

## DAFTAR PUSTAKA

- Abeyssekera, I. 2013. "A template for integrated reporting". *Journal of Intellectual Capital*, 14 (2), pp. 277-245.
- Aditya, N.F. 2015. "Penilaian Tingkat Keselarasan Antara Rerangka Integrated Reporting <IR> dan Laporan Tahunan Perusahaan di Indonesia (Studi Kualitatif pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2014)". *Skripsi*, Universitas Gadjah Mada.
- Adriana. 2015. "Analisis Kesiapan Menerapkan *Integrated Reporting* pada Indeks LQ-45". *Tesis*, Universitas Gadjah Mada.
- ACCA (Association of Chartered Certified Accountants), Net Balance Foundation, 2011, *Adoption of Integrated Reporting by the ASX 50*.
- Atkins, J. dan Maroun, W. 2015. "Integrated reporting in South Africa in 2012: Perspectives from South African institutional investors". *Meditari Accountancy Research*, 23 (2), pp. 197-221.
- Bakan, J. and Burke, T. 2005. "Corporate Social Responsibility". *The Ecologist*, Vol. 35 No. 2.
- Berndt, T., Bilolo, C., Müller, L., 2014, "The Future of Integrated Reporting – Analysis and Recommendations." *4th Annual International Conference on Accounting and Finance (AF 2014)*, pp. 195 – 206, ISSN 2251 – 1997. Global Science & Technology Forum.
- Clarkson, M. B. E. 1995a. "A Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications". *The Academy of Universitas Sumatera Utara Management*, Vol. 20 No. 1. Clarkson, Max B E. 1995b. "A Stakeholder Framework for Analyzing and Evaluating Corporation Social Performance". *Academy of Management Review*, Vol. 20 No. 1, pp. 92-117
- CNN Indonesia, 2016. Rerata Laba Emiten Tembus Rp 591 Miliar pada 2015. 4 juli. Diakses 20 Februari 2018.
- Churet, C., RobecoSAM & Eccles, R. G., 2014, "Integrated Reporting, Quality of Management and Financial Performance." *Journal of Applied Corporate Finance*, Vol. 26, No. 1, pp. 8 – 16.
- Creswell, J.W. 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, Fourth Edition. ed. Sage Publications, Inc.

- Deloitte (Deloitte Touche Tohmatsu Limited), 2014, *Integrated Reporting in the Netherlands*. Diakses terakhir pada 20 februari 2018 melalui <http://www2.deloitte.com/content/dam/Deloitte/nl/Documents/audit/deloitte-nl-audit-integrated-reporting-in-the-netherlands.pdf>.
- Dragu, I. & Tudor-Tiron, A., 2013, "New Corporate Reporting Trends: Analysis on the Evolution of Integrated Reporting." *Annals of the University of Oradea, Economic Science Series*, Vol. 22, Issue 1, pp. 1221 – 1228.
- Drever, M., et. al. 2007. *Contemporary Issues in Accounting*. John Wiley: Australia.
- Eccles, R. G. & Krzus, M. P., 2010, *One Report: Integrated Reporting for a Sustainable Strategy*. John Wiley and Sons. Inc, New Jersey.
- Elkington, J. 1998, *Cannibals With Forks: The Triple Bottom Line of 21st Century Business*, New Society Publishers, Gabriola Island and Stony Creek, CT.
- EY (Ernst & Young Global Limited), 2014, EY's Excellence in Integrated Reporting Awards 2014: a Survey of Integrated Report from South Africa's Top 100 JSE-listed Companies and Top 10 State-owned Companies.
- Freeman, R. E. 1984. *Strategic Management: A Stakeholder Approach*, Boston: Pitman.
- Ghozali, I., dan Anis, C. 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gusriarini H. 2017. "Penerapan *Integrated reporting*.(studi pada badan usaha milik negara sektor pertambangan dan penggalian di Indonesia)". *Tesis*. Universitas Gadjah Mada
- Hennink, M., Hutter, I., Bailey, A., 2011, "*Qualitative Reseach Methods*," Sage Publication, Ltd.
- IIRC (International Integrated Reporting Council), 2011, *Towards Integrated Reporting: Communicating Value in the 21 st Century*.
- IIRC (International Integrated Reporting Council), 2013, *The International Integrated Reporting Framework*.
- Jensen, M. C. & Meckling, W. H., 1976, "Theory of the Firm: Manager Behavior, Agency Cost and Ownership Structure." *Journal of Financial Economics*, October 1976, Vol. 3, No. 4, pp. 305 – 360.

