

## DAFTAR PUSTAKA

- Abidin, Z., & Prabantarikso, M. (2021). *Konsep dan Penerapan GCG pada Lembaga Keuangan dan BUMN*. Sleman: Deepublish.
- Adams, C. A., & Abhayawansa, S. (2022). Connecting the COVID-19 pandemic, environmental, social and governance (ESG) investing and calls for 'harmonisation' of sustainability reporting. *Critical Perspectives on Accounting*, 82, 102309. <https://doi.org/10.1016/j.cpa.2021.102309>
- Adegboye, A., Ojeka, S., Alabi, O., Alo, U., & Aina, A. (2020). Audit committee characteristics and sustainability performance in Nigerian listed banks. *Business: Theory and Practice*, 21(2), 469–476. <https://doi.org/10.3846/btp.2020.10463>
- Alsayegh, M. F., Rahman, R. A., & Homayoun, S. (2020). Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure. *Sustainability (Switzerland)*, 12(9), 3910. <https://doi.org/10.3390/su12093910>
- Angele, S. (2022). *Is Your Board and ESG Leader or Follower?* World Economic Forum. [weforum.org](https://www.weforum.org)
- 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>
- Aprianti, S., Susetyo, D., Meutia, I., & Fuadah, L. L. (2022). Audit Committee Characteristics and Sustainability Reporting in Indonesia. *Proceedings of the 7th Sriwijaya Economics, Accounting, and Business Conference (SEABC 2021)*, 647(51), 42–47. <https://doi.org/10.2991/aebmr.k.220304.006>
- Arayssi, M., Jizi, M., & Tabaja, H. H. (2020). The impact of board composition on the level of ESG disclosures in GCC countries. *Sustainability Accounting, Management and Policy Journal*, 11(1), 137–161. <https://doi.org/10.1108/SAMPJ-05-2018-0136>
- Ardhityanto, E. P. (2020). Pengaruh Biaya Audit, Audit Tenure, Rotasi Audit, Leverage, dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Jasa Sektor Keuangan yang terdaftar di Bursa Efek Indonesia Periode 2015-2019). *3rd Prosiding Business and Economics Conference In Utilizing of Modern Technology 2020*, 720–733. <http://journal.ummg.ac.id/index.php/conference/article/view/4723>
- Ardianingsih, A. (2021). *Audit Laporan Keuangan*. Bumi Aksara.

- Arif, M., Sajjad, A., Farooq, S., Abrar, M., & Joyo, A. S. (2020). The impact of audit committee attributes on the quality and quantity of environmental, social and governance (ESG) disclosures. *Corporate Governance (Bingley)*, 21(3), 497–514. <https://doi.org/10.1108/CG-06-2020-0243>
- Basuki, A. T., & Prawoto, N. (2017). *Analisis Regresi Dalam Penelitian Ekonomi & Bisnis: (Dilengkapi Aplikasi SPSS & EViews)* (2nd ed.). Rajawali Pers.
- Birindelli, G., Dell'Atti, S., Iannuzzi, A. P., & Savioli, M. (2018). Composition and activity of the board of directors: Impact on ESG performance in the banking system. *Sustainability (Switzerland)*, 10(12), 1–20. <https://doi.org/10.3390/su10124699>
- Bravo, F., & Reguera-Alvarado, N. (2019). Sustainable development disclosure: Environmental, social, and governance reporting and gender diversity in the audit committee. *Business Strategy and the Environment*, 28(2), 418–429. <https://doi.org/10.1002/bse.2258>
- Buallay, A., & Al-Ajmi, J. (2020). The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council. *Journal of Applied Accounting Research*, 21(2), 249–264. <https://doi.org/10.1108/JAAR-06-2018-0085>
- Buallay, A. M., & AIDhaen, E. S. (2018). The relationship between audit committee characteristics and the level of sustainability report disclosure. In *Lecture Notes in Computer Science (including subseries Lecture Notes in Artificial Intelligence and Lecture Notes in Bioinformatics): Vol. 11195 LNCS*. Springer International Publishing. [https://doi.org/10.1007/978-3-030-02131-3\\_44](https://doi.org/10.1007/978-3-030-02131-3_44)
- Chebbi, K., & Ammer, M. A. (2022). Board Composition and ESG Disclosure in Saudi Arabia: The Moderating Role of Corporate Governance Reforms. *Sustainability (Switzerland)*, 14(19). <https://doi.org/10.3390/su141912173>
- Directors, A. I. of C. (2008). *Audit Committees: A Guide to Good Practice*. Auditing and Assurance Standards Board.
- Disli, M., Yilmaz, M. K., & Mohamed, F. F. M. (2022). Board characteristics and sustainability performance: empirical evidence from emerging markets. *Sustainability Accounting, Management and Policy Journal*, 13(4), 929–952. <https://doi.org/10.1108/SAMPJ-09-2020-0313>
- Dwekat, A., Seguí-Mas, E., Tormo-Carbó, G., & Carmona, P. (2020). Corporate Governance Configurations and Corporate Social Responsibility Disclosure: Qualitative Comparative Analysis of Audit Committee and Board characteristics. *Corporate Social Responsibility and Environmental Management*, 27(6), 2879–2892. <https://doi.org/10.1002/csr.2009>
- Eriandani, R., & Dewi, S. R. (2022). Karakteristik Komite Audit Dan Kualitas Audit. *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 5(1), 1–14. <https://doi.org/10.29303/akurasi.v5i1.125>

