DAFTAR PUSTAKA

- Abdullah, S. N., & Ismail, K. N. I. K. (2013). Gender, ethnic and age diversity of the boards of large Malaysian firms and performance. *Jurnal Pengurusan*, 38(March 2017), 27–40. https://doi.org/10.17576/pengurusan-2013-38-03
- Adams, C. A. (2013). Sustainability reporting and performance management in universities: Challenges and benefits. *Sustainability Accounting, Management and Policy Journal*, 4(3), 384–392. https://doi.org/10.1108/SAMPJ-12-2012-0044
- Adams, C. A., & McNicholas, P. (2007). Making a difference: Sustainability reporting, accountability and organisational change. *Accounting, Auditing* and Accountability Journal, 20(3), 382–402. https://doi.org/10.1108/09513570710748553
- Adams, R. B., Hermalin, B. E., & Weisbach, M. S. (2010). The role of boards of directors in corporate governance: A conceptual framework and survey. *Journal of Economic Literature*, 48(1), 58–107. https://doi.org/10.1257/jel.48.1.58
- Ahmad, N. B. J., Rashid, A., & Gow, J. (2018). Corporate board gender diversity and corporate social responsibility reporting in Malaysia. *Gender*, *Technology and Development*, 22(2), 87–108. https://doi.org/10.1080/09718524.2018.1496671
- Ahmed Haji, A. (2015). The role of audit committee attributes in intellectual capital disclosures: Evidence from Malaysia. *Managerial Auditing Journal*, *30*(8–9), 756–784. https://doi.org/10.1108/MAJ-07-2015-1221
- Ahmed Haji, A., & Anifowose, M. (2016). Audit committee and integrated reporting practice: does internal assurance matter? *Managerial Auditing Journal*, *31*(8–9), 915–948. https://doi.org/10.1108/MAJ-12-2015-1293
- Akhtaruddin, M., Hossain, M. A., Hossain, M., & Yao, L. (2009). Corporate Governance and Voluntary Disclosure in Corporate Annual Reports of Malaysian Listed Firms. *Jamar*, 7(1), 1–20.
- Al-Matari, Y. A. (2022). Do the characteristics of the board chairman have an effect on corporate performance? Empirical evidence from Saudi Arabia. *Heliyon*, 8(4), e09286. https://doi.org/10.1016/j.heliyon.2022.e09286
- Al-Najjar, B. (2011). The Determinants of Audit Committee Independence and Activity: Evidence from the UK. *International Journal of Auditing*, *15*(2), 191–203. https://doi.org/10.1111/j.1099-1123.2011.00429.x

- Al-Shaer, H., & Zaman, M. (2016). Board gender diversity and sustainability reporting quality. *Journal of Contemporary Accounting and Economics*, 12(3), 210–222. https://doi.org/10.1016/j.jcae.2016.09.001
- Amran, A., Lee, S. P., & Devi, S. S. (2014). The influence of governance structure and strategic corporate social responsibility toward sustainability reporting quality. *Business Strategy and the Environment*, 23(4), 217–235. https://doi.org/10.1002/bse.1767
- Bakar, A. B. S. A., Ghazali, N. A. B. M., & Ahmad, M. B. (2019). Sustainability Reporting and Board Diversity in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 9(2), 91–99. https://doi.org/10.6007/ijarbss/v9-i2/5663
- Beasley, M. S., & Salterio, S. E. (2001). The Relationship between Board Characteristics and Voluntary Improvements in Audit Committee Composition and Experience. *Contemporary Accounting Research*, 18(4), 539–570. https://doi.org/10.1506/RM1J-A0YM-3VMV-TAMV
- Bebbington, J., & Thomson, I. (2013). Sustainable development, management and accounting: Boundary crossing. *Management Accounting Research*, 24(4), 277–283. https://doi.org/10.1016/j.mar.2013.09.002
- Boiral, O., & Henri, J. F. (2017). Is Sustainability Performance Comparable? A Study of GRI Reports of Mining Organizations. *Business and Society*, 56(2), 283–317. https://doi.org/10.1177/0007650315576134
- Carels, C., Maroun, W., & Padia, N. (2020). <10-22495Cocv11I1C11P6.Pdf>. Integrated Reporting in the South African Mining Sector, 11(1), 947–961.
- Carter, D. A., Simkins, B. J., & Simpson, W. G. (2003). Corporate governance, board diversity, and firm value. *Financial Review*, 38(1), 33–53. https://doi.org/10.1111/1540-6288.00034
- Cebrián, G., Grace, M., & Humphris, D. (2013). Organisational learning towards sustainability in higher education. Sustainability Accounting, Management and Policy Journal, 4(3), 285–306. https://doi.org/10.1108/SAMPJ-12-2012-0043
- Chai, E., & Suparman, M. (2022). Dampak Struktur Dewan Direksi pada Indeks Laporan Keberlanjutan. Jurnal Ilmiah Akuntansi Kesatuan, 10(2). https://doi.org/10.37641/jiakes.v10i1.1290
- Chau, G., & Gray, S. J. (2010). Journal of International Accounting, Auditing and Taxation Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong. "Journal of International Accounting, Auditing and Taxation," 19(2), 93–109.

