

DAFTAR PUSTAKA

- Abdelsalam, O. H., & Street, D. L. (2007). Corporate governance and the timeliness of corporate internet reporting by U.K. listed companies. *Journal of International Accounting, Auditing and Taxation*, 16(2), 111–130. <https://doi.org/10.1016/j.intaccaudtax.2007.06.001>
- Abernathy, John & Kubick, Thomas & Masli, & Adi. (2018). *Evidence on the relation between managerial ability and financial reporting timeliness*.
- Adams, R. 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/10.1016/j.jfineco.2008.10.007>
- Ahmed, A. H., Mardini, G. H., Burton, B. M., & Dunne, T. M. (2018). Is internet reporting useful? Evidence from Egypt. *Journal of Applied Accounting Research*, 19(4), 574–591. <https://doi.org/10.1108/JAAR-03-2017-0042>
- Aifuwa, H. O., Musa, S., & Gold, N. O. (2020). Audit Committee Attributes and Timeliness of Corporate Financial Reporting in Nigeria. *Accounting and Finance*, 2(88), 114–124. [https://doi.org/10.33146/2307-9878-2020-2\(88\)-114-124](https://doi.org/10.33146/2307-9878-2020-2(88)-114-124)
- Alexeyeva, I. (2024). Does board composition impact the timeliness of financial reporting? Evidence from Swedish privately held companies. *Journal of International Accounting, Auditing and Taxation*, 54. <https://doi.org/10.1016/j.intaccaudtax.2024.100597>
- Andoh, J. A. N., Abugri, B. A., & Anarfo, E. B. (2023). Board Characteristics and performance of listed firms in Ghana. *Corporate Governance (Bingley)*, 23(1), 43–71. <https://doi.org/10.1108/CG-08-2020-0344>
- Astami, E., Pramono, A. J., Rusmin, R., Cahaya, F. R., & Soobaroyen, T. (2024). Do family ownership and supervisory board characteristics influence audit report lag? A view from a two-tier board context. *Journal of International Accounting, Auditing and Taxation*, 56. <https://doi.org/10.1016/j.intaccaudtax.2024.100638>
- Aulia, T. Z., & Riyandi, M. (2017). *Pengaruh Return On Assets, Debt To Equity Ratio, Price Earning Ratio Dan Firm-Size Terhadap Nilai Perusahaan Pada Perusahaan Kategori Indeks Lq-45 Di Bursa Efek Indonesia*. www.icamel.co.id
- Barac, K. (2004). Financial reporting on the internet in South Africa. *Meditari Accountancy Research*, 12(1), 1–20. <https://doi.org/10.1108/10222529200400001>

- 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>
- Chen, Y., Knechel, W. R., Marisetty, V. B., Truong, C., & Veeraraghavan, M. (2017). Board independence and internal control weakness: Evidence from SOX 404 disclosures. *AUDITING: A Journal of Practice & Theory*, 36(2), 45–62.
- Debreceny, R., Gray, G. L., & Rahman, A. (2002). The determinants of Internet financial reporting. In *Journal of Accounting and Public Policy* (Vol. 21). www.elsevier.com/locate/jaccpubpol
- Diah Kumalasari, P., Dewa, I., & Endiana, M. (2023). Nexus Synergy: A Business Perspective The Timeliness of Financial Reporting on Food and Beverage Companies in Indonesia. *Nexus Synergy: A Business Perspective*, 2023(3), 193–198. <http://firstcierapublisher.com>
- Dimes, R., & Molinari, M. (2023). Non-financial reporting and corporate governance: a conceptual framework. *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-04-2022-0212>
- Eagly, A. H., & Wood, W. (2012). Social role theory. In *Handbook of Theories of Social Psychology* (pp. 458–476). SAGE Publications Inc. <https://doi.org/10.4135/9781446249222.n49>
- Ezat, A., & El-Masry, A. (2008). The impact of corporate governance on the timeliness of corporate internet reporting by Egyptian listed companies. *Managerial Finance*, 34(12), 848–867. <https://doi.org/10.1108/03074350810915815>
- Ghozali, I. (2021). *Applikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.
- Hambrick, D. C., Cho, T. S., & Chen, M.-J. (1996). The Influence of Top Management Team Heterogeneity on Firms' Competitive Moves. In *Quarterly* (Vol. 41, Issue 4).
- Hasan, M., & Taha Islam, S. M. (2023). Exploring the link between institutional pressures and the timeliness of corporate internet reporting: the case of an emerging economy. *Journal of Financial Reporting and Accounting*, 21(2), 464–485. <https://doi.org/10.1108/JFRA-10-2020-0309>
- Ika, S. R., & Mohd Ghazali, N. A. (2012). Audit committee effectiveness and timeliness of reporting: Indonesian evidence. *Managerial Auditing Journal*, 27(4), 403–424. <https://doi.org/10.1108/02686901211217996>
- Jehn, K. A. (1995). A Multimethod Examination of the Benefits and Detriments of Intragroup Conflict. In *Source: Administrative Science Quarterly* (Vol. 40, Issue 2).

