

DAFTAR PUSTAKA

- Abu Qa'dan, M. B., & Suwaidan, M. S. (2019). Board composition, ownership structure and corporate social responsibility disclosure: the case of Jordan. *Social Responsibility Journal*, 15(1), 28–46. <https://doi.org/10.1108/SRJ-11-2017-0225>
- Al Amosh, H., & Khatib, S. F. A. (2022). Ownership structure and environmental, social and governance performance disclosure: the moderating role of the board independence. *Journal of Business and Socio-Economic Development*, 2(1), 49–66. <https://doi.org/10.1108/jbsed-07-2021-0094>
- Alabdullah, T. T. Y., Ahmed, E. R., & Muneerali, M. (2019). Effect of Board Size and Duality on Corporate Social Responsibility: What has Improved in Corporate Governance in Asia? *Journal of Accounting Science*, 3(2), 121–135. <https://doi.org/10.21070/jas.v3i2.2810>
- 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>
- Alshbili, I., Elamer, A. A., & Beddewela, E. (2020). Ownership types, corporate governance and corporate social responsibility disclosures: Empirical evidence from a developing country. *Accounting Research Journal*, 33(1), 148–166. <https://doi.org/10.1108/ARJ-03-2018-0060>
- Appuhami, R., & Tashakor, S. (2017). The Impact of Audit Committee Characteristics on CSR Disclosure: An Analysis of Australian Firms. *Australian Accounting Review*, 27(4), 400–420. <https://doi.org/10.1111/auar.12170>
- Apriyanti, A., & Yuliandhari, W. S. (2018). Pengaruh Ukuran Perusahaan, Profitabilitas , Dan Sales Growth Terhadap Pengungkapan Corporate Social Responsibility (Studi Empiris pada Perusahaan Indeks LQ 45 Non-Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2016). *E-Proceeding of Management*, 5(2), 2433–2440.
- Aras, G., & Crowther, D. (2009). *Global Perspectives on Corporate Governance and CSR* (1st Editio). Routledge.
- ASEAN CSR NETWORK. (2018). *Sustainability Reporting in ASEAN Countries : Indonesia, Malaysia, Philippines, Singapore and Thailand*. <http://www.asean-csr-network.org>
- Bangun, N., Christie, A., & Wijaya, H. (2016). Pengaruh Tipe Industri , Mekanisme Corporate Governance , Dan Ukuran Perusahaan Terhadap CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE. *Jurnal Bisnis Dan Akuntansi*, 18(2), 123–130.

- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 210, 174–210. <https://doi.org/10.1111/j.1099-1123.2009.00413.x>
- Boachie, C. (2021). Corporate governance and financial performance of banks in Ghana: the moderating role of ownership structure. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-09-2020-1146>
- Boston College Center for Corporate Citizenship, & Ernst & Young LLP. (2013). Value of Sustainability Reporting : A Study by The Center for Corporate Citizenship and Ernst & Young LLP. *Ernst & Young*, 1–15. www.BCCorporateCitizenship.org
- Buallay, A., & Al-Ajmi, J. (2020). The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council. *Journal of Applied Accounting Research*, 21(2), 249–264. <https://doi.org/10.1108/JAAR-06-2018-0085>
- 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>
- Cho, S. J., Chung, C. Y., & Young, J. (2019). Study on the relationship between CSR and financial performance. *Sustainability (Switzerland)*, 11(2), 1–26. <https://doi.org/10.3390/su11020343>
- Claessens, S., & Fan, J. P. H. (2002). Corporate governance in Asia: A survey. *International Review of Finance*, 3(2), 71–103. <https://doi.org/10.4324/9780203461723>
- CNBC Indonesia. (2020). Ratusan Orang Kena PHK Pabrik Aice, Ternyata Ada Pelanggaran. Diakses pada 11 September 2021, dari <https://www.cnbcindonesia.com/news/20200311124301-4-144032/ratusan-orang-kena-phk-pabrik-aice-ternyata-ada-pelanggaran>
- Dakhli, A. (2021). Does financial performance moderate the relationship between board attributes and corporate social responsibility in French firms? *Journal of Global Responsibility*, 12(4), 373–399. <https://doi.org/10.1108/JGR-02-2021-0016>
- Damayanti, A., & Hardiningsih, P. (2021). *Determinan Pengungkapan Laporan Berkelanjutan*. 22(01), 1–16.
- Darmawan. (2020). *Dasar-dasar Memahami Rasio & Laporan Keuangan*. UNY Press.
- Deschênes, S., Rojas, M., Boubacar, H., Prud'homme, B., & Ouedraogo, A. (2015). The impact of board traits on the social performance of Canadian firms. *Corporate Governance (Bingley)*, 15(3), 293–305. <https://doi.org/10.1108/CG-08-2014-0097>

