

DAFTAR PUSTAKA

- Anggraeni, N. (2020). Gender, Komisaris Independen, Ukuran Dewan, Komite Audit, dan Pengungkapan Tanggung Jawab Sosial Perusahaan. *E-Jurnal Akuntansi*, 30(7), 1827–1842.
- Ardian, A., & Sari, M. R. (2024). ESG, CSR, AND COMPANY CHARACTERISTICS IN FORMING INVESTOR REACTIONS. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 8(1), 138–163.
<https://doi.org/10.24034/j25485024.y2024.v8.i1.5948>
- Arief, R., & Supriyadi, A. (2023). *Kejari Kota Mojokerto Tahan Penyuplai Bahan Dalam Kasus CSR BNI*.
- Bagiana, I. K. (2022). *Corporate Governance - Tinjauan Teori dan Praktis* (Y. K. W. Putri, Ed.). Universitas Mahasaraswati Press.
- Bantel, K. A. (1993). Strategic Clarity in Banking: Role of Top Management-Team Demography. *Psychological Reports*, 73(3_suppl), 1187–1201.
<https://doi.org/10.2466/pr0.1993.73.3f.1187>
- Basuki, A., & Prawoto, N. (2015). *ANALISIS REGRESI DALAM PENELITIAN EKONOMI DAN BISNIS*. Raja Grafindo Persada.
- Bergs, R. (2024). The Policy Relevance of Urban Scaling Laws: A Study on Impervious Ground in German Cities. *Journal of Economic Analysis*.
<https://doi.org/10.58567/jea04010005>
- Biswas, P. K., Mansi, M., & Pandey, R. (2018). Board composition, sustainability committee and corporate social and environmental performance in Australia. *Pacific Accounting Review*, 30(4), 517–540.
<https://doi.org/10.1108/PAR-12-2017-0107>
- Boukattaya, S., & Omri, A. (2021a). Impact of board gender diversity on corporate social responsibility and irresponsibility: Empirical evidence from france. *Sustainability (Switzerland)*, 13(9).
<https://doi.org/10.3390/su13094712>
- Boukattaya, S., & Omri, A. (2021b). Impact of board gender diversity on corporate social responsibility and irresponsibility: Empirical evidence from france. *Sustainability (Switzerland)*, 13(9).
<https://doi.org/10.3390/su13094712>

Budianto, E. (2022). *Kejari Kota Mojokerto Tetapkan 3 Tersangka Korupsi CSR Bank BUMN Rp 252 Juta*.

Bursa Efek Indonesia. (2022). *Ikhtisar dan Sejarah BEI*. Bursa Efek Indonesia.

Bursa Efek Indonesia. (2024). *Indeks Saham*. Indonesia Stock Exchange.

Cahyaningsih, C., & Dela Mustapa, F. (2022). *The Influence of Institutional Ownership, Liquidity, and Risk Minimization on Corporate Social Responsibility Disclosure*.
<https://ieomsociety.org/proceedings/2022malaysia/738.pdf>

Damşa, C., & Jornet, A. (2021). The unit of analysis in learning research: Approaches for imagining a transformative agenda. *Learning, Culture and Social Interaction*, 31, 100407.
<https://doi.org/10.1016/j.lcsi.2020.100407>

Dang, R., Houanti, L., Lê, N.-T., & Sahut, J.-M. (2021). Does Board Composition Influence CSR Disclosure? Evidence from Dynamic Panel Analysis. *Management International*, 25(2), 52–69.
<https://doi.org/10.7202/1077784ar>

Darahjuang, A. (2023). *CSR PT. Telkom Disalahgunakan, GERMAK Tuntut Menteri Erick Tohir Copot Ririek Adriansyah*.

Detthamrong, U., Chancharat, N., & Vithessonthi, C. (2017). Corporate governance, capital structure and firm performance: Evidence from Thailand. *Research in International Business and Finance*, 42, 689–709.
<https://doi.org/10.1016/j.ribaf.2017.07.011>

Dwekat, A., Seguí-Mas, E., Tormo-Carbó, G., & Carmona, P. (2020). Corporate Governance Configurations and Corporate Social Responsibility Disclosure: Qualitative Comparative Analysis of Audit Committee and Board characteristics. *Corporate Social Responsibility and Environmental Management*, 27(6), 2879–2892.
<https://doi.org/10.1002/csr.2009>

