

DAFTAR PUSTAKA

- Adegbite, E. (2015). Good corporate governance in Nigeria: Antecedents, propositions and peculiarities. *International Business Review*. <https://doi.org/10.1016/j.ibusrev.2014.08.004>
- Adhikari, A., Derashid, C., & Zhang, H. (2006). Public policy, political connections, and effective tax rates: Longitudinal evidence from Malaysia. *Journal of Accounting and Public Policy*. <https://doi.org/10.1016/j.jaccpubpol.2006.07.001>
- Agustia, D. (2013). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*. <https://doi.org/10.9744/jak.15.1.27-42>
- Ahmed, A. S., Morton, R. M., & Schaefer, T. F. (2005). Accounting Conservatism and the Valuation of Accounting Numbers: Evidence on the Feltham-Ohlson (1996) Model. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.275556>
- Aidt, T. S. (2003). Economic analysis of corruption: A survey. *Economic Journal*. <https://doi.org/10.1046/j.0013-0133.2003.00171.x>
- Almazan, A., Hartzell, J. C., & Starks, L. T. (2005). Conflicts of Interest and Monitoring Costs of Institutional Investors: Evidence from Executive Compensation. *Financial Management*.
- Anderson, R.C., Reeb, D.M. (n.d.). Founding family ownership, corporate diversification, and firm leverage. *Journal of Law and Economics*, 46, 653–684.
- Ariyadi, F. (2020). Penerapan Business Judgement Rules Dalam Badan Usaha Milik Negara Studi Kasus PT Asuransi Jiwasraya. *Indonesian Journal of Law and Policy Studies*. <https://doi.org/10.31000/ijlp.v1i1.2635>
- Arjaliès, D. L., & Mundy, J. (2013). The use of management control systems to manage CSR strategy: A levers of control perspective. *Management Accounting Research*. <https://doi.org/10.1016/j.mar.2013.06.003>
- Attig, N., Cleary, S., El Ghoul, S., & Guedhami, O. (2013). Institutional Investment Horizons and the Cost of Equity Capital. *Financial Management*. <https://doi.org/10.1111/j.1755-053X.2012.01221.x>
- Bangsing, N., Sularso, Bagiasna, K., & Nazaruddin, Y. Y. (2003). An experimental investigation into the design of a robust semi-active suspension system for a quarter-car model. *International Conference on Control and Automation*. <https://doi.org/10.1109/icca.2003.1595167>
- Barkemeyer, R., Preuss, L., & Ohana, M. (2018). Developing country firms and the challenge of corruption : Do company commitments mirror the quality of national-level institutions ? ☆. *Journal of Business Research*, 90(June 2017), 26–39. <https://doi.org/10.1016/j.jbusres.2018.04.025>
- Barnea, A., & Rubin, A. (2010). Corporate Social Responsibility as a Conflict Between Shareholders. *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-010-0496-z>
- Benabou, R., & Tirole, J. (2010). Individual and corporate social responsibility. *Economica*. <https://doi.org/10.1111/j.1468-0335.2009.00843.x>
- Benamraoui, A., Jory, S. R., Mazouz, K., Shah, N., & Gough, O. (2019). The effect

- Benamraoui, A., Jory, S. R., Mazouz, K., Shah, N., & Gough, O. (2019). The effect of block ownership on future firm value and performance. *North American Journal of Economics and Finance*. <https://doi.org/10.1016/j.najef.2019.04.025>
- Berggren, N., & Bjørnskov, C. (2020). Corruption, judicial accountability and inequality: Unfair procedures may benefit the worst-off. *Journal of Economic Behavior and Organization*. <https://doi.org/10.1016/j.jebo.2019.12.010>
- Budsaratragoon, P., & Jitmaneeroj, B. (2020). A critique on the Corruption Perceptions Index: An interdisciplinary approach. *Socio-Economic Planning Sciences*. <https://doi.org/10.1016/j.seps.2019.100768>
- Butje, S., & Tjondro, E. (2014). Pengaruh Karakteristik Eksekutif dan Koneksi Politik Terhadap Tax Avoidance. *Tax & Accounting Review*.
