

## DAFTAR PUSTAKA

- Adawi, M., & Rwegasira, K. (2011). Corporate boards and voluntary implementation of best disclosure practices in emerging markets: Evidence from the UAE listed companies in the Middle East. *International Journal of Disclosure and Governance*, 8(3), 272-293.
- Aguilera-Caracuel, J., Guerrero-Villegas, J., & García-Sánchez, E. (2017). Reputation of multinational companies: Corporate social responsibility and internationalization. *European Journal of Management and Business Economics*, 26(3), 329-346.
- Al-Dah, B. (2018). Director interlocks and the strategic pacing of CSR activities. *Management Decision*.
- Allegrini, M., & Greco, G. (2013). Corporate boards, audit committees and voluntary disclosure: Evidence from Italian listed companies. *Journal of Management & Governance*, 17(1), 187-216.
- Bebchuk, L. A., & Fried, J. M. (2005). Pay without performance: Overview of the issues. *Journal of applied corporate finance*, 17(4), 8-23.
- Ben Barka, H., & Dardour, A. (2015). Investigating the relationship between director's profile, board interlocks and corporate social responsibility. *Management Decision*, 53(3), 553-570.
- Birindelli, G., Dell'Atti, S., Iannuzzi, A., & Savioli, M. (2018). Composition and Activity of the Board of Directors: Impact on ESG Performance in the Banking System. *Sustainability*, 10(12), 4699.
- Carpenter, M. A., & Westphal, J. D. (2001). The strategic context of external network ties: Examining the impact of director appointments on board
- Cashman, G. D., Gillan, S. L., & Jun, C. (2012). Going Overboard? On Busy Directors and Firm Value. *Journal of Banking & Finance*, 36(12), 3248-3259.
- Chang, Y. K., Oh, W. Y., Park, J. H., & Jang, M. G. (2017). Exploring the relationship between board characteristics and CSR: Empirical evidence from Korea. *Journal of Business Ethics*, 140(2), 225-242.
- Chen, D., & Zheng, Y. (2014). CEO tenure and risk-taking. *Global Business and Finance Review*, 19(1), p1-27.
- Chen, W. T., Zhou, G. S., & Zhu, X. K. (2019). CEO tenure and corporate social responsibility performance. *Journal of Business Research*, 95, 292-302.
- Chen, X., & Van Staden, C. (2010). *Stakeholder pressure, social trust, governance and the disclosure quality of environmental information*. Sydney: APIRA.

- Chou, H. I., Chung, H., & Yin, X. (2013). Attendance of board meetings and company performance: Evidence from Taiwan. *Journal of Banking & Finance*, 37(11), 4157-4171. <https://doi.org/10.1016/j.jbankfin.2013.07.028>.
- Conger, J. A. (1998). Qualitative research as the cornerstone methodology for understanding leadership. *The Leadership Quarterly*.
- Core, J. E., Holthausen, R. W., & Larcker, D. F. (1999). Corporate governance, chief executive officer compensation, and firm performance. *Journal of financial economics*, 51(3), 371-406.
- Daft, R. L. (2010). *The Executive and the Elephant: A Leader's Guide for Achieving Inner Excellence*. John Wiley & Sons.
- Daily, C. M., & Dalton, D. R. (1994). Bankruptcy and corporate governance: The impact of board composition and structure. *Academy of Management journal*, 37(6), 1603-1617.
- De Villiers, C., Naiker, V., & Van Staden, C. J. (2011). The effect of board characteristics on firm environmental performance. *Journal of Management*, 37(6), 1636-1663.
- Di Pietra, R., Grambovas, C. A., Raonic, I., & Riccaboni, A. (2008). The effects of board size and 'busy' directors on the market value of Italian companies. *Journal of Management & Governance*, 12(1), 73-91.
- Dienes, D., & Velte, P. (2016). The impact of supervisory board composition on CSR reporting. Evidence from the German two-tier system. *Sustainability*, 8(1), 63.
- Elsakit, O. M., & Worthington, A. C. (2014). The impact of corporate characteristics and corporate governance on corporate social and environmental disclosure: A literature review. *International Journal of Business and Management*, 9(9), 1.
- Eng, L. L., & Mak, Y. T. (2003). Corporate governance and voluntary disclosure. *Journal of accounting and public policy*, 22(4), 325-345.
- Enric Ricart, J., Ángel Rodríguez, M., & Sánchez, P. (2005). Sustainability in the boardroom: An empirical examination of Dow Jones Sustainability World Index leaders. *Corporate Governance: the international journal of business in society*, 5(3), 24-41.
- Falato, A., Kadyrzhanova, D., & Lel, U. (2014). Distracted directors: Does board busyness hurt shareholder value?. *Journal of Financial Economics*, 113(3), 404-426.
- Ferrero-Ferrero, I., Fernández-Izquierdo, M. Á., & Muñoz-Torres, M. J. (2015). Integrating sustainability into corporate governance: an empirical study on board diversity. *Corporate Social Responsibility and Environmental Management*, 22(4), 193-207.

