

DAFTAR PUSTAKA

- Abdallah, L., & Persson, M. (2014). *The effects of environmental uncertainty conditions on organisational innovativeness and performance of SMEs*. 1–51.
- Aprisma, R., & Sudaryati, E. (2020). Environmental Uncertainty and Firm Performance: The Moderating Role of Corporate Governance. *Jurnal Akuntansi*, 24(2), 187. <https://doi.org/10.24912/ja.v24i2.690>
- Ariefiara, D., Utama, S., & Wardhani, R. (2017). Environmental uncertainty as a contingent factor of business strategy choice decision: Introducing an alternative measurement of uncertainty. *Australasian Accounting, Business and Finance Journal*, 11(4), 116–130. <https://doi.org/10.14453/aabfj.v11i4.9>
- Bachoo, K., Tan, R., & Wilson, M. (2013). Firm Value and the Quality of Sustainability Reporting in Australia. *Australian Accounting Review*, 23(1), 67–87. <https://doi.org/10.1111/j.1835-2561.2012.00187.x>
- Bebbington, J., Unerman, J., & O'Dwyer, B. (2014). Sustainability Accounting and Accountability: Second Edition. In *Sustainability Accounting and Accountability: Second Edition* (Issue 2014, pp. 1–300). <https://doi.org/10.4324/9781315848419>
- Betts, S. C. (2011). Contingency Theory: Science Or Technology? *Journal of Business & Economics Research (JBER)*, 1(8). <https://doi.org/10.19030/jber.v1i8.3044>
- Bimo, I. D. (2021). *Institutional Ownership and Disclosure of Sustainability Report with Environmental Uncertainty as Moderation Variables*. 10(2), 143–149. <https://doi.org/10.15294/aaj.v10i2.45731>
- Burhan, A. H. N., & Rahmanti, W. (2012). the Impact of Sustainability Reporting on Company Performance. *Journal of Economics, Business, and Accountancy | Ventura*, 15(2), 257. <https://doi.org/10.14414/jebav.v15i2.79>
- Calderón, R., Piñero, R., & Redín, D. M. (2020). Understanding Independence: Board of Directors and CSR. *Frontiers in Psychology*, 11(December), 1–10. <https://doi.org/10.3389/fpsyg.2020.552152>
- Chabowski, B., Huang, S. X., & Sun, L. (2019). Environmental uncertainty and corporate social responsibility. *International Journal of Business and Systems Research*, 13(3), 364–389. <https://doi.org/10.1504/IJBSR.2019.100378>
- Cheng, E. C. M., & Courtenay, S. M. (2006). Board composition, regulatory regime and voluntary disclosure. *International Journal of Accounting*, 41(3), 262–289. <https://doi.org/10.1016/j.intacc.2006.07.001>
- Cheng, J. L. C., & Kesner, I. F. (1997). Organizational slack and response to environmental shifts: The impact of resource allocation patterns. *Journal of Management*, 23(1), 1–18. <https://doi.org/10.1177/014920639702300101>

