

DAFTAR PUSTAKA

- Adams, C. A., & Frost, G. R. (2008). Integrating sustainability reporting into management practices. *Accounting Forum*, 32(4), 288–302. <https://doi.org/10.1016/j.accfor.2008.05.002>
- Ahmed, K., & Nicholls, D. (1994). The impact of non-financial company characteristics on mandatory disclosure compliance in developing ..., (March).
- Ali, A. (2013). How board structure influences the corporate Pakistan ' s perspective. *Global Journal of Management and Business Research Administration and Management*, 13(11).
- Aras, G., & Crowther, D. (2008). Governance and sustainability. *Management Decision*, 46(3), 433–448. <https://doi.org/10.1108/00251740810863870>
- Barako, D. G., & Brown, A. M. (2008). Corporate social reporting and board representation: Evidence from the Kenyan banking sector. *Journal of Management and Governance*, 12(4), 309–324. <https://doi.org/10.1007/s10997-008-9053-x>
- Barker, R., & Rueda, D. (2007). The labor market determinants of corporate governance reform. *CLPE Research Paper*, 5(3), 1–72.
- 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>
- Beekes, W., Brown, P., Zhan, W., & Zhang, Q. (2016). Corporate Governance, Companies' Disclosure Practices and Market Transparency: A Cross Country Study. *Journal of Business Finance and Accounting*, 43(3–4), 263–297. <https://doi.org/10.1111/jbfa.12174>

- Beliveau, B., Cottrill, M., & O'Neill, H. (1994). Predicting Corporate Social Responsiveness. *Journal of Business Ethics*, 13, 731–738. <https://doi.org/10.1007/BF00881333>
- Bowman, E. H., & Haire, M. (1976). Social impact disclosure and corporate annual reports. *Accounting, Organizations and Society*, 1(1), 11–21. [https://doi.org/10.1016/0361-3682\(76\)90004-0](https://doi.org/10.1016/0361-3682(76)90004-0)
- Carter, D. A., Simkins, B. J., Simpson, W. G., Borokhovich, K., Crutchley, C., Elson, C., ... Longhofer, S. (2003). Corporate Governance, Board Diversity, and Firm Value. *The Financial Review*, 38, 33–53. <https://doi.org/10.1111/1540-6288.00034>
- Chariri, A., & Gozali, I. (2007). *Teori Akuntansi* (3rd ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Clarke, T. (2004). *Theories Of Corporate Governance: The Philosophical Foundations Of Corporate Governance*. London: Routledge. Retrieved from <http://books.google.com/books?id=ubu9GUxhejYC&pgis=1>
- Cowen, S. S., Ferreri, L. B., & Parker, L. D. (1987). The impact of corporate characteristics on social responsibility disclosure: A typology and frequency-based analysis. *Accounting, Organizations and Society*, 12(2), 111–122. [https://doi.org/10.1016/0361-3682\(87\)90001-8](https://doi.org/10.1016/0361-3682(87)90001-8)
- Deegan, C. (2002). Introduction. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Dilling, P. F. A. (2010). Sustainability reporting in a global context: What are the characteristics of corporations that provide high quality sustainable reports - An empirical study? *International Business & Economics Research Journal*, 9(1), 19–30.
- Dissanayake, D., Tilt, C., & Xydias-Lobo, M. (2016). Sustainability reporting by publicly listed companies in Sri Lanka. *Journal of Cleaner Production*, 129, 169–182. <https://doi.org/10.1016/j.jclepro.2016.04.086>

