

## DAFTAR PUSTAKA

- AbuRaya, R. (2017). Corporate Environmental Disclosure and Corporate Governance: A Critical Review. *Journal of Empirical Research in Accounting & Auditing An International Journal*, 04(01), 24–53. <https://doi.org/10.12785/jeraa/040102>
- Adnyana, I. M., & Adwishanti, P. R. (2020). Good Corporate Governance, Ukuran Dewan Komisaris, Net Profit Margin Dan Ukuran Perusahaan Efeknya Terhadap. *Jurnal Sosial Dan Humaniora*, 5(10), 245–270.
- Agus, D., & Zaitul. (2020). *PENGARUH CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN PERBANKAN DI INDONESIA*. 4. <https://consensus.app/papers/pengaruh-corporate-governance-terhadap-kinerja-keuangan-agus-zaitul/fabac7f23d1655dcb2b0323c412d8a64/>
- Akbar, F., & Fahmi, I. (2020). Pengaruh ukuran perusahaan, profitabilitas dan likuiditas terhadap kebijakan dividen dan nilai perusahaan pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia. *Jurnal Ilmiah Mahasiswa Ekonomi Manajemen*, 5(1), 62–81.
- Akhter, F., Hossain, M. R., Elrehail, H., Rehman, S. U., & Almansour, B. (2023). Environmental disclosures and corporate attributes, from the lens of legitimacy theory: a longitudinal analysis on a developing country. *European Journal of Management and Business Economics*, 32(3), 342–369. <https://doi.org/10.1108/EJMBE-01-2021-0008>
- Al-ahdal, W. M., Alsamhi, M. H., Tabash, M. I., & Farhan, N. H. S. (2020). The impact of corporate governance on financial performance of Indian and GCC listed firms: An empirical investigation. *Research in International Business and Finance*, 51(September 2018), 101083. <https://doi.org/10.1016/j.ribaf.2019.101083>
- Al-Matari, E. M., Al-Swidi, A. K., & Fadzil, F. H. B. (2014). The Measurements of Firm Performance's Dimensions. *Asian Journal of Finance & Accounting*, 6(1), 24. <https://doi.org/10.5296/ajfa.v6i1.4761>
- Al Amosh, H., Khatib, S., & Ananzeh, H. (2022). Environmental, social and governance impact on financial performance: evidence from the Levant countries. *Corporate Governance International Journal of Business in Society*, 23. <https://doi.org/10.1108/CG-03-2022-0105>
- Alfraih, M. M. (2018). The role of corporate governance in intellectual capital disclosure. *International Journal of Ethics and Systems*, 34(1), 101–121. <https://doi.org/10.1108/IJOES-02-2017-0026>
- Aly, D. A. R. M., Hasan, A., Obioru, B., & Nakpodia, F. (2024). Corporate governance and environmental disclosure: a comparative analysis. *Corporate Governance (Bingley)*, 24(8), 210–236. <https://doi.org/10.1108/CG-01-2024-0063>
- Arofah, S. N. (2023). *Jurnal Informatika Ekonomi Bisnis Pengaruh Good Corporate Governance dan Environmental Social Governance terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Moderasi*. 5, 125–133. <https://doi.org/10.37034/infef.v5i1.208>

- Asaari, M., Syandana, Y., Yarsi, U., Audit, K., & Perusahaan, U. (2025). *Pengaruh Komisaris Independen, Komite Audit, Direksi, dan Ukuran Perusahaan Terhadap Kinerja Keuangan (Studi Pada Badan Usaha Milik Negara di Bursa Efek Indonesia Tahun 2019-2023)*. 5(9), 3826–3842.
- Atan, R., Alam, M. M., Said, J., & Zamri, M. (2018). The impacts of environmental, social, and governance factors on firm performance: Panel study of Malaysian companies. *Management of Environmental Quality: An International Journal*, 29(2), 182–194. <https://doi.org/10.1108/MEQ-03-2017-0033>
- Atkins, J., Maroun, W., Atkins, B. C., & Barone, E. (2018). From the Big Five to the Big Four? Exploring extinction accounting for the rhinoceros. *Accounting, Auditing and Accountability Journal*, 31(2), 674–702. <https://doi.org/10.1108/AAAJ-12-2015-2320>
- Aydo, M., & Ergun, K. (2022). *Borsa – Istanbul Review Impact of ESG performance on firm value and profitability*. <https://doi.org/10.1016/j.bir.2022.11.006>
- Bateman, A., Blanco, E., & Sheffi, Y. (2017). *Disclosing and Reporting Environmental Sustainability of Supply Chains* (Vol. 4, pp. 119–144). [https://doi.org/10.1007/978-3-319-29791-0\\_6](https://doi.org/10.1007/978-3-319-29791-0_6)
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of financial management: Concise by Cengage*. Cengage Learning, 1–7.
