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Lampiran 1. Tabel Penelitian Terdahulu

No	Judul	Penulis	Varibel X	Varibel Y	Hasil	Perbandingan dengan Penelitian ini	
						Persamaan	Perbedaan
1.	Pengaruh Karakteristik <i>Corporate Governance</i> Terhadap Luas Pengungkapan CSR (2015)	Claudya dan Januarti. (2015)	<ul style="list-style-type: none"> - Komisaris Independen (KI) - Kepemilikan asing (KA) - Kepemilikan Publik (KP) 	Pengungkapan CSR (CSRSD)	KI berpengaruh signifikan dan positif terhadap CSRSD KA & KP tidak berpengaruh signifikan tetapi mempunyai hubungan positif terhadap CSRSD	Menggunakan variabel independen Komisaris Independen sebagai Pemangku Kepentingan	Penelitian terdahulu menggunakan model regresi linier berganda, sedangkan penelitian ini menggunakan analisis jalur.
2	Pengaruh Proporsi Komisaris Independen, Kinerja Lingkungan, Dan Pertumbuhan Perusahaan Terhadap Pengungkapan Lingkungan (2017)	Juniartha, dan Dewi (2017)	<ul style="list-style-type: none"> - Komisaris Independen (KI) - PROPER - Pertumbuhan - Kepemilikan Publik (KP) moderasi KI 	Pengungkapan CSR	KI dan PROPER mempunyai pengaruh dan positif terhadap PKL ebelum dimoderasi KP KI mempunyai pengaruh dan positif setelah dimoderasi dengan KP	Komisaris independen (pemangku kepentingan) sebagai variabel independen	Penelitian terdahulu menggunakan model regresi linier berganda dengan moderasi sedangkan penelitian ini menggunakan analisis jalur

3	Pengaruh Profitabilitas, <i>Leverage</i> , Ukuran Perusahaan, dan Dewan Komisaris Independen terhadap Pengungkapan Sustainability Report (2019)	Liana. (2019)	<ul style="list-style-type: none"> - Profitabilitas (Pr) - Leverage (Lv) - Ukuran Perusahaan (UP) - Dewan Komisaris Independen (KI) 	Pengungkapan CSR (CSRSD)	Pr dan Lv mempunyai pengaruh positif terhadap CSRSD UP dan KI tidak mempunyai pengaruh terhadap PLB	Menggunakan komisaris Independen (pemangku kepentingan) sebagai variabel independen, dan subyek penelitian perusahaan	Penelitian terdahulu menggunakan model regresi linier sedangkan penelitian ini menggunakan model analisis jalur
4	Pengaruh Dewan Direksi, Dewan Komisaris Independen, Komite Audit, Profitabilitas, Dan Ukuran Perusahaan Terhadap Pengungkapan <i>Sustainability Report</i> (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun (2020)	Sofa dan Respati. (2020)	<ul style="list-style-type: none"> - Dewan Komisaris Independen (KI) - Komite Audit (KA) - Profitabilitas (Pr) - Dewan Direksi (DD) - Ukuran Perusahaan (UP) 	- Pengungkapan Laporan Berkelanjutan (PLB)	KI, KA dan Pr tidak mempengaruhi positif terhadap PLB DD dan UP mempunyai pengaruh positif terhadap PLB	Menggunakan komisaris Independen (pemangku kepentingan) sebagai variabel independen	Penelitian terdahulu menggunakan model regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

