

arief cek turnitin 2

by qatabusiness 1

Submission date: 19-Sep-2023 03:46AM (UTC-0700)

Submission ID: 2170510741

File name: ection_moderate_on_audit_commite_characteristics_and_csr_1.docx (55.62K)

Word count: 3891

Character count: 22984

How political connection moderate on audit committee characteristics and CSR? : evidence Indonesian company

14

Arief Nurhandika¹, Vigory Gloriman Manalu²

¹ Economics and business Faculty/Accounting Program, Universitas Kuningan, Indonesia

² Economics and business Faculty/Management Program, Universitas Kuningan, Indonesia

1

This study aims to investigate the moderating role of political connections in corporate in association between audit committee characteristics and CSR. This paper builds on various studies exploring the link between corporate governance and CSR. With a specific, recent emphasis has been placed on audit committees, primarily associated with financial reporting and procedural audits. STATA software was utilized for statistical analysis. This paper uses 3 theoretical frameworks such as agency theory, Resource Dependency Theory (RDT), and Social Exchange Theory (SET). This result shows a positive impact of both audit committee independence and expertise on CSR. Interestingly, political connections do not significantly influence CSR. Furthermore, political connections may play a modest role in moderating the relationship between audit committee independence and CSR, while they may have a more substantial moderating effect on the connection between expertise and CSR.

38

22

1. INTRODUCTION

Corporate social responsibility (CSR) has developed into a rationale where academics and practitioners debate whether it is profitable for business interests to practice CSR (Aboud & Yang, 2022; Jiao et al., 2022). According to (Gupta et al., 2017), previous theories stated that companies focus on maximizing profits. Consequently, many companies depend on the resources they get but are interested in something other than CSR investments. Therefore, companies, in making their social responsibility, adjust what they have and put aside their social values (Arora & Dharwadkar, 2011). According to (Mohammadi et al., 2021), Customers tend to buy products because the company has maintained good social and moral standards.

Previous literature reveals that CSR committees, management ownership, and business size all benefit CSR reporting (Adel et al., 2019; Nurhandika & Rahim, 2020). Other research from (Bhaduri et al., 2016; Khan et al., 2013; Nurhandika & Hamzah, 2019; Sun et al., 2012) states that corporate governance influences CSR. The literature states that governance mechanisms have a positive influence on CSR disclosure, but sometimes CSR disclosure is used to cover up a manager's opportunistic behavior in order to get the attention of shareholders; therefore, supervision from the audit committee is needed to increase CSR disclosure (Mohammadi et al., 2021). Indeed, the main function of the audit committee is to oversee both the financial and non-financial reports of the company and mitigate any asymmetric information from manager (Karamanou & Vafeas, 2005). According to (Bédard et al., 2008; Mohammadi et al., 2021) The audit committee can significantly influence variables other than non-financial, one of which is CSR.

25

This article was developed from exploring literature on the correlation between corporate governance and CSR. In recent years, one of the audit committees has been synonymous with financial reporting and process audits (Bhuiyan & D'Costa, 2020; Kim et al., 2012; McDaniel et al., 2002; Nurhandika, 2023; Zhang et al., 2007). Only a little research has been conducted on the impact of audit committees on CSR issues (Dwekat et al., 2020; Pozzoli et al., 2022; Uyar et al., 2023). According to research by (Karamanou & Vafeas, 2005; Mohammadi et al., 2021; Musallam, 2018; Othman et al., 2014), the presence of audit committee characteristics has

positively influence CSR disclosure. The attributes of audit committee characteristic in this study are independent and expertise audit committees (Pozzoli et al., 2022; Uyar et al., 2023). previous studies, independent audit committees has a positive impact on CSR (Appuhami & Tashakor, 2017; Buallay & Al-Ajmi, 2020; Mangena & Tauringana, 2007; Mohammadi et al., 2021; Musallam, 2018; Uyar et al., 2023). However, in contra research by (Haniffa & Cooke, 2005), suggests independent audit committees have an negative effect on CSR disclosure. According (Li et al., 2012) explain independent audit committee does not impact social disclosure. Still to be ongoing debate the association between the audit committee and CSR. According Yu et al. (2016) and Mohammadi et al. (2021) in their research show that good audit committee experience can increase CSR. On the other hand, (Appuhami & Tashakor, 2017) explains that audit committees expertise in finance and accounting cannot impact CSR. So, the relationship between audit committees and CSR indexes still requires more in-depth research.

