DAFTAR PUSTAKA

- ADAMS, R. B., & FERREIRA, D. (2007). A Theory of Friendly Boards. *The Journal of Finance*, 62(1), 217–250. https://doi.org/https://doi.org/10.1111/j.1540-6261.2007.01206.x
- Adams, Renee B., & Mehran, H. (2005). Is Corporate Governance Different for Bank Holding Companies? *SSRN Electronic Journal*, 19(3), 204–226. https://doi.org/10.2139/ssrn.387561
- Adams, Renée B, & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), 291–309. https://doi.org/https://doi.org/10.1016/j.jfineco.2008.10.007
- Adams, Renée 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. http://www.jstor.org/stable/40651578
- Agrawal, A., & Knoeber, C. R. (1996). Firm Performance and Mechanisms to Control Agency Problems between Managers and Shareholders. *The Journal of Financial and Quantitative Analysis*, 31(3), 377–397. https://doi.org/10.2307/2331397
- Al-Daoud, K. I., Saidin, S. Z., & Abidin, S. (2016). Board meeting and firm performance: Evidence from the Amman stock exchange. *Corporate Board: Role, Duties and Composition, 12*(2), 6–11. https://doi.org/10.22495/cbv12i2art1
- Al-Matari, E. M. (2020). Do characteristics of the board of directors and top executives have an effect on corporate performance among the financial sector? Evidence using stock. *Corporate Governance (Bingley)*, 20(1), 16–43. https://doi.org/10.1108/CG-11-2018-0358
- Al-Qahtani, M., & Elgharbawy, A. (2020). The effect of board diversity on disclosure and management of greenhouse gas information: evidence from the United Kingdom. *Journal of Enterprise Information Management*, 33(6), 1557–1579. https://doi.org/10.1108/JEIM-08-2019-0247
- Al-Shaer, H., & Zaman, M. (2018). Credibility of sustainability reports: The contribution of audit committees. *Business Strategy and the Environment*, 27(7), 973–986. https://doi.org/10.1002/bse.2046
- Aladwey, L., Elgharbawy, A., & Ganna, M. A. (2022). Attributes of corporate boards and assurance of corporate social responsibility reporting: evidence from the UK. *Corporate Governance (Bingley)*, 22(4), 748–780. https://doi.org/10.1108/CG-02-2021-0066
- Aladwey, L. M. A. (2020). The effect of equity ownership structure on non-conditional conservatism: an empirical study based on listed companies in Egypt. *Journal of Financial Reporting and Accounting*, 19(5), 742–771.

- https://doi.org/10.1108/JFRA-04-2020-0104
- Amran, A., & Haniffa, R. (2011). Evidence in development of sustainability reporting: A case of a developing country. *Business Strategy and the Environment*, 20(3), 141–156. https://doi.org/10.1002/bse.672
- Bager, A., Roman, M., Algelidh, M., & Mohammed, B. (2017). Addressing multicollinearity in regression models: a ridge regression application. *Journal of Social and Economic Statistics*, 6(1), 30–45.
- Bear, S., Rahman, N., & Post, C. (2010). The Impact of Board Diversity and Gender Composition on Corporate Social Responsibility and Firm Reputation. *Journal of Business Ethics*, 97(2), 207–221. https://doi.org/10.1007/s10551-010-0505-2
- Bernardi, R. A. (2010). Women Directors and Corporate Social Responsibility. *Electronic Journal of Business Ethics and Organization Studies Women*, 15(2), 15–21.