https://doi.org/10.1016/j.intaccaudtax.2010.07.002

- Chiu, T. K., & Wang, Y. H. (2015). Determinants of Social Disclosure Quality in Taiwan: An Application of Stakeholder Theory. *Journal of Business Ethics*, *129*(2), 379–398. https://doi.org/10.1007/s10551-014-2160-5
- Cornett, M. M., McNutt, J. J., & Tehranian, H. (2009). Corporate governance and earnings management at large U.S. bank holding companies. *Journal of Corporate Finance*, 15(4), 412–430. https://doi.org/10.1016/j.jcorpfin.2009.04.003
- de Villiers, C., & Sharma, U. (2020). A critical reflection on the future of financial, intellectual capital, sustainability and integrated reporting. *Critical Perspectives on Accounting*, 70. https://doi.org/10.1016/j.cpa.2017.05.003
- Deegan, C., & Blomquist, C. (2006). Stakeholder influence on corporate reporting: An exploration of the interaction between WWF-Australia and the Australian minerals industry. *Accounting, Organizations and Society*, 31(4– 5), 343–372. https://doi.org/10.1016/j.aos.2005.04.001
- Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory. In Accounting, Auditing & Accountability Journal (Vol. 15, Issue 3). https://doi.org/10.1108/09513570210435861
- DeFond, M. L., Hann, R. N., & Hu, X. (2005). Does the Market Value Financial Expertise on Audit Committees of Boards of Directors? SSRN Electronic Journal, January. https://doi.org/10.2139/ssrn.498822
- Dienes, D., Sassen, R., & Fischer, J. (2016). What are the drivers of sustainability reporting? A systematic review. Sustainability Accounting, Management and Policy Journal, 7(2), 154–189. https://doi.org/10.1108/SAMPJ-08-2014-0050
- 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
- Erin, O., Arumona, J., Onmonya, L., & Omotayo, V. (2019). Board financial education and firm performance: Evidence from the healthcare sector in Nigeria. Academy of Strategic Management Journal, 18(4).
- Faisal, F., Tower, G., & Rusmin, R. (2012). Legitimising Corporate Sustainability Reporting Throughout the World. Australasian Accounting Business & Finance Journal, 6(2), 19–34. http://ro.uow.edu.au/aabfj/vol6/iss2/3/?utm_source=ro.uow.edu.au%2Faabfj