5	<p><i>Corporate Governance</i> dan Pengungkapan CSR pada perusahaan go Publik di BEI (2011)</p>	<p>Sudana dan Arlidania (2011)</p>	<ul style="list-style-type: none"> - Komisaris Wanita (KW) - Komisaris Asing (KA) - Komisaris Independen (KI) 	<p>Pengungkapan CSR (CSR D)</p>	<ul style="list-style-type: none"> - KW tidak berpengaruh terhadap CSR D - KA dan KI berpengaruh signifikan terhadap CSR D 	<p>Menggunakan KI sebagai variabel independen dan CSR D sebagai variabel dependen,</p>	<p>Jenis industri penelitian ini tidak adalah manufaktur sedangkan penelitian ini menggunakan industri pertambangan, dan perbankan, serta analisis menggunakan regresi linier berganda sedangkan penelitian menggunakan analisis jalur</p>
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6	<i>Corporate Governance And The Role Of Profitability On Csr Disclosure (Case Study: Manufacturing Industry Companies In Indonesia In 2014-2017) (2019)</i>	Susilo dkk. (2019)	<ul style="list-style-type: none"> - Jumlah Dewan (JD) - Profitabilitas (Pr) - Komisaris Independen (KI) - Kepemilikan Manajerial (MO). 	CSR disclosure (CSR)	<ul style="list-style-type: none"> - JD, dan Pr berpengaruh terhadap CSR. - MO dan KI tidak berpengaruh terhadap CSR. 	Menggunakan KI dan MO sebagai variabel independen	Data yang digunakan adalah perusahaan manufaktur dan analisis menggunakan regresi linier berganda, penelitian ini menggunakan industri pertambangan dan perbankan dan menggunakan analisis jalur.
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7	<i>The Effect Composition of Board and Ownership Structure on Corporate Social Responsibility Disclosure: Evidence From Concentrated Ownership Companies (2019)</i>	Garaika dan Margahana (2019)	<ul style="list-style-type: none"> - Dewan Komisaris (DK) - Komisaris Independen (KI) - Komite Audit (KAu) - Komite Audit Independen (KIA) - Kepemilikan Institusi (IO) - Kepemilikan Manajerial (MO) - Kepemilikan Asing (FO) 	CSR Disclosure (CSR D)	<ul style="list-style-type: none"> - DK, Kau, KIA, IO berpengaruh terhadap - KI dan MO tidak berpengaruh terhadap CSR D 	Menggunakan KI dan MO sebagai variabel independen	Data yang digunakan adalah perusahaan manufaktur dan analisis menggunakan regresi linier berganda, penelitian ini menggunakan industri pertambangan dan perbankan dan menggunakan analisis jalur.
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8	<i>Institutional shareholders and corporate social responsibility</i> (2019)	Chen <i>et al.</i> (2019)	Kepemilikan Institusi (IO)	CSR	OI mempunyai dampak terhadap komitmen CSR	Menggunakan OI sebagai variabel independen	Analisis Menggunakan <i>two-stege least swqre regression</i> sedangkan penelitian ini menggunakan analisis jalur
9	<i>The effect of ownership strcture, profitability, leverage, and firm size on CSR</i> (2016)	Swandari dan Sadikin (2016)	<ul style="list-style-type: none"> - Kepemilikan Institusi (IO) - Kepemilikan Manajerial (MO) - Kepemilikan Asing (FO) 	Pengungkapan CSR (CSRSD)	IO, MO dan FO tidak berpengaruh signifikan terhadap CSRSD	Menggunakan IO dan MO sebagai variabel indpenden dan CSRSD sebagai variabel dependen	Menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
10	<i>The Relatioship Between Board Of Directors' Structure And Company Onwership With CSR Disclousre Iranian Angle.</i> (201)	Salehi <i>et al.</i> (2017)	<ul style="list-style-type: none"> - Kepemilikan Institusi (IO) - Kepemilikan Manajerial (MO) 	Pengungkapan CSR (CSRSD)	IO dan MO tidak mempunyai pengaruh signifikan terhadap CSRSD	Menggunakan IO dan MO sebagai variabel indpenden dan CSRSD sebagai variabel dependen	Peneliitan ini menggunakan analisis <i>Ordinary Regression Model</i> (OLS), sedangkan penelitian ini menggunakan analisis jalur

11	<i>Ownership Structure And CSR In India: Emperical Investigation Of An Emerging Market.</i> (2020)	Manogna (2020)	<ul style="list-style-type: none"> - Kepemilikan Institusi Asing (FO) - Pemberi pinjaman (Creditor) - Kepemilikan Instutsi – reksadana (IOR) 	Pengeluaran CSR	<ul style="list-style-type: none"> - FO dan Creditor mempengaruhi pengeluaran CSR - IOR tidak berpengaruh terhadap pengeluaran CSR 	Menggunakan IO sebagai independen variabel	Penelitian ini menggunakan biaya CSR sebagai variabel dependen dengan regresi linier berganda, sedangkan penelitian ini menggunakan analisis jalur
12	<i>The impact of Good Corporate Governance on the Corporate Social Responsibility.</i> (2020)	Novitasari dan Bernawati (2020)	<ul style="list-style-type: none"> - Kepemilikan Institusi (IO) - Kepemilikan Manajerial (MO) 	Pengungkapan CSR (CSRSD)	<ul style="list-style-type: none"> - IO tidak berpengaruh signifikan terhadap CSRSD - MO berpengaruh signifikan terhadap CSRSD 	Menggunakan IO dan MO sebagai variabel indpenden dan CSRSD sebagai variabel dependen	Peneilitan terdahulu menggunakan n regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

