

## DAFTAR REFERENSI

- Adams, M., Thornton, B., & Sepehri, M. (2012). The Impact of the Pursuit of Sustainability on the Financial Performance of the Firm. *Journal of Sustainability and Green Business*, 1, 1–14.
- Argento, D., Grossi, G., Persson, K., & Vingren, T. (2019). Sustainability disclosures of hybrid organizations: Swedish state-owned enterprises. *Meditari Accountancy Research*, 27(4), 505–533. <https://doi.org/10.1108/MEDAR-07-2018-0362>
- BBC. (2019). *Ted Baker founder Ray Kelvin resigns amid “forced hugging” row*. BBCNews.
- Belluci, M., & Manetti, G. (2018). *Stakeholder Engagement and Sustainability Reporting*. London: Routledge.
- Bougie, R., & Sekaran, U. (2019). *Research Methods for Business* (8th ed.). Danvers: John Wiley & Sons.
- Brigham, E. F., & Gapenski, L. C. (1996). *Intermediate Financial Management* (5th ed.). Orlando: The Dryden Press.
- Bukhori, M. R. T., & Sopian, D. (2017). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan. *Jurnal Sistem Informasi, Keuangan, Auditing, Dan Perpajakan*, 2(1), 35–48.
- Cahyandito, M. (2009). *Pembangunan Berkelanjutan, Ekonomi Dan Ekologi, Sustainability Communication Dan Sustainability Reporting*.
- Carvajal, M., & Nadeem, M. (2022). Financially material sustainability reporting and firm performance in New Zealand. *Meditari Accountancy Research*, ahead-of-print(ahead-of-print). <https://doi.org/10.1108/MEDAR-06-2021-1346>
- Dalci, I., Tanova, C., Ozyapici, H., & Bein, M. (2019). The Moderating Impact of Firm Size on the Relationship between Working Capital Management and Profitability. *Prague Economic Papers*, 28. <https://doi.org/10.18267/j.pep.681>
- Dissanayake, D., Tilt, C. A., & Qian, W. (2021). How do public companies respond to national challenges through sustainability reporting? – The case of Sri Lanka. *Qualitative Research in Accounting & Management*, 18(4/5), 455–483. <https://doi.org/10.1108/QRAM-06-2020-0088>
- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review*, 20(1), 65–91.

- Elkington, J. (1997). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Capstone: Oxford.
- Ernest & Young. (2021). *The future of sustainability reporting standards*. Ernst & Young.
- Fadillah, M. G. (2022). *Dihantam Pandemi, Pasar Modal Indonesia Justru Cetak Sejarah Baru loh!* Investor.
- Fahmi, I. (2012). *Pengantar Managemen Keuangan*. Bandung: Alfabeta.
- Farooq, M. B., Zaman, R., Sarraj, D., & Khalid, F. (2021). Examining the extent of and drivers for materiality assessment disclosures in sustainability reports. *Sustainability Accounting, Management and Policy Journal*, 12(5), 965–1002. <https://doi.org/10.1108/SAMPJ-04-2020-0113>
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- Fuady, M. (2013). *Teori-Teori Besar (Grand Theory) dalam Hukum*. Jakarta: Kencana.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate SPSS 26* (10th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, A. (2007). *Teori Akuntansi*. Semarang: Universitas Diponegoro.
- GRI. (2013). G4: Pedoman Pelaporan Keberlanjutan. In *Global Reporting Initiative*.
- GRI. (2016). GRI 101: Foundation. In *Global Reporting Initiative*.
- Hadad, M. D., & Maftuchah, I. (2015). *Sustainable Financing: Industri Jasa Keuangan dalam Pembiayaan Berkelanjutan*. Jakarta: PT. Gramedia.
- Harahap, S. S. (2018). *Analisis Kritis atas Laporan Keuangan* (14th ed.). Jakarta: Raja Grafindo Persada.
- Hongming, X., Ahmed, B., Hussain, A., Rehman, A., Ullah, I., & Khan, F. U. (2020). Sustainability Reporting and Firm Performance: The Demonstration of Pakistani Firms. *SAGE Journals*, 10(3).
- Horne, J. C. van, & Wachowicz, J. M. (2013). *Prinsip-prinsip Manajemen Keuangan* (13th ed.). Jakarta: Salemba Empat.
- Jumingan. (2006). *Analisis Laporan Keuangan*. Jakarta: Bumi Aksara.
- Kasmir. (2019). *Analisis Laporan Keuangan*. Jakarta: Raja Grafindo Persada.

