

## DAFTAR PUSTAKA

- Al-Baidhani, A. M. (2014). The Role of Audit Committee in Corporate Governance: Descriptive Study. SSRN Electronic Journal. <https://doi.org/10.2139/ssrn.2487167>
- AL-Duais, S. D., Malek, M., Abdul Hamid, M. A., & Almasawa, A. M. (2022). Ownership structure and real earnings management: evidence from an emerging market. *Journal of Accounting in Emerging Economies*, 12(2), 380–404. <https://doi.org/10.1108/JAEE-01-2021-0008>
- Aljadba, A., Nawai, N., & Laili, N. H. (2022). A Descriptive Analysis of Corporate Governance Mechanisms and Earnings Management in Palestine. *Journal of Accounting and Investment*, 24(1), 155–168. <https://doi.org/10.18196/jai.v24i1.16187>
- Alkurdi, A., hamad, A., Thneibat, H., & Elmarzouky, M. (2021). Ownership structure's effect on financial performance: An empirical analysis of Jordanian listed firms. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1939930>
- Alsaadi, M. A., Tijjani, B., & Falgi, K. I. (2021). Corporate Governance and Quality of Financial Reporting of Listed Firms: Evidence from Saudi Arabia. *International Journal of Innovation, Creativity and Change*, 15(6), 392–410. [https://www.researchgate.net/publication/351451066\\_Corporate\\_Governance\\_and\\_Quality\\_of\\_Financial\\_Reporting\\_of\\_Listed\\_Firms\\_Evidence\\_from\\_Saudi\\_Arabia](https://www.researchgate.net/publication/351451066_Corporate_Governance_and_Quality_of_Financial_Reporting_of_Listed_Firms_Evidence_from_Saudi_Arabia)
- Alzeban, A. (2020). The impact of audit committee, CEO, and external auditor quality on the quality of financial reporting. *Corporate Governance (Bingley)*, 20(2), 263–279. <https://doi.org/10.1108/CG-07-2019-0204>
- An, Y. (2023). DOES QUALITY OF AUDIT COMMITTEE ENHANCE AUDIT QUALITY? *International Journal of Professional Business Review*, 8(2). <https://doi.org/10.26668/businessreview/2023.v8i2.1385>
- Antwi, I. F. (2021). Bibliometric Analysis: Agency Theory in Accounting. *journal of accounting finance and auditing studies (JAFAS)*, 7(1), 56–76. <https://doi.org/10.32602/jafas.2021.003>
- Arieftiara, D., & Utama, S. (2018). Do Financial Reporting Quality and Corporate Governance Have Simultaneous Effect? Evidence from Indonesian Manufacturing Companies. *AKRUAL: Jurnal Akuntansi*, 9(2), 168. <https://doi.org/10.26740/jaj.v9n2.p168-185>

- Ashraf, M., Michas, P. N., & Russomanno, D. (2019). The impact of audit committee information technology expertise on the reliability and timeliness of financial reporting. *Accounting Review*, 95(5), 23–56. <https://doi.org/10.2308/ACCR-52622>
- Astuti, S., Zuhrohtun, Z., & Kusharyanti, K. (2015). Fraudulent financial reporting in public companies in Indonesia: An analysis of fraud triangle and responsibilities of auditors. *Journal of Economics, Business & Accountancy Ventura*, 18(2), 283. <https://doi.org/10.14414/jebav.v18i2.454>
- Aulia, D., & Siregar, S. V. (2018). Financial reporting quality, debt maturity, and chief executive officer career concerns on investment efficiency. *BAR - Brazilian Administration Review*, 15(2), 1–16. <https://doi.org/10.1590/1807-7692bar2018170120>
- Baatwah, S. R., Aljaaidi, K. S., Almoataz, E. S., & Salleh, Z. (2023). Culture and financial reporting quality in GCC countries: what do we know about tribal culture? *International Journal of Emerging Markets*, 18(4), 788–821. <https://doi.org/10.1108/IJOEM-04-2020-0439>
- Bandara, R. M. S. (2020). Measuring Financial Reporting Quality: An Approach Based on Qualitative Characteristics [Thesis]. Dalam *A thesis submitted in fulfilment of the requirements for the Degree of Doctor of Philosophy in Accounting*. University of Canterbury.
- Bendickson, J., Muldoon, J., Liguori, E. W., & Davis, P. E. (2016). Agency theory: background and epistemology. *Journal of Management History*, 22(4), 437–449. <https://doi.org/10.1108/JMH-06-2016-0028>
- Bilal, Komal, B., Ezeani, E., Usman, M., Kwabi, F., & Ye, C. (2023). Do the educational profile, gender, and professional experience of audit committee financial experts improve financial reporting quality? *Journal of International Accounting, Auditing and Taxation*, 53(September), 100580. <https://doi.org/10.1016/j.intaccaudtax.2023.100580>
- Borralho, J. M. C., Gallardo-Vázquez, D., Hernández-Linares, R., & De Sousa Paiva, I. C. (2020). The effect of corporate governance factors on the quality of financial reporting in family and non-family firms. *Revista de Contabilidad-Spanish Accounting Review*, 23(2), 167–179. <https://doi.org/10.6018/resar.358451>
- Boshkoska, M. (2014). The Agency Problem: Measures for Its Overcoming. *International Journal of Business and Management*, 10(1). <https://doi.org/10.5539/ijbm.v10n1p204>

