

DAFTAR PUSTAKA

- 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>
- Adhania, L., & Nurdiana, D. (2024). Influence of Financial Performance, Company Size and Company Age on Disclosure of Sustainability Reports in Non-Financial Companies on IDX 2019-2021. *International Journal of Multidisciplinary Approach Research and Science*, 2(02), 575–585. <https://doi.org/10.59653/ijmars.v2i02.628>
- Adi, N., Mohamad, A., & Yusoff, W. F. W. (2022). Does Board Behaviour Matter for Board Effectiveness in Small and Medium Industries (SMEs)?: A Preliminary Observation. 7(2), 1–8.
- AlHares, A. (2025). Does Financial Performance Improve the Quality of Sustainability Reporting? Exploring the Moderating Effect of Corporate Governance. *Sustainability (Switzerland)*, 17(13), 1–25. <https://doi.org/10.3390/su17136123>
- Ali, F. (2023). Analysis of the Factors Influencing the Disclosure Quality of Sustainability Reports in Companies in Indonesia. *Jurnal Mutiara Ilmu Akuntansi*, 1(1), 170–179. <https://doi.org/10.55606/jumia.v1i1.1119>
- Anyigbah, E., Kong, Y., Edziah, B. K., Ahoto, A. T., & Ahiaku, W. S. (2023). Board Characteristics and Corporate Sustainability Reporting: Evidence from Chinese Listed Companies. *Sustainability (Switzerland)*, 15(4), 1–26. <https://doi.org/10.3390/su15043553>
- Aprilya, C. D., & Kesaulya, F. A. (2023). Pengaruh Board Diversity Terhadap Sustainability Report Disclosure. *Jurnal Informasi Akuntansi (JIA)*, 2(1), 19–30. <https://doi.org/10.32524/jia.v2i1.832>
- Baltagi, B. H. (2021). *Econometric Analysis of Panel Data*.
- Barney, J. (1991). *Firm Resources and Sustained Competitive Advantage*.
- Barney, J. B. (1986). Organizational Culture: Can It Be a Source of Sustained Competitive Advantage? *Academy of Management Review*, 11(3), 656–665. <https://doi.org/10.5465/amr.1986.4306261>
- BEI. (2025). *Detail Siaran Pers: Perkuat Transparansi Data ESG, BEI Luncurkan ESG Reporting untuk Perusahaan Tercatat*. <https://www.idx.co.id/id/berita/siaran-pers/2306>

- Betz, M., & O'Connell, L. (1989). Work Orientations of Males and Females: Exploring the Gender Socialization Approach. *Sociological Inquiry*, 59(3), 318–330. <https://doi.org/10.1111/j.1475-682X.1989.tb00109.x>
- Caprino, K. (2016). *How Decision-Making Is Different Between Men And Women And Why It Matters In Business*. Forbes. <https://www.forbes.com/sites/kathycaprino/2016/05/12/how-decision-making-is-different-between-men-and-women-and-why-it-matters-in-business/>
- Catalyst. (2020). Why Diversity and Inclusion Matter: Financial Performance. *Workplaces That Work for Women*, June, 1–10.
- Chairanee, A. C., Lindrianasari, L., Sudrajat, S., & Kusumawardani, N. (2022). Pengaruh Environmental Performance Terhadap Respon Investor Dengan Sustainability Report Disclosure Sebagai Variabel Intervening. *Jurnal Sosial Teknologi*, 2(7), 581–890. <https://doi.org/10.59188/jurnalsostech.v2i7.374>
- Chakraborty, A. (2017). *Board Composition Diversity and Corporate Social Reporting : An Empirical Study in Bangladesh Perspective*. 7(2), 346–358. <https://doi.org/10.5296/ijjfr.v7i2.12162>
- Chang, D. F., Liu, E. Y., & Chen, B. Y. (2023). Heterogeneity of Students' Program Participation in Expanding Higher Education Interpreted By the Blau Index and Arima. *ICIC Express Letters, Part B: Applications*, 14(4), 349–357. <https://doi.org/10.24507/icicelb.14.04.349>
- Chiputra, N., Nugroho, L., & Setiyawati, H. (2023). Determinasi Pengungkapan Sustainability Report berdasarkan Aspek Komite Audit, Frekuensi Rapat Direksi, Ukuran Perusahaan, Likuiditas dan Profitabilitas (Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021). *Journal of Trends Economics and Accounting Research*, 3(4), 350–364. <https://doi.org/10.47065/jtear.v3i4.591>
- Dang, C., Li, Z., & Yang, C. (2013). Measuring Firm Size in Empirical Corporate Finance. *SSRN Electronic Journal*, February, 159–176. <https://doi.org/10.2139/ssrn.2345506>
- Dupopadana, I. G., Arief, M. K., & Firmansyah, A. (2024). Perkembangan pelaporan berkelanjutan di Indonesia. *Journal of Law, Administration, and Social Science*, 4(6), 1091–1100. <https://doi.org/10.54957/jolas.v4i6.737>
- Elaigwu, M., Ugwu, J. I., Alghorbany, A., Ngwoke, O. M., Ude, A. O., Desmond, O. C., & Audu, P. (2024). Sustainability disclosure quality of Nigerian listed firms: the role of female leadership, board communication, and external assurance. *Cogent Business and Management*, 11(1), 1–23. <https://doi.org/10.1080/23311975.2024.2376774>