13	<i>Effects Of Corporate Governance On The Decision To Voluntarily Discourse Corporate Responsibility Reports: Evidence From China</i> (2019)	Zhou (2019)	<ul style="list-style-type: none"> - Kepemilikan Pemerintah (GO) - Kepemilikan Institusi (IO) - Kepemilikan Manajerial (MO) - Ukuran dewan (BS) - Independen Dewan (BI) 	Pengungkapan CSR (CSR D	<ul style="list-style-type: none"> - GO, IO, MO dan BS berpengaruh signifikan terhadap CSR D - BI tidak berpengaruh signifikan terhadap CSR D 	Menggunakan IO dan MO sebagai variabel independen dan CSR D sebagai variabel dependen, dan analisis dengan menggunakan mutipelel regresi linier	Penelitian terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
14	<i>Is Institutional Ownership Related To Corporate Social Responsibility? The Nonlinear Relation And Its Implication For Stock Return Volatility</i> (2015)	Harjoto et al. (2015)	<ul style="list-style-type: none"> - Kepemilikan Institusi (IO) 	<ul style="list-style-type: none"> - CSR - Volatias harga saham 	<ul style="list-style-type: none"> - IO meningkatkan keterlibatan dalam CSR - IO meningkatkan kinerja keuangan 	Menggunakan IO sebagai variabel independen dan laporan CSR sebagai variabel dependen.	Variabel dependen yang digunakan adalah Laporan CSR dan Volatilitas harga saham, sedangkan penelitian ini menggunakan CSR D.

15	<i>The Effect Of Managerial And Institutional Ownership On CSR</i> (2018)	Nurleni dkk. (2018)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) - Kepemilikan Institusi (IO) 	Pengungkapan CSR (CSR D)	<ul style="list-style-type: none"> - MO tidak mempunyai pengaruh signifikan terhadap CSR D - IO mempunyai pengaruh signifikan terhadap CSR D 	Menggunakan MO dan IO sebagai variabel independen dan CSR D sebagai variabel dependen,	penelitian ini menggunakan analisis jalur
16	<i>The effect ownership Structure on CSR D.</i> (2018)	Soetedjo dkk. (2018)	<ul style="list-style-type: none"> - Kepemilikan institutional (IO) - Kepemilikan manajerial (MO) - Kepemilikan Asing (FO) 	Pengungkapan CSR (CSR D)	IO, MO dan FO berepengaruh terhadap CSR D	Menggunakan IO dan MO sebagai variabel independen dan CSR D sebagai variabel dependen.	penelitian ini menggunakan analisis jalur
17	<i>Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy</i>	Khan et al. (2013a)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) - Kepemilikan Asing (KA) - Kepemilikan 	CSR disclosures (CSR D)	<ul style="list-style-type: none"> - MO tidak berpengaruh terhadap CSR D, tetapi berpengaruh 	Menggunakan MO dan KI sebagai independen variabel	Menggunakan regresi linier berganda, penelitian ini akan menggunakan analisis jalur

	(2013)		<ul style="list-style-type: none"> Publuk (PO) - Komisaris Independen (KI) - Komite Audit (KAu) 		<ul style="list-style-type: none"> bagi perusahaan ekspor - KA, PO, KI dan KAu berpengaruh terhadap CSR.D. 		
18	<i>The Impact Of Ownership Structure On Voluntary Csrdisclousurein Annual Reoprt : Evidence From Fiji.</i> (2013)	Khan <i>et al.</i> (2013b)	<ul style="list-style-type: none"> - Kepemilikan keluarga (FaO) - Kepemilikan institutsi (IO) 	Pengungkapan CSR (CSR.D)	IO memberikan peningkatan atas CSR.D dibanding dengan FaO	Menggunakan IO sebagai variabel independen dan CSR.D sebagai variabel dependen.	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

19	<i>Ownership structure and corporate social responsibility: an emperical study of the listed companies in Egypt (2012)</i>	Soliman <i>et al.</i> (2012)	<ul style="list-style-type: none"> - Kepemilikan asing (FO) - Kepemilikan manajerial (MO) 	Laporan CSR	<ul style="list-style-type: none"> - FO pengaruh signifikan dan positif terhadap CSR - MO tidak berpengaruh dan negtrif terhadap CSR 	Menggunakan MO sebagai variabel indpenden dan CSRD sebagai variabel dependen.	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
20	<i>The Effect Of Good Coroporate Governance And Earning Mangement To CSR.D. (2018)</i>	Laksmi dan Kamila (2018)	<ul style="list-style-type: none"> - Kepemilikan pemerintah (GO) - Kepemilikan Manajerial (MO) - Kepemilikan Asing (FO) - Komite Audit (AC) - Dewan Komisaris (BoC) - Manajamen laba (EM) 	Pengungkapan CSR (CSR.D)	<ul style="list-style-type: none"> - GO, MO dan AC berpengaruh sigfinikan terhadap CSR.D - FO, BoC dan EM tidak berpengaruh terhadap CSR.D 	Menggunakan MO sebagai variabel indpenden dan CSR.D sebagai variabel dependen.	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

