

## DAFTAR PUSTAKA

- Aboud, A., & Diab, A. (2018). The impact of social, environmental and corporate governance disclosures on firm value: Evidence from Egypt. *Journal of Accounting in Emerging Economies*, 8(4), 442–458. <https://doi.org/10.1108/JAEE-08-2017-0079>
- Agyei-Mensah; Ben Kwame. (2016). Internal Control Information Disclosure and Corporate Governance: Evidence from an Emerging Market. *Corporate Governance (Bingley)*, 16(1), 79–95. <https://doi.org/https://doi.org/10.1108/CG-10-2015-0136>.
- Akbar, A. (2015). The role of corporate governance mechanism in optimizing firm performance: a conceptual model for corporate sector of Pakistan. *Journal of Asian Business Strategy*, 5(6), 109–115.
- Akrou, M. . and B. O. H. (2016). Enviromental Disclosure and Stock Market Liquidity : Evidence from Arab MENA Emerging Markets. *Applied Economics*, 48(2), 1840–1851.
- Al-shaer, H., & Zaman, M. (2018). *CREDIBILITY OF SUSTAINABILITY REPORTS : 973–986*.
- Al-Shaer, H., Salama, A., Toms, S. (2018). Credibility of sustainability reports: the contribution of audit committees. *Business Strategy and the Environment.*, 27(7), 973–986.
- Amaliyah, F., & Herwiyanti, E. (2019). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Dan Komite Audit Terhadap Nilai Perusahaan Sektor Pertambangan. *Jurnal Akuntansi*, 9(3), 187–200. <https://doi.org/10.33369/j.akuntansi.9.3.187-200>
- American Institute of Certified Public Accountants (AICPA). (2020). *Frequently Asked Questions on External Assurance of Sustainability Reporting*. Durham, NC: AICPA. <https://us.aicpa.org/content/dam/%0Aaicpa/interestareas/businessindustryandgovernment/resources/sustainability/downloadabledocuments/sustainability-faqs.pdf>
- Bacha, S., Ajina, A., Saad, S.B. (2020). CSR performance and the cost of debt: does audit quality matter?, Corporate Governance. *The International Journal of Business in Society*, 21(1), 137–158.
- Bakarich, Kathleen M; Barenek Devon; O'Brien, P. E. (2022). Current Issues in Auditing The current state and future implications of ESG assurance. *American Accounting Association*, 6–31.

- Brigham, E. F. dan J. . . H. (2011). *Dasar-Dasar Manajemen Keuangan* (11th ed.). Erlangga.
- Brigham, E. F., & Houston, J. F. (2011). *Dasar-dasar Manajemen Keuangan Terjemahan* (10th ed.). Salemba Empat.
- 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.
- Buallay, A. (2019). Is sustainability reporting (ESG) associated with performance? Evidence from the European banking sector. *Management of Environmental Quality: An International Journal*, *30*(1), 98–115. <https://doi.org/10.1108/MEQ-12-2017-0149>
- Buallay, A., & Hamdan, A. (2019). The relationship between corporate governance and intellectual capital: The moderating role of firm size. *International Journal of Law and Management*, *61*(2), 384–401. <https://doi.org/10.1108/IJLMA-02-2018-0033>
- Campbell, S; Li, Y; Yu, J; & Zhang, Z. (2016). Impact of occupational community on the quality of internal control. *Journal of Business Ethics*, *139*, 271–285.
- Cecilia, L. J., & Sjarief, J. (2022). Analisis Pengaruh Kepemilikan Manajerial, Jumlah Rapat Komite Audit, Profitabilitas, Dan Kualitas Audit Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017--2019). *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, *18*(2), 179–199. <https://doi.org/10.25170/balance.v18i2.3135>
- Chen, Y; Gul, F; Marisetty, V; Truong, C.; & Veeraraghavan, M. (2016). Auditor client specific knowledge and internal control weakness: Some evidence on the role of auditor tenure and geographic distance. *Journal of Contemporary Accounting & Economics*, *12*, 121–124.
- Chen , H., & Shi, Y. (2012). Empirical Study on the Correlation between the Internal Control and Enterprise Value – Based on the Information System. *Journal of Computers*, *7*(7).
- Cheng, M., Dhaliwal, D., & Zhang, Y. (2013). Does investment efficiency improve after the disclosure of material weaknesses in internal control over financial reporting? *Journal of Accounting and Economics*, *56*(1), 1–18.
- COSO. (2012). *Framework and Appendices Internal Control-Integrated Framework Committee of Sponsoring Organizations of the Treadway Commission*. [www.ic.coso.org](http://www.ic.coso.org).
- COSO. (2013). The 2013 COSO Framework & SOX Compliance: One Approach to an Effective Transition. *The Association of Accountants and Financial*

*Professionals in Business.* <https://doi.org/https://doi.org/10.1111/j.1467-8330.1974.tb00606.x>

