



DAFTAR PUSTAKA

- Adams, R. B., & Ferreira, D. (2008). *Women in the boardroom and their impact on governance and performance* Forthcoming in the *Journal of Financial Economics*. *Journal of Financial Economics*.
- Anggraini, R. D. (2011). Pengaruh Kepemilikan Institusional Dan Kepemilikan Asing Terhadap Pengungkapan Pertanggungjawaban Sosial Perusahaan Dalam *Annual Report*. Universitas Diponegoro Semarang.
- Anthony dan Govindarajan. (2005). Kompasiana.com. 2005.
- Asas, G. A., & Crowther, D. (2008). *Corporate Sustainability Reporting: A Study in Disingenuity? In Globalization and the Good Corporation*. https://doi.org/10.1007/978-94-007-0818-1_19
- Anista, O. E. (2015). Pengaruh Persepsi atas *Corporate Social Responsibility* terhadap Kepuasan Kerja dan Komitmen Organisasi (Survey pada Hotel Bintang V di Yogyakarta) (*Doctoral dissertation*, Fakultas Ekonomi). Universitas Negeri Yogyakarta.
- Berman, S. L., Wicks, A. C., Kotha, S., & Jones, T. M. (1999). *Does stakeholder orientation matter? The relationship between stakeholder management models and firm financial performance*. *Academy of Management Journal*. <https://doi.org/10.2307/256972>
- Clarkson, M. E. (1995). *A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance*. *Academy of Management Review*. <https://doi.org/10.5465/amr.1995.9503271994>
- Core, J. E., Guay, W., & Larcker, D. F. (2008). *The power of the pen and executive compensation*. *Journal of Financial Economics*. <https://doi.org/10.1016/j.jfineco.2007.05.001>
- Dewi, R. (2008). Pengaruh Pengalaman, Komitmen Profesional, Etika Organisasi, Dan Gender Terhadap Pengambilan Keputusan Etis Auditor. Fakultas Ekonomi dan Ilmu Sosial UIN Syarif Hidayatullah Jakarta.
- Dharmawan, R. D., & Hermawan, S. (2022). *The Influence of Board of Commissioners Size, Company Size, and Profitability on Corporate Social Responsibility (CSR) Disclosures (Study on Pharmaceutical Companies Listed on the Indonesia Stock Exchange 2016-2019)*. *Indonesian Journal of Law and Economics Review*. <https://doi.org/10.21070/ijler.v14i0.757>
- Dowling, J., & Pfeffer, J. (1975). Legitimasi Organisasi Asosiasi Sosiologi Pasifik: Nilai-Nilai Sosial dan Perilaku Organisasi. *Source: The Pacific Sociological Review*.
- Duni, D., Rambe, H. G., & Supriyatno, A. (2023). Pengaruh Kepemilikan Manajerial, Kepemilikan Publik, ROA, DER Terhadap Pengungkapan CSR. *Balance Vocation Accounting Journal*. <https://doi.org/10.31000/bvaj.v6i2.6759>
- Edison, A. (2017). Struktur Kepemilikan Asing, Kepemilikan Institusional Dan Kepemilikan Manajerial Pengaruhnya Terhadap Luas Pengungkapan *Corporate Social*



Responsibility (CSR). *BISMA*. <https://doi.org/10.19184/bisma.v11i2.6311>

Eisenhardt, K. M. (1988). *Agency- And Institutional-Theory Explanations: The Case Of Retail Sales Compensation*. *Academy of Management Journal*. <https://doi.org/10.2307/256457>

Elkington, J. (1998). *Accounting for the Triple Bottom Line*. In *Measuring Business Excellence*. <https://doi.org/10.1108/eb025539>

Erawati, T., & Sari, L. indah. (2021). Pengaruh Kepemilikan Manajerial, Ukuran Perusahaan, Manajemen Laba Dan Komite Audit Terhadap Pengungkapan CSR (Studi Empiris Perusahaan manufaktur subsektor *Food and Beverage* Yang Tercantum Di Bursa Efek Indonesia Tahun 2015-2019). *Jurnal Analisa Akuntansi Dan Perpajakan*. <https://doi.org/10.25139/jaap.v5i1.3640>

Freeman, R. E., & McVea, J. (2002). *A stakeholder approach to strategic management*. *The Blackwell handbook of strategic management*. University of Virginia.