21	<i>Corpotare Governmance and CSR Disclosure : The Case Of GCC Countires</i> (2017)	Garas dan EIMassah (2017)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) - Konsentrasi Kepemilikan (CO) - CG Mechanism (CGM) 	CSRSD	MO, CO dan CGM berpengaruh signifikan dan positif terhadap CSRSD	Menggunakan MO sebagai variabel independen dan CSRSD sebagai variabel dependen.	terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur.
22	<i>CSR Disclosre And Borad Structure: Evidence From Malaysia</i> (2013)	Razak dan Mustaphal (2013)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) 	Pengungkapan CSR (CSRSD)	MO berpengaruh positif terhadap CSRSD	Menggunakan MO sebagai variabel independen dan CSRSD sebagai variabel dependen.	Ppenelitian ini menggunakan analisis jalur
23	<i>The impact of Good Corporate Governace on the Corporate Social Responsibility.</i> (2020)	Novitasri dan Bernawati (2020)	<ul style="list-style-type: none"> - Kepemilikan Institusi (IO) - Kepemilikan Manajerial (MO) 	Pengungkapan CSR (CSRSD)	<ul style="list-style-type: none"> - IO tidak berpengaruh signifikan terhadap CSRSD - MO Berpengaruh signifikan terhadap CSRSD 	Menggunakan IO dan MO sebagai variabel independen dan CSRSD sebagai variabel dependen.	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

25	<i>Manajerial Ownership, CSR Dan Corporate Performance (2018)</i>	Agustia dkk. (2018)	- Kepemilikan manajerial (MO)	- Pengungkapan CSR (CSR D) - Nilai perusahaan (Tobin's Q)	- MO berpengaruh terhadap CSR D - CSR D berpengaruh terhadap Tobin's Q) - MO tidak berpengaruh terhadap Tobin's Q - CSR D memediasi MO terhadap kinerja perusahaan	Menggunakan MO sebagai independen variabel dan menggunakan CSR D sebagai variabel independen (mediasi) dan menggunakan analisis jalur	Ample ada perusahaan manufaktur pada tahun 2013-2015 sedangkan penelitian ini menggunakan sampel industri pertambangan, perkebunan dan perbankan.
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26	<i>The Role Company Size On CSR Commitment , The Existence Of Female's Board, Managerial Ownership, Board Size To CSRD Islamic Banking (2019)</i>	Halimah dan Rahmawa (2019)	<ul style="list-style-type: none"> - Komitmen CSR (CSRC) - Kepengurusan wanita (FB) - Kepemilikan ownership (MO) - Ukuran perusahaan (FZ) 	Pengungkapan CSR (CSR D)	<ul style="list-style-type: none"> - CSRC dan FZ berpengaruh signifikan terhadap CSR D - FB dan MO tidak berpengaruh terhadap CSR D 	Menggunakan MO sebagai variabel independen dan CSR D sebagai variabel dependen.	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
27	<i>The Effect Of Managerial And Institutional Ownership On CSR (2018)</i>	Nurleni dkk. (2018)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) - Kepemilikan Institusi (IO) 	Pengungkapan CSR (CSR D)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) tidak mempunyai pengaruh signifikan terhadap CSR D - Kepemilikan Institusi (IO) berpengaruh signifikan terhadap CSR D 	Menggunakan MO dan IO sebagai variabel independen dan CSR D sebagai variabel dependen.	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

28	<i>The Effect Of Managerial Share Ownership, Public Share Ownership, And Slack Resource On CSR Reporting</i> (2019)	Arista dkk. (2019)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (MO) - Kepemilikan Publik (PO) - Slack Resources (SR) 	CSR Disclousre (CSRC)	<ul style="list-style-type: none"> - MO berpengaruh terhadap CSRD - PO dan SR tidak berpengaruh terhadap CSRD 	Menggunakan MO sebagai variabel indepeden	Analisis menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
29	<i>The Relatioinship Between Corporate Social Responsibility And Corporate Financial Performance: Evidence From A Developing Country</i> (2015)	Hossain et al. (2015)	<p>CSR</p> <ul style="list-style-type: none"> - <i>Workplace</i> (W) - <i>Product</i> (P) - <i>Environment performance</i> (EP) - <i>Community responsibility performance</i> (CRP) 	<p>Kinerja Keuangan :</p> <ul style="list-style-type: none"> - Tobin's Q - Return on Assets (ROA) - Return on Equity (ROE) 	<p>Terhadap ROA</p> <ul style="list-style-type: none"> - Semua varibel independen berpengaruh <p>Terhadap ROE</p> <ul style="list-style-type: none"> - W dan EP tidak berpengaruh - P dan CRP berpengaruh <p>Terhadap TQ</p> <ul style="list-style-type: none"> - P, CRP berpengaruh - W tidak berpengaruh 	Menggunakan Tobin's Q sebagai variabel dependen	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur

30	<i>Exploring The Impact Of Corporate Social Responsibility Policies On Firm Value: The Case Of Listed Companies In Romania (2016)</i>	Gherghina dan Vintilă. (2016)	CSR – Sosial, HSE, & keamanan produk, karyawan, dan lingkungan	Tobis'Q	CSR berpengaruh positif terhadap Tobin's Q	Menggunakan Tobin's Q sebagai variabel dependen	Penelitian terdahulu menggunakan metode campuran yang yaitu data sekunder dan data primer dianalisis dengan menggunakan regresi linier. Penelitian ini menggunakan analisis jalur dengan data sekunder
31	<i>Do CSR Activities Increase Firm Value? Evidence from the Korean Market (2018)</i>	dkk. (2018)	Pengungkapan CSR	Tobin'sQ	CSR berpengaruh positif terhadap Tobin's Q	Menggunakan Tobin's Q sebagai variabel dependen	Ppenelitian ini menggunakan analisis jalur