- Boccia, F., & Sarnacchiaro, P. (2018). The Impact of Corporate Social Responsibility on Consumer Preference: A Structural Equation Analysis. *Corporate Social Responsibility and Environmental Management*, 25(2), 151–163. https://doi.org/10.1002/csr.1446
- Børing, P. (2019). The relationship between firm productivity, firm size and CSR objectives for innovations. *Eurasian Business Review*, 2019. https://doi.org/10.1007/s40821-019-00123-y
- Bouaziz, D., Salhi, B., & Jarboui, A. (2020). CEO characteristics and earnings management: empirical evidence from France. *Journal of Financial Reporting and Accounting*, 18(1), 77–110. https://doi.org/10.1108/JFRA-01-2019-0008
- Boubaker, S., Dang, R., & Nguyen, D. K. (2014). Does board gender diversity improve the performance of French listed firms? *Gestion 2000*, *Volume 31*(1), 259–269. https://doi.org/10.3917/g2000.311.0259
- Brammer, S., Millington, A., & Pavelin, S. (2009). Corporate reputation and women on the board. *British Journal of Management*, 20(1), 17–29. https://doi.org/10.1111/j.1467-8551.2008.00600.x
- Buertey, S. (2021). Board gender diversity and corporate social responsibility assurance: The moderating effect of ownership concentration. *Corporate Social Responsibility and Environmental Management*, 28(6), 1579–1590. https://doi.org/10.1002/csr.2121
- Carcello, J. V, Hermanson, D. R., Neal, T. L., & Riley Jr., R. A. (2002). Board Characteristics and Audit Fees*. *Contemporary Accounting Research*, 19(3), 365–384. https://doi.org/https://doi.org/10.1506/CHWK-GMQ0-MLKE-K03V
- 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

- Chaganti, R. S., Mahajan, V., & Sharma, S. (1985). CORPORATE BOARD SIZE, COMPOSITION AND CORPORATE FAILURES IN RETAILING INDUSTRY[1]. *Journal of Management Studies*, 22(4), 400–417. https://doi.org/https://doi.org/10.1111/j.1467-6486.1985.tb00005.x
- Channuntapipat, C., Samsonova-Taddei, A., & Turley, S. (2019). Exploring diversity in sustainability assurance practice. *Accounting, Auditing & Accountability Journal*, 32(2), 556–580. https://doi.org/10.1108/AAAJ-05-2017-2940
- Chen, G., Firth, M., Gao, D. N., & Rui, O. M. (2006). Ownership structure, corporate governance, and fraud: Evidence from China. *Journal of Corporate Finance*, 12(3), 424–448. https://doi.org/https://doi.org/10.1016/j.jcorpfin.2005.09.002
- Cheng, S. (2008). Board size and the variability of corporate performance. *Journal of Financial Economics*, 87(1), 157–176. https://doi.org/https://doi.org/10.1016/j.jfineco.2006.10.006
- Chouaibi, S., Chouaibi, Y., & Zouari, G. (2021). Board characteristics and integrated reporting quality: evidence from ESG European companies. *EuroMed Journal of Business*. https://doi.org/10.1108/EMJB-11-2020-0121
- Cohen, J., Holder-Webb, L., Nath, L., & Wood, D. (2011). Retail Investors' Perceptions of the Decision-Usefulness of Economic Performance, Governance, and Corporate Social Responsibility Disclosures. *Behavioral Research in Accounting*, 23(1), 109–129. https://doi.org/10.2308/bria.2011.23.1.109
- Cohen, J. R., Holder-Webb, L., & Zamora, V. L. (2015). Nonfinancial Information Preferences of Professional Investors. *Behavioral Research in Accounting*, 27(2), 127–153. https://doi.org/10.2308/bria-51185
- Cohen, J. R., & Simnett, R. (2014). CSR and Assurance Services: A Research Agenda. *AUDITING: A Journal of Practice & Theory*, 34(1), 59–74. https://doi.org/10.2308/ajpt-50876
- Çokluk Bökeoğlu, Ö. (2010). Logistic Regression: Concept and Application. Kuram ve Uygulamada Egitim Bilimleri, 10, 1397–1407.
