

---

## The Role of the Gender of Directors, Proportion of Independent Board of Commissioners, and Public Ownership on Corporate Social Responsibility Disclosure of Banks in Indonesia

Nadania Yuniar<sup>1</sup>, Shafa Fadia Zainavy<sup>2</sup>, Tiara Meilan Putri<sup>3</sup>, Ainunnisa Al Rumra<sup>4</sup>

Faculty of Economics and Business, Universitas Muhammadiyah Purwokerto

[yuniarnadania817@gmail.com](mailto:yuniarnadania817@gmail.com)<sup>1</sup>

---

### Article Info

#### Article history:

Received mm dd, yyyy

Revised mm dd, yyyy

Accepted mm dd, yyyy

#### Keywords:

Gender of Directors;  
Proportion of Independent  
Commissioners; Public  
Ownership; Institutional  
Ownership; Corporate Social  
Responsibility Disclosure

---

### ABSTRACT

This purpose of this study was to determine the effect of Gender of Directors, Proportion of Independent Commissioners, and Public Ownership on the Disclosure of Corporate Social Responsibility. The population used in this study are banking companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period. The sampling technique used was purposive sampling and 119 samples were obtained that met the criteria. The analytical method used is multiple regression. The results of this study showed that the Gender of Directors has a positive effect on CSR, while the Proportion of Independent Commissioners and Public Ownership has no effect on CSR disclosure.



© 2022 by the authors; licensee UMP. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0/>).

---

### Corresponding Author:

Name Nadania Yuniar,  
Department of  
Faculty of Economics and Business  
Muhammadiyah Purwokerto University,  
Email: [yuniarnadania817@gmail.com](mailto:yuniarnadania817@gmail.com)<sup>1</sup>

---

## 1. INTRODUCTION

### Background

The phenomenon of the interest of company shares by investors improves the quality of information on the implementation of environmental social responsibility by expanding the disclosure of corporate social responsibility (Yulianto & Nugroho, 2015). In recent years corporate social responsibility or CSR is indeed becoming a trend in Indonesia, and companies that do CSR more and more (Tasya & Cheisviyanny, 2019). An online survey conducted by Nielsen (2014) showed that 55% of consumers prefer to buy products and services from companies committed to social and environmental issues (Monks and Minow 2011). If the company does not disclose CSR investors will be reluctant to own shares in the company, resulting in the stock price of a company

falling which can harm the company, research related to CSR disclosure has been conducted by Fatima et al, (2015) concluded that the cause of low quality disclosure due to the lack of clear regulation governing CSR disclosure (Tasya and Cheisviyanny, 2019).

Gender Diversity is a diversity that focuses on the existence of board members and female directors of a company (Septianingsih & Muslih, 2019). Women are thought to have cognitive feelings that make them focus more on harmony, socially and the environment (Pratama et al., 2021). The increasing number of women in board positions results in higher economic outcomes and quality of income (Matitaputty & Davianti, 2020). The company is seen as providing equal opportunities to everyone with the presence of women on the board of directors and board of commissioners, has a broad understanding of the company's market and consumers to be able to increase the value and reputation of the company (Rahiyandati, 2019; Wahyuni et al., 2022). The presence of women as directors contributes markedly in increasing the number of corporate social responsibility disclosures in isa companies ((Pratama et al., 2019) Muhammad (2015).

The Independent Board of Commissioners is at the core of GCG which is tasked with ensuring the company's strategy to conduct supervision of managers and demand accountability within the company (Pratama et al., 2020). The Independent Board of Commissioners is considered as one of the institutions in monitoring the integrity of management that in the future can encourage the breadth of information on its social responsibility (Pasaribu, et al., 2015). The larger the proportion of board of commissioners within a company can encourage wider disclosure of social and environmental information (Santioso & Chandra, 2019; Fitriati et al., 2020; Pratama et al., 2022). Independent directors are most likely to inspire managers toward transparency and quality than disclosure levels (Savitri et al., 2021).

Public ownership is where all activities and circumstances of the company that must be reported and known by the public as one of the shareholders of Nur & Priantinah (2012). According to Soejoto (2017) public ownership is the ownership of shares owned by individual investors outside management who do not have a special relationship with the company. The amount of individual share ownership is usually below 5%, so investors have no control over the company (Rivandi, 2020). Companies that have a higher level of public ownership will tend to make more social disclosure because they are considered to have a moral responsibility to the fatkhiyatur community (2016).

The study focused on banking companies. Banking companies have slightly different business activities than other sector companies, namely banking companies have an indirect impact on social and environmental through their financial projects, this encourages banking companies to be required to participate in csr activities (Putranto & Kewal, 2010). The study contributed to literature by testing the influence of Gender Board of Directors, Proportion of Independent Board of Commissioners, and Public Ownership on Corporate Social Responsibility Disclosure.

## **2. LIBRARY REVIEW**

### **Resources Dependence Theory**

Resource dependence theory (RDT) states that vital resources can reduce uncertainty in organizational relationships and can increase corporate power (Preffer and Salancik, 1978). Resources Dependence Theory argues that resources that can be used in running an organization both

effectively and efficiently include assets, people, capabilities, organizational processes, company attributes, information, and company-controlled knowledge (Gudono, 2014).

### **Agency Theory**

Agency theory discusses the importance of division between management of company owners (Thasya et al, 2020). Jensen, M.C and Meckling (1976) proposed an agency theory that describes the relationship between company management (agents) and shareholders (principals). Agency theory is in line with the separation of the functions of the board of directors and board of commissioners which explains that when there is a separation of ownership and control, managers do not have a significant interest in the company so managers will choose selfishness and do things that can harm the economic well-being of the perpetrators (Deegan, 2006).

### **Gender Influence of Directors on CSR Disclosure**

According to Darmadi (2011) stated that there are about 11.2% of female boards of directors in Indonesian public companies. This trend reflects growing awareness of the importance of women's role (gender diversity) in making strategic decisions (Wahyuni et al., 2022; Pratama et al., 2017). Women are thought to have cognitive feelings that make them focus more on harmony, socially and the environment (Innayah et al., 2021). They are also considered resilient individuals due to previous career challenges that must be overcome before holding a board seat (Pratama et al., 2022). Isa & Muhammad (2015) said that woman on board positively influences the disclosure of corporate social responsibility on the company, the company is seen as providing equal opportunities to everyone with the presence of women on the board of directors and board of commissioners, has a broad understanding of the company's market and consumers to be able to increase the value and reputation of the company (Rahiyandati, 2019).

Based on the above explanation, supported by research by (Matitaputty & Davianti, 2020). Handajani (2014) and (Hadya & Susanto, 2018) stated that gender variation had a positive effect on increasing CSR disclosures.

H1: gender of directors has a positive influence on the disclosure of corporate social responsibility

### **The Proportion of Independent Board of Commissioners on Disclosure CSR**

Independent commissioners are the power to balance decisions to be taken by the board of commissioners who are supervisors of the company, where the board of commissioners and independent commissioners have an important role to play in the successful implementation of Good Corporate Governance (Ramdhaningsih and Utama, 2013). An Independent Commissioner is a member of the board of commissioners who is unaffiliated with the board of directors, other board members and controlling shareholders, and is free from business relationships or other relationships that may affect his or her ability to act independently or act solely for the benefit of the company (Innayah et al., 2020). This board is considered as one of the instruments in monitoring the integrity of management that in the future can encourage the breadth of information on its social responsibility (Herizona & Yuliana, 2021).

Based on the above explanation, supported by research by Ratnasari and Prastiwi (2010), Fatimah, et al (2016) and Santiosa & Chandra (2010) which states that the proportion of independent board of commissioners positively influences corporate social responsibility disclosure.

H2: proportion of independent board of commissioners positively influences corporate social responsibility disclosure

## The Effect of Public Ownership on CSR Disclosure

Public ownership is the proportion of share ownership owned by the public or the public against the company's shares in Indonesia (Savitri et al., 2021). To encourage the public's willingness to invest in a company, the company must display its advantages, especially its social activities (Pratama et al., 2020). The public understanding in question is the individual party outside management and does not have a special relationship with the company (Ismoyowati et al., 2020). The more shares owned by the public, the higher the supervision carried out by the public on all activities carried out by the company (Pratama et al., 2019). It can encourage companies to carry out activities that can attract investors and gain legitimacy or trust from the public (Ayu et al., 2013).

Based on the above explanation, supported by research by Fatkhiyatur (2016), Soejoto (2017) and Rahmayanty (2015) found that public share ownership has a positive effect on corporate social responsibility disclosure.

H3: Public ownership has a positive effect on corporate social responsibility disclosure

### 3. RESEARCH METHODS

#### Type, Population and Sample Of Research

The population and sample in this study are Commercial Banks listed on the Indonesia Stock Exchange (IDX) for the period 2017-2020. The sampling technique that will be used in this study is to use purposive sampling. Based on the sample criteria that have been selected in this study, a sample of 41 companies is obtained every year where the period used in the study is 2017-2020. So that the total sample used is as many as 119 samples.