Garantina, T., & Aray, Y. (2021). *Enhancing CSR disclosure through foreign ownership, foreign board members, and cross-listing: Does it work in Russian context? Emerging Markets Review*. <https://doi.org/10.1016/j.ememar.2020.100754>

Ghozali, & H. Imam. (2018). Aplikasi analisis *multivariate* dengan program IBM SPSS 25 edisi ke-9. In *International Journal of Physiology*.

GRI. (2020). *GRI Standards Glossary 2020*. *GRI Standards*.

GRI, 2016 (101). (2016). Standar Pelaporan Keberlanjutan GRI 2016: 101 Landasan. *Global Reporting Initiative*.

GRI STANDARDS. (2021). GRI 1: *Foundation 2021*. In *GRI Standards*.

Gunawan, J., & Abadi, K. (2017). *Content analysis method: A proposed scoring for quantitative and qualitative disclosures*. In *Handbook of Research Methods in Corporate Social Responsibility*. <https://doi.org/10.4337/9781784710927.00028>

Hadimngtiyas, S. W., & Mahmud, A. (2017). *Determinant of Environmental Disclosure on Companies Listed in Indonesia Stock Exchange (IDX)*. *Accounting Analysis Journal*.

Hadya, R., & Susanto, R. (2018). Model Hubungan Antara Keberagaman Gender, Pendidikan Dan *Nationality* Dewan Komisaris Terhadap Pengungkapan *Corporate Social Responsibility*. *Jurnal Benefita*. <https://doi.org/10.22216/jbe.v3i2.3432>

Hamdani, A., & Awatara, I. G. P. D. (2016). Pengaruh Tanggung Jawab Sosial Perusahaan terhadap Komitmen Organisasi dan Kinerja Karyawan. *Jurnal Aplikasi Manajemen*. <https://doi.org/10.18202/jam23026332.14.2.02>

Hermayanti, L. G. D., & Sukartha, I. M. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, dan Pengungkapan CSR Pada Kinerja Keuangan Perusahaan. *E-Jurnal Akuntansi*. <https://doi.org/10.24843/eja.2019.v27.i03.p03>

Imam G., & Chariri, A. (2014). Teori Akuntansi *International Financial Reoprtng Standard (IFRS)*. Semarang: Badan Penerbit Universitas Diponegoro.

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber.
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,
penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun
tanpa izin IBIKKG.