- Botez, D., & Melega, A. (2020). INTERNAL AUDIT - ACTUALITIES AND CHALLENGES. STUDIES AND SCIENTIFIC RESEARCHES. ECONOMICS EDITION, (32). <https://doi.org/10.29358/sceco.v0i32.482>
- Brereton, P., Kitchenham, B. A., Budgen, D., Turner, M., & Khalil, M. (2007). Lessons from applying the systematic literature review process within the software engineering domain. *Journal of Systems and Software*, 80(4), 571–583. <https://doi.org/10.1016/j.jss.2006.07.009>
- Butar Butar, S., & Murniati, M. P. (2021). How does Financial Reporting Quality Relate to Stock Price Crash Risk? Evidence from Indonesian Listed Companies. *Jurnal Dinamika Akuntansi dan Bisnis*, 8(1), 59–76. <https://doi.org/10.24815/jdab.v8i1.19399>
- Chen, Q., Zheng, S., & Mou, W. (2017). *The Relationship between Financial Reporting Quality and Investment Efficiency*. 32(Emle), 464–467. <https://doi.org/10.2991/emle-17.2017.96>
- Cohen, J., Krishnamoorthy, G., & Wright, A. (2004). The Corporate Governance Mosaic And Financial Reporting Quality. *Journal of Accounting Literature*, January 2008, 87–152.
- Coleman, M., & Wu, M. (2021). Corporate governance mechanisms and corporate performance of firms in Nigeria and Ghana. *International Journal of Productivity and Performance Management*, 70(8), 2319–2351. <https://doi.org/10.1108/IJPPM-01-2020-0020>
- Daniela, P. (2021). Internal audit: defining, objectives, functions, and stages. *Studies in Business and Economics*, 23(4), 238–246.
- David, M., & Juliana, R. (2020). Even Number Boards In Indonesian Companies. *Riset*, 2(1), 242–251. <https://doi.org/10.35212/riset.v2i1.46>
- Davis, J. G., & Garcia-Cestona, M. (2023). Financial reporting quality and the effects of CFO gender and board gender diversity. *Journal of Financial Reporting and Accounting*, 21(2), 384–400. <https://doi.org/10.1108/JFRA-12-2020-0360>
- Dharmastuti, C., & Wahyudi, S. (2013). The Effectivity of Internal and External Corporate Governance Mechanisms Towards Corporate Performance. *Research Journal of Finance and Accounting*, 4(4), 132–140.
- Dianita, R. (2017). the Influence of Corporate Governance on the Performance of Manufacturing Companies With Eva Approach. *Jurnal Ilmiah Mahasiswa FEB*, 5(2).
- Dobija, D., Hryckiewicz, A., Zaman, M., & Puławska, K. (2022). Critical mass and voice: Board gender diversity and financial reporting quality. *European*

