

Daftar Pustaka

- Adams, Renée B., Amir N. Licht, dan Lilach Sagiv. 2011. "Shareholders and Stakeholders: How Do Directors Decide?" *Strategic Management Journal* 32, no. 12 (Desember): 1331–55. <https://doi.org/10.1002/smj.940>.
- Albitar, Khaldoon, Khaled Hussainey, Nasir Kolade, dan Ali Meftah Gerged. 2020. "ESG Disclosure and Firm Performance before and after IR: The Moderating Role of Governance Mechanisms." *International Journal of Accounting & Information Management* 28, no. 3 (Maret): 429–44. <https://doi.org/10.1108/IJAIM-09-2019-0108>.
- Amidjaya, Prihatnolo Gandhi, dan Ari Kuncara Widagdo. 2020. "Sustainability Reporting in Indonesian Listed Banks: Do Corporate Governance, Ownership Structure and Digital Banking Matter?" *Journal of Applied Accounting Research* 21, no. 2 (Mei): 231–47. <https://doi.org/10.1108/JAAR-09-2018-0149>.
- Anggraeni, Novita. 2020. "Gender, Komisaris Independen, Ukuran Dewan, Komite Audit, dan Pengungkapan Tanggung Jawab Sosial Perusahaan." *E-Jurnal Akuntansi* 30, no. 7 (Juli): 1827. <https://doi.org/10.24843/EJA.2020.v30.i07.p16>.
- Arayssi, Mahmoud, Mohammad Jizi, dan Hala Hussein Tabaja. 2020. "The Impact of Board Composition on the Level of ESG Disclosures in GCC Countries." *Sustainability Accounting, Management and Policy Journal* 11, no. 1 (Januari): 137–61. <https://doi.org/10.1108/SAMPJ-05-2018-0136>.
- Bahadar, Stephen, dan Rashid Zaman. 2022. "COVID-19 and CSR Disclosure: Evidence from New Zealand." *China Accounting and Finance Review* 24, no. 3 (Agustus): 391–415. <https://doi.org/10.1108/CAFR-03-2022-0017>.
- Balogh, Ivan, Mohit Srivastava, dan Ladislav Tyll. 2022. "Towards Comprehensive Corporate Sustainability Reporting: An Empirical Study of Factors Influencing ESG Disclosures of Large Czech Companies." *Society and Business Review* 17, no. 4 (Oktober): 541–73. <https://doi.org/10.1108/SBR-07-2021-0114>.
- Centre for Governance and Sustainability NUS Business School. 2020. "Corporate Sustainability Reporting in ASEAN Countries 2020." National University of Singapore and ASEAN CSR Network.
- CFA Institute. 2022. "What is ESG Investing and Analysis?" Org. CFA Institute. 2022. <https://www.cfainstitute.org/en/rpc-overview/esg-investing>.
- Charkham, Jonathan P. 2005. *Keeping Better Company: Corporate Governance Ten Years On*. [2nd ed.]. Oxford: Oxford University Press.
- Chebbi, Kaouthar, dan Mohammed Abdullah Ammer. 2022. "Board Composition and ESG Disclosure in Saudi Arabia: The Moderating Role of Corporate Governance Reforms." *Sustainability* 14, no. 19 (September): 12173. <https://doi.org/10.3390/su141912173>.
- Chouaibi, Jamel, Emna Miladi, dan Nizar Elouni. 2022. "Exploring the Relationship between Board Characteristics and Environmental Disclosure: Empirical Evidence for European Firms." *Journal of Accounting and*