Several countries with various characteristics of the political environment have demonstrated extensive research on political relations (Bliss & Gul, 2012; Djayanti & Abidin, 2023; Houston et al., 2014; Joni et al., 2020). Selin et al. (2023) show that in Indonesia, several companies create relationships that have an influence or do not directly influence political relations. According Wong & Hooy, (2018) examine how different political affiliations affect financial outcomes in Malaysia. According Joni et al. (2020), political membership through military members and professionals in related industries reduces the cost of capital in Indonesia. According to (Phan et al., 2020), companies with ties to the government have more investment capital than companies with political ties through their family business. According to (Chaney et al., 2011), the government and outsiders tend to pay more special attention to companies with strong political connections. Furthermore, (Tee, 2020) says that political ties are the main source of shareholder agency problems. So, political tendencies are thought to impact low-income and inaccurate reporting (Yudhanti & Tjahjadi, 2021). Therefore, people or companies with affiliations enjoy the benefits from their private relationships, but this cannot be separated from reciprocity so that companies accommodate government regulations (Selin et al., 2023). Thus, political connections will likely weaken or enhance the correlation between audit committee characteristics and CSR.

2. RESEARCH METHOD

Our research tests the model using all companies listed on the IDX from 2016-2021. We collected data on CSR, corporate political relations, and audit committee characteristics from annual reports. We also collected data through the data stream website www.esgi.ai. We also use STATA software in our statistical analysis. Next, we eliminated it to find ideal data for this study using several sampling characteristics, i.e., all companies except financial companies, companies with incomplete data, and companies with political relations (directors, commissioners, audit committees).

This study encompasses three variable configurations. Initially, the dependent variable is assessed using the Global Reporting Initiative (GRI) G4 framework, which stands as a robust metric for evaluating CSR (Uyar et al., 2023). Therefore, the computation of disclosed items is derived by dividing the total count by the number of dimensions outlined in the GRI criteria (Chakroun et al., 2022; Firmansyah et al., 2022). The independent variables consist of the independent audit committee, measured by the ratio of members within the audit committee, and the financial expertise of the audit committee, evaluated as the percentage of members possessing proficiency in finance and accounting relative to the total number of audit committee members (Iliev & Roth, 2018; Kılıç et al., 2021; Uyar et al., 2023). The moderating variables are assessed by referencing prior research (K. Z. Lin et al., 2018), Specifically, this entails taking the natural logarithm of the count of individuals associated with political affiliations within the company.

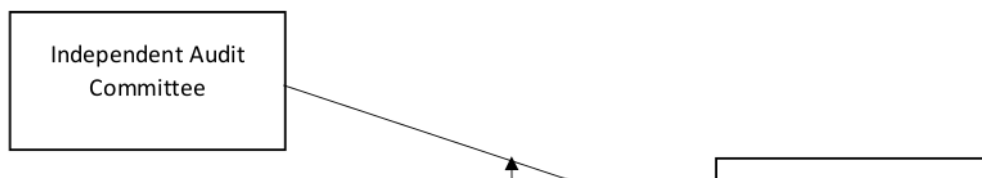


Figure 1. Research Conceptual Framework

This study uses 3 models to measure the hypothesis, including:

Model 1

$$\text{CSRscore} = \beta_0 + \beta_1\text{KAI} + \beta_2\text{policon} + \beta_1\text{KAI} * \text{policon} + \varepsilon$$

Model 2

$$\text{CSRscore} = \beta_0 + \beta_2\text{EXP} + \beta_3\text{policon} + \beta_2\text{EXP} * \text{policon} + \varepsilon$$

Model 3

$$\text{CSRscore} = \beta_0 + \beta_1\text{KAI} + \beta_2\text{EXP} + \beta_3\text{policon} + \beta_1\text{KAI} * \text{policon} + \beta_2\text{EXP} * \text{policon} + \varepsilon$$

Here, β represents the regression coefficient; KAI is an independent audit committee; Exp denotes an audit committee with expertise in financial accounting; and Policon pertains to a category of companies with political connections.

3. RESULTS AND DISCUSSIONS

Descriptive statistical analysis elucidates the distribution of the data, encompassing metrics like the minimum and maximum value, mean, and variability represented by the standard deviation.

