

DAFTAR PUSTAKA

- A kamar, K. A. Q., & Wuryani, E. (2022). Pengaruh Good Corporate Governance, Struktur Modal, dan Corporate Social Responsibility Terhadap Kinerja Keuangan Pada Perusahaan Trade and Service Yang Terdaftar di Bursa Efek Indonesia. *JIKEM: Jurnal Ilmu Komputer, Ekonomi Dan Manajemen*, 2(2), 2474–2590.
- Abu Qa'dan, M. B., & Suwaidan, M. S. (2019). Board composition, ownership structure and corporate social responsibility disclosure: the case of Jordan. *Social Responsibility Journal*, 15(1), 28–46. <https://doi.org/10.1108/SRJ-11-2017-0225>
- Ali, R., Rehman, R. U., Kanwal, M., Naseem, M. A., & Ahmad, M. I. (2022). Determinants of corporate social responsibility disclosure of banking sector in Pakistan. *Social Responsibility Journal*, 18(5), 1019–1034. <https://doi.org/10.1108/SRJ-08-2019-0272/FULL/PDF>
- Andhari, P. A. S., & Sukartha, I. made. (2017). Pengaruh Pengungkapan Corporate Social Responsibility, Profitabilitas, Inventory Intensity, Capital Intensity Dan Leverage Pada Agresivitas Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 18(3), 2115–2142.
- Aprillian, E. (2020). Pengaruh Kepemilikan Manajerial, Komisaris Independen, Komite Audit dan Leverage Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia Periode 2014-2018) [Universitas Telkom]. <https://openlibrary.telkomuniversity.ac.id/home/catalog/id/163473/slug/pengaruh-kepemilikan-manajerial-komisaris-independen-komite-audit-dan-leverage-terhadap-manajemen-laba-studi-empiris-pada-perusahaan-sektor-industri-dasar-dan-kimia-yang-terdaftar-di-b>
- Basuki, A. T., & Prawoto, N. (2016). Analisis Regresi Dalam Penelitian Ekonomi dan Bisnis. RajaGrafindo Persada.
- Beji, R. . Y. O. . L. N. et al. (2020). Board Diversity and Corporate Social Responsibility: Empirical Evidence from France. *J Bus Ethics* 173, , 133–155.
- Beji, R., Yousfi, O., Loukil, N., & Omri, A. (2021). Board Diversity and Corporate Social Responsibility: Empirical Evidence from France. *Journal of Business Ethics*, 173(1), 133–155. <https://doi.org/10.1007/s10551-020-04522-4>
- Benaguid, O., Sbai, H., Meghouar, H., & Antari, O. (2023). Board gender diversity and CSR performance : A French study Board gender diversity and CSR performance : A French study. *Cogent Business & Management*, 10(3). <https://doi.org/10.1080/23311975.2023.2247226>
- Brelliastiti, R. (2021). Penerapan Standar GRI Sebagai Panduan Penyusunan Laporan Keberlanjutan Tahun 202 Perusahaan Sektor Barang Konsumen Primer dan Non-Primer di Bursa Efek Indonesia. *Ekobisnman: Jurnal*

Ekonomi Bisnis Manajemen, 6(2).

