

DAFTAR PUSTAKA

- Afriyanti, A., & Luhglatno. (2024). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial dan Komite Audit Terhadap Pengungkapan CSR Pada Perusahaan Manufaktur. *Jurnal Ilmiah Fokus Ekonomi, Manajemen, Bisnis dan Akuntansi*, 105–114.
- Agistiani, A., Nurfauziah, F. L., & Latifah, E. (2023). Effect of Managerial Ownership, Company Size, and Audit Committee on CSR Disclosure. *Governors*, 2(1), 9–18. <https://doi.org/10.47709/governors.v2i1.1979>
- Ahmad Hashim, H., & Rahman, R. A. (2019). The Role of Audit Committees in Enhancing Corporate Governance Practices. *Wiley-Blackwell*, 24.
- Alarussi, A. S., & Alhaderi, S. M. (2018). Factors affecting profitability in Malaysia. *Journal of Economic Studies*, 45(3), 442–458. <https://doi.org/10.1108/JES-05-2017-0124>
- Ananda, W., Pradesa, H. A., & Wijayanti, R. (2023). Pelaksanaan sustainability report berdasarkan GRI Standards Guidelines pada perusahaan manufaktur di Indonesia. *Ekuitas: Jurnal Ekonomi, Keuangan, Investasi dan Syariah*, 5(2), 531–543. <https://doi.org/10.47065/ekuitas.v5i2.4299>
- 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>
- Appuhami, R., & Tashakor, S. (2017). Board characteristics and corporate social responsibility: Evidence from Thailand. *Corporate Governance: The International Journal of Business in Society*, 17(1), 35–49.
- Arikarsita, N. W., & Wirakusuma, M. G. (2020). Kinerja Lingkungan, Kepemilikan Manajemen, Media Exposure dan Corporate Social Responsibility Disclosure. *E-Jurnal Akuntansi*, 30(12), 3096–3109.
- Arun, T. G., Almahrog, Y. E., & Ali Aribi, Z. (2015). Female directors and earnings management: Evidence from UK companies. *International Review of Financial Analysis*, 39, 137–146. <https://doi.org/10.1016/j.irfa.2015.03.002>
- Azheri, B. (2011). Corporate Social Responsibility: Dari voluntary menjadi mandatory. *RajaGrafindo Persada*.
- Buallay, A. (2019). Corporate governance, Sharia'ah governance and performance: Evidence from Islamic banks. *Journal of Business Ethics*, 155(2), 519–533.

- Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business and Society*, 38(3), 268–295. <https://doi.org/10.1177/000765039903800303>
- Chairunnisa, D., Amelia Febriyanti, R., & Permatasari, N. (2025). Social Disclosure in Sustainability Report: A Legitimacy Theory Approach and Social Disclosure as a Public Trust Building Strategy. *International Journal of Asian Business and Development (Metropolis)*, 1(3), 135–148. <https://mtiformosapublisher.org/index.php/metropolis>
- Cho, J., & Ryu, H. (2022). Impact of Managerial Ownership on Corporate Social Responsibility in Korea. *Sustainability*. <https://doi.org/10.3390/su14095347>.
- Cholillah, M. I., & Trisnawati, R. (2024). Pengaruh Ukuran Dewan Komisaris, Proporsi Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Dan Komite Audit Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Journal of Economic, Bussines and Accounting (COSTING)*, 7(4), 7655–7672. <https://doi.org/10.31539/costing.v7i4.10105>
- 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>
- Dang, C., (Frank) Li, Z., & Yang, C. (2018). Measuring firm size in empirical corporate finance. *Journal of Banking and Finance*, 86, 159–176. <https://doi.org/10.1016/j.jbankfin.2017.09.006>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- DesJardine, M. R., Grewal, J., & Viswanathan, K. (2023). A Rising Tide Lifts All Boats: The Effects of Common Ownership on Corporate Social Responsibility. *Organization Science*, 34(5), 1716–1735. <https://doi.org/10.1287/orsc.2022.1620>
- Dewi, E. kusuma, & Romadhina, A. P. (2024). Pengaruh Kepemilikan Manajerial dan Kebijakan Hutang Terhadap Pengungkapan Corporate Social Responsibility (CSR) (Studi Empiris Pada Perusahaan Manufaktur Sektor Konsumsi Sub-Sektor Pengolahan Makanan Yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021). *Jurnal Akuntansi Bareleng*, 8(2), 53–73. <https://doi.org/10.33884/jab.v8i2.8806>
- Dewi, I. S. (2022). Pengaruh mekanisme internal corporate governance terhadap pengungkapan corporate social responsibility (CSR) pada perusahaan

- manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. *Jurnal Liabilitas*, 5(2), Article 63. <https://doi.org/10.54964/liabilitas.v5i2.63>
- Dirman, A. (2020). Financial distress: The impacts of profitability, liquidity, leverage, firm size, and free cash flow. *International Journal of Business, Economics and Law*, 22(1), 1.
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18.
- Effendi, Muh. (2016). The Power Of Corporate Governance: Teori dan Implementasi.
- Eisenhardt, K. M. (1989). Building Theories from Case Study Research Published by : Academy of Management Stable. *The Academy of Management Review*, 14(4), 532–550.
- Erawati, T., & Sari, L. I. (2021). Pengaruh Kepemilikan Manajerial, Ukuran Perusahaan dan Manajemen Laba Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Ilmiah Akuntansi*, 12(1), 48–61.
- Fauziah, I., & Asyik, N. F. (2019). Pengaruh Profitabilitas, Likuiditas, Leverage, Ukuran Perusahaan Dan Ukuran Dewan Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmu Dan Riset Akuntansi E-ISSN: 2460-0585*, 8(3).
- Fama, E. F., & Jensen, M. C. (2005). Agency Problems and Residual Claims. *SSRN Electronic Journal*, 26(2), 327–349. <https://doi.org/10.2139/ssrn.94032>
- Fatimatu Zahro', N., & Alliyah, N. (2023). Corporate social responsibility disclosure: Analisis ESG pada perusahaan sektor perbankan. *Jurnal Akuntansi dan Keuangan Kontemporer*, 14(2), 201–215.
- Febryanti, I. G. D., & Suhendah, R. (2024). The effect of institutional ownership, foreign ownership, leverage and audit firm size on CSR disclosure. *International Journal of Application on Economics and Business*, 2(3), 318–330. <https://doi.org/10.24912/ijaeb.v2i3.318-330>
- Fernández-Guadaño, J., & Sarria-Pedroza, J. H. (2018). Impact of Corporate Social Responsibility on value creation from a stakeholder perspective. *Sustainability (Switzerland)*, 10(6). <https://doi.org/10.3390/su10062062>
- Ferrero-Ferrero, I., Fernández-Izquierdo, M. Á., & Muñoz-Torres, M. J. (2015). Integrating sustainability into corporate governance: An empirical study on board diversity. *Corporate Social Responsibility and Environmental Management*, 22(4), 193–207. Wiley. <https://doi.org/10.1002/csr.1333>
- Firmansyah, A., Arham, A., M. Elvin Nor, A., & Vito, B. (2020). Corporate Social Responsibility Disclosure in Indonesia: A Bibliographic Study. *International*

Journal of Sustainable Development & World Policy, 9(2), 91–121.
<https://doi.org/10.18488/journal.26.2020.92.91.121>

- Fitria, D., & Damayanty, P. (2024). The effect of share ownership structure and environmental performance on corporate social responsibility disclosures. *Management Studies and Entrepreneurship Journal*, 5(1), 1248–1258.
- Fitriana, R. (2023). Pengaruh Manajemen Laba Dan Kepemilikan Manajerial Terhadap Pengungkapan Corporate Social Responsibility. *Edunomika*, 7(02), 1–13.
- García-Sánchez, I. M., Hussain, N., Khan, S., & Martínez-Ferrero, J. (2018). How do independent directors behave with respect to sustainability disclosure?. *Corporate Social Responsibility and Environmental Management*, 25(4), 609–627
- García-Sánchez, I. M. (2020). Corporate social reporting and assurance: The state of the art. *Spanish Accounting Review / Revista de Contabilidad*.
<https://doi.org/10.2139/ssrn.3588470>
- Ge, X., Zhou, Z., Zhu, X., Wu, Y., & Zhou, Y. (2023). The Impacts of Digital Economy on Balanced and Sufficient Development in China: A Regression and Spatial Panel Data Approach. *Axioms*, 12(2), 113.
<https://doi.org/10.3390/axioms12020113>
- Gerged, A., M. (2020). Factors affecting corporate environmental disclosure in emerging markets – the role of corporate governance. *In Business Strategy and the Environment*. <https://onlinelibrary.wiley.com/doi/abs/10.1002/bse.2642>
- Giordino, D., Jabeen, F., Nirino, N., & Bresciani, S. (2024). Institutional investors ownership concentration and its effect on disclosure and transparency of United Nations sustainable development goals. *Technological Forecasting and Social Change*, 200(December 2023).
<https://doi.org/10.1016/j.techfore.2023.123132>
- Ghozali, I. (2021). Aplikasi analisis multivariate dengan program IBM SPSS 26 (Edisi ke-10). *Badan Penerbit Universitas Diponegoro*.
- Ghozali, I., & Chariri, A. (2007). Teori akuntansi. *Semarang: Badan Penerbit Universitas Diponegoro*.
- Gladiola, V., & Wirjawan, R. S. (2021). Faktor-Faktor yang memengaruhi Corporate Social Responsibility Disclosure. *Media Bisnis*, 13(2), 219–230.
<https://doi.org/10.34208/mb.v13i2.1743>
- Gupta, P., & Mahakud, J. (2021). Impact of Board Characteristics on CSR Disclosures. *Inderscience*, 15.