- Kontan News data Financial Tools. 2018. Emiten ini gelembungkan kapitalisasi pasar IHSG. 2 November 2017. Diakses pada 20 Februari 2018. <http://investasi.kontan.co.id/news/emiten-ini-gelembungkan-kapitalisasi-pasar-ihsg>.
- Krzus, M. P., 2011, "Integrated Reporting: If Not Now, When?." *IRZ, Heft 6*, pp. 271 – 276.
- NCSR. 2015. Sustainability Reporting Award (SRA) 2015. Artikel *GRI Organizational Stakeholder National Center for Sustainability Reporting*. Diakses pada tanggal 20 februari 2018 melalui <http://sra.ncsr-id.org/sustainability-reporting-award-sra-2015-press-release/>.
- Majalah CSR. 2018. Peluncuran GRI Stndar 2018: Membaca Arah Akuntabilitas Masa Depan. Diakses pada tanggal 20 februari 2018 melalui <http://majalahcsr.id/peluncuran-gri-standards-2018-membaca-arah-akuntabilitas-masa-depan/>
- Purnomo, B. C. & Tarigan, J., 2014, "Hubungan antara Sustainability Reporting terhadap Kinerja Keuangan Perusahaan dari sisi Liquidity Ratio." *Business Accounting Review*, Vol. 2 No. 1 pp. 569 – 578.
- PWC (PricewaterhouseCoopers Inc), 2013, *The Value Creation Journey: a Survey of JSE Top 40 Companies' Integrated Reports*. Diakses terakhir pada 20 Feb 2018 melalui <https://www.pwc.co.za/en/assets/pdf/integrated-reportingaugust-2013.pdf>.
- PWC (PricewaterhouseCoopers Inc), 2014, *Corporate Performance:What Do Investors Want to Know? Powerful Stories through Integrated Reporting*.
- PWC (PricewaterhouseCoopers). 2015. *Integrated Reporting: Where to Next?: a Survey of JSE Top 40 Companies' Integrated Reports, Practical insights into implementing integrated reporting*.
- Sari, Rizki Anggita. 2017. Pengungkapan Integrated Reporting Pada Perusahaan Sektor Keuangan Indeks LQ-45. *Tesis*, Universitas Gadjah Mada.
- Sekaran Umar. 2013. *Research Methods For Business*. USA: John Wiley & Sons, Inc.
- Setia, N., Abhayawansa, S., Joshi, M., dan Huynh, A.V. 2015. Integrated reporting in South Africa: some initial evidence. *Sustainability Accounting, Management and Policy Journal*, 6 (3), pp. 397-424.

- Shankman, N. A., 1999, "Reframing the Debate Between Agency and Stakeholder Theories of the Firm." *Journal of Business Ethics*, Vol. 19, No. 4, pp. 319 – 334.
- Tilt, C.A. 2004. *Influences on Corporate Social Disclosure: A Look at Lobby Groups Ten Years On*. Commerce Research Paper Series, Flinders University: South Australia.
- Wibowo, I. & Faradiza, S. A., 2014, "Dampak Pelaporan Sustainability Report terhadap Kinerja Keuangan dan Pasar Perusahaan." *Simposium Nasional Akuntansi 17 (SNA 17)* Mataram – Lombok.
- Wild, S. & Van Staden, C., 2013, "Integrated Reporting: Initial Analysis of Early Reporters – an Institutional Theory Approach." *The Seventh Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA)*, Kobe, Japan, 26 – 28 July 2013
- Yuliana, I. F., 2010, "Pengaruh Praktik Pelaporan Sustainability Reporting terhadap Kinerja Keuangan Perusahaan Publik di Indonesia." *Skripsi*, Universitas Muhammadiyah Yogyakarta.