- Dewayanto, T., & Damanik, G. S. M. (2021). Analisis Pengaruh Diversitas Dewan Komisaris Terhadap Corporate Social Responsibility Disclosure (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018). *Diponegoro Journal of Accounting*, 10(1), 1–14.
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>
- Edinov, S., Rahim, R., & Hamidi, M. (2022). Pengaruh mekanisme Corporate Governance, Profitability, dan Firm Size terhadap pengungkapan Corporate Social Responsibility. *Owner*, 6(3), 3305–3311. <https://doi.org/10.33395/owner.v6i3.1091>
- Fauziah, I., & Asyik, N. F. (2019). Pengaruh Profitabilitas, Likuiditas, Leverage, Ukuran Perusahaan dan Ukuran Dewan Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmu Dan Riset Akuntansi*, 8(3), 1–17.
- Fidyawati, R. E. (2023). *Pengaruh Media Exposure, Gender Diversity, dan IT Capabilities terhadap Pengungkapan Corporate Social Responsibility (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020)*. Universitas Telkom.
- Firdani, R. D., & Rosyati, T. (2022). Pengaruh Penerapan Good Corporate Governance, Kepemilikan Saham Publik dan Ukuran Perusahaan terhadap Pengungkapan Laporan Corporate Social Responsibility. *Jurnal Riset Akuntansi Politala*, 5(2), 98–110. <https://doi.org/10.34128/jra.v5i2.135>
- G. S. M. Damanik, and T. D. (2021). Analisis Pengaruh Diversitas Dewan Komisaris Terhadap Corporate Social Responsibility Disclosure (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018). *Diponegoro Journal of Accounting*, Vol. 10, No. 1, Feb. 2021, 10(1).
- GRI. (2021). *The Global Leader for Impact Reporting*. <https://www.globalreporting.org>
- Hadya, R., & Susanto, R. (2018). Model Hubungan Antara Keberagaman Gender, Pendidikan Dan Nationality Dewan Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Benefita*, 3(2), 149. <https://doi.org/10.22216/jbe.v3i2.3432>
- Hafidzi, A. H. (2019). The Effect of Commissioners Board Size and Committee Board Size on Disclosure of Corporate Social Responsibility (CSR).

- Agregat: Jurnal Ekonomi Dan Bisnis*, 3(1), 65.
https://doi.org/10.22236/agregat_vol3/is1pp65-80
- Handayati, P., Sumarsono, H., & Narmaditya, B. S. (2022). Corporate Social Responsibility disclosure and Indonesian firm value: The moderating effect of profitability and firm's size. *Journal of Eastern European and Central Asian Research (JEECAR)*, 9(4), 703–714. <https://doi.org/10.15549/jeecar.v9i4.940>
- Hapsari, D. W., & Khairunnisa, K. A. (2023). Integrated Reporting Implementation in the Health Sector Industry. *Australasian Business, Accounting and Finance Journal*, 17(4), 149–162. <https://doi.org/10.14453/aabfj.v17i4.09>
- Hardani. (2020). *Metode Penelitian Kualitatif & Kuantitatif* (H. Abadi (ed.); 1st ed.). CV. Pustaka Ilmu Group Yogyakarta.
- Harjoto, M. A., Laksmana, I., & Yang, Y.-W. (2018). Board Nationality Diversity and Corporate Social Responsibility. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3252114>
- Hikmawati, F. (2017). *Metodologi Penelitian* (1st ed.). Rajagrafindo Persada.
- Huong, N. T. L., Nguyet, D. T. M., Linh, N. N. K., Hien, N. T., & Ha, D. T. (2022). Determinants of Corporate Social Responsibility Disclosure: the case of baking sector in Vietnam. *WSEAS TRANSACTIONS ON BUSINESS AND ECONOMICS*, 19, 338–348. <https://doi.org/10.37394/23207.2022.19.30>
- Inawati, W. A., & Kurniadi, A. F. (2023). Corporate Social Responsibility Disclosure in Primary Industry: Effect of Risk, Gender, and Environmental Disclosure. *Owner*, 7(3), 2476–2485. <https://doi.org/10.33395/owner.v7i3.1578>
- Istiana, C. (2016). *Pengaruh Karakteristik Perusahaan Terhadap Corporate Social Responsibility Disclosure*. http://eprints.ums.ac.id/43234/1/NASKAH_PUBLIKASI.pdf
- 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)
- Katmon, N., Zuriyati, Z., Norlia, M., Norwani, M., & Farooque, O. Al. (2017). Comprehensive Board Diversity and Quality of Corporate Social Responsibility Disclosure : Evidence from an Emerging Market. *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-017-3672-6>
- Khairunisa, K., Hapsari, D. W., & Aminah, W. (2017). Kualitas Audit, Corporate Social Responsibility, dan Ukuran Perusahaan Terhadap Tax Avoidance. *JRAK*, 9(1), 39. <https://doi.org/10.23969/jrak.v9i1.366>
- Maryujati, A. G., Leon, F. M., & Purba, Y. E. (2022). Faktor yang Menentukan Corporate Social Responsibility Pada Sektor Perbankan yang Terdaftar di BEI. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(10), 4284–4298.