- Ha, H. H. (2022). Audit committee characteristics and corporate governance disclosure: evidence from Vietnam listed companies. *Cogent Business & Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2119827>
- Hameed, F., Alfaraj, M., & Hameed, K. (2023). The Association of Board Characteristics and Corporate Social Responsibility Disclosure Quality: Empirical Evidence from Pakistan. *Sustainability*, 15(24), 16849. <https://doi.org/10.3390/su152416849>
- Hendrastuti, R., & Harahap, R. F. (2023). Agency theory: Review of the theory and current research. *Jurnal Akuntansi Aktual*, 10(1), 85. <https://doi.org/10.17977/um004v10i12023p085>
- Hernawati, E., Yuhertiana, I., Sofia, P., & Ermaya, H. N. L. (2025). Corporate governance: Konsep, praktik, dan inovasi dalam era keberlanjutan. *Deepublish*. ISBN 978-634-01-0973-3
- Hunafah, D. R. (2022). Pengaruh Profitabilitas, Ukuran Perusahaan dan Kepemilikan Saham Publik terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmu dan Teknologi (JET), Universitas Trisakti*.
- Indira, M., & Syafruddin, M. (2022). Pengaruh Karakteristik Dewan dan Komite Audit Terhadap Tanggung Jawab Sosial Perusahaan. *Diponegoro Journal of Accounting*, 11(2), 1–10.
- Indira Shinta Dewi. (2022). Pengaruh Mekanisme Internal Corporate Governance Terhadap Pengungkapan Corporate Social Responsibility (CSR) Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019. *Jurnal Liabilitas*, 5(2), Article 63.
- 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.
- Kallamu, B. S., & Saat, N. A. M. (2015). Audit committee attributes and firm performance: Evidence from Malaysian finance companies. *Asian Review of Accounting*, 23(3), 206–231. <https://doi.org/10.1108/ARA-11-2013-0076>
- Kansal, M., Joshi, M., & Batra, G. S. (2014). Determinants of corporate social responsibility disclosures: Evidence from India. *Advances in Accounting*, 30(1), 217–229. <https://doi.org/10.1016/j.adiac.2014.03.009>
- Kotler, P., & Lee, N. (2005). Corporate social responsibility: Doing the most good for your company and your cause. *Hoboken: John Wiley & Sons*.

- Khoiriyah, M., Zarefar, A., Afifah, U., & Oktari, V. (2022). the Role of Audit Committee in Corporate Sustainability Disclosure. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 5(2), 167–179.
- Kuncorowati, P. F., Miqdad, M., & Roziq, A. (2021). Pengaruh Profitabilitas, Ukuran Perusahaan, Dan Good Corporate Governance Terhadap Pengungkapan Corporate Sosial Responsibility dan Dampaknya Terhadap Abnormal Return Pada Perusahaan LQ45. *Jurnal Akuntansi Dan Pajak*, 22(1), 78–94. Retrieved from <https://jurnal.stie-aas.ac.id/index.php/jap/article/view/1920>
- 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>
- Liu, L. (2024). Environmental performance factors: insights from CSR-linked compensation, committees, disclosure, targets, and board composition. *Journal of Sustainable Finance and Investment*, 0795, 1–36. <https://doi.org/10.1080/20430795.2024.2313497>
- Ludbrook, J. (2013). Should we use one-sided or two-sided P values in tests of significance? *Clinical and Experimental Pharmacology and Physiology*, 40(6), 357–361.
- Naciti, V., Cesaroni, F., & Pulejo, L. (2022). Corporate governance and sustainability: a review of the existing literature. *Journal of Management and Governance*, 26(1), 55–74. <https://doi.org/10.1007/s10997-020-09554-6>
- Nguyen, T. H., Nguyen, Q. T., Nguyen, D. M., & Le, T. (2023). The effect of corporate governance elements on corporate social responsibility reporting of listed companies in Vietnam. *Cogent Business & Management*, 10(1), Article 2170522. <https://doi.org/10.1080/23311975.2023.2170522>
- Nguyen, H. A., Le, Q. L., & Vu, T. K. A. (2021). Ownership structure and earnings management: Empirical evidence from Vietnam. *Cogent Business & Management*, 8(1), Article 1908006. <https://doi.org/10.1080/23311975.2021.1908006>
- Nugraheni, G. K., Widyastuti, S., & Fahria, R. (2021). Pengaruh Tata Kelola Perusahaan, Ukuran Perusahaan, dan Keterbukaan Massa Terhadap Pengungkapan Informasi Lingkungan. *InFestasi*, 17(1), InPres. <https://doi.org/10.21107/infestasi.v17i1.10029>
- Nugraheni, P., Indrasari, A., & Hamzah, N. (2022). The Impact of Ownership Structure on CSR Disclosure: Evidence from Indonesia. *Journal of Accounting and Investment*, 23(2), 229–243. <https://doi.org/10.18196/jai.v23i2.14633>

