

DAFTAR PUSTAKA

- Abou-El-Sood, H. (2019). Corporate governance and risk taking: the role of board gender diversity. *Pacific Accounting Review*, 31(1), 19–42. <https://doi.org/10.1108/PAR-03-2017-0021>
- Adams, R. B., & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), 291–309. <https://doi.org/10.1016/j.jfineco.2008.10.007>
- Adejumo, I. A., Ololade, B. M., Sanni, M. R., & Adeyanju, D. L. (2025). Ownership Structure and Sustainability Reporting Disclosures of Listed Multinational Companies in Nigeria. *International Journal of Economics and Financial Issues*, 15(2), 301–308. <https://doi.org/10.32479/ijefi.17824>
- Adhariani, D., & du Toit, E. (2020). Readability of sustainability reports: evidence from Indonesia. *Journal of Accounting in Emerging Economies*, 10(4), 621–636. <https://doi.org/10.1108/JAEE-10-2019-0194>
- Agung, A., Satia Utama, G., & Mirhard, R. R. (2016). International Journal of Economics and Financial Issues The Influence of Sustainability Report Disclosure as Moderating Variable towards the Impact of Intellectual Capital on Company's Performance. *International Journal of Economics and Financial Issues*, 6(3), 1262–1269. <http://www.econjournals.com>
- Agustia, D., Harymawan, I., & Permatasari, Y. (2022). Board Diversity, Sustainability Report Disclosure and Firm Value. *Global Business Review*, 23(6), 1520–1543. <https://doi.org/10.1177/09721509221124125>
- Aini, S. N., Harymawan, I., Nasih, M., & Kamarudin, K. A. (2024). CEO overseas experience and sustainability report disclosure: Evidence from Indonesia. *Corporate Social Responsibility and Environmental Management*, 31(6), 5837–5849. <https://doi.org/10.1002/csr.2883>
- Akca, M., & Çalışkan, B. Ö. Ö. (2018). *Gender Diversity in Board of Directors* (pp. 20–38). <https://doi.org/10.4018/978-1-5225-4933-8.ch002>
- Al Natour, A. R., Meqbel, R., Kayed, S., & Zaidan, H. (2022). The Role of Sustainability Reporting in Reducing Information Asymmetry: The Case of Family- and Non-Family-Controlled Firms. *Sustainability*, 14(11), 6644. <https://doi.org/10.3390/su14116644>
- Al Shahri, G. M., & Shamsuddin, A. Bin. (2023). Female Board Representation and Firms Financial Performance: Evidence from Omani Non-Financial Firms. *Quality - Access to Success*, 24(195), 147–156. <https://doi.org/10.47750/QAS/24.195.17>

- Al-Haddad, L., Gerged, A. M., Saidat, Z., & Al Qudah, A. (2025). Family ownership and real earnings manipulations in emerging economies: evidence from Jordanian firms. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-04-2025-0251>
- Ali, A., Chen, T.-Y., & Radhakrishnan, S. (2007). Corporate disclosures by family firms. *Journal of Accounting and Economics*, 44(1–2), 238–286. <https://doi.org/10.1016/j.jacceco.2007.01.006>
- Allini, A., Manes Rossi, F., & Hussainey, K. (2016). The board’s role in risk disclosure: an exploratory study of Italian listed state-owned enterprises. *Public Money & Management*, 36(2), 113–120. <https://doi.org/10.1080/09540962.2016.1118935>
- Almilia, L. S. (2008). Faktor-Faktor yang Mempengaruhi Pengungkapan Sukarela “Internet Financial and Sustainability Reporting.” *JAAI VOLUME*, 12(2), 117–131.
- Alqatan, A., Hussainey, K., & Hichri, A. (2025). Does board diversity affect firm performance in Kuwait? *Review of Accounting and Finance*, 24(3), 329–352. <https://doi.org/10.1108/RAF-06-2024-0258>
- Alves, H., Rodrigues, A. M., & Canadas, N. (2012). Factors influencing the different categories of voluntary disclosure in annual reports: An analysis for Iberian Peninsula listed companies. *Tékhné*, 10(1), 15–26. [https://doi.org/10.1016/S1645-9911\(12\)70003-8](https://doi.org/10.1016/S1645-9911(12)70003-8)
- Amidjaya, P. G., & Widagdo, A. K. (2020). Sustainability reporting in Indonesian listed banks: Do corporate governance, ownership structure and digital banking matter? *Journal of Applied Accounting Research*, 21(2), 231–247. <https://doi.org/10.1108/JAAR-09-2018-0149>
- Anderson, R. C., & Reeb, D. M. (2003). Founding-Family Ownership and Firm Performance: Evidence from the S&P 500. *The Journal of Finance*, 58(3), 1301–1328. <https://doi.org/10.1111/1540-6261.00567>
- Anderson, R. C., & Reeb, D. M. (2004). Board Composition: Balancing Family Influence in S&P 500 Firms. *Administrative Science Quarterly*, 49(2), 209–237. <https://doi.org/10.2307/4131472>
- Arioglu, E. (2020). Female board members: the effect of director affiliation. *Gender in Management: An International Journal*, 35(2), 225–254. <https://doi.org/10.1108/GM-05-2019-0080>
- Arora, A., & Singh, K. (2024). Board gender diversity and social disclosures: some empirical evidence from Indian companies. *Corporate Communications*, 29(6), 860–878. <https://doi.org/10.1108/CCIJ-01-2024-0003>

