- Chang, Y. K., Oh, W.-Y., Park, J. H., & Jang, M. G. (2017). Exploring the Relationship Between Board Characteristics and CSR: Empirical Evidence from Korea. *Journal of Business Ethics*, 140(2), 225–242. <https://doi.org/10.1007/s10551-015-2651-z>
- Chaudhry, N. I., Roomi, M. A., & Aftab, I. (2020). Impact of expertise of audit committee chair and nomination committee chair on financial performance of firm. *Corporate Governance (Bingley)*, 20(4), 621–638. <https://doi.org/10.1108/CG-01-2020-0017>
- Cheng, E. C. M., & Courtenay, S. M. (2006). Board composition, regulatory regime and voluntary disclosure. *International Journal of Accounting*, 41(3), 262–289. <https://doi.org/10.1016/j.intacc.2006.07.001>
- Cho, C. K., Cho, T. S., & Lee, J. (2019). Managerial attributes, consumer proximity, and corporate environmental performance. *Corporate Social Responsibility and Environmental Management*, 26(1), 159–169. <https://doi.org/10.1002/csr.1668>
- Coats. (2019). *Indeks GRI Periode pelaporan 2018*. <https://cm-prd.coats.com>

- Committees, B. R. C. on I. the E. of C. A. (1999). Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees. *The Business Lawyer*, 54(3), 1067–1095. <http://www.jstor.org/stable/40687877>
- Dahlsrud, A. (2008). How Corporate Social Responsibility is Defined: an Analysis of 37 Definitions. *Corporate Social Responsibility and Environmental Management*, 15, 1–13. <https://doi.org/10.1002/csr.132>
- Dalton, D. R., Daily, C. M., Ellstrand, A. E., & Johnson, J. L. (1998). Meta-analytic reviews of board composition, leadership structure, and financial performance. *Strategic Management Journal*, 19(3), 269–290. [https://doi.org/10.1002/\(sici\)1097-0266\(199803\)19:3<269::aid-smj950>3.0.co;2-k](https://doi.org/10.1002/(sici)1097-0266(199803)19:3<269::aid-smj950>3.0.co;2-k)
- Devi, C. A., & Badera, I. D. N. (2016). Keberadaan Komite Audit sebagai Pemoderasi Pengaruh Ukuran Perusahaan pada Pemberian Opini Going Concern. *E-Jurnal Akuntansi Universitas Udayana*, 17(2), 938–967.
- Dewi, L. G. K., & Dewi, A. A. (2016). Pengaruh Diversitas Dewan Komisaris Dan Direksi Pada Nilai Perusahaan Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2009-2013. *E-Jurnal Akuntansi Universitas Udayana*, 16(1), 812–836. <https://doi.org/2302-8556>
- Dharmastuti, C. F. (2013). Analisis Pengaruh Mekanisme Internal dan External Corporate Governance Terhadap Profitabilitas dan Kebijakan Dividen Perusahaan (Studi Empiris Pada Perusahaan Go Publik di Pasar Modal Indonesia). *Jurnal Organisasi Dan Manajemen*, 9(1), 21–30.
- Dharmawan, R. D., & Hermawan, S. (2022). The Influence of Board of Commissioners Size, Company Size, and Profitability on Corporate Social Responsibility (CSR) Disclosures (Study on Pharmaceutical Companies Listed on the Indonesia Stock Exchange 2016-2019). *Indonesian Journal of Law and Economics Review*, 14, 6–14. <https://doi.org/10.21070/ijler.v14i0.757>
- Dočekalová, M. P., & Kocmanová, A. (2015). Composite indicator for measuring corporate sustainability. *Ecological Indicators*, 61, 612–623. <https://doi.org/10.1016/j.ecolind.2015.10.012>
- Effendi, M. A. (2009). *The power of good corporate governance: teori dan implementasi* (Krista (Ed.)). Salemba Empat.