- Erin, O., Adegboye, A., & Bamigboye, O. A. (2022). Corporate governance and sustainability reporting quality: evidence from Nigeria. *Sustainability Accounting, Management and Policy Journal*, 13(3), 680–707. <https://doi.org/10.1108/SAMPJ-06-2020-0185>
- Fadilah, F., Uzliawati, L., & Mulyasari, W. (2022). The Effect of Firm Size and Firm Age on Sustainability Reporting and The Impact on Earnings Management. *Jurnal Riset Akuntansi Terpadu*, 15(1), 84–99. <https://doi.org/10.35448/jrat.v15i1.14510>
- Fadilla, B., Eltivia, N., & Winarto, E. (2021). Analysis on the Effect of Company Size, Company Type, and Profitability on Sustainability Report Based on GRI Index. *Proceedings of 2nd Annual Management, Business and Economic Conference (AMBEC 2020)*, 183(Ambec 2020), 96–100. <https://doi.org/10.2991/aebmr.k.210717.020>
- Falikhatun, F., Wahyuni, S., Nilasakti, A. O., & Niswah, M. A. (2020). Sharia Governance and Sustainability Reporting: The Mediating Role of Financial Performance. *Al-Uqud: Journal of Islamic Economics*, 4(2), 218–234. <https://doi.org/10.26740/al-uqud.v4n2.p218-234>
- Fodio, M. I., Alhassan, A. S., & Bello, M. B. (2021). Effect of Board Capabilities on Environmental, Social and Governance Disclosure Practices of Listed Non-financial Firms in Nigeria. *Lafia Journal of Economics and Management Sciences*, 6(1), 121–140.
- Freeman, R. E., Dmytriiev, S. D., & Phillips, R. A. (2021). Stakeholder Theory and the Resource-Based View of the Firm. *Journal of Management*, 47(7), 1757–1770. <https://doi.org/10.1177/0149206321993576>
- Freeman, R. E. E. (1984). *Strategic management: a stakeholder approach*. <https://search.worldcat.org/title/892035827?oclcNum=892035827>
- García-sánchez, I., Suárez-fernández, O., & Martínez-ferrero, J. (2018). Female directors and impression management in sustainability reporting. *International Business Review*, September 2017, 1–16. <https://doi.org/10.1016/j.ibusrev.2018.10.007>
- Gold, N. O., & Aifuwa, H. O. (2022). Board Meeting and Sustainability Reporting of Banks in Nigeria. *Copernican Journal of Finance & Accounting*, 11(3), 49–67. <https://doi.org/10.12775/cjfa.2022.013>
- Gold, N. O., Aifuwa, H. O., Usman, M. K., Subair, M. L., Osazevbaru, A., & Oloyede, B. M. (2021). Board Members' Education Diversity and Sustainability Reporting. *Annals of Spiru Haret University. Economic Series*, 21(1), 109–129.
- GRI. (2013). Sustainability Reporting Guidelines. *Encyclopedia of Corporate*

