

DAFTAR PUSTAKA

- AccountAbility (2008). *AA1000 Assurance Standard v3*. AccountAbility.
<https://www.accountability.org/standards/aa1000-assurance-standards>
- Acciona (2019). *What a Sustainability Reporting is For*. Acciona.
<https://www.activesustainability.com/sustainable-development/what-a-sustainability-report-is-for-i/>
- Almilia L. S, Budisetyo S. (2019) *The Impact of Financial and Sustainability Reporting on Profitability, Stock Price and Return in Indonesia Stock Exchange*. Surabaya, Indonesia (127)
<http://www.ijbejournal.com/images/files/8122484915c592e9251a6d.pdf#page=127>
- Arcolab (2020). *Why is Sustainability Important for Private and Public Organizations*. Arcolab.
<https://www.arcolab.org/en/sustainability-reporting-important-for-businesses/>
- Burhan A. H. N, Rahmanti W (2012) *Journal of Economics, Business, and Accountancy Ventura*. Universitas Gadjah Mada. pg. 257-272.
<https://journal.perbanas.ac.id/index.php/jebav/article/view/79>
- Ching H. Y., Gerab F, Toste T. H. (2017) *The Quality of Sustainability Reports and Corporate Financial Performance: Evidence from Brazilian Listed Company*.
<https://journals.sagepub.com/doi/full/10.1177/2158244017712027>
- De Klerk *et al.* (2015). *The Influence of Corporate Social Responsibility Disclosure on Share Prices: Evidence from the United Kingdom*. Emerald Publishing.
- Donaldson, T., & Preston, L. E. (1995). *The Stakeholder Theory of The Corporation: Concept, Evidence, and Implications*. Academy of Management Review Vol.24 No.2 , pp.65-91.
- Dwinda A. (2021). *5 Prinsip Good Corporate Governance*. Glints.
<https://employers.glints.id/resources/5-prinsip-good-corporate-governance-gcg/>
- Ecovadis (2020). *What is a Sustainability Reporting?* Ecovadis.
<https://ecovadis.com//glossary/sustainability-reporting/>
- Fuadah L., Safitri R. H., Yuliani (2019). *Factors Influencing Financial Performance through Sustainability Reporting in Indonesia*. Universitas Sriwijaya, Indonesia.

<https://journal.unnes.ac.id/nju/index.php/jda/article/view/16618>

Global Reporting Initiative (2021). *How to Use the GRI Standards*. Global Reporting Initiative.
<https://www.globalreporting.org/how-to-use-the-gri-standards/>

Gray, R. (2005). *Taking a Long View on What We Now Know About Social and Environmental Accountability and Reporting*. Electronic Journal of Radical Organisation Theory, Vol. 9, pp. 1-31 .

Hardi E., Chairina (2019). *The Effect of Sustainability Reporting Disclosure and Its Impact on Companies Financial Performance*. Lambung Mangkurat University.

<https://ijwem.ulm.ac.id/index.php/ijwem/article/view/188>

Hill, C. W., & Jones, T. M. (1992). *Stakeholder-Agency Theory*. Journal of Management Studies.

Hongming X., Ahmed B., Hussain A. (2020). *Sustainability Reporting and Firm Performance: The Demonstration of Pakistani Firms*
<https://journals.sagepub.com/doi/full/10.1177/2158244020953180>

IAASB (2013). *International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information*. IAASB.
<https://www.iaasb.org/publications/international-standard-assurance-engagements-isae-3000-revised-assurance-engagements-other-audits-or-0>

Imam Ghazali (2011). *Aplikasi Analisis Multivariate dengan Program IMB SPSS*. Badan Penerbit Undip.

Larrinaga C (2007). *Sustainability Reporting: Insights from Neo-Institutional Theory*. University of Burgos, Routledge.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1926242

National Center for Sustainability Reporting. *List of Rating ASRRAT 2020*. NCSR.
<https://ncsr.id/list-of-winner/list-of-rating-asia-sustainability-reporting-rating-asrrat-2020/>

Otoritas Jasa Keuangan. *Peraturan Otoritas Jasa Keuangan no.51 tahun 2017*.
Otoritas Jasa Keuangan.
<https://www.ojk.go.id/id/kanal/perbankan/regulasi/peraturanjk/Pages/POJK-Penerapan-Keuangan-Berkelanjutan-bagi-Lembaga-Jasa-Keuangan,-Emiten,-dan-Perusahaan-Publik.aspx>

- Pahlawan D., Purnomo H., Murniati W (2018). *Analisis Pengaruh Penerapan Good Corporate Governance terhadap Kinerja Perusahaan*. Sekolah Tinggi Ilmu Ekonomi Widya Gama Lumajang.
<http://repository.stiewidyagamalumajang.ac.id/405/>
- Puspitandari J. & Septiani A. (2017). *Pengaruh Sustainability Report Disclosure terhadap Kinerja Perbankan*. Diponegoro Journal of Accounting, vol. 6, no. 3, pp. 1-12.
- Rahmansyah H. & Faisal F. (2015). *Pengaruh Assurance Sustainability Report terhadap Market Value Perusahaan yang Terdaftar di BEI pada tahun 2011-2013*. Diponegoro Journal of Accounting, Vol. 4, no. 4, pp. 158-165.
- Sejati B. P. & Prastiwi A. (2014). *Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja dan Nilai Perusahaan*. Diponegoro Journal of Accounting, vol. 0, pp. 195-206.
- Sugiyono. (2015). *Metode Penelitian Kombinasi (Mix Methods)*. Bandung: Alfabeta.