Eberhardt-Toth, E. (2017). Who should be on a board corporate social responsibility committee? *Journal of Cleaner Production*, 140, 1926–1935. <https://doi.org/10.1016/j.jclepro.2016.08.127>

Endrikat, J., de Villiers, C., Guenther, T. W., & Guenther, E. M. (2021a). Board Characteristics and Corporate Social Responsibility: A Meta-Analytic

- Investigation. *Business & Society*, 60(8), 2099–2135.
<https://doi.org/10.1177/0007650320930638>
- Endrikat, J., de Villiers, C., Guenther, T. W., & Guenther, E. M. (2021b). Board Characteristics and Corporate Social Responsibility: A Meta-Analytic Investigation. *Business & Society*, 60(8), 2099–2135.
<https://doi.org/10.1177/0007650320930638>
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal of Law and Economics*, 26(2), 301–325.
<https://doi.org/10.1086/467037>
- Feliani, & Susanti, M. (2022). PENGARUH FIRM CHARACTERISTICS DAN BOARD CHARACTERISTICS TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE. *Jurnal Multiparadigma Akuntansi*, 4, 1331–1340.
- Firdaus, J., & Widyawati. (2023). *Dikeluhkan Warga, Komisi A DPRD Surabaya Pertanyakan CSR Pelindo dan Jasa Marga*.
- Formigoni, H., Segura, L., & Gallego-Álvarez, I. (2021). Board of directors characteristics and disclosure practices of corporate social responsibility: a comparative study between Brazilian and Spanish companies. *Social Responsibility Journal*, 17(2), 282–298.
<https://doi.org/10.1108/SRJ-01-2019-0043>
- Gerring, J. (2004). What Is a Case Study and What Is It Good for? *American Political Science Review*, 98(2), 341–354.
<https://doi.org/10.1017/S0003055404001182>
- Gibson, K. (2019). Corporate Social Responsibility. In *The International Encyclopedia of Ethics* (pp. 1–8). Wiley.
<https://doi.org/10.1002/9781444367072.wbiee031.pub2>
- GRI. (2024). *Global Reporting Initiative*. GRI.
- Grover, P., Kar, A. K., & Ilavarasan, P. V. (2019). Impact of corporate social responsibility on reputation—Insights from tweets on sustainable development goals by CEOs. *International Journal of Information Management*, 48, 39–52. <https://doi.org/10.1016/j.ijinfomgt.2019.01.009>
- Hameed, F., Alfaraj, M., & Hameed, K. (2023a). 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>
- Hameed, F., Alfaraj, M., & Hameed, K. (2023b). 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>
- Hatch, E., & Farhady, H. (1981). *Research Design and Statistics for Applied Linguistics*. Rahnama Publications.
- Helmold, M. (2019). *Excellence in PM* (pp. 39–49).
https://doi.org/10.1007/978-3-030-20534-8_3
- Hillman, A. J., Keim, G. D., & Luce, R. A. (2001). Board Composition and Stakeholder Performance: Do Stakeholder Directors Make a Difference? *Business & Society*, 40(3), 295–314.
<https://doi.org/10.1177/000765030104000304>
- Iba, Z., & Wardhana, A. (2023). *Metode Penelitian* (M. Perdana, Ed.). Eureka Media Aksara.
- Inawati, W. A., & Oktafitria, A. (2023). Bagaimana Gender, Risk, dan Media terhadap Pengungkapan Corporate Social Responsibility? *Owner*, 7(4), 3541–3552. <https://doi.org/10.33395/owner.v7i4.1653>
- Jaworska, S. (2018). Change But no Climate Change: Discourses of Climate Change in Corporate Social Responsibility Reporting in the Oil Industry. *International Journal of Business Communication*, 55(2), 194–219.
<https://doi.org/10.1177/2329488417753951>
- Jensen, M., & Meckling, H. (1976a). Teori Perusahaan: Perilaku Manajerial, Biaya Keagenan dan Struktur Kepemilikan. *Jurnal Ekonomi Keuangan*, 3(4).
- Jensen, M., & Meckling, H. (1976b). Teori Perusahaan: Perilaku Manajerial, Biaya Keagenan dan Struktur Kepemilikan. *Jurnal Ekonomi Keuangan*, 3(4).
- Jo, H., & Harjoto, M. A. (2012). The Causal Effect of Corporate Governance on Corporate Social Responsibility. *Journal of Business Ethics*, 106(1), 53–72. <https://doi.org/10.1007/s10551-011-1052-1>

Kehati. (2024a). *INDEKS SRI KEHATI*. Kehati.