- Social Responsibility*, 2389–2395. https://doi.org/10.1007/978-3-642-28036-8_619
- GRI. (2025). *The global standards for sustainability impacts*. <https://www.globalreporting.org/standards/>
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics 5th Edition*. McGraw-Hill/Irwin.
- Hamilton, L. C. (2012). *Statistics with STATA (version 12)*. Cengage Learning.
- Hartawan, I. M. W. (2025). Pengaruh Karakteristik Dewan Direksi Terhadap Kualitas Laporan Keberlanjutan: Indeks Sri Kehati. *Jurnal Riset Akuntansi dan Bisnis*, 11(2), 133–143.
- Hasanah, H., & Rudyanto, A. (2020). Determinan Pengungkapan Corporate Social Responsibility Perusahaan di Bursa Efek Indonesia. *Equity*, 22(2), 215–238. <https://doi.org/10.34209/equ.v22i2.932>
- Hossain, M. A., & Oon, E. Y. N. (2022). Board leadership, board meeting frequency and firm performance in two-tier boards. *Managerial and Decision Economics*, 43(3), 862–879. <https://doi.org/10.1002/mde.3423>
- Hsu, W. T., Chen, H. L., & Cheng, C. Y. (2013). Internationalization and firm performance of SMEs: The moderating effects of CEO attributes. *Journal of World Business*, 48(1), 1–12. <https://doi.org/10.1016/j.jwb.2012.06.001>
- Hu, M., & 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>
- Hummel, K., & Schlick, C. (2016). The Relationship Between Sustainability Performance and Sustainability Disclosure – Reconciling Voluntary Disclosure Theory and Legitimacy Theory. *Journal of Accounting and Public Policy*, 41, 1–22. <https://doi.org/10.1016/j.jaccpubpol.2016.06.001>
- Isaac, L., O. Jonah, A., & Theresa, O. (2023). Firm Performance Attributes and Social Sustainability Reporting: a Case of Listed Non-Financial Companies in Nigeria. *International Journal of Business Management and Economic Review*, 06(02), 01–21. <https://doi.org/10.35409/ijbmer.2023.3469>
- Islamiati, W., & Suryandari, D. (2020). The Impact Of Firm Size, Leverage, And Liquidity On Sustainability Report Disclosure With Profitability As Moderating Variable. *Jurnal Akuntansi Bisnis*, 18(2), 197–215.
- Jao, R., Mardiana, A., & Holly, A. (2024). DIVERSITY IN BOARD OF DIRECTORS ' ROLE IN CREATING FIRM. *JURNAL AKUNTANSI*, 18(1), 32–71.