- Indriani, K., Zhafira, N. H., & Zhafira, N. H. (2022). Pengaruh Persepsi Karyawan Atas *Corporate Social Responsibility (CSR)* Terhadap Komitmen Organisasi pada PT. Raja Marga Nagan Raya. *Regress: Journal of Economics & Management*. <https://doi.org/10.57251/reg.v2i2.436>
- Ittonen, K., Miettinen, J., & Vähämaa, S. (2010). *Does Female Representation in Audit Committees Affect Audit Fees ? Quarterly Journal of Finance and Accounting*.
- Ivan Anggono, R., & Handoko, J. (2009). Pengaruh Profitabilitas, Kepemilikan Institusional dan Kepemilikan Asing Terhadap Pengungkapan Tanggung Jawab Sosial Pada Perusahaan Pertambangan Di Bursa Efek Indonesia. *Jurnal Akuntansi Kontemporer*.
- Jayanti, K. R., & Husaini, A. (2018). Pengaruh *Good Corporate Governance* dan Profitabilitas terhadap Pengungkapan *Corporate Social Responsibility*. *Jurnal Administrasi Bisnis (JAB)*, 59(1), 16–22.
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of the Firm: Managerial Behaviour, Agency Costs y Ownership Structure*. *Journal of Financial Economics*.
- Kahreh, M. S., Babania, A., Tive, M., & Mirmehdi, S. M. (2014). *An Examination to Effects of Gender Differences on the Corporate Social Responsibility (CSR)*. *Procedia - Social and Behavioral Sciences*. <https://doi.org/10.1016/j.sbspro.2013.12.525>
- Keiner, C. (2008). *Corporate social responsibility as an international strategy*. *Contributions to Economics*. <https://doi.org/10.4018/978-1-6684-5590-6.ch051>
- Kim, S. (2022). *The COVID-19 pandemic and corporate social responsibility of Korean global firms: from the perspective of stakeholder theory*. *Emerald Open Research*. <https://doi.org/10.35241/emeraldopenres.14511.1>
- Kusumawati, E., & Nurharjanti, N. N. (2019). Manajemen Laba , Pengungkapkkan *Corporate Social Responsibility (CSR)* Dengan *Corporate Governance* Sebagai Variabel Moderasi. *The 9th University Research Colloqium 2019 Universitas Muhammadiyah Purworejo Manajemen*.
- Leuz, C., Lins, K. V., & Warnock, F. E. (2010). *Do Foreigners Invest Less in Poorly Governed Firms? (Reprinted from The Review of Financial Studies, vol 22, pg 3245-3285, 2009)*.
- Lindblom, C. K. (1994). *The implications of organizational legitimacy for corporate social performance and disclosure, Working Paper for the American Accounting Association Public Interest Section, USA. Paper Presented at the Critical Perspectives on Accounting Conference*.
- Lückerath-Rovers, M. (2009). *Female directors on corporate boards provide legitimacy to a company: A resource dependency perspective*. *Management Online Review*.
- McConnell, J. J. (2009). *Additional Evidence on Equity Ownership and Corporate Value*. *Journal of Financial Economics*.
- Mitchell, R. K., Agle, B. R., & Wood, D. J. (2016). *Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts*. In *The Corporation and Its Stakeholders*. <https://doi.org/10.3138/9781442673496-014>
- Moloi, T., & Marwala, T. (2020). *Introduction to artificial intelligence in economics and*

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



finance theories. In *Advanced Information and Knowledge Processing*.
https://doi.org/10.1007/978-3-030-42962-1_1

Na, K., & Hong, J. (2017). *CEO gender and earnings management*. *Journal of Applied Business Research*. <https://doi.org/10.19030/jabr.v33i2.9902>

Novianti, N., & Eriandani, R. (2022). Pengaruh dewan komisaris terhadap pengungkapan tanggung jawab sosial. <https://doi.org/10.30872/jinv.v18i1.10375>

O'Donovan, G. (2002). *Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory*. In *Accounting, Auditing & Accountability Journal*. <https://doi.org/10.1108/09513570210435870>

Ongsakul, V., Jiraporn, P., & Treepongkaruna, S. (2021). *Does managerial ownership influence corporate social responsibility (CSR)? The role of economic policy uncertainty*. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12592>

Parmar, B. L., Freeman, R. E., Harrison, J. S., Wicks, A. C., Purnell, L., & de Colle, S. (2010). *Stakeholder theory: The state of the art*. In *Academy of Management Annals*. <https://doi.org/10.1080/19416520.2010.495581>

Purba, N. H. (2019). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sukarela Dalam Laporan Tahunan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia). *Journal Economy And Currency Study (JECS) Volume 1, Issue 1, Januari 2019*.

Qisthi, F., & Fitri, M. (2020). Pengungkapan Laporan Keberlanjutan Berdasarkan *Global Reporting Initiative (GRI) G4*. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*.

Rasyid, D. Al. (2022). *Analysis Of The Influence Of Company Size, Economic Performance, Leverage, And Foreign Ownership On Corporate Social Responsibility Disclosure*. *Journal of Accounting Inquiry*. <https://doi.org/10.14421/jai.2022.1.2.130-143>

Reverte, C. (2009). *Determinants of corporate social responsibility disclosure ratings by Spanish listed firms*. *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-008-9968-9>

Richard, O. C. (2000). *Racial diversity, business strategy, and firm performance: A resource-based view*. *Academy of Management Journal*. <https://doi.org/10.2307/1556374>

Robbins, S. P., & Judge, T. A. (2008). *Perilaku Organisasi: Organizational Behavior*. In *Salemba Empat : Jakarta*.