- Assidi, S. (2023). Voluntary disclosure and corporate governance: substitutes or complements for firm value? *Competitiveness Review*, 33(6), 1205–1229. <https://doi.org/10.1108/CR-08-2022-0112>
- Aurelya, R. T., & Syofyan, E. (2023). Pengaruh Pengungkapan Sustainability Report dan Intensitas Modal terhadap Profitabilitas: Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020. *JURNAL EKSPLORASI AKUNTANSI*, 5(1), 56–70. <https://doi.org/10.24036/jea.v5i1.602>
- Bananuka, J., Nkundabanyanga, S. K., Kaawaase, T. K., Mindra, R. K., & Kayongo, I. N. (2022). Sustainability performance disclosures: the impact of gender diversity and intellectual capital on GRI standards compliance in Uganda. *Journal of Accounting in Emerging Economies*, 12(5), 840–881. <https://doi.org/10.1108/JAEE-09-2021-0301>
- Bao, S., Fainshmidt, S., Nair, A., & Vracheva, V. (2014). Women in Upper Echelons of Management, Tenure and Legal Risk. *British Journal of Management*, 25(2), 388–405. <https://doi.org/10.1111/j.1467-8551.2012.00847.x>
- Ben Saad, S., & Belkacem, L. (2022). Does board gender diversity affect capital structure decisions? *Corporate Governance: The International Journal of Business in Society*, 22(5), 922–946. <https://doi.org/10.1108/CG-12-2020-0575>
- Berrone, P., Cruz, C., & Gomez-Mejia, L. R. (2012). Socioemotional Wealth in Family Firms. *Family Business Review*, 25(3), 258–279. <https://doi.org/10.1177/0894486511435355>
- Blau, P. M. (1977). *Inequality and Heterogeneity: A Primitive Theory of Social Structure* (4th ed.). Free Press.
- Boissin, J. P., Castagnos, J. C., & Fayolle, A. (2007). Family business and social responsibility of the managing director: a French case study. *International Journal of Entrepreneurship and Small Business*, 4(4), 489. <https://doi.org/10.1504/IJESB.2007.013693>
- Bornhäll, A., Johansson, D., & Palmberg, J. (2016). The capital constraint paradox in micro and small family and nonfamily firms. *Journal of Entrepreneurship and Public Policy*, 5(1), 38–62. <https://doi.org/10.1108/JEPP-10-2015-0033>
- BPS. (2024). *Tingkat Partisipasi Angkatan Kerja Menurut Jenis Kelamin, 2021-2023*. <https://www.bps.go.id/id/statistics-table/2/MjIwMCMY/tingkat-partisipasi-angkatan-kerja-menurut-jenis-kelamin.html>
- Brennan, N., & McCafferty, J. (1997). Corporate Governance Practices in Irish Companies. *Journal of Irish Business and Administrative Research*, 18, 116–135.
- Breton-Miller, I. Le, & Miller, D. (2016). Family firms and practices of sustainability: A contingency view. *Journal of Family Business Strategy*, 7(1), 26–33. <https://doi.org/10.1016/j.jfbs.2015.09.001>

- Bromiley, P., & Rau, D. (2016). Social, Behavioral, and Cognitive Influences on Upper Echelons During Strategy Process. *Journal of Management*, 42(1), 174–202. <https://doi.org/10.1177/0149206315617240>
- Caesaria, A. F., & Basuki, B. (2017). The study of sustainability report disclosure aspects and their impact on the companies' performance. *SHS Web of Conferences*, 34, 08001. <https://doi.org/10.1051/shsconf/20173408001>
- Cai, H., Li, H., Park, A., & Zhou, L.-A. (2013). Family Ties and Organizational Design: Evidence from Chinese Private Firms. *Review of Economics and Statistics*, 95(3), 850–867. https://doi.org/10.1162/REST_a_00268
- Chairina, C., & Tjahjadi, B. (2023). Green Governance and Sustainability Report Quality: The Moderating Role of Sustainability Commitment in ASEAN Countries. *Economies*, 11(1), 27. <https://doi.org/10.3390/economies11010027>
- Chang, Y., Wu, K.-T., Lin, S.-H., & Lin, C.-J. (2024). Board gender diversity and corporate social responsibility. *International Journal of Corporate Social Responsibility*, 9(1). <https://doi.org/10.1186/s40991-024-00095-x>
- Chaudhary, P., & Suri, G. (2024). Gender-Equality-and-Diversity-in-Leadership-Roles (2). *Parikalpana - KIIT Journal of Management*, 20.1.
- Ching, H. Y., Gerab, F., & Toste, T. H. (2017). The Quality of Sustainability Reports and Corporate Financial Performance: Evidence From Brazilian Listed Companies. *Sage Open*, 7(2). <https://doi.org/10.1177/2158244017712027>
- Chrisman, J. J., Chua, J. H., Pearson, A. W., & Barnett, T. (2012). Family Involvement, Family Influence, and Family-Centered Non-Economic Goals in Small Firms. *Entrepreneurship Theory and Practice*, 36(2), 267–293. <https://doi.org/10.1111/j.1540-6520.2010.00407.x>
- Cicchello, A. F., Fellegara, A. M., Kazemikhasragh, A., & Monferrà, S. (2021). Gender diversity on corporate boards: How Asian and African women contribute on sustainability reporting activity. *Gender in Management: An International Journal*, 36(7), 801–820. <https://doi.org/10.1108/GM-05-2020-0147>
- Cojocar, A.-C., & Mihaila, S. (2024). Implementation of IFRS sustainability disclosure standards into integrated reporting: a journey of future oriented companies. *Journal of Financial Studies*, 9(17).
- Croson, R., & Gneezy, U. (2009). Gender Differences in Preferences. *Journal of Economic Literature*, 47(2), 448–474. <https://doi.org/10.1257/jel.47.2.448>
- Cucari, N., Esposito De Falco, S., & Orlando, B. (2018). Diversity of Board of Directors and Environmental Social Governance: Evidence from Italian Listed Companies. *Corporate Social Responsibility and Environmental Management*, 25(3), 250–266. <https://doi.org/10.1002/csr.1452>