Kehati. (2024b). *INDEKS SRI KEHATI*. Kehati.

Kehati. (2024c). *INDEKS SRI KEHATI*. Kehati.

Kurniadi, A., & 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). *ULIL ALBAB: Jurnal Ilmiah Multidisiplin*, 1(2), 141–150.

Kuzey, C., Uyar, A., Nizaeva, M., & Karaman, A. S. (2021). CSR performance and firm performance in the tourism, healthcare, and financial sectors: Do metrics and CSR committees matter? *Journal of Cleaner Production*, 319, 128802. <https://doi.org/10.1016/j.jclepro.2021.128802>

Lesmono, B., & Siregar, S. (2021). Studi Literatur Tentang Agency Theory. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 3(2), 203–210. <https://doi.org/10.47065/ekuitas.v3i2.1128>

Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *The British Accounting Review*, 47(4), 409–424. <https://doi.org/10.1016/j.bar.2014.01.002>

Ludya, A., & Dewi, S. (2024). The Role of Female Directors and CSR Committees on Corporate Social Responsibility Disclosure. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 19(1), 49. <https://doi.org/10.24843/JIAB.2024.v19.i01.p04>

Majidah, M., & Pangestu, F. I. G. (2022). Determinant Factors of Corporate Social Responsibility Disclosure. *Proceedings of The 5th European International Conference on Industrial Engineering and Operations Management*.

Mallin, C., Michelon, G., & Raggi, D. (2013). Monitoring Intensity and Stakeholders' Orientation: How Does Governance Affect Social and Environmental Disclosure? *Journal of Business Ethics*, 114(1), 29–43. <https://doi.org/10.1007/s10551-012-1324-4>

- Martin, P. R., & Moser, D. V. (2016). Managers' green investment disclosures and investors' reaction. *Journal of Accounting and Economics*, 61(1), 239–254. <https://doi.org/10.1016/j.jacceco.2015.08.004>
- McWilliams, A. (2020). Corporate Social Responsibility. In *Oxford Research Encyclopedia of Business and Management*. Oxford University Press. <https://doi.org/10.1093/acrefore/9780190224851.013.12>
- Miniaoui, Z., Chibani, F., & Hussainey, K. (2022a). Corporate Governance and CSR Disclosure: International Evidence for the Period 2006–2016. *Journal of Risk and Financial Management*, 15(9), 398. <https://doi.org/10.3390/jrfm15090398>
- Miniaoui, Z., Chibani, F., & Hussainey, K. (2022b). Corporate Governance and CSR Disclosure: International Evidence for the Period 2006–2016. *Journal of Risk and Financial Management*, 15(9), 398. <https://doi.org/10.3390/jrfm15090398>
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021a). The impact of board and audit committee characteristics on corporate social responsibility: evidence from the Iranian stock exchange. *International Journal of Productivity and Performance Management*, 70(8), 2207–2236. <https://doi.org/10.1108/IJPPM-10-2019-0506>
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021b). The impact of board and audit committee characteristics on corporate social responsibility: evidence from the Iranian stock exchange. *International Journal of Productivity and Performance Management*, 70(8), 2207–2236. <https://doi.org/10.1108/IJPPM-10-2019-0506>
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021c). The impact of board and audit committee characteristics on corporate social responsibility: evidence from the Iranian stock exchange. *International Journal of Productivity and Performance Management*, 70(8), 2207–2236. <https://doi.org/10.1108/IJPPM-10-2019-0506>
- Narula, S. C. (1974). Systematic Ways to Identify Research Problems in Statistics. *International Statistical Review / Revue Internationale de Statistique*, 42(2), 205. <https://doi.org/10.2307/1403080>