- Ferris, S. P., Jagannathan, M., & Pritchard, A. C. (2003). Too Busy to Mind The Business? Monitoring by Directors with Multiple Board Appointments. *The Journal of Finance*, 58(3), 1087-1111.
- Fich, E. M., & Shivdasani, A. (2006). Are Busy Boards Effective Monitors?. *The Journal of Finance*, 61(2), 689-724.
- Finkelstein, S., Cannella, S. F. B., Hambrick, D. C., & Cannella, A. A. (2009). *Strategic leadership: Theory and research on executives, top management teams, and boards*. Oxford University Press, USA.
- Fonseca, A., McAllister, M. L., & Fitzpatrick, P. (2014). Sustainability reporting among mining corporations: a constructive critique of the GRI approach. *Journal of cleaner production*, 84, 70-83.
- Friedman, M. (1970). A Friedman doctrine: The social responsibility of business is to increase its profits. *The New York Times Magazine*, 13(1970), 32-33.
- Giannarakis, G. (2014). Corporate governance and financial characteristic effects on the extent of corporate social responsibility disclosure. *Social Responsibility Journal*, 10(4), 569-590.
- Global Reporting Initiative. (2019). GRI's Contribution to Sustainable Development. 2016–2020.
- Golob, U., & Bartlett, J. L. (2007). Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia. *Public Relations Review*, 33(1), 1-9.
- Gorenak, S., & Bobek, V. (2010). Total responsibility management indicators and sustainable development. *International Journal of Sustainable Society*, 2(3), 248-264.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47-77.
- Gray, R., Owen, D., & Maunders, K. (1987). *Corporate social reporting: Accounting and accountability*. Prentice-Hall International.
- Gujarati, D. N., & Porter, D. C. (2012). *Dasar-Dasar Ekonometrika*, Edisi 5. Jakarta: Salemba Empat.
- Gusni, Agustriyana, D., Tarmidi, D., & Anderson, B. B. D. J. (2020). CEO power, corporate governance, auditors' reputation, and its effects on corporate islamic bonds rating. *International Journal of Psychosocial Rehabilitation*, 24(2), 3339-3349.
- Hafsi, T., & Turgut, G. (2013). Boardroom diversity and its effect on social performance: Conceptualization and empirical evidence. *Journal of business ethics*, 112(3), 463-479.
- Hambrick, D. C., & Fukutomi, G. D. (1991). The seasons of a CEO's tenure. *Academy of management review*, 16(4), 719-742.

- 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.
- Hambrick, D., Geletkanycz, M., & Fredrickson, J. (1993). Top Executive Commitment to the Status Quo: Some Tests of Its Determinants. *Strategic Management Journal*, 14(6), 401-418.
- Handajani, L., Subroto, B., Sutrisno, T., & Saraswati, E. (2014). Does board diversity matter on corporate social disclosure? An Indonesian evidence. *Journal of Economics and Sustainable Development*, 5(9), 8-16.
- Haniffa, R. M., & Cooke, T. E. (2005). The impact of culture and governance on corporate social reporting. *Journal of accounting and public policy*, 24(5), 391-430.
- Hannan, M. T., & Freeman, J. (1984). Structural inertia and organizational change. *American sociological review*, 149-164.
- Harjoto, M., Laksmana, I., & Lee, R. (2015). Board diversity and corporate social responsibility. *Journal of Business Ethics*, 132(4), 641-660.
- Harymawan, I., Nasih, M., Ratri, M. C., & Nowland, J. (2019). CEO busyness and firm performance: evidence from Indonesia. *Heliyon*, 5(5), e01601.
- Herawaty, V., & Solihah, D. (2019). The Effect of CEO Tenure, Managerial Skills and Earning Power on Earnings Manipulation with Corporate Governance as a Moderating Variable on Manufacturing Companies in Indonesia Stock Exchange. *Academy of Accounting and Financial Studies Journal*, 23(1).
- Hillman, A. J., & Dalziel, T. (2003). Boards of directors and firm performance: Integrating agency and resource dependence perspectives. *Academy of Management review*, 28(3), 383-396.
- Huang, S. K. (2013). The impact of CEO characteristics on corporate sustainable development. *Corporate Social Responsibility and Environmental Management*, 20(4), 234-244.
- Hussain, N., Rigoni, U., & Orij, R. P. (2018). Corporate governance and sustainability performance: Analysis of triple bottom line performance. *Journal of Business Ethics*, 149(2), 411-432.
- Jamali, D., Safieddine, A. M., & Rabbath, M. (2008). Corporate governance and corporate social responsibility synergies and interrelationships. *Corporate Governance: An International Review*, 16(5), 443-459.
- Jiraporn, P., Davidson, W. N., DaDalt, P., & Ning, Y. (2009). Too busy to show up? An analysis of directors' absences. *The Quarterly Review of Economics and Finance*, 49(3), 1159-1171.
- Jizi, M. I., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate governance and corporate social responsibility disclosure: Evidence from the US banking sector. *Journal of Business Ethics*, 125(4), 601-615.

