















- Gamerschlag, R., Moller, K., & Verbeeten, F. (2011). Determinants of voluntary CSR disclosure: empirical evidence from Germany. *Rev Manag Sci*, 5, 233-262.
- Gantowati, E., & Agustine, K. F. (2017). Firm's characteristics and CSR disclosure, Indonesia and Malaysia cases. *Review of Integrative Business and Economics Research*, 6(3), 131-145.
- Ghabayen, M. A., Mohamad, N. R., & Ahmad, N. (2016). Board characteristics and corporate social responsibility disclosure in the Jordanian banks. *Corporate Board: Role, Duties and Composition*, 12(1), 84-100.
- Ghazali, N. A. M. (2007). Ownership structure and corporate social responsibility disclosure: some Malaysian evidence. *Corporate Governance: The International Journal of Business in Society*, 7(3), 251-266.
- Giannarakis, G. (2014). Corporate governance and financial characteristic effects on the extent of corporate social responsibility disclosure. *Social Responsibility Journal*, 10(4), 569–590.
- Gurajati, D. N. (2003). *Basic Econometrics* (4th ed.). New York: McGraw-Hill.
- Habbash, M. (2016). Corporate governance and corporate social responsibility disclosure: evidence from Saudi Arabia. *Journal of Economic and Social Development*, 3(1), 87–103.
- Haji, A. A. (2013). Corporate social responsibility disclosures over time: evidence from Malaysia. *Managerial Auditing Journal*, 28(7), 647-676.



Handajani, L., Subroto, B., Sutrisno, T., & Saraswati, E. (2014). Does board diversity matter on corporate social disclosure? an Indonesian evidence.

*Journal of Economic 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.

Hartikayanti, H., Trisyardi, M., & Saptono, B. (2016). Effect of corporate characteristics on environmental disclosure. *IJABER*, 14(10), 6111-6134.

Haslinda, Y., Alia, D. J., & Faizah, D. (2016). Corporate governance and corporate social responsibility disclosures: an emphasis on the CSR key

dimensions. *Journal of Accounting and Auditing: Research & Practice*, 1-14.

Hassn, N. T. (2014). Corporate governance, degree of multi-nationality, and corporate social responsibility disclosure: evidence from the UK. *Journal*

*of Empirical Research in Accounting & Auditing*, 1(1), 75-98.

Hieu, P. D., & Lan, D. T. H. (2015). Factors influencing the voluntary disclosure of Vietnamese listed companies. *Journal of Modern Accounting and*

*Auditing*, 11(12), 656-676.

Ho, L. J., & Taylor, M. E. (2007). An empirical analysis of triple bottom-line reporting and its determinants: evidence from the United States and

Japan. *Journal of International Financial Management and Accounting*,

18(2), 123-150.

- Hoitash, U., Hoitash, R., & Bedard, J. C. (2009). Corporate governance and internal control over financing reporting: a comparison of regulatory regimes. *The Accounting Review*, *84*(3), 839-867.
- Hu, M., & Loh, L. (2018). Board Governance and Sustainability disclosure: a cross-sectional study of singapore-listed companies. *Sustainability*, *10*, 1-14.
- Hussainey, K., Elsayed, M., & Razik, M. A. (2011). Factors affecting corporate social responsibility disclosure in Egypt. *Corporate Ownership and Control*, *8*(4), 432-443.
- Ikatan Akuntan Indonesia. (2012). *Standar akuntansi keuangan per 1 Juni 2012*. Jakarta: Ikatan Akuntan Indonesia.
- Indriantoro, N., & Supomo, B. (2014). *Metodologi penelitian bisnis untuk akuntansi dan manajemen* (edisi pertama). Yogyakarta: BPFE.
- Isa, M. A. & Muhammad, S. (2015). The impact of board characteristics on corporate social responsibility disclosure: evidence from Nigerian food product firms. *International Journal of Management Science and Business Administration*, *1*(12), 34-45.
- Issa, A. I. F. (2017). The factors influencing corporate social responsibility disclosure in the kingdom of Saudi Arabia. *Australian Journal of Basic and Applied Sciences*, *11*(10), 1-19.
- Jariya, A. M. I. (2015). Determinants of environmental disclosure in annual reports of Sri Lankan listed manufacturing companies. *Journal of Management*, *12*(1), 99-112.