- Cao, P., Qin, L., & Zhu, H. (2019). Local corruption and stock price crash risk: Evidence from China. *International Review of Economics and Finance*. <https://doi.org/10.1016/j.iref.2018.11.006>
- Chin, Wynne, N. P. (1999). Structural Equation Modeling Analysis with Small Samples Using Partial Least Square. *Statistical Strategies for Small Sample Research*, 1(1).
- Chin, W. . (1998). *The Partial least squares approach for structural equation modeling* (in G.A. Ma). London: Lawrence Erlbaum Associates.
- Cohen, J. (1988). Statistical Power Analysis for the behavioral sciences. *New Jersey : Lawrence Erlbaum Associates*.
- Dai, L., Dharwadkar, R., Shi, L., & Zhang, B. (2017). The governance transfer of blockholders: Evidence from block acquisitions and earnings management around the world. *Journal of Corporate Finance*, 45. <https://doi.org/10.1016/j.jcorpfin.2017.06.004>
- Degli Antoni, G., & Portale, E. (2011). The effect of corporate social responsibility on social capital creation in social cooperatives. *Nonprofit and Voluntary Sector Quarterly*. <https://doi.org/10.1177/0899764010362568>
- Dendawijaya. (2003). Manajemen Perbankan. In *Edisi Revisi Sembilan*.
- Di Guardo, M. C., Marrocù, E., & Paci, R. (2016). The effect of local corruption on ownership strategy in cross-border mergers and acquisitions. *Journal of Business Research*. <https://doi.org/10.1016/j.jbusres.2016.03.002>
- Dicko, S. (2017). Political connections, ownership structure and quality of governance. *International Journal of Managerial Finance*. <https://doi.org/10.1108/IJMF-01-2017-0010>
- Du, X., & Xiu, Z. (2009). Institutional Environment, Blockholder Characteristics and Ownership Concentration in China. *China Journal of Accounting Research*, 2(2). [https://doi.org/10.1016/s1755-3091\(13\)60013-1](https://doi.org/10.1016/s1755-3091(13)60013-1)
- Durnev, A., & Kim, E. H. (2005). To steal or not to steal: Firm attributes, legal environment, and valuation. *Journal of Finance*. <https://doi.org/10.1111/j.1540-6261.2005.00767.x>
- East Stroudsburg University. (2020). Bloomberg Finance Lab. Retrieved March 5, 2021, from https://www.esu.edu/ede/workforce_development/bloomberg_finance_lab.cfm website: https://www.esu.edu/ede/workforce_development/bloomberg_finance_lab.cfm
- 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.* <https://doi.org/10.1057/jibs.2016.4>
- Faccio, M. (2006). Politically connected firms. *American Economic Review*.
<https://doi.org/10.1257/000282806776157704>
- Faccio, M. (2007). The characteristics of politically connected firms. *The Characteristics of Politically Connected Firms*.
- Falk, R. F., & Miller, N. B. (1992). A Primer for Soft Modeling. *The University of Akron Press*, (April).
- Fallan, E. et al. (2019). Corporate tax behaviour and environmental disclosure: Strategic trade-offs across elements of CSR? *Scandinavian Journal of Management*, 35–10104(journal homepage: www.elsevier.com/locate/scajman).
<https://doi.org/https://doi.org/10.1016/j.scaman.2019.02.001>
- Farvaque, E., Refait-Alexandre, C., & Saïdane, D. (2011). Corporate disclosure: A review of its (direct and indirect) benefits and costs. *Economie Internationale*.
[https://doi.org/10.1016/s2110-7017\(13\)60001-3](https://doi.org/10.1016/s2110-7017(13)60001-3)
- Fazekas, M., & Tóth, I. J. (2016). From Corruption to State Capture: A New Analytical Framework with Empirical Applications from Hungary. *Political Research Quarterly*. <https://doi.org/10.1177/1065912916639137>
- Fazekas, M., Tóth, I. J., & King, L. P. (2016). An Objective Corruption Risk Index Using Public Procurement Data. *European Journal on Criminal Policy and Research*. <https://doi.org/10.1007/s10610-016-9308-z>
- Ferdiansyah. (2017). Profitabilitas dan Pengungkapan Corporate Social Responsibility. *Jurnal Sains Manajemen & Akuntansi*.