- Cormier, D., Magnan, M., & Van Velthoven, B. (2005). Environmental Disclosure Quality In Large German Companies : Economic Incentives , Public Pressures or Institutional Conditions? Denis Cormier École des sciences de la gestion Université du Québec à Montréal Michel Magnan The Lawrence Bloomberg Chair in. *European*, 14(1), 3–39.
- Creswell, J. W. (2014). Third Edition Research Design Qualitative, Quantitative, and Mixed Methods Approaches. In *Angewandte Chemie International Edition*, 6(11), 951–952.
- Dashwood, H. S. (2012). CSR norms and organizational learning in the mining sector. *Corporate Governance*, 12(1), 118–138. <https://doi.org/10.1108/14720701211191373>
- Deegan, C. (2014). *Financial Accounting Theory*.
- Dewi, L. C., & Nugrahanti, Y. W. (2017). Pengaruh Struktur Kepemilikan Dan Dewan Komisaris Independen Terhadap Nilai Perusahaan (Studi Pada Perusahaan Industri Barang Konsumsi Di Bei Tahun 2011-2013). *Kinerja*, 18(1), 64. <https://doi.org/10.24002/kinerja.v18i1.518>
- Dissanayake, D., Kuruppu, S., Qian, W., & Tilt, C. (2020). Barriers for sustainability reporting: evidence from Indo-Pacific region. *Meditari Accountancy Research*, 29(2), 264–293. <https://doi.org/10.1108/MEDAR-01-2020-0703>
- Downey, H. K., Hellriegel, D., Slocum, J. W., Kirk, H., & Slocum, W. (2014). Environmental Uncertainty: The Construct and Its Application. *Sage Publications*, 20(4), 613–629.
- Fuadah, L. L., Saftiana, Y., & Kalsum, U. (2021). Environmental Uncertainty and Manager’s Personnel Value Affect on Environmental Disclosure. *Jurnal Organisasi Dan Manajemen*, 17(2), 180–191. <https://doi.org/10.33830/jom.v17i2.1402.2021>
- Galani, D., Gravas, E., & Stavropoulos, A. (2012). Company Characteristics and Environmental Policy. *Business Strategy and the Environment*, 21(4), 236–247. <https://doi.org/10.1002/bse.731>
- Gamero, M. D. L., Azorín, J. Fm., & Cortés, E. C. (2011). Environmental uncertainty and environmental management perception: A multiple case study. *Journal of Business Research*, 64(4), 427–435. <https://doi.org/10.1016/j.jbusres.2010.11.009>
- Gerdin, J., & Greve, J. (2004). Forms of contingency fit in management accounting research - A critical review. *Accounting, Organizations and Society*, 29(3–4), 303–326. [https://doi.org/10.1016/S0361-3682\(02\)00096-X](https://doi.org/10.1016/S0361-3682(02)00096-X)
- GGSB. (2013). Pedoman Pelaporan Keberlanjutan GRI G4. In *Global Reporting Initiative*. www.globalreporting.org

- Ghosh, D., & Olsen, L. (2009). Environmental uncertainty and managers' use of discretionary accruals. *Accounting, Organizations and Society*, 34(2), 188–205. <https://doi.org/10.1016/j.aos.2008.07.001>
- GSSB. (2016). Standar Pelaporan Keberlanjutan GRI 2016 : 101 Landasan. In *GRI Standards*.
- Gunawan, Y., & Mayangsari, S. (2015). Pengaruh Sustainability Reporting Terhadap Nilai Perusahaan Dengan Investment Opportunity Set Sebagai Variabel Moderating. *Jurnal Akuntansi Trisakti*, 2(1), 1. <https://doi.org/10.25105/jat.v2i1.4828>
- Hartono, J. (2014). Metode Penelitian Bisnis Edisi Ke-6. In *Universitas Gadjah Mada*.
- Hoque, Z. (2004). A contingency model of the association between strategy, environmental uncertainty and performance measurement: Impact on organizational performance. *International Business Review*, 13(4), 485–502. <https://doi.org/10.1016/j.ibusrev.2004.04.003>
- Huang, H., Sun, L., & Zhang, J. (2017). Environmental uncertainty and tax avoidance. *Advances in Taxation*, 24(September 2017), 83–124. <https://doi.org/10.1108/S1058-749720170000024002>
- Husnaint, W., Husnaint, W., & Basuki, B. (2020). ASEAN Corporate Governance Scorecard: Sustainability Reporting and Firm Value. *Journal of Asian Finance, Economics and Business*, 7(11), 315–326. <https://doi.org/10.13106/jafeb.2020.vol7.no11.315>
- Ioannou, I., & Serafeim, G. (2012). The Consequences of Mandatory Corporate Sustainability Reporting. *SSRN Electronic Journal*, 1–49. <https://doi.org/10.2139/ssrn.1799589>
- Jitaree, W. (2015). Corporate social responsibility disclosure and financial performance : evidence from Thailand. In *University of Wollongong*. <http://ro.uow.edu.au/theses/4413>
- Johansson, J. (2019). *GRI quality and financial performance A quantitative study on the impact of sustainability reports' quality on firm performance and firm value in the Swedish manufacturing industry*.
- Kafetzopoulos, D., Psomas, E., & Skalkos, D. (2020). Innovation dimensions and business performance under environmental uncertainty. *European Journal of Innovation Management*, 23(5), 856–876. <https://doi.org/10.1108/EJIM-07-2019-0197>
- Kuzey, C., & Uyar, A. (2017). Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey. *Journal of Cleaner Production*, 143, 27–39. <https://doi.org/10.1016/j.jclepro.2016.12.153>