- Mayangsari, C. (2018). Pengaruh Karakteristik Perusahaan dan Mekanisme *Good Corporate Governance* terhadap Pengungkapan *Corporate Social Responsibility* dalam *Sustainability Report* (studi pada perusahaan BUMN go public tahun 2013-2016). Universitas Telkom. <https://openlibrary.telkomuniversity.ac.id/home/catalog/id/142241/slug/pengaruh-karakteristik-perusahaan-dan-mekanisme-good-corporate-governance-terhadap-pengungkapan-corporate-social-responsibility-dalam-sustainability-report-studi-pada-perusahaan-bumn-g>
- Melinda Sari, T. A. (2020). PENGARUH KOMISARIS ASING DAN DIREKSI ASING TERHADAP STRUKTUR MODAL. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 3(4), 484–504. <https://doi.org/10.24034/j25485024.y2019.v3.i4.4196>
- Mudah, K. M., & Retnani, E. D. (2020). Pengaruh Ukuran Perusahaan, Profitabilitas, dan Sales Growth Terhadap Ppengungkapan Corporate Social Responsibility. *Jurnal Ilmu Dan Riset Akuntansi*, 9(4).
- Nurhayati, R., Taylor, G., Rusmin, R., Tower, G., & Chatterjee, B. (2016). Factors determining social and environmental reporting by Indian textile and apparel firms: a test of legitimacy theory. *Social Responsibility Journal*, 12(1), 167–189. <https://doi.org/10.1108/SRJ-06-2013-0074>
- Nwude, E. C., & Nwude, C. A. (2021). Board Structure and Corporate Social Responsibility: Evidence From Developing Economy. *SAGE Open*, 11(1), 215824402098854. <https://doi.org/10.1177/2158244020988543>
- Octarina, N., Majidah, M., & Muslih, M. (2018). Pengungkapan Corporate Social Responsibility: Ukuran dan Pertumbuhan Perusahaan, serta Risiko Keuangan. *Jurnal Riset Akuntansi Kontemporer*, 10(1), 34–41. <https://doi.org/10.23969/jrak.v10i1.1060>
- Orazalin, N. (2019). Corporate Governance and Corporate Social Responsibility (CSR) Disclosure in an Emerging Economy: Evidence from Commercial Banks of Kazakhstan. *Corporate Governance: The International Journal of Business in Society*, 19(3), 490–507. <https://doi.org/10.1108/CG-09-2018-0290>
- Pajaria, Y. (2020). Pengaruh Diversitas Gender dan Kebangsaan Dewan Direksi dan Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *KHOZANA: Journal of Islamic Economic and Banking*, 3(1), 49–68. <https://demo.smkmaarif1metro.sch.id/index.php/khozana/article/view/49>
- Purnomo, D. W., & Rizki, A. (2020). Board Diversity and Corporate Social Responsibility Disclosure in the Property, Real Estate and Construction Sectors. *International Journal of Innovation, Creativity and Change*, 13(4), 727–744.
- Putri, K. A., Aditya, E. M., & Nurdhiana, N. (2020). Pengaruh Profitabilitas, Likuiditas, dan Leverage terhadap Pengungkapan Corporate Social