- Font, X., Walmsley, A., Cogotti, S., McCombes, L., & Häusler, N. (2012). Corporate social responsibility: The disclosure-performance gap. *Tourism Management*.
<https://doi.org/10.1016/j.tourman.2012.02.012>
- Gantino, R. (2016). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia periode 2008- 2014. *Jurnal Dinamika Akuntansi Dan Bisnis (JDAB)*, Vo. 3 (2), pp 19-32. Retrieved from <https://jurnal.unsyiah.ac.id/JDAB/index>
- Gao, F., Lisic, L. L., & Zhang, I. X. (2014). Commitment to social good and insider trading. *Journal of Accounting and Economics*.
<https://doi.org/10.1016/j.jacceco.2014.03.001>
- Gerring, J., & Thacker, S. C. (2004). Political Institutions and Corruption: The Role of Unitarism and Parliamentarism. *British Journal of Political Science*.
<https://doi.org/10.1017/S0007123404000067>
- Ghozali dan Chariri. (2007). *Teori Akuntansi*. Semarang, Indonesia: Badan Penerbit Undip.
- Ghozali, I. (2006). Ghozali, Imam. 2006. Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: Badan Penerbit UNDIP. In *Analisis Multivariate dengan Program SPSS*.
- Ghozali, I. (2021). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program Smart PLS 3.2.9 untuk Penelitian Empiris* (3rd ed.; A. Tejokusumo, Ed.). Semarang, Indonesia: Badan Penerbit Universitas Diponegoro, Semarang.
- Giang, D. H., Xuan, P. T., & Hai, N. Q. (2016). Corruption risks in Vietnam's household business sector. *Crime, Law and Social Change*.
<https://doi.org/10.1007/s10611-016-9604-z>
- Gujarati, D. N. (2003). *Ekonometrika Dasar*. In *Jakarta : Erlangga*.
- Gupta, K., & Krishnamurti, C. (2016). Product Market Competition and Corporate

- Environmental Performance. In *Handbook of Environmental and Sustainable Finance*. <https://doi.org/10.1016/B978-0-12-803615-0.00019-4>
- Guthrie, J. et al. (2006). The Voluntary Reporting Of Intellectual Capital Comparing Evidence From Hongkong and Australia. *Journal of Intellectual Capital*, 7, No.02.
- Haider, Z. A., Liu, M., Wang, Y., & Zhang, Y. (2018). Government ownership, financial constraint, corruption, and corporate performance: International evidence. *Journal of International Financial Markets, Institutions and Money*. <https://doi.org/10.1016/j.intfin.2017.09.012>
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing Theory and Practice*, 19(2). <https://doi.org/10.2753/MTP1069-6679190202>
- Hartono, J. (2005). Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-Pengalaman. *Yogyakarta, Andi Offset*.
- Healy, P. M., & Serafeim, G. (2016). An analysis of firms' self-reported anticorruption efforts. *Accounting Review*. <https://doi.org/10.2308/accr-51191>
- Hillman, A. J. (2005). Politicians on the board of directors: Do connections affect the bottom line? *Journal of Management*. <https://doi.org/10.1177/0149206304272187>
- Hribar, P., & Nichols, D. C. (2007). The use of unsigned earnings quality measures in tests of earnings management. *Journal of Accounting Research*. <https://doi.org/10.1111/j.1475-679X.2007.00259.x>
- Inaam, Z., Khmoussi, H., & Fatma, Z. (2012). Audit Quality and Earnings Management in the Tunisian Context. *International Journal of Accounting and Financial Reporting*. <https://doi.org/10.5296/ijafr.v2i2.2065>
- International, T. (2016). *Transparency In Corporate Reporting Assessing Emerging Market Multinationals*. Retrieved from www.transparency.org
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jiang, F., Ma, Y., & Wang, X. (2020). Multiple blockholders and earnings management. *Journal of Corporate Finance*, 64. <https://doi.org/10.1016/j.jcorpfin.2020.101689>
- Jin, X., Chen, Z., & Luo, D. (2019). Anti-corruption, political connections and corporate responses: Evidence from Chinese listed companies. *Pacific Basin Finance Journal*. <https://doi.org/10.1016/j.pacfin.2019.101198>
- Kang, S., Chung, C. Y., & Kim, D. S. (2019). The effect of institutional blockholders' short-termism on firm innovation: Evidence from the Korean market. *Pacific Basin Finance Journal*, 57. <https://doi.org/10.1016/j.pacfin.2019.101188>
- Karhunen, P., & Ledyaeva, S. (2012). Corruption Distance, Anti-corruption Laws and International Ownership Strategies in Russia. *Journal of International Management*. <https://doi.org/10.1016/j.intman.2011.10.002>
- KBBI. (2019). Kamus Besar Bahasa Indonesia. Retrieved from KBBI website: <https://kbbi.web.id/korupsi>
- Khelif, H., & Amara, I. (2019). Political connections, corruption and tax evasion: a cross-country investigation. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-01-2018-0004>

- Kim, H. T., Papanastassiou, M., & Nguyen, Q. (2017). Multinationals and the impact of corruption on financial derivatives use and firm value: Evidence from East Asia. *Journal of Multinational Financial Management*.