- Lee, S., Cao, Q., & Song, J. (2014). Environmental Uncertainty And Firm Performance: An Empirical Study With Strategic Alignment In The Healthcare Industry. *Thirty Second International Conference on Information Systems, Shanghai*, 30, 1–35.
- Liao, C., Chuang, S. H., & To, P. L. (2011). How knowledge management mediates the relationship between environment and organizational structure. *Journal of Business Research*, 64(7), 728–736. <https://doi.org/10.1016/j.jbusres.2010.08.001>
- Liu, C. H. (2017). The relationships among intellectual capital, social capital, and performance - The moderating role of business ties and environmental uncertainty. *Tourism Management*, 61, 553–561. <https://doi.org/10.1016/j.tourman.2017.03.017>
- Loh, L., Thao, N. T. P., Sim, I., Thomas, T., & Yu, W. (2016). *Sustainability Reporting In ASEAN* (Issue October).
- Loh, L., Thomas, T., & Wang, Y. (2017). Sustainability reporting and firm value: Evidence from Singapore-listed companies. *Sustainability (Switzerland)*, 9(11), 1–12. <https://doi.org/10.3390/su9112112>
- Loprevite, S., Raucci, D., & Rupo, D. (2020). KPIs reporting and financial performance in the transition to mandatory disclosure: The case of Italy. *Sustainability (Switzerland)*, 12(12), 1–24. <https://doi.org/10.3390/su12125195>
- Lueg, R., & Borisov, B. G. (2014). Archival or perceived measures of environmental uncertainty? Conceptualization and new empirical evidence. *European Management Journal*, 32(4), 658–671. <https://doi.org/10.1016/j.emj.2013.11.004>
- Lutz, E. (2007). Environment Accounting for Sustainable Development. In *Theoretical and Applied Economics: Vol. 6(511)(sup* (Issue 6(511)(supplement)(vol2)).
- Machmuddah, Z., Sari, D. W., & Utomo, S. D. (2020). Corporate social responsibility, profitability and firm value: Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 7(9), 631–638. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO9.631>
- Ministry of the Environment. (2018). *Environmental Reporting Guidelines Ministry of Japan 2018*.
- Mukherjee, A., & Nuñez, R. (2019). Doing well by doing good: can voluntary CSR reporting enhance financial performance? *Journal of Indian Business Research*, 11(2), 100–119. <https://doi.org/10.1108/JIBR-07-2018-0199>
- Nafasati, F., & Hilal, M. (2021). Financial Performance on Firm Value with CSR as Moderated Variables. *Economics & Business Solutions Journal*, 05(01), 1–12.
- Oncioiu, I., Petrescu, A. G., Bîlcan, F. R., Petrescu, M., Popescu, D. M., & Anghel, E. (2020). Corporate sustainability reporting and financial performance.

- Sustainability (Switzerland)*, 12(10), 1–13. <https://doi.org/10.3390/su12104297>
- Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik, 1 (2014). https://www.ojk.go.id/id/regulasi/Documents/Pages/POJK-tentang-Direksi-dan-Dewan--Komisaris-Emiten-atau-Perusahaan-Publik/POJK_33_Direksi_dan_Dewan_Komisaris_Emiten_Atau_Perusahaan_Publik.pdf
- Peraturan Otoritas Jasa Keuangan Nomor 51 /POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten dan Perusahaan Publik, Otoritas Jasa Keuangan 1 (2017).
- Parnell, J. A., Lester, D. L., Long, Z., & Köseoglu, M. A. (2012). How environmental uncertainty affects the link between business strategy and performance in SMEs: Evidence from China, Turkey, and the USA. *Management Decision*, 50(4), 546–568. <https://doi.org/10.1108/00251741211220129>
- Permatasari, M. P., Luh, N., & Setyastrini, P. (2019). Pengungkapan Tanggung Jawab Sosial Perusahaan Ditinjau Dari Teori Legitimasi dan Teori Stakeholder. *Jurnal Akuntansi Dan Perpajakan*, 5(1), 29–43. <http://jurnal.unmer.ac.id/index.php/ap>
- Pondeville, S., Swaen, V., & De Rongé, Y. (2013). Environmental management control systems: The role of contextual and strategic factors. *Management Accounting Research*, 24(4), 317–332. <https://doi.org/10.1016/j.mar.2013.06.007>
- PWC. (2021). Mine 2021 Great expectations, seizing tomorrow. In *Mine 2021* (Issue June).
- Rjiba, H., Jahmane, A., & Abid, I. (2020). Corporate social responsibility and firm value: Guiding through economic policy uncertainty. *Finance Research Letters*, 35(May), 101553. <https://doi.org/10.1016/j.frl.2020.101553>
- Sampong, F., Song, N., Boahene, K. O., & Wadie, K. A. (2018). Disclosure of CSR performance and firm value: New evidence from South Africa on the basis of the GRI guidelines for sustainability disclosure. *Sustainability (Switzerland)*, 10(12). <https://doi.org/10.3390/su10124518>
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business. In *John Wiley & Sons*.
- Speziale, M.-T., & Klovienè, L. (2014). The Relationship between Performance Measurement and Sustainability Reporting: A Literature Review. *Procedia - Social and Behavioral Sciences*, 156(April), 633–638. <https://doi.org/10.1016/j.sbspro.2014.11.254>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R & D (Bandung: Alfabeta)*.
- Tosi, H., Aldag, R., & Storey, R. (1973). On the Measurement of the Environment: An