- Evrilianingsih, A., & Shaffana Amalia, A. (2022). Pengaruh Faktor Keuangan terhadap Financial Distress dengan dimoderasi oleh Komite Audit. *Owner*, 6(3), 1676–1686. <https://doi.org/10.33395/owner.v6i3.867>
- Fauziah, F. (2017). *Kesehatan Bank, Kebijakan Dividen dan Nilai Perusahaan: Teori dan Kajian Empiris*. Pustaka Horizon.
- Febriani, F., Herdiyana, & Azhar, Z. (2019). Pengaruh Ukuran Perusahaan, Umur Perusahaan dan Tingkat Leverage Terhadap Pertumbuhan Laba Pada Perusahaan Sub Sektor Kimia Yang Terdaftar di Bursa efek Indonesia (BEI) Periode 2013-2017. *Jurnal Online Mahasiswa*, 4(4), 1–11. <https://jom.unpak.ac.id/index.php/ilmumanajemen/article/view/1339>
- Ghazali, A., & Zulmaita. (2020). Pengaruh Pengungkapan Environmental, Social, and Governance (ESG) Terhadap Tingkat Profitabilitas Perusahaan (Studi pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia). *Prosiding SNAM PNJ*, 3.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (Ed.8). Badan Penerbit Universitas Diponegoro.
- GÜNGÖR, N., & ŞEKER, Y. (2022). the Relationship Between Between Board Characteristics and Esg Performance: Evidence From the Oil, Gas and Coal Sector. *Stratejik ve Sosyal Araştırmalar Dergisi*, 6(1). <https://doi.org/10.30692/sisad.1073684>
- Guroi, B., & Lagasio, V. (2022). Women board members' impact on ESG disclosure with environment and social dimensions: evidence from the European banking sector. *Social Responsibility Journal*, September. <https://doi.org/10.1108/SRJ-08-2020-0308>
- Hammami, A., & Hendijani Zadeh, M. (2020). Audit quality, media coverage, environmental, social, and governance disclosure and firm investment efficiency: Evidence from Canada. *International Journal of Accounting and Information Management*, 28(1), 45–72. <https://doi.org/10.1108/IJAIM-03-2019-0041>
- Hasnati. (2014). *Komisaris Independen & Komite Audit (Organ Perusahaan yang Berperan untuk Mewujudkan Good Corporate Governance di Indonesia)* (Ed.1). Absolute Media.
- Hedfi, A., & Guedrib, M. (2022). *Board Characteristics , Audit Committee Attributes and Bank ESG Reporting : an International Study*.
- Herda, D. N., Taylor, M. E., & Winterbotham, G. (2012). The Effect of Board Independence on the Sustainability Reporting Practices of Large U.S. Firms \. *Issues In Social And Environmental Accounting*, 6(2), 178. <https://doi.org/10.22164/isea.v6i2.69>
- Husted, B. W., & Sousa-Filho, J. M. de. (2019). Board structure and environmental, social, and governance disclosure in Latin America. *Journal of Business*