<https://doi.org/10.1016/j.mulfin.2017.02.001>
- Kim, Y., Li, H., & Li, S. (2014). Corporate social responsibility and stock price crash risk. *Journal of Banking and Finance*.
<https://doi.org/10.1016/j.jbankfin.2014.02.013>
- Kim, Y., Park, M. S., & Wier, B. (2012). Is earnings quality associated with corporate social responsibility? *Accounting Review*.
<https://doi.org/10.2308/accr-10209>
- Krishnamurti, C., Shams, S., & Velayutham, E. (2018a). Corporate social responsibility and corruption risk: A global perspective. *Journal of Contemporary Accounting and Economics*.
<https://doi.org/10.1016/j.jcae.2018.02.002>
- Krishnamurti, C., Shams, S., & Velayutham, E. (2018b). Journal of Contemporary Accounting & Economics Corporate social responsibility and corruption risk : A global perspective. *Journal of Contemporary Accounting & Economics*, 14(1), 1–21. <https://doi.org/10.1016/j.jcae.2018.02.002>
- Kurniasih, T., & Ratna Sari, M. (2013). PENGARUH RETURN ON ASSETS, LEVERAGE, CORPORATE GOVERNANCE, UKURAN PERUSAHAAN DAN KOMPENSASI RUGI FISKAL PADA TAX AVOIDANCE. *Buletin Studi Ekonomi*.
- Lanis, R. and G. R. (2007). Determinants of Variability in Corporate Effective Tax Rate and Tax Reform : Evidence from Australia. *Journal of Accounting and Public Policy*, 26, 689–704.
- Lederman, D., Loayza, N. V., & Soares, R. R. (2005). Accountability and corruption: Political institutions matter. *Economics and Politics*.
<https://doi.org/10.1111/j.1468-0343.2005.00145.x>
- Lehne, J., Shapiro, J. N., & Vanden Eynde, O. (2018). Building connections: Political corruption and road construction in India. *Journal of Development Economics*. <https://doi.org/10.1016/j.jdeveco.2017.10.009>
- Li, M., Xia, L., Yu, V., & Zhang, Y. (2008). Ownership types, CEO and chairman political connections and long-run post-IPO performance: evidence from China. *Working Paper*.
- Lin, T. J., Chang, H. Y., Yu, H. F., & Kao, C. P. (2019). The impact of political connections and business groups on cash holdings: Evidence from Chinese listed firms. *Global Finance Journal*. <https://doi.org/10.1016/j.gfj.2018.10.001>
- Liu, J. (2019). China's renewable energy law and policy: A critical review. *Renewable and Sustainable Energy Reviews*.
<https://doi.org/10.1016/j.rser.2018.10.007>
- Liu, Q., Luo, T., & Tian, G. (2016). Political connections with corrupt government bureaucrats and corporate M&A decisions: A natural experiment from the anti-corruption cases in China. *Pacific Basin Finance Journal*.