- Jizi, M., 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.
- Joshi, P. L., Suwaidan, M. S., & Kumar, R. (2011). Determinants of environmental disclosures by Indian industrial listed companies: empirical study. *International Journal of Accounting and Finance*, 3(2), 109-130.
- Juhmani, O. (2014). Determinants of corporate social and environmental disclosure on websites: the case of Bahrain. *Universal Journal of Accounting Finance*, 2(4), 77-87.
- Kamil, A., & Herusetya, A. (2012). Pengaruh karakteristik perusahaan terhadap luas pengungkapan kegiatan *corporate social responsibility*. *Media Riset Akuntansi*, 2(1), 1-17.
- Kansal, M., Joshi, M., & Batra, G. S. (2014). Determinants of corporate social responsibility disclosure: evidence from India. *Advances in Accounting, Incorporating Advances in International Accounting*, 30(1), 217-229.
- Khalid, T. B., Kouhy, R., & Hassan, A. (2017). The impact of corporate characteristics on social and environmental disclosure (CSED): the case of Jordan. *Journal of Accounting and Auditing: Research & Practice*, 1-28.
- Khan, A. R., Muttakin, M. B., & Siddiqui, J. (2012). Corporate governance and corporate social responsibility disclosures: evidence from an emerging economy. *Journal of Business Ethics*, 114(2), 207-223.

Khan, M. 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.

Kilic, M., Kuzey, C., & Uyar, A. (2015). The impact of ownership and board structure on corporate social responsibility (CSR) reporting in the Turkish banking industry. *Corporate Governance*, 15(3), 357-374.

Komite Nasional Kebijakan Governance. (2006). *Pedoman umum good governance Indonesia*. Jakarta: Komite Nasional Kebijakan Governance.

Lan, Y., Wang, L., & Zhang, X. (2013). Determinants and features of voluntary disclosure in the Chinese stock market. *China Journal of Accounting Research*, 6, 265-285.

Lone, E. J., Ali, A., & Khan, I. (2016). Corporate governance and corporate social responsibility disclosure: evidence from Pakistan. *Corporate Governance: The International Journal of Business in Society*, 16(5), 785-797.

Lucyanda, J., & Siagian, L. G. (2012). The influence of company characteristics toward corporate social responsibility disclosure. *The 2012 International Conference on Business and Management*, 601-619.

Madi, H. K., Ishak, Z., & Manaf, N. A. A. (2014). The impact of audit committee characteristics on corporate voluntary disclosure. *Procedia - Social and Behavioral Sciences*, 164, 486-492.

Majeed, S., Aziz, T., & Saleem, S. (2015). The effect of corporate governance elements on corporate social responsibility (CSR) disclosure: an empirical evidence from listed companies at KSE Pakistan. *International Journal of Financial Studies*, 3(4), 530–556.

Mbekomize, C., & Dima, L. W. (2013). Social and environmental disclosure by parastatals and companies listed on the Botswana stock exchange. *Journal of Management and Sustainability*, 3(3), 66-75.

Mcclave, T. J., & Sincich, T. (2003). *Statistics* (9th ed.). Pearson Education International.

Mensah, B. K. A. (2012). Association between firm-specific characteristics and level of disclosure of financial information of rural banks in the Ashanti region of Ghana. *Journal of Applied Finance and Banking*, 2(1), 1-3.

Mia, P., & Mamun, A. A. (2011). Corporate social disclosure during global finance crisis. *International Journal of Economics and Finance*, 3(6), 174-187.

Mohammed, N. A., Saheed, Z., & Oladele, O. K. (2016). Corporate social responsibility disclosure and financial performance of listed manufacturing firms in Nigeria. *Research Journal of Finance and Accounting*, 7(4), 47-58.

Mohammed, S. D. (2018). Mandatory social and environmental disclosure: a performance evaluation of listed Nigerian oil and gas companies pre- and post-mandatory disclosure requirements. *Journal of Finance and Accounting*, 6(2), 56-68.

Mukhtar, F. A., & Ramasamy, R. (2013). Influence of fundamental variables on corporate disclosure via modified entropy. *Global Journal of Human Social Science Interdisciplinary*, 13(1), 24-36.

Mulyadi, M. S., & Anwar, Y. (2012). Influence of corporate governance and profitability to corporate CSR disclosure. *International Journal of Arts and Commerce*, 1(7), 29-35.

Muttakin, M. B., Khan, A., & Subramaniam, N. (2015). Firm characteristics, board diversity and corporate social responsibility: evidence from Bangladesh. *Pacific Accounting Review*, 27(3), 353–372.

Muttakin, M. B., Khan, A., & Subramaniam, N. (2015). Firm ownership and board characteristics: do they matter for corporate social responsibility disclosure in Indian company?. *Sustainability Accounting, Management and Policy Journal*, 6(2), 138-165.

Naseem, M. A., Riaz, S., Rehman, R. U., Ikram, A., & Malik, F. (2017). Impact of board characteristics on corporate social responsibility disclosure. *Journal of Applied Business Research*, 33(4), 801-808.

Naser, K., Al-Hussaini, A., Al-Kwari, D., & Nuseibeh, R. (2006). Determinants of corporate social disclosure in developing countries: the case of Qatar. *Advances in International Accounting*, 19, 1-23.