- Management Journal*, 40(1), 29–44.  
<https://doi.org/10.1016/j.emj.2021.02.005>
- Dobija, D., & Puławska, K. (2022). The influence of board members with foreign experience on the timely delivery of financial reports. *Journal of Management and Governance*, 26(1), 287–313.  
<https://doi.org/10.1007/s10997-020-09559-1>
- Eisenhardt, K. M., & Eisenhardt, K. M. (1989). Linked references are available on JSTOR for this article : Agency Theory : An Assessment and Review. *Academy of Management*, 14(1), 57–74. <https://www.jstor.org/stable/258191>
- El-Dyasty, M. M., & Elamer, A. A. (2023). Female leadership and financial reporting quality in Egypt. *Journal of Applied Accounting Research*, 24(3), 583–605. <https://doi.org/10.1108/JAAR-11-2021-0315>
- Ertuğrul, A. (2023). Investigation of the Relationship between Corporate Governance and Capital Structure in Insurance Companies with Panel Regression Analysis. *BDDK Bankacılık ve Finansal Piyasalar Dergisi*, 17(1), 107–130. <https://doi.org/10.46520/bddkdergisi.1348118>
- Fera, P., Moscariello, N., Pizzo, M., & Ricciardi, G. (2022). The relationship between minority directors and earnings management: an empirical analysis in the Italian institutional setting. *Corporate Governance (Bingley)*, 22(7), 1624–1645. <https://doi.org/10.1108/CG-06-2021-0224>
- Firoozi, M., Magnan, M., & Fortin, S. (2019). Does proximity to corporate headquarters enhance directors' monitoring effectiveness? A look at financial reporting quality. *Corporate Governance: An International Review*, 27(2), 98–119. <https://doi.org/10.1111/corg.12264>
- Frandsen, T. F., Bruun Nielsen, M. F., Lindhardt, C. L., & Eriksen, M. B. (2020). Using the full PICO model as a search tool for systematic reviews resulted in lower recall for some PICO elements. *Journal of Clinical Epidemiology*, 127, 69–75. <https://doi.org/10.1016/j.jclinepi.2020.07.005>
- Gjoni-Karameta, A., Fejzaj, E., Mlouk, A., & Sila, K. (2021). Qualitative Characteristics of Financial Reporting: An Evaluation According to the Albanian Users' Perception. *Academic Journal of Interdisciplinary Studies*, 10(6), 35. <https://doi.org/10.36941/ajis-2021-0151>
- Grewal, A., Kataria, H., & Dhawan, I. (2016). Literature search for research planning and identification of research problem. *Indian Journal of Anaesthesia*, 60(9), 635–639. <https://doi.org/10.4103/0019-5049.190618>
- Guterman, A. S. (2023). Sustainability in Corporate Governance. Dalam *Value-Oriented Leadership in Theory and Practice* (Vol. 16, Nomor 5, hlm. 95–

- 109). Springer Berlin Heidelberg. [https://doi.org/10.1007/978-3-662-65883-3\\_7](https://doi.org/10.1007/978-3-662-65883-3_7)
- Gwala, R. S., & Mashau, P. (2023). Tracing the Evolution of Agency Theory in Corporate Governance. Dalam *Governance as a Catalyst for Public Sector Sustainability* (Nomor April, hlm. 260–285). <https://doi.org/10.4018/978-1-6684-6966-8.ch013>
- Hafidzi, A. H. (2019). The Effect of Commissioners Board Size and Committee Board Size on Disclosure of Corporate Social Responsibility (CSR). Agregat: Jurnal Ekonomi Dan Bisnis, 3(1), 65. [https://doi.org/10.22236/agregat\\_vol3/is1pp65-80](https://doi.org/10.22236/agregat_vol3/is1pp65-80)
- Hajjat, E. S., AL-Tamimi, K. A. M., Obeidat, S. F., Jaradat, M. S., Wedyan, L. M., Soumadi, M. M., & Alomari, E. H. (2023). The Role of Corporate Governance Principles on Improving Market Performance. *International Journal of Professional Business Review*, 8(5), e01813. <https://doi.org/10.26668/businessreview/2023.v8i5.1813>
- Handayani, W. A., & Wahyudi, I. (2022). Pengaruh risiko litigasi, ketidakpercayaan investor, dan financial leverage terhadap kualitas pelaporan keuangan dengan komite audit berkeahlian hukum sebagai pemoderasi. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 5(2), 650–660. <https://doi.org/10.32670/fairvalue.v5i2.2127>
- Harymawan, I., Nasih, M., Rahayu, N. K., Kamarudin, K. A., & Wan Ismail, W. A. (2022). Busy CEOs and financial reporting quality: evidence from Indonesia. *Asian Review of Accounting*, 30(3), 314–337. <https://doi.org/10.1108/ARA-11-2021-0203>
- Hasan, A., Aly, D., & Hussainey, K. (2022). Corporate governance and financial reporting quality: a comparative study. *Corporate Governance (Bingley)*, 22(6), 1308–1326. <https://doi.org/10.1108/CG-08-2021-0298>
- Hasan, S., Abdullah, S. N. Bin, & Hossain, S. Z. (2014). Qualitative characteristics of financial reporting. *The Pakistan Accountant*, 3(85), 23–31. <https://doi.org/10.35774/visnyk2017.03.097>
- Hendrastuti, R., & Harahap, R. F. (2023). Agency theory: Review of the theory and current research. *Jurnal Akuntansi Aktual*, 10(1), 85. <https://doi.org/10.17977/um004v10i12023p085>
- Herath, S. K., & Norah, A. (2017). Financial Reporting Quality: A Literature Review. *International Journal of Business Management and Commerce*, 2(2), 1–14. [www.ijbmcnet.com](http://www.ijbmcnet.com)