- Coles, J. L., Daniel, N. D., & Naveen, L. (2006). Managerial incentives and risk-taking. *Journal of Financial Economics*, 79(2), 431–468. https://doi.org/https://doi.org/10.1016/j.jfineco.2004.09.004
- Cucchiara, A. (2012). Applied Logistic Regression. *Technometrics*, *34*, 358–359. https://doi.org/10.1080/00401706.1992.10485291
- Dalton, D. R., Daily, C. M., Ellstrand, A. E., & Johnson, J. L. (1998). Meta-analytic reviews of board composition, leadership structure, and financial performance. *Strategic Management Journal*, 19(3), 269–290. https://doi.org/https://doi.org/10.1002/(SICI)1097-0266(199803)19:3<269::AID-SMJ950>3.0.CO;2-K

- Das, P. (2014). The role of corporate governance in foreign investments. *Applied Financial Economics*, 24(3), 187–201. https://doi.org/10.1080/09603107.2013.870650
- Davis, G. F., & Adam Cobb, J. (2010). Chapter 2 Resource dependence theory: Past and future. In C. Bird Schoonhoven & F. Dobbin (Eds.), *Stanford's Organization Theory Renaissance*, 1970–2000 (Vol. 28, pp. 21–42). Emerald Group Publishing Limited. https://doi.org/10.1108/S0733-558X(2010)0000028006
- Dienes, D., & Velte, P. (2016). The impact of supervisory board composition on CSR reporting. Evidence from the German two-tier system. *Sustainability* (*Switzerland*), 8(1), 1–20. https://doi.org/10.3390/su8010063
- Elmagrhi, M. H., Ntim, C. G., Crossley, R. M., Malagila, J. K., Fosu, S., & Vu, T. V. (2017). Corporate governance and dividend pay-out policy in UK listed SMEs: The effects of corporate board characteristics. *International Journal of Accounting and Information Management*, 25(4), 459–483. https://doi.org/10.1108/IJAIM-02-2017-0020
- Erhard, N. L., Werbel, J. D., & Shrader, C. B. (2003). Board of director diversity and firm financial performance. *Corporate Governance: An International Review*, 11(2), 102–111. https://doi.org/10.1111/1467-8683.00011
- Faisal, M., Adhariani, D., & Djakman, C. D. (2019). CEO's International Characteristics and Corporate Social Responsibility. *Advances in Social Science, Education and Humanities Research*, 348. https://doi.org/10.2991/aprish-18.2019.12
- Fasan, M., & Mio, C. (2017). Fostering Stakeholder Engagement: The Role of Materiality Disclosure in Integrated Reporting. *Business Strategy and the Environment*, 26(3), 288–305. https://doi.org/10.1002/bse.1917
- Fernandez-Feijoo, B., Romero, S., & Ruiz, S. (2014). Effect of Stakeholders' Pressure on Transparency of Sustainability Reports within the GRI Framework. *Journal of Business Ethics*, 122(1), 53–63. https://doi.org/10.1007/s10551-013-1748-5
- Fernández-Temprano, M. A., & Tejerina-Gaite, F. (2020). Types of director, board diversity and firm performance. *Corporate Governance (Bingley)*, 20(2), 324–342. https://doi.org/10.1108/CG-03-2019-0096
- Finkelstein, S., & Hambrick, D. C. (1988). Chief executive compensation: A synthesis and reconciliation. *Strategic Management Journal*, *9*(6), 543–558. https://doi.org/10.1002/smj.4250090603
- FRC. (2018). Board Diversity Reporting. *Corporate Governance: A Synthesis of Theory, Research, and Practice*, 1–34. https://www.frc.org.uk/getattachment/62202e7d-064c-4026-bd19-f9ac9591fe19/Board-Diversity-Reporting-September-2018.pdf
- Frias-Aceituno, J. V., Rodriguez-Ariza, L., & Garcia-Sanchez, I. M. (2013). The

- role of the board in the dissemination of integrated corporate social reporting. *Corporate Social Responsibility and Environmental Management*, 20(4), 219–233. https://doi.org/10.1002/csr.1294
- Ghozali Imam. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (Sembilan). In *Semarang, Universitas Diponegoro* (Edisi 10). Badan Penerbit Universitas Diponegoro.