- KPMG. (2020). *The time has come: The KPMG Survey of Sustainability Reporting 2020*. KPMG.
- Krippendorff, K. (2004). *Content Analysis: An Introduction to Its Methodology*. Sage Publications.
- Kumar, K., Kumari, R., Poonia, A., & Kumar, R. (2021). Factors influencing corporate sustainability disclosure practices: empirical evidence from Indian National Stock Exchange. *Journal of Financial Reporting and Accounting, ahead-of-print(ahead-of-print)*. <https://doi.org/10.1108/JFRA-01-2021-0023>
- Lucia, & Panggabean, R. R. (2018). The Effect of Firm's Characteristic and Corporate Governance to Sustainability Report Disclosure. *SEEIJ (Social Economics and Ecology International Journal)*, 2(1), 18–28.
- Mahmood, Z., & Uddin, S. (2021). Institutional logics and practice variations in sustainability reporting: evidence from an emerging field. *Accounting, Auditing & Accountability Journal*, 34(5), 1163–1189. <https://doi.org/10.1108/AAAJ-07-2019-4086>
- Manisa, D., & Defung, F. (2018). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan Perusahaan Infrastruktur yang Terdaftar di Bursa Efek Indonesia. *FORUM EKONOMI*, 19, 174. <https://doi.org/10.29264/jfor.v19i2.2124>
- Maroun, W. (2018). Evaluating the temporal dimension of legitimisation strategies. *Qualitative Research in Accounting & Management*, 15(3), 282–312. <https://doi.org/10.1108/QRAM-01-2017-0001>
- Mulpiani, W. (2019). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Perusahaan Publik di Indonesia. *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 2(2), 77–90.
- Nave, A., & Ferreira, J. (2019). Corporate social responsibility strategies: Past research and future challenges. *Corporate Social Responsibility and Environmental Management*, 26. <https://doi.org/10.1002/csr.1729>
- Orazalin, N., & Mahmood, M. (2020). Determinants of GRI-based sustainability reporting: evidence from an emerging economy. *Journal of Accounting in Emerging Economies*, 10(1), 140–164. <https://doi.org/10.1108/JAEE-12-2018-0137>
- Prado-Lorenzo, J., Rodríguez-Domínguez, L., Gallego-Álvarez, I., & García-Sánchez, I. (2009). Factors influencing the disclosure of greenhouse gas emissions in companies world-wide. *Management Decision*, 47(7), 1133–1157. <https://doi.org/10.1108/00251740910978340>

- Rezaee, Z., & Fogarty, T. (2019). *Business sustainability, corporate governance, and organizational ethics*. New Jersey: John Wiley & Sons.
- Sari, I. A. P., & Andreas, H. H. (2019). Pengaruh Pengungkapan Sustainability Reporting terhadap Keuangan Perusahaan di Indonesia. *International Journal of Social Science and Business*, 3(3), 206–214.
- Shaid, N. J. (2022). *Pengertian Pasar Modal, Fungsi, dan Pelaku yang Terlibat*. Kompas.
- Simoni, L., Bini, L., & Bellucci, M. (2020). Effects of social, environmental, and institutional factors on sustainability report assurance: evidence from European countries. *Meditari Accountancy Research*, 28(6), 1059–1087. <https://doi.org/10.1108/MEDAR-03-2019-0462>
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sujarwени, V. W. (2019). *Analisis Laporan Keuangan: Teori, Aplikasi dan Hasil Penelitian*. Yogyakarta: Pustaka Baru Press.
- Sutrisno. (2017). *Manajemen Keuangan ,Teori Konsep, dan Aplikasi*. Yogyakarta: Ekonisia .
- Taticchi, P., & Demartini, M. (2021). *Corporate Sustainability in Practice*. Cham: Springer.
- Weygandt, J. J., Kieso, D. E., & Kimmel, P. D. (2018). *Accounting Principles* (13th ed.). Jakarta: Salemba Empat.
- Yulianty, R., & Nugrahanti, T. P. (2020). Pengaruh sustainability reporting terhadap nilai perusahaan dengan kinerja keuangan sebagai variabel intervening. *Jurnal Riset Perbankan, Manajemen, Dan Akuntansi*, 4(1), 12–24.
- Zutter, C., & Smart, S. B. (2015). *Principles of Managerial Finance* (14th ed.). London: Pearson.