Table 1 Statistical descriptive analysis

	Mean	Std Dev.	Min	Max
Csr	.0870112	.0758475	.0003	.4073
Kai	.4174312	.089248	.4	1
Exp	.6588685	.2940022	.2	1
Policon	.276682	.2226366	.09	.94
Number of observations: 654				

Statistical summaries are presented in Table 1. Corporate Social Responsibility (CSR), Independent Audit Committee (KAI), audit committee financial expertise (EXP), and Political Connections (POLICON) exhibit a range of data variations, spanning from minimum to maximum values. It is evident that the mean value surpasses the standard deviation value.

Table 2 Data correlation

	Kai	Exp	Policon
Kai	1.0000		
Exp	-0.0654	1.0000	
Policon	0.0468	0.0756	1.0000

Data correlation can be seen in Table 2. The Independent Audit Committee (KAI), audit committee financial expertise (EXP), and Political Connections (POLICON) reveal that the value of each variable is less than 0.8, which means that all variables in this study show no symptoms of multicollinearity.

Table 3 Hypothesis Test Results

Variable	CSRscore (sig 0,05)	
	coefficient	Pvalue
Model 1		
Constant	.1339199	0.000
Kai	.1030503	0.000
Policon	.0417376	0.307
Kai* policon	-.1292457	0.050
R-squared	0.0344	
Model 2		
Constant	.1345612	0.000
Exp	-.0661132	0.000
Policon	-.0798041	0.026
Exp* policon	.0960699	0.030
R-squared	0.0368	
Model 3		
Constant	.183972	0.000
Kai	.1125779	0.000
Exp	-.0700572	0.000
Policon	-.0252861	0.634
Kai* policon	-.1354573	0.031
Exp* policon	.1028652	0.014

Table 3 shows the hypothesis testing for each model. First, in model 1, the coefficient and significance of KAI on CSR are -.1030503 and 0.000, respectively, which means that independent audit committee variable has a negative effect on CSR. This is in accordance with research that reveals that audit committees are serious about social issues and will continue to supervise companies to disclose CSR (Buallay & Al-Ajmi, 2020; Musallam, 2018; Uyar et al., 2023). Model 1 reveals that the company's political connections do not affect CSR scores. This shows that political connections in model 1 of this study do not affect the acquisition of CSR scores in companies (K. J. Lin et al., 2015). Model 1 reveals that political connections moderate the influence of independent audit committees negatively at the coefficient and significance level of -.1292457 and 0.050, so this reveals that political connections have a negative influence when associated with the influence of independent audit committees on CSR scores. This likely occurs because the company's enormous political power can influence the audit committee to act as desired (Bianchi et al., 2019; Phan et al., 2020).

Table 3 shows model 2 on the audit committee with accounting expertise (EXP) has a coefficient and significance value of -.0661132 and 0.000, respectively. This indicates that the EXP variable has a negative effect on the CSR score. It is possible that audit committees having expertise in accounting cannot provide disclosures in the non-financial sector (Musallam, 2018). The same thing is shown in the POLICON variable. The company's Political connections have a negative effect on CSR; the coefficient and its significance are -.0798041 and 0.026, respectively. This indicates that the level of political connection is determined by companies whose resources need to match the capacity or expertise in management (Firmansyah et al., 2022). Supported by the interaction shown by the POLICON variable on the effect of EXP on the CSR score, the coefficient and significance values are .0960699 and 0.030, respectively. The scores show the strong influence of the POLICON on EXP to agree with policies influenced by politically connected stakeholders (Joni et al., 2020).