- Detik News. (2021). 102 Warga Keracunan Gas Pabrik, DPRD Karawang: Jangan Terulang Lagi!. Diakses pada 11 September 2021, dari <https://news.detik.com/berita-jawa-barat/d-5593210/102-warga-keracunan-gas-pabrik-dprd-karawang-jangan-terulang-lagi>
- Dewi, D. A. P. S., Nurjaya, I. N., & Sihabudin. (2015). Kewajiban Hukum Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) dalam Peraturan Perundang-undangan di Indonesia. *Jurnal Mahasiswa Fakultas Hukum Universitas Brawijaya*, 1–24. <https://www.neliti.com/publications/35693/>
- Dharmawan Krisna, A., & Suhardianto, N. (2016). Faktor-Faktor yang Mempengaruhi Pengungkapan Tanggung Jawab Sosial. *Jurnal Akuntansi Dan Keuangan*, 18(2), 119–127. <https://doi.org/10.9744/jak.18.2.119-128>
- El-Bassiouny, D., & El-Bassiouny, N. (2019). Diversity, corporate governance and CSR reporting: A comparative analysis between top-listed firms in Egypt, Germany and the USA. *Management of Environmental Quality: An International Journal*, 30(1), 116–136. <https://doi.org/10.1108/MEQ-12-2017-0150>
- Erjon, R. A., & Rasyid, R. (2021). Effect of profitability, leverage and managerial ownership on the disclosure of Corporate Social Responsibility (CSR) in companies indexed in SRI-KEHATI. *Jurnal Kajian Manajemen Keuangan*, 1(2), 1–10. <https://doi.org/10.24036/jkmb.xxxxxxxx>
- Fahad, P., & Rahman, P. M. (2020). Impact of corporate governance on CSR disclosure. *International Journal of Disclosure and Governance*, 17(2–3), 155–167. <https://doi.org/10.1057/s41310-020-00082-1>
- Faiqoh, S., & Mauludy, M. I. A. (2019). Penerapan Gri-G4 Sebagai Pedoman Baku Sistem Pelaporan Berkelanjutan Bagi Perusahaan Di Indonesia. *Jurnal Akuntansi Universitas Jember*, 16(2), 111. <https://doi.org/10.19184/jauj.v16i2.7260>
- Fathony, M., Khaq, A., & Endri, E. (2020). The effect of corporate social responsibility and financial performance on stock returns. *International Journal of Innovation, Creativity and Change*, 13(1), 240–252.
- Fauzi, H. (2022). CSR, Sustainability, Governance, and Accountability: The Current Position In The Body Of Knowledge And Their Research Directions. *Students Conference on Accounting and Business*,.
- 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>
- Freeman, R. E., & David, L. R. (1983). Stockholders and Stakeholders: A New

- Perspective on Corporate Governance. *California Management Review*, 25(3), 88–106. <https://doi.org/10.2307/41165018>
- Garg, A., & Gupta, P. K. (2020). Mandatory CSR expenditure and firm performance: Evidence from India. *South Asian Journal of Business Studies*, 9(2), 235–249. <https://doi.org/10.1108/SAJBS-06-2019-0114>
- Ghozali, I. (2020). *25 Grand Theory: Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis*. Yoga Pratama.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (Edisi 10). Badan Penerbit Universitas Diponegoro.
- Gill, A. (2008). Corporate Governance as Social Responsibility: A Research Agenda. *Berkeley J. Int'l L.*, 26(2), 452–478.
- Ginting, Y. L. (2016). Mekanisme Tata Kelola dan Pengungkapan Tanggung Jawab Sosial Perusahaan. *Ekonomi Dan Manajemen*, 13(1), 73–82.
- Global Sustainability Standards Board. (2013). Pedoman Pelaporan Keberlanjutan G4. *Global Reporting Initiative*, 1–97. www.globalreporting.org
- Habbash, M. (2016). Corporate governance and corporate social responsibility disclosure: Evidence from Saudi Arabia. *Social Responsibility Journal*, 12(4), 740–754. <https://doi.org/10.1108/SRJ-07-2015-0088>
- Hadi, P. (2018). The Effect of Corporate Governance towards Corporate Social Responsibility Disclosure. *Advances in Social Science, Education and Humanities Research*, 231, 345–347. <https://doi.org/10.5901/mjss.2016.v7n4s2p139>
- Han, J.-J., Kim, H. J., & Yu, J. (2016). Empirical study on relationship between corporate social responsibility and financial performance in Korea. *Asian Journal of Sustainability and Social Responsibility*, 1(1), 61–76. <https://doi.org/10.1186/s41180-016-0002-3>
- Handayati, P. (2017). Analisis Kinerja Lingkungan Dan Mekanisme Gcg Terhadap Pengungkapan Pertanggungjawaban Sosial. *Jurnal Akuntansi Aktual*, 4(1), 58–68. <https://doi.org/10.17977/um004v4i12017p058>
- Haribowo, I. (2015). Analisis Pengaruh Islamic Corporate Governance Terhadap Corporate Social Responsibility. *Esensi: Jurnal Bisnis Dan Manajemen*, 5(1), 147–172.
- Harun, M. S., Hussainey, K., Mohd Kharuddin, K. A., & Farooque, O. Al. (2020). CSR Disclosure, Corporate Governance and Firm Value: a study on GCC Islamic Banks. *International Journal of Accounting and Information Management*, 28(4), 607–638. <https://doi.org/10.1108/IJAIM-08-2019-0103>
- Hendriksen, E. S., & Breda, M. F. Van. (2000). *Accounting Theory* (5th ed.). Mc. Graw Hill.