- Cahaya Puteri Abdi Rabbi. (2025). *BEI: 94 Persen Emiten Sudah Sampaikan Laporan Berkelanjutan*. IDXChannel. <https://www.idxchannel.com/market-news/bei-94-persen-emiten-sudah-sampaikan-laporan-berkelanjutan>
- Christianah Pelumi Efunniyi, Angela Omozele Abhulimen, Anwuli Nkemchor Obiki-Osafiele, Olajide Soji Osundare, Edith Ebele Agu, & Ibrahim Adedeji Adeniran. (2024). Strengthening corporate governance and financial compliance: Enhancing accountability and transparency. *Finance & Accounting Research Journal*, 6(8), 1597–1616. <https://doi.org/10.51594/farj.v6i8.1509>
- Damayanti, F., & Susanto, T. (2016). Pengaruh Komite Audit, Kualitas Audit, Kepemilikan Institusional, Risiko Perusahaan Dan Return on Assets Terhadap Tax Avoidance. *Esensi*, 5(2), 187–206. <https://doi.org/10.15408/ess.v5i2.2341>
- Damayanti, K., & Khan, M. A. (2025). Corporate Governance Framed by Local Culture: Ownership's Power, Less-Independency Monitoring of Commissioners Board and Audit Committee. *International Journal of Current Science Research and Review*, 08. <https://doi.org/10.47191/ijcsrr/V8-i1-21>
- Darniaty, W. A., Aprilly, R. V. D., Nurhayati, W. T., Adzani, S. A., & Novita, S. (2023). Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan Dengan Performa Keuangan Sebagai Variabel Mediasi. *Jurnal Keuangan Dan Perbankan*, 19(2), 95–104. <https://doi.org/10.35384/jkp.v19i2.390>
- Das, C. P., & Swain, R. K. (2017). Impact of Organizational Factors on Financial Performance. *Parikalpana: KIIT Journal of Management*, 13(2), 145. <https://doi.org/10.23862/kiit-parikalpana/2017/v13/i2/164528>
- Doan, M. H., & Sassen, R. (2020). The relationship between environmental performance and environmental disclosure: A meta-analysis. *Journal of Industrial Ecology*, 24(5), 1140–1157. <https://doi.org/10.1111/jiec.13002>

- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, 20(1), 65–91.
- Eccles, R. G., & Krzus, M. P. (2018). The Importance of Corporate Governance in ESG Reporting. *Journal of Applied Corporate Finance*, 30(4), 70–81. <https://doi.org/10.1111/jacf.12312>
- Epstein, M. J., & Freedman, M. (1994). Social Disclosure and the Individual Investor. *Accounting, Auditing & Accountability Journal*, 7(4), 94–109. <https://doi.org/10.1108/09513579410069867>
- Fariha, R., Hossain, M. M., & Ghosh, R. (2022). Board characteristics, audit committee attributes and firm performance: empirical evidence from emerging economy. *Asian Journal of Accounting Research*, 7(1), 84–96. <https://doi.org/10.1108/AJAR-11-2020-0115>
- Fatihudin, D., Jusni, & Mochklas, M. (2018). How measuring financial performance. *International Journal of Civil Engineering and Technology*, 9(6), 553–557.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman Publishing.
- Gallena, J. T., & Djajadikerta, H. (2019). The Effect of Audit Committee Effectiveness on Corporate Governance: An Empirical Study on Publicly Listed Companies in Indonesia. *International Journal of Advanced Science and Technology*, 130, 161–178. <https://doi.org/10.33832/ijast.2019.130.15>
- Gatimbu, K. K., Kimathi, H., & Wabwire, J. M. (2017). Effect of corporate risk management disclosure on financial performance of non-financial service firms listed at Nairobi Securities Exchange, Kenya. *European Journal of Industrial Engineering*, 7(2), 95–102. <https://doi.org/10.1504/IJBCRM.2017.086065>
- Ghozali. (2021a). *Aplikasi Analisis Multivariate Dengan program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021b). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro. (10th ed.).
