

DAFTAR PUSTAKA

- Adams, R. B. dan Mehran, H. (2012) "Bank board structure and performance: Evidence for large bank holding companies," *Journal of Financial Intermediation*, 21(2), hal. 243–267. doi: 10.1016/j.jfi.2011.09.002.
- Al-Shaer, H. dan Zaman, M. (2016) "Board gender diversity and sustainability reporting quality," *Journal of Contemporary Accounting and Economics*. Elsevier Ltd, 12(3), hal. 210–222. doi: 10.1016/j.jcae.2016.09.001.
- Aliniar, D. dan Wahyuni, S. (2017) "PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE (GCG) DAN UKURAN PERUSAHAAN TERHADAP KUALITAS PENGUNGKAPAN SUSTAINABILITY REPORT PADA PERUSAHAAN TERDAFTAR DI BEI," *Kompartemen*, XV(1), hal. 26–41.
- Anshori, Muslich & Sri Iswati. (2009). *Metodologi Penelitian Kuantitatif*. Surabaya : Airlangga University Press (AUP)
- Ararat, M., Black, B. S. dan Yurtoglu, B. B. (2017) "The effect of corporate governance on firm value and profitability: Time-series evidence from Turkey," *Emerging Markets Review*. Elsevier B.V., 30(November 2014), hal. 113–132. doi: 10.1016/j.ememar.2016.10.001.
- Arora, A. dan Bodhanwala, S. (2018) "Relationship between Corporate Governance Index and Firm Performance: Indian Evidence," *Global Business Review*, 19(3), hal. 675–689. doi: 10.1177/0972150917713812.
- Aziz, A. (2014) "Analisis Pengaruh Good Corporate Governance (GCG) Terhadap Kualitas Sustainability Report," *Jurnal Audit dan Akuntansi Fakultas Ekonomi Universitas Tanjungpura*, 3(2), hal. 65–84.
- Basyith, A. (2016) "Corporate Governance, Intellectual Capital and Firm Performance," *Research in Applied Economics*, 8(1), hal. 17. doi: 10.5296/rae.v8i1.8675.
- Berthelot, S., Coulmont, M. dan Serret, V. (2012) "Do Investors Value Sustainability Reports? A Canadian Study," *Corporate Social Responsibility and Environmental Management*, 19(6), hal. 355–363. doi: 10.1002/csr.285.
- Brigham, E.F., Ehrhardt, M.C. (2005). *Financial Management Theory And Practice*. Eleventh Edition South Western Cengage Learning, Ohio.
- Chauhan, Y. dan Kumar, S. B. (2018) "Do investors value the nonfinancial disclosure in emerging markets?," *Emerging Markets Review*. Elsevier. doi: 10.1016/j.ememar.2018.05.001.
- Chauhan, Y., Lakshmi, K. R. dan Dey, D. K. (2016) "Corporate governance practices, self-dealings, and firm performance: Evidence from India," *Journal of Contemporary Accounting and Economics*. Elsevier Ltd, 12(3), hal. 274–289. doi: 10.1016/j.jcae.2016.10.002.
- Christiawan, Y. J. dan Tarigan, J. (2005) "Kepemilikan manajerial, kebijakan hutang, kinerja dan nilai perusahaan," *Jurnal ekonomi akuntansi*, 9, hal. 1–8.
- Ciftci, I. *et al.* (2018) "Corporate governance and firm performance in emerging markets: Evidence from Turkey," *International Business Review*, 28(1),

