

DAFTAR PUSTAKA

- 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>
- Affriani, Z. D. (2020). *Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, Ownership Dispersion, Financial Distress, Umur Listing Terhadap Pengungkapan Sustainability Report (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Ta* [Universitas Muhammadiyah Yogyakarta]. <https://etd.ummy.ac.id/id/eprint/1721/>
- Aniktia, R., & Khafid, M. (2015). Pengaruh Mekaniseme Good Corporate Governance Dan Kinerja Keuangan Terhadap ... *Accounting Analysis Journal*, 4(3), 1–10. <https://doi.org/https://doi.org/10.15294/aaj.v4i3.8303>
- Ariyani, H. F., Pangestuti, I. R. D., & Raharjo, S. T. (2019). The Effect Of Asset Structure, Profitability, Company Size, And Company Growth On Capital Structure (The Study of Manufacturing Companies Listed on the IDX for the Period 2013 - 2017). *Jurnal Bisnis Strategi*, 27(2), 123. <https://doi.org/10.14710/jbs.27.2.123-136>
- Bear, S., Rahman, N., & Post, C. (2011). The Impact of Board Diversity and Gender Composition on Corporate Social Responsibility and Firm Reputation. *Journal of Business Ethics*, 97(2), 207–221. <https://doi.org/10.1007/s10551-010-0505-2>
- Dewhirst, H. D., & Wang, J. (1992). Boards of directors and stakeholder orientation. *Journal of Business Ethics*, 11, 115–123. <https://www.jstor.org/stable/25072253>
- Dewi, I., & Pitriasari, P. (2019). Pengaruh Good Corporate Governance Dan Ukuran Perusahaan Terhadap Pengungkapan Sustainability Report. *JSMA (Jurnal Sains Manajemen Dan Akuntansi)*, 11(1), 33–53. <https://doi.org/10.37151/jsma.v11i1.13>
- Dowling, G. (2017). The glass ceiling: fact or a misguided metaphor? *Annals in Social Responsibility*, 3(1), 23–41. <https://doi.org/10.1108/asr-05-2017-0002>
- Exchange, I. S. (2018). *IDX Statistics 2018 Indonesia Stock Exchange Research and Development Division*. <https://idx.co.id/media/4842/idx-annual-statistics-2018.pdf>
- Fama, E. F., & Jensen, M. C. (2019). Separation of ownership and control. *Corporate Governance: Values, Ethics and Leadership*, 163–188. <https://doi.org/10.1086/467037>
- Farida, F. (2019). *Kepemimpinan Wanita Dalam Al-Quran (Studi Komparatif Tafsir al-Misbah dan Tafsir Ibnu Katsir)* [UIN Raden Intan Lampung]. <http://repository.radenintan.ac.id/5494/>
- Fatmawati, V., & Trisnawati, R. (2022). *The Effect of Leverage, Profitability, Activity, and Corporate Governance on Sustainability Reporting Disclosure*.
- Fernandez-Feijoo, B., Romero, S., & Ruiz, S. (2014). Effect of Stakeholders' Pressure on Transparency of Sustainability Reports within the GRI