- D'Mello, R; Gao, X; & Jia, Y. (2017). Internal control and internal capital allocation: Evidence from internal capital markets of multi-segment firms. *Review of Accounting Studies*, 22(1), 251–287.
- Egorova, A. A., Grishunin, S. V., & Karminsky, A. M. (2022). The Impact of ESG factors on the performance of Information Technology Companies. *Procedia Computer Science*, 199, 339–345. <https://doi.org/10.1016/j.procs.2022.01.041>
- El Ghoul, S., Guedhami, O., Kim, Y. (2017). Country-Level Institutions Firm Value, and The Role of Corporate Social Responsibility Initiatives. *Journal of International Business Studies*, 48(3), 360–385.
- 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.
- Fuente, G. de la, Ortiz, M., & Velasco, P. (2021). The value of a firm's engagement in ESG practices: Are we looking at the right side? *Long Range Planning*, July, 102143. <https://doi.org/10.1016/j.lrp.2021.102143>
- Ghozali, I., & Latan, H. (2015). *Konsep, Teknik, Aplikasi Menggunakan Smart PLS 3.0 Untuk Penelitian Empiris*. Badan Penerbit Universitas Diponegoro.
- Giese, G., L.E., Melas, D., Nagy, Z., Nishikawa, L. (2019). Performance and Risk Analysis of Index-Based ESG Portfolios. *The Journal of Index Investing*, 9(4), 46–57.
- Gilandeh, Z. R; Khodabakhshi, N; & Moghanloo, A. P. (2016). Studying the Effectiveness of the Internal Control System on the Corporate Value and Dividend in Listed Companies in Tehran Stock Exchange. *IOSR Journal of Economics and Finance*, 7(4), 92–98.
- Haislip, J; Peters, G; & Richardson, V. (n.d.). The effect of auditor IT expertise on internal controls. *International Journal of Accounting and Information Systems*, 20, 1–15.
- Hirdinis, M. (2019). Capital structure and firm size on firm value moderated by profitability. *International Journal of Economics and Business Administration*, 7(1), 174–191. <https://doi.org/10.35808/ijeba/204>
- Indriani, J. (2022). Pengaruh Struktur Modal , Solvabilitas , Profitabilitas , dan Komite Audit Terhadap Nilai Perusahaan ( Studi Empiris pada Perusahaan Basic Materials Tahun 2017-2020 ). *Prosiding : Ekonomi Dan Bisnis*, 1(2), 1–15.
- Ittonen, K. (2010). Investor Reactions to Disclosures of Material Internal Control Weaknesses. *Managerial Auditing Journal*, 25(3), 259–268.

<https://doi.org/https://doi.org/10.1108/02686901011026350>.

- Jamali, D., Karam, C., Yin, J., Soundararajan, V. (2017). CSR Logics in Developing Countries : Translation, Adaptation and Stalled Development. *J. World Bus.*, 52(3), 343–359.
- Jensen, N., & Meckling, W. (1976). Theory of the Firm : Managerial Behavior, Agency Costs, and Capital Structure. *Journal of Finance Economics*.
- Ji X.D.; Lu W.; & Qu, W. (2016). Internal control weakness and accounting conservatism in China. *Managerial Auditing Journal*, 31, 688–726.
- Keryn Chalmers, David Hay, H. K. (2018). Internal Control in Accounting Research: A Review and Future Research Agenda. *Integrative Medicine Research*. <https://doi.org/10.1016/j.acclit.2018.03.002>
- Khan, A., Muttakin, M.B., Siddiqui, J. (2013). Corporate governance and corporate social responsibility disclosures: evidence from an emerging economy. *Journal of Business Ethics.*, 114(2), 207–223.
- Khlif, H. & Samaha, K. (2016). Audit committee activity and internal control quality in Egypt: Does external auditor’s size matter? *Managerial Auditing Journal*, 31, 269–289.
- Leng; Jianfei; and Yiran Ding. (2011). Internal Control Disclosure and Corporate Governance: Empirical Research from Chinese Listed Companies. *Technology and Investment*, 2(4), 286–294. <https://doi.org/https://doi.org/10.4236/ti.2011.24029>
- Leung, T.C.H., Gray, R. (2016). Social responsibility disclosure in the international gambling industry: a research note. *Meditari Accountancy Research*, 24(1), 73–90.
- Li, Y., Gong, M., Zhang, X. Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. *British Accounting Review*, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>
- Li, Y. J. Y. Z. Z. and S. X. Z. (2016). The Effect of Internal Control Weakness on Firm Valuation: Evidence from SOX Section 404 Disclosures. *Finance Research Letters*, 17, 17–24. <https://doi.org/https://doi.org/10.1016/j.frl.2016.01.001>.
- Malarvizhi, P. and M. R. (2016). Link Between Corporate Enviromental Disclosure and Firm Performance-Perception or Reality? *The British Accounting Review*, 36(1), 107–117.
- Manoppo, H., Arie, F. V. (2016). The Influence of Capiral Structure, Company Size and Profitability Towards Automotive Company Value of IDX Period 2011-2014. *Journal EMBA*, 4(2), 485–497.