- Ji, J., Talavera, O., & Yin, S. (2020). Frequencies of board meetings on various topics and corporate governance: evidence from China. *Review of Quantitative Finance and Accounting*, 54(1), 69–110. <https://doi.org/10.1007/s11156-018-00784-2>
- Jumliana, M., Kamal, N. A. A., Nirmalasari, S., & Ramly, R. (2024). Peran Board Diversity Dalam Pengungkapan Corporate Social Responsibility Pada Perusahaan Go Public Di Indonesia. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(3), 1471–1492. <https://doi.org/10.31955/mea.v8i3.4610>
- Kamila, S., & Purwanti, A. (2020). Mediasi Nilai Perusahaan pada Pengungkapan Laporan Keberlanjutan dan Abnormal Return. *Equity*, 22(2), 239–256. <https://doi.org/10.34209/equ.v22i2.933>
- Karaman, A. S., Kilic, M., & Uyar, A. (2018). Sustainability reporting in the aviation industry: worldwide evidence. *Sustainability Accounting, Management and Policy Journal*, 9(4), 362–391. <https://doi.org/10.1108/SAMPJ-12-2017-0150>
- Kartika, L., & Mafira, T. (2022). *Are Indonesian Banks Ready to Account Climate-related Matters?* <https://www.climatepolicyinitiative.org/publication/are-indonesian-banks-ready-to-account-climate-related-matters/>
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Farooque, O. Al. (2017). 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>
- Khafid, M., & Mulyaningsih, M. (2018). Kontribusi Karakteristik Perusahaan Dan Corporate Governance Terhadap Publikasi Sustainability Report. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 19(3), 340–359. <https://doi.org/10.24034/j25485024.y2015.v19.i3.129>
- Khan, I., Khan, I., & Saeed, B. bin. (2019). Does board diversity affect quality of corporate social responsibility disclosure? Evidence from Pakistan. *Corporate Social Responsibility and Environmental Management*, 26(6), 1371–1381. <https://doi.org/10.1002/csr.1753>
- Khoirotunnisa, F. (2021). Board Gender Diversity Dan Board Education Diversity terhadap Bank-Risk Taking. *BALANCE: Economic, Business, Management and Accounting Journal*, 18(2), 1–7. <https://doi.org/10.30651/blc.v18i2.5375>
- KPMG. (2024). *The move to mandatory reporting: Executive Summary*. 139728-G, 1–19. <https://kpmg.com/xx/en/our-insights/esg/the-move-to-mandatory-reporting.html>

- Krisyadi, R., & Elleen, E. (2020). Analisis Pengaruh Karakteristik Perusahaan dan Tata Kelola Perusahaan terhadap Pengungkapan Sustainability Report. *Global Financial Accounting Journal*, 4(1), 16–28. <https://doi.org/10.37253/gfa.v4i1.753>
- Kwarteng, P., Appiah, K. O., & Addai, B. (2023). Influence of board mechanisms on sustainability performance for listed firms in Sub-Saharan Africa. *Future Business Journal*, 9(1), 1–24. <https://doi.org/10.1186/s43093-023-00258-5>
- Leitoniene, S., & Sapkauskiene, A. (2015). Quality of Corporate Social Responsibility Information. *Procedia - Social and Behavioral Sciences*, 213, 334–339. <https://doi.org/10.1016/j.sbspro.2015.11.547>
- Lewa, E. M., Gatimbu, K. K., & Kariuki, P. W. ombe. (2024). Board attributes and sustainability reporting of selected listed nonfinancial firms in anglophone Sub-Saharan African countries: A multinomial logistic regression. *Heliyon*, 10(9), 1–12. <https://doi.org/10.1016/j.heliyon.2024.e29824>
- Lippi, A., & Galavotti, I. (2024). The influence of the board's size, independence and sociodemography on the firm's climate change orientation: evidence from the GALPLACC index. *Corporate Governance (Bingley)*, 24(8), 82–107. <https://doi.org/10.1108/CG-10-2023-0460>
- Madani, N. kadek N., & Gayatri, G. (2021). *Profitabilitas, Ukuran Perusahaan, Umur Perusahaan, Kepemilikan Institusional dan Pengungkapan Sustainability Report*. September 2020, 822–835.
- Made, D., Antara, D. J., Asri, G. A. M., Putri, D., Made, N., Ratnadi, D., Gusti, N., & Wirawati, P. (2020). Effect of Firm Size, Leverage, and Environmental Performance on Sustainability Reporting. *American Journal of Humanities and Social Sciences Research*, 4(1), 40–46. www.ajhssr.com
- Madona, M. A., & Khafid, M. (2020). Pengaruh Good Corporate Governance terhadap Pengungkapan Sustainability Report dengan Ukuran Perusahaan sebagai Pemoderasi. *Jurnal Optimasi Sistem Industri*, 19(1), 22–32. <https://doi.org/10.25077/josi.v19.n1.p22-32.2020>
- Marzuki, M. (2007). Kajian tentang teori-teori gender. In *Jurnal Civics: Media Kajian Kewarganegaraan* (Vol. 4, Issue 2), 69–77. <https://doi.org/10.21831/civics.v4i2.6032>
- Milenia, H. F., Syafei, A. W., No, J. S., & Selatan, K. J. (2021). Analisis Pengaruh Islamic Governance terhadap Pengungkapan ISR pada Bank Syariah di Indonesia. *Jurnal Al Azhar Indonesia Seri Ilmu Sosial*, 02(February), 110–119.
- Mufit, M. K., & Handayani, F. (2025). Analisis Pengaruh Kepemilikan Saham oleh Asing, Ukuran Perusahaan (Firm Size), dan Leverage terhadap Kinerja Perusahaan (ROE) Sektor Perbankan pada Indeks LQ45 Periode 2020-2024.