- Goodstein, J., & Boeker, W. (1991). Turbulence at the top: a new perspective on governance structure changes and strategic change. *Academy of Management Journal*. *Academy of Management*, 34(2), 306–330. https://doi.org/10.2307/256444
- Guerrero-Villegas, J., Pérez-Calero, L., Hurtado-González, J. M., & Giráldez-Puig, P. (2018). Board attributes and corporate social responsibility disclosure: A meta-analysis. *Sustainability* (*Switzerland*), 10(12), 4808. https://doi.org/10.3390/su10124808
- Hafsi, T., & Turgut, G. (2013). Boardroom Diversity and its Effect on Social Performance: Conceptualization and Empirical Evidence. *Journal of Business Ethics*, 112(3), 463–479. https://doi.org/10.1007/s10551-012-1272-z
- Huggins, A., Green, W. J., & Simnett, R. (2011). The Competitive Market for Assurance Engagements on Greenhouse Gas Statements: Is There a Role for Assurers from the Accounting Profession? *Current Issues in Auditing*, 5(2), A1–A12. https://doi.org/10.2308/ciia-50083
- Hurley, D., & Choudhary, A. (2020). Role of gender and corporate risk taking. *Corporate Governance* (*Bingley*), 20(3), 383–399. https://doi.org/10.1108/CG-10-2018-0313
- Ibrahim, N., Angelidis, J., & Tomic, I. M. (2009). Managers' Attitudes Toward Codes of Ethics: Are There Gender Differences? *Journal of Business Ethics*, 90(3), 343–353. https://doi.org/10.1007/s10551-010-0428-y
- Ismail, K., & Chandler, R. (2005). Disclosure in the quarterly reports of Malaysian companies. *Financial Reporting, Regulation & ...*, 25. http://gsb.curtin.edu/files/V4_N1Ismail1.pdf
- JENSEN, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48(3), 831–880. https://doi.org/https://doi.org/10.1111/j.1540-6261.1993.tb04022.x
- Jones, M. J., & Solomon, J. F. (2010). Social and environmental report assurance: Some interview evidence. *Accounting Forum*, 34(1), 20–31. https://doi.org/10.1016/j.accfor.2009.11.002
- Jones, P., Comfort, D., & Hillier, D. (2015). Materiality and external assurance in corporate sustainability reporting. *Property Management*, *33*(5), 430–450. https://doi.org/10.1108/PM-03-2015-0014
- Junior, S. S. B., da Silva, D., Gabriel, M. L. D. S., & Braga, W. R. de O. (2015). The Effects of Environmental Concern on Purchase of Green Products in

- Retail. *Procedia Social and Behavioral Sciences*, 170, 99–108. https://doi.org/https://doi.org/10.1016/j.sbspro.2015.01.019
- Kachouri, M., & Jarboui, A. (2017). Exploring the relation between corporate reporting and corporate governance effectiveness. *Journal of Financial Reporting and Accounting*, 15(3), 347–366. https://doi.org/10.1108/jfra-06-2016-0053
- Karaman, A. S., Orazalin, N., Uyar, A., & Shahbaz, M. (2021). CSR achievement, reporting, and assurance in the energy sector: Does economic development matter? *Energy Policy*, *149*. https://doi.org/10.1016/j.enpol.2020.112007
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Farooque, O. Al. (2019). Comprehensive Board Diversity and Quality of Corporate Social Responsibility Disclosure: Evidence from an Emerging Market. *Journal of Business Ethics*, 157(2), 447–481. https://doi.org/10.1007/s10551-017-3672-6
- Kend, M. (2015). Governance, firm-level characteristics and their impact on the client's voluntary sustainability disclosures and assurance decisions. Sustainability Accounting, Management and Policy Journal, 6(1), 54–78. https://doi.org/10.1108/SAMPJ-12-2013-0061