- Johan, A. P. (2017). Ceos Characteristics and the Successful of Turnaround Strategy: Evidences from Indonesia. *Academy of Strategic Management Journal*, 16(1)
- Johnson, H. H. (2003). Does it pay to be good? Social responsibility and financial performance. *Business Horizons*, 46(6), 34-40.
- Johnson, R. A., & Greening, D. W. (1999). The effects of corporate governance and institutional ownership types on corporate social performance. *Academy of management journal*, 42(5), 564-576.
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Al Farooque, O. (2017). Comprehensive board diversity and quality of corporate social responsibility disclosure: evidence from an emerging market. *Journal of Business Ethics*, 1-35.
- Kaymak, T., & Bektas, E. (2017). Corporate social responsibility and governance: information disclosure in multinational corporations. *Corporate Social Responsibility and Environmental Management*, 24(6), 555-569.
- Kettaneth, N., Berglund, A., & Wold, S. (2005). *PCA and PLS with very large data sets*. *Computational Statistics & Data Analysis*, 48(1), 69-85.
- Khan, I., Khan, I., & Saeed, B. B. (2019). Does board diversity affect quality of corporate social responsibility disclosure? Evidence from Pakistan. *Corporate Social Responsibility and Environmental Management*.
- Kontaxi, M. (2004). *Survey for Corporate Social Responsibility in Greek business*. PriceWaterHouseCoopers, Athens.
- Kor, Y. Y., & Sundaramurthy, C. (2009). Experience-based human capital and social capital of outside directors. *Journal of management*, 35(4), 981-1006.
- Krüger, P. (2009). *Corporate social responsibility and the board of directors*. Job Market Paper. Toulouse School of Economics, France.
- Laksmana, I. (2008). Corporate board governance and voluntary disclosure of executive compensation practices. *Contemporary accounting research*, 25(4), 1147-1182.
- Latan, H. (2014). *Aplikasi Analisis Data Statistik untuk Ilmu Sosial Sains dengan Stata*.
- Lawrence, S., Collins, E., & Roper, J. (2013). Expanding responsibilities of corporate governance: The incorporation of CSR and sustainability. *Indian Journal of Corporate Governance*, 6(1), 49-63.
- Lee, M. D. P. (2008). A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. *International journal of management reviews*, 10(1), 53-73.
- Lipton, M., & Lorsch, J. W. (1992). A modest proposal for improved corporate governance. *The business lawyer*, 59-77.