Table 3 shows model 3 on the overall evidence of how the Independent Audit Committee (KAI), audit committee financial expertise (EXP), and Political Connections (POLICON) affect the company's CSR score level. Model 3 of the KAI variable positively influences the CSR score with values of .1125779 and 0.000, respectively. This shows that the audit committee consistently has high integrity in overseeing the company so that the company is always transparent about social CSR issues (Appuhami & Tashakor, 2017; Buallay & Al-Ajmi, 2020; Mangena & Tauringana, 2007; Mohammadi et al., 2021; Musallam, 2018; Uyar et al., 2023). The EXP variable in Model 3 negatively influences the CSR score. The coefficient and significance value are -.0700572 and 0.000, respectively. It is the same in testing model 2; consistently, the EXP variable has a negative effect. This reveals that audit committees with accounting expertise tend to lack an understanding of social responsibility disclosure (Uyar et al., 2023). The variable POLICON demonstrates no significant impact on the CSR score, as evidenced by a coefficient of -.0252861 with a corresponding significance value of 0.634, mirroring the findings of Model 1. It is established, however, that POLICON does exert a moderating effect on the relationship between KAI and CSR scores. This is indicated by a coefficient of -.1354573 and a significant value of 0.031. The variable POLICON attenuates the impact of KAI on CSR scores due to the considerable strength of political connections established by the company. This enables individuals with political influence to sway decisions made by the audit committee, particularly the independent audit committee (Houston et al., 2014; Qian & Chen, 2021). The POLICON variable is proven to strengthen the effect of EXP on the CSR score with a coefficient and significance value of .1028652 and 0.014, respectively. This happens when the political atmosphere in a country is holding general elections, or the government requires financial support for companies so that the government does not care about the results of audits carried out by the audit committee and tends to improve reports so that they look credible (Joni et al., 2020).

4. CONCLUSION

This research indicates that the independent audit committee variable has a favorable impact on corporate social responsibility scores. This outcome demonstrates the committee's dedication to overseeing the company in accordance with established regulations and norms, thereby optimizing its contribution to social sustainability. Conversely, the variable pertaining to audit committee expertise in accounting displays an adverse effect on social responsibility scores. This reveals that audit committees with accounting expertise must gain competence in non-financial disclosures. The political connection variable in the company has no effect on social responsibility scores in other treatments. Model 2 explains that the political connection variable has a negative effect. This reveals that politics is very dynamic depending on how to treat and place it. The political connection variable partially weakens the influence of the independent audit committee on social responsibility scores. This proves that an independent audit committee tends to weaken oversight due to intervention by government or political persons. However, the political connection variable strengthens the influence of audit committees with accounting expertise on social responsibility scores. This illustrates that government people or political people placed in companies tend to like audit committees with backgrounds already known to them.

This research explain RDT illustrates that political affiliation have failed to yield a positive influence on the correlation between audit committee and CSR. According Uyar et al., (2023) independent audit committee can mitigate its integrity and does not under the correlation of company's political. This insight offers valuable for practition that indicating a stronger independent audit committee can maintenance they integrity. This research needs to cover its shortcomings, one of which is that first, this research still collects data manually so that future research will try with datasets from Bloomberg or Thomson Reuters. Second, we suggest other measures of political connections, and third, we suggest research provides an overview before, during, and after the COVID-19 pandemic.

ACKNOWLEDGEMENTS

This research was completed and funded by the Ministry of Education of the Republic of Indonesia Hibah Penelitian Dosen Pemula scheme for 2023.