Naser, K., & Hassan, Y. (2013). Determinants of corporate social responsibility reporting: evidence from an emerging economy. *Journal of Contemporary Issues in Business Research*, 2(3), 56-74.

Nawaiseh, M. E., Boa, S. S. A., & El-Shohnah, R. A. Z. Y. (2015). Influence of firm size and profitability on corporate social responsibility disclosures by banking firms (CSR): evidence from Jordan. *Journal of Applied Finance and Banking*, 5(6), 97-111.

Nguyen, B. T. N., Tran, H. T. T., Le, O. H., Nguyen, P. T., Trinh, T. H., & Le, V. (2015). Association between corporate social responsibility disclosures and firm value – empirical evidence from Vietnam. *International Journal of Accounting and Financial Reporting*, 5(1), 212-228.

Nguyen, L. S., Tran, M. D., Nguyen, T. X. H., & Le, Q. H. (2017). Factors affecting disclosure levels of environmental accounting information: the case of Vietnam. *Accounting and Finance Research*, 6(4), 255-264

Niresh, J. A., & Silva, W. H. E. (2018). The nexus between corporate social responsibility disclosure and financial performance: evidence from the listed banks, finance and insurance companies in Sri Lanka. *Accounting and Finance Research*, 7(2), 65-82.

Ntim, C., & Soobaroyen, T. (2013). Black economic empowerment disclosure by South African listed corporations: the influence of ownership and board characteristics. *Journal of Business Ethics*, 116(1), 121-138.

Ohidoa, T., Omokhudu, O. O., & Oserogho, I. A. F. (2016). Determinants of environmental disclosure. *International Journal of Advance Academic Research / Social and Management Sciences*, 2(8), 49-58.

- Okegbe, T. O., & Egbunike, F. C. (2016). Corporate social responsibility and financial performance of selected quoted companies in Nigeria. *NG-Journal of Social Development*, 5(4), 168-189.
- Oyelere, P., Laswad, F., & Fisher, R. (2003). Determinants of internet financial reporting by new zealand companies. *Journal of International Financial Management and Accounting*, 14(1), 26-63.
- Pahuja, S. (2009). Relationship between environmental disclosures and corporate characteristics: a study of large manufacturing companies in India. *Social Responsibility Journal*, 5(2), 227-244.
- Popova, T., Georgakopoulos, G., Sotiropoulos, I., & Vasileiou, K. Z. (2013). Mandatory disclosure and its impact on the company value. *International Business Research*, 6(5), 1-16.
- Rahman, A., & Widyasari, K. N. (2008). The analysis of company characteristic influence toward CSR disclosure: empirical evidence of manufacturing companies listed in JSX. *JAAI*, 12(1), 25-35.
- 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.
- Rahman, N. H. W. A., Zain, M. M., & Al-Haj, N. H. Y. Y. (2011). CSR disclosure and its determinants: evidence from Malaysian government link companies. *Social Responsibility Journal*, 7(2), 181-201.



- Raithatha, M., & Bapat, V. (2014). Impact of corporate governance on financial disclosures: evidence from India. *Corporate Ownership and Control*, 12(1), 874-889.
- Razak, R. A. (2015). Corporate social responsibility disclosure and its determinants in Saudi Arabia. *Middle-East Journal of Scientific Research*, 23(10), 2388-2398.
- Rosli, M. H., Fauzi, N. A., Azami, M. F. A. M., Mohd, F., & Said, J. (2016). Company characteristics and corporate social responsibility disclosure of Malaysian listed companies. *International Conference on Accounting Studies*, 1(1), 69-75.
- Rouf, M. A. (2011). The corporate social responsibility disclosure: a study of listed companies in Bangladesh. *Business and Economics Research Journal*, 2(3), 19-32.
- Saha, A. K. (2018). Relationship between corporate social responsibility performance and disclosure: commercial banks of Bangladesh. *Social Responsibility Journal*, 1-20.
- Saha, A. K., & Akter, S. (2013). Corporate governance and voluntary disclosure practices of financial and non-financial sector companies in Bangladesh. *Journal of Applied Management Accounting Research*, 11(2), 45-62.
- Said, R., Zainuddin, Y. H., & 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.