- Hrazdil, K., Simunic, D. A., Spector, S., & Suwanyangyuan, N. (2023). Top executive gender diversity and financial reporting quality. *Journal of Contemporary Accounting and Economics*, 19(2), 100363. <https://doi.org/10.1016/j.jcae.2023.100363>
- Hung, D. H., Binh, V. T. T., Hung, D. N., Ha, H. T. V., Ha, N. V., & Van, V. T. T. (2023). Financial reporting quality and its determinants: A machine learning approach. *International Journal of Applied Economics, Finance and Accounting*, 16(1), 1–9. <https://doi.org/10.33094/ijaefa.v16i1.863>
- Ismael, H. R., & Kamel, H. (2020). Internal audit quality and earnings management: evidence from the UK. *Managerial Auditing Journal*, 36(7), 951–978. <https://doi.org/10.1108/MAJ-09-2020-2830>
- Ismail, W. A. W., Harymawan, I., Agustia, D., & Kamarudin, K. A. (2021). Financial reporting quality following the corporate governance reforms: A conditional conservatism perspective. *Journal of Governance and Regulation*, 10(2, special issue), 216–225. <https://doi.org/10.22495/jgrv10i2siart3>
- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Journal of Financial Economics*, 3(1), 305–360. <http://journals.sagepub.com/doi/10.1177/0018726718812602>
- Kaawaase, T. K., Nairuba, C., Akankunda, B., & Bananuka, J. (2021). Corporate governance, internal audit quality and financial reporting quality of financial institutions. *Asian Journal of Accounting Research*, 6(3), 348–366. <https://doi.org/10.1108/AJAR-11-2020-0117>
- Kabwe, M. (2023). Corporate governance attributes and financial reporting quality. *International Journal of Research in Business and Social Science (2147-4478)*, 12(1), 179–191. <https://doi.org/10.20525/ijrbs.v12i1.2287>
- Karabsheh, F. I. Al. (2021). Impact of Corporate Governance on the Quality and Credibility of Accounting Information in the Financial Statements in the Commercial Banks of Jordan. *Academy of Entrepreneurship Journal*, 27(5), 1–15.
- Kristin, T., Sudiro, A., & Sugiharta, N. (2022). RESPONSIBILITY OF THE BOARD OF DIRECTORS FOR VIOLATIONS OF GOOD CORPORATE GOVERNANCE PRINCIPLES IN THE MANAGEMENT. *Indonesia Private Law Review*, 3(2), 129–136. <https://doi.org/10.25041/iplr.v3i2.2373>
- Landstrom, H. (1993). Agency Theory and Its Application to Small Firms: Evidence from the Swedish Venture Capital Market. *The Journal of Entrepreneurial Finance*, 2(3), 203–218. <https://doi.org/10.57229/2373-1761.1136>