#### Operational Definition and Variable Measurement

##### Independent Variables

###### 1) Gender Of Directors

Gender Diversity is a diversity that focuses on the existence of board members and female directors of a company (Septianingsih & Muslih, 2019). The phenomenon of gender diversity has been widely found in Indonesian companies. With gender diversity in a company can benefit the company. Differences in revenue and information obtained from each board member will build a strong foundation to compete with competing companies (Sri, 2018). The measurement methods based on Rahindayanti et al (2015) research are as follows:

$$gender = \frac{\text{number of female board member}}{\text{number of board members}} \times 100\%$$

###### 2) Proportion Of Independent Board Of Commissioners

An independent commissioner is a commissioner who does not come from an affiliated party or does not have business and family relationships with controlling shareholders, members of the Board of Directors and other Board of Commissioners, as well as with the company itself (Restu & Nurbaiti, 2017). The proportion of the Independent Board of Commissioners is measured by the ratio between the number of Independent Commissioners members compared to

the total members of the Board of Commissioners as research conducted by Restu and Nurbaiti (2017), namely as follows:

$$DKI = \frac{\text{member of independent board of commissioners}}{\text{member of board of commissioners}} \times 100\%$$

### 3) Public Ownership

Public Ownership is a shareholding in which all activities and circumstances of the company must be reported and known by the public as one of the shareholders (Nur & Priantinah, 2012). According to Soejoto (2017) public ownership is the ownership of shares owned by individual investors outside management who do not have a special relationship with the company. Public ownership draws the level of ownership by the company by the public. According to Soejoto (2017) public ownership is the ownership of shares owned by individual investors outside management who do not have a special relationship with the company. Public share ownership is measured by the ratio of the number of shares held by the public to the total shares as a whole as research conducted by Sembiring (2003), namely as follows:

$$KP = \frac{\text{number pf public shares of the company}}{\text{number of shares outstanding by the company}} \times 100\%$$

### Dependent Variable

#### Corporate Social Responsibility Disclosure

Corporate Social Responsibility (CSR) is one of the important elements in improving economic efficiency, which includes a series of relationships between company management, board of commissioners, shareholders, and other stakeholders (Rivandi, 2020). The CSR measurement instrument used in the study refers to the 4th generation Global Reporting Initiatives (GRI) indicator or GRI G4 (Global Reporting Initiative, 2016). Referring to the research Awaliyah & Vestari (2017) is as follows:

$$CSRDI_i = \frac{\sum Xy_i}{91}$$

### Data Analysis Techniques

Hypothesis testing in this study uses multiple regression analysis methods. However, before double regression testing, it is necessary to test the classical assumptions first to test and ascertain the feasibility of the regression model used in this study. The regression equations in this study are as follows:

$$CSR = \alpha + \beta_1 GENDER - \beta_2 KI + \beta_3 KP + e$$

#### Information :

CSR : *Corporate Social Responsibility*

$\alpha$  : Constant

$\beta$  : Regression coefficient

GENDER : Gender of Board Directors

- KI : Independent of Board Of  
Commissioner
- KP : Public Ownership
- e* : *Error term*

#### 4. RESULT AND DISCUSSIONS

##### Descriptive Statistical Analysis

Descriptive statistics are defined as a method of analyzing quantitative data, thus providing an overview or description of a data seen from the mean value, standard deviation, variance, maximum, minimum to describe research variables, so that it is easily understood contextually by the reader (Ghozali, 2013). The results are as follows:

Table 1. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
GENDER	119	0,00	75,00	18,7395	18,83085
KI	119	25,00	100,00	59,6471	13,41741
KP	119	1,00	100,00	21,9160	18,46416
CSR	119	42,00	88,00	67,5126	12,32048

Source: Secondary data processed in 2021

##### Multiple regression analysis

Multiple regression analysis is used to determine the effect of independent variables on dependent variables. In this study, independent variables are Gender Board of Directors (GENDER), Proportion of Independent Board of Commissioners (KI), Public Ownership (KP) to dependent variables namely Corporate Social Responsibility Disclosure (CSR). The results of linear regression analysis can be seen in the following table:

Table 2. Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error				
	(Constant)	89,320	8,948		9,982	0,000
1	GENDER	0,118	0,052	0,180	2,278	0,025
	KI	-0,071	0,072	-0,077	-0,980	0,329
	KP	0,075	0,081	0,112	0,926	0,357

Source: Secondary data processed

Based on the results of the regression coefficient above, it can be made a model of multiple linear regression equations as follows:

$$CSR = 89,320 + 0,118 GENDER - 0,071 KI + 0,075 KP + e$$

### Determination Test Results (Adjusted R2)

Table 3. Determination Test Results (Adjusted R2)

Model	R Square	Adjusted R Square
1	0,293	0,268

Source: Secondary data processed.

Based on the results of the coefficient of determination obtained the value adjusted R Square of 0.268 or 26.8%. This value shows that independent variables namely gender directors, independent commissioners, and public ownership can explain the dependent variables of CSR disclosure by 26.8% and the remaining 73.2% explained by audit committee meeting variables, board size, and auditor reputation outside the regression model.

### Fit Model Test (Static Test F)

Table 4. Fit Model Test (Static Test F)

Model	F	Sig.
Regression	11,810	0,000 <sup>b</sup>

Source: Secondary data processed.

From the statistical value shows a significant result at  $\alpha = 0.05$  which is 0.000 means the sign value of  $< 0.05$ . This shows that the independent variables of Gender Board of Directors, Proportion of Independent Board of Commissioners, and Public Ownership model could be used to predict the dependent variables of Corporate Social Responsibility Disclosure.

### Individual Parameter Significance Test (Statistical Test t)

Table 5. Individual Parameter Significance Test (Statistical Test t)

Model	Unstandardized Coefficients			t	Sig.
	B	Std. Error	Beta		
	(Constant)	89,320	8,948	9,982	0,000
1	GENDER	0,118	0,052	0,180	0,025
	KI	-0,071	0,072	-0,077	0,329
	KP	0,075	0,081	0,112	0,926

Source: Secondary data processed.

## Discussion

### The Result Of The First Hypothesis Test

The results of the t-test showed a regression coefficient value of 0.118 with a positive direction and a significance value of  $0.025 < 0.05$ . This shows that the board of directors gender variables have a positive effect on the disclosure of corporate social responsibility. This is evidenced by the results obtained, namely t-value of  $2.278 > 1.65821$  then it can be concluded that the first hypothesis is **accepted**.

This result is evidenced by companies that have the representation of women in the board of commissioners and directors to disclose broader CSR information. The existence of women in corporate stewardship is related to the social responsibility of the company and management to be a good company and adhere to social norms and values. Resources Dependence Theory (RDT) which explains the role of councils in achieving CSR goals. To this end, companies must have the right mix of directors, especially directors who can bring a broader diversity of knowledge, skills, experience, expertise, and stakeholder ties and orientation that can help develop CSR strategies. The results of this study are in line with research conducted by (Indriyani & Sudaryati, 2020), Handajani (2014), (Isa & Muhammad, 2015), and (Matitaputty & Davianti, 2020) which found that the gender of directors positively influences corporate social responsibility disclosure.

### Second Hypothesis Test Result

The t-test results show a regression coefficient value of 0.071 with a negative direction and a significance value of  $0.329 > 0.05$ . This shows that the variable proportion of independent boards of commissioners has no effect on corporate social responsibility disclosure. This is evidenced by the results obtained by t-value of  $0.980 < 1.65821$  then it can be concluded that the second hypothesis was **rejected**.

This result is evidenced by the large number of independent board members has no effect on the level of corporate social responsibility (CSR) disclosure disclosed. Not in line with stakeholder theory that assumes that the existence of the company is determined by stakeholders. With a large number of board members will reduce the level of management in meeting the interests between principle and management against CSR disclosure (Indrawati, 2009). The results of this study are in line with research conducted by (Herizona & Yuliana, 2021), (Asiah & Muniruddin, 2018), (Ratnasari & Prastiwi, 2010), and (Santioso & Chandra, 2019) which states that the proportion of independent board of commissioners has no effect on corporate social responsibility disclosure.

### Third Hypothesis Test Result

The t-test results show a regression coefficient value of 0.075 with a positive direction and a significance value of  $0.357 > 0.05$ . This shows that the variable of public ownership has no effect on corporate social responsibility disclosure. This is evidenced by the results obtained by thitung of  $0.926 < 1.65821$  then it can be concluded that the third hypothesis was **rejected**.

This result is evidenced by the large public share ownership does not affect the breadth of disclosure of company information related to social responsibility. The average public share ownership in the sample company is still relatively small and still not included as a shareholder controller, the low composition causes public shareholders to have a weak influence on managerial decisions, including in CSR disclosure decisions The greater the composition of public owned

company shares, it can trigger widespread disclosure including disclosure of corporate social responsibility (Sumilat & Destriana, The results of this study are in line with research conducted by Rivandi (2020), (Kristi, 2012) and (Sumilat & Destriana, 2021) which states that public ownership has no effect on corporate social responsibility disclosure.

## 5. CONCLUSIONS AND SUGGESTIONS

Conclusions that can be taken from this study are as follows: the gender of directors has a positive effect on corporate social responsibility disclosure, while the proportion of independent board of commissioners and public ownership has no effect on corporate social responsibility disclosure. Limitations in this study are: this study only uses 3 independent variables, namely the gender of directors, the proportion of independent board of commissioners, and public ownership, there are still other factors that may affect the disclosure of corporate social responsibility. Based on the conclusions and limitations described above, researchers can provide advice for future research, namely (1) Retesting the gender influence of directors, the proportion of independent board of commissioners, public ownership and institutional ownership of corporate social responsibility disclosure by expanding the sample of several types of corporate sectors, (2) researchers further add other variables such as audit committee meetings, board size and Leverage.