32	<i>Study on the Relationship between CSR and Financial Performance. Sustainability</i> (2019)	Cho <i>et al.</i> (2019)	- CSR	- Return on Assets (ROA) - Tobin's Q	CSR mempunyai hubungan positif terhadap Return on assets (ROA) maupun Tobin's Q mempunyai hubungan positif.	Tobin's Q sebagai variabel dependen	Peneilitan Terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
33	<i>Does CSR Signal the Firm Value? Evidence from China</i> (2019)	Bing dan Li. (2019)	CSR pada perusahaan yang ada Kepemilikan pemerintah CSR pada perusahaan yang tidak ada Kepemilikan pemerintah	Tobin's Q	CSR pada, kepemilikan pemerintah dan non pemerintah tidak berpengaruh dan negatif terhadap Tobin's Q	Menggunakan Tobin's Q sebagai variabel dependen	Peneilitan terdahulu menggunakan regresi linier berganda sedangkan penelitian ini menggunakan analisis jalur
34	<i>The Influence Of Corporate Governance, Corporate Social Responsibility, Firm Size On Firm Value: Financial</i>	Laili dkk.. (2019)	Pengungkapan CSR (CSR) Firm Size Corporate Governanace (CG)	Tobin's Q	<i>Direct effect</i> : CSR dan Firm Size pengaruh terhadap ROA & Tobin's Q. CG tidak	Menggunakan Tobin's Q seabgai variabel dependen, dan menggunakan analisis jalur	Penelitian terdahulu menggunakan ROA seabgai variabel mediasi sedangkan penelian ini

	<i>Performance As Mediation Variable.</i> (2019)		Kinerja Keuangan: ROA sebagai variabel mediasi		mempengaruhi terhadap ROA dan Tobin'Q CG, CSR, Firm Size tidak berpengaruh terhadap Tobin's Q yang dimediasi oleh ROA		menggunakan pengungkapan CSR sebagai variabel mediasi.
35	<i>The Relationship Between CSR And Corporate Finance Performance: A Moderting Effet On Economic Policy Uncertatinty.</i> (2020)	Van et al. 2020	CSR Disclosure (CSRD)	- Return on Asets (ROA) - Tobin's Q	Semakin intensif CSRD semakin tinggi ROA dan Tobin's Q Ketidakpastian Kebijakan pemerintah melemahkan ROA	Menggunakan CSRD sebagai variabel untuk melihat dampak terhadap nilai perusahaan	Menggunakan ketidakpastian kebijakan pemerintah sebagai variabel moderasi sedangkan penelitian ini CSRD sebagai variabel mediasi.

36	<i>Corporate Social Responsibility Disclosure, Good Corporate Governance, Firm Value: Evidence From Indonesia's Food And Beverage Companies (2021)</i>	Putri dkk. (2021)	- CSR	- Tobin's Q	- CGDD dan CSRDS berpengaruh positif terhadap Tobin's Q	menggunakan regresi linier	penelitian ini menggunakan analisis jalur
37	<i>Corporate Social Responsibility, Firm Value and Financial Performance in Brazil (2011)</i>	Crisóstomo et al. (2011)	- CSR	- Tobin'S Q - ROA	- CSR dan ROA pengaruh negatif terhadap Tobin's Q	menggunakan regresi linier dengan 2 variabel dependen	penelitian ini menggunakan analisis jalur

38	<i>The Effect of Corporate Social Performance and Financial Performance On Corporate Social Responsibility (CSR) Disclosure As an Intervening Variable Toward Firm Value (2018)</i>	Putri dkk. (2018)	<ul style="list-style-type: none"> - Proper - ROA - CSRD (Mediasi) 	- Tobin's Q	<ul style="list-style-type: none"> - Proper dan ROA berpengaruh terhadap CSRD - CSRD berpengaruh terhadap TQ - CSRD tidak mendukung Proper tetapi mendukung ROA terhadap TQ 	menggunakan regresi linier berganda	penelitian ini menggunakan analisis jalur
39	<i>Pengaruh Kinerja Lingkungan Terhadap Kinerja Keuangan Dengan Pengungkapan Corporate Social Responsibility (CSR) Sebagai Variabel Intervening (2017)</i>	Putra (2017)	- Proper	<ul style="list-style-type: none"> - Disclosure of CSR (CSR) - Tobin's Q 	<ul style="list-style-type: none"> - Proper tidak berpengaruh terhadap CSR - CSRD berpengaruh terhadap Tonin's Q - CSRD tdaik memdiiasi Proper terhadap Tobin's Q maupun dimoderasi Pr. 	CSR sebagai variabel mediasi dan menggunakan anlisis jalur	Kinerja Lingkungan (proper sebagai independen variabel, peneilian ini menggunakan komisaris independen, kepemilikan institusi dan kepemilikan manajerial

