

DAFTAR PUSTAKA

- Abdullah, K., Jannah, M., Aiman, U., Hasda, S., Fadilla, Z., Taqwin, Masita, Ardiawan, K. N., & Eka Sari, M. (2022). *Metodelogi Penelitian Kuantitatid* (N. Saputra (Ed.)). Yayasan Penerbit Muhammad Zaini. <https://www.researchgate.net/publication/370561251>
- Agustina, Putri, & Annisa. (2019). Praktik Pelaporan Berkelanjutan Pada Perusahaan Sustainable Reporting Practices in Companies. *Research In Accounting Journal*, 2(4), 493–499. <http://journal.yrpioku.com/index.php/raj%7C>
- Alkayed, H., Shehadeh, E., Yousef, I., & Hussainey, K. (2024). Does a Female Director in the Boardroom Affect Sustainability Reporting in the U.S. Healthcare Industry? *Journal of Risk and Financial Management*, 17(2). <https://doi.org/10.3390/jrfm17020049>
- Almaqtari, F. A., Elmashtawy, A., Farhan, N. H. S., Almasria, N. A., & Alhajri, A. (2024). The moderating effect of board gender diversity in the environmental sustainability and financial performance nexus. *Discover Sustainability*, 5(1). <https://doi.org/10.1007/s43621-024-00517-7>
- Almaqtari, F. A., Elsheikh, T., Hashim, H. A., & Youssef, M. A. E. A. (2024). Board attributes and environmental and sustainability performance: Moderating role of environmental teams in Asia and Europe. *Sustainable Futures*, 7. <https://doi.org/10.1016/j.sftr.2023.100149>
- Alsayegh, M. F., Rahman, R. A., & Homayoun, S. (2020). Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure. *Sustainability (Switzerland)*, 12(9). <https://doi.org/10.3390/su12093910>
- Anggreati, R. (2024, December 9). *Implementasi Konsep Green Hospital di Indonesia Hadapi Sejumlah Tantangan*. MetroTV. [https://www.metrotvnews.com/read/kM6Canp2-implementasi-konsep-green-hospital-di-indonesia-hadapi-sejumlah-tantangan#:~:text=Tantangan utama dalam implementasi green,\(mayoritas responden masyarakat umum\)](https://www.metrotvnews.com/read/kM6Canp2-implementasi-konsep-green-hospital-di-indonesia-hadapi-sejumlah-tantangan#:~:text=Tantangan utama dalam implementasi green,(mayoritas responden masyarakat umum))
- Astiyani, A., Fitrotunnisa, A., Sari, E. P., Syari'ah, A., Ekonomi, F., Islam, B., Negeri, I., & Kalijaga, S. (2021). *Pengaruh Female Director Dan Corporate Social Responsibility Terhadap Kinerja Perusahaan*.
- Basile, V., Serino, L., Ambra, A. D., & Campanella, F. (2025). Board characteristics and effects on ESG performance: empirical evidence from the European banking system. *Quality and Quantity*. <https://doi.org/10.1007/s11135-025-02338-w>

- Benlaria, H., & Almawishir, N. F. S. (2025). *The Impact of Educational Economic Factors on Institutional Sustainability Performance : The Mediating Role of Green Management Practices*.
- 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). <https://doi.org/10.3390/su10124699>
- Channuntapipat, C. (2021). Can sustainability report assurance be a collaborative process and practice beyond the ritual of verification? *Business Strategy and the Environment*, 30(2), 775–786. <https://doi.org/10.1002/bse.2653>
- Dewi, F. G., Yuliansyah, Soeprihatini, R. A., Said, J., Muttaqin, A., & Propheto, A. (2025). The Future of Green Hospitals: Sustainable Business Models and Adoption Prospects in Indonesia and Malaysia. *International Journal of Sustainable Development and Planning*, 20(8), 3587–3599. <https://doi.org/10.18280/ijstdp.200838>
- Effiyaldi, Paul Karolus Pasaribu, J., Suratno, E., Kadar, M., Gunardi, Naibaho, R., Kumara Hati, S., & Aryati, V. (2022). *Penerapan Uji Multikolinieritas Dalam Penelitian Manajemen Sumber Daya Manusia*. <https://ejournal.unama.ac.id/index.php/jumanage>
- Egbunike, C. F., Igbinovia, I. M., Oranefo, C. P., & Iyoha, A. O. I. (2023). Gender heterogeneity in the boardroom and corporate sustainability performance of quoted manufacturing firms in Nigeria. *Asian Journal of Accounting Research*, 8(4), 334–347. <https://doi.org/10.1108/AJAR-01-2022-0014>
- Envizi. (2021, November 25). *What is the Global Reporting Initiative (GRI)?* IBM. <https://www.ibm.com/think/topics/global-reporting-initiative>
- Fanesha, M., & Sebrina, N. (2024). Pengaruh Keberagaman Gender terhadap Kinerja Perusahaan dengan Corporate Sosial Responsibility sebagai Variabel Mediasi. *JURNAL EKSPLORASI AKUNTANSI*, 6(3), 1066–1084. <https://doi.org/10.24036/jea.v6i3.1717>
- Farhan, F., & Maullana, I. (2025, May 6). *Dua Rumah Sakit di Karawang Kena Sanksi karena Kelola Limbah Medis Tak Sesuai Aturan*. Kompas. <https://bandung.kompas.com/read/2025/05/06/174517478/dua-rumah-sakit-di-karawang-kena-sanksi-karena-kelola-limbah-medis-tak>
- Fernandes, C., Farinha, J., Martins, F. V., & Mateus, C. (2021). The impact of board characteristics and CEO power on banks' risk-taking: stable versus crisis periods. *Journal of Banking Regulation*, 22(4), 319–341. <https://doi.org/10.1057/s41261-021-00146-4>

