

**DAFTAR PUSTAKA**

- afrizal, A., & Eka Putra, W. (2018). Factors Affecting The Quality Of Islamic Social Reporting Disclosure: Study At Listed Companies In Jakarta Islamic Index. *Research Journal Of Finance And Accounting*, 9(24), 55–62.
- Al-Nasser Mohammed, S. A. S., & Muhammed, J. (2017). The Relationship Between Agency Theory, Stakeholder Theory And Shariah Supervisory Board In Islamic Banking: An Attempt Towards Discussion. *Humanomics*, Vol. 33, Pp. 75–83. <https://doi.org/10.1108/H-08-2016-0062>
- Amyulianthy, R., Azizah, W., & Satria, I. (2020). Islamic Social Reporting In Shariah Banks In Indonesia. *Review Of Integrative Business And Economics Research*, 9, 171–182.
- Anto, M. H., & Astuti, D. R. (2008). Persepsi Stakeholder Terhadap Pelaksanaan Corporate Social Responsibility: Kasus Pada Bank Syariah Di Diy - Neliti. Retrieved November 8, 2019, From <https://www.neliti.com/publications/86561/persepsi-stakeholder-terhadap-pelaksanaan-corporate-social-responsibility-kasus>
- Appuhami, R., & Tashakor, S. (2017). The Impact Of Audit Committee Characteristics On Csr Disclosure: An Analysis Of Australian Firms. *Australian Accounting Review*, 27(4), 400–420. <https://doi.org/10.1111/Auar.12170>
- Bastina, A. D., & Bernawati, Y. (2019). Sharia Supervisory Board, Audit Committee, And Corporate Social Responsibility Disclosure. *Jurnal Akuntansi*, 23(3), 349–362.
- Bereskin, F., Byun, S. K., Officer, M. S., & Oh, J. M. (2018, October 1). The Effect Of Cultural Similarity On Mergers And Acquisitions: Evidence From Corporate Social Responsibility. *Journal Of Financial And Quantitative Analysis*, Vol. 53, Pp. 1995–2039. <https://doi.org/10.1017/S0022109018000716>
- Bicer, A. A., & Feneir, I. M. (2019). The Impact Of Audit Committee Characteristics On Environmental And Social Disclosures: Evidence From Turkey. *International Journal Of Research In Business And Social Science*, 8(3), 2147–4478. <https://doi.org/10.20525/Ijrbs.V8i3.262>
- Birindelli, G., Ferretti, P., Intonti, M., & Iannuzzi, A. P. (2015). On The Drivers Of

- Corporate Social Responsibility In Banks: Evidence From An Ethical Rating Model. *Journal Of Management And Governance*, 19(2), 303–340. <https://doi.org/10.1007/S10997-013-9262-9>
- Birnbaum, P. H. (1984). The Choice Of Strategic Alternatives Under Increasing Regulation In High Technology Companies. *Academy Of Management Journal*, 27(3), 489–510. <https://doi.org/10.5465/256041>
- Bukair, A., & Rahman, A. A. (2015). *The Effect Of The Board Of Directors' Characteristics On Corporate Social Responsibility Disclosure By Islamic Banks*. <https://doi.org/10.5296/Jmr.V7i2.6989>
- Capra, M. U. (2000). *Sistem Moneter Islam* (2nd Ed.). Gema Insani Press & Tazkia Cendekia.
- Che Azmi, A., Aziz, N. A., Non, N., & Muhamad, R. (2016). Sharia Disclosures: An Exploratory Study From The Perspective Of Sharia-Compliant Companies And Professional Users. *Journal Of Islamic Accounting And Business Research*, 7(3), 237–252. <https://doi.org/10.1108/Jiabr-03-2016-0029>
- Chen, C. J. P., & Jaggi, B. (2000). Association Between Independent Non-Executive Directors, Family Control And Financial Disclosures In Hong Kong. *Journal Of Accounting And Public Policy*, 19(4–5), 285–310. [https://doi.org/10.1016/S0278-4254\(00\)00015-6](https://doi.org/10.1016/S0278-4254(00)00015-6)
- Clarkson, M. E. (1995). A Stakeholder Framework For Analyzing And Evaluating Corporate Social Performance. *Academy Of Management Review*, 20(1), 92–117. <https://doi.org/10.5465/Amr.1995.9503271994>
- Daoud, H. (1996). Sharia Control In Islamic Banks. *International Institute Of Islamic Thought, Verdon Va*.
- Faiz Mazri, K., Fadhilah Ismail, R., Arshad, R., & Aisyah Kamaruzaman, S. (2018). Corporate Governance Attributes As Determinants Of The Islamic Social Reporting Of Shariah-Compliant Companies In Malaysia. In *International Journal Of Economics And Management Journal Homepage* (Vol. 12). Retrieved From <http://www.ijem.upm.edu.my>
- Farook, S., Kabir Hassan, M., & Lanis, R. (2011). Determinants Of Corporate Social Responsibility Disclosure: The Case Of Islamic Banks. *Journal Of Islamic*