- Herizona, B. S., & Yuliana, I. (2021). Pengaruh Ukuran Dewan Komisaris, Independensi Dewan Komisaris, dan Komite Audit terhadap Corporate Social Responsibility Disclosure dengan Profitabilitas sebagai Variabel Moderasi. *Jurnal Manajemen Dan Keuangan*, 10(1), 108–128. <https://doi.org/10.33059/jmk.v10i1.2935>
- Hu, Y. Y., Zhu, Y., & Hu, Y. (2016). Does Ownership Type Matter for Corporate Social Responsibility Disclosure: Evidence From China. *Global Conference on Business and Finance Proceedings*, 11(1), 183–197.
- Hunjra, A. I., Mehmood, R., & Tayachi, T. (2020). How Do Corporate Social Responsibility and Corporate Governance Affect Stock Price Crash Risk? *Journal of Risk and Financial Management*, 13(2), 30. <https://doi.org/10.3390/jrfm13020030>
- Irmayanti, K. N. D., & Mimba, N. P. S. H. (2018). Pengaruh Profitabilitas, Leverage dan Kepemilikan Asing pada Pengungkapan Corporate Social Responsibility dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 23, 1932. <https://doi.org/10.24843/eja.2018.v23.i03.p12>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial Behaviour, Agency Costs and Ownership Structure. *Journal of Finan*, 3, 305–360. <https://doi.org/10.1177/0018726718812602>
- Karamanou, I., & Vafeas, N. (2005). The association between corporate boards, audit committees, and management earnings forecasts: An empirical analysis. *Journal of Accounting Research*, 43(3), 453–486. <https://doi.org/10.1111/j.1475-679X.2005.00177.x>
- Khaled, H., Elsayed, M., & Razik, M. (2011). Factors Affecting Corporate Social. *Corporate Ownership & Control*, 8(4), 432–443.
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2012). Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy. *SSRN Electronic Journal*, May, 1–41. <https://doi.org/10.2139/ssrn.2050630>
- Khan, M. H.-U.-Z. (2010). The effect of corporate governance elements on corporate social responsibility (CSR) reporting: Empirical evidence from private commercial banks of Bangladesh. *International Journal of Law and Management*, 52(2), 82–109. <https://doi.org/10.1108/17542431011029406>
- Komite Nasional Kebijakan Governance (KNKG). (2006). *Pedoman Umum Good Corporate Governance Indonesia*.
- KPMG. (2020). *The time has come: The KPMG Survey of Sustainability Reporting 2020*. <https://doi.org/10.6004/jnccn.2019.0020>
- Lako, A. (2008). Kewajiban CSR dan Reformasi Paradigma Bisnis dan Akuntansi. *Usahawan*, December. http://repository.unika.ac.id/19998/1/Kewajiban_CSR_dan_Reformasi_Parad