## 6. REFERENCES

- Afifah, Adinda Nur; Dirgantari, Novi; Pratama, Bima Cinintya; Wibowo, Hardiyanto. (2022). SAKIP-BASED PUBLIC ACCOUNTABILITY FOR LOCAL GOVERNMENTS IN CENTRAL JAVA PROVINCE. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, Vol.6(4) pp. 1802-1820
- Akhmad, Darmawan; Fatmah, Bagis; Bima, Cinintya Pratama; Sentot, Imam Wahjono; Iwan, Fakhruddin. (2020). *Buku Referensi: Studi Kelayakan Bisnis.*, Vol.() pp. *Akuntansi Dan Manajemen*, 17(1), 35. *Akuntansi Multiparadigma*, 10(2), 295-307.
- Alfato Yusnar Kharismasyah, Bima Cinintya Pratama, Fatmah Bagis. (2018). JOB SATISFACTION AS A MEDIATOR OF JUSTICE TOWARDS ORGANIZATIONAL CITIZENSHIP BEHAVIOR. *BENEFIT: Jurnal Manajemen dan Bisnis*, Vol.2(2) pp.
- Alfato, Yusnar Kharismasyah; Bima, Cinintya Pratama. (2018). NORMATIVE COMMITMENT AS A MEDIATOR DISTRIBUTIVE JUSTICE AND PROCEDURAL JUSTICE TOWARDS ORGANIZATION CITIZENSHIP BEHAVIOUR. *Proceeding International Conference of Business, Accounting and Economy (ICBAE UMP 2018)*, Vol.() pp.
- Aligarh, Frank; Nugroho, Arif; Raharja, Bayu Sindhu; Pratama, Bima Cinintya; Wirayuda, Arya Wanda. (2021). Do Individual Factors, Religiosity Factors, and Demographic Factors Predict Intention to Pay Zakat?. *Al-Uqud: Journal of Islamic Economics*, Vol.5(1) pp. 151-165
- Amany, Ashilla Nadiya; Putri, Francinita; Pratama, Bima Cinintya. (2022). Risks of Cryptocurrency Investment from the Perspective of Sharia Economic Law. *Proceedings Series on Social Sciences & Humanities*, Vol.7() pp. 45505
- analysis on local duck farming in Central Java-Indonesia. *Journal of the Indonesian Tropical Animal Agriculture*, 45(3), 234-242.

- Anggraeni, N. (2020). Gender, Komisaris Independen, Ukuran Dewan, Komite Audit, dan Pengungkapan Tanggung Jawab Sosial Perusahaan. *E-Jurnal Akuntansi*, 30(7), 1827. <https://doi.org/10.24843/eja.2020.v30.i07.p16>
- Apriliana, Annisa Puji; Khasanah, Afriatun; Dianawati, Hesti; Firdaus, Zahra; Auliya, Helena Ali Tahara; Pratama, Bima Cinintya. (2023). Corporate Social Responsibility in the Indonesian Commercial Banks: The Role of Board of Director's Characteristics. *Proceeding Medan International Conference Economics and Business*, Vol.1() pp.
- Aranita, Hepy Dwi; Fakhrudin, Iwan; Pramono, Hadi; Pratama, Bima Cinintya. (2022). PENGARUH JENIS PRODUK PEMBIAYAAN DAN DANA PIHAK KETIGA TERHADAP PROFITABILITAS PADA BANK UMUM SYARIAH INDONESIA: THE INFLUENCE OF TYPES OF FINANCING PRODUCTS AND THIRD PARTY FUNDS ON PROFITABILITY IN INDONESIAN ISLAMIC BANK. *NISBAH: Jurnal Perbankan Syariah*, Vol.8(2) pp. 138-155
- Asiah, N., & Muniruddin, S. (2018). Kepemilikan Asing , Dan Dewan Komisaris Independen Terhadap Pengungkapan Corporate Social Responsibility ( Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 3(2), 265–275.
- Ayu Indriyani, D., & Sudaryati, E. (2020). Pengaruh Keragaman Gender Dewan, Industri dan Ukuran Perusahaan terhadap Donasi Corporate Social Responsibility. *E-Jurnal Akuntansi*, 30(8), 2009.
- Ayu, G., Wiwik, P., Putu, N., & Harta, S. (2013). *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE Fakultas Ekonomi dan Bisnis*
- Azzahra, Dwi Shafamega; Pratama, Bima Cinintya; Fakhrudin, Iwan; Mudjiyanti, Rina. (2022). Pengaruh Penerapan Green Accounting, Karakteristik Komite Audit, Diversitas Kebangsaan Direksi dan Gender Direksi Terhadap Pengungkapan Corporate Social Responsibility di Perbankan. *Jurnal Akuntansi dan Pajak*, Vol.22(2) pp. 1077-1090
- Azzahra, Fathin; Majid, M Shabri Abd; Ahmad, Amanj Mohamed; Setya, Vabila Ananta; Supriani, Indri; Fianto, Bayu Arie; Pratama, Bima Cinintya; Sasongko, Karin Maharani; Nurul, Maulida. (2020). Shirkah: *Journal of Economics and Business* Volume 5, No. 1, January-April 2020. , Vol.() pp.
- Bagis, Fatmah; Hartikasari, Annisa Ilma; Pratama, Bima Cinintya. (2018). DOES PROCEDURAL JUSTICE AND DISTRIBUTIVE JUSTICE MEDIATE THE EFFECT OF JOB SATISFACTION ON ORGANIZATIONAL COMMITMENT?: CASE STUDY OF EDUCATION INSTITUTION. *Derivatif: Jurnal Manajemen*, Vol.12(2) pp.
- Bagis, Fatmah; Pratama, Bima Cinintya; Darmawan, Akhmad; Ikhsani, Mastur Mujib. (2020). Effect Of Compensation On Employee Performance Through Spirit of Work As a Variabel Of Mediation. Case Study in Employees Of Islamic Education Institution.. *Jurnal Ilmiah Ekonomi Islam*, Vol.6(2) pp. 259-262
- Bagis, Fatmah; Pratama, Bima Cinintya; Ikhsani, Mastur Mujib; Darmawan, Akhmad. (2020). IbM Strategi Peningkatan Pendapatan Masyarakat Melalui Program Diversifikasi Produk dan Digital Marketing pada Anggota Aisyiyah Ranting Bojanegara Kecamatan Sigaluh Kabupaten Banjarnegara. *Budimas: Jurnal Pengabdian Masyarakat*, Vol.2(1) pp.

- Bagis, Fatmah; Pratama, Bima Cinintya; Kharismasyah, Alfato Yusnar. (2019). Pengaruh Disiplin Kerja, Komitmen Organisasi dan Kepuasan Kerja Terhadap Kinerja Karyawan Studi Kasus Institusi Pendidikan. *DERIVATIF: Jurnal Manajemen*, Vol.13(2) pp.
- Bagis, Fatmah; Pratama, Bima. (2020). The Effect of Leadership, Reward And Punishment on Employee Performance (Case Study Sambil Layah Corporation Purwokerto). *Proceedings of the 2nd International Conference of Business, Accounting and Economics, ICBAE 2020, 5-6 August 2020, Purwokerto, Indonesia, Vol.()* pp.
- Bestari, Dwita Indah; Pratama, Bima Cinintya; Fitriati, Azmi; Mudjiyanti, Rina. (2023). Corporate Social Responsibility in Indonesian Banking: The Role of Intellectual Capital and Board Diversity. *Jurnal Akuntansi dan Pajak*, Vol.23(2) pp.
- Bestari, Dwita Indah; Widiyastuti, Diana; Prasasti, Lili; Pratama, Bima Cinintya. (2022). PENGARUH INTELLECTUAL CAPITAL DAN KEPEMILIKAN PUBLIK TERHADAP CORPORATE SOCIAL RESPONSIBILITY. *Derivatif: Jurnal Manajemen*, Vol.16(2) pp. 223-233
- Bima Cinintya Pratama, Maulida Nurul Innayah, Akhmad Darmawan, Naelati Tubastuvi, Nur Isna Inayati. (2020). *Corporate Governance: Teori, Perspektif, dan Praktik.* , Vol.() pp.
- Bima Cinintya, Pratama. (2023). The social performance of Islamic banks in Indonesia and Malaysia: The role of intellectual capital and shariah supervisory boards. , Vol.() pp.
- Bima, Cinintya Pratama; Maulida, Nurul Innayah; Akhmad, Darmawan; Naelati, Tubastuvi; Nur, Isna Inayati. (2020). *CORPORATE GOVERNANCE Teori, Perspektif, dan Praktik.* , Vol.() pp.
- Bima, Cinintya Pratama. (2018). *Programme Book International Conference of Business, Accounting and Economy (1st ICBAE UMP 2018).* , Vol.() pp.
- Darmawan, A; Fatmah, B; Bima, C; Sentot, I; Iwan, F. (2020). *Studi Kelayakan Bisnis.* , Vol.() pp.
- Darmawan, Akhmad; Al Fayed, YT; Bagis, Fatmah; Pratama, Bima Cinintya. (2020). Pengaruh Profitabilitas, Likuiditas, Leverage, Umur Obligasi Dan Ukuran Perusahaan, Vol.() pp.
- Darmawan, Akhmad; Al Fayed, Yudith Foran; Bagis, Fatmah; Pratama, Bima Cinintya. (2020). Pengaruh profitabilitas, likuiditas, leverage, umur obligasi dan ukuran perusahaan terhadap peringkat obligasi pada sektor keuangan yang terdapat di bea tahun 2015-2018. *DERIVATIF: Jurnal Manajemen*, Vol.14(1) pp.
- Darmawan, Akhmad; Pratama, Bima Cinintya; Bagis, Fatmah; Ikhsani, Mastur Mujib. (2023). PENGUATAN PEREKONOMIAN PENGHASIL GULA MERAH KELAPA MELALUI PENGELOLAAN MANAJEMEN DAN PENGEMBANGAN USAHA DI DESA PAGERAJI KEC. CILONGOK KAB. BANYUMAS. *Jurnal Inovasi dan Pengabdian Kepada Masyarakat*, Vol.3(1) pp.
- Darmawan, Akhmad; Pratama, Bima Cinintya; Rismawati, Chichi Dwi. (2021). Antecedent Kebijakan Dividen Sektor Keuangan yang Terdaftar di BEI. *Jurnal Ilmiah Akuntansi Dan Keuangan*, Vol.10(1) pp. 20-33
- Darmawan, Akhmad; Pratama, Bima; Aryoko, Yudhistira; Vistyan, Dinda. (2020). The effect of profitability, debt policy, and liquidity on corporate values with dividend policy as moderating variables. *Proceedings of the 2nd International Conference of Business, Accounting and Economics, ICBAE 2020, 5-6 August 2020, Purwokerto, Indonesia, Vol.()* pp.