- Loh, L., Thomas, T., Thao, Lee, S. P., Lim, L., Pan, H., Malek, M., Tan, S., & N. T. P., Sim, I. (2018). Sustainability Reporting in ASEAN Countries: Indonesia, Malaysia, Philippines, Singapore and Thailand November 2018
- Mackenzie, C. (2007). Boards, incentives and corporate social responsibility: The case for a change of emphasis. *Corporate Governance: An International Review*, 15(5), 935-943.
- Mallin, C. A., & Michelon, G. (2011). Board reputation attributes and corporate social performance: An empirical investigation of the US best corporate citizens. *Accounting and Business Research*, 41(2), 119-144.
- Manisa, D. E., Defung, F., & Kadafi, M. A. (2018, January). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan Perusahaan Infrastruktur yang Terdaftar di Bursa Efek Indonesia. In *Forum Ekonomi* (Vol. 19, No. 2, pp. 174-187).
- Martínez-Ferrero, J., Garcia-Sanchez, I. M., & Cuadrado-Ballesteros, B. (2015). Effect of financial reporting quality on sustainability information disclosure. *Corporate Social Responsibility and Environmental Management*, 22(1), 45-64.
- Melo, T. (2012). Determinants of corporate social performance: the influence of organizational culture, management tenure and financial performance. *Social Responsibility Journal*, 8(1), 33-47.
- Michelon, G., Pilonato, S., & Ricceri, F. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical perspectives on accounting*, 33, 59-78.
- Miller, K., & Serafeim, G. (2014). Chief sustainability officers: Who are they and what do they do?
- Morhardt, J. E., Baird, S., & Freeman, K. (2002). Scoring corporate environmental and sustainability reports using GRI 2000, ISO 14031 and other criteria. *Corporate Social Responsibility and Environmental Management*, 9(4), 215-233.
- Muttakin, M. B., Khan, A., & Mihret, D. G. (2018). The effect of board capital and CEO power on corporate social responsibility disclosures. *Journal of Business Ethics*, 150(1), 41-56.
- Oh, W. Y., Chang, Y. K., & Jung, R. (2018). Experience-based human capital or fixed paradigm problem? CEO tenure, contextual influences, and corporate social (ir) responsibility. *Journal of Business Research*, 90, 325-333.
- Petersen, M. A. (2009). Estimating standard errors in finance panel data sets: Comparing approaches. *The Review of Financial Studies*, 22(1), 435-480.
- Rao, K., & Tilt, C. (2016). Board composition and corporate social responsibility: The role of diversity, gender, strategy and decision making. *Journal of Business Ethics*, 138(2), 327-347.

- Raufflet, E., Cruz, L. B., & Bres, L. (2014). An assessment of corporate social responsibility practices in the mining and oil and gas industries. *Journal of Cleaner production*, 84, 256-270.
- Ruigrok, W., Peck, S. I., & Keller, H. (2006). Board characteristics and involvement in strategic decision making: Evidence from Swiss companies. *Journal of management Studies*, 43(5), 1201-1226.
- Rutherford, M. A., & Buchholtz, A. K. (2007). Investigating the relationship between board characteristics and board information. *Corporate Governance: An International Review*, 15(4), 576-584.
- Samy, M., Odemilin, G., & Bampton, R. (2010). Corporate social responsibility: a strategy for sustainable business success. An analysis of 20 selected British companies. *Corporate Governance: The international journal of business in society*, 10(2), 203-217.
- Shahin, A., & Zairi, M. (2007). Corporate governance as a critical element for driving excellence in corporate social responsibility. *International Journal of Quality & Reliability Management*, 24(7), 753-770.
- Shropshire, C. (2010). The role of the interlocking director and board receptivity in the diffusion of practices. *Academy of Management Review*, 35(2), 246-264.
- Suárez-Rico, Y., Gómez-Villegas, M., & García-Benau, M. (2018). Exploring Twitter for CSR Disclosure: Influence of CEO and Firm Characteristics in Latin American Companies. *Sustainability*, 10(8), 2617.
- Tencati, A., Perrini, F., & Pogutz, S. (2004). New tools to foster corporate socially responsible behavior. *Journal of Business Ethics*, 53(1-2), 173-190.
- Vafeas, N. (1999). Board meeting frequency and firm performance. *Journal of financial economics*, 53(1), 113-142.
- Waldman, D. A., De Luque, M. S., Washburn, N., House, R. J., Adetoun, B., Barrasa, A., ... & Dorfman, P. (2006). Cultural and leadership predictors of corporate social responsibility values of top management: A GLOBE study of 15 countries. *Journal of International Business Studies*, 37(6), 823-837.
- Westphal, J. D. (1999). Collaboration in the boardroom: Behavioral and performance consequences of CEO-board social ties. *Academy of management Journal*, 42(1), 7-24.
- <https://database.globalreporting.org/>. Diakses 30 Agustus 2019.
- <https://www.globalreporting.org/>. Diakses 30 Agustus 2019.
- <https://www.bloomberg.com/>. Diakses 30 Agustus 2019.
- <https://www.idx.co.id/perusahaan-tercatat/laporan-keuangan-dan-tahunan/>. Diakses 30 Agustus 2019.