

## DAFTAR PUSTAKA

- Agrawal, A. dan Chadha, S. (2005). Corporate governance and accounting scandals. *The Journal of Law and Economics*, Vol. 48 No. 2, pp. 371-406.
- Albers, C. dan Günther, T. (2011), Disclose or not disclose: determinants of social reporting for STOXX Europe 600 firms. *Z Plan Unternehmenssteuerung*, Vol. 21, pp. 323-347.
- Allegrini, M., Greco, G. (2013). Corporate boards, audit committees and voluntary disclosure: evidence from Italian Listed Companies. *Journal of Management & Governance* 17, 187–216. <https://doi-org.ezproxy.ugm.ac.id/10.1007/s10997-011-9168-3>
- Anggun, Lydia. (2022). Pandemi Covid-19 dan Implementasi *Corporate Governance*. *Jurnal USM Law Review* Vol. 5 No. 1 <http://dx.doi.org/10.26623/julr.v5i1.3989>
- Appiagyei, K., Djajadikerta, H.G. & Mat Roni, S. (2022). The impact of corporate governance on integrated reporting (IR) quality and sustainability performance: evidence from listed companies in South Africa. *Meditari Accountancy Research*, <https://doi.org/10.1108/MEDAR-07-2020-0946>
- Badan Pusat Statistik. (2020). *Pertumbuhan Ekonomi Indonesia Triwulan III-2020*. Jakarta: Badan Pusat Statistik.
- Barros, C. P., Boubaker, S., & Hamrouni, A. C. (2013). Corporate Governance And Voluntary Disclosure In France. *Journal of Applied Business Research*, 29(2), 561-577.
- BBC News Indonesia. (2021). “Di mana ada tambang di situ ada penderitaan dan kerusakan lingkungan', nelangsa warga dan alam di lingkaran tambang” *bbc.com*, 7 Juni. <https://www.bbc.com/indonesia/indonesia-57346840> [Accessed 29 Maret 2023]
- Bergh, D. D., dkk. (2018). Information Asymmetry in Management Research: Past Accomplishments and Future Opportunities. *Journal of Management*, 014920631879802. <https://doi.org/10.1177/0149206318798026> [Accessed 22 Juni 2023]
- Brammer, S. dan Pavelin, S. (2006). Voluntary environmental disclosures by large UK companies. *Journal of Business Finance Dan Accounting*, Vol. 33 Nos 7/8, pp. 1168-1188
- Buallay, A. dan Al-Ajmi, J., 2019. The role of audit committee attributes in corporate sustainability reporting. *Journal of Applied Accounting Research*, 21(2), pp.249-264.
- Burhan., Hayatun, A., dan Rahmanti, W. (2012). The Impact of Sustainability Reporting on Company Performance. *Journal of Economics, Business and Accountancy Ventura*. Vol. 15 No. 2 August., 257-272.

- Carcello, J.V. dan Neal, T.L. (2003). Audit committee independence and disclosure: choice for financially distressed firms”, *Corporate Governance*, Vol. 11 No. 4, pp. 289-299.
- Chams, N., García-Blandon, J. (2019). Sustainable or not sustainable? The role of the board of directors. *J. Clean. Prod.* 226, 1067–1081.
- Chung, R., Firth, M. dan Kim, J.B. (2005). Earnings management, surplus free cash flow, and external monitoring. *Journal of Business Research*, Vol. 58 No. 6, pp. 766-776.
- Creswell, J. W. (2009). *Research Design, Qualitative, Quantitative, and Mixed Methods Approaches*. 3rd Edition. Sage.
- Das, S., Dixon, R. dan Michael, A. (2015). Corporate social responsibility reporting: a longitudinal study of listed banking companies in Bangladesh. *World Review of Business Research*, Vol. 5 No. 1, pp. 130-154.
- Elkington, J. (1998) *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. New Society Publishers, Gabriola Island, Stony Creek.
- Eriandani, R., & Wijaya, L. I. (2021). Corporate Social Responsibility and Firm Risk: Controversial Versus Noncontroversial Industries. *Journal of Asian Finance, Economics and Business*, 8(3), 953–965. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0953>
- Freeman, R.E. (1984). *Strategic Management: A Stakeholder Approach*. Cambridge University Press, Boston.
- García Osmá, B. dan Gill-de-Albornoz, B. (2007). The effect of the board composition and its monitoring committees on earnings management: evidence from Spain. *Corporate Governance: An International Review*, Vol. 15 No. 6, pp. 1413-1428.
- García Osmá, B. dan Guillamon-Saorín, E. (2011). Corporate governance and impression management in annual results press releases. *Accounting, Organizations and Society*, Vol. 36 Nos 4/5, pp. 187-208.
- Garel, A., dan Petit-Romec, A. (2021). Investor Rewards to Environmental Responsibility: Evidence from the COVID-19 crisis. *Journal of Corporate Finance*, 68(3), pp 1-20
- Gauthier, D. (1986). *Morals by Agreement*. Clarendon, Oxford.
- Goergen, M., 2012. *International corporate governance*. Harlow (Essex, England): Pearson.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*, Edisi 5. Semarang: Badan Penerbitan Universitas Diponegoro.
- Giannarakis, G. (2014). Corporate governance and financial characteristic effects on the extent of corporate social responsibility disclosure. *Social*