- Makau, S. (2024). Impact of Corporate Social Responsibility (CSR) Reporting on Firm Performance. *American Journal of Accounting*, 6(1), 13–24
- Mahadewi, I. A. S., & Budiasih, I. G. A. N. (2023). Kepemilikan institusional, kepemilikan asing dan pengungkapan corporate social responsibility. *E-Jurnal Akuntansi*, 33(3), 602–618
- Pucheta-Martínez, M., Gallego-Álvarez, I., & Bel-Oms, I. (2021). Corporate social and environmental disclosure as a sustainable development tool provided by board sub-committees: Do women directors play a relevant moderating role?. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.2815>.
- Prasetio, J., & Rudyanto, A. (2020). Ownership Structure on Corporate Social Responsibility Disclosure in Indonesia. *Jurnal Bisnis dan Akuntansi*. <https://doi.org/10.34208/jba.v22i2.663>.
- Putra, D. G., Saputra, S. E., Setiawan, P., Susanti, N., & Syamra, Y. (2023). Board of Commissioners and Corporate Social Responsibility Disclosure: *The Role of Corporate Performance As Moderation*. *Maksimum*, 13(1), 85. <https://doi.org/10.26714/mki.13.1.2023.85-96>
- Putri, P. S., & Hadinugroho, B. (2023). Corporate Social Responsibility Disclosure and Ownership Structure: Moderating Effect of Environmental Performance. *Assets: Jurnal Ekonomi, Manajemen dan Akuntansi*, 13(2), 275-294. <https://doi.org/10.24252/assets.v13i2.42432>
- Ramdhony D, Gunessee S, Mooneeapen O, Boolaky P (2024). CSR disclosure and ownership structure: insights from a dynamic empirical framework using an emerging economy context. *Journal of Applied Accounting Research*, Vol. 25 No. 3 pp. 524–546, doi: <https://doi.org/10.1108/JAAR-12-2021-0338>
- Rifai, B. (2016). Peran Komisaris Independen dalam Mewujudkan Good Corporate Governance di Perusahaan Publik. *Jurnal Hukum IUS QUIA IUSTUM*, 16(3), 396–412.
- Safitry, F., Indra, A. Z., & Agustina, Y. (2022). Pengaruh Struktur Kepemilikan, Dewan Komisaris, dan Leverage terhadap Pengungkapan Social Responsibility. *Review of Applied Accounting Research (RAAR)*, 2(2), 129. <https://doi.org/10.30595/raar.v2i2.13021>
- Said, R., Zainuddin, Y. H., & 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>
- Saputra, A. A. D., & Wardhani, R. (2017). Pengaruh efektivitas dewan komisaris, komite audit dan kepemilikan institusional terhadap efisiensi investasi. *Jurnal*

Akuntansi & Auditing Indonesia, 21(1), 24–36.
<https://doi.org/10.20885/jaai.vol21.iss1.art3>