- Salisu, U., Sani, S., & Lawan, J. U. (2018). Corporate social responsibility disclosure and the value of listed conglomerates firms in Nigeria. *Asian Journal of Economics, Business and Accounting*, 7(4), 1-8.
- Sallehuddin, M. R. (2016). The impact of corporate governance on voluntary disclosure among public-listed companies in Malaysia. *e-Academia Journal UiTMT*, 5(2), 48-57.
- Samaha, K., & Dahawy, K. (2010). Factors influencing corporate disclosure transparency in the active share trading firms: an explanatory study. *Research in Accounting in Emerging Economic*, 10, 87-118.
- Santoso, S. (2011). *Structural Equation Modelling: Konsep dan Aplikasi dengan AMOS 18*. Jakarta: PT Elex Media Komputindo.
- Setyorini, C. T., & Ishak, Z. (2012). Corporate social and environmental disclosure: a positive accounting theory view point. *International Journal of Business and Social Science*, 3(9), 152-164.
- Shehata, N. F., Dahawy, K., & Ismail, T. (2014). The relationship between firm characteristics and mandatory disclosure level: when egyptian accounting standards were first adopted. *Mustang Journal of Accounting and Finance*, 5, 85-103.
- Soliman, M. M. (2013). Firm characteristics and the extent of voluntary disclosure: the case of Egypt. *Research Journal of Financial and Accounting*, 4(17), 71-80.
- Sufian, M. A. (2012). Corporate social responsibility disclosure in Bangladesh. *Global Journal of Management and Business Research*, 12(14), 149-155.

- Sufian, M. A., & Zahan, M. (2013). Ownership structure and corporate social responsibility disclosure in Bangladesh. *International Journal of Economics and Financial Issues*, 3(4), 901–909.
- Sugiyono. (2017). *Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D*. Bandung: Alfabeta.
- Sukcharoensin, S. (2012). The determinants of voluntary CSR disclosure of Thai listed firms. *International Proceedings of Economics Development & Research*, 46, 61-65.
- Sulub, S., Salleh, Z., & Hashim, H. A. (2018). A review of corporate governance and corporate social responsibility disclosure of islamic banks: a call for additional transparency. *Journal of Sustainability Science and Management*, 4, 147-158.
- Suttipun, M., & Stanton, P. (2012). Determinants of environmental disclosure in Thai corporate annual reports. *International Journal of Accounting and Financial Reporting*, 2(1), 99-115.
- Swandari, F., & Sadikin, A. (2016). The effect of ownership structure, profitability, leverage, and firm size on corporate social responsibility (CSR). *Binus Business Review*, 7(3), 315-320.
- Sweiti, I. M. (2017). On the influence of the board's financial education on voluntary disclosure: evidence from Saudi Arabia. *International Journal of Advanced and Applied Sciences*, 4(2), 128-133.

Syed, M. A., & Butt, S. A. (2017). Financial and non-financial determinants of corporate social responsibility: empirical evidence from Pakistan. *Social Responsibility Journal*, 13(4), 780-797.

Tan, A., Benni, D., & Liani, W. (2016). Determinants of corporate social responsibility disclosure and investor reaction. *International Journal of Economics and Financial Issues*, 6(4), 11-17.

Ullah, A., Shah, S., & Asif, M. (2018). The impact of corporate governance on voluntary disclosure: evidence from Pakistan. *City University Research Journal*, 8(2), 155-167.

Umobong, A., & Agburuga, U. T. (2018). Financial performance and corporate social responsibility of quoted firms in Nigeria. *International Journal of Innovative Social Sciences & Humanities Research*, 6(1), 14-30.

Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.

Uwigbe, W., & Egbide, B. C. (2012). Corporate social responsibility disclosures in Nigeria: a study of listed financial and non-financial firms. *Journal of Management and Sustainability*, 2(1), 160-169.

Uyar, A., Kilic, M., & Bayyurt, N. (2013). Association between firm characteristics and corporate voluntary disclosure: evidence from Turkish listed companies. *Intangible Capital*, 9(4), 1080-1112.

Vafeas, N. (2000). Board structure and the informativeness of earnings. *Journal of Accounting and Public Policy*, 19(2), 139-160.

- Vintila, G., & Duca, F. (2013). A study of the relationship between corporate social responsibility - financial performance - firm size. *Revista Romana de Statistica Trim*, 1(1), 62-67.
- Wang, J., Song, L., & Yao, S. (2013). The determinants of corporate social responsibility disclosure: evidence from China. *Journal of Applied Business Research*, 29(6), 1833-1848.
- Wang, M. C. (2017). The relationship between firm characteristics and the disclosure of sustainability reporting. *Sustainability*, 9(4), 624.
- Wang, P., Wang, F., Zhang, J., & Yang, B. (2012). The effect of ultimate owner and regulation policy on corporate social responsibility information disclosure: evidence from China. *African Journal of Business Management*, 6(20), 6183-6193.
- Wuttichindanon, S. (2017). Corporate social responsibility disclosure - choices of report and its determinants: empirical evidence from firms listed on the stock exchange of Thailand. *Kasetsart Journal of Social Sciences*, 38(2), 156-162.
- Zhuang, Y., Chang, X., & Lee, Y. (2018). Board composition and corporate social responsibility performance: evidence from Chinese public firms. *Sustainability*, 10(8), 1-12.