REFERENCES

- Agyei-Mensah, B. (2016). Internal control information disclosure and corporate governance: evidence from an emerging market. *Corporate Governance:*The International Journal of Business in Society, 16(1), 79–95. https://doi.org/10.1108/CG-10-2015-0136
- Akbas, H. E. (2016). The Relationship between Board Characteristics and Environmental Disclosure: Evidence from Turkish Listed Companies. *South East European Journal of Economics and Business*, 11(2), 7–19. https://doi.org/10.1515/jeb-2016-0007
- Alazzani, A., Hassanein, A., & Aljanadi, Y. (2017). Impact of gender diversity on social and environmental performance: evidence from Malaysia. *Corporate Governance (Bingley)*, 17(2), 266–283.https://doi.org/10.1108/CG-12-2015-0161
- Alipour, M., Ghanbari, M., Jamshidinavid, B., & Taherabadi, A. (2019). Does board independence moderate the relationship between environmental disclosure quality and performance? Evidence from static and dynamic panel data. In *Corporate Governance (Bingley)* 19(3), 8-12 https://doi.org/10.1108/CG-06-2018-0196
- Andrikopoulos, A., Samitas, A., & Bekiaris, M. (2014). Corporate social responsibility reporting in financial institutions: Evidence from Euronext. Research in International Business and Finance, 32, 27–35. https://doi.org/10.1016/j.ribaf.2014.02.001
- Balluchi, F., Lazzini, A., & Torelli, R. (2021). Credibility of environmental issues in non-financial mandatory disclosure: Measurement and determinants. *Journal of Cleaner Production*, 20(1), 6-12 https://doi.org/10.1016/j.jclepro.2020.125744
- Brammer, S. J., & Pavelin, S. (2006). Corporate reputation and social

- performance: The importance of fit. *Journal of Management Studies*, 43(3), 435–455. https://doi.org/10.1111/j.1467-6486.2006.00597.x
- Carnevale, Brammer, S. J., & Pavelin, S. (2006). Corporate reputation and social performance: The importance of fit. *Journal of Manageme Studies*, 43(3), 435–455. https://doi.org/10.1111/j.1467-6486.2006.00597.x
- Mazzuca M (2014) Sustainability report and bank valuation: Evidence from European stock markets. *Business Ethics*, 23(1), 69–90. https://doi.org/10.1111/beer.12038
- Chaklader, B., & Gulati, P. A. (2015). A Study of Corporate Environmental Disclosure Practices of Companies Doing Business in India. *Global Business Review*, 16(2), 321–335. https://doi.org/10.1177/0972150914564430
- Chakrabarty, S., & Wang, L. (2012). The Long-Term Sustenance of Sustainability Practices in MNCs: A Dynamic Capabilities Perspective of the Role of R&D and Internationalization. *Journal of Business Ethics*, 110(2), 205–217. https://doi.org/10.1007/s10551-012-1422-3
- Chebbi, K., Aliedan, M., & Alsahlawi, A. (2020). Women on the Boardand Environmental Sustainability Reporting: Evidence from France. *Creativity and Innovation Management*. 15(1), 1-10. https://doi.org/10.1108/CG-06-2018-0196
- Cormier, D., & Gordon, I. M. (2001). An examination of social and environmental reporting strategies. Accounting, Auditing & Accountability Journal, 14(5), 587–617.https://doi.org/10.1108/EUM0000000006264
- Cowan, S., & Deegan, C. (2011). Corporate disclosure reactions to Australia's first national emission reporting scheme. *Accounting and Finance*, *51*(2), 409–436. https://doi.org/10.1111/j.1467-629X.2010.00361.x
- de Villiers, C., Naiker, V., & van Staden, C. J. (2011). The effect of board characteristics on firm environmental performance. *Journal of Management*, 37(6), 1636–1663.https://doi.org/10.1177/0149206311411506

- Dibia, N. O., & Onwuchekwa, J. C. (2015). Determinants of Environmental Disclosures in Nigeria: A Case Study of Oil and Gas Companies. International Journal of Finance and Accounting, 4(3), 145–152. https://doi.org/10.5923/j.ijfa.20150403.01
- Fernandes, S., Bornia, A., & Nakamura, L. (2018). The influence of boards of directors on environmental disclosure. *Management Decision*. 30(1), 609-629. https://doi.org/10.1108/MD-11-2017-1084
- Freeman, R. E., Wicks, A. C., & Parmar, B. (2004). Stakeholder theory and "The corporate objective revisited." *Organization Science*, *15*(3), 364–369. https://doi.org/10.1287/orsc.1040.0066
- Galbreath, J. (2018). Is Board Gender Diversity Linked to Financial Performance? The Mediating Mechanism of CSR. *Business and Society*, *57*(5), 863–889. https://doi.org/10.1177/0007650316647967
- Garcia, A. S., Mendes-Da-Silva, W., & Orsato, R. (2017). Sensitive industries produce better ESG performance: Evidence from emerging markets.