%2Fvol6%2Fiss2%2F3&utm_medium=PDF&utm_campaign=PDFCoverPa ges

- Farrell, K. A., & Hersch, P. L. (2005). Additions to corporate boards: The effect of gender. *Journal of Corporate Finance*, 11(1–2), 85–106. https://doi.org/10.1016/j.jcorpfin.2003.12.001
- Feng, Y., Gao, S., Li, W., & Lv, H. (2012). Determinants of audit committee meeting frequency: Evidence from Chinese listed companies. *Managerial Auditing Journal*, 27(4), 425–444. https://doi.org/10.1108/02686901211218003
- Freeman, R. E. E., & McVea, J. (2005). A Stakeholder Approach to Strategic Management. SSRN Electronic Journal, March 2018. https://doi.org/10.2139/ssrn.263511
- Frooman, J., & Murrell, A. J. (2005). Stakeholder influence strategies: The roles of structural and demographic determinants. *Business and Society*, 44(1), 3– 31. https://doi.org/10.1177/0007650304273434
- García-Sánchez, I. M., Suárez-Fernández, O., & Martínez-Ferrero, J. (2019). Female directors and impression management in sustainability reporting. *International Business Review*, 28(2), 359–374. https://doi.org/10.1016/j.ibusrev.2018.10.007
- Garcia-Torea, N., Fernandez-Feijoo, B., & de la Cuesta, M. (2016). Board of director's effectiveness and the stakeholder perspective of corporate governance: Do effective boards promote the interests of shareholders and stakeholders? *BRQ Business Research Quarterly*, 19(4), 246–260. https://doi.org/10.1016/j.brq.2016.06.001
- Gnanaweera, K. A. K., & Kunori, N. (2018). Corporate sustainability reporting: Linkage of corporate disclosure information and performance indicators. *Cogent Business and Management*, 5(1). https://doi.org/10.1080/23311975.2018.1423872
- Grubnic, S. (2014). Accountability, Social Responsibility and Sustainability: Accounting for Society and the Environment. Social and Environmental Accountability Journal, 34(3), 193–194. https://doi.org/10.1080/0969160x.2014.967961
- Hąbek, P., & Wolniak, R. (2016). Assessing the quality of corporate social responsibility reports: the case of reporting practices in selected European Union member states. *Quality and Quantity*, 50(1), 399–420. https://doi.org/10.1007/s11135-014-0155-z

Haniffa, R. M., & Cooke, T. E. (2005). The impact of culture and governance on

corporate social reporting. *Journal of Accounting and Public Policy*, 24(5), 391–430. https://doi.org/10.1016/j.jaccpubpol.2005.06.001

- Harjoto, M., Laksmana, I., & Lee, R. (2015). Board Diversity and Corporate Social Responsibility. *Journal of Business Ethics*, 132(4), 641–660. https://doi.org/10.1007/s10551-014-2343-0
- Hodge, K., Subramaniam, N., & Stewart, J. (2009). Assurance of sustainability reports: Impact on report users' confidence and perceptions of information credibility. *Australian Accounting Review*, 19(3), 178–194. https://doi.org/10.1111/j.1835-2561.2009.00056.x
- Hoitash, U., Hoitash, R., & Bedard, J. C. (2009). Corporate governance and internal control over financial reporting: A comparison of regulatory regimes. *Accounting Review*, 84(3), 839–867. https://doi.org/10.2308/accr.2009.84.3.839
- Ibrahim, A. H., & Hanefah, M. M. (2016). Board diversity and corporate social responsibility in Jordan. *Journal of Financial Reporting and Accounting*, 14(2), 279–298. https://doi.org/10.1108/jfra-06-2015-0065
- Iona, A., & Mariana, M. (2014). Study Regarding The Impact Of The Audit Committee Characteristics On Company Performance. *Studies in Business* and Economics, 9(2), 5–15.
- Iyer, V. M., Bamber, E. M., & Griffin, J. (2013). Characteristics of audit committee financial experts: An empirical study. *Managerial Auditing Journal*, 28(1), 65–78. https://doi.org/10.1108/02686901311282506
- Jian W Z, Jaaffar A H, Ooi S K, & Amran A. (2017). The Effects of National Culture, Corporate Governance and CSR Governance on CSR Disclosure Quality - Document - Gale General OneFile. *Global Business and Management Research: An International Journal*, 9(4 SI), 298. https://gogalecom.proxy.uba.uva.nl/ps/i.do?p=ITOF&u=amst&id=GALE%7CA56237070 0&v=2.1&it=r
- 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*, 9(3), 1–9. http://ejournals1.undip.ac.id/index.php/accounting
- Junior, R. M., Best, P. J., & Cotter, J. (2014). Sustainability Reporting and Assurance: A Historical Analysis on a World-Wide Phenomenon. *Journal of Business Ethics*, 120(1), 1–11. https://doi.org/10.1007/s10551-013-1637-y