*Accounting And Business Research*, 2(2), 114–141.  
<https://doi.org/10.1108/17590811111170539>

Fernández-Gago, R., Cabeza-García, L., & Nieto, M. (2018). Independent Directors' Background And Csr Disclosure. *Corporate Social Responsibility And Environmental Management*, 25(5), 991–1001.  
<https://doi.org/10.1002/Csr.1515>

Fernández-Gago, R., Cabeza-García, L., & Nieto, M. (2018). Independent Directors' Background And Csr Disclosure. *Corporate Social Responsibility And Environmental Management*, 25(5), 991–1001.

Ghozali, I. (2013). *Aplikasi Analisis Multivariate Dengan Program Spss, Edisi Ketujuh*. Semarang: Badan Penerbit Universitas Diponegoro (Bpud).

Ginena, K., & Hamid, A. (2015). *Foundations Of Shari'ah Governance Of Islamic Banks*. John Wiley & Sons.

Grassa, R. (2016). Corporate Governance And Credit Rating In Islamic Banks: Does Shariah Governance Matters? *Journal Of Management And Governance*, 20(4), 875–906. <https://doi.org/10.1007/S10997-015-9322-4>

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.

Hameed, S., Mohamed, B., Ade, I., Bakhtiar, W., Mohd, A., Bin, N., ... Pramono, S. (2003). *Alternative Disclosure & Performance Measures For Islamic Banks*.

Hamza, H. (2016). Does Investment Deposit Return In Islamic Banks Reflect Pls Principle? *Borsa Istanbul Review*, 16(1), 32–42.

Haniffa, R. (2002). Social Reporting Disclosure: An Islamic Perspective. *Indonesian Management & Accounting*.

Haniffa, R. M., & Cooke, T. E. (2002). Culture, Corporate Governance And Disclosure In Malaysian Corporations. *Abacus*, 38(3), 317–349.  
<https://doi.org/10.1111/1467-6281.00112>

Hassan, A., & Syafri Harahap, S. (2010). Exploring Corporate Social Responsibility

- Disclosure: The Case Of Islamic Banks. *International Journal Of Islamic And Middle Eastern Finance And Management*, 3(3), 203–227. <https://doi.org/10.1108/17538391011072417>
- 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.
- Jo, H., & Harjoto, M. A. (2011). Corporate Governance And Firm Value: The Impact Of Corporate Social Responsibility. *Journal Of Business Ethics*, 103(3), 351–383.
- Kakabadse, N. K., Yang, H., & Sanders, R. (2010). The Effectiveness Of Non-Executive Directors In Chinese State-Owned Enterprises. *Management Decision*.
- Karamanou, I., & Vafeas, N. (2005). The Association Between Corporate Boards, Audit Committees, And Management Earnings Forecasts: An Empirical Analysis. *Journal Of Accounting Research*, 43(3), 453–486. <https://doi.org/10.1111/J.1475-679x.2005.00177.X>
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Al Farooque, O. (2019). Comprehensive Board Diversity And Quality Of Corporate Social Responsibility Disclosure: Evidence From An Emerging Market. *Journal Of Business Ethics*, 157(2), 447–481.
- Katmon, N., Mohamad, Z. Z., Norwani, N. M., & Farooque, O. Al. (2019). Comprehensive Board Diversity And Quality Of Corporate Social Responsibility Disclosure: Evidence From An Emerging Market. *Journal Of Business Ethics*, 157(2), 447–481. <https://doi.org/10.1007/S10551-017-3672-6>
- Kelton, A. S., & Yang, Y. (2008). The Impact Of Corporate Governance On Internet Financial Reporting. *Journal Of Accounting And Public Policy*, 27(1), 62–87.
- Kent, P., & Stewart, J. (2008). Corporate Governance And Disclosures On The Transition To International Financial Reporting Standards. *Accounting & Finance*, 0(0), 080506173207474-???. <https://doi.org/10.1111/J.1467-629x.2007.00257.X>
- Khan, A., Muttakin, M. B., & Siddiqui, J. (2013). Corporate Governance And

Corporate Social Responsibility Disclosures: Evidence From An Emerging Economy. *Journal Of Business Ethics*, 114(2), 207–223. <https://doi.org/10.1007/S10551-012-1336-0>