- Jensen, M. C., Meckling, W. H., Benston, G., Canes, M., Henderson, D., Leffler, K., Long, J., Smith, C., Thompson, R., Watts, R., & Zimmerman, J. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Issue 4). Harvard University Press. <http://hupress.harvard.edu/catalog/JENTHF.html>
- Judijanto, L., Rianti Setyawasih, Jemmy Christian Rakinaung, Alfiana, & Sukriyadi. (2024). Analysis Of The Influence Of Public Ownership, Number Of Independent Board Of Commissioners And Company Size On Corporate Reporting Timeliness Of Banking Industries In Indonesia. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, 10(1), 160–166. <https://doi.org/10.35870/jemsi.v10i1.1895>
- Kelton, A. S., & Yang, Y. wen. (2008). The impact of corporate governance on Internet financial reporting. *Journal of Accounting and Public Policy*, 27(1), 62–87. <https://doi.org/10.1016/j.jacppol.2007.11.001>
- Kiswanto, & Setiawan, D. (2022). The Impact of Characteristics of the Board of Directors on the Timelines of Corporate Internet Reporting Index of Companies in Indonesia. *Indian Journal of Corporate Governance*, 15(1), 70–88. <https://doi.org/10.1177/09746862221089059>
- Mardessi, S. (2022). Audit committee and financial reporting quality: the moderating effect of audit quality. *Journal of Financial Crime*, 29(1), 368–388. <https://doi.org/10.1108/JFC-01-2021-0010>
- Marston, C., & Polei, A. (2004). Corporate reporting on the Internet by German companies. *International Journal of Accounting Information Systems*, 5(3), 285–311. <https://doi.org/10.1016/j.accinf.2004.02.009>
- Naeem, M. A., Karim, S., Nor, S. M., & Ismail, R. (2022). Sustainable corporate governance and gender diversity on corporate boards: evidence from COVID-19. *Economic Research-Ekonomska Istrazivanja*, 35(1), 5824–5842. <https://doi.org/10.1080/1331677X.2022.2038649>
- Owusu-Ansah, S., & Leventis, S. (2006). Timeliness of corporate annual financial reporting in Greece. *European Accounting Review*, 15(2), 273–287. <https://doi.org/10.1080/09638180500252078>
- Shehadeh, E., Alkayed, H., & Aly, D. (2022). The impact of gender diversity on digital reporting in the USA. *The International Journal of Digital Accounting Research*, 22, 97–128. <https://doi.org/10.4192/1577-8517>
- Sigit, P., & Santiko, B. (n.d.). *Studi pada Perusahaan yang Terdaftar di Indeks LQ45 Bursa Efek Indonesia*.
- Slote, M. (2007). *The Ethics of Care and Empathy*.
- Susetyo, D., & Ramdani, S. (2020). *PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN PADA*

PT. BANK MANDIRI PERSEERO TBK. (Studi Empiris Pada Bursa Efek Indonesia). www.stiepasim.ac.id

- Terjesen, S., Sealy, R., & Singh, V. (2009). Women directors on corporate boards: A review and research agenda. *Corporate Governance: An International Review*, 17(3), 320–337. <https://doi.org/10.1111/j.1467-8683.2009.00742.x>
- Togatorop, M., & W Agus, I. N. (2020). Pengaruh Good Corporate Governance, Profitabilitas, Ukuran Perusahaan, dan Leverage Terhadap Ketepatan Waktu Corporate Internet Reporting. *JAFTA*.
- Valentino, L., & Tresna Parasetya, M. (2022). *PENGARUH UKURAN PERUSAHAAN, KINERJA KEUANGAN,*.
- Wiseman, R. M., Cuevas-Rodríguez, G., & Gomez-Mejia, L. R. (2012). Towards a social theory of agency. *Journal of Management Studies*, 49(1), 202–222. <https://doi.org/10.1111/j.1467-6486.2011.01016.x>
- Xiang, Y., & Birt, J. L. (2021). Internet reporting, social media strategy and firm characteristics – an Australian study. *Accounting Research Journal*, 34(1), 43–75. <https://doi.org/10.1108/ARJ-09-2018-0154>