- Kang, W. S., Kilgore, A., & Wright, S. (2011). The effectiveness of audit committees for low- and mid-cap firms. *Managerial Auditing Journal*, 26(7), 623–650. https://doi.org/10.1108/02686901111151341
- 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
- Kilian, T., & Hennigs, N. (2014). Corporate social responsibility and environmental reporting in controversial industries. *European Business Review*, 26(1), 79–101. https://doi.org/10.1108/EBR-04-2013-0080
- Kolk, A., & Perego, P. (2010). UvA-DARE (Digital Academic Repository) Determinants of the adoption of sustainability assurance statements: an international investigation Kolk, J.E.M.; Perego, P. Business Strategy and the Environment, 198(December 2008), 182–198.
- Laplume, A. O., Sonpar, K., & Litz, R. A. (2008). Stakeholder theory: Reviewing a theory that moves us. In *Journal of Management* (Vol. 34, Issue 6). https://doi.org/10.1177/0149206308324322
- Lawrence, J. A., Young, P., & Susan, P. (2000). The effects of audit committee activity and independence on corporate fraud. *Managerial Finance*, 26(11), 55.
- Lee, S. P., & Chen, H. J. (2011). Corporate governance and firm value as determinants of CEO compensation in Taiwan: 2SLS for panel data model. *Management Research Review*, 34(3), 252–265. https://doi.org/10.1108/01409171111116286
- 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
- Lin, J. W., & Hwang, M. I. (2010). Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis. *International Journal of Auditing*, 14(1), 57–77. https://doi.org/10.1111/j.1099-1123.2009.00403.x
- Lisic, L., Neal, T., & Zhang, Y. (2011). Audit Committee Financial Expertise and Restatements: The Moderating Effect of CEO Power.
- López, M. V., Garcia, A., & Rodriguez, L. (2007). Sustainable development and corporate performance: A study based on the Dow Jones sustainability index. *Journal of Business Ethics*, 75(3), 285–300. https://doi.org/10.1007/s10551-006-9253-8

Mahadeo, J. D., Oogarah-Hanuman, V., & Soobaroyen, T. (2011). Changes in

social and environmental reporting practices in an emerging economy (2004-2007): Exploring the relevance of stakeholder and legitimacy theories. *Accounting Forum*, *35*(3), 158–175. https://doi.org/10.1016/j.accfor.2011.06.005