- Liu, X. (2023). A Literature Review of Upper Echelons Theory. *SHS Web of Conferences*, 169, 01067. <https://doi.org/10.1051/shsconf/202316901067>
- Madugba, J. U., Howell, K. E., Nwanji, T. I., Faye, S., Egbide, B. C., & Eluyela, D. F. (2021). Audit committee quality and financial reporting in deposit money banks in Nigeria. *Asian Economic and Financial Review*, 11(2), 104–117. <https://doi.org/10.18488/journal.aefr.2021.112.104.117>
- Mahadwartha, P. A. (2007). Conflict of Interest on Ownership Versus Free Cash Flow: Dividend Policy Effectiveness. *Journal of Indonesian Economy and Business*, 22(4), 1–18.
- Ngoc, B. T., Phuong, N. T. T., & Oanh, L. T. T. (2023). The Impact of Corporate Governance on the Quality of Accounting Information: Research Based on Listed Companies on Vietnam's Stock Exchange. *International Journal of Professional Business Review*, 8(4), e01404. <https://doi.org/10.26668/businessreview/2023.v8i4.1404>
- Nguyen, A. H., Thuy Doan, D., & Ha Nguyen, L. (2020). Corporate Governance and Agency Cost: Empirical Evidence from Vietnam. *Journal of Risk and Financial Management*, 13(5), 103. <https://doi.org/10.3390/jrfm13050103>
- Nguyen, D. V., Nguyen, N. H. K., & Dinh, T. T. (2023). CEO attributes and firm performance: Evidence from companies listed on Ho Chi Minh Stock Exchange. *Cogent Economics and Finance*, 11(2). <https://doi.org/10.1080/23322039.2023.2282838>
- Ogbaisi, S. A., & Ezuem, M. D. (2021). Corporate Governance and Financial Reporting Quality of Firms in Nigeria Sebastian. *SAU Journal of Management and Social Sciences*, 6(3), 113–122. <https://journals.sau.edu.ng/index.php/sjmas>
- Önce, S., & Çavuş, G. (2019). Evaluation of the Effects of Corporate Governance on Financial Reporting Quality. *Journal of Modern Accounting and Auditing*, 15(8). <https://doi.org/10.17265/1548-6583/2019.08.001>
- Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E. A., Brennan, S. E., Chou, R., Glanville, J., Grimshaw, J. M., Hróbjartsson, A., Lalu, M. M., Li, T., Loder, E. W., Mayo-Wilson, E., McDonald, S., ... Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *International Journal of Surgery*, 88(March), 105906. <https://doi.org/10.1016/j.ijsu.2021.105906>
- Pitenoei, Y. R., Gerayli, M. S., & Abdollahi, A. (2021). Financial reporting quality and firms' information environment: a case of Iranian firms. *International*

- Journal of Islamic and Middle Eastern Finance and Management*, 14(3), 541–560. <https://doi.org/10.1108/IMEFM-04-2019-0146>
- Plöckinger, M., Aschauer, E., Hiebl, M. R. W., & Rohatschek, R. (2016). The influence of individual executives on corporate financial reporting: A review and outlook from the perspective of upper echelons theory. *Journal of Accounting Literature*, 37(1), 55–75. <https://doi.org/10.1016/j.acclit.2016.09.002>
- Porter, C., & Sherwood, M. (2023). The effect of increases in board independence on financial reporting quality. *Accounting Research Journal*, 36(2–3), 109–128. <https://doi.org/10.1108/ARJ-12-2021-0344>
- Prince, J. B. (2021). Ownership Characteristics, Corporate Social Responsibility, Resource Productivity And Firm Performance: An Empirical Study. *Indian Journal of Corporate Governance*, 14(1), 71–85. <https://doi.org/10.1177/09746862211007035>
- Probohudono, A. N. (2019). The Influence of corporate governance, audit quality, and ownership, on financial instrument disclosure in Indonesia. *Journal of Contemporary Accounting*, 1(3), 173–187. <https://doi.org/10.20885/jca.vol1.iss3.art5>
- Puni, A., & Anlesinya, A. (2020). Corporate governance mechanisms and firm performance in a developing country. *International Journal of Law and Management*, 62(2), 147–169. <https://doi.org/10.1108/IJLMA-03-2019-0076>
- Rajpurohit, P. D., & Rijwani, P. R. (2022). Corporate Governance and Quality of Financial Reporting in Emerging Markets: A Structured Literature Review. *Indian Journal of Corporate Governance*, 15(1), 89–134. <https://doi.org/10.1177/0974686221089060>
- Rathnayake, R. M. S. S., Rajapakse, R. P. G. S. N., & Lasantha, S. A. R. (2021). The Impact of Financial Reporting Quality on Firm Performance. *Journal of Business and Technology*, 2028, 53–67. <https://doi.org/10.4038/jbt.v5i0.53>
- Rustiarini, N. W., Dewi, N. P. S., & Sunarsih, N. M. (2023). Board of Directors and Financial Restatement: Evidence from The Two-Tier System. *Accounting Analysis Journal*, 12(2), 144–154. <https://doi.org/10.15294/aaaj.v12i2.68995>
- Saime Önce, & Gülsen Çavuş. (2019). Evaluation of the Effects of Corporate Governance on Financial Reporting Quality. *Journal of Modern Accounting and Auditing*, 15(8). <https://doi.org/10.17265/1548-6583/2019.08.001>
- Salehi, M., Mokhtarzadeh, M., & Adibian, M. S. (2021). The Effect of Audit Committee Characteristics and Auditor Changes on Financial Restatement in Iran. *Revista de Metodos Cuantitativos para la Economia y la Empresa*,