igma_Bisnis_dan_A-1.pdf

- Listyaningsih, E., Dewi, R., & Baiti, N. (2018). The Effect of Good Corporate Governance on Corporate Social Responsibility Disclosure on Jakarta Islamic Index. *Indonesian Journal of Business and Entrepreneurship*, 4(3), 273–281. <https://doi.org/10.17358/ijbe.4.3.273>
- Lone, E. J., Ali, A., & Khan, I. (2016). Corporate governance and corporate social responsibility disclosure: Evidence from Pakistan. *Corporate Governance: The International Journal of Business in Society*, 16(5). [http://dx.doi.org/10.1108/14720701011069605%5Cnhttp://dx.doi.org/10.1108/cpoib-06-2013-0019](http://dx.doi.org/10.1108/14720701011069605%5Cnhttp://dx.doi.org/10.1108/09513570810872978%5Cnhttp://dx.doi.org/10.1108/cpoib-06-2013-0019)
- Matuszak, Ł., Różańska, E., & Macuda, M. (2019). The impact of corporate governance characteristics on banks' corporate social responsibility disclosure: Evidence from Poland. *Journal of Accounting in Emerging Economies*, 9(1), 75–102. <https://doi.org/10.1108/JAEE-04-2017-0040>
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2020). 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*. <https://doi.org/10.1108/IJPPM-10-2019-0506>
- Munsaidah, S., Andini, R., & Supriyanto, A. (2016). Analisis Pengaruh Firm Size, Age, Profitabilitas, Leverage, dan Growth Perusahaan terhadap Corporate Social Responsibility (CSR) pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2010-2014. *Journal of Accounting*, 2(2), 1–11.
- Muttakin, M. B., & Subramaniam, N. (2015). Firm ownership and board characteristics: Do they matter for corporate social responsibility disclosure of Indian Companies? *Sustainability Accounting, Management and Policy Journal*, 6(2), 138–165. <https://doi.org/10.1108/SAMPJ-10-2013-0042>
- Nguyen, T. H., Vu, Q. T., Nguyen, D. M., & Le, H. L. (2021). Factors influencing corporate social responsibility disclosure and its impact on financial performance: the case of Vietnam. *Sustainability (Switzerland)*, 13(15), 1–16. <https://doi.org/10.3390/su13158197>
- Nguyen, T. N. L., & Nguyen, V. C. (2020). The determinants of profitability in listed enterprises: A study from vietnamese stock exchange. *Journal of Asian Finance, Economics and Business*, 7(1), 47–58. <https://doi.org/10.13106/jafeb.2020.vol7.no1.47>
- Novitasari, D., & Bernawati, Y. (2020). The impact of good corporate governance on the disclosure of corporate social responsibility. *International Journal of Innovation, Creativity and Change*, 10(12), 265–276.
- Nurleni, N., Bandang, A., Darmawati, & Amiruddin. (2018). The effect of managerial and institutional ownership on corporate social responsibility

- disclosure. *International Journal of Law and Management*, 60(4), 979–987. <https://doi.org/10.1108/IJLMA-03-2017-0078>
- OECD. (2015). G20/OECD Principles of Corporate Governance. In *G20/OECD Principles of Corporate Governance*. OECD Publishing. <https://doi.org/10.1787/9789264236882-en>
- Oh, W. Y., Chang, Y. K., & Martynov, A. (2011). The Effect of Ownership Structure on Corporate Social Responsibility: Empirical Evidence from Korea. *Journal of Business Ethics*, 104(2), 283–297. <https://doi.org/10.1007/s10551-011-0912-z>
- Pare, Y. K., Sondakh, J. J., & Morasa, J. (2017). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Perbankan Konvensional di Indonesia. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 8(2), 317–329. <https://doi.org/10.35800/jjs.v8i2.18631>
- Pudjianti, F. N., & Ghazali, I. (2021). Pengaruh karakteristik komite audit terhadap pengungkapan CSR dengan keberadaan manajemen risiko sebagai variabel intervening. *Diponegoro Journal of Accounting*, 10(1), 1–13.
- Putri, S. R. (2015). Pengaruh Pengelolaan Lingkungan Dan Kepemilikan Institusional Terhadap Corporate Social Responsibility Disclosure Dengan Profitabilitas (Roa) Perusahaan Sebagai Variabel Moderasi. *JOM Fekom*, 2(2), 843–857. <https://media.neliti.com/media/publications/125589-ID-analisis-dampak-pemekaran-daerah-ditinja.pdf>
- Rachmawati, A., Roekhadin, & Prastiwi, A. (2021). Effect Of Ownership Structures and CEO Power to CSR Performance Moderated by Profitability. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(2), 1–13.
- Rahardjo, S. S. (2018). *Etika dalam bisnis dan profesi akuntan dan tata kelola perusahaan*. Salemba Empat.
- Reverte, C. (2016). Corporate social responsibility disclosure and market valuation: evidence from Spanish listed firms. *Review of Managerial Science*, 10(2), 411–435. <https://doi.org/10.1007/s11846-014-0151-7>
- Salehi, M., Tarighi, H., & Rezanezhad, M. (2017). The relationship between board of directors' structure and company ownership with corporate social responsibility disclosure: Iranian angle. *Humanomics*, 33(4), 398–418. <https://doi.org/10.1108/H-02-2017-0022>
- Salehi, M., Tarighi, H., & Rezanezhad, M. (2019). Empirical study on the effective factors of social responsibility disclosure of Iranian companies. *Journal of Asian Business and Economic Studies*, 26(1), 34–55. <https://doi.org/10.1108/jabes-06-2018-0028>
- Santoso, S. (2012). *Applikasi SPSS pada Statistik Parametrik*. PT Elex Media Komputindo.