- Elkington, J. (1999). *Cannibals with Forks: The Triple Bottom Line of the 21st Century Business*. <https://www.wiley.com/en-in/Cannibals+with+Forks:+The+Triple+Bottom+Line+of+21st+Century+Business-p-9781841120843>
- Ermenc, A., Klemencitc, M., & Buhovac, A. R. (2017). Sustainability Reporting in Slovenia: Does Sustainability Reporting Impact Financial Performance? *Springer International Publishing*, 181–197. https://doi.org/10.1007/978-3-319-52578-5_12
- Fauzi, H., Svensson, G., & Rahman, A. A. (2010). “Triple bottom line” as “sustainable corporate performance”: A proposition for the future. *Sustainability*, 2(5), 1345–1360. <https://doi.org/10.3390/su2051345>
- Formentini, M., & Taticchi, P. (2016). Corporate sustainability approaches and governance mechanisms in sustainable supply chain management. *Journal of Cleaner Production*, 112, 1920–1933.

- <https://doi.org/10.1016/j.jclepro.2014.12.072>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- GSSB. (2016). *Standar Pelaporan Keberlanjutan GRI 2016 : 101 Landasan*. Gri 101.
- Güngör, N., & Şeker, Y. (2022). The Relationship Between Board Characteristics and Esg Performance: Evidence From the Oil, Gas and Coal Sector. *Stratejik ve Sosyal Araştırmalar Dergisi*, 6(1). <https://doi.org/10.30692/sisad.1073684>
- Gurusamy, P. (2017). Board Characteristics, Audit Committee and Ownership Structure Influence on Firm Performance of Manufacturing Firms in India. *International Journal of Business and Economics Research*, 6(4), 73. <https://doi.org/10.11648/j.ijber.20170604.16>
- 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)
- Harjoto, M., Laksmana, I., & Lee, R. (2015). Board Diversity and Corporate Social Responsibility. *Journal of Business Ethics*, 132(4), 641–660. <https://doi.org/10.1007/s10551-014-2343-0>
- Harvidiyan, I., & Dianawati, W. (2020). The effect of share ownership structure, board of commissioner size, and audit committee size on corporate social responsibility disclosure. *International Journal of Innovation, Creativity and Change*, 13(4), 574–591. <https://scholar.unair.ac.id/en/publications/the-effect-of-share-ownership-structure-board-of-commissioner-siz>
- Hassini, E., Surti, C., & Searcy, C. (2012). A literature review and a case study of sustainable supply chains with a focus on metrics. *International Journal of Production Economics*, 140(1), 69–82. <https://doi.org/10.1016/j.ijpe.2012.01.042>
- Hery. (2018). *Analisis Laporan Keuangan* (Adipramono (Ed.); Integrated). PT Grasindo. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=1171856>
- Htay, S. N. N., Rashid, H. M. A., Adnan, M. A., & Meera, A. K. M. (2012). Impact of Corporate Governance on Social and Environmental Information Disclosure of Malaysian Listed Banks: Panel Data Analysis. *Asian Journal of Finance & Accounting*, 4(1), 1–24. <https://doi.org/10.5296/ajfa.v4i1.810>
- Hussain, N., Rigoni, U., & Orij, R. P. (2016). Corporate Governance and Sustainability Performance: Analysis of Triple Bottom Line Performance. *Journal of Business Ethics*, 149(2), 411–432. <https://doi.org/10.1007/s10551-016-3099-5>
- Jackling, B., & Johl, S. (2009). Board structure and firm performance: Evidence from India's top companies. *Corporate Governance: An International Review*, 17(4), 492–509. <https://doi.org/10.1111/j.1467-8683.2009.00760.x>
- Jensen, M. C., & 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/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jensen, M. C., & Meckling, W. H. (1979). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Economics and Social Institutions*, 3(4), 163–231. https://doi.org/10.1007/978-94-009-9257-3_8

- Jha, M. K., & Rangarajan, K. (2020). Analysis of corporate sustainability performance and corporate financial performance causal linkage in the Indian context. *Asian Journal of Sustainability and Social Responsibility*, 5(1), 1–50. <https://doi.org/10.1186/s41180-020-00038-z>
- Jhunjhunwala, S., & Mishra, R. K. (2012). *Board Diversity and Corporate Performance : The Indian Evidence*. 2012.
- 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>
- 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>
- Josua, R., & Septiani, A. (2020). Analisis Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Laporan Keberlanjutan (Studi Empiris pada Perusahaan yang Terdaftar pada BEI Tahun 2015-2018). *Diponegoro Journal of Accounting*, 9(3), 1–9.