- Fitriasari, R., & Soewarno, N. (2024). How Board Member's Education Diversities and Financial Expertise Matter to Sustainability Report Disclosure: An Insight from Upper-echelon Theory. *Jurnal Aplikasi Manajemen*, 22(3), 878–890. <https://doi.org/10.21776/ub.jam.2024.022.03.18>
- Ganis Sukoharsono, E., & Andayani, W. (2021). *Akuntansi Keberlanjutan*. UB PRESS. https://books.google.co.id/books?id=ctlVEAAQBAJ&pg=PR4&dq=978-623-296-234-7&hl=id&newbks=1&newbks_redir=0&sa=X&ved=2ahUKEwj30cuqoaCQAxW3wzgGHb5pHuAQ6AF6BAGHEAM#v=onepage&q=978-623-296-234-7&f=false
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gilang P. (2021). *Pengertian Pendidikan: Tujuan, Unsur, Landasan, Asas, & Lingkungannya*. Gramedia Blog. https://www.gramedia.com/literasi/pengertian-pendidikan/?srsltid=AfmBOooRx1i0BAILuSgdonuofO2NUeyMFYYaXCqGrGYFLSsEXV_kozr0
- GRI. (2025). *The global standards for sustainability impacts*. Global Reporting Initiativ. <https://www.globalreporting.org/standards>
- GRI. (2025). *Vision, mission and history GRI*. Global Reporting Initiativ. <https://www.globalreporting.org/about-gri/vision-mission-and-history/>
- Hadya, R., & Susanto, R. (2018). Model Hubungan Antara Keberagaman Gender, Pendidikan Dan Nationality Dewan Komisaris Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Benefita*, 3(2), 149. <https://doi.org/10.22216/jbe.v3i2.3432>
- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *The Academy of Management Review*, 9(2), 193–206. <https://doi.org/10.2307/258434>
- Haris, A., & Mahendra, R. N. (2024). Peran dan Tanggung Jawab Direksi dalam Good Corporate Governance di Perusahaan Terbuka. *Journal of Multidisciplinary Inquiry in Science*, 2(1), 94. <https://doi.org/10.32672/mister.v2i1.2358>
- Heryanto, R., & Juliarto, A. (2017). *Pengaruh Corporate Social Responsibility terhadap Profitabilitas*.

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- K Alfar, A. J., Abuatwan, N., Elheddad, M., & Qaki, M. (2023). Citation: Risk and Financial Management The Internal Determinants of Gender Diversity and Its Non-Linear Impact on Firms' Performance: Evidence from the Listed Companies in Palestine Exchange. *J. Risk Financial Management*. <https://doi.org/10.3390/jrfm16010028>
- Kamus Besar Bahasa Indonesia*. (2025). Badan Pengembangan Dan Pembinaan Bahasa (Pusat Bahasa. <https://kbbi.kemdikbud.go.id/entri/keberagaman>
- Kamus Besar Bahasa Indonesia*. (2025). Badan Pengembangan Dan Pembinaan Bahasa (Pusat Bahasa. <https://kbbi.kemdikbud.go.id/entri/kinerja>
- Kamus Besar Bahasa Indonesia*. (2025). Badan Pengembangan Dan Pembinaan Bahasa (Pusat Bahasa. <https://kbbi.kemdikbud.go.id/entri/gender>
- Khornida, D., Sitorus, W. F., & Yuwono, W. (2025). Corporate Governance: Implications for Environmental, Social, and Governance (ESG) Performance. *Jesya*, 8(1), 579–582. <https://doi.org/10.36778/jesya.v8i1.1945>
- Krisnadewi, K. A., & Wirasedana, W. P. (2018). Optimum Board Size for Indonesian Public Companies. *Jurnal Akuntansi Dan Keuangan*, 20(2), 79–88. <https://doi.org/10.9744/jak.20.2.79-88>
- Kwarteng, P., Appiah, K. O., & Addai, B. (2023). Influence of board mechanisms on sustainability performance for listed firms in Sub-Saharan Africa. *Future*
- Lestiananda, L., Nugrahanti, Y. W., & Theotama, G. (2023). Board Diversity And Corporate Social Responsibility Disclosures. *JRAK*, 15(2), 186–197. <https://doi.org/10.23969/jrak.v15i2.6575>
- Limarwati, D., Alfiyanti, Y. S. R., & Firmansyah, A. (2024). Laporan Keberlanjutan: Manfaat Dan Perkembangan Standar. *Jurnalku*, 4(1), 101–112. <https://doi.org/10.54957/jurnalku.v4i1.635>
- Mayasari, A. (2025, May 22). *Pemkot Bengkulu akan laporkan PT EHBS terkait pembuangan limbah medis*. Antara. <https://www.antaranews.com/berita/4850681/pemkot-bengkulu-akan-laporkan-pt-ehbs-terkait-pembuangan-limbah-medis>
- Meiryani, & Noviantini. (2024). Waste And Effluent Disclosure: Case Study Of Healthcare Companies Listed On The Indonesia Stock Exchange. *Journal of Applied Finance and Accounting*, 11(1). <https://doi.org/10.21512/jafa.v11i1.11131>