- Culasso, F., Broccardo, L., Mazzoleni, A., & Giacosa, E. (2012). Corporate Governance in Listed Italian Family Firms: Impact on Performance and Comparison with Non-Family Firms. *Journal of Management and Change*, 29(1), 67.
- Dart, B. (2021). *Governance of Gender Diversity Case* (pp. 61–63). https://doi.org/10.1007/978-3-030-48606-8_13
- De Anca, C., & Gabaldon, P. (2014). Female directors and the media: Stereotypes of board members. *Gender in Management*, 29(6), 334–351. <https://doi.org/10.1108/GM-07-2013-0079>
- de Villiers, C., & van Staden, C. J. (2010). Shareholders' requirements for corporate environmental disclosures: A cross country comparison. *The British Accounting Review*, 42(4), 227–240. <https://doi.org/10.1016/j.bar.2010.08.002>
- Deephouse, D. L., & Jaskiewicz, P. (2013). Do Family Firms Have Better Reputations Than Non-Family Firms? An Integration of Socioemotional Wealth and Social Identity Theories. *Journal of Management Studies*, 50(3), 337–360. <https://doi.org/10.1111/joms.12015>
- Deloitte. (2022). *Progress at a snail's pace Women in the boardroom: A global perspective Seventh edition*.
- DeMott, D. (2007). Guests at the Table?: Independent Directors in Family-Influenced Public Companies. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1010732>
- Demsetz, H., & Lehn, K. (1985). The Structure of Corporate Ownership: Causes and Consequences. In *Source: Journal of Political Economy* (Vol. 93, Number 6).
- Derouiche, I., Jaafar, K., & Zemzem, A. (2016). Firm geographic location and voluntary disclosure. *Journal of Multinational Financial Management*, 37–38, 29–47. <https://doi.org/10.1016/j.mulfin.2016.08.003>
- Diouf, D., & Boiral, O. (2017). The quality of sustainability reports and impression management: A stakeholder perspective. *Accounting, Auditing and Accountability Journal*, 30(3), 643–667. <https://doi.org/10.1108/AAAJ-04-2015-2044>
- Dobija, D., Hryckiewicz, A., Zaman, M., & Puławska, K. (2022). Critical mass and voice: Board gender diversity and financial reporting quality. *European Management Journal*, 40(1), 29–44. <https://doi.org/10.1016/j.emj.2021.02.005>
- Duppati, G., Rao, N. V., Matlani, N., Scrimgeour, F., & Patnaik, D. (2020). Gender diversity and firm performance: evidence from India and Singapore. *Applied Economics*, 52(14), 1553–1565. <https://doi.org/10.1080/00036846.2019.1676872>

- Dyer, W. G., & Whetten, D. A. (2006). Family Firms and Social Responsibility: Preliminary Evidence from the S&P 500. *Entrepreneurship Theory and Practice*, 30(6), 785–802. <https://doi.org/10.1111/j.1540-6520.2006.00151.x>
- Elaigwu, M., Abdulmalik, S. O., Alghorbany, A., & Che-Ahmad, A. (2024). Sustainability reporting quality in Malaysia: The intricacy of family controlled and politically connected firms. *Corporate Social Responsibility and Environmental Management*, 31(5), 4190–4210. <https://doi.org/10.1002/csr.2799>
- Elgadi, E., & Ghardallou, W. (2022). Gender diversity, board of director's size and Islamic banks performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 15(3), 664–680. <https://doi.org/10.1108/IMEFM-09-2019-0397>
- Ellul, A., Pagano, M., & Panunzi, F. (2010). Inheritance Law and Investment in Family Firms. *American Economic Review*, 100(5), 2414–2450. <https://doi.org/10.1257/aer.100.5.2414>
- Fama, E. F., & Jensen, M. C. (1998). Separation of Ownership and Control. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.94034>
- Field, A. (2013). *Discovering Statistics Using IBM SPSS Statistics* (4th edition). SAGE Publications.
- G&A Institute. (2020). *90% of S&P 500 Index® Companies Publish Sustainability/ Responsibility Reports in 2019*.
- Galletta, S., Mazzù, S., Naciti, V., & Vermiglio, C. (2022). Gender diversity and sustainability performance in the banking industry. *Corporate Social Responsibility and Environmental Management*, 29(1), 161–174. <https://doi.org/10.1002/csr.2191>
- García-Sánchez, I.-M., Suárez-Fernández, O., & Martínez-Ferrero, J. (2019). Female directors and impression management in sustainability reporting. *International Business Review*, 28(2), 359–374. <https://doi.org/10.1016/j.ibusrev.2018.10.007>
- Gavana, G., Gottardo, P., & Moisello, A. M. (2017). Sustainability reporting in family firms: A panel data analysis. *Sustainability (Switzerland)*, 9(1). <https://doi.org/10.3390/su9010038>
- Gavana, G., Gottardo, P., & Moisello, A. M. (2024). The effect of board diversity and tenure on environmental performance. Evidence from family and non-family firms. *Journal of Family Business Management*, 14(3), 534–561. <https://doi.org/10.1108/JFBM-06-2023-0088>
- Ghozali, I. (2018). *Aplikasi Analisis Multivarite Dengan Program IBM SPSS 25* (9th edition). Badan Penerbit Universitas Diponegoro.