- Sari, W. H., Agustin, H., & Mulyani, E. (2019). Pengaruh Good Corporate Governance Dan Kinerja Lingkungan Terhadap Pengungkapan Lingkungan. *Jurnal Eksplorasi Akuntansi*, 1(1), 18–34. <https://doi.org/10.24036/jea.v1i1.53>
- Sari, W. N., & Rani, P. (2015). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Return on Assets (Roa) Dan Ukuran Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (Csr) Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2011-2013. *Jurnal Akuntansi Dan Keuangan*, 4(1).
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). John Wiley and Sons, Ltd.
- Shauki, E. . (2021). Sustainability Reporting, Integrated Reporting, ESG Reporting, and Laporan Keberlanjutan: The IFRS Foundations Initiatives Aiming for Mandatory Reporting. In *Handout, Program Studi S1 Akuntansi, UNIVERSITAS NEGERI 11 MARET, OCTOBER 25, 2021, Print*.
- Shawndefar, M. (2021). The Rise of Environmental, Social and Governance (ESG) in Advancing Business Longevity. *International Seminar Padjajaran Accounting Week 2021*.
- Situmorang, R. (2018). Analisis Faktor – Faktor Yang Mempengaruhi Pengungkapan Corporate Social Responsibility Perusahaan Consumer Goods Yang Terdaftar Di Bei Periode 2014 - 2016. *Tesis Magister Akuntansi Universitas Sumatera Utara*.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV Alfabeta.
- Sukasih, A., & Sugiyanto, E. (2017). Pengaruh Struktur Good Corporate Governance dan Kinerja Lingkungan Terhadap Pengungkapan Corporate Social Responsibility (Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2011-2015). *Riset Akuntansi Dan Keuangan Indonesia*, 2(2), 121–131. <https://doi.org/10.23917/reaksi.v2i2.4894>
- Thasya, N., Lisah, L., Angeline, A., Gozal, N., Veronica, V., & Rahmi, N. U. (2020). Pengaruh Good Corporate Governance Terhadap Corporate Social Responsibility pada Perusahaan Sub Sektor Transportasi. *Jurnal Samudra Ekonomi Dan Bisnis*, 11(1), 69–82. <https://doi.org/10.33059/jseb.v11i1.1764>
- Thuy, H. X., Khuong, N. V., Anh, L. H. T., & Quyen, P. N. (2022). Effect of corporate governance on corporate social responsibility in Vietnam: state-ownership as the moderating role. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/jfra-10-2021-0367>
- Triyuwono, E. (2018). Proses Kontrak, Teori Agensi dan Corporate Governance (Contracting Process, Agency Theory, and Corporate Governance). *SSRN Electronic Journal*, January. <https://doi.org/10.2139/ssrn.3250329>

- Uwuigbe, U., Erin, O. A., Uwuigbe, O. R., Igbinoba, E. E., & Jafaru, J. (2017). Ownership structure and financial disclosure quality: Evidence from listed firms in Nigeria. *Journal of Internet Banking and Commerce*, 22(S8), 1–13.
- Vu, K. A., & Buranatrakul, T. (2017). Examining CSR Disclosure in Vietnam: Too Little, Too Late! *UTCC International Journal of Business & Economics*, 9(1), 65–79.
- Withisuphakorn, P. (2018). Relationship between CSR and financial performance: The first comparative study on listed companies in Thailand and the USA. *International Journal of Economic Policy in Emerging Economies*, 11(4), 367–377. <https://doi.org/10.1504/IJEPEE.2018.094524>
- World Business Council for Sustainable Development. (2000). Corporate Social Responsibility: Making Good Business Sense. *World Business Council for Sustainable Development*, 1–32.
- Young, S., & Thyil, V. (2014). Corporate Social Responsibility and Corporate Governance: Role of Context in International Settings. *Journal of Business Ethics*, 122(1), 1–24. <https://doi.org/10.1007/s10551-013-1745-8>
- Zhou, C. (2019). Effects of corporate governance on the decision to voluntarily disclose corporate social responsibility reports: evidence from China. *Applied Economics*, 51(55), 5900–5910. <https://doi.org/10.1080/00036846.2019.1631440>