<https://doi.org/10.1016/j.pacfin.2016.03.003>
- Lombardi, R., Trequattrini, R., Cuozzo, B., & Cano-rubio, M. (2019). Corporate corruption prevention , sustainable governance and legislation : First exploratory evidence from the Italian scenario. *Journal of Cleaner Production*, 217, 666–675. <https://doi.org/10.1016/j.jclepro.2019.01.214>

- Lyn M. Fraser, A. O. (2014). Understanding financial statement. In *Imf*.
- Machfoedz, M. (1994). Financial Ratio Analysis and the Prediction of Earning Changes in Indonesia. *Kelola 1994*.
- Mangena, M., Priego, A. M., & Manzaneque, M. (2020). Bank power, block ownership, boards and financial distress likelihood: An investigation of Spanish listed firms. *Journal of Corporate Finance*, 64.
<https://doi.org/10.1016/j.jcorpfin.2020.101636>
- Marsheila Giovani. (2017). PENGARUH STRUKTUR KEPEMILIKAN, TATA KELOLA PERUSAHAAN, DAN KARAKTERISTIK PERUSAHAAN TERHADAP MANAJEMEN LABA. *Jurnal Akuntansi Bisnis*.
- Mauro, P. (1995). Corruption and growth. *Quarterly Journal of Economics*.
<https://doi.org/10.2307/2946696>
- Morck, R., Shleifer, A., Vishny, R. W. (1988). Management ownership and market valuation: an empirical analysis. *Journal of Financial Economics*, 20, 293–315.
- Nam, V. H., Nguyen, M. N., Nguyen, D. A., & Luu, H. N. (2020). The impact of corruption on the performance of newly established enterprises: Empirical evidence from a transition economy. *Borsa Istanbul Review*.
<https://doi.org/10.1016/j.bir.2020.05.006>
- Nugraha, N. B., & Meiranto, W. (2015). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage Dan Capital Intensity Terhadap Agresivitas Pajak. In *Diponegoro Journal of Accounting*.
- Ojeka, S., Adegbeye, A., Adegbeye, K., Umukoro, O., Dahunsi, O., & Ozordi, E. (2019). Heliyon Corruption perception , institutional quality and performance of listed companies in Nigeria. *Heliyon*, 5(August), e02569.
<https://doi.org/10.1016/j.heliyon.2019.e02569>
- Owusu, E. K., Chan, A. P. C., & Hosseini, M. R. (2020). Impacts of anti-corruption barriers on the efficacy of anti-corruption measures in infrastructure projects: Implications for sustainable development. *Journal of Cleaner Production*.
<https://doi.org/10.1016/j.jclepro.2019.119078>
- Prior, D., Surroca, J., & Tribó, J. A. (2008). Are socially responsible managers really ethical? Exploring the relationship between earnings management and corporate social responsibility. *Corporate Governance: An International Review*.
<https://doi.org/10.1111/j.1467-8683.2008.00678.x>
- Prior, M., & Lupia, A. (2008). Money, time, and political knowledge: Distinguishing quick recall and political learning skills. *American Journal of Political Science*.
<https://doi.org/10.1111/j.1540-5907.2007.00306.x>
- Proença, C., Augusto, M., & Murteira, J. (2020). Political connections and banking performance: the moderating effect of gender diversity. *Corporate Governance (Bingley)*. <https://doi.org/10.1108/CG-01-2020-0018>
- Pusok, K. (2016). Public-Private Partnerships and Corruption in the Water and Sanitation Sectors in Developing Countries. *Political Research Quarterly*.
<https://doi.org/10.1177/1065912916658552>
- Putnam, R., Putnam, R., Putnam, R., Putnam, D., & PUTNAM, R. (1993). “The prosperous community: Social capital and public life.” *The American Prospect*.