- Sari, P. A., & Handini, B. T. (2021). Pengaruh Kepemilikan Manajerial, Institusional Dan Komite Audit Terhadap Pengungkapan Corporate Social Responsibility. *El Muhasaba Jurnal Akuntansi*, 12(2), 102–115.
<https://doi.org/10.18860/em.v12i2.10882>
- Sasmita, D., Helny, H., & Rahma, A. A. (2025). Pengaruh Agresivitas Pajak, Komite Audit dan Ukuran Perusahaan terhadap Corporate Social Responsibility Disclosure: Dimoderasi oleh Profitabilitas. *Owner*, 9(2), 1471–1479. <https://doi.org/10.33395/owner.v9i2.2691>
- Sekaran, U., & Bougie, R. (2016). Research methods for business: A skill-building approach (7th ed.). *Chichester: Wiley*.
- Shleifer, A., & Vishny, R. W. (1986). Large Shareholders and Corporate Control Author (s): Andrei Shleifer and Robert W . Vishny Published by : The University of Chicago Press Stable URL : <https://www.jstor.org/stable/1833044> Large Shareholders and Corporate Control. *Journal of Political Economy*, 94(3), 461–488.
- Sibuea, R. M. F., & Ariefiara, D. (2022). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Dan Budaya Organisasi Terhadap Pengungkapan Corporate Social Responsibility Dengan Komite Audit Sebagai Variabel Moderasi. *Veteran Economics, Management & Accounting Review*, 1(1), 133–148. <https://doi.org/10.59664/vemar.v1i1.4836>
- Singal, P. A. (2019). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, dan Kepemilikan Asing Pada Pengungkapan Corporate Social Responsibility. *E-Jurnal Akuntansi*, 29(1).
- Sitepu, L. F. B., Pasaribu, D., & Silitonga, I. M. (2023). Pengaruh Komite Audit, Kepemilikan Manajerial, Free Cash Flow, Dan Ukuran Perusahaan Terhadap Corporate Social Responsibility Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *SiAkun: Jurnal Skripsi Akuntansi*, 1(1), 1–23.
<https://doi.org/10.46880/siakun.V1N1.H105-113>
- Subramaniam, N., McManus, L., & Zhang, J. (2009). Corporate governance, firm characteristics and risk management committee formation in Australian companies. *Managerial Auditing Journal*, 24(4), 316–339.
<https://doi.org/10.1108/02686900910948170>
- Sucuahi, W., & Cambarihan, J. M. (2016). Influence of Profitability to the Firm Value of Diversified Companies in the Philippines. *Accounting and Finance Research*, 5(2). <https://doi.org/10.5430/afr.v5n2p149>

- Suryana, I. M., & Setiany, E. (2023). Effect of stakeholder pressure and corporate governance on sustainability reports disclosure: Empirical study on mining sector companies in Indonesia. *Journal of Economics, Finance and Accounting Studies*, 5(2), 59–67.
- Sudana, I. P. (2016). Sustainable Development, Kebijakan Lokal Bali, dan Emancipatory Accounting. *Jurnal Akuntansi Multiparadigma*, 207–222. <https://doi.org/10.18202/jamal.2016.08.7017>
- Sujana, K. (2018). Pengaruh Profitabilitas, Ukuran Perusahaan, Kepemilikan Manajemen dan Media Exposure Pada Pengungkapan Corporate Social Responsibility. *E-Jurnal Akuntansi*, Vol.25.1.O.
- Suryandari, N. N. A., & Susandya, A. A. P. G. B. A. (2023). Does corporate governance and profitability effect on corporate social responsibility disclosure? *Jurnal Ekonomi Modernisasi*, 19(1), 58–69. <https://doi.org/10.21067/jem.v19i1.8158>
- Tarigan, J., & Antonius, J. (2023). Toward Corporate Social Responsibility Disclosures : 11(3), 303–322. <https://doi.org/10.21776/ub.apmba.2023.011.03.4>
- Wahyudi, U., & Pawestri, H. P. (2006). Implikasi struktur kepemilikan terhadap nilai perusahaan dengan keputusan keuangan sebagai variabel intervening. *Simposium Nasional Akuntansi IX Padang*, 1–23
- Wardhani, R. (2020). The Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence from Asia. *Emerald Publishing Limited*, 27.
- Wijayanti, A. (2019). Pengaruh Komite Audit terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Akuntansi dan Auditing*, 16(2), 101–112.
- Wulandari, S., & Trisnawati, R. (2023). Pengaruh kepemilikan institusional, profitabilitas, corporate governance, dan ukuran perusahaan terhadap pengungkapan corporate social responsibility. *Journal of Economic, Business and Accounting (COSTING)*, 7(4). <https://doi.org/10.31539/costing.v7i4.10101>
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, 9(3), 295–316. [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)