 **Journal of Cleaner Production, 150(1), 135–147. https://doi.org/10.1016/j.jclepro.2017.02.180
- Gerged, A. M. (2021). Factors affecting corporate environmental disclosure in emerging markets: The role of corporate governance structures. *Business Strategy and the Environment*, 30(1), 609–629. https://doi.org/10.1002/bse.2642
- Giacomo, B., & Kamalesh, K. (2007). Drivers of corporate voluntary disclosure: A framework and empirical evidence from Italy and the United States. Accounting, Auditing & Accountability Journal, 20(2), 269–296. https://doi.org/10.1108/09513570710741028
- Gulzar, M. A., Cherian, J., Hwang, J., Jiang, Y., & Sial, M. S. (2019). The impact of board gender diversity and foreign institutional investors on the corporate social responsibility (CSR) engagement of Chinese listed companies. Sustainability(Switzerland),11(2),1–19.https://doi.org/10.3390/su11020307

- Haniffa, R., & Cooke, T. E. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*, 24(1), 391–430. https://doi.org/10.1016/j.jaccpubpol.2005.06.001
- Henriques, A. (2010). ISO 26000: A standard for human rights? *Sustainability Accounting, Management and Policy Journal*, *I*(1), 103–105. https://doi.org/10.1108/20408021011059287
- Hichem, K., Achraf, G., & Mohsen, S. (2015). Corporate social and
- environmental disclosure and corporate performance: Evidence from South Africa and Morocco. *Journal of Accounting in Emerging Economies*, *5*(1), 51–69. https://doi.org/10.1108/JAEE-06-2012-0024
- Jensen, Michael C. Meckling, W. H. (2019). Theory of the firm: Managerial Behavior, Agency Cost, and ownership structure. *Human Relations*, 72(10), 1671–1696.https://doi.org/10.1177/001872671881260
- Khan, M. H., Fraz, A., Hassan, A., & Abedifar, P. (2020). Female board representation, risk-taking and performance: Evidence from dual banking systems. *Finance Research Letters*, *37*(5), 101-541. https://doi.org/10.1016/j.frl.2020.101541
- khlif, H., Hussainey, K., & Achek, I. (2015). The effect of national culture on the association between profitability and corporate social and environmental disclosure. *Meditari Accountancy Research*, 23(3), 296–321. https://doi.org/10.1108/MEDAR-12-2014-0064
- Leuz, Christian. Verrechia, R. E. (2002). The Economic Consequences of Increased Disclosure. *CFA Digest*, 32(1), 3–4. https://doi.org/10.2469/dig.v32.n1.1001
- Liao, L., Lin, T. P., & Zhang, Y. (2018). Corporate Board and Corporate Social Responsibility Assurance: Evidence from China. *Journal of Business Ethics*, 150(1), 211–225. https://doi.org/10.1007/s10551-016-3176-9
- Mahjoub, L. Ben. (2019). Disclosure about corporate social responsibility through

- ISO 26000 implementation made by Saudi listed companies. *Cogent Business and Management*, 6(1). 1-15 https://doi.org/10.1080/23311975.2019.1609188
- Michelon, G., & Parbonetti, A. (2012). The effect of corporate governance on sustainability disclosure. *Journal of Management and Governance*, 16(1), 1–33. https://doi.org/10.1007/s10997-010-9160-3
- Nallathiga, R. (2014). Market for Environmental Products and Services: A review of Asia Pacific Countries. *TIDEE (Teri Information Digest on Energy and Environment)*, 13, 163–176.https://doi.org/10.2469/dig.v32.n1.1022
- Naseem, M. A., Riaz, S., Rehman, R. U., Ikram, A., & Malik, F. (2017). Impact of board characteristics on corporate social responsibility disclosure. *Journal of Applied Business Research*, 33(4), 799–808. https://doi.org/10.19030/jabr.v33i4.10001
- O'Donovan, G. (2002). Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344–371. https://doi.org/10.1108/09513570210435870
- Odoemelam, N., & Ofoegbu, G. (2018). Corporate Board Characteristics and Environmental Disclosure Quantity: A Comparative Analysis of Traditional and Integrated Reporting Evidence.10(1), 125-135 https://doi.org/10.20944/preprints201808.0419.v1
- Orsato, R. J., Garcia, A., Mendes-Da-Silva, W., Simonetti, R., & Monzoni,
- M. (2015). Sustainability indexes: Why join in? A study of the "corporate sustainability index (ISE)" in Brazil. *Journal of Cleaner Production*, 96(1), 161–170.https://doi.org/10.1016/j.jclepro.2014.10.071
- Ohidoa, T., Omokhudu, O. . O., & Oserogho, I. A. F. (2016). Determinants of Environmental Disclosure. International Journal of Advanced Academic Research, 2(8), 49–58.https://doi.org/10.2469/dig.v32.n1.1001

- Ray, D. (2005). Corporate Boards and Corporate Democracy. *The Journal of Corporate Citizenship*, 20(5), 121-150 https://doi.org/10.9774/GLEAF.4700.2005.wi.00011
- Rob, G., Reza, K., & Simon, L. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77. https://doi.org/10.1108/09513579510146996
- Smith, A. M., & Fischbacher, M. (2005). New service development: A stakeholder perspective. *European Journal of Marketing*, *39*(9–10), 1025–1048. https://doi.org/10.1108/03090560510610707
- Sulkowski, A. J. (2012). Environmental Disclosure, Environmental Performance, and Firm Characteristics: An Analysis of S&P 100 Firms. *SSRN Electronic Journal*, 1–3. https://doi.org/10.2139/ssrn.1861008
- Zeff, S. A. (1974). The Rise of "Economic Consequences." *Journal of Higher Education Policy and Management*, 34(5), 463–472. https://doi.org/10.1007/s1089462777800