

## DAFTAR PUSTAKA

- Arayssi, M., Jizi, M., & Tabaja, H. H. (2020). The impact of board composition on the level of ESG disclosures in GCC countries. *Sustainability Accounting, Management and Policy Journal*, 11(1), 137–161. <https://doi.org/10.1108/SAMPJ-05-2018-0136>
- Arif, M., Sajjad, A., Farooq, S., Abrar, M., & Joyo, A. S. (2020). The impact of audit committee attributes on the quality and quantity of environmental, social and governance (ESG) disclosures. *Corporate Governance* (Bingley), 21(3), 497–514. <https://doi.org/10.1108/CG-06-2020-0243>
- Baharuddin, S. (2022). Pengaruh Good Corporate Governance terhadap Kinerja Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode. 7(2).
- Basuki, A. T., & Prawoto, N. (2017). Analisis Regresi Dalam Penelitian Ekonomi & Bisnis : Dilengkapi Aplikasi SPSS & EVIEWS. PT Rajagrafindo Persada.
- Bicer, A. A., & Feneir, I. M. (2019). The Impact of Audit Committee Characteristics on Environmental and Social Disclosures. *International Journal of Research in Business and Social Science* (2147- 4478), 8(3), 111–121. <https://doi.org/10.20525/ijrbs.v8i3.262>
- Burke, J. J. (2022). Do Boards Take Environmental, Social, and Governance Issues Seriously? Evidence from Media Coverage and CEO Dismissals. *Journal of Business Ethics*, 176(4), 647–671. <https://doi.org/10.1007/s10551-020-04715-x>
- Cahyaningsih, & Yustianti Martina, V. (2011). Pengaruh Mekanisme Corporate Governance dan Karakteristik Perusahaan terhadap Pengungkapan Tanggungjawab Sosial.
- Corporate governance blueprint 2011. (t.t.). *Corporate governance blueprint 2011 : towards excellence in corporate governance*.
- Environmental, social and governance scores from LSEG 2. (2023).
- Escríg-Olmedo, E., Fernández-Izquierdo, M. ángeles, Ferrero-Ferrero, I., Rivera-Lirio, J. M., & Muñoz-Torres, M. J. (2019). Rating the raters: Evaluating how ESG rating agencies integrate sustainability principles. *Sustainability* (Switzerland), 11(3). <https://doi.org/10.3390/su11030915>
- Fachri, F. K. (2023, Oktober 21). Esensi ESG dalam Tata Kelola Perusahaan dan Pengaturannya di Indonesia. [hukumonline.com](http://hukumonline.com).

- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal of Law and Economics*, XXVI.
- Fatiha Kurniadi, A., & Urip Wardoyo, D. (2022). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility Pada Perusahaan Manufaktur Dalam Perspektif Teori Agensi (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2018-2020). Dalam *Jurnal Ilmiah Multidisiplin* (Vol. 1, Nomor 2).
- Gurol, B., & Lagasio, V. (2023). Women board members' impact on ESG disclosure with environment and social dimensions: evidence from the European banking sector. *Social Responsibility Journal*, 19(1), 211–228. <https://doi.org/10.1108/SRJ-08-2020-0308>
- Hapsari, D. W., Qashash, V., & Manurung, D. T. H. (2019). Implikasi Corporate Governance dalam Pelaksanaan Integrated Reporting pada BUMN Nonkeuangan. *Jurnal Akuntansi Multiparadigma*, 10(3). <https://doi.org/10.21776/ub.jamal.2019.10.3.31>
- Hapsari, D. W., Yadiati, W., Suharman, H., & Rosdini, D. (2023). The Mediating Impact of Value Chain in The Link Between Corporate Governance and SOE's Performance. Dalam *AABFJ* (Vol. 17, Nomor 2).
- IMAGAMA. (2022, September 15). Tren Green Financing di Indonesia. IKATAN MAHASISWA AKUNTANSI GADJAH MADA.
- Imam Ghozali. (2022). Desain Penelitian Kuantitatif Kualitatif untuk Akuntansi, Bisnis, dan Ilmu Sosial Lainnya.
- Ismail, A. M., & Latiff, I. H. M. (2019). Board diversity and corporate sustainability practices: Evidence on environmental, social and governance (ESG) reporting. *International Journal of Financial Research*, 10(3), 31–50. <https://doi.org/10.5430/ijfr.v10n3p31>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure. Dalam *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- 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*, Volume 9. <http://ejournal-s1.undip.ac.id/index.php/accounting>