- Manetti, G., & Toccafondi, S. (2012). The Role of Stakeholders in Sustainability Reporting Assurance. *Journal of Business Ethics*, 107(3), 363–377. https://doi.org/10.1007/s10551-011-1044-1
- Mangena, M., & Pike, R. (2005). The effect of audit committee shareholding, financial expertise and size on interim financial disclosures. Accounting and Business Research, 35(4), 327–349. https://doi.org/10.1080/00014788.2005.9729998
- Mark Suchman. (1995). Managing Legitimacy: Strategic and Institutional Approaches Author (s): Mark C. Suchman Source: The Academy of Management Review, Vol. 20, No. 3 (Jul., 1995), pp. 571-610
 Published by: Academy of Management Stable URL: http://www.jstor.org/. The Academy of Management Review, 20(3), 571-610.
- Maroun, W., Coldwell, D., & Segal, M. (2014). SOX and the Transition from Apartheid to Democracy: South African Auditing Developments through the Lens of Modernity Theory. *International Journal of Auditing*, 18(3), 206– 212. https://doi.org/10.1111/ijau.12025
- Martinov-Bennie, N. (2012). Seeking Legitimacy for New Assurance Forms: The Case of Assurance on Sustainability Reporting. Social and Environmental Accountability Journal, 32(2), 115–116. https://doi.org/10.1080/0969160x.2012.718912
- Mehran, H. (1995). Executive compensation structure, ownership, and firm performance. *Journal of Financial Economics*, *38*(2), 163–184. https://doi.org/10.1016/0304-405X(94)00809-F
- Michelon, G., & Parbonetti, A. (2012). The effect of corporate governance on sustainability disclosure. *Journal of Management and Governance*, *16*(3), 477–509. https://doi.org/10.1007/s10997-010-9160-3
- Milne, M. J., & Patten, D. M. (2002). Securing organizational legitimacy: An experimental decision case examining the impact of environmental disclosures. In Accounting, Auditing & Accountability Journal (Vol. 15, Issue 3). https://doi.org/10.1108/09513570210435889
- Mion, G., & Adaui, C. R. L. (2020). The Effect of Mandatory Publication of Nonfinancial Disclosure in Europe on Sustainability Reporting Quality: First Insights about Italian and German Companies. *Non-Financial Disclosure* and Integrated Reporting: Practices and Critical Issues, 34, 55–80.

https://doi.org/10.1108/s1479-35122020000034005

- Moses, O., Mohaimen, F. J., & Emmanuel, M. (2020). A Meta-Review of SEAJ: The Past and Projections for 2020 and Beyond. Social and Environmental Accountability Journal, 40(1), 24–41. https://doi.org/10.1080/0969160X.2020.1730213
- Ngatia, C. (2014). No Title. *Exploring Sustainability Reporting for the Financial Performance of Selected Companies Listed on the Nairobi Securities Exchange in Kenya*, 1(4), 32–48.
- Ntim, C. G., & Soobaroyen, T. (2013). Black Economic Empowerment Disclosures by South African Listed Corporations: The Influence of Ownership and Board Characteristics. *Journal of Business Ethics*, 116(1), 121–138. https://doi.org/10.1007/s10551-012-1446-8
- Odriozola, M. D., & Baraibar-Diez, E. (2017). Is Corporate Reputation Associated with Quality of CSR Reporting? Evidence from Spain. Corporate Social Responsibility and Environmental Management, 24(2), 121–132. https://doi.org/10.1002/csr.1399
- Olojede, P., Iyoha, F., Egbide, B. C., & Erin, O. (2020). Regulatory agencies and creative accounting practices in Nigeria. *Problems and Perspectives in Management*, 18(3), 465–478. https://doi.org/10.21511/ppm.18(3).2020.38
- Orlitzky, M., & Swanson, D. L. (2012). Assessing stakeholder satisfaction: Toward a supplemental measure of corporate social performance as reputation. *Corporate Reputation Review*, 15(2), 119–137. https://doi.org/10.1057/crr.2012.3
- Osemeke, L., Adegbite, S., & Adegbite, E. (2016). This paper should be cited as follows: Osemeke, L., Adegbite, S. & Adegbite, E. (2016), "Corporate social responsibility initiatives in Nigeria", in Key Initiatives in Corporate Social Responsibility: Global Dimension of CSR in Corporate Entities, pp. 35. 1– 17.
- Patten, D. M., & Zhao, N. (2014). Standalone CSR reporting by U.S. retail companies. Accounting Forum, 38(2), 132–144. https://doi.org/10.1016/j.accfor.2014.01.002
- Puroila, J. (2018). Is Sustainability Performance Comparable? A Study of GRI Reports of Mining Organizations. *Social and Environmental Accountability Journal*, 38(3), 230–231. https://doi.org/10.1080/0969160X.2018.1515157
- Sethi, S. P., Martell, T. F., & Demir, M. (2017). An Evaluation of the Quality of Corporate Social Responsibility Reports by Some of the World's Largest Financial Institutions. *Journal of Business Ethics*, 140(4), 787–805.