- Gimenez, C. (2020). Corporate Social Responsibility and Business Performance: The Role of Transparency in Improving Reputation and Reducing Legal Risks. *Journal of Business Ethics*, 162(2), 405–420. <https://doi.org/10.1007/s10551-019-04377-2>
- Hada, I. D. (2020). Considerations Regarding the Assessment and Measurement of Financial Performance. *16th Economic International Conference NCOE 4.0 2020*, 13, 115–129. <https://doi.org/10.18662/lumproc/ncoe4.0.2020/11>
- Hadjaat, M., Kusumawardani, A., Ulfah, Y., & Yударuddin, Y. A. (2021). *Board Size and Performance of Manufacturing Companies in Emerging Country 2 Literature Review*. 6, 581–588.
- Halidu, O. B., Awuah-Gyawu, M., Otchere Fianko, A., Gyamfi, B. A., & Asongu, S. A. (2025). Corporate governance and circular supply chains: Synergizing eco-adaptive organizational culture, leadership eco-innovation willingness, and perceived urgency for circularity. *Journal of Environmental Management*, 392(July), 126689. <https://doi.org/10.1016/j.jenvman.2025.126689>

- Hanifah. (2011). *Pengaruh Struktur Kepemilikan, Budaya Organisasi, Komite Audit dan Audit Internal terhadap Good Corporate Governance dan Implikasinya pada Kinerja Keuangan BUMN. Prosiding Seminar Nasional Penelitian dan PKM: Sosial, Ekonomi, dan Humaniora.*
- Hanna Pramadhia, J., & Anny Nainggolan, Y. (2025). The Role of ESG Component in Shaping Corporate Cost of Debt and Cost of Equity in Indonesia. *Journal of Accounting and Finance Management*, 5(6), 1345–1357. <https://doi.org/10.38035/jafm.v5i6.1241>
- Henry, D., & Idowu. (2024). The Role of Board Dynamics in Organizational Transformation: A Corporate Governance Perspective. *Open Journal of Business and Management*, 12(02), 1209–1227. <https://doi.org/10.4236/ojbm.2024.122063>
- Henry, M. M., Duncan, N., & Robert, M. (2022). Effect of The Size of Audit Committee on Internal Audit Effectiveness in Kericho and Nyandarua County Governments in Kenya. *International Journal of Academic Research in Business and Social Sciences*, 12(3). <https://doi.org/10.6007/ijarbss/v12-i3/12902>
- Hofmann, Y. E., & Strobel, M. (2020). Transparency goes a long way : information transparency and its effect on job satisfaction and turnover intentions of the professoriate. *Journal of Business Economics*, 90(5), 713–732. <https://doi.org/10.1007/s11573-020-00984-0>
- Hossain, M. A., Khan, M., Zaman, M., & Amin, M. (2017). Environmental Disclosure and Corporate Governance: A Study of Corporate Social Responsibility in Bangladesh. *Environmental and Sustainability Studies*, 1(1), 34–49.
- Hutabarat, F. (2023). *Analisa Laporan Keuangan: Perspektif Warren Buffet*. Deepublish.