- Research*, 102(November 2016), 220–227.  
<https://doi.org/10.1016/j.jbusres.2018.01.017>
- Idawati, W. (2018). Analisis karakteristik kunci yang mempengaruhi kualitas audit. *Jurnal Akuntansi*, 22(1), 33–50. <https://doi.org/10.24912/ja.v22i1.321>
- Idawati, W., & Hanifah, A. N. (2022). PENGARUH BOARD INDEPENDENCE , AUDIT COMMITTEE , DAN MANAGERIAL OWNERSHIP TERHADAP SUSTAINABILITY REPORTING PADA ASEAN CORPORATE GOVERNANCE SCORECARD. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 14(2), 312–330.
- Indriasih, D. (2020). *KOMPETENSI AUDITOR INTERNAL & KARAKTER KOMITE AUDIT (Terhadap Fraudulent Financial Reporting)*. CV CENDEKIA PRESS.
- Joelly, C. (2021). *The Role Corporate Governance Plays in ESG*. Effective Governance. [effectivegovernance.com.au](http://effectivegovernance.com.au)
- Josua, R., & Septiani, A. (2020). ANALISIS PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP PENGUNGKAPAN LAPORAN KEBERLANJUTAN (Studi Empiris pada Perusahaan yang Terdaftar pada BEI Tahun 2015-2018). *Diponegoro Journal of Accounting*, 9(3), 1–9. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Junaidi, & Nurdiono. (2016). *Kualitas Audit Perspektif Opini Going Concern*. CV ANDI OFFSET.
- Kamaludin, K., Ibrahim, I., Sundarasan, S., & Faizal, O. (2022). ESG in the boardroom: evidence from the Malaysian market. *International Journal of Corporate Social Responsibility*, 7(1). <https://doi.org/10.1186/s40991-022-00072-2>
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2014). *Intermediate Accounting: IFRS*. John Wiley & Sons. Inc.
- Li, Y., Gong, M., Zhang, X. Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. *British Accounting Review*, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>
- Mahfuzlah, A. H. (2022). *Pengaruh Environmental Social Governance (ESG) Disclosure Terhadap Nilai Perusahaan (Pada Perusahaan Di IDX ESG Leaders Tahun 2016-2020: Sebelum Dan Semasa Pandemi Covid-19)*. STIE Indonesia Banking School.
- Melinda, A., & Wardhani, R. (2020). *The Effect of Environmental, Social, Governance, and Controversies on Firms' Value: Evidence from Asia*. 27(August), 147–173. <https://doi.org/10.1108/s1571-038620200000027011>
- Miettinen, J. (2008). *The Effect of Audit Quality on the Relationship between Audit*

*Committee Effectiveness and Financial Reporting Quality.*

- Mutmainnah, N., & Wardhani, R. (2013). Analisis Dampak Kualitas Komite Audit Terhadap Kualitas Laporan Keuangan Perusahaan Dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan Indonesia*, 10(2), 147–170. <https://doi.org/10.21002/jaki.2013.08>
- Nguyen, L. T., & Thanh, C. Le. (2021). The influence of board characteristics on environmental performance: evidence from East Asian manufacturing industries. *International Journal of Emerging Markets*, 17(10), 2702–2720. <https://doi.org/10.1108/IJOEM-07-2020-0744>
- Pertiwi, N., Hasan, A., & Hardi. (2016). Pengaruh Masa Perikatan Audit, Spesialisasi Industri KAP, Reputasi KAP dan Komite Audit Terhadap Kualitas Audit. *Jurnal Akuntansi*, 4(1998), 147–160. <https://ja.ejournal.unri.ac.id/index.php/JA/article/view/3366/3283>
- Pozzoli, M., Pagani, A., & Paolone, F. (2022). The impact of audit committee characteristics on ESG performance in the European Union member states: Empirical evidence before and during the COVID-19 pandemic. *Journal of Cleaner Production*, 371(November 2021), 133411. <https://doi.org/10.1016/j.jclepro.2022.133411>
- Pramesti, I. G. A. R., & Wiratmaja, I. D. N. (2017). Pengaruh Fee Audit, Profesionalisme Pada Kualitas Audit Dengan Kepuasan Kerja Sebagai Pemeditasi. *E-Jurnal Akuntansi*, 18(1), 616–645. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/25263>
- Pucheta-Martínez, M. C., Gallego-Álvarez, I., & Bel-Oms, I. (2021). Corporate social and environmental disclosure as a sustainable development tool provided by board sub-committees: Do women directors play a relevant moderating role? *Business Strategy and the Environment*, 30(8), 3485–3501. <https://doi.org/10.1002/bse.2815>
- Purba, R. B., & Umar, H. (2021). *Kualitas Audit & Deteksi Korupsi* (Ed.1). Merdeka Kreasi Group.
- PWC. (2022). *The audit committee 's role in sustainability / ESG oversight*.
- Rahayu, R., & Djuminah, D. (2022). Does the Board of Commissioners' Characteristics Relevant to the Sustainable Finance Disclosure in Indonesian Banks? *Journal of Accounting and Investment*, 23(2), 209–228. <https://doi.org/10.18196/jai.v23i2.14163>
- Rahman, A., Saini, A., Ferdi, Riza Irawan, R., Iskandar, T., Jari, T., & Rupang, P. (2020). *Membunuh Sungai*.
- Rahmawati, S. (2017). *Konflik Keagenan dan Tata Kelola Perusahaan di Indonesia*. Syiah Kuala University Press
- Ridwan. (2022). *Akuntansi dan Laba Aplikasi pada UMKM* (Ed. 1). CV Azka