- Kabir, R., & Thai, H. M. (2017). Does corporate governance shape the relationship between corporate social responsibility and financial performance? *Pacific Accounting Review*, 29(2), 227–258. <https://doi.org/https://doi.org/10.1108/PAR-10-2016-0091>
- Kagzi, M., & Guha, M. (2018). Does board demographic diversity influence firm performance? Evidence from Indian-knowledge intensive firms. *Benchmarking*, 25(3), 1028–1058. <https://doi.org/10.1108/BIJ-07-2017-0203>
- Kasmir. (2014). *Analisis Laporan Keuangan*. RajaGrafindo Persada.
- Kim, J. (2020). When Organizational Performance Matters for Personnel Decisions: Executives' Career Patterns in a Conglomerate. *Management Accounting Research*, 49(December 2018), 100695. <https://doi.org/10.1016/j.mar.2020.100695>
- Kolk, A., & Pinkse, J. (2010). The integration of corporate governance in corporate social responsibility disclosures. *Corporate Social Responsibility and Environmental Management*, 17(1), 15–26. <https://doi.org/10.1002/csr.196>
- Krajnc, D., & Glavič, P. (2005). How to compare companies on relevant dimensions of sustainability. *Ecological Economics*, 55(4), 551–563. <https://doi.org/10.1016/j.ecolecon.2004.12.011>
- Lipton, M., & Lorsch, J. W. (1992). A Modest Proposal for Improved Corporate Governance. *The Business Lawyer*, 48(1), 59–77. <http://www.jstor.org/stable/40687360>
- Lisa, O. (2012). Asimetri Informasi Dan Manajemen Laba: Suatu Tinjauan Dalam Hubungan Keagenan. *Jurnal WIGA: Jurnal Penelitian Ilmu Ekonomi*, 2(1), 42–49.
- Ma, Y., Li, J., Yang, L., Hu, Y., & Gao, K. (2019). Relationship Between a CEO's Level of Education and Corporate Social Responsibility: Evidence from Chinese Listed Firms. *International Journal of Business and Economics Research*, 8(4), 232. <https://doi.org/10.11648/j.ijber.20190804.18>
- Madyoningrum, A. W. (2019). Pengaruh Firm Size, Leverage dan Profitabilitas terhadap Kebijakan Deviden. *Jurnal Bisnis Dan Manajemen Universitas Merdeka Malang*, 6(1), 45–55.

- <http://jurnal.unmer.ac.id/index.php/jbm/article/view/3034>
- MajalahCSR.id. (2022). *Direktur BEI: Pelaporan Keberlanjutan Meningkatkan Seiring Naiknya Investor di Indonesia*. 1.
- Martín, C. J. G., & Herrero, B. (2019). Do board characteristics affect environmental performance? A study of EU firms. *Corporate Social Responsibility and Environmental Management*, 27(1), 74–94. <https://doi.org/10.1002/csr.1775>
- Meadows, D. H., Meadows, D. L., Randers, J., & Behrens, W. W. (1997). *The Limits To Growth: A Report For the Club Of Rome's Project On the Predicament Of Mankind*. A Potomac Associates Book.
- Mnif Sellami, Y., Dammak Ben Hlima, N., & Jarboui, A. (2019). An empirical investigation of determinants of sustainability report assurance in France. *Journal of Financial Reporting and Accounting*, 17(2), 320–342. <https://doi.org/10.1108/JFRA-02-2018-0019>
- Munir, A., Khan, F. U., Usman, M., & Khuram, S. (2019). Relationship between corporate governance, corporate sustainability and financial performance. *Pakistan Journal of Commerce and Social Science*, 13(4), 915–933.