- Muuna, A. N., Prastikawati, E., Laili, A. N., Sari, M. W., & Mustoffa, A. F. (2023). Asimetri Informasi Dan Teori Keagentan Pada Pengungkapan Laporan Keuangan. *Jurnal Akuntansi Dan Pajak*, 1. <http://jurnal.stie-aas.ac.id/index.php/jap>
- Nadia, S. (2022, June 29). *Setara Gender Mendukung Pemulihan Ekonomi*. Kementerian Keuangan. <https://www.djkn.kemenkeu.go.id/kpknlpontianak/baca-artikel/15182/Setara-Gender-Mendukung-Pemulihan-Ekonomi.html>
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas, Pub. L. No. 40 TAHUN 2007 (2007).
- Pemerintah Indonesia. (2017). *Salinan Peraturan Otoritas Jasa Keuangan Nomor 51 /POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, Dan Perusahaan Publik*.
- PwC. (2023). *Sustainability Counts II: Situasi pelaporan keberlanjutan di Asia Pasifik*. <https://www.pwc.com/id/en/publications/esg/sustainability-counts-ii-bahasa.pdf>
- Qi, B., Lin, J. W., Tian, G., & Lewis, H. C. X. (2018). The impact of top management team characteristics on the choice of earnings management strategies: Evidence from China. *Accounting Horizons*, 32(1), 143–164. <https://doi.org/10.2308/acch-51938>
- Rahindayati, N. M., Ramantha, I. W., & Rasmini, N. K. (2015). *Pengaruh Diversitas Pengurus Pada Luas Pengungkapan Corporate Social Responsibility Perusahaan Sektor Keuangan*.
- Rezkiyana, T. (2023, January 9). *Standard Baru yang Dikeluarkan GRI 2021 Hapuskan Kepatuhan Lingkungan*. Kompasiana. <https://www.kompasiana.com/tiyas1011/63bb7524062a581f45381c52/standard-baru-yang-dikeluarkan-gri-2021-hapuskan-kepatuhan-lingkungan>
- Rianto Rahadi, D., & Mifta Farid, M. (2021). *Analisis Variabel Moderating* (P. Adi C & M. Muslih (Eds.)). CV. LENTERA ILMU MANDIRI. <https://www.researchgate.net/publication/354521951>
- Robbins, S. P. ., & Judge, T. A. (2024). *Organizational behavior* (19th ed.). Pearson Education Limited.
- Rosati, F., & Faria, L. G. D. (2019). Addressing the SDGs in sustainability reports: The relationship with institutional factors. *Journal of Cleaner Production*, 215, 1312–1326. <https://doi.org/10.1016/j.jclepro.2018.12.107>