- Dunphy, D., Griffiths, A., & Benn, S. (2003). *Organizational Change for Corporate Sustainability*. London: Routledge.
- Dutta, P., & Bose, S. (2007). Gender Diversity in the Boardroom and Financial Performance of Commercial Banks: Evidence from Bangladesh. *Economic Policy*, (2116). <https://doi.org/10.1227/01.NEU.0000349921.14519.2A>
- Dyllick, T., & Hockerts, K. (2002). Beyond the business case for corporate sustainability. *Business Strategy and the Environment*, 11(2), 130–141. <https://doi.org/10.1002/bse.323>
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*1, 14(4), 532–550. <https://doi.org/10.2307/258557>
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control Separation of Ownership and Control. *Journal of Law and Economics*, 26(2), 301–325. <https://doi.org/10.1086/467037>
- Farook, S., & Lanis, R. (2011). Determinants of corporate social responsibility disclosure : the case of Islamic banks. *Journal of Islamic Accounting and Business Research*, 2(2), 114–141. <https://doi.org/10.1108/17590811111170539>
- Ferry, M. G., & Jones, W. H. (1979). Determinants of Financial Structure: A New Methodological Approach. *Journal of Finance*, 1(3), XXXIV.
- Ghozali, I. (2014). *Ekonometrika. Teori, Konsep, dan Aplikasi dengan IBM SPSS* 22. Semarang: Badan Penerbit Universitas Diponegoro.
- Gray, R., Owen, D., & Adams, C. (1996). *Accounting & Accountability: Changes and Challenges in Corporate Social and Environmental Reporting*. Prentice Hall.
- GRI. (2013). G4 sustainability reporting guidelines. Retrieved from <https://www.globalreporting.org/standards/g4/Pages/default.aspx>
- Gurvitsh, N., & Sidorova, I. (2012). Environmental and social accounting

disclosures as a vital component of sustainability reporting integrated into annual reports of the Baltic companies for the years 2007-2011: based on companies listed on NASDAQ OMX Baltic main list as of June 2012, 38–44.

Haniffa, R. M., & Cooke, T. E. (2002). Culture, corporate governance and disclosure in Malaysian corporations. *Abacus*, 38(3), 317–349. <https://doi.org/10.1111/1467-6281.00112>

Harahap, S. S. (2009). *Analisis Kritis Atas Laporan Keuangan* (First). Jakarta: PT. Raja Grafindo Persada. <https://doi.org/www.rajagrafindo.com>

Healy, P. M., & Palepu, K. G. (2001). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting and Economics*, 31(1–3), 405–440. [https://doi.org/10.1016/S0165-4101\(01\)00018-0](https://doi.org/10.1016/S0165-4101(01)00018-0)

Heinz, D. C. (1976). Financial correlates of a social measure. *Akron Business and Economic Review*, Vol. 7(Nº. 1), 48–51.

Ho, D., Mak, A., & Wong, B. (2001). Assurance of functionality of tax in the e-business world: the Hong Kong experience. *Managerial Auditing Journal*, 16(6), 339–346. <https://doi.org/10.1108/02686900110395488>

Hossain, M., & Hammami, H. (2009). Voluntary disclosure in the annual reports of an emerging country: The case of Qatar. *International Journal of Cardiology*, 25(2), 255–265. <https://doi.org/10.1016/j.adiac.2009.08.002>

Ienciu, I.-A., Popa, I. E., & Ienciu, N. M. (2012). Environmental Reporting and Good Practice of Corporate Governance: Petroleum Industry Case Study. *Procedia Economics and Finance*, 3(12), 961–967. [https://doi.org/10.1016/S2212-5671\(12\)00258-4](https://doi.org/10.1016/S2212-5671(12)00258-4)

Jackson, G., & Apostolakou, A. (2010). Corporate social responsibility in Western Europe: An institutional mirror or substitute? *Journal of Business Ethics*, 94(3), 371–394. <https://doi.org/10.1007/s10551-009-0269-8>