- 31(31), 397–416.  
<https://doi.org/10.46661/REVMETODOSCUANTECONEMPRESA.3816>
- Sani, A. A., Abdul Latif, R., & Al-Dhamari, R. A. (2020). CEO discretion, political connection and real earnings management in Nigeria. *Management Research Review*, 43(8), 909–929. <https://doi.org/10.1108/MRR-12-2018-0460>
- Seers, K. (2015). Qualitative systematic reviews: their importance for our understanding of research relevant to pain. *British Journal of Pain*, 9(1), 36–40. <https://doi.org/10.1177/2049463714549777>
- Setiyawati, H., Hidayah, N., Rahmatika, D. N., & Indriasih, D. (2020). The Factors That Affect The Quality of Financial Reporting. *International Journal of Economics and Management Studies*, 7(1), 33–39. <https://doi.org/10.14445/23939125/ijems-v7i1p105>
- Soomro, M. A., & Hanafiah, M. H. (2022). CEO should be a generalist or specialist? Empirical foundations for leadership research. *Global Advances in Business Studies*, 1(1), 1–11. <https://doi.org/10.55584/gabs001.01.1>
- Swain, K. R., & Chaudhury, S. K. (2021). Corporate Governance and Agency Theory: A Bibliometric Review. *Pacific Business Review International*, 13(11 MAY 2021), 110–119.
- Tanujaya, M. E. (2022). Independence of the Supervisory Board in Banks: A Comparative Analysis of Indonesian and Malaysian Law. *The Lawpreneurship Journal*, 2(2), 119–134. <https://doi.org/10.21632/tlj.2.2.119-134>
- Tasios, S., & Bekiaris, M. (2012). Auditor's Perceptions of Financial Reporting Quality: The Case of Greece. *International Journal of Accounting and Financial Reporting*, 2(1), 57. <https://doi.org/10.5296/ijafr.v2i1.1286>
- Uman, L. S. (2011). Systematic Reviews and Meta-Analyses. *Information Management for the Busy Practitioner groups*, February, 11–18. <https://doi.org/10.1002/9781119413936.ch3>
- Umanto, U., Hartatiningsih, I., & Ikasari, N. (2022). Board Structure in State-Owned Enterprises (SOEs): Two-tier Model Analysis on the Implementation of Corporate Governance in Indonesia. *BISNIS & BIROKRASI: Jurnal Ilmu Administrasi dan Organisasi*, 29(3). <https://doi.org/10.20476/jbb.v29i3.1324>
- Widyaniandhita, L.-D. A., & Solihin, M. (2020). Testing the role of independent supervisory board characteristics on the relationship between earnings management and quality of corporate social reporting disclosure. *Journal of Contemporary Accounting*, 2(3), 151–164. <https://doi.org/10.20885/jca.vol2.iss3.art4>

- Wikartika, I., & Akbar, F. S. (2020). Analysis of Corporate Governance Based on The Agency Theory. *Nusantara Science and Technology Proceedings, 2019*, 1–9. <https://doi.org/10.11594/nstp.2019.0401>
- Yanida, M., & Widyatama, A. (2019). Does Corporate Governance increase the Financial Reporting Quality? *Proceedings of the International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 19), December*. <https://doi.org/10.2991/teams-19.2019.24>