- Management Information Systems* 21, no. 1 (Maret): 51–76.
<https://doi.org/10.24818/jamis.2022.01003>.
- Chouaibi, Salim, Yamina Chouaibi, dan Ghazi Zouari. 2022. “Board Characteristics and Integrated Reporting Quality: Evidence from ESG European Companies.” *EuroMed Journal of Business* 17, no. 4 (November): 425–47.
<https://doi.org/10.1108/EMJB-11-2020-0121>.
- Cooper, Donald R., dan Pamela S. Schindler. 2014. *Business Research Methods 12th Edition*. 12 ed. New York: McGraw-Hill.
- Deloitte. 2022. “Women in the Boardroom: A Global Perspective 7th Edition.” Deloitte Global. vw2.deloitte.com/sg/en/pages/risk/articles/women-in-the-boardroom-global-perspective-seventh-edition.html.
- Disli, Mustafa, Mustafa Kemal Yilmaz, dan Farah Finn Mohamud Mohamed. 2022. “Board Characteristics and Sustainability Performance: Empirical Evidence from Emerging Markets.” *Sustainability Accounting, Management and Policy Journal* 13, no. 4 (Mei): 929–52. <https://doi.org/10.1108/SAMPJ-09-2020-0313>.
- Eagly, Alice H., Mary C. Johannesen-Schmidt, dan Marloes L. Van Engen. 2003. “Transformational, Transactional, and Laissez-Faire Leadership Styles: A Meta-Analysis Comparing Women and Men.” *Psychological Bulletin* 129, no. 4: 569–91. <https://doi.org/10.1037/0033-2909.129.4.569>.
- Eccles, Robert G., George Serafeim, dan Michael P. Krzus. 2011. “Market Interest in Nonfinancial Information.” *Journal of Applied Corporate Finance* 23, no. 4 (Desember): 113–27. <https://doi.org/10.1111/j.1745-6622.2011.00357.x>.
- Esa, Elinda, dan Nazli Anum Mohd Ghazali. 2012. “Corporate Social Responsibility and Corporate Governance in Malaysian Government-linked Companies.” *Corporate Governance: The International Journal of Business in Society* 12, no. 3 (Juni): 292–305.
<https://doi.org/10.1108/14720701211234564>.
- Freeman, R. E. 1984. *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- Freeman, R. E., Jeffrey S. Harrison, Andrew C. Wicks, Bidhan L. Parmar, dan Simone De Colle. 2010. *Stakeholder Theory: The State of the Art*. New York: Cambridge University Press.
- Giannarakis, Grigoris. 2014. “The Determinants Influencing the Extent of CSR Disclosure.” *International Journal of Law and Management* 56, no. 5 (September): 393–416. <https://doi.org/10.1108/IJLMA-05-2013-0021>.
- Governance and Accountability Institute. 2021a. “92% of S&P 500® Companies and 70% of Russell 1000® Companies Published Sustainability Reports in 2020, G&A Institute Research Shows.” Governance and Accountability Institute, Inc. 16 November 2021. <https://www.ga-institute.com/nc/storage/press-releases/article/92-of-sp-500r-companies-and-70-of-russell-1000r-companies-published-sustainability-reports-in-202.html>.
- Gray, Rob, Reza Kouhy, dan Simon Lavers. 1995. “Corporate Social and Environmental Reporting: A Review of The literature and a Longitudinal

- Study of UK Disclosure.” *Accounting, Auditing & Accountability Journal* 8, no. 2 (Mei): 47–77. <https://doi.org/10.1108/09513579510146996>.
- Gujarati, Darmodar N., dan Dawn C. Porter. 2009. *Basic Econometrics*. 5th ed. New York: McGraw-Hill.
- Guroi, Burcu, dan Valentina Lagasio. 2023. “Women Board Members’ Impact on ESG Disclosure with Environment and Social Dimensions: Evidence from the European Banking Sector.” *Social Responsibility Journal* 19, no. 1 (Januari): 211–28. <https://doi.org/10.1108/SRJ-08-2020-0308>.
- Haniffa, R.M., dan T. E. Cooke. 2002. “Culture, Corporate Governance and Disclosure in Malaysian Corporations.” *Abacus* 38, no. 3 (Oktober): 317–49. <https://doi.org/10.1111/1467-6281.00112>.
- Hair Jr., Joseph F., William C. Black, Barry J. Babin, dan Rolph E. Anderson. 2019. *Multivariate Data Analysis 8th Edition*. 8 ed. Hampshire: Cengage Learning.
- Hussain, Nazim, Ugo Rigoni, dan René P. Orij. 2018. “Corporate Governance and Sustainability Performance: Analysis of Triple Bottom Line Performance.” *Journal of Business Ethics* 149, no. 2 (Mei): 411–32. <https://doi.org/10.1007/s10551-016-3099-5>.
- Husted, Bryan W., dan José Milton De Sousa-Filho. 2019. “Board Structure and Environmental, Social, and Governance Disclosure in Latin America.” *Journal of Business Research* 102, no. September (September): 220–27. <https://doi.org/10.1016/j.jbusres.2018.01.017>.
- Koller, Tim, Robin Nuttall, and Witold Henisz. 2019. “Five ways that ESG creates value.” *The McKinsey Quarterly*, <https://www.proquest.com/scholarly-journals/five-ways-that-esg-creates-value/docview/2371931251/se-2>.
- KPMG. 2022. “Big Shifts, Small Steps Survey of Sustainability Reporting 2022.” KPMG International. <https://assets.kpmg.com/content/dam/kpmg/se/pdf/komm/2022/Global-Survey-of-Sustainability-Reporting-2022.pdf>.
- Kumari, P.S. Raghu, Harnesh Makhija, Dipasha Sharma, dan Abhishek Behl. 2022. “Board Characteristics and Environmental Disclosures: Evidence from Sensitive and Non-Sensitive Industries of India.” *International Journal of Managerial Finance* 18, no. 4 (Juli): 677–700. <https://doi.org/10.1108/IJMF-10-2021-0547>.
- Lagasio, Valentina, dan Nicola Cucari. 2019. “Corporate Governance and Environmental Social Governance Disclosure: A Meta-analytical Review.” *Corporate Social Responsibility and Environmental Management* 26, no. 4 (Juli): 701–11. <https://doi.org/10.1002/csr.1716>.
- Lavin, Jaime F., dan Alejandro A. Montecinos-Pearce. 2021. “ESG Disclosure in an Emerging Market: An Empirical Analysis of the Influence of Board Characteristics and Ownership Structure.” *Sustainability* 13, no. 19 (September): 10498. <https://doi.org/10.3390/su131910498>.
- Lucyanda, Jurica, dan Lady Gracia Prilia Siagian. 2012. “The Influence of Company Characteristics Toward Corporate Social Responsibility Disclosure.” Dalam , 601–19. Phuket, Thailand.