- Indyarwati, E. V. (2017). Pengaruh Rasio CAMEL Terhadap Kinerja Keuangan Perbankan Syariah. *Jurnal Ilmu Dan Riset Akuntansi*, 6(8), 2–15.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jimantoro, C., Maria, K. A., & Rachmawati, D. (2023). Mekanisme Tata Kelola Dan Pengungkapan Environmental, Social, Governance. *Jurnal Riset Akuntansi Dan Keuangan*, 19(1), 31. <https://doi.org/10.21460/jrak.2023.191.440>
- Johan, S. (2024). Independent Commissioners: How Independent? *Jurnal Hukum Bisnis Bonum Commune*, 7(2), 135–142. <https://doi.org/10.30996/jhbbc.v7i2.10895>
- Karina, R., Lestari, F., & Ivone, I. (2023). The Effect of Enterprise Risk Management on Financial Performance and Firm Value: The Role of Environmental, Social and Governance Performance. *Global Financial Accounting Journal*, 7, 213. <https://doi.org/10.37253/gfa.v7i2.8706>
- Kasbar, M., Tsitsianis, N., Triantafylli, A., & Haslam, C. (2022). An empirical evaluation of the impact of agency conflicts on the association between corporate governance and firm financial performance. *Journal of Applied*

- Accounting Research*, 24. <https://doi.org/10.1108/JAAR-09-2021-0247>
- Khan, I., Mansi, W., Hong, X., Yu, X., Mukhtar, M. A., Tan, C., & Ullah, R. (2023). Impact of Corporate Social Responsibility on Economic and Environmental Performance of Financial and Non-Financial Firms. *Open Journal of Social Sciences*, 11(12), 224–241. <https://doi.org/10.4236/jss.2023.1112017>
- Khan, M., Serafeim, G., & Yoon, A. (2016). Corporate Sustainability: First Evidence on Materiality. *The Accounting Review*, 91(6), 1697–1724. <https://doi.org/10.2308/accr-51383>
- 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>
- Li, Q., Tang, W., & Li, Z. (2024). ESG systems and financial performance in industries with significant environmental impact: a comprehensive analysis. *Frontiers in Sustainability*, 5. <https://doi.org/10.3389/frsus.2024.1454822>
- Ma, C., Chishti, M. F., Durrani, M. K., Bashir, R., Safdar, S., & Hussain, R. T. (2023). The Corporate Social Responsibility and Its Impact on Financial Performance: A Case of Developing Countries. *Sustainability (Switzerland)*, 15(4), 1–18. <https://doi.org/10.3390/su15043724>
- Maghfira, A., & Utomo, D. C. (2024). the Effect of Esg Disclosure on Abnormal Return Moderated By Financial Health During Covid-19 Pandemic in Indonesia. *Diponegoro Journal of Accounting*, 13(3), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Mahromatin, L. F., Febriansari, R. N., Astuti, I. S., Harmanto, Wasto, & Puspitasari, I. A. (2022). *Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan Dengan Return Saham Dan Kinerja Keuangan Sebagai Variabel Mediasi*. 7(2).
- Martínez, P., & Rodríguez del Bosque, I. (2013). CSR and customer loyalty: The roles of trust, customer identification with the company and satisfaction. *International Journal of Hospitality Management*, 35, 89–99. <https://doi.org/https://doi.org/10.1016/j.ijhm.2013.05.009>
- MATTA, R., AKHTER, J., & MALARVIZHI, P. (2019). Managers' Perception on Factors Impacting Environmental Disclosure . *Journal of Management*, 6(2), 219–229. <https://doi.org/10.34218/jom.6.2.2019.025>
- Misiuda, M., & Lachmann, M. (2022). Investors' Perceptions of Sustainability Reporting—A Review of the Experimental Literature. *Sustainability (Switzerland)*, 14(24). <https://doi.org/10.3390/su142416746>
- Mohsin, H. J., Ahmed, S. A., & Streimikiene, D. (2020). Evaluating the financial performance by considering the effect of external factors on organization cash flow. *Contemporary Economics*, 14(3), 406–414. <https://doi.org/10.5709/ce.1897-9254.413>
- Monteiro, A. P., García-Sánchez, I. M., & Aibar-Guzmán, B. (2023). Can social disclosure induce a better corporate social performance? *Economic Research-Ekonomska Istrazivanja*, 36(3). <https://doi.org/10.1080/1331677X.2023.2217885>
- Murhadi, W. R., Handoyo, A., & Ernawati, E. (2024). The Good Corporate Governance: Case Study in Indonesia and Philippines. *JBTI : Jurnal Bisnis :*

- Teori Dan Implementasi*, 15(1), 1–15.  