- Qi, G., Zou, H., Xie, X., Meng, X., Fan, T., & Cao, Y. (2020). *Obedience or escape : Examining the contingency in influences of corruption on firm exports*. 106(July 2018), 261–272. <https://doi.org/10.1016/j.jbusres.2018.09.004>
- Qian, W., & Chen, X. (2020). Corporate environmental disclosure and political

- connection in regulatory and leadership changes: The case of China. *British Accounting Review*. <https://doi.org/10.1016/j.bar.2020.100935>
- Ramón-Llorens, M. C., García-Meca, E., & Pucheta-Martínez, M. C. (2019). The role of human and social board capital in driving CSR reporting. *Long Range Planning*. <https://doi.org/10.1016/j.lrp.2018.08.001>
- Riswari, DA & Cahyonowati, N. (2012). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Corporate Governance Sebagai Variabel Moderating : Studi pada Perusahaan Publik Non Finansial yang Tercatat di Bursa Efek Indonesia. *Diponegoro Journal of Accounting*, Vol 1 (1), pp 1-12.
- Rose-Ackerman, S. (1996). The Political Economy of Corruption - Causes and Consequences. *Viewpoint - World Bank*.
- Rubio-Misas, M. (2020). Ownership structure and financial stability: Evidence from Takaful and conventional insurance firms. *Pacific Basin Finance Journal*. <https://doi.org/10.1016/j.pacfin.2020.101355>
- Salzmann, A. J., & Soypak, C. K. (2015). National Culture and Private Benefits of Control. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2575626>
- Sari, W. A., Handayani, S. R., & Nuzula, N. F. (2016). Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Kinerja Keuangan Dan Nilai Perusahaan (Studi Komparatif pada Perusahaan Multinasional yang Terdaftar di Bursa Efek Indonesia dan Bursa Malaysia Tahun 2012-2015). *Jurnal Administrasi Bisnis (JAB)*.
- Sena, V., Duygun, M., Lubrano, G., Marra, M., & Shaban, M. (2018). Board independence, corruption and innovation. Some evidence on UK subsidiaries. *Journal of Corporate Finance*. <https://doi.org/10.1016/j.jcorpfin.2017.12.028>
- Sheng, J., Zhou, W., & Zhang, S. (2019). The role of the intensity of environmental regulation and corruption in the employment of manufacturing enterprises: Evidence from China. *Journal of Cleaner Production*. <https://doi.org/10.1016/j.jclepro.2019.02.113>
- Shleifer, A., & Vishny, R. W. (1994). Politicians and firms. *Quarterly Journal of Economics*. <https://doi.org/10.2307/2118354>
- Solikhah, B., & Jariyah. (2020). Corporate governance attribute, blockholder ownership and accounting conservatism: Which aspects reduce the cost of equity? *Accounting*, 6(7). <https://doi.org/10.5267/j.ac.2020.8.024>
- Sudibyo, Y. A., & Jianfu, S. (2016). Political connections, state owned enterprises and tax avoidance: An evidence from Indonesia. *Corporate Ownership and Control*. <https://doi.org/10.22495/cocv13i3c2p2>
- Sun, W., & Cui, K. (2014). Linking corporate social responsibility to firm default risk. *European Management Journal*. <https://doi.org/10.1016/j.emj.2013.04.003>
- Tenenhaus, M., Vinzi, V. E., Chatelin, Y. M., & Lauro, C. (2005). PLS path modeling. *Computational Statistics and Data Analysis*, 48(1). <https://doi.org/10.1016/j.csda.2004.03.005>
- Thomsen, S. (2005). Conflicts of Interest or Aligned Incentives? Blockholder Ownership, Dividends and Firm Value in the US and the EU. *European Business Organization Law Review*, 6(2). <https://doi.org/10.1017/S1566752905002016>
- Thomsen, S., & Pedersen, T. (2000). Ownership structure and economic performance in the largest European companies. *Strategic Management Journal*. [https://doi.org/10.1002/\(SICI\)1097-0266\(200006\)21:6<689::AID-SMJ1000](https://doi.org/10.1002/(SICI)1097-0266(200006)21:6<689::AID-SMJ1000)

- SMJ115>3.0.CO;2-Y
- Thomson Reuters. (2014). *Corporate Responsibility & Inclusion Report*. Retrieved from <https://www.thomsonreuters.com/content/dam/ewp-m/documents/thomsonreuters/en/pdf/corporate-responsibility/2014-cri-report.pdf>
- Tiffani, L., & Marfuah, M. (2015). Deteksi financial statement fraud dengan analisis fraud triangle pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia. *Jurnal Akuntansi & Auditing Indonesia*. <https://doi.org/10.20885/jaai.vol19.iss2.art3>
- Titeca, K., & Edmond, P. (2019). The political economy of oil in the Democratic Republic of Congo (DRC): Corruption and regime control. *Extractive Industries and Society*. <https://doi.org/10.1016/j.exis.2018.12.003>
- Tran, Q. T. (2019). Corruption, agency costs and dividend policy: International evidence. *Quarterly Review of Economics and Finance*. <https://doi.org/10.1016/j.qref.2019.09.010>
- Transparency International. (2017). Transparency international - what is corruption? *Transparency International*.