- Darmawan, Akhmad; Rimbawan, Bagas Akbar Dwi Pangestu; Rahmawati, Dwi Vina; Pratama, Bima Cinintya. (2020). Pengaruh Profitabilitas, Leverage, Dan Kualitas Audit Terhadap Tax Avoidance (Studi Pada Perusahaan Perbankan Yang Terdaftar Di Bei Tahun 2017-2019). *RJABM (Research Journal of Accounting and Business Management)*, Vol.4(2) pp. 116-124
- Dharmawan Krisna, A., & Suhardianto, N. (2016). Faktor-Faktor yang Mempengaruhi Pengungkapan Tanggung Jawab Sosial. *Jurnal Akuntansi Dan Keuangan*, 18(2), 119–127. <https://doi.org/10.9744/jak.18.2.119-128>
- Dwitarani, Annafi Nur; Pratama, Bima Cinintya; Fakhruddin, Iwan; Wibowo, Hardiyanto. (2022). CORPORATE SOCIAL RESPONSIBILITY IN BANKING IN INDONESIA: THE ROLE OF INTELLECTUAL CAPITAL AND CHARACTERISTICS OF THE BOARD OF COMMISSIONERS. *Juremi: Jurnal Riset Ekonomi*, Vol.2(4) pp. 479-490
- Dwiyanti, Indah Rizqi; Pratama, Bima Cinintya; Dirgantari, Novi; Winarni, Dwi. (2022). THE EFFECT OF INTELLECTUAL CAPITAL, DIRECTOR'S EDUCATIONAL BACKGROUND, ISLAMIC SOCIAL REPORTING, AND FIRM SIZE ON THE PERFORMANCE OF SHARIA MAQASHID. *Jurnal Ilmiah Ekonomi Islam*, Vol.8(3) pp. 3823-3834
- ES, Yugi Maheswari; Fakhruddin, Iwan; Fitriati, Azmi; Pratama, Bima Cinintya. (2021). Pengaruh Dewan Direksi, Dewan Komisaris Independen. Kepemilikan Manajerial, Kepemilikan Institusional, Dan Dewan Pengawas Syariah Terhadap No Performing Financing (Studi Kasus Pada Bank Umum Syariah Yang Terdaftar Di OJK Periode 2015-2019). *Ratio: Reviu Akuntansi Kontemporer Indonesia*, Vol.2(2) pp. 111-124
- Esita, Prita; Faisal, Muhammad; Innayah, Maulida Nurul; Wirnani, Dwi; Pratama, Bima Cinintya. (2020). Impact of Institutional Ownership and Compensation on Investment Efficiency. , Vol.( ) pp.
- Faiz, Deva Nailul; Pratama, Bima Cinintya; Dirgantari, Novi; Hapsari, Ira. (2023). The Influence of Intellectual Capital and Personal Growth on Organizational Performance in Micro, Small and Medium Enterprises. *Jurnal Akuntansi Keuangan dan Bisnis*, Vol.16(2) pp.
- Farida, D. N. (2019). Pengaruh Diversitas Gender Terhadap Pengungkapan Sustainability Development Goals. *Jurnal Akuntansi Indonesia*, 8(2), 89. <https://doi.org/10.30659/jai.8.2.89-107>
- Fatah, Adhitia Nur; Pratama, Bima Cinintya; Fitriati, Azmi; Hapsari, Ira. (2022). Pengaruh Intellectual Capital dan Karakteristik Dewan Pengawas Syariah Terhadap Kinerja Sosial Pada Perbankan Syariah. *Jurnal Ilmiah Ekonomi Islam*, Vol.8(1) pp. 730-739
- Fatima, A. H. A., Abdullah, N., & Sulaiman, M. (2015). Environmental disclosure quality: Examining the impact of the stock exchange of Malaysia's listing requirements. *Social Responsibility Journal*, 11(4), 904–922. <https://doi.org/10.1108/SRJ-03-2014-0041>
- Felani, Herman; Wahyuni, Sri; Pratama, Bima Cinintya. (2020). The analysis effect of Islamicity performance index on the financial performance of sharia commercial banks in Indonesia. *Journal of Economics Research and Social Sciences*, Vol.4(2) pp. 129-139
- Felia, Oktafiani; Adhitia, Nur Fatah; Bima, Cinintya Pratama; Maulida, Nurul Innayah. (2020). Do Intellectual Capital and Corporate Governance Matters On Firm Financial

- Performance?. PROCEEDING THE 2nd INTERNATIONAL CONFERENCE OF BUSINESS, ACCOUNTING AND ECONOMICS (The 2nd ICBAE 2020), Vol.() pp.
- Fitriati, A., Pratama, B., Tubastuvi, N., & Anggoro, S. (2020). Study of Delone-Mclean information system success model: the relationship between system quality and information quality. *Journal of Theoretical and Applied Information Technology*, 98(03), 477-487.
- Fitriati, Azmi; Ardiani, Clarisa; Pramono, Hadi; Pratama, Bima; Mudjiyanti, Rina. (2022). Investigating The Determinants of Mobile Banking Usage. Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia, Vol.() pp.
- Frederick. (2010). Corporate Social Responsibility & Ethics Corporate Social Responsibility & Ethics. *IBusiness*, 06(03), 1–103.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program SPSS 23*. (Ketujuh). Badan Penerbit Universitas Diponegoro.
- Global Reporting Initiative. (2016). Pedoman Pelaporan Keberlanjutan G4: PrinsipPrinsip Pelaporan dan Pengungkapan Standar. *Global Reporting Initiative*, 1–92.
- 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>
- Handayani, Erna; Astuti, Herni Justiana; Darmawan, Akhmad; Pratama, Bima Cinintya. (2021). Emotional branding moderation on marketing mix selection of college in the Covid-19 pandemic period. *International Journal of Research in Business and Social Science* (2147-4478), Vol.10(4) pp. 375-382
- Hariyanto, Eko; Darmawan, Akhmad; Pratama, Bima Cinintya. (2019). Metode Penelitian (Metode Pengambilan Sampel Penelitian Survey). , Vol.() pp.
- Herizona, B. S., & Yuliana, I. (2021). Pengaruh Ukuran Dewan Komisaris, Independensi Dewan Komisaris, dan Komite Audit terhadap Corporate Social Responsibility Disclosure dengan Profitabilitas sebagai Variabel Moderasi. *Jurnal Manajemen Dan Keuangan*, 10(1), 108–128.
- Hidayah, Arini; Bagis, Fatmah; Ikhsani, Mastur Mujib; Darmawan, Akhmad; Pratama, Bima Cinintya; Innayah, Maulida Nurul. (2021). Peningkatan Kompetensi UMKM dalam Pengembangan Usaha Berbasis Business Plan Bagi UMKM Anggota Pimpinan Cabang Aisyiyah Purwokerto Selatan. *BUDIMAS: JURNAL PENGABDIAN MASYARAKAT*, Vol.3(2) pp. 276-281
- Hidayati, A. F. (2018). *Pengaruh Corporate Governance terhadap Corporate Social Disclosure pada Sektor Perbankan Konvensional di Indonesia Tahun 2013-2017*. 06(2), 193–210.
- Hijriah, A. (2019). Pengungkapan Corporate Social Responsibility. *Jurnal*
- Hoerunisa, Nadila; Karbaila, Felicity Zahro Tunisa; Pratama, Bima Cinintya; Annisa, Salsa Rizky Dwi; Ismail, Aji Fajar. (2023). PENGARUH KOMITE AUDIT DAN INTELLECTUAL CAPITAL TERHADAP KINERJA MAQASHID SYARIAH. *Derivatif: Jurnal Manajemen*, Vol.17(1) pp. 50-63
- <https://doi.org/10.24843/eja.2020.v30.i08.p09>
- <https://doi.org/10.31106/jema.v17i1.3612>
- <https://doi.org/10.33059/jmk.v10i1.2935>
- <https://doi.org/10.33395/owner.v4i1.201>
- <https://jamal.ub.ac.id/index.php/jamal/article/view/1131>