- Kent, P., & Stewart, J. (2008). Corporate governance and disclosures on the transition to International Financial Reporting Standards. *Accounting and Finance*, 48(4), 649–671. https://doi.org/10.1111/j.1467-629X.2007.00257.x
- Kesner, I. F. (1988). Directors' Characteristics and Committee Membership: An Investigation of Type, Occupation, Tenure, and Gender. *Academy of Management Journal*, 31(1), 66–84. https://doi.org/10.5465/256498
- Khan, I., & Senturk, I. (2019). Board diversity and quality of CSR disclosure: evidence from Pakistan. *Corporate Governance: The International Journal of Business in Society*, *19*(6), 1187–1203. https://doi.org/10.1108/CG-12-2018-0371
- Khan, S. Z., Yang, Q., & Waheed, A. (2019). Investment in intangible resources and capabilities spurs sustainable competitive advantage and firm performance. *Corporate Social Responsibility and Environmental Management*, 26(2), 285–295. https://doi.org/https://doi.org/10.1002/csr.1678
- Koseoglu, M. A., Uyar, A., Kilic, M., Kuzey, C., & Karaman, A. S. (2021). Exploring the connections among CSR performance, reporting, and external assurance: Evidence from the hospitality and tourism industry. *International Journal of Hospitality Management*, 94. https://doi.org/10.1016/j.ijhm.2020.102819
- Kosnik, R. D. (1990). Effects of Board Demography and Directors' Incentives on Corporate Greenmail Decisions. *Academy of Management Journal*, *33*(1), 129–150. https://doi.org/10.5465/256355
- Kruger, P. (2010). Corporate Social Responsibility and the Board of Directors. In

- Geneva Finance Institute (Issue Working paper).
- La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. (2000). Investor protection and corporate governance. *Journal of Financial Economics*, 58(1), 3–27. https://doi.org/https://doi.org/10.1016/S0304-405X(00)00065-9
- Lagasio, V., & Cucari, N. (2019). Corporate governance and environmental social governance disclosure: A meta-analytical review. *Corporate Social Responsibility and Environmental Management*, 26(4), 701–711. https://doi.org/10.1002/csr.1716
- Laksmana, I. (2008). Corporate Board Governance and Voluntary Disclosure of Executive Compensation Practices*. *Contemporary Accounting Research*, 25(4), 1147–1182. https://doi.org/https://doi.org/10.1506/car.25.4.8
- Lane, J. C. (1995). Ethics of business students: Some marketing perspectives. *Journal of Business Ethics*, 14(7), 571–580. https://doi.org/10.1007/BF00871985
- Lau, C., Lu, Y., & Liang, Q. (2016). Corporate Social Responsibility in China: A Corporate Governance Approach. *Journal of Business Ethics*, *136*(1), 73–87. https://doi.org/10.1007/s10551-014-2513-0
- Lehn, K. M., Patro, S., & Zhao, M. (2009). Determinants of the Size and Composition of US Corporate Boards: 1935-2000. *Financial Management*, 38(4), 747–780. https://doi.org/https://doi.org/10.1111/j.1755-053X.2009.01055.x
- Liao, L., Lin, T. (Philip), & Zhang, Y. (2018). Corporate Board and Corporate Social Responsibility Assurance: Evidence from China. *Journal of Business Ethics*, *150*(1), 211–225. https://doi.org/10.1007/s10551-016-3176-9