- Gibert, A., & Fedorets, A. (2024). Lifting Women Up: Gender Quotas and the Advancement of Women on Corporate Boards. *Corporate Governance: An International Review*. <https://doi.org/10.1111/corg.12609>
- Girón, A., Kazemikhasragh, A., Cicchiello, A. F., & Panetti, E. (2021). Sustainability Reporting and Firms' Economic Performance: Evidence from Asia and Africa. *Journal of the Knowledge Economy*, 12(4), 1741–1759. <https://doi.org/10.1007/s13132-020-00693-7>
- Githaiga, P. N. (2024). Sustainability reporting, board gender diversity and earnings management: evidence from East Africa community. *Journal of Business and Socio-Economic Development*, 4(2), 142–160. <https://doi.org/10.1108/JBSED-09-2022-0099>
- Githaiga, P. N., & Kosgei, J. K. (2023a). Board characteristics and sustainability reporting: a case of listed firms in East Africa. *Corporate Governance (Bingley)*, 23(1), 3–17. <https://doi.org/10.1108/CG-12-2021-0449>
- Githaiga, P. N., & Kosgei, J. K. (2023b). Board characteristics and sustainability reporting: a case of listed firms in East Africa. *Corporate Governance: The International Journal of Business in Society*, 23(1), 3–17. <https://doi.org/10.1108/CG-12-2021-0449>
- GlobeScan. (2020, October 14). *Rising Trust in Sustainability Reporting Around the World*. Diakses Dari <https://Globescan.Com/2020/10/14/Rising-Trust-Sustainability-Reporting/>.
- Gómez-Mejía, L. R., Haynes, K. T., Núñez-Nickel, M., Jacobson, K. J. L., & Moyano-Fuentes, J. (2007). Socioemotional Wealth and Business Risks in Family-controlled Firms: Evidence from Spanish Olive Oil Mills. *Administrative Science Quarterly*, 52(1), 106–137. <https://doi.org/10.2189/asqu.52.1.106>
- Gonenc, H., & Krasnikova, A. V. (2022). Board Gender Diversity and Voluntary Carbon Emission Disclosure. *Sustainability (Switzerland)*, 14(21). <https://doi.org/10.3390/su142114418>
- Goswami, K., Islam, M. K. S., & Evers, W. (2023). A Case Study on the Blended Reporting Phenomenon: A Comparative Analysis of Voluntary Reporting Frameworks and Standards—GRI, IR, SASB, and CDP. *The International Journal of Sustainability Policy and Practice*, 19(2), 35–64. <https://doi.org/10.18848/2325-1166/CGP/v19i02/35-64>
- Goyal, P., Rahman, Z., & Kazmi, A. A. (2013). Corporate sustainability performance and firm performance research. *Management Decision*, 51(2), 361–379. <https://doi.org/10.1108/00251741311301867>
- Grediani, E., & Kapti, A. S. M. K. (2023). Pengaruh Corporate Governance Terhadap Pengungkapan Laporan Keberlanjutan dengan Moderasi Peran Audit Internal.

Jurnal Ilmiah Akuntansi Dan Keuangan, 12(2), 122–135.
<https://doi.org/10.32639/jiak.v12i2.732>

GRI (Global Reporting Initiative). (2006). *G3 sustainability reporting guidelines*. GRI.

Gyapong, E., Ahmed, A., Ntim, C. G., & Nadeem, M. (2021). Board gender diversity and dividend policy in Australian listed firms: the effect of ownership concentration. *Asia Pacific Journal of Management*, 38(2), 603–643.
<https://doi.org/10.1007/s10490-019-09672-2>

Hackston, D., & Milne, M. J. (1996). Some determinants of social and environmental disclosures in New Zealand companies. *Accounting, Auditing & Accountability Journal*, 9(1), 77–108. <https://doi.org/10.1108/09513579610109987>

Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *Academy of Management Review*, 9(2), 193–206.
<https://doi.org/10.5465/amr.1984.4277628>

Handayani, B. D., Widyaningsih, A., Supriyono, E., & Pamungkas, I. D. (2024). Types of Industries, Financial Performance and Corporate Governance on the Sustainability Report: Insight from Indonesia. *Montenegrin Journal of Economics*, 20(1), 27–36. <https://doi.org/10.14254/1800-5845/2024.20-1.3>

Handayani, M., & Kurniawan, D. (2022, January 19). Erick Thohir Pushes For Gender Equality, 10 Women Successfully Lead SOEs: Starting From Nicke Widyawati To Fetty Kwartati. *VOI*.