- Nadeem, M., Zaman, R., & Saleem, I. (2017). Boardroom gender diversity and corporate sustainability practices: Evidence from Australian Securities Exchange listed firms. *Journal of Cleaner Production*, 149, 874–885. <https://doi.org/https://doi.org/10.1016/j.jclepro.2017.02.141>
- National Center for Sustainability Reporting*. (n.d.). ncsr.id
- Oh, W. Y., Chang, Y. K., & Jung, R. (2019). Board characteristics and corporate social responsibility: Does family involvement in management matter? *Journal of Business Research*, 103(February 2017), 23–33. <https://doi.org/10.1016/j.jbusres.2019.05.028>
- Papadakis, V., & Bourantas, D. (1998). The Chief Executive Officer as Corporate Champion of Technological Innovation: An Empirical Investigation. *Technology Analysis & Strategic Management - TECHNOLOGICAL ANALYSIS & STRATEGIC MANAGEMENT*, 10, 89–110. <https://doi.org/10.1080/09537329808524306>
- Papadimitri, P., Pasiouras, F., Tasiou, M., & Ventouri, A. (2020). The effects of board of directors' education on firms' credit ratings. *Journal of Business Research*, 116(462), 294–313. <https://doi.org/10.1016/j.jbusres.2020.04.059>
- Pellegrini, C. B., Sergi, B., & Sironi, E. (2016). The effect of the adoption of an alternative corporate governance system on firms' performances: The case of Italian unlisted SMEs. *Journal of Management Development*, 35, 517–529. <https://doi.org/10.1108/JMD-10-2015-0156>
- Perdana, E. (2016). *Olah Data Skripsi dengan SPSS 22*. Lab Kom Manajemen FE UBB.
- Post, C., Rahman, N., & Rubow, E. (2011). Green Governance: Boards of Directors' Composition and Environmental Corporate Social Responsibility. *Business & Society*, 50(1), 189–223. <https://doi.org/10.1177/0007650310394642>
- Prasetya Margono, F., & Gantino, R. (2021). Influence of Firm Size, Leverage, Profitability, and Dividend Policy on Firm Value of Companies in Indonesia Stock Exchange. *Copernican Journal of Finance & Accounting*, 10(2), 45–61. <https://doi.org/10.12775/cjfa.2021.007>
- Rahmawati, I. A., Rikumahu, B., & Dillak, V. J. (2017). Pengaruh dewan direksi,

- dewan komisaris, komite audit dan. *Akuntansi & Ekonomi FE. UN PGRI Kediri*, 2(2), 54–70.
- 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>
- Rudyanto, A., & Siregar, S. V. (2018). The Effect of Stakeholder Pressure and Corporate Governance on the Quality of Sustainability Report. *International Journal of Ethics and Systems*. <https://doi.org/10.1108/IJOES-05-2017-0071>
- Saidat, Z., Silva, M., & Seaman, C. (2018). The relationship between corporate governance and financial performance: Evidence from Jordanian family and nonfamily firms. *Journal of Family Business Management*, 9(1), 54–78. <https://doi.org/10.1108/JFBM-11-2017-0036>
- Scott, W. R. (2000). *Financial Accounting Theory* (Second). Prentice Hall.
- Sekaran, U. and Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (W. Sussex (Ed.); 7th Editio). Wiley & Sons.
- Sekaran, U., & Bougie, R. (2009). Research Method for Business Textbook: A Skill Building Approach. *John Wiley & Sons Ltd*.
- Setiawan, R., Handiliastawan, I., & Jafar, R. (2020). Commissioner board characteristics, ownership concentration, and corporate performance. *Jurnal Keuangan Dan Perbankan*, 24(2), 131–141. <https://doi.org/10.26905/jkdp.v24i2.3827>
- Shahrier, N. A., Ho, J. S. Y., & Gaur, S. S. (2018). Ownership concentration, board characteristics and firm performance among Shariah-compliant companies. *Journal of Management and Governance*, 24(2), 365–388. <https://doi.org/10.1007/s10997-018-9436-6>
- Shaukat, A., Qiu, Y., & Trojanowski, G. (2016). Board Attributes, Corporate Social Responsibility Strategy, and Corporate Environmental and Social Performance. *Journal of Business Ethics*, 135(3), 569–585. <https://doi.org/10.1007/s10551-014-2460-9>
- Siahaan, F. O. P. (2013). The Effect of Good Corporate Governance Mechanism, Leverage, and Firm Size on Firm Value. *GSTF Journal on Business Review (GBR)*, 2(4), 137–142. <https://doi.org/10.5176/2010-4804>
- Smith, S. R., Armour, M., Awty, T., Barker, G., Delbridge, R., Fleck, R., Secretariat, D. R., Bridge, C., & Corrin, L. (2003). *Audit Committees Combined Code Guidance* (Issue January). www.dti.gov.uk/cld/non_exec_review ©
- Strategis. (2013). *What is CSR?* Canada.Ca; Government of Canada. http://strategis.ic.gc.ca/epic/internet/incsr-rse.nsf/vwGeneratedInterE/h_rs00094e.html
- Suprianto, E., Suwarno, S., Murtini, H., Rahmawati, R., & Sawitri, D. (2017). Audit Committee Accounting Expert and Earnings Management with “Status” Audit Committee as Moderating Variable. *Indonesian Journal of Sustainability Accounting and Management*, 1(2), 49. <https://doi.org/10.28992/ijsam.v1i2.16>
- Suripto, B. (2012). Pengaruh Karakteristik Dewan Komisaris dan Komite Audit Terhadap Kualitas Laporan Keuangan. *Jurnal Akuntansi & Manajemen*, 23(1), 105–117.