- Kristanti, F. T., & Fahrezi, E. R. (2023). The Influence of Good Corporate Governance on Environmental, Social, and Governance (ESG) Disclosure (Case in Consumer Non-Cyclicals Sector Companies Listed on the IDX, 2017-2021). *JOURNAL OF HUMANITIES AND SOCIAL STUDIES*, Volume 7, Number 3, 1–6. <http://journal.unpak.ac.id/index.php/jhss>
- Lee, N., Heryana, Z. A.-B., & Hendriyeni, N. S. (2023). Do Women on Board, Institutional Ownership, and Governance Committee Relate to Environmental, Social, Governance (ESG) Disclosure? (hlm. 150–165). [https://doi.org/10.2991/978-94-6463-076-3\\_11](https://doi.org/10.2991/978-94-6463-076-3_11)
- Lestari, E. V. (2022, April 6). Apa itu ESG, Tujuan, & Manfaatnya. [investasiku.id](https://investasiku.id).
- Lin, Z. J., Xiao, J. Z., & Tang, Q. (2008). The roles, responsibilities and characteristics of audit committee in China. *Accounting, Auditing and Accountability Journal*, 21(5), 721–751. <https://doi.org/10.1108/09513570810872987>
- Mastura Baharudin, D., Marimuthu, M., Shahimi, S., & Ibrahim, H. (2023). ESG Strategy Through the Integrated Business Model in Congruence with Circular Economy: Does Independent Board Members Matter? *KnE Social Sciences*. <https://doi.org/10.18502/kss.v8i20.14632>
- Muslih, M., & Mulyaningtyas, C. T. (2019). Pengaruh Corporate Governance, Kompetisi dan Karakteristik Perusahaan Terhadap Pengungkapan Risiko Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(1), 179–188. <https://doi.org/10.17509/jaset.v11i1.17303>
- Nicholas Sirait, K. (2024). Pengaruh Corporate Governance terhadap Pengungkapan Envorinmental, Social, and Governance (ESG) (Studi Empiris pada Perusahaan Non Keuangan yang terdaftar di Bursa Efek Indonesia Tahun 2015-2021). *DIPONEGORO JOURNAL OF ACCOUNTING*, 13(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Nicolo, G., Zampone, G., Sannino, G., & Tiron-Tudor, A. (2023). Worldwide evidence of corporate governance influence on ESG disclosure in the utilities sector. *Utilities Policy*, 82. <https://doi.org/10.1016/j.jup.2023.101549>
- Noviani, A. (2023, November 30). ESG Initiatives: Keberlanjutan dan Peran Sektor Perbankan Terkait Perubahan Iklim. [Bisnis.com](https://bisnis.com).
- Pandoyo, & Sofyan, M. (2018). Metodologi Penelitian Keuangan dan Bisnis. IN MEDIA.

- Ranjith Appuhami, & Shamim Tashakor. (2017). The Impact of Audit Committee Characteristics on CSR Disclosure: An Analysis of Australian Firms. Wiley.
- Risma Septiana, W., & Puspawati, D. (2022). Analisis good corporate governance terhadap pengungkapan ESG di Indonesia tahun 2016-2020. Jurnal Ilmiah Akuntansi dan Keuangan, 4(10), 2022. <https://journal.ikopin.ac.id/index.php/fairvalue>
- Romano, M., Cirillo, A., Favino, C., & Netti, A. (2020). ESG (Environmental, social and governance) performance and board gender diversity: The moderating role of CEO duality. *Sustainability (Switzerland)*, 12(21), 1–16. <https://doi.org/10.3390/su12219298>
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business.
- Shaid, N. J. (2023, Agustus 13). apa itu esg pengertian kriteria dan pentingnya dalam dunia bisnis. Kompas.com.
- Sugiyono. (2022). Metode Penelitian Kualitatif. ALFABETA.
- Suprapti, E., Fajari, F. A., & Anwar, A. S. H. (2019). Pengaruh Good Corporate Governance Terhadap Environmental Disclosure. *Akuntabilitas*, 12(2), 215–226. <https://doi.org/10.15408/akt.v12i2.13225>
- Syahputra, E. (2022, November 14). Gini Cara BRI Jalankan Aksi Nyata Penerapan ESG. CNBC Indonesia.
- Thomson Reuters ESG Scores. (2018).
- Triyani, A., & Setyahuni, S. W. (2020). Pengaruh Karakteristik CEO terhadap Pengungkapan Informasi Environmental, Social, and Governance (ESG) (Vol. 21, Nomor 2).
- Uzliawati, L., Kalbuana, N., Budyastuti, T., Budiharjo, R., Kusiyah, & Ahalik. (2023). The power of sustainability, corporate governance, and millennial leadership: Exploring the impact on company reputation. *Uncertain Supply Chain Management*, 11(3), 1275–1288. <https://doi.org/10.5267/j.uscm.2023.3.020>