41	<i>Effect of Corporate Social Responsibility on Company Value With Company Size and Profitability as Moderated Variables in Pharmaceutical Companies Listed on the Indonesia Stock Exchange (2019)</i>	Rahmantari (2019)	<ul style="list-style-type: none"> - CSR - Ukuran Perusahaan (UP) sebagai variabel moderating - Profitabilitas (Pr) sebagai variabel moderating 	Firm Value (Tobin's Q)	<ul style="list-style-type: none"> - CSR, UP berpengaruh terhadap Tobin's - Pr tidak mempengaruhi Tobin's Q. - UP dan Pr tidak memoderasi CSR terhadap Tobin's Q 	-	CSR sebagai variabel independen, sedangkan penelitian ini CSR sebagai variabel mediasi
42	The effect of corporate governance on company value (Empirical study of LQ 45 companies listed on the Indonesia Stock Exchange period 2015-2017) (2019)	Febrianti dan Dewi (2019)	<ul style="list-style-type: none"> - Kepemilikan Institusi (Kins) - Komisaris Independen (KI) - Kepemilikan Manajerial (KMjr) - Komite Audit (KA) - Komite remunerasi dan nominasi (KRN) - Dewan Direksi (DD) - Dewan Komisaris (DK) 	Firm Value (Tobin's Q)	KI, Kins, DD, dan DK berpengaruh terhadap TQ KA, KRN, KMjr tidak berpengaruh terhadap TQ	Regresi berganda dengan subyek LQ 45	Analisis Jalur dengan subyek perbankan umum

43	The Influence of Good Corporate Governance on Company Value in Jakarta Islamic Index Companies (2018)	Oktari dkk (2018)	<ul style="list-style-type: none"> - Dewan komisaris (DK) - Komisaris Independen (KI) - Komite Audit (KA) 	Firm Value (Tobin's Q)	Dk tidak berpengaruh terhadap TQ. KI dan KA berpengaruh terhadap TQ	Regresi berganda dengan subyek perusahaan dalam Jakarta Islamic index	Analisis jalur dengan subyek perbankan
44	The Analysis Effect of Leverage, Asymmetric Information and Corporate Governance to Firm Value in Manufacture Companies Listed in Indonesia Stock Exchange (2019)	Octaviana dkk (2019)	<ul style="list-style-type: none"> - Direktur Independen (DI) - Komisararis Independen (KI) - Leverage (Lv) - Asimetri informasi (AI) - Cash holding (CH) sebagai mederasi 	Firm Value (Tobin's Q)	CH tidak memoderasi DI terhadap TQ KI secara langsung dan dimoderasi CH berpengaruh terhadap TQ Lv dan AI secara langsung tidak berpengaruh	Menggunakan analisis berganda dengan moderasi cash holding dan subyek manufaktur barang konsumsi	Analisis jalur dengan subyek perbankan
45	The Effect Of Profitability, Leverage, Institutional Ownership, Managerial Ownership, And Dividend Policy On Firm Value (2021)	Yuwono dan Aurelia (2021)	<ul style="list-style-type: none"> - Profitabilitas (Pr) - Kepemilikan Institusi (Kins) - Kepemiikan manajerial (KMjr) - Kebijakan Dividen (KD) - Leverage (Lv) 	Firm Value (Tobin's Q)	Pr, Kins, dan KMjr berpengaruh terhadap TQ Lv tidak berpengaruh terhadap TQ	Menggunakan analsiis regresi berganda dengan subyek perusahaan manufaktur	Analisis jalur dengan subyek perbankan

46	Institutional Ownership and Firm Value in Thailand (2014)	Thanatawee (2014)	<ul style="list-style-type: none"> - Kepemilikan Institusi domestic - Kepemilikan Institusi asing 	Firm Value (Tobin's Q)	KI domestic berpengaruh terhadap TQ KI Asing tidak berpengaruh terhadap TQ	Regresi berganda dengan perusahaan non keuangan	Analisis jalur dengan subyek perbankan
47	The Effect of Institutional Ownership, Capital Structure, Dividend Policy, and Company's Growth on Firm Value (Study of Property Real Estate and Building Construction Companies) (2019)	Sari dan Patrisia (2019)	<ul style="list-style-type: none"> - Kepemilikan Institusi (KI) - Pertumbuhan Perusahaan (PP) - Struktur Modal (SM) - Kebijakan Dividen (KD) 	Firm Value (Tobin's Q)	KI dan PP tidak berpengaruh terhadap TQ SM dan KD berpengaruh terhadap TQ	Regresi berganda dengan subyek perusahaan real estate	Analisis jalur dengan subyek perbankan