Harjayanti, D. R., Suherman, S., & Ahmad, G. N. (2025). Is board gender diversity considered a signal of IPO quality? Evidence from Indonesia. *Corporate Governance (Bingley)*, 25(5), 1055–1076. <https://doi.org/10.1108/CG-02-2024-0073>

Harrison, D. A., & Klein, K. J. (2007). What's the difference? diversity constructs as separation, variety, or disparity in organizations. *Academy of Management Review*, 32(4), 1199–1228. <https://doi.org/10.5465/amr.2007.26586096>

Hartmann, F. G. H., & Moers, F. (2003). Testing Contingency Hypotheses in Budgetary Research Using Moderated Regression Analysis: A Second Look. *Accounting, Organizations and Society*, 28(7–8), 803–809.
[https://doi.org/10.1016/S0361-3682\(03\)00019-9](https://doi.org/10.1016/S0361-3682(03)00019-9)

Hidayah, E., & Raihan, M. (2023). Sustainability Report Disclosure of Indonesian Mining Companies. *Review of Integrative Business and Economics Research*, 13(3). www.bbc.com

Hidayat, I., Ismail, T., Taqi, M., & Yulianto, A. S. (2024). Are There Any Elements Affecting The Disclosure Of Sustainability Reports : Profitability Moderation. *General Management*, 25(202). <https://doi.org/10.47750/QAS/25.202.32>

- Higgins, C., Milne, M. J., & van Gramberg, B. (2015). The Uptake of Sustainability Reporting in Australia. *Journal of Business Ethics*, 129(2), 445–468. <https://doi.org/10.1007/s10551-014-2171-2>
- Hillman, A. J., Shropshire, C., & Cannella, A. A. (2007). Organizational Predictors of Women on Corporate Boards. *Academy of Management Journal*, 50(4), 941–952. <https://doi.org/10.5465/amj.2007.26279222>
- Hodgkinson, G. P., & Sparrow, P. (2002). *The competent organization: A psychological analysis of the strategic management process*. Open University Press.
- Hsu, H.-H., Tsao, S.-M., & Lin, C.-H. (2022). Family ownership, family identity of CEO, and accounting conservatism: evidence from Taiwan. *Accounting Forum*, 46(4), 315–343. <https://doi.org/10.1080/01559982.2021.1957542>
- Isidro, H., & Sobral, M. (2015). The Effects of Women on Corporate Boards on Firm Value, Financial Performance, and Ethical and Social Compliance. *Journal of Business Ethics*, 132(1), 1–19. <https://doi.org/10.1007/s10551-014-2302-9>
- Iyer, V., & Lulseged, A. (2013). Does family status impact US firms' sustainability reporting? *Sustainability Accounting, Management and Policy Journal*, 4(2), 163–189. <https://doi.org/10.1108/SAMPJ-Nov-2011-0032>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Justina, D., & Lantara, I. W. N. (2024). Governance mechanism to improve sustainability report quality: the impact on information risk and stock market participation. *International Journal of Quality & Reliability Management*, 41(5), 1253–1269. <https://doi.org/10.1108/IJQRM-01-2023-0017>
- Kabbach de Castro, L. R., Aguilera, R. V., & Crespí-Cladera, R. (2017). Family Firms and Compliance: Reconciling the Conflicting Predictions Within the Socioemotional Wealth Perspective. *Family Business Review*, 30(2), 137–159. <https://doi.org/10.1177/0894486516685239>
- Kabir, A., Ikra, S. S., Saona, P., & Azad, Md. A. K. (2023a). Board gender diversity and firm performance: new evidence from cultural diversity in the boardroom. *LBS Journal of Management & Research*, 21(1), 1–12. <https://doi.org/10.1108/LBSJMR-06-2022-0022>
- Kabir, A., Ikra, S. S., Saona, P., & Azad, Md. A. K. (2023b). Board gender diversity and firm performance: new evidence from cultural diversity in the boardroom. *LBS Journal of Management & Research*, 21(1), 1–12. <https://doi.org/10.1108/lbsjmr-06-2022-0022>