- Assessment of the Lawrence and Lorsch Environmental Uncertainty Subscale. *Administrative Science Quarterly*, 18(1), 27. <https://doi.org/10.2307/2391925>
- Treviño, L. K., den Nieuwenboer, N. A., Kreiner, G. E., & Bishop, D. G. (2014). Legitimizing the legitimate: A grounded theory study of legitimacy work among Ethics and Compliance Officers. *Organizational Behavior and Human Decision Processes*, 123(2), 186–205. <https://doi.org/10.1016/j.obhdp.2013.10.009>
- Tung, R. L. (1979). Dimensions of Organizational Environments: An Exploratory Study of Their Impact on Organization Structure. *Academy of Management Journal*, 22(4), 672–693. <https://doi.org/10.2307/255808>
- Tunggal, W. S. P., & Fachrurrozie. (2014). Pengaruh Environmental Performance, Environmental Cost Dan Csr Disclosure Terhadap Financial Performance. *Accounting Analysis Journal*, 3(3), 310–320. <https://doi.org/10.15294/aaaj.v3i3.4200>
- Utami, W. (2015). Financial Performance and the Quality of Sustainability Disclosure Based on Global Reporting Initiative: Value Relevances Study in Indonesia Stock Exchange. *Mediterranean Journal of Social Sciences*, 6(5), 243–248. <https://doi.org/10.5901/mjss.2015.v6n5s5p243>
- Wahba, H. (2008). Does the market value corporate environmental responsibility? An empirical examination. *Corporate Social Responsibility and Environmental Management*, 15(2), 89–99. <https://doi.org/10.1002/csr.153>
- Weber, O., Koellner, T., Habegger, D., Steffensen, H., & Ohnemus, P. (2008). The relation between the GRI indicators and the financial performance of firms. *Progress in Industrial Ecology*, 5(3), 236–254. <https://doi.org/10.1504/PIE.2008.019127>
- Ye, M., Wang, H., & Lu, W. (2021). Opening the “black box” between corporate social responsibility and financial performance: From a critical review on moderators and mediators to an integrated framework. *Journal of Cleaner Production*, 313(May), 127919. <https://doi.org/10.1016/j.jclepro.2021.127919>
- Zygadlo, K. D., Slonski, T., & Zawadzki, B. (2016). The market value of CSR performance across sectors. *Engineering Economics*, 27(2), 230–238. <https://doi.org/10.5755/j01.ee.27.2.13480>
- <https://www.shopetee.com/blogs/plastic-pollution/what-are-the-most-polluting-industries-the-answer-is-complicated> diakses pada tanggal 14 Januari 2022
- <https://www.spglobal.com/marketintelligence/en/news-insights/trending/CY--kx902VR0Tj-N24NNHQ2> diakses pada tanggal 14 Januari 2022
- <https://www.apec.org/groups/som-steering-committee-on-economic-and-technical-cooperation/mining> diakses pada tanggal 14 Januari 2022

<https://www.pwc.com/gx/en/industries/energy-utilities-resources/publications/mine.html> diakses pada tanggal 14 Januari 2022

<https://www.wtwco.com/en-US/Insights/2019/09/mining-risk-review-2019-addressing-uncertainty> diakses pada tanggal 14 Januari 2022

<https://www.sgs.sg/en/mining> diakses pada tanggal 20 Februari 2022