- Jamali, D., Safieddine, A. M., & Rabbath, M. (2008). Corporate governance and corporate social responsibility synergies and interrelationships. *Corporate Governance*, 16(5), 443–459. <https://doi.org/10.1111/j.1467-8683.2008.00702.x>
- Janggu, T., Darus, F., Zain, M. M., & Sawani, Y. (2014). Does good corporate governance lead to better sustainability reporting? An analysis using Structural Equation Modeling. *Procedia - Social and Behavioral Sciences*, 145, 138–145. <https://doi.org/10.1016/j.sbspro.2014.06.020>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial. *Journal of Financial Economics*, 3, 305–360. [https://doi.org/http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/http://dx.doi.org/10.1016/0304-405X(76)90026-X)
- Julizaerma, M. K., & Sori, Z. M. (2012). Gender Diversity in the Boardroom and Firm Performance of Malaysian Public Listed Companies. *Procedia - Social and Behavioral Sciences*, 65(ICIBSoS), 1077–1085. <https://doi.org/10.1016/j.sbspro.2012.11.374>
- Kartikarini, N., & Mutmainah, S. (2013). Analisis Pengaruh Diversitas Gender Terhadap Voluntary Corporate Governance Disclosure dalam Laporan Tahunan Perusahaan. *Diponegoro Journal of Accounting*, vol 2, 1–15.
- Khan, M. H.-U.-Z., Azizul Islam, M., Kayeser Fatima, J., & Ahmed, K. (2011). Corporate sustainability reporting of major commercial banks in line with GRI: Bangladesh evidence. *Social Responsibility Journal*, 7(3), 347–362. <https://doi.org/10.1108/174711111111154509>
- Khoirunisa, A. A. (2011). *Analisis Pengaruh Mekanisme Corporate Governance Terhadap Nilai Perusahaan*. <https://doi.org/10.2307/2329112>
- Komalasari, D., & Anna, Y. D. (2014). Pengaruh Mekanisme Corporate Governance, Ukuran Perusahaan, dan Profitabilitas Perusahaan Terhadap Corporate Social Responsibility (Studi Pada Perusahaan Perbankan yang Listing di Bursa Efek Indonesia Tahun 2008-2011). *Jurnal Akuntansi Institut*

Manajemen Telkom.

- Larkin, M. B., Bernardi, R. a, & Bosco, S. M. (2012). Board gender diversity , corporate reputation and market performance. *International Journal of Banking and Finance*, 9(1), 1–27. Retrieved from <http://epublications.bond.edu.au/ijbf>
- Li, T., Sun, L., & Zou, L. (2009). State ownership and corporate performance: A quantile regression analysis of Chinese listed companies. *China Economic Review*, 20(4), 703–716. <https://doi.org/10.1016/j.chieco.2009.05.006>
- Natalylova, K. (2013). Pengaruh corporate governance terhadap corporate social responsibility dan kinerja perusahaan yang mendapatkan indonesia suistainabilty reporting awards. *Stie Trisakti Media Bisnis*, 162–182.
- Ntim, C. G., & Soobaroyen, T. (2013). Corporate governance and performance in socially responsible corporations: New empirical insights from a neo-institutional framework. *Corporate Governance (Oxford)*, 21(5), 468–494. <https://doi.org/10.1111/corg.12026>
- Ong, T., Trireksani, T., & Djajadikerta, H. G. (2016). Hard and soft sustainability disclosures: Australia’s resources industry. *Accounting Research Journal*, 29(2), 198–217. <https://doi.org/http://dx.doi.org/10.1108/09564230910978511>
- Painter-Morland, M. (2006). Triple bottom-line reporting as social grammar: integrating corporate social responsibility and corporate codes of conduct. *Business Ethics: A European Review*, 15(4), 352–364. <https://doi.org/10.1111/j.1467-8608.2006.00457.x>
- Pflieger, J., Fischer, M., Kupfer, T., & Eyerer, P. (2005). The contribution of life cycle assessment to global sustainability reporting of organizations. *Management of Environmental Quality: An International Journal*, 16(2), 167–179. <https://doi.org/10.1108/14777830510583182>
- Putri, C. D. (2011). *Pengaruh Corporate Governance dan Karakteristik*

Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan Dalam Sustainability Report (Studi Empiris Perusahaan yang Terdaftar di BEI Periode 2008-2011). Universitas Negeri Padang.

Ratnasari, Y., & Prastiwi, A. (2011). Pengaruh Corporate Governance Terhadap Luas Pengungkapan Tanggung Jawab Sosial Perusahaan Di Dalam Sustainability Report, 1–28.

Reddy, K., & Gordon, L. W. (2010). The effect of sustainability reporting on financial performance: An empirical study using listed companies. *Journal of Asia Entrepreneurship and Sustainability*, 6(2), 19–42.

Rohmah, D. (2015). *Pengaruh mekanisme corporate governance , ukuran perusahaan dan profitabilitas perusahaan terhadap pengungkapan corporate social responsibility di dalam laporan sustainability*. Syarif Hidayatullah Jakarta.

Sabbaghi, O. (2016). Corporate Governance: The International Journal of Business in Society Corporate governance in China: A review. *Corporate Governance: The International Journal of Business in Society*, 16(5).