- Inayati, Nur Isna; Pratama, Bima. (2021). The Contribution of Company Size, Leverage, and KAP Size on the Audit Quality of Manufacturer Company. *Prosiding International Conference on Sustainable Innovation (ICoSI)*, Vol.1(2) pp.
- Innayah, M. N., Pratama, B. C., & Hanafi, M. M. (2020). The effect of intellectual capital
- Innayah, M. N., Pratama, B. C., & Tubastuvi, N. (2021). Board Diversity and Its Effects on
- Innayah, Maulida Nurul; Arofah, Rifka Utami; Pratama, Bima Cinintya. (2023). Does Social Responsibility Affect Performance of Islamic Bank in Indonesia? The Role of Board Diversity. *Management Analysis Journal*, Vol.12(2) pp. 232-241
- Innayah, Maulida Nurul; Fuad, Muhammad; Pratama, Bima Cinintya. (2021). Intellectual Capital and Firm Performance: The Role of Women Directors. *Jurnal Akuntansi dan Pajak*, Vol.22(1) pp. 142-150
- Innayah, Maulida Nurul; Pratama, Bima Cinintya. (2019). Tantangan dan Kesempatan Wanita dalam Lingkungan Kerja. *DERIVATIF: Jurnal Manajemen*, Vol.13(2) pp.
- Innayah, Maulida Nurul; Pratama, Bima Cinintya. (2022). Political Connection and Board Characteristic's effect on Financial Performance: Evidence from Indonesian Banking Firm. *ICBAE 2022: Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia*, Vol.( ) pp. 230
- Innayah, Maulida Nurul; Wibowo, Hardiyanto; Mukarromah, Safitri; Pratama, Bima Cinintya. (2022). Political Connection and Performance in Indonesian Banking Firms: The Role of Board Gender Diversity. , Vol.( ) pp.
- Innayah, Maulida; Pratama, Bima; Darmawan, Akhmad; Winarni, Dwi; Esita, Prita. (2020). Does Woman Director Matters in Performance and Risk? A Study in ASEAN Banking Firms. *Proceedings of the 2nd International Conference of Business, Accounting and Economics, ICBAE 2020, 5-6 August 2020, Purwokerto, Indonesia*, Vol.( ) pp.
- Is moyowati, I., Pratama, B. C., & Innayah, M. N. (2020). Performative and economic
- Karbaila, Felicity Zahro Tunisa; Pratama, Bima Cinintya; Fakhruddin, Iwan; Pandansari, Tiara. (2022). Maqashid shariah performance on Indonesian Islamic banking: the role of intellectual capital and shariah supervisory board reputation and tenure. *Jurnal Ilmiah Ekonomi Islam*, Vol.8(3) pp. 3813-3822
- Karima, N., Manajerial, P. K., Institusional, K., Tanggung, P., & Sosial, J. (2005).
- Kharismasyah, Alfato Yusnar; Pratama, Bima Cinintya; Bagus, Fatmah. (2017). Job Satisfaction As A Mediator of Justice Towards Organizational Citizenship Behavior. *Benefit: Jurnal Manajemen dan Bisnis*, Vol.2(2) pp. 125-135
- Khasanah, Afriatun; Inayati, Nur Isna; Fakhruddin, Iwan; Pratama, Bima Cinintya. (2023). Influence of Board Directors, Independent Commissioners, Audit Committee on CSR. *Jurnal Akuntansi Keuangan dan Bisnis*, Vol.16(2) pp.
- Khoerunisa, Nadila; Pratama, Bima Cinintya; Fitriati, Azmi; Hartikasari, Annisa Ilma. (2023). The Influence of Intellectual Capital and Characteristics of the Sharia Supervisory Board on the Performance of Islamic Maqashid. *Jurnal Ekonomi dan Bisnis Digital*, Vol.2(1) pp. 207-228
- Kristi, A. A. (2012). Faktor-Faktor Yang Mempengaruhi Pengungkapan CSR Pada Perusahaan Publik. *Jurnal Akuntansi Brawijaya*, 1-27.

- Kusbandiyah, Ani; Fakhruddin, Iwan; Pratama, Bima Cinintya; Setyono, Didi. (2022). Differences In Tax Avoidance Behavior Before And During Covid 19 In Non Cyclical Customer Companies On The Indonesia Stock Exchange. ICBAE 2022: Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia, Vol.() pp. 269
- Kusbandiyah, Ani; Purnadi, Purnadi; Pratama, Bima Cinintya. (2022). DAMPAK PENERAPAN E-SYSTEM PERPAJAKAN TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK ORANG PRIBADI PADA KANTOR PELAYANAN PAJAK (KPP) PRATAMA PURWOKERTO. *Jurnal Akuntansi dan Pajak*, Vol.22(2) pp. 1104-1121
- Lutfitasari, Sindi; Pratama, Bima Cinintya. (2019). ANALYSIS OF INDONESIA'S ECONOMY PREPARATION IN FACING ICT MASTERPLAN 2020. , Vol.() pp.
- Matitaputty, J. S., & Davianti, A. (2020). Does broad gender diversity affect corporate social responsibility disclosures? *JEMA: Jurnal Ilmiah Bidang*
- Meilani, Astian Yosi; Azizah, Siti Nur; Pramono, Hadi; Pratama, Bima Cinintya. (2021). The Effect Of Ownership Structure On The Performance Of Intellectual Capital. *Jurnal Akademi Akuntansi*, Vol.4(2) pp. 229-245
- Meliawati, Desy; Dirgantari, Novi; Hariyanto, Eko; Pratama, Bima Cinintya. (2022). THE EFFECT OF REVENUE ON CAPITAL EXPENDITURE, INFRASTRUCTURE FINANCING, GOVERNMENT ACCOUNTABILITY PERFORMANCE SYSTEM AND BUDGET REFOCUSING IN CENTRAL JAVA PROVINCE DURING PANDEMIC. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, Vol.6(4) pp. 1779-1794
- Meylani, Enjang; Wahyuni, Sri; Pramono, Hadi; Pratama, Bima Cinintya. (2022). FAKTOR PENENTU KINERJA KEUANGAN PERUSAHAAN DI MASA PANDEMI COVID-19. *Juremi: Jurnal Riset Ekonomi*, Vol.2(4) pp. 553-566
- Muharromi, Ganut; Santoso, Slamet Eko Budi; Santoso, Suryo Budi; Pratama, Bima Cinintya. (2021). Pengaruh Kebijakan Hutang, Arus Kas Bebas, Likuiditas Dan Pertumbuhan Penjualan Terhadap Kinerja Keuangan (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2019). *Ratio: Reviu Akuntansi Kontemporer Indonesia*, Vol.2(1) pp. 36-50
- Naelati, Tubastuvi; Bima, Cinintya Pratama. (2020). Competition and Net-Profit-and-Loss Sharing Margin in Indonesia Islamic Microfinance Institutions. *Similarity*, Vol.() pp.
- Naila Karima Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, dan Kepemilikan Asing terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan 219. 219–230.
- Ngabdillah, Fahmi Rochmat; Pratama, Bima Cinintya; Dirgantari, Novi; Wibowo, Hardiyanto. (2022). PENGARUH KONEKSI POLITIK, KOMISARIS INDEPENDEN, KUALITAS AUDIT DAN KOMITE AUDIT TERHADAP TAX AVOIDANCE. *Derivatif: Jurnal Manajemen*, Vol.16(1) pp. 42370
- Nilasari, E. (2015). Pengaruh Profitabilitas, Kepemilikan Institusional, Kepemilikan Asing Dan Size Terhadap CSR Disclosure Perusahaan Tambang (Mining Sector) Yang Melakukan Listing Di Bursa Efek Indonesia Tahun 2010-2012. *Scientific Work Documents*, 3, 5–6.
- Noviani, K., Yuniarta, G. A., & Wahyuni, M. A. (2017). *Corporate Social Responsibility Terdaftar Di Bursa Efek*. 1(2).
- Nugroho, Andes Akbar; Pratama, Bima Cinintya; Fakhruddin, Iwan; Wibowo, Hardiyanto. (2022). Islamic governance, sharia supervisory board, environmental performance, and

- Islamic social reporting: Evidence from Indonesia. *JIFA (Journal of Islamic Finance and Accounting)*, Vol.5(1) pp. 416-40
- Nurdiana, & Basar, N. F. (2020). Pengaruh kepemilikan publik terhadap pengungkapan corporate social responsibility pada perusahaan perbankan yang terdaftar di bursa efek Indonesia. *Jurnal Economix*, 8(1), 71–82.
- Nurfrianto, A. F., & Perusahaan, U. (2014). Pengaruh Karakteristik Perusahaan Terhadap Environmental Disclosure. *None*, 3(3), 188–198.
- Oktafiani, Felia; Fatah, Adhitia Nur; Pratama, Bima Cinintya; Innayah, MN. (2020). Do Intellectual Capital and Corporate Governance Matters On Firm Financial Performance. *Proceedings The 2nd International Conference of Business, Accounting and Economics "Economics Strength, Entrepreneurship, and Hospitality for Infinite Creativity Towards Sustainable Development Goals (SDGs), Vol.()* pp. 47-56
- Oktafiani, Felia; Pratama, Bima Cinintya; Fitriati, Azmi; Pandansari, Tiara. (2022). Kinerja Sosial Perbankan Syariah Di Indonesia: Peran Intellectual Capital, Sharia Compliance, Dan Dewan Pengawas Syariah. *Jurnal Akademi Akuntansi*, Vol.5(2) pp. 176-195
- Pare, Y. K., Sondakh, J. J., & Morasa, J. (2017). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Perbankan Konvensional di Indonesia. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 8(2), 317–329. <https://doi.org/10.35800/jjs.v8i2.18631>
- Performance and Risk: A Study in Banking Firms in Indonesia. *Journal of Accounting and Investment*, 22(1), 206-220.
- Pijoh, Dhea Vania Dominique; Noor, Arbi Arsi Ave; Muawanah, Isfi Arininiswah; Prasetyanto, Aditya; Pratama, Bima Cinintya. (2022). The Effect of Diversity of Board of Directors and Environmental Performance on Corporate Social Responsibility (Empirical Study of Companies Registered at the Ministry of Environment in 2020). *Proceedings Series on Social Sciences & Humanities*, Vol.7() pp. 32-41
- Pijoh, Dhea Vania Dominique; Pratama, Bima Cinintya; Pramono, Hadi; Hapsari, Ira. (2022). Risk Disclosure in Indonesian Banking: The Role of Board of Directors and Institutional Ownership. *Jurnal Ekonomi dan Bisnis Digital*, Vol.1(4) pp. 347-366
- Pijoh, Dhea Vania Dominique; Pratama, Bima Cinintya; Pramono, Hadi; Hapsari, Ira. (2022). Does Institutional Ownership Moderate the Relationship Between the Board of Directors and Risk Disclosure?. *Jurnal Akademi Akuntansi*, Vol.5(4) pp. 547-564
- Prasetyo, W. P. (2018). *Faktor-Faktor yang Mempengaruhi Corporate Social Responsibility Disclosure*. 6(1), 63–79.
- Pratama, A. N. A. (2018). Determinan Pengungkapan Islamic Perbankan Syariah Dengan Komisaris Independen Sebagai Social Reporting (Isr ) Pada Variabel Moderating.
- Pratama, B. C., & Innayah, M. N. (2019, November). Livestock and Animal Specialities Company in ASEAN: Intellectual Capitals and Performances. In *IOP Conference Series: Earth and Environmental Science* (Vol. 372, No. 1, p. 012014). IOP Publishing.
- Pratama, B. C., & Innayah, M. N. (2021). Can family ownership strengthen the relationship between intellectual capital and performance in ASEAN high-tech firms?. *International Journal of Business and Society*, 22(3), 1102-1122.