- Framework. *Journal of Business Ethics*, 122(1), 53–63. <https://doi.org/10.1007/s10551-013-1748-5>
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach Business and Public Policy Series*. Pitman, 1984.
- Habibi, M. (2017). *Pengaruh Profitabilitas Dan Sustainability Reporting Terhadap Nilai Perusahaan*. Institut Agama Islam Negeri Surakarta.
- Huse, M., & Solberg, A. G. (2006). Gender-related boardroom dynamics: How Scandinavian women make and can make contributions on corporate boards. *Women in Management Review*, 21(2), 113–130. <https://doi.org/10.1108/09649420610650693>
- Ibrahim, N. A., & Angelidis, J. P. (1984). Effect Of Board Members Gender On Corporate Social Responsiveness Orientation. *Journal of Applied Business Research (JABR)*, 10(1), 35. <https://doi.org/10.19030/jabr.v10i1.5961>
- Imanta, D., & Satwiko, R. (2011). Faktor-Faktor Yang Mempengaruhi Kepemilikan Managerial Dea Imanta. *Jurnal Bisnis Dan Akuntansi*, 13(1), 67–80. <https://doi.org/https://doi.org/10.34208/jba.v13i1.218>
- Indonesia, P. P. (2007). *Undang-undang (UU) Nomor 40 Tahun 2007 tentang Perseroan Terbatas*. <https://peraturan.bpk.go.id/Details/39965>
- Indonesia, P. P. (2009). *Undang-undang (UU) Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup*. <https://peraturan.bpk.go.id/Details/38771/uu-no-32-tahun-2009>
- Indriawati, F., Nurlis, N., & Dhewi, R. M. (2022). Sustainability Report Disclosure: Analysis of the impact of company characteristics and Good Corporate Governance. *International Journal of Multidisciplinary Research and Analysis*, 05(12). <https://doi.org/10.47191/ijmra/v5-i12-36>
- Ireland, C. G. I. U. &. (2023). *Welcome to the only chartered professional body dedicated to supporting governance professionals*. <https://www.cgi.org.uk/>
- 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)
- Justin, P., & Hadiprajitno, P. T. B. (2019). Pengungkapan Sturuktur Dewan Direksi Terhadap Pengungkapan Keberlanjutan Perusahaan. *Diponegoro Journal of Accounting*, 8(3), 1–9. [file:///C:/Users/SUHANDA/AppData/Local/Mendeley Ltd./Mendeley Desktop/Downloaded/Justin - 2019 - Pengungkapan Laporan Keberlanjutan Perusahaan.pdf](file:///C:/Users/SUHANDA/AppData/Local/Mendeley%20Ltd./Mendeley%20Desktop/Downloaded/Justin%20-%202019%20-%20Pengungkapan%20Laporan%20Keberlanjutan%20Perusahaan.pdf)
- Kehati. (2020). *Alam Lestari untuk Manusia Kini dan Masa Depan Anak Negeri*. https://kehati.or.id/app/uploads/2021/12/KEHATI-Annual-Report-2020_Id.pdf
- Krishnan, G. V., & Parsons, L. M. (2008). Getting to the bottom line: An exploration of gender and earnings quality. *Journal of Business Ethics*, 78(1–2), 65–76. <https://doi.org/10.1007/s10551-006-9314-z>
- Lipton, M., & Lorsch, J. W. (1992). A Modest Proposal for Improved Corporate Governance. *The Business Lawyer* 48, Chicago, 48(1), 59–78. <https://www.jstor.org/stable/40687360>
- Lucia, L., & Panggabean, R. R. (2018). the Effect of Firm'S Characteristic and

- Corporate Governance To Sustainability Report Disclosure. *Social Economics and Ecology International Journal (SEEIJ)*, 2(1). <https://doi.org/10.21512/seeij.v2i1.5563>
- Madona, M. A., & Khafid, M. (2020). Pengaruh Good Corporate Governance terhadap Pengungkapan Sustainability Report dengan Ukuran Perusahaan sebagai Pemoderasi. *Jurnal Optimasi Sistem Industri*, 19(1), 22–32. <https://doi.org/10.25077/josi.v19.n1.p22-32.2020>
- Manning, B., Braam, G., & Reimsbach, D. (2019). Corporate governance and sustainable business conduct—Effects of board monitoring effectiveness and stakeholder engagement on corporate sustainability performance and disclosure choices. *Corporate Social Responsibility and Environmental Management*, 26(2), 351–366. <https://doi.org/10.1002/csr.1687>
- Michelon, G., & Parbonetti, A. (2010). The effect of corporate governance on sustainability disclosure. *Journal of Management & Governance*, 16. <https://link.springer.com/article/10.1007/s10997-010-9160-3>
- Ni Putu Frishca Ardiani, L., & Susanto, A. (2022). Pengaruh Mekanisme Good Corporate Governance Terhadap Pengungkapan Sustainability Report Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Mercu Buana*, 8(1), 78–90. <https://doi.org/https://doi.org/10.26486/jramb.v8i1.2386>
- Nikmah, U., & Amanah, L. (2019). Pengaruh Investment Opportunity Set, Profitabilitas, Dan Sustainability Reporting Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 8(6), 1–20. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2084>
- Ojk. (2017). *Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik*.
- Ong, T., & Djajadikerta, H. G. (2020). Corporate governance and sustainability reporting in the Australian resources industry: an empirical analysis. *Social Responsibility Journal*, 16(1), 1–14. <https://doi.org/10.1108/SRJ-06-2018-0135>
- Pasaribu, Y. M., Topowijono, & Sulasmiyati, S. (2016). Pengaruh Struktur Modal, Struktur Kepemilikan dan Profitabilitas Terhadap Nilai Perusahaan pada Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di Bei Tahun 2011-2014. *Jurnal Administrasi Bisnis (JAB)*, 35(1), 154–164. <https://administrasibisnis.studentjournal.ub.ac.id/index.php/jab/article/view/1355>
- Purwanto, A. (2011). Pengaruh Tipe Industri, Ukuran Perusahaan, Profitabilitas, Terhadap Corporate Social Responsibility. *Universitas Diponegoro*, 8(1), 12–29. <https://doi.org/https://doi.org/10.14710/jaa.8.1.12-29>
- Puspitasari, N., Rida Prihatni, & Muhammad Yusuf. (2024). Pengaruh Good Corporate Governance dan Financial Distress Terhadap Pengungkapan Laporan Keberlanjutan. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 4(3), 671–687. <https://doi.org/10.21009/japa.0403.04>
- Rao, K., & Tilt, C. (2012). Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy and Decision