REFERENCES

- Aboud, A., & Yang, X. (2022). Corporate governance and corporate social responsibility: new evidence from China. *International Journal of Accounting & Information Management*.
- Adel, C., Hussain, M. M., Mohamed, E. K. A., & Basuony, M. A. K. (2019). Is corporate governance relevant to the quality of corporate social responsibility disclosure in large European companies? *International Journal of Accounting & Information Management*.
- 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.
- Arora, P., & Dharwadkar, R. (2011). Corporate governance and corporate social responsibility (CSR): The moderating roles of attainment discrepancy and organization slack. *Corporate Governance: An International Review*, 19(2), 136–152.
- Bédard, J., Coulombe, D., & Courteau, L. (2008). Audit committee, underpricing of IPOs, and accuracy of management earnings forecasts. *Corporate Governance: An International Review*, 16(6), 519–535.
- Bhaduri, S. N., Selarka, E., Bhaduri, S. N., & Selarka, E. (2016). Impact of corporate governance on corporate social responsibility in india—empirical analysis. *Corporate Governance and Corporate Social Responsibility of Indian Companies*, 87–113.
- Bhuiyan, M. B. U., & D'Costa, M. (2020). Audit committee ownership and audit report lag: evidence from Australia. *International Journal of Accounting & Information Management*.
- Bianchi, M. T., Monteiro, P., Azevedo, G., Oliveira, J., Viana, R. C., & Branco, M. C. (2019). Political connections and corporate social responsibility reporting in Portugal. *Journal of Financial Crime*, 26(4), 1203–1215.
- Bliss, M. A., & Gul, F. A. (2012). Political connection and cost of debt: Some Malaysian evidence. *Journal of Banking & Finance*, 36(5), 1520–1527.
- 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.
- Chakroun, S., Ben Amar, A., & Ben Amar, A. (2022). Earnings management, financial performance and the moderating effect of corporate social responsibility: evidence from France. *Management Research Review*, 45(3), 331–362.
- Chaney, P. K., Faccio, M., & Parsley, D. (2011). The quality of accounting information in politically connected firms. *Journal of Accounting and Economics*, 51(1), 58–76. <https://doi.org/https://doi.org/10.1016/j.jacceco.2010.07.003>
- Djayanti, A., & Abidin, Z. (2023). The effect of good corporate governance (GCG) and company characteristics on the timeliness of financial reporting. *Jurnal Mantik*, 7(2), 780–791.
- 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.
- Firmansyah, A., Arham, A., Qadri, R. A., Wibowo, P., Irawan, F., Kustiani, N. A., Wijaya, S., Andriani, A. F., Arfiansyah, Z., & Kurniawati, L. (2022). Political connections, investment opportunity sets, tax avoidance: does corporate social responsibility disclosure in Indonesia have a role? *Heliyon*.
- Gupta, A., Briscoe, F., & Hambrick, D. C. (2017). Red, blue, and purple firms: Organizational political ideology and corporate social responsibility. *Strategic Management Journal*, 38(5), 1018–1040.
- 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. <https://doi.org/10.1016/j.jaccpubpol.2005.06.001>
- Houston, J. F., Jiang, L., Lin, C., & Ma, Y. (2014). Political connections and the cost of bank loans. *Journal of Accounting Research*, 52(1), 193–243.
- Iliev, P., & Roth, L. (2018). Learning from directors' foreign board experiences. *Journal of Corporate Finance*, 51, 1–19.
- Jiao, J., Liu, C., Xu, Y., & Hao, Z. (2022). Effects of strategic flexibility and organizational slack on the relationship between green operational practices adoption and firm performance. *Corporate Social Responsibility and Environmental Management*, 29(3), 561–577.
- Joni, J., Ahmed, K., & Hamilton, J. (2020). Politically connected boards, family business groups and firm performance: evidence from Indonesia. *Journal of Accounting & Organizational Change*, 16(1), 93–121.
- 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.
- 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>
- Kim, Y., Park, M. S., & Wier, B. (2012). Is earnings quality associated with corporate social responsibility? *The Accounting Review*, 87(3), 761–796.
- Kılıç, M., Uyar, A., Kuzey, C., & Karaman, A. S. (2021). Drivers and consequences of sustainability committee existence? Evidence from the hospitality and tourism industry. *International Journal of Hospitality Management*, 92, 102753.
- Li, J., Mangena, M., & Pike, R. (2012). The effect of audit committee characteristics on intellectual capital disclosure. *The British Accounting Review*, 44(2), 98–110.
- Lin, K. J., Tan, J., Zhao, L., & Karim, K. (2015). In the name of charity: Political connections and strategic corporate social responsibility in a transition economy. *Journal of Corporate Finance*, 32, 327–346.
- Lin, K. Z., Mills, L. F., Zhang, F., & Li, Y. (2018). Do political connections weaken tax enforcement effectiveness? *Contemporary Accounting Research*, 35(4), 1941–1972.
- Mangena, M., & Tauringana, V. (2007). Corporate compliance with non-mandatory statements of best practice: the case of the ASB statement on interim reports. *European Accounting Review*, 16(2), 399–427.
- McDaniel, L., Martin, R. D., & Maines, L. A. (2002). Evaluating financial reporting quality: The effects of financial expertise vs. financial literacy. *The Accounting Review*, 77(s-1), 139–167.
- Mohammadi, S., Saeidi, H., & Naghshbandi, N. (2021). The impact of board and audit committee characteristics on corporate social responsibility: evidence from the Iranian stock exchange. *International Journal of Productivity and Performance Management*, 70(8), 2207–2236.
- Musallam, S. R. M. (2018). The direct and indirect effect of the existence of risk management on the relationship between audit committee and corporate social responsibility disclosure. *Benchmarking: An International Journal*, 25(9), 4125–4138.
- Nurhandika, A. (2023). Analisa Determinasi Perusahaan Mengganti Auditor. *Permana : Jurnal Perpajakan*,