Jurnal Sosial Teknologi, 5(6), 1880–1894.
<https://doi.org/10.59188/jurnalsostech.v5i6.32239>

- Musa, S., Gold, N., & Aifuwa, H. (2020). Board Diversity and Sustainability Reporting: Evidence from Industrial Goods Firms. *Izvestiya Journal of the University of Economics – Varna*, 64(4), 377–398.
<https://doi.org/10.36997/ijuev2020.64.4.377>
- Muslimah, N. B., Siregar, B., & Hapsoro, D. (2022). The Effect of Profitability, Liquidity, and Solvency on Sustainable Reporting with Corporate Governance as Moderating Variable. *Journal of International Conference Proceedings*, 5(3), 79–87. <https://doi.org/10.32535/jicp.v5i3.1761>
- Nelson, N., & Meiden, C. (2023). Implementasi Prinsip Isi dan Kualitas pada Laporan Keberlanjutan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 23(1), 1–10. <https://doi.org/10.33087/jiubj.v23i1.2965>
- Noor, W. W. W. R., Kurniadi, N., Gunawan, V. P., & Ludji, T. R. (2024). Pengaruh Karakteristik Dewan Terhadap Kualitas Pel. *Nominal*, 13(1), 40–56.
- Oktaviani, A. A., Herawaty, V., & Isnaini, N. (2023). Pentingnya Laporan Keberlanjutan Bagi Perbankan Di Indonesia. 14(1), 182–191.
- Perangin-Angin, M., & Choiriah, S. (2024). Determinants on Sustainability Report Quality and Moderation of Company Size. *Journal of Economics, Finance And Management Studies*, 07(08), 4811–4820.
<https://doi.org/10.47191/jefms/v7-i8-03>
- Pradani, T., & Lestari, R. (2022). Hubungan Karakteristik Board Dan Kualitas Sustainability Reporting Yang Dimoderasi Oleh External Assurance. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 557–583.
- Purnama, D. P. (2021). *The Effect of Financial Performance and Corporate Governance on Sustainability Report Disclosure with Company Size as a Moderation*. 1(2), 138–162. <https://doi.org/10.47153/afs12.1362021>
- Puspitaningrum, H. Y., & Indriani, A. (2021). Pengaruh Tanggung Jawab Sosial Perusahaan dan Good Corporate Governance terhadap Profitabilitas Perusahaan dengan Ukuran Perusahaan dan Leverage sebagai Variabel Kontrol. *Diponegoro Journal of Management*, 10(2337–3792), 1–15.
- Putri, N. A., & NR, E. (2023). Pengaruh Tekanan Karyawan, Tekanan Pemegang Saham dan Gender Diversity terhadap Kualitas Sustainability Report. *Jurnal Eksplorasi Akuntansi*, 5(4), 1478–1496.
<https://doi.org/10.24036/jea.v5i4.1019>
- PwC. (2024). *Traversing the landscapes of sustainability reporting in Asia Pacific*

and beyond. December.