- hal. 90–103. doi: 10.1016/j.ibusrev.2018.08.004.
- Deegan, C. (2002) “Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation,” *Accounting, Auditing & Accountability Journal*, 15(3), hal. 282–311. doi: 10.1108/09513570210435852.
- Dissanayake, D., Tilt, C. dan Xydias-Lobo, M. (2016) “Sustainability reporting by publicly listed companies in Sri Lanka,” *Journal of Cleaner Production*. Elsevier Ltd, 129, hal. 169–182. doi: 10.1016/j.jclepro.2016.04.086.
- Eisenhardt, K. M. (1989) “Agency Theory: An Assessment and Review,” *Academy of Management Review*, 14(1), hal. 57–74. doi: 10.1136/jmnp.68.2.191.
- Ganesan, Y. *et al.* (2017) “Corporate Governance and Sustainability Reporting Practices: The Moderating Role of Internal Audit Function.,” *Global Business & Management Research*, 9(4), hal. 159–179. Tersedia pada: <http://search.ebscohost.com/login.aspx?direct=true&db=ent&AN=127011679&site=ehost-live>.
- Ghosh, S. dan Ansari, J. (2018) “Board characteristics and financial performance: Evidence from Indian cooperative banks,” *Journal of Co-operative Organization and Management*. Elsevier, 6(2), hal. 86–93. doi: 10.1016/j.jcom.2018.06.005.
- Ghozali, Imam. (2006). *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi Keempat. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Edisi Kelima. Semarang: Badan Penerbit Universitas Diponegoro.
- Guest, P. M. (2009) “The Impact of Board Size on Firm Performance : Evidence from the UK,” *The European Journal of Finance*, 15(4), hal. 385–404. Tersedia pada: <http://dx.doi.org/10.1080/13518470802466121>.
- Harmono. (2009). *Manajemen Keuangan Berbasis Balanced Scorecard (Pendekatan Teori, Kasus, dan Riset Bisnis)*. Jakarta: Bumi Aksara.
- Jensen, M. C. dan Meckling, W. H. (1976) “Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure,” *Journal of Financial Economics*, 3(4), hal. 305–360. doi: [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X).
- Kurniawan, T., Sofyani, H. dan Rahmawati, E. (2018) “Pengungkapan Sustainability Report dan Nilai Perusahaan: Studi Empiris di Indonesia dan Singapura,” *Kompartemen: Jurnal Ilmiah Akuntansi*, 16(1), hal. 1–20. doi: 10.30595/kompartemen.v16i1.2100.
- Kuzey, C. dan Uyar, A. (2017) “Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey,” *Journal of Cleaner Production*. Elsevier Ltd, 143, hal. 27–39. doi: 10.1016/j.jclepro.2016.12.153.
- Lipton, M. dan Lorsch, J. W. (1992) “A modest proposal for improved corporate governance,” *Iowa Law Review*, 102(2), hal. 651–707. doi: 10.3366/ajicl.2011.0005.
- Loh, L., Thomas, T. dan Wang, Y. (2017) “Sustainability reporting and firm

- value: Evidence from Singapore-listed companies,” *Sustainability (Switzerland)*, 9(11), hal. 1–12. doi: 10.3390/su9112112.
- Lozano, R. (2012) “Towards better embedding sustainability into companies’ systems: an analysis of voluntary corporate initiatives,” *Journal of Cleaner Production*. Elsevier Ltd, 25, hal. 14–26. doi: 10.1016/j.jclepro.2011.11.060.
- Machfoeds, M. (2011) “Board Duties,” *Lembaga Komisaris Dan Direktorat Indonesia*. Tersedia pada: <http://journal.frontiersin.org/article/10.3389/fnbeh.2013.00014/abstract>.
- Mahmood, M. dan Orazalin, N. (2017) “Green governance and sustainability reporting in Kazakhstan’s oil, gas, and mining sector: Evidence from a former USSR emerging economy,” *Journal of Cleaner Production*. Elsevier Ltd, 164, hal. 389–397. doi: 10.1016/j.jclepro.2017.06.203.
- Martono & Harjito, D Agus. (2010). *Manajemen Keuangan*. Edisi 3. Yogyakarta: Ekonisia
- Panda, B. dan Leepsa, N. M. (2017) “Agency theory: Review of theory and evidence on problems and perspectives,” *Indian Journal of Corporate Governance*, 10(1), hal. 74–95. doi: 10.1177/0974686217701467.
- Paniagua, J., Rivelles, R. dan Sapena, J. (2018) “Corporate governance and financial performance: The role of ownership and board structure,” *Journal of Business Research*, 89(February), hal. 229–234. doi: 10.1016/j.jbusres.2018.01.060.
- Reddy, K. dan Gordon, L. W. (2010) “The effect of sustainability reporting on financial performance: An empirical study using listed companies,” *Journal of Asia Entrepreneurship and Sustainability*, 6(2), hal. 19–42. doi: 10.1002/ejoc.201200111.
- Romano, G. dan Guerrini, A. (2014) “The effects of ownership, board size and board composition on the performance of Italian water utilities,” *Utilities Policy*. Elsevier Ltd, 31, hal. 18–28. doi: 10.1016/j.jup.2014.06.002.
- Sari, A. M. P. dan Ardiana, P. A. (2014) “Pengaruh Board Size Terhadap Nilai Perusahaan,” *E-Jurnal Akuntansi Udayana*, 7(1), hal. 177–191.
- Sejati, B. P. dan Prastiwi, A. (2015) “Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja dan Nilai Perusahaan,” *Diponegoro Journal Of Accounting*, 4(1), hal. 1–12. Tersedia pada: <http://ejournal-s1.undip.ac.id/index.php/accounting>.
- Singh, S. *et al.* (2018) “Corporate Governance and Tobin’s Q as a Measure of Organizational Performance,” *British Journal of Management*, 29(1), hal. 171–190. doi: 10.1111/1467-8551.12237.
- Swarnapali, N. C. dan Mudiyansele, R. (2018) “Board involvement in corporate sustainability reporting: evidence from Sri Lanka,” *Corporate Governance: The International Journal of Business in Society*. doi: 10.1108/CG-10-2017-0252.
- Sugiyono. (2013). *Metodelogi Penelitian Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta.
- Sugiyono. (2014). *Metode Penelitian Kombinasi (Mixed Methods)*. Bandung: Alfabeta.