- Manita, Riadh, Maria Giuseppina Bruna, Rey Dang, dan L'Hocine Houanti. 2018. "Board Gender Diversity and ESG Disclosure: Evidence from the USA." *Journal of Applied Accounting Research* 19, no. 2 (Mei): 206–24. <https://doi.org/10.1108/JAAR-01-2017-0024>.
- Michelon, Giovanna, dan Antonio Parbonetti. 2012. "The Effect of Corporate Governance on Sustainability Disclosure." *Journal of Management & Governance* 16, no. 3 (Agustus): 477–509. <https://doi.org/10.1007/s10997-010-9160-3>.
- Naciti, Valeria. 2019. "Corporate Governance and Board of Directors: The Effect of a Board Composition on Firm Sustainability Performance." *Journal of Cleaner Production* 237, no. November (November): 117727. <https://doi.org/10.1016/j.jclepro.2019.117727>.
- Orsato, Renato J., Alexandre Garcia, Wesley Mendes-Da-Silva, Roberta Simonetti, dan Mario Monzoni. 2015. "Sustainability Indexes: Why Join in? A Study of the 'Corporate Sustainability Index (ISE)' in Brazil." *Journal of Cleaner Production* 96, no. Juni (Juni): 161–70. <https://doi.org/10.1016/j.jclepro.2014.10.071>.
- Otoritas Jasa Keuangan. 2014. *Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik*.
- . 2017. *Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik*.
- . 2021b. *Surat Edaran Otoritas Jasa Keuangan Nomor 16/SEOJK.04/2021 Tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik*.
- Rau, P. Raghavendra, dan Ting Yu. 2023. "A Survey on ESG: Investors, Institutions and Firms." *China Finance Review International*, Januari (Januari). <https://doi.org/10.1108/CFRI-12-2022-0260>.
- Refinitiv. 2022. "Environmental, Social, and Governance Scores from Refinitiv." Refinitiv. www.refinitiv.cn/content/dam/marketing/en_us/document/methodology/esg-scores-methodology.pdf.
- Revelli, Christophe, dan Jean-Laurent Viviani. 2015. "Financial Performance of Socially Responsible Investing (SRI): What Have We Learned? A Meta-analysis." *Business Ethics: A European Review* 24, no. 2 (April): 158–85. <https://doi.org/10.1111/beer.12076>.
- Siregar, Sylvia Veronica, dan Yanivi Bachtiar. 2010. "Corporate Social Reporting: Empirical Evidence from Indonesia Stock Exchange." *International Journal of Islamic and Middle Eastern Finance and Management* 3, no. 3 (Agustus): 241–52. <https://doi.org/10.1108/17538391011072435>.
- SSEI. "Indonesia Stock Exchange (IDX)." Org. Sustainable Stock Exchange Initiative. sseinitiative.org/stock-exchange/idx/. Diakses pada 20 Februari 2024.
- Suttiapun, Muttanachai. 2021. "The Influence of Board Composition on Environmental, Social and Governance (ESG) Disclosure of Thai Listed

- Companies.” *International Journal of Disclosure and Governance* 18, no. 4 (Desember): 391–402. <https://doi.org/10.1057/s41310-021-00120-6>.
- UN General Assembly. 2015. “A/RES/70/1 Transforming our world : the 2030 Agenda for Sustainable Development.” United Nations. <https://www.refworld.org/legal/resolution/unga/2015/en/111816>.
- Velte, Patrick. 2016. “Women on Management Board and ESG Performance.” *Journal of Global Responsibility* 7, no. 1 (Mei): 98–109. <https://doi.org/10.1108/JGR-01-2016-0001>.
- Wasiuzzaman, Shaista, dan Wan Masliza Wan Mohammad. 2020. “Board Gender Diversity and Transparency of Environmental, Social and Governance Disclosure: Evidence from Malaysia.” *Managerial and Decision Economics* 41, no. 1 (Januari): 145–56. <https://doi.org/10.1002/mde.3099>.
- Xie, Jun, Wataru Nozawa, Michiyuki Yagi, Hidemichi Fujii, dan Shunsuke Managi. 2019. “Do Environmental, Social, and Governance Activities Improve Corporate Financial Performance?” *Business Strategy and the Environment* 28, no. 2 (Februari): 286–300. <https://doi.org/10.1002/bse.2224>.