- 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/https://doi.org/10.1016/j.bar.2014.01.002
- Lipton, M., & Lorsch, J. W. (1992). A Modest Proposal for Improved Corporate Governance. *The Business Lawyer*, 48(1), 59–77. http://www.jstor.org/stable/40687360
- Loughran, T., & McDonald, B. (2020). Measuring Firm Complexity. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3645372
- Mangala, D., & Isha. (2019). Do Corporate Governance Characteristics Constrain Earnings Management?-The Role of Board, Audit Committee and Ownership Structure in Indian Corporate Sector. *The IUP Journal of Accounting Research* & *Audit Practices*, *XVIII*(4), 1–25. http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=13991600 5&site=ehost-live
- Marquardt, C., & Wiedman, C. (2016). Can Shareholder Activism Improve Gender Diversity on Corporate Boards? *Corporate Governance: An International*

- Review, 24(4), 443-461. https://doi.org/10.1111/corg.12170
- Masulis, R. W., Wang, C., & Xie, F. (2012). Globalizing the boardroom—The effects of foreign directors on corporate governance and firm performance. *Journal of Accounting and Economics*, 53(3), 527–554. https://doi.org/https://doi.org/10.1016/j.jacceco.2011.12.003
- Mathew, S., Ibrahim, S., & Archbold, S. (2016). Boards attributes that increase firm risk evidence from the UK. *Corporate Governance (Bingley)*, 16(2), 233–258. https://doi.org/10.1108/CG-09-2015-0122
- Melo, T. (2012). Determinants of corporate social performance: The influence of organizational culture, management tenure and financial performance. *Social Responsibility Journal*, 8(1), 33–47. https://doi.org/10.1108/17471111211196557
- Merendino, A., & Melville, R. (2019). The board of directors and firm performance: empirical evidence from listed companies. *Corporate Governance (Bingley)*, 19(3), 508–551. https://doi.org/10.1108/CG-06-2018-0211
- Meutia, I., Mukhtaruddin, M., Saftiana, Y., & Faisal, M. (2017). CEO's experience, foreign ownership and corporate social responsibility: A case of manufacturing companies. *Corporate Ownership and Control*, 14(3), 377–392. https://doi.org/10.22495/cocv14i3c2art12
- Miller, T., & Del Carmen Triana, M. (2009). Demographic Diversity in the Boardroom: Mediators of the Board Diversity–Firm Performance Relationship. *Journal of Management Studies*, 46(5), 755–786. https://doi.org/https://doi.org/10.1111/j.1467-6486.2009.00839.x
- Mio, C., Fasan, M., & Ros, A. (2016). Owners' preferences for CEOs characteristics: did the world change after the global financial crisis? *Corporate Governance (Bingley)*, *16*(1), 116–134. https://doi.org/10.1108/CG-07-2015-0092
- Miras-Rodríguez, M. del M., & Di Pietra, R. (2018). Corporate Governance mechanisms as drivers that enhance the credibility and usefulness of CSR disclosure. *Journal of Management and Governance*, 22(3), 565–588. https://doi.org/10.1007/s10997-018-9411-2
- Mock, T. J., Rao, S. S., & Srivastava, R. P. (2013). The Development of Worldwide Sustainability Reporting Assurance. *Australian Accounting Review*, 23(4), 280–294. https://doi.org/https://doi.org/10.1111/auar.12013
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021). 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