48	Pengaruh Independent Board Of Commissioners, Institutional Ownership, And Audit Committee Terhadap Firm Value (2020)	Rusli dkk (2020)	<ul style="list-style-type: none"> - Kepemilikan Institusi (KI) - Komite Audit (KA) - Komisaris Independen (KI) 	Firm Value (Tobin's Q)	KI dan Kins tidak berpengaruh terhadap TQ KA berpengaruh terhadap TQ	Menggunakan analisis berganda dan subyek manufaktur barang konsumsi	Analisis jalur dengan subyek perbankan
49	The Effect of Ownership Structure on Firm Value with Profitability as a Moderating Variable (2019)	Rohim dkk. (2019)	<ul style="list-style-type: none"> - Kepemilikan Asing (KAs) - Kepemilikan Domestik (KDs) - Kepemilikan Publik (KP) - Kepemilikan Manajerial (KMjr) - Profitabilitas (Pr) 	Firm Value (Tobin's Q)	KAs, KDs, KP, KMjr dan Pr tidak berpengaruh terhadap TQ. Pr memoderasi Kas, KDs, tapi tidak untuk KP dan KMjr	Menggunakan analisis berganda dengan moderasi dan subyek manufaktur	Analisis jalur dengan subyek perbankan
50	Managerial Ownership, Leverage, Profitability on Corporate Value: An Interactive Effect in Indonesia Stock Exchange (2021)	Mappadang (2021)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (KMjr) - Leverage (Lv) - Profitabilitas (Pr) 	Firm Value (Tobin's Q)	KMjr dan Pr berpengaruh terhadap TQ, Lv tidak berpengaruh terhadap TQ	Menggunakan analisis berganda dan subyek propertu, real estate dan konstruksi	Analisis jalur dengan subyek perbankan

51	The Effect of Good Corporate Governance on Firm Value (2021)	Kusuma dan Nuswantara (2021)	<ul style="list-style-type: none"> - Dewan Komisaris (DK) - Komisaris Independen (KI) - Komite Audit (KA) - Kepemilikan Manajerial (KMJr) - Kepemilikan Institusi (Kins) 	Firm Value (Tobin's Q)	DK dan Kins berpengaruh terhadap TQ KA, KMjr dan KI tidak berpengaruh terhadap TQ	Menggunakan analisis berganda dan subyek BUMN non keuangan	Analisis jalur dengan subyek perbankan
52	Managerial Ownership, Earnings Predictability and Firm Value on Indonesia Stock Exchange (2019)	Indrarini dkk. (2019)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (KMjr) - Kualitas Laba (KL) (mediasi) 	Firm Value (Tobin's Q)	KMjr berpengaruh terhadap KL, dan KL berpengaruh terhadap TQ KMjr berpengaruh TQ secara langsung dan tidak langsung	Analisis jalur dengan subyek perusahaan manufaktur	Analisis jalur dengan subyek perbankan

53	The Effect of Capital Structure, Profitability, Institutional Ownership, and Liquidity on Firm Value (2019)	Hidayah dan Rahmawati (2019)	<ul style="list-style-type: none"> - Struktur Modal (SM) - Profitabilitas (Pr) - Kepemilikan Institusi (KINs) - Likuiditas (Lq) 	Firm Value (Tobin's Q)	SM, Kins dan Lq tidak berpengaruh terhadap TQ. Pr berpengaruh terhadap TQ	Regresi berganda pada perusahaan terdaftar pada BEI	Analisis jalur dengan subyek perbankan
54	Managerial Ownership And Firm Performance: Evidence Of Listed Companies In The Baltics (2015)	Barga <i>et al</i> (2015)	<ul style="list-style-type: none"> - Kepemilikan Manajerial (KMjr) 	<ul style="list-style-type: none"> - Firm Value (TQ) - Profitaniltas (ROA) 	KMjr berpengaruh terhadap ROA, tetapi tidak berpengaruh terhadap TQ	Regresi sederhana dengan 2 variabel dependen	Analisis jalur dengan subyek perbankan
55	The Governance Role of Independent Directors in Indonesian Family and Non-Family Firms (2021)	Atmaja dan Hidayat (2021)	<ul style="list-style-type: none"> - Indepeden Komisariss (KI) - Direktur Independen (DI) - 	Firm Value (TQ)	KI dan DI berpengaruh terhadap TQ	Regresi sederhana dengan 2 kelompok subyek perusahaan, perusahaan family dan non family.	Analisis jalur dengan subyek perbankan