- Pratama, B. C., & Wibowo, H. (2017). *Family Ownership and the Entrenchment Effect on Intellectual Capital Utilization: A Study of High-Technology Companies in Indonesia Dealing with the ASEAN Economic Community (AEC)*. Muhammadiyah University Yogyakarta.
- Pratama, B. C., Kamaluddin, A., & Saad, S. (2022). Social performance of Islamic banks in South-East Asia: is intellectual capital and sharia supervisory boards matters?. *Quality-Access to Success*, 23(186).
- Pratama, B. C., Putri, I., & Innayah, M. N. (2020). The Effect Of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Independent Board Of Commissioners, Board Of Director And Audit Committee Towards Firm Value. *Jurnal Manajemen Dan Keuangan*, 9(1), 60–72. <https://doi.org/10.33059/jmk.v9i1.2196>
- Pratama, B. C., Sasongko, K. M., & Innayah, M. N. (2020). Sharia Firm Value: The Role of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, and Intellectual Capital. *Shirkah: Journal of Economics and Business*, 5(1), 101-124.
- Pratama, B. C., Wibowo, H., & Innayah, M. N. (2019). Intellectual capital and firm performance in ASEAN: The role of research and development. *Journal of Accounting and Investment*, 20(3), 236-250.
- Pratama, Bima Cinintya; Ahmad, Zulfikar Ali; Innayah, Maulida Nurul. (2018). Obedience Pressure, Professional Ethics, Attitude of Skepticism and Independence Towards Audit Judgment. *Journal of Accounting Science*, Vol.2(2) pp. 141-149
- Pratama, Bima Cinintya; Ahmad, Zulfikar Ali; Innayah, Maulida Nurul. (2018). Obedience Pressure, Professional Ethics, Attitude of Skepticism and Independence Towards Audit Judgment. , Vol.() pp.
- Pratama, Bima Cinintya; Bagis, Fatmah; Retnaningrum, Maharani; Innayah, Maulida Nurul. (2019). Peningkatan Kompetensi Usaha Mikro Kecil dan Menengah (UMKM) Berbasis Analisa Studi Kelayakan Bisnis. *Berdikari: Jurnal Inovasi dan Penerapan Ipteks*, Vol.7(2) pp. 107-111
- Pratama, Bima Cinintya; Bagis, Fatmah; Wibowo, Hardiyanto; Innayah, Maulida Nurul. (2020). Strategi penguatan perekonomian masyarakat melalui pelatihan pembuatan Tepung Ganyong Merah (TEGAME) berbasis kearifan lokal. *Jurnal Agribisnis*, Vol.22(1) pp. 117-124
- Pratama, Bima Cinintya; Darmawan, Akhmad; Innayah, Maulida Nurul. (2020). Covid-19 impact on MSME Business Operations around Banyumas Regency: Overview, Problems, and Suggestions. *ICBAE*, Vol.() pp.
- Pratama, Bima Cinintya; Innayah, Maulida Nurul; Darmawan, Akhmad. (2021). Pendampingan Umkm Dan Pedagang Kaki Lima (Pkl) Terdampak Pandemi Covid-19 Di Area Kampus Universitas Muhammadiyah Purwokerto Dalam Menjalankan Contactless Business. *BUDIMAS: JURNAL PENGABDIAN MASYARAKAT*, Vol.3(1) pp. 116-122
- Pratama, Bima Cinintya; Innayah, Maulida Nurul; Darmawan, Akhmad. (2019). THE EFFECT OF INTELLECTUAL CAPITAL TOWARDS FIRM FINANCIAL PERFORMANCE: STUDY IN HIGH-TECH FIRMS IN INDONESIA AND MALAYSIA. *ASEAN YOUTH CONFERENCE*, Vol.() pp.
- Pratama, Bima Cinintya; Innayah, Maulida Nurul; Furqon, Miftahul. (2023). Improving MSMEs' Networking through Digital Marketing: The Role of Copywriting. *Indonesian Journal of Business Analytics*, Vol.3(3) pp. 673-680

- Pratama, Bima Cinintya; Innayah, Maulida Nurul. (2019). ANALYSIS OF FACTORS AFFECTING AUDITOR'S JUDGEMENTS: STUDY OF PUBLIC ACCOUNTING FIRM AUDITORS IN YOGYAKARTA. InFestasi, Vol.15(1) pp. 44835
- Pratama, Bima Cinintya; Innayah, Maulida Nurul. (2019). Growth, Competition, and Efficiency towards Net-Profit-and-Loss Sharing Margin: Study of Indonesian Islamic Microfinance Institutions. Journal of Islamic Economics Lariba, Vol.() pp.
- Pratama, Bima Cinintya; Innayah, Maulida Nurul. (2019). Intellectual capital and firm performance: The role of institutional and family ownership. Benefit: Jurnal Manajemen dan Bisnis, Vol.4(2) pp. 140-150
- Pratama, Bima Cinintya; Kamaluddin, Amrizah; Saad, Shukriah; Innayah, Maulida Nurul. (2022). Intellectual Capitals and Performances of Malaysian Islamic Banks. ICBAE 2022: Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia, Vol.() pp. 306
- Pratama, Bima Cinintya; Kamaluddin, Amrizah; Saad, Shukriah. (2022). Social Performance of Indonesian Islamic Banks: The Role of Board of Directors. , Vol.() pp.
- PRATAMA, BIMA CININTYA; KAMALUDDIN, AMRIZAH; SAAD, SHUKRIAH. (2022). Intellectual Capital and Social Performance of Islamic Banks in Indonesia and Malaysia: The Moderating Role of Sharia Supervisory Boards.. Asian Journal of Accounting & Governance, Vol.18() pp.
- Pratama, Bima Cinintya; Kamaluddin, Amrizah; Saad, Shukriah. (2021). The effect of intellectual capital and shariah supervisory boards on social performance of Islamic banks. Journal of Emerging Economies and Islamic Research, Vol.9(3) pp. 117–131-117–131
- Pratama, Bima Cinintya; Makhrus, Makhrus; Innayah, Maulida Nurul. (2023). The Role of Intellectual Capital to Fill the Missing Link in The Relationship Between Social Responsibility and Islamic Banking Performance in Indonesia. MAKSIMUM, Vol.13(2) pp. 114-126
- Pratama, Bima Cinintya; Makhrus; Innayah, Maulida Nurul. (2022). Intellectual Capital and Social Performance of Indonesian Islamic Banks: The Role of Sharia Supervisory Boards Monitoring Activities. International Journal of Academic Research in Business and Social Sciences, Vol.12(5) pp. 146-156
- Pratama, Bima Cinintya; Setiawiani, Inta Gina; Fatimah, Siti; Felani, Herman. (2017). Penerapan praktek dan teori akuntansi syariah berdasarkan prinsip syariah. Akuisisi: Jurnal Akuntansi, Vol.13(2) pp.
- Pratama, Bima Cinintya; Setyadi, Edi Joko; Innayah, Maulida Nurul. (2021). Intellectual capital and firm financial performance in Asean: The role of dynamic capability. International Journal of Academic Research in Accounting Finance and Management Sciences, Vol.11(3) pp. 256-270
- Pratama, Bima Cinintya; Wibowo, Hardiyanto; Inayati, Nur Isna. (2018). Is the Degree of Competition Weaken the Impact of Growth Towards Net-Profit-and-Loss Sharing Margin?: Study of Indonesian Islamic Microfinance Institutions. Advanced Science Letters, Vol.24(1) pp. 133-137