<https://doi.org/10.18196/jbti.v15i1.19871>
- Musta Ani, S., Chariri, A., & Ghozali, I. (2022). The Existence of Independent Commissioners and Board Remunerations in Achieving Firm Value. *International Conference on Research and Development (Icorad)*, 1(1), 99–107. <https://doi.org/10.47841/icorad.v1i1.14>
- Nency Lisbeth, & Sari Edastami, M. (2024). Effect of audit committee characteristics on company financial performance: The role of company size as a moderator. *Journal of Innovation in Business and Economics*, 8(02), 1–16. <https://doi.org/10.22219/jibe.v8i02.29306>
- Nguyen, T. T. C., Le, A. T. H., & Nguyen, C. Van. (2023). Internal factors affecting the financial performance of an organisation's business processes. *Business Process Management Journal*, 29(5), 1408–1435. <https://doi.org/10.1108/BPMJ-10-2022-0486>
- Nugraheni, P., Alhabshi, S. M., & Rosman, R. (2022). Board of commissioners and corporate governance disclosure in Sharia-compliant companies in Indonesia. *Jurnal Akuntansi & Auditing Indonesia*, 26(June), 33–40. <https://doi.org/10.20885/jaai.vol26.iss1.art4>
- Nursito, Hadi, Y., & Faeni, D. P. (2019). Factors That Influence Financial Performance. *Restaurant Business*. <https://doi.org/10.26643/rb.v11i8i5.7215>
- Octaviani, R., & Dharma, F. (2024). Corporate Social Responsibility (CSR) Disclosure on Financial Performance in Manufacturing Companies on the Indonesia Stock Exchange. <https://doi.org/10.4108/eai.4-9-2024.2353825>
- Okon, E. (2024). Audit Committee Effectiveness and Financial Reporting Quality of Listed Non-Financial Firms in Sub-Saharan Africa : The Moderating Role of Board Independence. *Journal of Business and African Economy*, 10(4), 24–56. <https://doi.org/10.56201/jafm.v10.no8.2024.pg1.20>
- Otto, T. (2024). Corporate Governance, Agency Costs, and Financial Performance: A Systematic Literature Review. *International Cognitive Journal*, 1(1), 1–15. <https://doi.org/10.69659/rynzhy09>
- Ozata Canli, S. N., & Sercemeli, M. (2025). The impact of environmental, social and governance (ESG) disclosures on corporate financial performance in the energy sector. *International Journal of Energy Sector Management*. <https://doi.org/10.1108/IJESM-09-2024-0039>
- Pathiraja, A., Dissanayake, H., Mendis, O., & Iddagoda, A. (2023). Audit Committee Attributes and Firm Performance. *Economic Insights – Trends and Challenges*, 2022(4), 59–75. <https://doi.org/10.51865/eitc.2022.04.04>
- Plumlee, M., Brown, D., Hayes, R. M., & Marshall, R. S. (2015). Voluntary environmental disclosure quality and firm value: Further evidence. *Journal of Accounting and Public Policy*, 34(4), 336–361. <https://doi.org/https://doi.org/10.1016/j.jaccpubpol.2015.04.004>
- Priem, R., & Gabellone, A. (2024). The impact of a firm's ESG score on its cost of capital: can a high ESG score serve as a substitute for a weaker legal environment. *Sustainability Accounting, Management and Policy Journal*, 15(3), 676–703. <https://doi.org/10.1108/SAMPJ-05-2023-0254>
- Putri, D. M., & Laksito, H. (2023). Pengaruh Karakteristik Komite Audit, Keahlian.

- DeReMa Jurnal Manajemen*, 1–27.  
[http://eprints.undip.ac.id/53529/1/12\\_SISWANTO.pdf](http://eprints.undip.ac.id/53529/1/12_SISWANTO.pdf)
- Rahahleh, M., Hamzah, A., & Rashid, N. (2022). *Corporate Governance and Real Earnings Management: The Role of the Audit Committee Characteristics* (pp. 293–303). [https://doi.org/10.1007/978-3-030-93464-4\\_30](https://doi.org/10.1007/978-3-030-93464-4_30)
- Rahmawati. (2017). Pengaruh dewan direksi, dewan komisaris, komite audit dan Corporate social responsibility Terhadap kinerja keuangan perusahaan. *Jurnal Akuntansi Dan Ekonomi*, 2(2), 54–70.
- Rashid, A., Salim, B., & Ahmad, H. N. (2021). Internal Audit Effectiveness and Audit Committee Characteristics: Empirical Evidence from Pakistan. *IRASD Journal of Management*, 3(1), 1–13.  
<https://doi.org/10.52131/jom.2021.0301.0021>
- Sa'diyah, H. (2020). Corporate Governance dan Kinerja Keuangan. *Jurnal Manajemen Bisnis*, 17(4), 566–589. <https://doi.org/10.38043/jmb.v17i4.2718>
- Safira Putri Cahyaningrum, Kartika Hendra Titisari, A. A. (2022). *Pengaruh Penerapan Good Corporate Governance dan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan*.  
<https://doi.org/10.33395/owner.v6i3.1012>
- Saini, S., & Singhania, M. (2019). The Role of Social Disclosure in Building Trust and Achieving Long-Term Sustainability. *Journal of Business Ethics*, 154(2), 357–372. <https://doi.org/10.1007/s10551-019-04289-6>
- Salina, N., Kartikasari, D., & Responsibility, C. S. (2017). *PENGARUH PENGUNGKAPAN PROGRAM CORPORATE SOCIAL RESPONSIBILITY*. 5(2), 193–203.