- Kamalnath, A., & Masselot, A. (2019). Corporate board gender diversity in the shadow of the controlling shareholder—an Indian perspective. *Oxford University Commonwealth Law Journal*, 19(2), 179–203. <https://doi.org/10.1080/14729342.2019.1642086>
- Karina, R., & Soenarno, Y. N. (2022). The impact of financial distress, sustainability report disclosures, and firm size on earnings management in the banking sector of Indonesia, Malaysia, and Thailand. *Journal of Accounting and Management Information Systems*, 21(2), 289–309. <https://doi.org/10.24818/jamis.2022.02006>
- Kennedy, J. A., & Kray, L. J. (2014). Who Is Willing to Sacrifice Ethical Values for Money and Social Status? *Social Psychological and Personality Science*, 5(1), 52–59. <https://doi.org/10.1177/1948550613482987>
- Khatri, I. (2023). Board gender diversity and sustainability performance: Nordic evidence. *Corporate Social Responsibility and Environmental Management*, 30(3), 1495–1507. <https://doi.org/10.1002/csr.2432>
- Khemakhem, H., Arroyo, P., & Montecinos, J. (2023). Gender diversity on board committees and ESG disclosure: evidence from Canada. *Journal of Management and Governance*, 27(4), 1397–1422. <https://doi.org/10.1007/s10997-022-09658-1>
- Khoifin, K., Marzuki, M. M., & Jongsureyapart, C. (2023). Reshaping gender quotas in the boardroom: women’s participation and accounting conservatism in Indonesia. In *Int. J. Managerial and Financial Accounting* (Vol. 15, Number 1).
- Khojastehpour, M., & Johns, R. (2014). The effect of environmental CSR issues on corporate/brand reputation and corporate profitability. *European Business Review*, 26(4), 330–339. <https://doi.org/10.1108/EBR-03-2014-0029>
- Kurnia, P., & Ardianto. (2024). Board gender diversity and cyber security disclosure in the Indonesian banking industry: a two-tier governance context. *Corporate Governance (Bingley)*. <https://doi.org/10.1108/CG-01-2023-0010>
- Kuttner, M., Feldbauer-Durstmüller, B., & Mitter, C. (2021). Corporate social responsibility in Austrian family firms: socioemotional wealth and stewardship insights from a qualitative approach. *Journal of Family Business Management*, 11(2), 238–253. <https://doi.org/10.1108/JFBM-04-2019-0028>
- La Porta, R., Lopez-De-Silanes, F., & Shleifer, A. (1999). Corporate Ownership Around the World. *The Journal of Finance*, 54(2), 471–517. <https://doi.org/10.1111/0022-1082.00115>
- Le Breton–Miller, I., & Miller, D. (2013). Socioemotional Wealth across the Family Firm Life Cycle: A Commentary on “Family Business Survival and the Role of Boards.” *Entrepreneurship Theory and Practice*, 37(6), 1391–1397. <https://doi.org/10.1111/etap.12072>

- Li, J., Zhao, F., Chen, S., Jiang, W., Liu, T., & Shi, S. (2017). Gender Diversity on Boards and Firms' Environmental Policy. *Business Strategy and the Environment*, 26(3), 306–315. <https://doi.org/10.1002/bse.1918>
- Li, K., Lu, L., Mittoo, U. R., & Zhang, Z. (2015). Board independence, ownership concentration and corporate performance—Chinese evidence. *International Review of Financial Analysis*, 41, 162–175. <https://doi.org/10.1016/j.irfa.2015.05.024>
- Liu, W., & Ren, T. (2025). Board gender diversity and ESG disclosure: the spillover effect of governance. *Asian Review of Accounting*. <https://doi.org/10.1108/ARA-05-2024-0165>
- Maggi, B., Gjergji, R., Vena, L., Sciascia, S., & Cortesi, A. (2023). Family firm status and environmental disclosure: The moderating effect of board gender diversity. *Business Ethics, the Environment and Responsibility*, 32(4), 1334–1351. <https://doi.org/10.1111/beer.12578>
- Manita, R., Bruna, M. G., Dang, R., & Houanti, L. (2018). Board gender diversity and ESG disclosure: evidence from the USA. *Journal of Applied Accounting Research*, 19(2), 206–224. <https://doi.org/10.1108/JAAR-01-2017-0024>
- Mishra, P., & Sant, T. G. (2024). Examine the level of environmental, social and governance disclosure in sustainability report – a study of the Indian banking sector. *International Journal of Innovation Science*, 16(2), 420–442. <https://doi.org/10.1108/IJIS-08-2022-0136>
- Mnif, Y., & Borgi, H. (2020). The association between corporate governance mechanisms and compliance with IFRS mandatory disclosure requirements: evidence from 12 African countries. *Corporate Governance: The International Journal of Business in Society*, 20(7), 1371–1392. <https://doi.org/10.1108/CG-08-2019-0270>
- Morck, R., Shleifer, A., & Vishny, R. W. (1988). Management ownership and market valuation. *Journal of Financial Economics*, 20, 293–315. [https://doi.org/10.1016/0304-405X\(88\)90048-7](https://doi.org/10.1016/0304-405X(88)90048-7)
- Munawir. (2014). *Analisis Laporan Keuangan*. Liberty.
- Nadeem, M., Bahadar, S., Gull, A. A., & Iqbal, U. (2020). Are women eco-friendly? Board gender diversity and environmental innovation. *Business Strategy and the Environment*, 29(8), 3146–3161. <https://doi.org/10.1002/bse.2563>
- Nadeem, M., Zaman, R., & Saleem, I. (2017). Boardroom gender diversity and corporate sustainability practices: Evidence from Australian Securities Exchange listed firms. *Journal of Cleaner Production*, 149, 874–885. <https://doi.org/10.1016/j.jclepro.2017.02.141>