- Pratama, Bima Cinintya; Wibowo, Hardiyanto; Innayah, Maulida Nurul; Bagis, Fatmah. (2020). Intellectual capital utilization and intellectual capital growth in improving current and future financial performance in Asean in the era of Asean economic community. *Jurnal Akuntansi dan Pajak*, Vol.21(1) pp.
- Pratama, Bima Cinintya. (2016). The Impact of Intellectual Capital of Indonesian's High-Tech Company on Firm's Financial and Market Performance. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, Vol.6(4) pp. 73-81
- Pratama, Bima Cinintya. (2018). Auditor Independency as antecedents of Ethical Perception on Auditor Judgment: Study of Public Accounting Firm Auditors. *Kompartemen: Jurnal Ilmiah Akuntansi*, Vol.16(1) pp.
- Pratama, Bima Cinintya. (2018). Family Ownership Role in Strengthening the Relationship Between Intellectual Capital and Financial Performance: Research in High-Tech Firms in Indonesia and Philippines. *Advances in Social Science, Education and Humanities Research: Proceedings of the 5th International Conference on Community Development (AMCA 2018)*, Vol.231(Atlantis Press) pp. 326-329
- Pratama, Bima Cinintya. (2019). dkk. 2019. Peningkatan Kompetensi Usaha Mikro, Kecil, dan Menengah (UMKM) Berbasis Analisa Studi Kelayakan Bisnis. *Jurnal BERDIKARI*, Vol.7(2) pp.
- Pratama, Bima; Innayah, Maulida; Esita, Prita; Winarni, Dwi; Setyawan, Anggi. (2020). Intellectual Capital and Financial Performance of English Football Club. *Proceedings of the 2nd International Conference of Business, Accounting and Economics, ICBAE 2020, 5-6 August 2020, Purwokerto, Indonesia*, Vol.() pp.
- PRATAMA, BIMA. (2022). FAKTOR-FAKTOR YANG MEMPENGARUHI KEPUASAN PASIEN DALAM PELAYANAN KESEHATAN DASAR DI PUSKESMAS TANGKEH KECAMATAN WOYLA TIMUR KABUPATEN ACEH BARAT. , Vol.() pp.
- Pratiwi, A., Nurulrahmatia, N., & Muniarty, P. (2020). Pengaruh Corporate Social Responsibility (CSR) Terhadap Profitabilitas Pada Perusahaan Perbankan
- Primadani, Ninda Ayu; Wahyuni, Sri; Setyadi, Edi Joko; Pratama, Bima Cinintya. (2022). The Influence of Institutional Ownership, Proportion of Independent Commissioners, Gender of Female Board of Directors, and Company Size on Company Financial Performance. *Asian Journal of Management Analytics*, Vol.2(1) pp. 13-28
- Purbojati, Rizki Dwi; Pratama, Bima Cinintya. (2017). Micro Small Medium Enterprise as a Media to Optimize Tourism Resources (Case Study in Kubangkangkung Resevior, Cilacap, Central Java, Indonesia). *INTERNATIONAL CONFERENCE ON MANAGEMENT SCIENCES 2017, Universitas Muhammadiyah Yogyakarta*, Vol.() pp.
- Purnomo, Dyah Anggraeni; Mudjiyanti, Rina; Hariyanto, Eko; Pratama, Bima Cinintya. (2021). Pengaruh Dewan Direksi, Dewan Komisaris, Kepemilikan Publik Dan Kepemilikan Institusional Terhadap Kinerja Perusahaan (Studi Pada Perusahaan Bumh Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020). *Ratio: Reviu Akuntansi Kontemporer Indonesia*, Vol.2(2) pp. 82-91
- Putri, Lingsir India Anteng Tunggil; Pratama, Bima Cinintya. (2020). PENGARUH UKURAN PERUSAHAAN, LEVERAGE, KOMISARIS INDEPENDEN DAN KONSENTRASI KEPEMILIKAN TERHADAP PENGUNGKAPAN MODAL INTELEKTUAL. , Vol.() pp.

- Putri, Lingsir India Anteng Tunggil. (2019). PENGARUH UKURAN PERUSAHAAN, LEVERAGE, KOMISARIS INDEPENDEN DAN KONSENTRASI KEPEMILIKAN TERHADAP PENGUNGKAPAN MODAL INTELEKTUAL (Studi Empiris Pada Perusahaan Sektor Keuangan Yang Listing di Bursa Efek Indonesia Tahun 2016-2017). , Vol.( ) pp.
- Putri, Tiara Meilan; Pratama, Bima Cinintya; Dirgantari, Novi; Hartikasari, Annisa Ilma. (2023). Innovation capability of MSMEs: do social capital, technological capital, customer capital, and social media networking matters?. *Jurnal Mantik*, Vol.7(3) pp. 1990-2002
- Qiu, Y., & Trojanowski, G. (2016). Board Attributes , Corporate Social Responsibility Strategy , and Corporate Environmental and Social Performance. *Forthcoming in the Journal of Business Ethics* (DOI: 10.1007/S10551-014-2460-9), 1–48.
- Rahayu, Faza Lutfi; Pratama, Bima Cinintya; Fitriati, Azmi; Santoso, Selamat Eko Budi. (2023). TAX AVOIDANCE IN INDONESIAN COMMERCIAL BANKS: POLITICAL CONNECTIONS AND BOARD OF COMMISSIONERS. *Derivatif: Jurnal Manajemen*, Vol.17(1) pp. 110-134
- Rahayu, R. S., & Cahyani, A. D. (2014). Faktor-Faktor Yang Mempengaruhi Pengungkapan Corporate Social Responsibility Performance (CSR) Pada Perbankan Syariah. *Jrak*, 5(2), 74–87.
- Rahiyandati, N. M. (2019). Pengungkapan Corporate Social Responsibility. *Jurnal Akuntansi Multiparadigma*, 10(2), 295–307.
- Ramadhan, Rafli Hafiz; Fakhruddin, Iwan; Fitriati, Azmi; Pratama, Bima Cinintya. (2022). The Moderation Role of Islamic Corporate Governance and Internal Control on the Effect of Zakat Performance Ratio on Fraud. *Formosa Journal of Multidisciplinary Research*, Vol.1(8) pp. 1725-1746
- Ramdani, Rizky; Pratama, Bima Cinintya; Pramono, Hadi; Inayati, Nur Isna. (2022). Intellectual Capital Disclosure in Indonesian Banks: The Role of Board of Commissioners. *Journal of Finance and Business Digital*, Vol.1(4) pp. 325-348
- Restufani, Yunita; Salam, Rozindar Haryo; Satriawan, M Raflihuda; Pratama, Bima Cinintya. (2022). Pengaruh Profitabilitas dan Kepemilikan Manajerial terhadap Kebijakan Dividen. *Accounting Research*, Vol.2(2) pp. 52-64
- Riandy, Carissa Nariswari; Hapsari, Ira; Hariyanto, Eko; Pratama, Bima Cinintya. (2023). Intellectual Capital: The Role of Green Accounting on Corporate Social Responsibility. *South Asian Journal of Social Studies and Economics*, Vol.20(4) pp. 140-155
- Rindawati, M., & Asyik, N. (2013). Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage, dan Kepemilikan Publik Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Ilmu & Riset Akuntansi*, 4(6), 2–5.
- Rivandi, M. (2020). Pengaruh Struktur Kepemilikan Terhadap Pengungkapan Corporate Social Responsibility Pada Perusahaan High Profile di BEI. *Akuntabilitas*, 13(2), 205–220. <https://doi.org/10.15408/akt.v13i2.17336>
- Rosalina, Silvia; Pratama, Bima Cinintya; Fakhruddin, Iwan; Wibowo, Hardiyanto. (2023). Does Financial Attitude, Behavior, Knowledge, and Inclusion a Driving Factor in the Financial Capability of A Business Actor?. *Jurnal Akuntansi Keuangan dan Bisnis*, Vol.16(2) pp.

- Safitri, Bunga Widya; Afifah, Adinda Nur; Firdausy, Fathio Mulya; Yuniato, Nur Afif; Pratama, Bima Cinintya. (2023). Pengaruh Pertumbuhan Perusahaan dan Reputasi Auditor Terhadap Auditor Switching. *Review of Applied Accounting Research (RAAR)*, Vol. (1) pp. 14-22
- Saine, Kebba; Santoso, Suryo Budi; Astuti, Herni Justiana; Pratama, Bima Cinintya. (2023). The influence of principal's leadership, teacher competencies, academic supervisor, work motivation and job satisfaction on teachers' performance in secondary schools of the country of Gambia. *International Journal of Research in Business and Social Science (2147-4478)*, Vol.12(9) pp. 428-439
- Salasatie, Eka Yeni; Haryanto, Eko; Fakhruddin, Iwan; Pratama, Bima Cinintya. (2023). THE PERFORMANCE OF BANKS IN INDONESIA: THE EFFECT OF AUDIT COMMITTEE, BOARD OF COMMISSIONERS, AND PROPORTION OF INDEPENDENT COMMISSIONERS. *Juremi: Jurnal Riset Ekonomi*, Vol.3(2) pp. 147-154
- Salsabilla, Vienka Ferenzha; Pratama, Bima Cinintya; Pramono, Hadi; Hapsari, Ira;. (2023). Maqashid Sharia Performance In Indonesian Islamic Banks: The Role Of Intellectual Capital And Sharia Supervisory Boards Cross-Membership And Gender Diversity. *SENTRALISASI*, Vol.12(1) pp. 87-109
- Salsabilla, Vienka Ferenzha; Solikhah, Umi; Maulina, Fyna; Aroof, Depriska Lailatul; Anjani, Ufi; Pratama, Bima Cinintya. (2022). The Influence of Intellectual Capital and Shariah Compliance on Social Performance (Study Empirical on Islamic Banks in 2018-2020). *Proceedings Series on Social Sciences & Humanities*, Vol.7() pp. 46-55
- Santoso, A. D., Utomo, S. W., & Astiti, E. (2017). Pengaruh Kepemilikan Saham Publik, Ukuran Perusahaan Dan Profitabilitas Terhadap Corporate Social Responsibility Disclosure (Studi Pada Perusahaan Perbankan Yang Terdaftar Di BEI Periode 2012-2015). *Forum Ilmiah Pendidikan Akuntansi*, 5(1), 836– 854.
- Sari, Desi Novita; Fakhruddin, Iwan; Pramono, Hadi; Pratama, Bima Cinintya;. (2023). THE ROLE OF SHARIA COMPLIANCE, ISLAMIC CORPORATE GOVERNANCE AND COMPANY SIZE IN PREVENTING INTERNAL FRAUD. *Jurnal Ekonomi*, Vol.12(1) pp. 335-344
- Sari, Wulan Ratna; Pratama, Bima Cinintya; Fakhruddin, Iwan; Wibowo, Hardiyanto. (2023). Do the characteristics of sharia supervisory board affect the disclosure of Islamic social reporting?. *JIFA (Journal of Islamic Finance and Accounting)*, Vol.6(1) pp. 43831
- Sari, Wulan Ratna; Wahyuantika, Deanisa; Pratama, Bima Cinintya; Wardani, Anggun Tri; Marhamah, Umu. (2022). The Effect of the Board of Directors and Environmental Performance on Financial Performance. *Proceedings Series on Social Sciences & Humanities*, Vol.7() pp. 19-31
- Savitri, I., Pratiwi, D. N., & Sumadi, S. (2021). Faktor-faktor yang mempengaruhi pengungkapan corporate social responsibility. *Journal of Accounting and Digital Finance*, 1(1), 15–24. <https://doi.org/10.53088/jadfi.v1i1.18>
- Setyono, Didi; Hariyanto, Eko; Wahyuni, Sri; Pratama, Bima Cinintya. (2023). Penggunaan Fraud Hexagon dalam Mendeteksi Kecurangan Laporan Keuangan. *Owner: Riset dan Jurnal Akuntansi*, Vol.7(2) pp. 1036-1048
- Shabrina, Ailsa Nadiyah; Pratama, Bima Cinintya; Fakhruddin, Iwan; Wibowo, Hardiyanto. (2021). Pengaruh Intellectual Capital, Islamic Social Reporting, Kepemilikan Publik,