- Responsibility (CSR) pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2014 - 2017. *Jurnal Ilmiah Aset*, 21(2), 107–114. <https://doi.org/10.37470/1.21.2.151>
- Putri, Y. R., & Yuliandhari, W. S. (2020). The Effect of Profitability, Sales Growth, and Firm Size on Corporate Social Responsibility Disclosure. *Journal Of Applied Managerial Accounting*, 4(1), 01–11. <https://doi.org/10.30871/jama.v4i1.1886>
- Rachma, A. R. D., Rahayuningsih, D. A., & Supriatna, D. (2022). Pengaruh Faktor Internal dan Eksternal Perusahaan terhadap Corporate Social Responsibility Disclosure. *E-Jurnal Akuntansi TSM*, 2(4), 653–670. <https://doi.org/10.34208/ejatsm.v2i4.1863>
- Rehman, R. U., Ikram, A., & Malik, F. (2017). Impact Of Board Characteristics On Corporate Social Responsibility Disclosure. *Journal of Applied Business Research (JABR)*, 33(4), 799. <https://doi.org/10.19030/jabr.v33i4.10001>
- Romadhona, D. W., & Wibowo, D. (2020). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas, Likuiditas, dan Kepemilikan Institusional Terhadap Pengungkapan CSR. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 9(2).
- Rukmana, R., Iqbal, C., Setiawan, D., & Aryani, Y. A. (2022). Board Diversity and Corporate Social Responsibility Disclosure in ASEAN Banking Industry. *Accounting Analysis Journal*, 11(1), 10–20. <https://doi.org/10.15294/AAJ.V11i1.54287>
- Septianingsih, L. R., & Muslih, M. (2019). Board Size, Ownership Diffusion, Gender Diversity, Media Exposure, dan Pengungkapan Corporate Social Responsibility (Studi Kasus pada Perusahaan Indeks SRI-KEHATI yang terdaftar di Bursa Efek Indonesia Periode 2013-2017). *Jurnal Akuntansi Maranatha*, 11(2), 218–229. <https://doi.org/10.28932/jam.v11i2.1995>
- Setiawan, D., Brahmana, R. K., Asrihapsari, A., & Maisaroh, S. (2021). Does a Foreign Board Improve Corporate Social Responsibility? *Sustainability 2021*, Vol. 13, Page 11473, 13(20), 11473. <https://doi.org/10.3390/SU132011473>
- Sholikhah, L., & Rachmawati, T. (2022). Pengaruh Profitabilitas Dan Karakteristik Good Corporate Governance (GCG) Terhadap Pengungkapan Corporate Social Responsibility (CSR). *JEBAKU: Jurnal Ekonomi Bisnis Dan Akuntansi*, 2(3), 338–348.
- Silaban, N. P. S., Aristi, M. D., & Putri, A. A. (2022). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Risk Minimization, dan Media Exposure Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ekonomi Trisakti*, 2(2), 515–524. <https://doi.org/10.25105/jet.v2i2.14210>
- Situmorang, C. V., & Simanjuntak, A. (2019). Pengaruh Good Corporate Governance terhadap Kinerja Keuangan Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia. *Jurnal akuntansi dan bisnis : Jurnal Program Studi*

Akuntansi, 5(2), 160. <https://doi.org/10.31289/jab.v5i2.2694>

- Sugiyono. (2018). *Metode Penelitian Kuantitatif* (Setiyawami (ed.); 1st ed.). Alfabeta.
- Suryani, Y., & Ika, D. (2023). Profitabilitas Sebagai Pemoderasi Corporate Social Responsibility Terhadap Nilai Perusahaan Pada Perusahaan Real Estate yang Terdaftar di Bursa Efek Indonesia. *LIABILITIES (JURNAL PENDIDIKAN AKUNTANSI)*, 6(2), 21–27. <https://doi.org/10.30596/liabilities.v6i2.15553>
- Suwandy, E., & Rahayuningsih, D. A. (2021). *Pengaruh Ukuran Dewan Direksi dan Faktor Lainnya Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan*. Sekolah Tinggi Ilmu Ekonomi Trisakti.
- Tasya, E. (2016). *Pengaruh Pertumbuhan Perusahaan, Profitabilitas, dan Leverage Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan*.
- Trisliatanto, D. A. (2020). *Metodologi Penelitian; Panduan Lengkap Penelitian dengan Mudah* (Giovanni (ed.); 1st ed.). ANDI .
- Warda, Z., & Widyawati, D. (2018). Pengaruh Profitabilitas, Ukuran Perusahaan (Size), dan Leverage Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Ilmu Dan Riset Akuntansi* , 7(2).
- Wulandari, S., & Zulhaimi, H. (2017). Pengaruh Profitabilitas Terhadap Corporate Social Responsibility Pada Perusahaan Manufaktur dan Jasa yang Terdaftar di BEI. *Jurnal Riset Akuntansi Dan Keuangan*, 5(2), 1477–1488. <https://doi.org/10.17509/JRAK.V5I2.8515>
- Yuliandhari, W. S., Murti, G. T., & Pramesthi, P. T. (2022). The Effect Of Gender Diversity, Profitability, And Company Age On Disclosure Of Sustainability Report. *Jurnal Mirai Management*, 7(3), 112–117.
- Zaid, M. A. A., Wang, M., & Abuhijleh, S. T. F. (2019). The effect of corporate governance practices on corporate social responsibility disclosure. *Journal of Global Responsibility*, 10(2), 134–160. <https://doi.org/10.1108/JGR-10-2018-0053>