- Muttakin, M. B., Khan, A., & Subramaniam, N. (2015). Firm characteristics, board diversity and corporate social responsibility. *Pacific Accounting Review*,

- 27(3), 353–372. https://doi.org/10.1108/PAR-01-2013-0007
- Naheed, R., AlHares, A., Shahab, Y., & Naheed, R. (2021). Board's financial expertise and corporate social responsibility disclosure in China. *Corporate Governance: The International Journal of Business in Society*, 21(4), 716–736. https://doi.org/10.1108/CG-08-2020-0329
- Nekhili, M., Nagati, H., Chtioui, T., & Nekhili, A. (2017). Gender-diverse board and the relevance of voluntary CSR reporting. *International Review of Financial Analysis*, 50, 81–100. https://doi.org/10.1016/j.irfa.2017.02.003
- O'Reilly, C. A., Caldwell, D. F., & Barnett, W. P. (1989). Work Group Demography, Social Integration, and Turnover. *Administrative Science Quarterly*, 34(1), 21–37. https://doi.org/10.2307/2392984
- Oba, B., Tigrel, E., & Sener, P. (2014). Board structure in listed firms: Evidence from an emerging economy. *Corporate Governance (Bingley)*, 14(3), 382–394. https://doi.org/10.1108/CG-05-2012-0044
- Paige Fields, L., Fraser, D. R., & Subrahmanyam, A. (2012). Board quality and the cost of debt capital: The case of bank loans. *Journal of Banking & Finance*, 36(5), 1536–1547. https://doi.org/https://doi.org/10.1016/j.jbankfin.2011.12.016
- Park, J., & Brorson, T. (2005). Experiences of and views on third-party assurance of corporate environmental and sustainability reports. *Journal of Cleaner Production*, *13*(10), 1095–1106. https://doi.org/https://doi.org/10.1016/j.jclepro.2004.12.006
- Pathan, S. (2009). Strong boards, CEO power and bank risk-taking. *Journal of Banking & Finance*, 33(7), 1340–1350. https://doi.org/https://doi.org/10.1016/j.jbankfin.2009.02.001
- Patro, S., Zhang, L. Y., & Zhao, R. (2018). Director tenure and corporate social responsibility: The tradeoff between experience and independence. *Journal of Business Research*, *93*, 51–66. https://doi.org/10.1016/j.jbusres.2018.08.033
- Pearce II, J. A., & Zahra, S. A. (1992). BOARD COMPOSITION FROM A STRATEGIC CONTINGENCY PERSPECTIVE. *Journal of Management Studies*, 29(4), 411–438. https://doi.org/https://doi.org/10.1111/j.1467-6486.1992.tb00672.x
- Pelled, L. H., Eisenhardt, K. M., & Xin, K. R. (1999). Exploring the Black Box: An Analysis of Work Group Diversity, Conflict, and Performance. *Administrative Science Quarterly*, 44(1), 1–28. https://doi.org/10.2307/2667029
- Peterson, C. A., & Philpot, J. (2007). Women's Roles on U.S. Fortune 500 Boards: Director Expertise and Committee Memberships. *Journal of Business Ethics*, 72(2), 177–196. https://doi.org/10.1007/s10551-006-9164-8
- Pfeffer, J. (1972). Size and Composition of Corporate Boards of Directors: The Organization and its Environment. *Administrative Science Quarterly*, 17(2), 218–228. https://doi.org/10.2307/2393956

- Pfeffer, J. (2019). Size and composition of corporate boards of directors: The organization and its environment. *Corporate Governance: Values, Ethics and Leadership*, 17, 53–64. https://doi.org/10.2307/2393956
- Phang, S.Y. and Hoang, H. (2021). "Does positive CSR increase willingness to invest in a company based on performance? The incremental role of combined assurance." *Accounting & Finance*, 61(4). https://doi.org/10.1111/acfi.12771.