- Novianty, N., & Eriandani, R. (2022a). Pengaruh dewan komisaris terhadap pengungkapan tanggung jawab sosial. *INOVASI: Jurnal Ekonomi, Keuangan Dan Manajemen*, 18(1).
- Novianty, N., & Eriandani, R. (2022b). Pengaruh dewan komisaris terhadap pengungkapan tanggung jawab sosial. *INOVASI: Jurnal Ekonomi, Keuangan Dan Manajemen*, 18(1).
- Novianty, N., & Eriandani, R. (2022c). Pengaruh dewan komisaris terhadap pengungkapan tanggung jawab sosial. *INOVASI: Jurnal Ekonomi, Keuangan Dan Manajemen*, 18(1).
- Ntim, C. G., & Soobaroyen, T. (2013). Corporate Governance and Performance in Socially Responsible Corporations: New Empirical Insights from a Neo-Institutional Framework. *Corporate Governance: An International Review*, 21(5), 468–494.
<https://doi.org/10.1111/corg.12026>
- Önder, Ş., & Baimurzin, R. (2020). Effect of Corporate Governance on Sustainability Disclosures: Evidence from Turkey. *Indonesian Journal of Sustainability Accounting and Management*, 4(1), 93.
<https://doi.org/10.28992/ijSAM.v4i1.207>
- Orazalin, N. (2020). Do board sustainability committees contribute to corporate environmental and social performance? The mediating role of corporate social responsibility strategy. *Business Strategy and the Environment*, 29(1), 140–153. <https://doi.org/10.1002/bse.2354>
- Pástor, L., Stambaugh, R. F., & Taylor, L. A. (2021). Sustainable investing in equilibrium. *Journal of Financial Economics*, 142(2), 550–571.
<https://doi.org/10.1016/j.jfineco.2020.12.011>
- Persons, O. S. (2005). The Relation Between the New Corporate Governance Rules and the Likelihood of Financial Statement Fraud. *Review of Accounting and Finance*, 4(2), 125–148.
<https://doi.org/10.1108/eb043426>
- Pinheiro, A. B., dos Santos, J. I. A. S., da Silva, D. M. L., Segatto, A. P., & Korelo, J. C. (2023a). Corporate governance meets corporate social responsibility: evidence from Latin America. *Academia Revista Latinoamericana de Administración*, 36(4), 516–534.
<https://doi.org/10.1108/ARLA-05-2023-0072>

- Pinheiro, A. B., dos Santos, J. I. A. S., da Silva, D. M. L., Segatto, A. P., & Korelo, J. C. (2023b). Corporate governance meets corporate social responsibility: evidence from Latin America. *Academia Revista Latinoamericana de Administración*, 36(4), 516–534. <https://doi.org/10.1108/ARLA-05-2023-0072>
- Pinheiro, A. B., dos Santos, J. I. A. S., da Silva, D. M. L., Segatto, A. P., & Korelo, J. C. (2023c). Corporate governance meets corporate social responsibility: evidence from Latin America. *Academia Revista Latinoamericana de Administración*, 36(4), 516–534. <https://doi.org/10.1108/ARLA-05-2023-0072>
- Pinheiro, A. B., dos Santos, J. I. A. S., da Silva, D. M. L., Segatto, A. P., & Korelo, J. C. (2023d). Corporate governance meets corporate social responsibility: evidence from Latin America. *Academia Revista Latinoamericana de Administración*, 36(4), 516–534. <https://doi.org/10.1108/ARLA-05-2023-0072>
- Pranugrahaning, A., Donovan, J. D., Topple, C., & Masli, E. K. (2021). Corporate sustainability assessments: A systematic literature review and conceptual framework. *Journal of Cleaner Production*, 295, 126385. <https://doi.org/10.1016/j.jclepro.2021.126385>
- Priyo, M. A., & Haryanto. (2022). ANALISIS PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA LAPORAN KEBELANJUTAN BERDASARKAN GLOBAL REPORTING INITIATIVE (GRI) STANDARD. *DIPONEGORO JOURNAL OF ACCOUNTING*, 11, 1–15.
- Pudjianti, N. F., & Ghozali, I. (2021). PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP PENGUNGKAPAN CSR DENGAN KEBERADAAN MANAJEMEN RISIKO SEBAGAI VARIABEL INTERVENING. *DIPONEGORO JOURNAL OF ACCOUNTING*, 10, 1–13.
- Purwanto, A. (2021, August 23). *Ekonomi Dunia pada Masa Pandemi Covid-19: dari Dampak hingga Proyeksi Pertumbuhan 2021-2022*. Kompas.Id.
- 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>

Riyadh, H. A., Al-Shmam, M. A., & Ahmed, M. G. (2024). Empirical relationship between board characteristics, earnings management, insolvency risk, and corporate social responsibility. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2321300>

Riyanto, S., & Hatmawan, A. (2020). *Metode Riset Penelitian Kuantitatif*. Deepublish.