Lampiran 2. Indeks CSRD

No.	Kode	Bank	Tahun	Indeks CSRD
1	BBCA	PT Bank Central Asia Tbk	2016	25.00%
2	BBCA	PT Bank Central Asia Tbk	2017	46.88%
3	BBCA	PT Bank Central Asia Tbk	2018	46.88%
4	BBCA	PT Bank Central Asia Tbk	2019	44.79%
5	BBKP	PT Bank KB Bukopin Indonesia Tbk	2016	65.63%
6	BBKP	PT Bank KB Bukopin Indonesia Tbk	2017	64.58%
7	BBKP	PT Bank KB Bukopin Indonesia Tbk	2018	65.63%
8	BBKP	PT Bank KB Bukopin Indonesia Tbk	2019	67.71%
9	BBMD	PT Bank Mestika Dharma Tbk	2016	33.33%
10	BBMD	PT Bank Mestika Dharma Tbk	2017	39.58%
11	BBMD	PT Bank Mestika Dharma Tbk	2018	37.50%
12	BBMD	PT Bank Mestika Dharma Tbk	2019	37.50%
13	BBNI	PT Bank Negara Indonesia Tbk	2016	45.83%
14	BBNI	PT Bank Negara Indonesia Tbk	2017	48.96%
15	BBNI	PT Bank Negara Indonesia Tbk	2018	70.83%
16	BBNI	PT Bank Negara Indonesia Tbk	2019	70.83%
17	BBRI	PT Bank Rakyat Indonesia Tbk	2016	55.21%
18	BBRI	PT Bank Rakyat Indonesia Tbk	2017	56.25%
19	BBRI	PT Bank Rakyat Indonesia Tbk	2018	56.25%
20	BBRI	PT Bank Rakyat Indonesia Tbk	2019	56.25%
21	BBTN	PT Bank Tabungan Negara Tbk	2016	56.25%
22	BBTN	PT Bank Tabungan Negara Tbk	2018	45.83%
23	BBTN	PT Bank Tabungan Negara Tbk	2019	53.13%
24	BDMN	PT Bank Damanon Indonesia Tbk	2016	25.00%
25	BDMN	PT Bank Damanon Indonesia Tbk	2017	31.25%
26	BDMN	PT Bank Damanon Indonesia Tbk	2018	31.25%
27	BDMN	PT Bank Damanon Indonesia Tbk	2019	39.58%
28	BMAS	PT Bank Sinar Maspion Indonesia Tbk	2016	29.17%
29	BMAS	PT Bank Sinar Maspion Indonesia Tbk	2017	29.17%
30	BMAS	PT Bank Sinar Maspion Indonesia Tbk	2018	29.17%
31	BMAS	PT Bank Sinar Maspion Indonesia Tbk	2019	29.17%
32	BMRI	PT Bank Mandiri Tbk	2016	48.96%
33	BMRI	PT Bank Mandiri Tbk	2017	48.96%
34	BMRI	PT Bank Mandiri Tbk	2018	48.96%
35	BMRI	PT Bank Mandiri Tbk	2019	48.96%

36	BNII	PT Bank Maybank Indonesia Tbk	2017	40.63%
37	BNII	PT Bank Maybank Indonesia Tbk	2018	43.75%
38	BNII	PT Bank Maybank Indonesia Tbk	2019	48.96%
39	BSIM	PT Bank Sinarmas Tbk	2016	48.96%
40	BSIM	PT Bank Sinarmas Tbk	2017	37.50%
41	BSIM	PT Bank Sinarmas Tbk	2018	37.50%
42	BSIM	PT Bank Sinarmas Tbk	2019	38.54%
43	BSWD	PT Bank of India Indonesia Tbk	2016	38.54%
44	BSWD	PT Bank of India Indonesia Tbk	2017	28.13%
45	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	2016	57.35%
46	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	2017	56.25%
47	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	2018	60.42%
48	BVIC	PT Bank Victoria International Tbk	2016	68.75%
49	BVIC	PT Bank Victoria International Tbk	2017	70.83%
50	INPC	PT Bank Artha Graha Internasional Tbk	2018	29.17%
51	INPC	PT Bank Artha Graha Internasional Tbk	2019	58.09%
52	MAYA	PT Bank Mayapada Interansional Tbk	2017	70.83%
53	MAYA	PT Bank Mayapada Interansional Tbk	2018	44.79%
54	MAYA	PT Bank Mayapada Interansional Tbk	2019	44.79%
55	MCOR	PT Bank China Construction Bank Indonesia Tbk	2016	44.79%
56	NISP	PT Bank OCBC NISP Tbk	2016	71.88%
57	NISP	PT Bank OCBC NISP Tbk	2017	71.88%
58	NISP	PT Bank OCBC NISP Tbk	2018	71.88%
59	NISP	PT Bank OCBC NISP Tbk	2019	71.88%
60	PNBN	PT Bank Pan Indonesia Tbk	2017	60.42%
61	PNBN	PT Bank Pan Indonesia Tbk	2018	60.42%
62	PNBN	PT Bank Pan Indonesia Tbk	2019	60.42%
63	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	2016	57.29%
64	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	2017	57.29%
65	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	2018	52.08%
66	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	2019	52.08%

Sumber: diolah penulis