- Pucheta-Martínez, M. C., & Gallego-Álvarez, I. (2019a). An international approach of the relationship between board attributes and the disclosure of corporate social responsibility issues. *Corporate Social Responsibility and Environmental Management*, 26(3), 612–627. https://doi.org/10.1002/csr.1707
- Pucheta-Martínez, M. C., & Gallego-Álvarez, I. (2019b). An international approach of the relationship between board attributes and the disclosure of corporate social responsibility issues. *Corporate Social Responsibility and Environmental Management*, 26(3), 612–627. https://doi.org/https://doi.org/10.1002/csr.1707
- Raheja, C. G. (2005). Determinants of Board Size and Composition: A Theory of Corporate Boards. *The Journal of Financial and Quantitative Analysis*, 40(2), 283–306. http://www.jstor.org/stable/27647198
- Rao, K., & Tilt, C. (2016). Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy and Decision Making. *Journal of Business Ethics*, *138*(2), 327–347. https://doi.org/10.1007/s10551-015-2613-5
- Reverte, C. (2009). Determinants of corporate social responsibility disclosure ratings by Spanish listed firms. *Journal of Business Ethics*, 88(2), 351–366. https://doi.org/10.1007/s10551-008-9968-9
- SIMNETT, R., & NUGENT, M. (2007). Developing an Assurance Standard for Carbon Emissions Disclosures. *Australian Accounting Review*, *17*(42), 37–47. https://doi.org/https://doi.org/10.1111/j.1835-2561.2007.tb00441.x
- Simnett, R., Nugent, M., & Huggins, A. L. (2009). Developing an International Assurance Standard on Greenhouse Gas Statements. *Accounting Horizons*, 23(4), 347–363. https://doi.org/10.2308/acch.2009.23.4.347
- Singh, A.K., Aggarwal, A. and Anand, A. K. (2017). Corporate governance mechanisms and earnings management in Nigerian food product companies. *Journal of Administrative and Business Studies*, 3(1), 43–54. https://doi.org/10.20474/jabs-3.1.1
- Slater, D. J., & Dixon-Fowler, H. R. (2009). Ceo international assignment experience and corporate social performance. *Journal of Business Ethics*, 89(3), 473–489. https://doi.org/10.1007/s10551-008-0011-y
- SRINIDHI, B. I. N., GUL, F. A., & TSUI, J. (2011). Female Directors and Earnings Quality*. *Contemporary Accounting Research*, 28(5), 1610–1644.

- https://doi.org/https://doi.org/10.1111/j.1911-3846.2011.01071.x
- Suherman, S., Usman, B., Mahfirah, T. F., & Vesta, R. (2021). Do female executives and CEO tenure matter for corporate cash holdings? Insight from a Southeast Asian country. *Corporate Governance (Bingley)*, 21(5), 939–960. https://doi.org/10.1108/CG-07-2020-0290
- Timbate, L., & Park, C. K. (2018). CSR performance, financial reporting, and investors' perception on financial reporting. *Sustainability (Switzerland)*, 10(2). https://doi.org/10.3390/su10020522
- Tyson, T., & Adams, C. A. (2020). Increasing the scope of assurance research: new lines of inquiry and novel theoretical perspectives. *Sustainability Accounting, Management and Policy Journal*, 11(2), 291–316. https://doi.org/10.1108/SAMPJ-03-2018-0067
- Vafeas, N. (2003). Length of board tenure and outside director independence. *Journal of Business Finance and Accounting*, 30(7–8), 1043–1064. https://doi.org/10.1111/1468-5957.05525
- Velte, P. (2021). Determinants and consequences of corporate social responsibility assurance: a systematic review of archival research. *Society and Business Review*, 16(1), 1–25. https://doi.org/10.1108/SBR-05-2020-0077
- Vitolla, F., Raimo, N., & Rubino, M. (2020). Board characteristics and integrated reporting quality: an agency theory perspective. *Corporate Social Responsibility and Environmental Management*, 27(2), 1152–1163. https://doi.org/10.1002/csr.1879
- Williams, R. J. (2003). Women on Corporate Boards of Directors and their Influence on Corporate Philanthropy. *Journal of Business Ethics*, 42(1), 1–10. https://doi.org/10.1023/A:1021626024014
- Yermack, D. (1996). Higher market valuation of companies with a small board of directors. *Journal of Financial Economics*, 40(2), 185–211. https://doi.org/10.1016/0304-405X(95)00844-5
- Zhang, L. (2012). "Board demographic diversity, independence, and corporate social performance. *Corporate Governance: The International Journal of Business in Society*, 12(5), 686–700.
- Zubeltzu-Jaka, E., Ortas, E., & Álvarez-Etxeberria, I. (2019). Independent Directors and Organizational Performance: New Evidence from A Meta-Analytic Regression Analysis. *Sustainability (Switzerland)*, 11(24). https://doi.org/10.3390/su11247121