Responsibility Journal, Vol. 10 No. 4, pp. 569-590.  
<https://doi.org/10.1108/SRJ-02-2013-0008>

GRI. (2013). Sustainability Reporting Guidelines: Reporting Principles and Standard Disclosures G4. Global Reporting Initiative.

GRI. (2020). Sustainability Disclosure Database Data Legend. Retrieved from.  
<https://www.globalreporting.org/SiteCollectionDocuments/GRI-Data-Legend-Sustainability-Disclosure-Database-Profiling.pdf>

Handajani, L., Subroto, B., Saraswati, E. and Sutrisno, T. (2014), "Does board diversity matter on corporate social disclosure? An Indonesian evidence", Journal of Economics Dan Sustainable Development, Vol. 5 No. 9, pp. 8-16.

Hassan, A., Elamer, A. A., Lodh, S., Roberts, L., dan Nandy, M. (2021). The future of non-financial businesses reporting: Learning from the Covid-19 pandemic. Corporate Social Responsibility and Environmental Management, 28(4), pp. 1231–1240

Hussain, N., Rigoni, U., Orij, R.. (2018). Corporate governance and sustainability performance: analysis of triple bottom line performance. J. Bus. Ethics 149 (2), 411–432.

Ho, P. and Taylor, G., 2013. Corporate governance and different types of voluntary disclosure. *Pacific Accounting Review*, 25(1), pp.4-29.

Hossain, M. dan Reaz, M. (2007). The determinants and characteristics of voluntary disclosure by indian banking companies. Corporate Social Responsibility and Environmental Management, Vol. 14 No. 5, pp. 274-288

Ioannou, I. dan Serafeim, G. (2019). The consequences of mandatory corporate sustainability reporting, in Abigail, M., Deborah, E.R., Donald, S.S., Günter, K.S. and David, A.W. (Eds), The Oxford Handbook of Corporate Social Responsibility: Psychological and Organizational Perspectives, Oxford University Press, Oxford.

Jensen, M. dan Meckling, W., (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), pp.305-360.

Jo, H. dan Harjoto, M.A. (2012). The causal effect of corporate governance on corporate social responsibility. Journal of Business Ethics, Vol. 106, pp. 53-72.

Jenkins, H. dan Yakovleva, N., 2006. Corporate social responsibility in the mining industry: Exploring trends in social and environmental disclosure. *Journal of Cleaner Production*, 14(3-4), pp.271-284.

Lukiastuti, Fitri dan Hamdani, Muliawan. 2012. Statistika Non Parametris Aplikasinya dalam Bidang Ekonomi dan Bisnis. Yogyakarta : CAPS.