- PWC. (2023a). *Sustainability Counts II: State of sustainability reporting in Asia Pacific*. July, 34.
- PWC. (2023b). *Tren dan Arah Sustainability Report Indonesia di Masa Mendatang*. <https://www.pwc.com/id/en/media-centre/press-release/2023/indonesian/tren-dan-arrah-sustainability-report-indonesia-di-masa-mendatang.html>
- Ramadhan, M. I., Nasir, A., & Indrawati, N. (2023). Pengaruh Profitabilitas, Likuiditas dan Corporate Governance Terhadap Pengungkapan Sustainability Report dengan Ukuran Perusahaan sebagai Variabel Moderating. *Bahtera Inovasi*, 7(1), 41–51. <https://doi.org/10.31629/bi.v7i1.5177>
- Rosdiana, Y., & Mulyani, S. D. (2023). Does Company Size Moderating The Effect of Sustainability Report Disclosure on Performance? *MIMBAR : Jurnal Sosial Dan Pembangunan*, 10, 148–157. <https://doi.org/10.29313/mimbar.v39i1.2192>
- Saidu, M., Lawa, T., & Abdulazeez, D. A. (2024). Influence of Board Members' Education Level and Industrial Experience on Sustainability Reporting of Listed Deposit Money Banks in Nigeria. *Fuoye Journal of Accounting and Management*, 7(2), 1–21.
- Shabiihah, A. D., & Andayani, S. (2025). *Stakeholder Pressure , External Assurance , Firm Size , and Sustainability Report*. 13(1), 699–712.
- Silvana, S., & Khomsyiah, K. (2023). Pengaruh Stakeholder Pressure Dan Kinerja Keuangan Perusahaan Terhadap Sustainability Report Quality. *Journal of Mandalika Literature*, 4(1), 271–285. <https://doi.org/10.36312/jml.v4i1.1600>
- Sitorus, C. I., Br. Bukit, R., & Bulan, N. (2024). The Influence of Company Size, Board of Directors and Leverage on Sustainability Report Disclosure with Profitability as a Moderation Variable in LQ45 Companies Listed on the Indonesia Stock Exchange. *International Journal of Current Science Research and Review*, 07(05), 2673–2688. <https://doi.org/10.47191/ijcsrr/v7-i5-29>
- Sohdi, L. R. (2024). the Influence of Gender Diversity on Board and Company Debt Policy on Corporate Performance. *Berkala Akuntansi Dan Keuangan Indonesia*, 9(1), 134–155. <https://doi.org/10.20473/baki.v9i1.53597>
- Sparta, S., & Rheadanti, D. K. (2019). Pengaruh Media Exposure Terhadap Pengungkapan Corporate Social Responsibility Perusahaan Manufaktur Terdaftar di BEI. *Equity*, 22(1), 12–25. <https://doi.org/10.34209/equ.v22i1.903>
- Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Alfabeta

Bandung.