https://doi.org/10.1007/s10551-015-2878-8

- Shamil, M. M., Shaikh, J. M., Ho, P. L., & Krishnan, A. (2014). The influence of board characteristics on sustainability reporting Empirical evidence from Sri Lankan firms. *Asian Review of Accounting*, 22(2), 78–97. https://doi.org/10.1108/ARA-09-2013-0060
- Sharma, V., Naiker, V., & Lee, B. (2009). Determinants of audit committee meeting frequency: Evidence from a voluntary governance system. *Accounting Horizons*, 23(3), 245–263. https://doi.org/10.2308/acch.2009.23.3.245
- Simnett, R., Vanstraelen, A., & Chua, W. F. (2009). Assurance on sustainability reports: An international comparison. *Accounting Review*, 84(3), 937–967. https://doi.org/10.2308/accr.2009.84.3.937
- Spence, L. and Rinaldi, L. (2014). Governmentality in accounting and accountability: a case of embedding sustainability in a supply chain. *Accounting, Organization and Society*, *39*(6), 433–453.
- Sultana, N., Singh, H., & Van der Zahn, J. L. W. M. (2015). Audit Committee Characteristics and Audit Report Lag. *International Journal of Auditing*, 19(2), 72–87. https://doi.org/10.1111/ijau.12033
- Tilt, C. A., Qian, W., Kuruppu, S., & Dissanayake, D. (2021). The state of business sustainability reporting in sub-Saharan Africa: an agenda for policy and practice. *Sustainability Accounting, Management and Policy Journal*, 12(2), 267–296. https://doi.org/10.1108/SAMPJ-06-2019-0248
- Umukoro, O. E., Uwuigbe, O. R., Uwuigbe, U., Adegboye, A., Ajetunmobi, O., & Nwaze, C. (2019). Board Expertise and Sustainability Reporting in Listed Banks in Nigeria. *IOP Conference Series: Earth and Environmental Science*, 331(1). https://doi.org/10.1088/1755-1315/331/1/012048
- Uwuigbe, O. R., Erin, O. A., Uwuigbe, U., Peter, D. S., & Jinadu, O. (2017). International financial reporting standards and stock market behaviour: An emerging market experience. *Corporate Ownership and Control*, 14(4), 93– 102. https://doi.org/10.22495/cocv14i4art8
- Uwuigbe, O. R., Olorunshe, O., Uwuigbe, U., Ozordi, E., Asiriuwa, O., Asaolu, T., & Erin, O. (2019). Corporate Governance and Financial Statement Fraud among Listed Firms in Nigeria. *IOP Conference Series: Earth and Environmental Science*, 331(1). https://doi.org/10.1088/1755-1315/331/1/012055
- Windolph, S. E., Schaltegger, S., & Herzig, C. (2014). Implementing corporate sustainability: What drives the application of sustainability management

tools in Germany? Sustainability Accounting, Management and Policy Journal, 5(4), 374–404. https://doi.org/10.1108/SAMPJ-01-2014-0002

- Wisman, R., & Triwacananingrum, W. (2021). Reaksi Investor atas Laporan Keberlanjutan: Keberagaman Gender Direksi dan Independensi Direksi sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 31(12), 2949. https://doi.org/10.24843/eja.2021.v31.i12.p01
- Wu, J., Habib, A., & Weil, S. (2012). Audit committee effectiveness: A synthesis of the audit committee literature. *Corporate Board: Role, Duties and Composition*, 8(1), 15–31. https://doi.org/10.22495/cbv8i1art2
- Xuan Anh, T. T., Tuan, L. Q., & Phuong, B. N. (2018). Impact of ownership structure on capital structure-empirical evidence from listed firms in Vietnam. *DLSU Business and Economics Review*, 28(1), 128–149.