- Manajemen, Dan Akuntansi*, 15(2), 149–162.
- Nurhandika, A., & Hamzah, A. (2019). Pengaruh Tata Kelola Perusahaan Terhadap Dampaknya Pada Nilai Perusahaan. *Sosio E-Kons*, 11(3), 249–258.
- Nurhandika, A., & Rahim, F. (2020). Faktor-Faktor Yang Mempengaruhi Kualitas Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Perspektif*, 4(2), 66–81.
- Othman, R., Ishak, I. F., Arif, S. M. M., & Aris, N. A. (2014). Influence of audit committee characteristics on voluntary ethics disclosure. *Procedia-Social and Behavioral Sciences*, 145, 330–342.
- Phan, D. H. B., Tee, C. M., & Tran, V. T. (2020). Do different types of political connections affect corporate investments? Evidence from Malaysia. *Emerging Markets Review*, 42, 100667. <https://doi.org/https://doi.org/10.1016/j.ememar.2019.100667>
- 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, 133411.
- Qian, W., & Chen, X. (2021). Corporate environmental disclosure and political connection in regulatory and leadership changes: The case of China. *The British Accounting Review*, 53(1), 100935.
- Selin, M., Joni, J., & Ahmed, K. (2023). Political affiliation types and corporate social responsibility (CSR) commitment: Evidence from Indonesia. *Journal of Accounting & Organizational Change*, 19(1), 24–39.
- Sun, Y., Yi, Y., & Lin, B. (2012). Board independence, internal information environment and voluntary disclosure of auditors' reports on internal controls. *China Journal of Accounting Research*, 5(2), 145–161.
- Tee, C. M. (2020). Political connections and income smoothing: Evidence of institutional investors' monitoring in Malaysia. *Journal of Multinational Financial Management*, 55, 100626. <https://doi.org/https://doi.org/10.1016/j.mulfin.2020.100626>
- Uyar, A., Elbardan, H., Kuzey, C., & Karaman, A. S. (2023). Audit and CSR committees: are they complements or substitutes in CSR reporting, assurance and GRI framework adoption? *International Journal of Accounting & Information Management*, 31(1), 1–36.
- Wong, W. Y., & Hooy, C. W. (2018). Do types of political connection affect firm performance differently? *Pacific Basin Finance Journal*, 51, 297–317. <https://doi.org/10.1016/j.pacfin.2018.08.009>
- Yu, J., Xu, Y., & Zhang, J. H. (2016). The effects of the existence and financial expertise of audit committees on firms' controversial activities—Evidence from IPOs. *Journal of Forensic & Investigative Accounting*, 8(3), 400–427.
- Yudhanti, C. B. H., & Tjahjadi, B. (2021). Drivers of social responsibility disclosure: the moderation of the president director's busyness and political connections. *Asian Journal of Accounting Research*.
- Zhang, Y., Zhou, J., & Zhou, N. (2007). Audit committee quality, auditor independence, and internal control weaknesses. *Journal of Accounting and Public Policy*, 26(3), 300–327.

arief cek turnitin 2

ORIGINALITY REPORT

17%

SIMILARITY INDEX

13%

INTERNET SOURCES

14%

PUBLICATIONS

1%

STUDENT PAPERS

PRIMARY SOURCES

1	akurasi.unram.ac.id Internet Source	1%
2	Umar Habibu Umar, Abubakar Isa Jibril, Sulaiman Musa. "Audit committee characteristics and corporate philanthropic donations before and during COVID-19", Corporate Governance: The International Journal of Business in Society, 2022 Publication	1%
3	eprints.bournemouth.ac.uk Internet Source	1%
4	ecojoin.org Internet Source	1%
5	etd.uum.edu.my Internet Source	1%
6	www.researchgate.net Internet Source	1%
7	www.atlantis-press.com Internet Source	1%