Rogers, E. M. (2003). *Diffusion of innovations (5th ed.)*, [B] New York: Free Press. In *Diffusion of innovations (5th ed.)*. [B] New York: Free Press.

Rustianini, N. W. (2011). Pengaruh Struktur Kepemilikan Saham Pada Pengungkapan *Corporate Social Responsibility*. *Jurnal Ilmiah Akuntansi Dan Bisnis*.

Schindler, P. S., & Copper, D. R. (2019). *Business Research Methods, Thirteen Edition*. In *McGraw-Hill/Irwin*.

Scott, W. R. (2014). *Financial Accounting Theory. Seventh Edition*. *Pearson Prentice Hall: Toronto*. In *Financial Accounting*.



- Siagian, B. M., Leon, F. M., & Purba, Y. E. (2022). Faktor-faktor yang mempengaruhi *corporate social responsibility* dengan kinerja keuangan sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*. <https://doi.org/10.32670/fairvalue.v4i10.1687>
- Susanto, C., Leonora, H., & Meiden, C. (2022). *Content Analysis Method: Analisis Prinsip Isi dan Prinsip Kualitas Laporan Keberlanjutan*. *Ekonomis: Journal of Economics and Business*. <https://doi.org/10.33087/ekonomis.v6i2.650>
- Susilo, S., & Juniarti. (2012). Pengaruh *Corporate Social Responsibility* Terhadap Respon Investor Pada Perusahaan Berkapitalisasi Besar (*Big Capitalization*). *Socially Responsible Finance and Investing: Financial Institutions, Corporations, Investors, and Activists*.
- Tasya, N. D., & Cheisviyanny, C. (2019). Pengaruh *Slack Resources* Dan Gender Dewan Terhadap Kualitas Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Eksplorasi Akuntansi*. <https://doi.org/10.24036/jea.v1i3.126>
- Ullmann, A. A. (1979). *Corporate social reporting: Political interests and conflicts in Germany*. *Accounting, Organizations and Society*. [https://doi.org/10.1016/0361-3682\(79\)90012-6](https://doi.org/10.1016/0361-3682(79)90012-6)
- Ullmann, A. A. (1982). *The Implementation Of Air Pollution Control In German Industry*. *Policy Studies Journal*. <https://doi.org/10.1111/j.1541-0072.1982.tb00243.x>
- Ullmann, A. A. (1985). *Data in Search of a Theory: A Critical Examination of the Relationships Among Social Performance, Social Disclosure, and Economic Performance of U.S. Firms*. *Academy of Management Review*. <https://doi.org/10.5465/amr.1985.4278989>
- Wardani, O. K. (2019). Pengaruh Profitabilitas, Tingkat Kesulitan Keuangan, Arus Kas Operasi, Struktur Kepemilikan, dan Pertumbuhan Perusahaan Terhadap Tingkat Konservatisme Akuntansi. Universitas Katolik Soegijapranata.
- Yuniyanti, M., Topowijono, P., & Sulasmiyati, S. (2016). pasaribu, topowijono, sulasmiyati. *Jurnal Administrasi Bisnis*.
- Yurdila J, M., Mukhzarudfa, & Wiralestari. (2019). Pengaruh Profitabilitas, Ukuran Perusahaan, Dewan Komisaris, *Leverage* dan Pengungkapan Media Terhadap Pengungkapan *Corporate Social Responsibility* (CSR) Pada Perusahaan yang *Go Public dan Listing* di Bursa Efek Indonesia (BEI). *Jurnal Akuntansi & Keuangan Unja*. <https://doi.org/10.22437/jaku.v4i4.8444>
- Zaid, M. A. A., Abuhijleh, S. T. F., & Pucheta-Martínez, M. C. (2020). *Ownership structure, stakeholder engagement, and corporate social responsibility policies: The moderating effect of board independence*. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.1888>
- Zhang Z., & Chen, H. (2020). *Media coverage and impression management in corporate social responsibility reports: Evidence from China*. *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-10-2018-0293>

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.