Khan, H. U. Z. (2010). The Effect Of Corporate Governance Elements On Corporate Social Responsibility (Csr); Reporting: Empirical Evidence From Private Commercial Banks Of Bangladesh. *International Journal Of Law And Management*, 52(2), 82–109. <https://doi.org/10.1108/17542431011029406>

Khoirudin, A. (2013). Corporate Governance Dan Pengungkapan Islamic Social Reporting Pada Perbankan Syariah Di Indonesia. *Accounting Analysis Journal*, 2(2). <https://doi.org/10.15294/Aaj.V2i2.2919>

Laeven, L., & Levine, R. (2009). Bank Governance, Regulation And Risk Taking. *Journal Of Financial Economics*, 93(2), 259–275.

Lerner, L. D. (1991). *A Stakeholder Analysis Of Corporate Social Performance: Ceo Stakeholder Orientation, Industry Categorization, Past Financial Performance And Firm Size As Predictors Of Corporate Social Performance*. University Of Tennessee, Knoxville.

Li, J., Mangena, M., & Pike, R. (2012). The Effect Of Audit Committee Characteristics On Intellectual Capital Disclosure. *British Accounting Review*, 44(2), 98–110. <https://doi.org/10.1016/J.Bar.2012.03.003>

Li, J., Pike, R., & Haniffa, R. (2008). Intellectual Capital Disclosure And Corporate Governance Structure In Uk Firms. *Accounting And Business Research*, 38(2), 137–159.

Li, S., Fetscherin, M., Alon, I., Lattemann, C., & Yeh, K. (2010). Corporate Social Responsibility In Emerging Markets. *Management International Review*, 50(5), 635–654.

Mallin, C., Farag, H., & Ow-Yong, K. (2014). Corporate Social Responsibility And Financial Performance In Islamic Banks. *Journal Of Economic Behavior And Organization*, 103. <https://doi.org/10.1016/J.Jebo.2014.03.001>

Marsidi, A., Azlan Annuar, H., & Rahim Abdul Rahman, A. (2017). *Disclosures And Perceptions Of Practitioners On Items Of Financial And Social Reporting Index Developed For Malaysian Islamic Banks*. Retrieved From

<https://www.researchgate.net/publication/322198002>

- Mohammed, S. A. S. A.-N., & Muhammed, J. (2017). The Relationship Between Agency Theory, Stakeholder Theory And Shariah Supervisory Board In Islamic Banking. *Humanomics*.
- Muda, I. (2017). The Effect Of Supervisory Board Cross-Membership And Supervisory Board Members' Expertise To The Disclosure Of Supervisory Board's Report: Empirical Evidence From Indonesia. In *European Research Studies Journal*.
- Nadlifiyah, N. F. (2017). Analisis Pengaruh Kinerja Perusahaan Terhadap Pengungkapan Isr Bank Umum Syariah Tahun 2010-2014. Retrieved March 12, 2020, From <https://e-journal.unair.ac.id/jestt/article/view/6847/4081>
- Nomran, N. M., Haron, R., & Hassan, R. (2018). Shari'ah Supervisory Board Characteristics Effects On Islamic Banks' Performance: Evidence From Malaysia. *International Journal Of Bank Marketing*, 36(2), 290–304. <https://doi.org/10.1108/Ijbm-12-2016-0197>
- Noordin, N. H., & Kassim, S. (2019). Does Shariah Committee Composition Influence Shariah Governance Disclosure?: Evidence From Malaysian Islamic Banks. *Journal Of Islamic Accounting And Business Research*, 10(2), 158–184. <https://doi.org/10.1108/Jiabr-04-2016-0047>
- Nugraheni, P., & Khasanah, E. N. (2019). Implementation Of The Aaoifi Index On Csr Disclosure In Indonesian Islamic Banks. *Journal Of Financial Reporting And Accounting*, 17(3), 365–382. <https://doi.org/10.1108/Jfra-02-2018-0013>
- Nurlela, R., & Islahuddin. (2008). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Prosentase Kepemilikan Manajemen Sebagai Variabel. *Simposium Nasional Akuntansi*.
- Omran, M. A., & Ramdhony, D. (2015). Theoretical Perspectives On Corporate Social Responsibility Disclosure: A Critical Review. *International Journal Of Accounting And Financial Reporting*, 5(2). <https://doi.org/10.5296/Ijaf.v5i2.8035>
- Othman, R., Ghani, E. K., & Thani, A. M. (2009). Determinants Of Islamic Social Reporting Among Top Shari'a-Approved Companies In Bursa Malaysia