Robinson, G., & Dechant, K. (1997). Building a business case for diversity. *Academy of Management Perspectives*, 11(3), 21–31. <https://doi.org/10.5465/ame.1997.9709231661>

Salim, H., & Haidir. (2019). *PENELITIAN PENDIDIKAN Metode, Pendekatan, dan Jenis* (I. Azhar, Ed.; 1st ed.). Kencana (Divisi PrenadaMedia Group).

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). John Wiley & Sons, Ltd.

Shaheen, R., Yang, H., Bhutto, M. Y., Bala, H., & Khan, F. N. (2021a). Assessing the Effect of Board Gender Diversity on CSR Reporting Through Moderating Role of Political Connections in Chinese Listed Firms. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.796470>

Shaheen, R., Yang, H., Bhutto, M. Y., Bala, H., & Khan, F. N. (2021b). Assessing the Effect of Board Gender Diversity on CSR Reporting Through Moderating Role of Political Connections in Chinese Listed Firms. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.796470>

Shaheen, R., Yang, H., Bhutto, M. Y., Bala, H., & Khan, F. N. (2021c). Assessing the Effect of Board Gender Diversity on CSR Reporting Through Moderating Role of Political Connections in Chinese Listed Firms. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.796470>

Shaheen, R., Yang, H., Bhutto, M. Y., Bala, H., & Khan, F. N. (2021d). Assessing the Effect of Board Gender Diversity on CSR Reporting Through Moderating Role of Political Connections in Chinese Listed Firms. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.796470>

- Shoimah, I., Wardayti, S., & Sayekti, Y. (2021). Adaptasi Laporan Keuangan Pada Entitas Nonlaba Berdasarkan Isak 35 (Studi Kasus pada Universitas Ibrahimy Sukorejo Situbondo). *Jurnal Akuntansi Dan Pajak*, .
- Sihombing, P. (2021). *Statistik Multivariat Dalam Riset*. Research Gate.
- Stojanovic, A., Milosevic, I., Arsic, S., Urosevic, S., & Mihajlovic, I. (2020). Corporate Social Responsibility as a Determinant of Employee Loyalty and Business Performance. *Journal of Competitiveness*, 12(2), 149–166. <https://doi.org/10.7441/joc.2020.02.09>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta CV.
- Velte, P. (2022). Meta-analyses on Corporate Social Responsibility (CSR): a literature review. *Management Review Quarterly*, 72(3), 627–675. <https://doi.org/10.1007/s11301-021-00211-2>
- Vitolla, F., Raimo, N., Rubino, M., & Garzoni, A. (2019). The impact of national culture on integrated reporting quality. A stakeholder theory approach. *Business Strategy and the Environment*, 28(8), 1558–1571. <https://doi.org/10.1002/bse.2332>
- Watson, W. E., Kumar, K., & Michaelsen, L. K. (1993). CULTURAL DIVERSITY'S IMPACT ON INTERACTION PROCESS AND PERFORMANCE: COMPARING HOMOGENEOUS AND DIVERSE TASK GROUPS. *Academy of Management Journal*, 36(3), 590–602. <https://doi.org/10.2307/256593>
- Wen, H., Ho, K. C., Gao, J., & Yu, L. (2022). The fundamental effects of ESG disclosure quality in boosting the growth of ESG investing. *Journal of International Financial Markets, Institutions and Money*, 81, 101655. <https://doi.org/10.1016/j.intfin.2022.101655>
- Wijayanti, N. K., Adiranti, U., Ariyanti, A. S., Djasuli, M., Program, *, Akuntansi, S., Ekonomi, F., & Bisnis, D. (2023). *Jurnal Mirai Management Konsep dan Implementasi Corporate Social Responsibility (CSR) dalam Bisnis: Studi Literatur*. 8, 232–238.
- Wong, J. B., & Zhang, Q. (2022). Stock market reactions to adverse ESG disclosure via media channels. *The British Accounting Review*, 54(1), 101045. <https://doi.org/10.1016/j.bar.2021.101045>

Yuliandhari, W. S., Murti, G. T., & Pramesthi, P. T. (2022). The Effect of Gender Diversity, Profitability, and Company Age on Disclosure of Sustainability Report . *Jurnal Mirai Management*, 106–117.

Zubeltzu-Jaka, E., Álvarez-Etxeberria, I., & Ortas, E. (2020). The effect of the size of the board of directors on corporate social performance: A meta-analytic approach. *Corporate Social Responsibility and Environmental Management*, 27(3), 1361–1374. <https://doi.org/10.1002/csr.1889>