- Treisman, D. (2000). The causes of corruption: A cross-national study. *Journal of Public Economics*. [https://doi.org/10.1016/S0047-2727\(99\)00092-4](https://doi.org/10.1016/S0047-2727(99)00092-4)
- UNOCD. (2016). United Nations Office on Crime and Drugs. Retrieved from aclc.skpk.go.id
- Wachs, J., Fazekas, M., & Kertész, J. (2019). Corruption risk in contracting markets: A network science perspective. *ArXiv*.
- Wang, H., & Ma, L. (2019). Ownership, corruption, and revenue regimes for infrastructure partnerships: Evidence from China. *Utilities Policy*. <https://doi.org/10.1016/j.jup.2019.100942>
- Wang, X., Feng, M., & Xu, X. (2019). Political connections of independent directors and firm internationalization: An empirical study of Chinese listed firms. *Pacific Basin Finance Journal*. <https://doi.org/10.1016/j.pacfin.2019.101205>
- Wijayanti, A., Wijayanti, A., & Samrotun, Y. C. (2016). PENGARUH KARAKTERISTIK PERUSAHAAN, GCG DAN CSR TERHADAP PENGHINDARAN PAJAK. *Seminar Nasional IENACO* –.
- Wijayanto & Ridwan Zachrie. (2009). *Korupsi Mengorupsi Indonesia (Sebab, Akibat, dan Prospek Pemberantasan)* (W. & R. Zachrie, Ed.). Jakarta: PT Gramedia Pustaka Utama.
- Wijayanto, R. Z. (2009). Korupsi Mengorupsi Indonesia. *Jakarta: Gramedia Pustaka Utama*.
- World, H. (1985). Partial Least Squares. In *Encyclopedia of Statistical Sciences* (In S. Kotz, p. Vol. 8, pp. 587–599). New York : Wiley.
- Wulandari, Anak Agung Ayu Intan dan Sudana, I. P. (2018). Pengaruh Profitabilitas, Kepemilikan Asing, Kepemilikan Manajemen, dan Leverage pada Intensitas Pengungkapan Corporate Social Responsibility. *Jurnal Akuntansi Universitas Udayana*, Vol. 22.2(ISSN: 2302-8556, 1445-1472). <https://doi.org/https://doi.org/10.24843/EJA.2018.v22.i02.p23>
- Xie, J., & Zhang, Y. (2020). Anti-corruption, government intervention, and corporate cash holdings: Evidence from China. *Economic Systems*. <https://doi.org/10.1016/j.ecosys.2020.100745>
- Yang, D., Jiao, H., & Buckland, R. (2017). Technological Forecasting & Social

- Change The determinants of financial fraud in Chinese firms : Does corporate governance as an institutional innovation matter ? *Technological Forecasting & Social Change*, 125(December 2016), 309–320.
<https://doi.org/10.1016/j.techfore.2017.06.035>
- Yongming, Z., & Yini, S. (2017). The impact of coupling interaction of internal control and CSR on corporate performance — Based on the perspective of stakeholder. *Procedia Engineering*, 174, 449–455.
<https://doi.org/10.1016/j.proeng.2017.01.165>
- Zhang, J., Wang, J., & Kong, D. (2019). Employee treatment and corporate fraud. *Economic Modelling*, (September).
<https://doi.org/10.1016/j.econmod.2019.10.028>
- Zheng, P., & Ren, C. (2019). Voluntary CSR disclosure, institutional environment, and independent audit demand. *China Journal of Accounting Research*.
<https://doi.org/10.1016/j.cjar.2019.10.002>