- Nishii, L., Gotte, A., & Raver, J. (2007). *Upper Echelon Theory Revisited: The Relationship Between Upper Echelon Diversity, the Adoption of Diversity Practices, and Organizational Performance* (Vols. 07–04). Ithaca, NY : CAHRS. www.ilr.cornell.edu/CAHRS
- Ntim, C. G., & Soobaroyen, T. (2013a). Black Economic Empowerment Disclosures by South African Listed Corporations: The Influence of Ownership and Board Characteristics. *Journal of Business Ethics*, 116(1), 121–138. <https://doi.org/10.1007/s10551-012-1446-8>
- Ntim, C. G., & Soobaroyen, T. (2013b). Black Economic Empowerment Disclosures by South African Listed Corporations: The Influence of Ownership and Board Characteristics. *Journal of Business Ethics*, 116(1), 121–138. <https://doi.org/10.1007/s10551-012-1446-8>
- Nursimloo, S., Ramdhony, D., & Mooneepen, O. (2020). Influence of board characteristics on TBL reporting. *Corporate Governance: The International Journal of Business in Society*, 20(5), 765–780. <https://doi.org/10.1108/CG-06-2019-0187>
- Offiaeli, G. A., Salawu, R. O., & Nwobu, O. (2025). Board Diversity and Sustainability Reporting Practices of Manufacturing Firms in Nigeria. *International Review of Management and Marketing*, 15(5), 167–177. <https://doi.org/10.32479/irmm.19252>
- Oktaryani, G. A. S., Abdurrazak, A., & Negara, I. K. (2021). PENGARUH RASIO KEUANGAN TERHADAP NILAI PERUSAHAAN YANG TERGABUNG DALAM INDEKS KOMPAS100. *JMM UNRAM - MASTER OF MANAGEMENT JOURNAL*, 10(3), 160–174. <https://doi.org/10.29303/jmm.v10i3.663>
- Pérez-González, F. (2006). Inherited Control and Firm Performance. *American Economic Review*, 96(5), 1559–1588. <https://doi.org/10.1257/aer.96.5.1559>
- Pieper, T. M. (2010). Non solus: Toward a psychology of family business. *Journal of Family Business Strategy*, 1(1), 26–39. <https://doi.org/10.1016/j.jfbs.2010.02.003>
- Post, C., & Byron, K. (2015). Women on boards and firm financial performance: A meta-analysis. *Academy of Management Journal*, 58(5), 1546–1571. <https://doi.org/10.5465/amj.2013.0319>
- Purkayastha, S., Veliyath, R., & George, R. (2022). Type I and type II agency conflicts in family firms: An empirical investigation. *Journal of Business Research*, 153, 285–299. <https://doi.org/10.1016/j.jbusres.2022.07.054>
- Rathnayaka Mudiyansele, N. C. S. (2018). Board involvement in corporate sustainability reporting: evidence from Sri Lanka. *Corporate Governance (Bingley)*, 18(6), 1042–1056. <https://doi.org/10.1108/CG-10-2017-0252>

- Roberson, Q. M., & Hyeon Jeong Park. (2007). Examining the Link Between Diversity and Firm Performance. *Group & Organization Management*, 32(5), 548–568. <https://doi.org/10.1177/1059601106291124>
- Robiyanto, R., Lako, A., & Rahutami, A. I. (2022). Is gender diversity good for the quality of accruals in Indonesia? *Problems and Perspectives in Management*, 20(1), 80–92. [https://doi.org/10.21511/ppm.20\(1\).2022.08](https://doi.org/10.21511/ppm.20(1).2022.08)
- Rudman, L. A., & Glick, P. (2001). Prescriptive Gender Stereotypes and Backlash Toward Agentic Women. *Journal of Social Issues*, 57(4), 743–762. <https://doi.org/10.1111/0022-4537.00239>
- Saepudin, A. R., Malya, S., Lestari, E. N., Hasbi, W., & Rachman, A. A. (2021). Analysis Of Factors Influencing The Sustainability Report Disclosure (Case Study Of Mining-Sector-Companies-Listed-In-Indonesia-Stock Exchange. In *Turkish Journal of Computer and Mathematics Education* (Vol. 12, Number 11).
- Saggar, R., Arora, N., & Singh, B. (2022). Gender diversity in corporate boardrooms and risk disclosure: Indian evidence. *Gender in Management: An International Journal*, 37(2), 182–201. <https://doi.org/10.1108/GM-06-2020-0174>
- Saha, R., & Maji, S. G. (2024). Board gender diversity and voluntary disclosure: moderation of family ownership in India. *International Journal of Accounting and Information Management*. <https://doi.org/10.1108/IJAIM-05-2023-0132>
- Salazar, L., & Moline, A. (2023). *Increasing Women's Representation in Business Leadership*. Washington, DC: World Bank. <https://doi.org/10.1596/39870>
- Sánchez-Marín, G., Baixauli-Soler, J. S., & Lucas-Pérez, M. E. (2010). When much is not better? Top management compensation, board structure, and performance in Spanish firms. *The International Journal of Human Resource Management*, 21(15), 2778–2797. <https://doi.org/10.1080/09585192.2010.528660>
- Sassen, R., Dienes, D., & Wedemeier, J. (2018). Characteristics of UK higher education institutions that disclose sustainability reports. *International Journal of Sustainability in Higher Education*, 19(7), 1279–1298. <https://doi.org/10.1108/IJSHE-03-2018-0042>
- Scaltrito, D. (2016). Voluntary disclosure in Italy: Firm-specific determinants an empirical analysis of Italian listed companies. *EuroMed Journal of Business*, 11(2), 272–303. <https://doi.org/10.1108/EMJB-07-2015-0032>
- Schulze, W. S., Lubatkin, M. H., & Dino, R. N. (2003). Toward a theory of agency and altruism in family firms. *Journal of Business Venturing*, 18(4), 473–490.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business (Seventh Edition)* (7th ed.). John Wiley & Sons Ltd. www.wileypluslearningspace.com