- Sulistiawati, E., & Dirgantari, N. (2017). Analisis Pengaruh Penerapan Green Accounting Terhadap Profitabilitas Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, 6(1), 865–872. <https://doi.org/10.22219/jrak.v6i1.5082>
- Sururi, R. Y., & Gantjowati, E. (2023). Pengaruh Keberagaman Direksi Terhadap Kualitas Sustainability Report Pada Perusahaan Terindeks LQ45. *MDP Student Conference*, 2(2), 487–494. <https://doi.org/10.35957/mdp-sc.v2i2.4332>
- Tanputra, S., Harymawan, I., & Nasih, M. (2023). Board of Commissioners Educational Background And Sustainability Report Quality. *Jurnal Dinamika Akuntansi*, 15(2), 153–165. <https://doi.org/10.15294/jda.v15i2.42263>
- Teg, I. W. T. (2016). *Analisis Gender Diversity Dan Remunerasi Direksi Terhadap Kinerja Perusahaan*. VII(02), 203–221.
- Tiamiyu, A. M., & Oyekunle, O. F. (2021). *Firms Characteristics and Sustainability Reporting of Listed*. April.
- Tjandrapurnama, K. K., & Oktaviani, R. M. (2023). Determinants Of Sustainability Report Disclosure In Indonesian Listed Banks. *Owner: Riset & Jurnal Akuntansi*, 7, 3510–3519.
- Tobing, R. A., Zuhrotun, Z., & Ruserlistyani, R. (2019). Pengaruh Kinerja Keuangan, Ukuran Perusahaan, dan Good Corporate Governance Terhadap Pengungkapan Sustainability Report pada Perusahaan Manufaktur yang Terdaftar dalam Bursa Efek Indonesia. *Reviu Akuntansi Dan Bisnis Indonesia*, 3(1), 102–123. <https://doi.org/10.18196/rab.030139>
- Tran, V. H., Le, A. N. N., Nguyen, N. T., & Ho, T. T. (2024). Board Gender Diversity and Firm Performance: Evidence from Listed Energy Firms in Vietnam. *Montenegrin Journal of Economics*, 20(4), 161–171. <https://doi.org/10.14254/1800-5845/2024.20-4.14>
- Trihatmoko, H., Ningsih, S., & Mubaraq, M. R. (2020). Standalone Report, Assurance Report, GRI Reporting Framework dan Kualitas Pengungkapan Sustainability Report. *Keberlanjutan: Jurnal Manajemen Dan Jurnal Akuntansi*, 5(2), 142–156. <https://doi.org/10.32493/keberlanjutan.v5i2.y2020.p142-156>
- Wahyuningsih, T. (2017). Pengaruh Ukuran (Size) Bank Terhadap Stabilitas Sistem Keuangan di Indonesia (Studi Kasus Bank Mandiri, Bank BRI, Bank BNI, dan Bank BCA Periode 2010-2016), 1–8.
- Wasista, R. (2023). *Keberagaman Gender di Dewan Perusahaan: Masa Depan*

Lebih Inklusif dan Berkelanjutan? ESG Intelligence.
<https://www.esgi.ai/id/keberagaman-gender-dewan-perusahaan/>

- Wasiuzzaman, S., & Wan Mohammad, W. M. (2020). Board gender diversity and transparency of environmental, social and governance disclosure: Evidence from Malaysia. *Managerial and Decision Economics*, 41(1), 145–156. <https://doi.org/10.1002/mde.3099>
- Wernerfelt, B. (1984). The Resource-Based View of the Firm. *Journal of Management Inquiry*, 4(4), 172–180. <https://doi.org/10.1177/105649269500400402>
- Wiharno, H., Syarifudin, S., Fitriani, C., & Dina, H. P. (2024). *Influence of financial performance , company characteristics and good corporate governance on sustainability reporting disclosure. 2*, 563–572.
- Wijayana, E., & Kurniawati, K. (2018). Pengaruh Corporate Governance, Return on Asset Dan Umur Perusahaan Terhadap Luas Pengungkapan Sustainability Report. *Jurnal Akuntansi Bisnis*, 11(2), 157–171. <https://doi.org/10.30813/jab.v11i2.1388>
- Wijayanti, R., & Setiawan, D. (2024). The Nexus Between Board Diversity and Sustainability Reporting: The Moderating Role of Supervisory Effectiveness and Quality in a Two-Tier Board System. *SAGE Open*, 14(3), 1–17. <https://doi.org/10.1177/21582440241259159>
- Yahaya, P. D. O. A. (2025). Sustainability reporting quality in the face of the board of directors. *SSRN Electronic Journal*, January, 59–92. <https://doi.org/10.2139/ssrn.5094168>
- Yuliandhari, W. S., Asalam, A. G., & Sinatrya, M. V. (2022). Pengaruh Tekanan Pemegang Saham dan Umur Perusahaan terhadap Kualitas Sustainability Report. *Owner*, 7(1), 488–497. <https://doi.org/10.33395/owner.v7i1.1207>
- Zampone, G., Nicolò, G., Sannino, G., & De Iorio, S. (2024). Gender diversity and SDG disclosure: the mediating role of the sustainability committee. *Journal of Applied Accounting Research*, 25(1), 171–193. <https://doi.org/10.1108/JAAR-06-2022-0151>