- Maqasid Shariah Model On Islamic Finance View Project Determinants Of Islamic Social Reporting Among Top Shariah-Approved Companies In Bursa Malaysia. In © *Research Journal Of International Studies-Issue* (Vol. 12). Retrieved From <https://www.researchgate.net/publication/228783690>
- Othman, R., & Thani, A. M. (2010). Islamic Social Reporting Of Listed Companies In Malaysia Maqasid Shariah Model On Islamic Finance View Project Islamic Social Reporting Of Listed Companies In Malaysia. *International Business & Economics Research Journal-April*, 9(4). <https://doi.org/10.19030/iber.v9i4.561>
- Patten, D. M. (1991). Exposure, Legitimacy, And Social Disclosure. *Journal Of Accounting And Public Policy*, 10(4), 297–308. [https://doi.org/10.1016/0278-4254\(91\)90003-3](https://doi.org/10.1016/0278-4254(91)90003-3)
- Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). The Impact Of Corporate Social Responsibility Disclosure On Financial Performance: Evidence From The Gcc Islamic Banking Sector. *Journal Of Business Ethics*, 151(2), 451–471. <https://doi.org/10.1007/s10551-016-3229-0>
- Prasatowo, J., & Huda, M. (2011). *Corporate Social Responsibility Kunci Meraih Kemulian Bisnis*. Yogyakarta: Samudra 2011.
- Rahman, A. A., & Bukair, A. A. (2013). The Influence Of The Shariah Supervision Board On Corporate Social Responsibility Disclosure By Islamic Banks Of Gulf Co-Operation Council Countries. *Asian Journal Of Business And Accounting*, 6(2), 65–105.
- Rao, K., & Tilt, C. (2016). Board Diversity And Csr Reporting: An Australian Study. *Meditari Accountancy Research*, 24(2), 182–210. <https://doi.org/10.1108/medar-08-2015-0052>
- Said, R., Zainuddin, Y., & Haron, H. (2009). The Relationship Between Corporate Social Responsibility Disclosure And Corporate Governance Characteristics In Malaysian Public Listed Companies. *Social Responsibility Journal*, 5(2), 212–226. <https://doi.org/10.1108/17471110910964496>
- Salem Musibah, A., & Sulaiman Bin Wan Yusoff Alfattani, W. (2014). The Mediating Effect Of Financial Performance On The Relationship Between Shariah Supervisory Board Effectiveness, Intellectual Capital And Corporate

- Social Responsibility, Of Islamic Banks In Gulf Cooperation Council Countries. *Asian Social Science*, 10(17). <https://doi.org/10.5539/Ass.V10n17p139>
- Septiana, F., & Fitria, A. (2014). Pengaruh Karakteristik Perusahaan Terhadap Corporate Social Responsibility Pada Perusahaan Manufaktur. *Jurnal Ilmu Dan Riset Akuntansi*, Vol. 3 No.
- Suchman, M. C. (1995). Managing Legitimacy: Strategic And Institutional Approaches. *Academy Of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/Amr.1995.9508080331>
- Sugiyono. (2013). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, Dan R & D*. Bandung: Alfabeta.
- Taufik, T., Widiyanti, M., & Rafiqoh, R. (2015). Pengaruh Islamic Governance Score, Leverage dan Profitabilitas terhadap *Islamic Social Reporting Index* pada Bank Umum Syariah di Indonesia. *Jurnal Manajemen Dan Bisnis Sriwijaya*, 13(2), 177–198. <https://doi.org/10.29259/jmbs.v13i2.3348>
- Umar, A., Ahmad, F., & Hassan, M. K. (2014). *Riba and Islamic Banking Abu Umar Faruq Ahmad*, University of Western Sydney. (March).
- Veronica Siregar, S., & Bachtiar, Y. (2010). Corporate social reporting: empirical evidence from Indonesia Stock Exchange. *International Journal of Islamic and Middle Eastern Finance and Management*, 3(3), 241–252. <https://doi.org/10.1108/17538391011072435>
- Wardani, M. K., & Sari, D. D. (2019). Disclosure of Islamic social reporting in sharia banks: Case of Indonesia and Malaysia. *Journal of Finance and Islamic Banking*, 1(2), 105–120.
- Wibisono, Y. (2007). *Concept and application of CSR*. Gresik: Fascho Publishing.
- Wijaya, M. (2012). Pengaruh Kepemilikan Publik, Return On Equity, Current Ratio, Umur Perusahaan dan Company Size terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Real Estate and Property Yang Terdaftar Di Bursa Efek Indonesia Periode 2011–2014. In *Jurnal Ilmiah Mahasiswa Akuntansi* (Vol. 1).
- Yermack, D. (1996). Higher market valuation of companies with a small board of



directors. *Journal of Financial Economics*, 40(2), 185–211.