- Setiawati, E., Putri, E., & Nisa, N. (2022). Implementation of corporate governance, family ownership, and family-aligned board: Evidence from Indonesia. *Problems and Perspectives in Management*, 20(4), 14–23. [https://doi.org/10.21511/ppm.20\(4\).2022.02](https://doi.org/10.21511/ppm.20(4).2022.02)
- Shleifer, A., & Vishny, R. W. (1986). Large Shareholders and Corporate Control. *Journal of Political Economy*, 94(3, Part 1), 461–488. <https://doi.org/10.1086/261385>
- Shleifer, A., & Vishny, R. W. (1997). A Survey of Corporate Governance. *The Journal of Finance*, 52(2), 737–783. <https://doi.org/10.1111/j.1540-6261.1997.tb04820.x>
- Siringoringo, H., Margianti, E. S., & Sudaryanto, S. (2023). *A Picture of Family Businesses in Indonesia During the COVID-19 Pandemic* (pp. 267–277). <https://doi.org/10.4018/978-1-6684-7394-8.ch012>
- Srinidhi, B., Sun, Y., Zhang, H., & Chen, S. (2020). How do female directors improve board governance? A mechanism based on norm changes. *Journal of Contemporary Accounting & Economics*, 16(1), 100181. <https://doi.org/10.1016/j.jcae.2019.100181>
- Tao-Schuchardt, M., & Kammerlander, N. (2024). Board diversity in family firms across cultures: A contingency analysis on the effects of gender and tenure diversity on firm performance. *Journal of Family Business Strategy*, 15(2). <https://doi.org/10.1016/j.jfbs.2023.100554>
- Terjesen, S., & Sealy, R. (2016). Board Gender Quotas: Exploring Ethical Tensions From A Multi-Theoretical Perspective. *Business Ethics Quarterly*, 26(1), 23–65. <https://doi.org/10.1017/beq.2016.7>
- Tjahjadi, B., Hapsari, A. P., Soewarno, N., Sutarsa, A. A. P., & Fairuzi, A. (2024a). Women on boards, corporate environment responsibility engagement and corporate financial performance: evidence from Indonesian manufacturing companies. *Gender in Management: An International Journal*, 39(8), 1017–1036. <https://doi.org/10.1108/GM-08-2021-0237>
- Tjahjadi, B., Hapsari, A. P., Soewarno, N., Sutarsa, A. A. P., & Fairuzi, A. (2024b). Women on boards, corporate environment responsibility engagement and corporate financial performance: evidence from Indonesian manufacturing companies. *Gender in Management*. <https://doi.org/10.1108/GM-08-2021-0237>
- Tyrowicz, J., Terjesen, S., & Mazurek, J. (2020). All on board? New evidence on board gender diversity from a large panel of European firms. *European Management Journal*, 38(4), 634–645. <https://doi.org/10.1016/j.emj.2020.01.001>
- Vafaei, A., Henry, D., Ahmed, K., & Alipour, M. (2021). Board diversity: female director participation and corporate innovation. *International Journal of*

- Accounting & Information Management*, 29(2), 247–279.
<https://doi.org/10.1108/IJAIM-06-2020-0080>
- Villalonga, B., & Amit, R. (2006). How do family ownership, control and management affect firm value? *Journal of Financial Economics*, 80(2), 385–417.
<https://doi.org/10.1016/j.jfineco.2004.12.005>
- Wahid, A. S. (2019). The Effects and the Mechanisms of Board Gender Diversity: Evidence from Financial Manipulation. *Journal of Business Ethics*, 159(3), 705–725. <https://doi.org/10.1007/s10551-018-3785-6>
- Wahyuningrum, I. F. S., Oktavilia, S., & Utami, S. (2022). The Effect of Company Characteristics and Gender Diversity on Disclosures Related to Sustainable Development Goals. *Sustainability (Switzerland)*, 14(20).
<https://doi.org/10.3390/su142013301>
- Yang, J., & Basile, K. (2022). Communicating Corporate Social Responsibility: External Stakeholder Involvement, Productivity and Firm Performance. *Journal of Business Ethics*, 178(2), 501–517. <https://doi.org/10.1007/s10551-021-04812-5>
- Zaichkowsky, J. L. (2014). Women in the board room: one can make a difference. *International Journal of Business Governance and Ethics*, 9(1), 91.
<https://doi.org/10.1504/IJBGE.2014.062774>
- Zarefar, A., Agustia, D., & Soewarno, N. (2022). Bridging the Gap between Sustainability Disclosure and Firm Performance in Indonesian Firms: The Moderating Effect of the Family Firm. *Sustainability (Switzerland)*, 14(19).
<https://doi.org/10.3390/su141912022>
- Zvinowanda, D., Mafini, C., & Beneke, J. (2024). Does corporate board gender diversity influence shareholder value? *International Journal of Business Ecosystem & Strategy* (2687-2293), 6(4), 01–19.
<https://doi.org/10.36096/ijbes.v6i4.617>