

Daftar Pustaka

- Baltagi, B. H. 2008. *Econometric Analysis of Panel Data* (4th ed.). Chichester: John Wiley & Sons.
- Breusch, T. S., dan Pagan, A. R. (1980). The Lagrange Multiplier Test and Its Applications to Model Specification in Econometrics. *Review of Economic Studies*, 47(1), 239–253.
<https://doi.org/10.2307/2297111>
- Burhan, A. H. N., dan Rahmanti, W. 2012. *The Impact of Sustainability Reporting On Company Performance*. Yogyakarta. Journal of Economics, Business, and Accountancy Ventura.
- Caesaria, A. F dan Basuki, B. 2017. *The Study of Sustainability Report Disclosure Aspects and Their Impact On The Companies' Performance*. SHS Web of Conferences, 34, 08001.
<https://doi.org/10.1051/shsconf/20173408001>
- Deloitte. 2024. Deloitte Global Sustainable Investment Survey. Deloitte. Diakses melalui <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/audit/2024-sustainability-action-report.pdf>
- Freeman, R. 1984. *Strategic Management: A Stakeholder Approach*. London. Financial Times Prentice Hall.
- Ganthara, D. 2020. Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Perusahaan Dengan Corporate Governance Sebagai Variabel Pemoderasi (Studi Empiris Perusahaan yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019). Yogyakarta. Universitas Islam Indonesia: Fakultas Bisnis dan Ekonomika.
- Global Reporting Initiative. 2016. GRI 101: Landasan. Global Sustainability Standard Boards. Diakses melalui <https://www.globalreporting.org>
- Global Reporting Initiative. 2013. Pedoman Pelaporan Keberlanjutan - Panduan Penerapan. Global Sustainability Standards Boards.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed.). New York: McGraw-Hill.
- Hausman, J. A. (1978). Specification Tests in Econometrics. *Econometrica*, 46(6), 1251–1271.
<https://doi.org/10.2307/1913827>
- Ikatan Akuntan Indonesia. 2009. Standar Akuntansi Keuangan. Salemba Empat. Jakarta.



- Irwandi, I dan Chotim, E. R. 2017. Analisis Konflik Antara Masyarakat, Pemerintah Dan Swasta (Studi Kasus di Dusun Sungai Samak, Desa Sungai Samak, Kecamatan Badau, Kabupaten Belitung). JISPO VOL. 7 No. 2 Edisi: Juli-Desember.
- Kasmir. 2012. *Analisis Laporan Keuangan, edisi ketujuh*. Jakarta. PT. Raja Grafindo Persada
- KPMG. 2022. Survey of Sustainability Reporting 2022. KPMG International. Diakses melalui <https://assets.kpmg.com/content/dam/kpmg/se/pdf/komm/2022/Global-Survey-of-Sustainability-Reporting-2022.pdf> Hal 14
- Kuswanto R. 2019. Penerapan Standar GRI Dalam Laporan Keberlanjutan di Indonesia: Sebuah Evaluasi. *Jurnal Bina Akuntansi*, Juli 2019, Vol.6 No.2 Hal 1 – 21
- Latifah, S. W., dan Luhur, M. B. 2017. Pengaruh Pengungkapan *Sustainability Report* Terhadap Nilai Perusahaan dengan Profitabilitas Sebagai Pemoderasi. Fakultas Ekonomika dan Bisnis Universitas Muhammadiyah Malang. *Jurnal Akuntansi dan Bisnis*
- Lindblom, C. 1993. *The Implication of Organization Legitimacy for Corporate Social Performance and Disclosure*
- Mardiyanto, H. 2009. *Intisari Manajemen Keuangan*. Jakarta. PT Grasindo
- Muslimah, H. S. 2018. Pengaruh Pengungkapan *Sustainability Report* Terhadap Kinerja Perusahaan. Yogyakarta: Universitas Islam Indonesia
- Otoritas Jasa Keuangan. 2017. Peraturan Otoritas Jasa Keuangan Nomor 51 /Pojk.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, Dan Perusahaan Publik. Otoritas Jasa Keuangan. diakses melalui <https://www.ojk.go.id/>
- Patten, D. 1992. Intra-industry Environmental Disclosure in Response to Alaskan Oil Spill: A Note on Legitimacy Theory. *Accounting, Organization, and Society*
- Reddy, K dan Gordon, L. W. 2010. *The Effect of Sustainability Report on Financial Performance: An Empirical Study Using Listed Companies*. The University of Waikato. Hamilton: New Zealand. *Journal of Asia Entrepreneurship and Sustainability*
- Ronaldo, N. G., dan Handayani, R. R. S. 2023. Pengaruh Pengungkapan Laporan Keberlanjutan Terhadap Kinerja Keuangan Perusahaan Perbankan Di Indonesia. *Diponegoro Journal of Accounting*, [Online] Volume 12(4). Retrieved from: <https://ejournal3.undip.ac.id/index.php/accounting/article/view/41609>



- Sabrina dan Hendro, L. 2019. Pengaruh *Sustainability Report* Terhadap Kinerja Keuangan Perusahaan Perbankan. Fakultas Ekonomi Universitas Tarumanegara. Jurnal Multiparadigma Akuntansi
- Sawir, A. 2005. Analisis Kinerja Keuangan dan Perencanaan Keuangan. Jakarta: PT Gramedia Pustaka Utama.
- Setiono, B. A. 2019. Peningkatan Daya Saing Sumber Daya Manusia Dalam Menghadapi Revolusi Industri 4.0. J. Apl. Pelayaran Dan Kepelabuhanan, vol. 9, no. 2, p. 179, Dec. 2019, doi: 10.30649/jurapk.v9i2.67
- Sugiyono. 2012. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.
- Thayaraj, M. S., dan Karunarathne, W. V. A. D. 2021. *The Impact of Sustainability Reporting on Firms' Financial Performance*. Sri Lanka. Journal of Business and Technology. Diakses melalui <https://jbt.sljol.info/articles/10.4038/jbt.v5i2.33>
- Trisnawati, R., Wiyadi., dan Setiawati, E. 2016. Sustainability Reporting and Earning Management (Empirical Studies In The Companies That Participated In The Indonesian Sustainability Reporting Award (ISRA)). International Journal of Business, Economics and Law, Vol. 11, Issue 1 (Dec.2016). ISSN 2289-1552.