- Karamanou, I. dan Vafeas, N. (2005). The association between corporate boards, audit committees, and management earnings forecasts: an empirical analysis. *Journal of Accounting Research*, Vol. 43 No.3, pp. 453-486.
- Kementrian Perencanaan Pembangunan Nasional/Bappenas Republik Indonesia. (2019). [online] Bappenas. Available at: <https://sdgs.bappenas.go.id/sekilas-sdgs/> [Accessed 21 Juni 2023]
- Khatib, Saleh, dan Abdalnaser Ibrahim Noer. (2021). The Impact of Corporate Governance on Firm Performance During The Covid-19 Pandemic: Evidence from Malaysia. *Journal of Asian Finance Economics and Business* 8, no. 2 (2021): 943-952. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0943> [Accessed 22 Juni 2023]
- Komite Nasional Kebijakan Governansi. (2021). Pedoman Umum Governansi Korporat Indonesia 2021.
- Kumar, R. (2011). *Research Methodology, a step-by-step guide for beginners*. 3rd Edition. Sage.
- Lendengtariang, Yunike dan Bimo, Dwinanto. (2022). Pengaruh komite audit terhadap sustainability disclosure. *Journal of Business and Banking*. 12.10.14414/jbb.v12i1.3199
- Mallin, Christine A. 2019. *Corporate Governance*. USA: Oxford University Press
- Mathuva, David Mutua, Venancio Taurigana, dan Fredrick J. Otieno Owino. (2019). Corporate Governance and The Timeliness of Audited Financial Statements. *Journal of Accounting in Emerging Economics* 9, no. 4: 473-501. <https://doi.org/10.1108/JAEE-05-2018-0053> [Accessed 21 Juni 2023]
- M. Shamil, M., M. Shaikh, J., Ho, P. dan Krishnan, A., 2014. The influence of board characteristics on sustainability reporting. *Asian Review of Accounting*, 22(2), pp.78-97.
- OECD. (2015). *G20/OECD Principles of Corporate Governance*. Paris: OECD Publishing. <http://dx.doi.org/10.1787/9789264236882-en> [Accessed 21 Juni 2023]
- Otoritas Jasa Keuangan. (2015). POJK No.55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Otoritas Jasa Keuangan. (2017). POJK No.51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.
- Rifai, Badriyah. (2009). Peran Komisaris Independen dalam Mewujudkan *Good Corporate Governance* di Perusahaan Publik. *Jurnal Hukum* No. 3 Vol. 16, pp 396-412.

- Risty, I. & Sany. (2015). Pengaruh Independensi, Keahlian, Frekuensi Rapat, dan Jumlah Anggota Komite Audit terhadap Penerbitan Sustainability Report ISRA 2008-2012. *Business Accounting Review*, Vol. 3, No. 1, pp 1-10
- Rudyanto, A. dan Veronica Siregar, S. (2018). The effect of stakeholder pressure and corporate governance on the sustainability report quality. *International Journal of Ethics and Systems*, Vol. 34 No. 2, pp. 233-249. <https://doi-org.ezproxy.ugm.ac.id/10.1108/IJOES-05-2017-0071>
- Saggar, Ridhima dan Singh, Balwinder. 2017. *Corporate Governance and Risk Reporting: Indian Evidence*. *Managerial Auditing Journal* Vol. 32 No. 4/5: 378-405
- Salem, Haj Issal., Ayadi, Salma Damak., Hussainey, Khaled. 2019. *Corporate Governance and Risk Disclosure Quality: Tunisian Evidence*. *Journal of Accounting in Emerging Economies* Vol. 9 No. 4: 567-602.
- Sekaran, Uma dan Bougie Roger. 2019. *Research Method for Business, A Skill Building Approach*, 6th Edition. United Kingdom: John Wiley & Sons Ltd.
- Shamil, M., M. Shaikh, J., Ho, P.-L. dan Krishnan, A. (2014). The influence of board characteristics on sustainability reporting : Empirical evidence from Sri Lankan firms. *Asian Review of Accounting*, Vol. 22 No. 2, pp. 78-97. <https://doi.org/10.1108/ARA-09-2013-0060>
- Sriningsih dan Indah F. (2022). Pengaruh Comprehensive Stakeholder Pressure dan Good Corporate Governance terhadap Kualitas Sustainability Report. *Owner: Riset & Jurnal Akuntansi*, Vol. 6 No. 1.
- Stewart, J. dan Munro, L. (2007). The impact of audit committee existence and audit committee meeting frequency on the external audit: perceptions of Australian auditors. *International Journal of Auditing*, Vol. 11 No. 1, pp. 51-69.
- Tjahjadi, B., Soewarno, N., Mustikaningtiyas, F. (2021). Good corporate governance and corporate sustainability performance in Indonesia: A triple bottom line approach. *Heliyon* 7 (3), <https://doi.org/10.1016/j.heliyon.2021.e06453>
- Tumwebaze, Z., Bananuka, J., Kaawaase, T.K., Bonareri, C.T. dan Mutesasira, F. (2022). Audit committee effectiveness, internal audit function and sustainability reporting practices. *Asian Journal of Accounting Research*, Vol. 7 No. 2, pp. 163-181. <https://doi-org.ezproxy.ugm.ac.id/10.1108/AJAR-03-2021-0036>
- UU No. 40 tahun 2007 tentang Perseroan Terbatas. 16 Agustus.
- Yahdiyani, A., & Suryono, B. (2017). Pengaruh Corporate Social Responsibility, Profitabilitas, Kebijakan Dividen, Ukuran Perusahaan terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 6(7), pp. 1–18.