- Melinda, A., & Wardhani, R. (2020). the Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence From Asia. *International Symposia in Economic Theory and Econometrics*, 27, 147–173. <https://doi.org/10.1108/S1571-038620200000027011>
- Mervelskemper, L., Streit, D. (2017). Enhancing Market Valuation of ESG Performance : Is Integrated Reporting Keeping Its Promise? *Business Strategy and the Environment*, 26(4), 536–549.
- Michelon, G; Bozzolan, S; & Beretta, S. (2015). Board monitoring and internal control system disclosure in different regulatory environments. *Journal of Applied Accounting Research*, 16, 138–164.
- Mohammad, W. M. W., & Wasiuzzaman, S. (2021). Environmental, Social and Governance (ESG) disclosure, competitive advantage and performance of firms in Malaysia. *Cleaner Environmental Systems*, 2(September 2020), 100015. <https://doi.org/10.1016/j.cesys.2021.100015>
- Mukhtarudin., Relasari., & Felmania, M. (2014). Good Corporate Governance Mechanism, Corporate Social Responsibility Disclosure on Firm Value: Empirical Study on Listed Company in Indonesia Stock Exchange. *International Journal of Finance & Accounting Studies*, 2(1), 1–10.
- Pozzoli, M., Pagani, A., & Paolone, F. (2022). The impact of audit committee characteristics on ESG performance in the European Union member states: Empirical evidence before and during the COVID-19 pandemic. *Journal of Cleaner Production*, 371, 133411. <https://doi.org/10.1016/j.jclepro.2022.133411>
- Prinsloo, A., Maroun, W. (2021). An exploratory study on the components and quality of combined assurance in an integrated or a sustainability reporting setting. *Sustainability Accounting Management and Policy Jurnal*, 12(1), 1–29.
- Putranto, P., & Kurniawan, E. (2018). Effect of managerial ownership and profitability in firm value. *European Journal of Business and Management*, 10(25), 96–104.
- Rich, K; & Zhang, J. (2014). Does audit committee monitoring matter in the government sector? Evidence from municipal internal control quality. *Journal of Governmental & Nonprofit Accounting*, 3, 58–80.
- Sadiq, M., Singh, J., Raza, M., & Mohamad, S. (2020). The impact of environmental, social and governance index on firm value: Evidence from Malaysia. *International Journal of Energy Economics and Policy*, 10(5), 555–562. <https://doi.org/10.32479/ijeep.10217>
- Saifi, M. C. S. T. M., & Hidayat, R. R. (2017). Pengaruh Good Corporate Governance terhadap Nilai Perusahaan (Studi pada Perusahaan Sub Sektor Food and Beverages yang terdaftar di BEI Tahun 2012-2015). *E-Proceeding of Management*, 4(3), 2261–2266.

- Setiany, E., Hartoko, S., Suhardjanto, D., Honggowati, S. (2017). Audit committee characteristics and voluntary financial disclosure., *Review of Integrative Business and Economics Research*, 6(3), 239–253.
- Sholihin, M., & Ratmono, D. (2020). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis (2nd ed.)*.
- Triani, N., & Tarmidi, D. (2019). Firm Value : Impact of Investment Decisions, Funding Decisions and Dividend Policies. *International Jurnal Of Academic Research in Accounting, Finance, and Management Sciences*, 9(2), 158–163. <https://doi.org/10.6007/IJARAFMS/v9-i2/6107>
- Trireksani, T., Djajadikerta, H.G. (2016). Corporate governance and environmental disclosure in the Indonesian mining industry. *Australasian Accounting Business & Finance Journal.*, 10(1), 18–28.
- Wang, F., Xu, L., Zhang, J., & Shu, W. (2018). Political connections , internal control and firm value : Evidence from China ’ s anti-corruption campaign. *Journal of Business Research*, 86(January), 53–67. <https://doi.org/10.1016/j.jbusres.2018.01.045>
- Wong, W. C., Batten, J. A., Ahmad, A. H., Mohamed-Arshad, S. B., Nordin, S., & Adzis, A. A. (2021). Does ESG certification add firm value? *Finance Research Letters*, 39(November 2019), 101593. <https://doi.org/10.1016/j.frl.2020.101593>
- Xiaowen, S. (2012). Corporate Characteristics and Internal Control Information Disclosure- Evidence from Annual Reports in 2009 of Listed Companies in Shenzhen Stock Exchange. *Physics Procedia*, 25, 630–635. <https://doi.org/https://doi.org/10.1016/j.phpro.2012.03.136>.
- Zhang, C ; Chen, H. (2016). Product market competition, state ownership and internal control quality. *China Journal of Accounting Studies*, 4, 406–432.