- Syahputra, D., Helmy, H., & Mulyani, E. (2019). Analisis Pengungkapan

- Lingkungan Berdasarkan Global Reporting Initiatives (GRI) G4 (Studi Kasus Pada PT Bukit Asam (Persero) Tbk dan PT Indo Tambangraya Megah Tbk Tahun 2016-2017). *Jurnal Eksplorasi Akuntansi*, 1(2), 678–693.
- Tertius, M. A., & Christiawan, Y. J. (2015). Pengaruh Good Corporate Governance Terhadap Kinerja Perusahaan pada Sektor Keuangan. *Bisnis Accounting Review*, 3(1), 223–232. <https://doi.org/10.29303/risma.v2i2.229>
- Tjahjadi, B., Soewarno, N., & Mustikaningtiyas, F. (2021). Good Corporate Governance and Corporate Sustainability Performance In Indonesia: A Triple Bottom Line Approach. *Heliyon*, 7(3), 1–11. <https://doi.org/10.1016/j.heliyon.2021.e06453>
- Ujunwa, A. (2012). Board Characteristics and The Financial Performance of Nigerian Quoted Firms. *Corporate Governance (Bingley)*, 12(5), 656–674. <https://doi.org/10.1108/14720701211275587>
- William, J., & Sanjaya, R. (2017). Faktor-Faktor Yang Mempengaruhi Kinerja Perusahaan Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Bisnis Dan Akuntansi*, 19(2), 152–162. <http://jurnaltsm.id/index.php/JBA>
- Wiyono, G., & Kusuma, H. (2017). *Manajemen Keuangan Lanjutan Berbasis Corporate Value Creation*.
- Wood, D. J. (1991). Corporate Sustainability Performance Revisited. *Academy of Management Review*, 16(4), 691–718. <https://doi.org/10.1515/crll.1969.239-240.333>
- Wulandari, A. A., Ramantha, I. W., & Wirakusuma, M. G. (2016). Dampak Moderasi Profitabilitas terhadap Pengaruh Corporate Social Responsibility pada Nilai Perusahaan Manufaktur. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 5(7), 1889–1918.
- Wulandari, R. (2020). The Influence of The Board of Commissioners and Audit Committee on Financial Performance With The As A Moderating Variables. *Journal of Research in Business, Economics, and Education*, 2(5), 1144–1152. <http://e-journal.stie-kusumanegara.ac.id/index.php/jrbee/article/view/171>
- Yang, P., Riepe, J., Moser, K., Pull, K., & Terjesen, S. (2019). Women directors, firm performance, and firm risk: A causal perspective. *The Leadership Quarterly*, 30(5), 101297. <https://doi.org/https://doi.org/10.1016/j.leaqua.2019.05.004>
- Yi Lin, H. (2010). The Agency Problem in Taiwan's Corporate Governance. *The Journal of International Management Studies*, 5(1), 11–22.
- Zahra, S., & Pearce, J. (1989). Boards of Directors and Corporate Financial Performance: A Review and Integrative Model. *Journal of Management - J MANAGE*, 15, 291–334. <https://doi.org/10.1177/014920638901500208>
- Zalata, A. M., Tauringana, V., & Tingbani, I. (2018). Audit Committee Financial Expertise, Gender, and Earnings Management: Does Gender of The Financial Expert Matter? *International Review of Financial Analysis*, 55, 170–183. <https://doi.org/10.1016/j.irfa.2017.11.002>
- Zhuang, Y., Chang, X., & Lee, Y. (2018). Board Composition and Corporate Social Responsibility Performance: Evidence From Chinese Public Firms. *Sustainability (Switzerland)*, 10(8). <https://doi.org/10.3390/su10082752>