- Making. *Journal of Business Ethics*, 138(2), 327–347. <https://doi.org/10.1007/s10551-015-2613-5>
- Rupley, K. H., Brown, D., & Marshall, R. S. (2012). Governance, media and the quality of environmental disclosure. *Journal of Accounting and Public Policy*, 31(6), 610–640. <https://doi.org/10.1016/j.jaccpubpol.2012.09.002>
- Rusherlisyani, R. (2019). The Effect of Economic Growth, Local Original Revenue, General Allocation Fund, Special Allocation Fund, and Profit Sharing Fund on Capital Expenditure (Study on District Government & City Government in Aceh Province). *Indonesian Accounting and Business*, 3(2), 220–238.
- Sejati, B. P., & Prastiwi, A. (2015). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja dan Nilai Perusahaan. *Diponegoro Journal Of Accounting*, 4(1), 1–12. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/15848>
- Situmorang, R., & Hadiprajitno, B. (2016). Pengaruh Karakteristik Dewan Dan Struktur Kepemilikan Terhadap Luas Pengungkapan Sustainability Reporting. *Diponegoro Journal of Accounting*, 6(3), 1–14. <https://doi.org/https://ejournal3.undip.ac.id/index.php/accounting/article/view/25728>
- Suharyani, R., Ulum, I., & Jati, A. W. (2019). Pengaruh Tekanan Stakeholder Dan Corporate Governance Terhadap Kualitas Sustainability Report. *Jurnal Akademi Akuntansi*, 2(1). <https://doi.org/10.22219/jaa.v2i1.8356>
- Syahni, D. (2020). *Kehati Award 2020 buat Para Penjaga Keragaman Hayati Negeri*. Mongabay Situs Berita Lingkungan. <https://www.mongabay.co.id/2020/11/27/kehati-award-2020-buat-para-penjaga-keragaman-hayati-negeri/>
- Syakirli, I., Cheisviyanny, C., & Halmawati, H. (2019). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sustainability Reporting. *Jurnal Eksplorasi Akuntansi*, 1(1), 277–289. <https://doi.org/10.24036/jea.v1i1.74>
- Tjahjadi, B., Soewarno, N., & Mustikaningtiyas, F. (2021). Good corporate governance and corporate sustainability performance in Indonesia: A triple bottom line approach. *Helicon*, 7(3). <https://doi.org/10.1016/j.helicon.2021.e06453>
- Tobing, R. A., Zuhrotun, Z., & Rusherlistyani, R. (2019). Pengaruh Kinerja Keuangan, Ukuran Perusahaan, dan Good Corporate Governance Terhadap Pengungkapan Sustainability Report pada Perusahaan Manufaktur yang Terdaftar dalam Bursa Efek Indonesia. *Reviu Akuntansi Dan Bisnis Indonesia*, 3(1). <https://doi.org/10.18196/rab.030139>
- Wahyudi, S. M. (2021). The Effect of Corporate Governance and Company Characteristics on Disclosure of Sustainability Report Companies. *European Journal of Business and Management Research*, 6(4), 94–99. <https://doi.org/10.24018/ejbmr.2021.6.4.929>
- Wijayanti, R. (2016). *Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Keuangan Perusahaan* [Universitas Muhammadiyah, Surakarta]. <https://publikasiilmiah.ums.ac.id/xmlui/handle/11617/7350>