- Sari, D. P., Fikri, M., Kartika, R., & Tanwattana, N. (2025). Corporate Governance, ESG Disclosure, and Firm Value: Evidence from Public Companies in Indonesia. *Journal of Economics and Management*, 3(2), 42–51. <https://doi.org/10.70716/ecoma.v3i2.235>
- Septianingsih, L. R., & Muslih, M. (2019). Board Size, Ownership Diffusion, Gender Diversity, Media Exposure, dan Pengungkapan Corporate Social Responsibility (Studi Kasus pada Perusahaan Indeks SRI-KEHATI yang terdaftar di Bursa Efek Indonesia Periode 2013-2017). *Jurnal Akuntansi Maranatha*, 11(2), 218–229. <https://doi.org/10.28932/jam.v11i2.1995>
- Shepherd, A., Him for Her, & Rivera, L. (2019, December 11). *2019 Study of Gender Diversity In Private Company Boardrooms*. Crunchbase News. <https://news.crunchbase.com/diversity/2019-study-of-gender-diversity-in-private-company-boardrooms/>
- Shubchan, M. A. (2021). Memahami Latar Belakang Pendidikan Peserta Didik. *Perspektif*, 1(2), 167–171. <https://doi.org/10.53947/perspekt.v1i2.60>
- Shulman, J. (2025). *Tren global utama dalam pelaporan keberlanjutan*. KPMG. <https://kpmg.com/xx/en/our-insights/esg/survey-of-sustainability-reporting-2022/global-trends.html>
- Sicoli, G., Bronzetti, G., Ippolito, D., & Leonetti, G. (2020). Gender diversity and governance: Analysis of Italian listed companies. *Corporate Ownership and Control*, 17(4, Special Issue), 329–338. <https://doi.org/10.22495/cocv17i4siart10>
- Solikhin, A., & Lubis, A. T. (2019). *Kinerja Perusahaan Tinjauan Reputasi Perusahaan Dan Csr*. Salim Media Indonesia.
- Spallini, S., Milone, V., Nisio, A., & Romanazzi, P. (2021). The dimension of sustainability: A comparative analysis of broadness of information in italian companies. *Sustainability (Switzerland)*, 13(3), 1–22. <https://doi.org/10.3390/su13031457>
- Spierings, M. (2022, June 14). *Diversity, Experience, and Effectiveness in Board Composition*. <https://corpgov.law.harvard.edu/2022/06/14/diversity-experience-and-effectiveness-in-board-composition/>
- Suhardjo, I., Meiliana, Fransiska, Lee, A., & Gary. (2024). Pengaruh Latar Belakang Pendidikan Direksi dan Struktur Kepemilikan terhadap Pengungkapan Keberlanjutan pada Perusahaan Agrikultur Indonesia: Peran Hilirisasi dan Sertifikasi sebagai Variabel Moderasi. *Ekonomis: Journal of Economics and Business*, 8(2), 1798. <https://doi.org/10.33087/ekonomis.v8i2.1664>

- Tim Sustainable Finance Departemen Internasional, & Tim Lintas Sektor Sustainable Finance Otoritas Jasa Keuangan. (2021). *Roadmap Keuangan Berkelanjutan Tahap II (2021 – 2025)*.
- Tjahjadi, B., Soewarno, N., & Mustikaningtiyas, F. (2021). Good corporate governance and corporate sustainability performance in Indonesia: A triple bottom line approach. *Heliyon*, 7(3). <https://doi.org/10.1016/j.heliyon.2021.e06453>
- Tleubayev, A., Bobojonov, I., Gagalyuk, T., & Glauben, T. (2020). Board gender diversity and firm performance: Evidence from the Russian agri-food industry. *International Food and Agribusiness Management Review*, 23(1), 35–53. <https://doi.org/10.22434/IFAMR2019.0011>
- Triyaningsih, R. (2024, September 30). *Limbah Medis*. Kementerian Kesehatan Direktorat Jenderal Kesehatan Lanjutan. https://keslan.kemkes.go.id/view_artikel/3680/limbah-medis
- Tulung, J. E., & Ramdani, D. (2018). Independence, size and performance of the board: An emerging market research. *Corporate Ownership and Control*, 15(2–1), 201–208. <https://doi.org/10.22495/cocv15i2c1p6>
- Wahyuni, M. (2020). *Statistik Deskriptif Untuk Penelitian Olah Data Manual Dan Spss Versi 25*. Bintang Pustaka Madani.
- Weerink, R. (2019). *The Effect Of Board Size On Firm Performance And How This Relationship Is Influenced By Uncertainty Avoidance*.
- WHO. (2022, August 15). *Rumah sakit hijau untuk masa depan yang lebih sehat*. World Health Organization. <https://www.who.int/indonesia/news/detail/15-08-2022-green-hospitals-for-a-healthier-future>
- Xia, W. (2025). Discrimination of Research Object in Academic Papers. *Journal of Education, Humanities, and Social Research*, 2(1), 94–105. <https://doi.org/10.71222/v57fhs97>
- Yanti Siregar, F. (2021). *Corporate Social Responsibility (CSR) Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2018-2019 dalam Perspektif Keragaman Manajemen Puncak*. 2(1). <https://doi.org/https://dx.doi.org/10.56444/sa.v10i1.2102>
- Zhu, C., Husnain, M., Ullah, S., Khan, M. T., & Ali, W. (2022). Gender Diversity and Firms' Sustainable Performance: Moderating Role of CEO Duality in Emerging Equity Market. *Sustainability (Switzerland)*, 14(12). <https://doi.org/10.3390/su14127177>