- Ukuran Dewan Pengawas Syariah Dan Jumlah Rapat Dewan Pengawas Syariah Terhadap Social Performance (Studi Empiris Pada Bank Umum Syariah Terdaftar Pada OJK Tahun 2008-2019). *Ratio: Reviu Akuntansi Kontemporer Indonesia*, Vol.2(2) pp. 92-110
- Solikhah, Umi; Pratama, Bima Cinintya; Dirgantari, Novi; Pandansari, Tiara. (2023). Risk Disclosure in Indonesian Banking: The Role of the Board of Commissioners and Political Connections. *Jurnal Akuntansi dan Pajak*, Vol.23(2) pp.
- Sugianto, Nurunnisa Ayung Prinika; Pratama, Bima Cinintya; Hariyanto, Eko; Hapsari, Ira;. (2024). The mediating role of knowledge sharing in the relationship between human capital, structural capital, spiritual capital, and MSMEs innovation. *Journal of Enterprise and Development (JED)*, Vol.6(1) pp. 64-76
- Supriyanto, Qashash Medya; Pratama, Bima Cinintya; Hariyanto, Eko; Kusbandiyah, Ani. (2022). Tax Avoidance in Indonesian Banking: The Role of Transfer Pricing and Corporate Ownership. *Journal of Finance and Business Digital*, Vol.1(4) pp. 251-270
- Susanto, Ian Himawan; Inayati, Nur Isna; Fakhruddin, Iwan; Pratama, Bima Cinintya. (2023). DIVIDEND POLICY IN INDONESIAN BANKS: THE EFFECT OF FOREIGN OWNERSHIP, INSTITUTIONAL OWNERSHIP, AND INDEPENDENT COMMISSIONERS. *Juremi: Jurnal Riset Ekonomi*, Vol.3(2) pp. 155-164
- Syafira, Andra Tiara; Pratama, Bima Cinintya; Pramono, Hadi; Mudjiyanti, Rina. (2021). THE EFFECT OF INTELLECTUAL CAPITAL, CORPORATE GOVERNANCE, GENDER OF DIRECTORS, AGE OF DIRECTORS, AND EDUCATIONAL BACKGROUND OF DIRECTORS TOWARDS FINANCIAL PERFORMANCE. *International Journal of Economics, Business and Accounting Research (IJE BAR)*, Vol.5(4) pp.
- Tanudjaja, B. B. (2006). Perkembangan Corporate Social Responsibility Di Indonesia. *Nirmana*, 8(2), 92–98.
- Tasya, N. D., & Cheisviyanny, C. (2019). Pengaruh Slack Resources Dan Gender Dewan Terhadap Kualitas Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Eksplorasi Akuntansi*, 1(3), 1033–1050. <https://doi.org/10.24036/jea.v1i3.126>
- towards firm performance and risk with board diversity as a moderating variable: Study in ASEAN banking firms. *JDM (Jurnal Dinamika Manajemen)*, 11(1), 27-38.
- Triwardani, Risa; Pramono, Hadi; Kusbandiyah, Ani; Pratama, Bima Cinintya. (2022). The Role of Managerial Ownership as a Moderation of Financial Performance on Firm Value in the Covid-19 Era. *Innovation Business Management and Accounting Journal*, Vol.1(4) pp. 129-140
- Tubastuvi, Naelati; Pratama, Bima Cinintya. (2020). Competition And Net-Profit-And-Loss Sharing Margin In Indonesian Islamic Microfinance Institutions. *Journal of Critical Reviews Issn*, Vol.7(8) pp. 2699-2705
- Universitas Udayana ( Unud ), Bali , , 326–344.*
- Utami, Amalia; Azizah, Siti Nur; Fitriati, Azmi; Pratama, Bima Cinintya. (2021). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Kepemilikan Publik, Dewan Komisaris, dan Komite Audit Terhadap Manajemen Laba (Studi Empiris pada Perusahaan Indeks High Dividend 20 di Bursa Efek Indonesia Tahun 2018-2019). *RATIO: Reviu Akuntansi Kontemporer Indonesia*, Vol.2(2) pp. 63-72

- Utari, Wuni; Faiz, Deva Nailul; Rosalina, Silvia; Pratama, Bima Cinintya. (2023). The Effect of Institutional Ownership and Characteristics of The Audit Committee on Corporate Risk Disclosure of Banks In Indonesia. *JESH: Journal of Social, Economics, and Humanities*, Vol.1(1) pp.
- Wafiyudin, Muhammad; Pratama, Bima Cinintya; Fitriani, Azmi; Rachmawati, Erny. (2020). The effect of institutional ownership, intellectual capital, and company size towards company value. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, Vol.4(3) pp.
- Wahyuantika, Deanisa; Inayati, Nur Isna; Fitriati, Azmi; Pratama, Bima Cinintya. (2023). The Influence of Intellectual Capital and Islamicity Performance Index On Islamic Social Reporting Disclosures. *Jurnal Ilmiah Ekonomi Islam*, Vol.9(2) pp. 2545-2555
- Wahyuni, S., Pujiharto, P., Pratama, B. C., & Azizah, S. N. (2023). Analysis of the rate of growth of intellectual capital ability in predicting present and future profitability of Sharia commercial banks in Indonesia. *Asian Journal of Accounting Research*, 8(2), 194-206.
- Wartyna, E., & Apriwenni, P. (2018). *Akuntansi Keuangan* ISSN : 2089-7219. 7(1), 31–52.
- Wati, Ernia; Salsabilla, Debby Katleya Zahra; Apriliyanti, Ardita Nafia Nur; Wardiati, Cici; Pratama, Bima Cinintya. (2022). PENGARUH REPUTASI AUDITOR DAN DEWAN DIREKSI TERHADAP PENGUNGKAPAN RESIKO PERUSAHAAN (Studi Empiris pada Perusahaan Industri yang Terdaftar pada Bursa Efek Indonesia Tahun 2016-2021). *Jurnal Mahasiswa Akuntansi Samudra*, Vol.3(4) pp. 233-242
- Widayanti, Leni; Inayati, Nur Isna; Pramono, Hadi; Pratama, Bima Cinintya. (2023). THE INFLUENCE OF PROFITABILITY, LIQUIDITY, AND THE BOARD OF COMMISSIONERS ON CSR. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, Vol.7(4) pp.
- Winarni, Dwi; Dewandaru, Rhis Ogie; Pratama, Bima Cinintya; Nurul, Maulida; Innayah, Prita Esita. (2020). The Analysis of the Effects of External Institutional Pressure and Internal Institutional Factors on the Quality of Accounting Information. *ICBAE 2020: Proceedings of the 2nd International Conference of Business, Accounting and Economics, ICBAE 2020, 5-6 August 2020, Purwokerto, Indonesia*, Vol.342() pp. Yang Terdaftar di BEI. *Owner*, 4(1), 95.
- Yulianto, A., & Nugroho, M. N. (2015). Pengaruh Profitabilitas Dan Mekanisme Corporate Governance Terhadap Pengungkapan Csr Perusahaan Terdaftar Jii 2011-2013. *Accounting Analysis Journal*, 4(1), 1–12.
- Zainavy, Shafa Fadia; Pratama, Bima Cinintya; Fakhruddin, Iwan; Pandansari, Tiara. (2023). E-FILING REPORT: IS PERFORMANCE EXPECTANCY, EFFORT EXPECTANCY, TRUST, AND PERCEIVED RISK INFLUENCING THE INTENTION TO USE THE SYSTEM. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, Vol.8(2) pp. 234-250