## Pustaka.

- Rizaldy, S., Rahayu, S., & Tiswiyanti, W. (2022). Pengaruh Audit Tenure, Reputasi Auditor, Komite Audit dan Fee Audit Terhadap Kualitas Audit (Studi Empiris pada Perusahaan yang Terdaftar di Indeks KOMPAS100 Pada BEI Tahun 2012-2016). *Paradigma Ekonomika*, 17(1), 199–212.
- Rusmewahni, & Jayanti, S. E. (2022). *Corporate Social Responsibility Berbasis Kesejahteraan Masyarakat*. PT Inovasi Pratama Internasional.
- Safriani, M. N., & Utomo, D. C. (2020). Pengaruh Environmental, Social, Governance (ESG) Disclosure terhadap Kinerja Perusahaan. *Diponegoro Journal of Accounting*, 9(3), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sekaran, U., & Bougie, R. (2016). *Research Methods fo Business: a skill-building Approach* (7th ed.). John Wiley & Sons. Inc.
- Septiana, W. R., & Puspawati, D. (2022). Analisis good corporate governance terhadap pengungkapan ESG di Indonesia tahun 2016-2020. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(10), 4274–4283. <https://doi.org/10.32670/fairvalue.v4i10.1642>
- Setiawan, E. M., & Ridaryanto, P. (2022). Analisis Pengaruh Efektifitas Dewan Komisaris Dan Komite Audit Terhadap Kualitas Sustainability Report. *BALANCE: Jurnal Akuntansi, Auditing, Dan Keuangan*, 19(1), 126–149. <https://ejournal.atmajaya.ac.id/index.php/BALANCE/article/view/3510%0A> <https://ejournal.atmajaya.ac.id/index.php/BALANCE/article/download/3510/1635>
- Sudarno, Renaldo, N., Hutauruk, M. B., Junaedi, A. T., & Suyono. (2020). *Teori Penelitian Keuangan* (1st ed.). CV Literasi Nusantara Abadi.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (19th ed.). ALFABETA.
- Suryani, & Hendryadi. (2016). *Metode Riset Kuantitatif, Terori dan Aplikasi pada Penelitian Bidang Manajemen dan Ekonom Islam* (Ed.2). Prenadamedia Group.
- Suttipun, M. (2021). The influence of board composition on environmental, social and governance (ESG) disclosure of Thai listed companies. *International Journal of Disclosure and Governance*, 18(4), 391–402. <https://doi.org/10.1057/s41310-021-00120-6>
- Syofyan, E. (2021). *Good Corporate Governance (GCG)*. Unisma Press.
- Triadha. (2022). *Situasi dan Tantangan Perjalanan ESG di Indonesia*. <https://iap2.or.id>
- Utomo, M. N. (2019). *Ramah Lingkungan dan Nilai Perusahaan*. CV Jakad Publishing.

Wati, L. N. (2019). *Model Corporate Social Responsibility (CSR)* (Ed.1). Myria Publisher.