Said, R., Zainuddin, Y.H. and Haron, H. (2009). The relationship between corporate social responsibility disclosure and corporate governance characteristics in Malaysian public listed companies. *Social Responsibility Journal*, 5(2), 212–226.
<https://doi.org/http://dx.doi.org/10.1108/17471110910964496> The

Santioso, L., & Chandra, E. (2012). Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage, Umur Perusahaan, dan Dewan Komisaris Independen Dalam Pengungkapan Corporate Social Responsibility. *Jurnal Bisnis Dan Akuntansi*, 14(1), 17–30.

Sari, A. R., Sutrisno, & Sukoharsono, E. G. (2013). Pengaruh Kepemilikan Institusional, Komposisi Dewan Komisaris, Kinerja Perusahaan terhadap Luas Pengungkapan Corporate Social Responsibility di dalam Sustainability

- Report pada Perusahaan Manufaktur yang Terdaftar di BEI. *Jurnal Aplikasi Manajemen*, 11(3), 481–491.
- Sekaran, U. (2006). *Research Method for Business-Metodologi Penelitian untuk Bisnis*. Jakarta: Salemba Empat.
- Sheman, W. R., & DiGuilio, L. (2010). The Secon Round Of G3 Reports: Is Triple Bottom Line Reporting Becoming More Comparable? *Business & Economics Reasearch*, 8(9), 59.
- Shocker, A. D., & Sethi, S. P. (1974). *An Approach to Incorporating Social Preferences in Developing Corporate Action Strategies*. (S. P. Sethie, Ed.). Lost Angeles: Melville Publishing Company.
- Singhvi, S. S., & Desai, H. B. (1971). An Empirical Analysis of the Quality of Corporate Financial Disclosure. *The Accounting Review*, 46(1), 129–138.
Retrieved from <http://www.redi-bw.de/db/ebsco.php/search.ebscohost.com/login.aspx?direct=true%7B&%7Ddb=bth%7B&%7DAN=4482572%7B&%7Dsite=ehost-live>
- Solomon, J. (2007). *Corporate Governance and Accountability* (Second Edi). John Wiley & Sons, Ltd.
- Surya, I., & Yustiavandama, I. (2006). *Penerapan Good Corporate Governance: Mengesampikan Hak-hak Istimewa Demi Kelangsungan Usaha*. Jakarta: Penanda Media Group.
- Suryono, H., & Prastiwi, A. (2011). Pengaruh Karakteristik Perusahaan dan Corporate Governance (CG) Terhadap Praktik Pengungkapan Sustainability Report (SR) (Studi Pada Perusahaan – Perusahaan yang Listed (Go-Public) di Bursa Efek Indonesia (BEI) Periode 2007 - 2009). *Simposium Nasional Akuntansi XIV Aceh 2011*, 21–22.
- Sutami, E., Ratna, A., & Zakaria, A. (2011). The Effect of Voluntary Disclosure of Enviromental Performance and Level of Externalities to Corporate Economic Performance. (A Case Study in Companies Listed in Indonesia

Stock Exchange). *Proceedings- Organization and Social Contex*, 1–10.

- Turner, G., Vourvachis, P., & Woodward, T. (2006). Heading towards sustainability reporting: a pilot study into the progress of embracing the global reporting initiative in the United Kingdom. *Journal of Applied Accounting Research*, 8(2), 41–70. [https://doi.org/10.1108/S1479-3563\(2012\)12_Part_B](https://doi.org/10.1108/S1479-3563(2012)12_Part_B)
- Willis, A. (2003). The Role of the Global Reporting Initiative's Sustainability Reporting Guidelines in the SocialScreening of Investments. *Journal of Business Ethics*, 43(3), 233–237. <https://doi.org/10.1023/A:1022958618391>
- Xie, B., Davidson, W. N., Dadalt, P. J., Davidson Iii, W. N., & Dadalt, P. J. (2003). Earnings Management and Corporate Governance: The Role of the Board and the Audit Committee. *Journal of Corporate Finance*, 9(3), 295–316. [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)
- Zahra, S. A., & Stanton, W. W. (1988). The Implication of Directors' for corporate strategy and value. *International Journal of Management*, 5, 229–236.