8	www.tandfonline.com Internet Source	1 %
9	saida belhouchet, Jamel CHOUAIBI. "Do audit committee attributes improve integrated reporting quality? Evidence from European Companies listed on STOXX EUROPE 600 INDEX", Research Square Platform LLC, 2022 Publication	1 %
10	Submitted to University of Northampton Student Paper	1 %
11	"Corporate Responsibility", Springer Science and Business Media LLC, 2016 Publication	<1 %
12	K K S Wong, J Sharifuddin, N R Nik Masdek, W L Wong, K S Lai. "Determinants of household's intention of practicing sustainable food waste management in Malaysia", IOP Conference Series: Earth and Environmental Science, 2021 Publication	<1 %
13	María Consuelo Pucheta-Martínez, Inmaculada Bel-Oms, Isabel Gallego-Álvarez. "Corporate social responsibility commitment of women directors through audit committees: evidence from international firms", Academia Revista Latinoamericana de Administración, 2023 Publication	<1 %

14

Suratmi, Ika Yustina Rahmawati. "The Effect of Profitability Ratio, Liquidity Ratio, Leverage Ratio, and Company Size on Sukuk Rating Corporation During 2014-2017 Periods", SHS Web of Conferences, 2020

Publication

<1 %

15

Sumaia Ayesah Qaderi, Belal Ali Abdurraheem Ghaleb, Abdulwahid Ahmed Hashed, Turki Raji Alhmoud, Hasnah Kamardin. "Audit Committee Leadership Attributes and CSR Reporting: Evidence from Jordan", SAGE Open, 2023

Publication

<1 %

16

koreascience.or.kr

Internet Source

<1 %

17

Maria Selin, Joni Joni, Kamran Ahmed. "Political affiliation types and corporate social responsibility (CSR) commitment: evidence from Indonesia", Journal of Accounting & Organizational Change, 2022

Publication

<1 %

18

Sammy G. Muriithi, Bruce A. Walters, William R. McCumber, Luis R. Robles. "Managerial entrenchment and corporate social responsibility engagement: the role of economic policy uncertainty", Journal of Management and Governance, 2021

Publication

<1 %

19	Shaban Mohammadi, Hadi Saeidi, Nader Naghshbandi. "The impact of board and audit committee characteristics on corporate social responsibility: evidence from the Iranian stock exchange", International Journal of Productivity and Performance Management, 2020 Publication	<1 %
20	aaltodoc.aalto.fi Internet Source	<1 %
21	acctgrev.ut.ac.ir Internet Source	<1 %
22	eprints.qut.edu.au Internet Source	<1 %
23	onlinelibrary.wiley.com Internet Source	<1 %
24	repository.maranatha.edu Internet Source	<1 %
25	www.smartjournalbms.org Internet Source	<1 %
26	zenodo.org Internet Source	<1 %
27	Faisal Faisal, Rizki Ridhasyah, Haryanto Haryanto. "Political connections and firm performance in an emerging market context: the mediating effect of sustainability	<1 %

disclosure", International Journal of Emerging Markets, 2021

Publication

28	Junhui Wang, Jerry Sun. "The role of audit committees in social responsibility and environmental disclosures: evidence from Chinese energy sector", International Journal of Disclosure and Governance, 2021 Publication	<1 %
29	dora.dmu.ac.uk Internet Source	<1 %
30	ebin.pub Internet Source	<1 %
31	journal.univpancasila.ac.id Internet Source	<1 %
32	jurnal.uii.ac.id Internet Source	<1 %
33	openrepository.aut.ac.nz Internet Source	<1 %
34	pure.coventry.ac.uk Internet Source	<1 %
35	jurnal.ut.ac.id Internet Source	<1 %
36	Abdul Ghofar, Muhammad Muhammad, Amran Rasli, Dwi Narullia, Silvi Asna Prestianawati. "An investigation into factors	<1 %

affecting corporate risk management in
ASEAN-4 Countries", Cogent Business &
Management, 2022

Publication

37

Sami R.M. Musallam. "The direct and indirect effect of the existence of risk management on the relationship between audit committee and corporate social responsibility disclosure", Benchmarking: An International Journal, 2018

Publication

<1 %

38

محمد زكى يس. "The Association between Audit Committee Characteristics and Corporate Social Responsibility Disclosure in GCC Countries", 2021, المجلة العملية التجارة والتمويل,

Publication

<1 %

Exclude quotes On

Exclude matches Off

Exclude bibliography On

arief cek turnitin 2

PAGE 1

PAGE 2

PAGE 3

PAGE 4

PAGE 5

PAGE 6

PAGE 7

PAGE 8