- Sanjaya, I. P. S., & Sianturi, F. T. (2024). Environmental, Social, and Governance Disclosure on Market Performance in Indonesia. *Review of Integrative Business and Economics Research*, 13(4), 346–366.
- Setiawan, D., & Widagdo, A. K. (2025). *The influence of CSR disclosure on financial performance : the moderating role of independent commissioners*. *October*, 1–8. <https://doi.org/10.3389/frsus.2025.1542625>
- Smith, J., & Green, R. (2018). Corporate Environmental Responsibility: The Role of Environmental Disclosure. *Journal of Business Ethics*, 15(4), 100–112.
- Suhendi, T. F., & Mabrur, A. (2023). *PENGARUH TATA KELOLA PERUSAHAAN DAN*. 11(1), 1–16.
- Sukandar. (2014). Pengaruh Ukuran Dewan Direksi Dan Dewan Komisaris Serta Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan. *Diponegoro Journal Of Accounting*, 3(3), 1–7. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sulasih, N. L. M. H., Novitasari, N. L. G., & Widhiastuti, N. L. P. (2021). Pengaruh Rasio Leverage, Rasio Pasar, Rasio Profitabilitas Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Karya Riset Mahasiswa Akuntansi*, 1(1), 158–167.
- Teja, A. (2024). The effect of COVID-19 and CEO tenure on environmental and social disclosure scores. *Journal of Accounting and Investment*, 25(1), 289–310. <https://doi.org/10.18196/jai.v25i1.20376>
- Tian-Ping, G. (2011). Economic Ethical Implications of Stakeholder Theory.

- Journal of Shanghai University of Finance and Economics*.  
<https://consensus.app/papers/economic-ethical-implications-of-stakeholder-theory-tian-ping/c25ea1198251541fa4dd4220cf090227/>
- Tran, M. D., & Ha, H. H. (2023). Corporate governance disclosure and annual reports quality: An investigation in Vietnam context. *Cogent Economics and Finance*, 11(1), 1–32. <https://doi.org/10.1080/23322039.2023.2173125>
- Unilever Indonesia Tbk. (2024, November 19). Unilever Indonesia jadi Perusahaan Terbuka dengan ESG Score Terbaik. 19 November 2024. <https://www.unilever.co.id/news/press-releases/2024/unilever-indonesia-jadi-perusahaan-terbuka-dengan-esg-score-terbaik/>
- Wahyuningrum, I., Sriningsih, Puspita, A., Budihardjo, M., Chegenizadeh, A., & Nikraz, H. (2025). Has mandatory reporting improved environmental disclosure quality in Indonesia? *World Development Perspectives*, 39, 100718. <https://doi.org/10.1016/j.wdp.2025.100718>
- Wardati, S. D., Shofiyah, S., & Ariani, K. R. (2021). Pengaruh Dewan Komisaris, Dewan Direksi, Komite Audit, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan. *Inspirasi Ekonomi Jurnal Ekonomi Manajemen*, 3(4), 1–10. <https://doi.org/10.32938/ie.v3i4.2015>
- Yahaya, P. D. O. A. (2025). Remapping the connections between board independence and financial performance. *SSRN Electronic Journal*, 13(1), 227–263. <https://doi.org/10.2139/ssrn.5095445>
- Yılmaz, İ. (2018). Corporate Governance and Financial Performance Relationship: Case for Oman Companies. *Journal of Accounting, Finance and Auditing Studies*, 4(4), 84–106. <https://doi.org/10.32602/jafas.2018.006>
- Yolanda, S., Arza, F. I., & Halmawati. (2019). PENGARUH AUDIT TENURE, KOMITE AUDIT DAN AUDIT CAPACITY STRESS TERHADAP KUALITAS AUDIT. <https://doi.org/https://doi.org/10.24036/jea.v1i2.94>
- Zhang, D., & Liu, L. (2022). Does ESG Performance Enhance Financial Flexibility? Evidence from China. *Sustainability (Switzerland)*, 14(18). <https://doi.org/10.3390/su141811324>
- Zhang, H., & Han, Y. (2022). Performance evaluation of Internet financial enterprises based on factor analysis. *BCP Business & Management*, 19(December 2019), 14–20. <https://doi.org/10.54691/bcpbm.v19i.651>